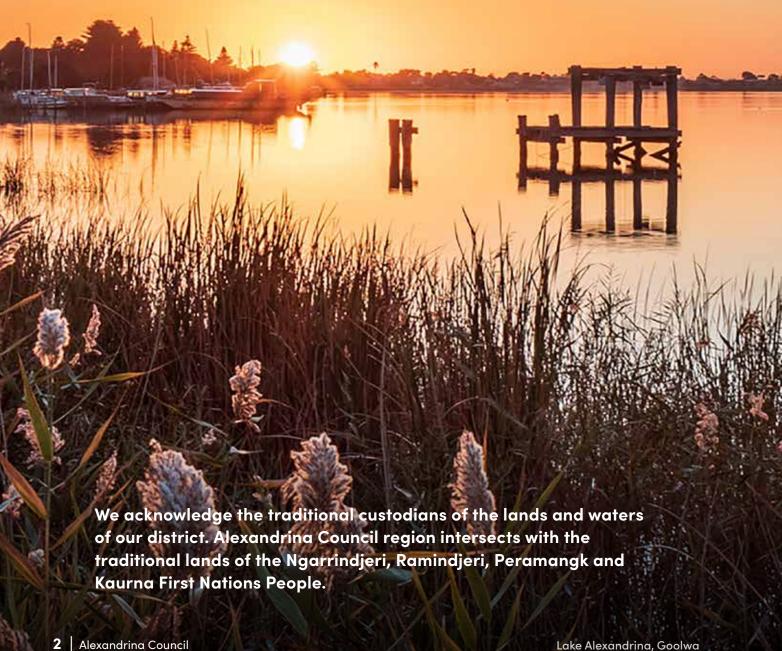




Annual Report 2020/21



We have great ambition as a community. Together with our partners, almost anything is possible. It will take determination, creativity, energy and resilience - characteristics we have tested in these most turbulent of times.



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A Message from our **Mayor and CEO**

This financial year has been unlike any other due to the COVID-19 global pandemic. While the Alexandrina Community has faced many challenges, our region remains vibrant and we continue to celebrate what makes us unique. Together we have shown great resilience during these uncertain times.

Over the last four years Council has formed strong partnerships with our community and invested stakeholders to successfully deliver the priorities identified in the 2017-2021 Community Strategic Plan, Connecting Communities. The significant outcomes achieved, have strengthened community capacity and placed the Alexandrina region in a position where it can embrace an intimate engagement model which will translate to a more Liveable, Green and Connected Alexandrina.

During 2020/21 we made a significant capital investment to improve office lighting, create energy efficiencies and increase clean power generation. The installation of solar arrays on four Council buildings will see energy consumption reduced by as much as 46% per building, totalling over 170,000 kW hours per year. The lighting of Council's Goolwa office and library building was converted to energy-saving LEDs and is now consuming around 35% less energy.

To create employment, provide essential infrastructure for our growing community and increase visitor numbers we have progressed \$4.3 million worth of capital works projects for roads, footpaths and stormwater management, with \$5.7 million spent on new and replacement assets. This has included significant stormwater infrastructure for our Hindmarsh Island and Strathalbyn regions.

Council delivered several key projects to stimulate our local economy while continuing to deliver ongoing services:

- **Coorong Quays Wastewater Transition** \$1.39 million and ownership transfer from Coorong Quays to Alexandrina Council's Community Wastewater Management System (CWMS)
- > Strathalbyn Town Centre Revitalisation \$1.36 million to complete stages one and two of this eight-stage \$10 million project, with the securing of necessary external funding to complete all eight stages
- Goolwa Sporting Complex \$1.6 million commencement of stage one, the building of multi-purpose clubrooms which are due for completion in late 2021.

Other achievements include:

- Endorsing three key strategic management plans including the A2040: Our Plan to Thrive Community Strategic Plan, the Long-Term Financial Plan, and the Asset Management Plan
- Advocating for improved educational opportunities and facilities in our region, with the State Government announcing the creation of Goolwa's first public high school
- Establishing Business Alexandrina and the **Business Hub**
- Refurbishing the heritage listed Strathalbyn Town Hall
- Upgrading the Strathalbyn Senior Citizens building
- The inaugural community Alexandrina Innovation Challenge
- Establishing the Community Wellbeing **Advisory Forum**
- Building the A2040 strategic narrative.

Thank you for supporting Council and being part of a Liveable, Green and Connected community as we work together to create a thriving Alexandrina region.

Mayor Keith Parkes

In February 2021, Council adopted the A2040 Community Strategic Plan, which maps out the community's vision for the Alexandrina region to 'thrive'. To support this vibrant strategy Council also adopted a new Long Term Financial Plan and Asset Management Plan, ensuring that the priorities of A2040 will be delivered in a fiscally responsible manner.

These Plans combined with our sector defining Village Conversations, will inform individual innovation plans specifically modelled for the uniqueness of the communities within our region and will be used prioritise the services, infrastructure and land use that our communities desire. We are proud of the authentic engagement and real collaboration with our community undertaken to create this future vision. In the coming year we look forward to seeing the A2040 vision begin to come to fruition with the community's guidance and assistance.

Our planning reflects our commitment to help the Alexandrina region recover and rebuild from the impacts of COVID-19, while also responding to the financial pressure we know our community is feeling.

Alexandrina's aim is to be a climate-ready region, where nature is valued and resources are managed sustainably and creatively.

We sincerely thank all Elected Members, our valued Administration, and you - our businesses, residents and visitors – for your resilience, commitment and willingness to continue to collaborate as we move into a new financial year and ensure Alexandrina is the best place to live, work and play.



Glenn Rappensberg **Chief Executive Officer**

Alexandrina: Liveable, Green, Connected

The Alexandrina region is uniquely positioned in the picturesque Fleurieu Peninsula at the end of the River Murray and as a gateway to the iconic Coorong. It is within an easy drive from metropolitan Adelaide, about an hour and a quarter or 85 kms south from Adelaide CBD.

Alexandrina Council takes in several townships and expansive rural land covering some 182,684 hectares. It extends from the north-western side of Lake Alexandrina to the Murray Mouth, and the western end of the Coorong, taking in the river communities of Langhorne Creek, Milang, Clayton Bay, Goolwa and Hindmarsh Island. The region stretches along the coast to Port Elliot and inland to Mount Compass and Strathalbyn. Goolwa at the Murray Mouth and Strathalbyn at the edge of the Adelaide Hills are Alexandrina's two major population centres.

Our stunning coastline to the south acts as an annual nursery for southern-right whales and is a popular holiday and visitor destination. To the north, the population disperses throughout rolling hills and pastures, as a mix of rural living and large broadacre farming and vineyards.

Alexandrina is one of the fastest growing regional areas in South Australia, thanks to our peri-urban location. Yet we retain the best of rural life and are noted for our high-quality agriculture, a key industry in the region.

We are renowned for our environment, heritage and lifestyle. These are the qualities we treasure about our unique region along with a strong sense of community connection.



Our Community Snapshot



Alexandrina Council's **Estimated Resident Population** for **2020** was **27,876**. This is an increase of 1,998 since the **2016** Census.



16% of residents were born overseas

In 2016, **19%** of our residents were under **18**, and **37**% were over 60 years of age.



27% of residents do some form of voluntary work





In **2026**, our forecast population will be 29,980 people. By then, 40% of our residents will be over **60** years of age.



92% of our young people are 'learning or earning', compared to **85**% within the whole of South Australia.

31% of households in the Council area include children.



47% of Alexandrina Council's working residents travel outside of the area to work.





Your Council

Alexandrina Council is all about community.

Council is made up of the Mayor and eleven Councillors (the Elected Members) who represent our five wards and connect regularly with the people of Alexandrina. The Mayor and Elected Members represent the interests of the community and ultimately are responsible for the delivery of outcomes in the best interest of the people of our region.



Elected Members L-R: John Carter (Goolwa Hindmarsh Island), Michael Scott ASM OAM (Port Elliot Middleton), Bronwyn Lewis (Port Elliot Middleton), Rex Keily AM (Strathalbyn), Melissa Rebbeck (Goolwa Hindmarsh Island), Margaret Gardner (Goolwa Hindmarsh Island), Mayor Keith Parkes, James Stewart (Goolwa Hindmarsh Island), Karyn Bradford (Angas Bremer), Michael Farrier (Angas Bremer), Bill Coomans (Nangkita – Kuitpo), Craig Maidment (Strathalbyn).

Collectively, Elected Members, as Council, have a key role in determining policy and making decisions that impact on future plans for the region as well as the lives and livelihoods of individuals and organisations contained within it.

While Elected Members receive an allowance for expenses, they are acting in a voluntary capacity. Allowances and benefits particulars are detailed further on page 83.

Various important and often complex matters are brought before the Council, and the Elected Members must sometimes make difficult decisions on the action to be taken.

Together, the Mayor and Elected Members are responsible for:

- Civic leadership
- The management of the natural and built environment of the region
- Fostering economic development in partnership with other local government authorities and with State and Federal governments
- · Creating and developing necessary social and cultural services and programs to enhance the wellbeing of residents and visitors.

The Mayor and Elected Members are assisted by the Chief Executive Officer and Administration who carry out Council decisions in line with relevant legislation.

Council's organisational structure in 2020/21 consisted of the five divisions.

- Office of the CEO (Leadership and People)
- **Environment**
- Growth
- Resources
- · Wellbeing.

Each division is overseen by a General Manager who reports directly to the Chief Executive Officer.

Members of the public may contact Elected Members to discuss any issue relevant to Council. Elected Member contact details are available on the Council website.

Encounter Bikeway, Port Elliot





Our People

We are fortunate to have a passionate, experienced team of people who work together to deliver excellent outcomes for the community across our region.

Our Leadership Group

At 30 June 2021, Council's executive leadership team was made up of five senior executive officer positions: the Chief Executive Officer and four General Managers. The executive team is responsible for leading Alexandrina Council programs and services to deliver the region's strategic plan. Remuneration packages for Senior Executive Officers ranged from \$178,730 to \$260,863 per annum and were exclusive of 10% (9.5%) compulsory superannuation, where applicable.

Our Employees

Our employees are integral to our success in serving our community. The table below provides information relating to Full Time Equivalent (FTE) employees, trainees/ apprentices and labour hire employees. During 2020/21 average turnover was 15%.

Alexandrina Employees	FTE as at 30 June 2021	Number of employees as at 30 June 2021
Permanent employees	136.28	147
Fixed term/ contract employees	38.79	46
Casual employees	NA	12

Building Employee Capability

To support our people as they deliver their best for the region, regular performance and development discussions take place throughout the year. These conversations

give our people the opportunity to set goals, acknowledge success and build capability, and help us ensure they have the skills and knowledge to effectively perform in their roles. An online platform pulls these conversations together and allows our people to take ownership of their learning, establishing a development plan with their leader and booking and tracking development activities.

Leadership Capability

We support our leaders to reach their full potential and create an environment where others can do the same. Our development program ensures our leaders have the tools required to lead their teams to success. Due to COVID-19, the recent focus of leadership development has been on leading through disruption, leading virtual teams and enhancing inclusive communication that prioritises the wellbeing of our people.

Recognising our People

We continue to build a performancebased culture focused on accountability and delivery. One way we do this is to recognise our people when they deliver great outcomes for our region and community.

This year we rolled out a new initiative to capture the collective experiences of our workforce. Sensemaker enables our employees to capture their experiences in real time, building a narrative of their working life and achievements. We will continue to build on what we learn from this program throughout 2021/22.

Diversity and Inclusion

At Alexandrina Council, maintaining a diverse and inclusive culture that allows us to understand our people, stakeholders and communities is important, as is facilitating an innovative and creative environment. We purposefully build an understanding of diversity at Alexandrina Council and create awareness and strategies to remove barriers to inclusion.

Leadership Team		
Female employees	2	40%
Male employees	3	60%
Total	5	

Employees		
Female employees	107	52%
Male employees	98	48%
Total	205	

Length of Service	
30+	3
20-29	13
10-19	50
5-9	40
1-4	53
Less	46

Generation Breakdown	Female	Male
Traditionalist pre 1946	0	1
Baby boomers 1946–1964	25	29
Gen X 1965-1979	55	30
Gen Y 1980-1994	22	29
Gen Z post 1994	5	9

Aboriginal or Torres Straight Islander	2.4%
Non-English speaking background	2.3%

Salary Information

Employees, dependent on their role, may receive the following additional benefits; laptop/iPad, mobile telephone, uniform allowance, paid memberships to professional associations, and costs associated with ongoing study. Full Salary Register is available on page 86.

Equal Employment Opportunity

Council continues to promote its commitment to equal employment opportunity.

This is achieved by ensuring that the workplace is free from all forms of unlawful discrimination and harassment.

Council's Employee Code of Conduct defines the principles of probity and ethical behaviour that is expected of staff.

In undertaking their duties, Council staff are required to be reasonable, just and non-discriminatory while carrying out their roles and responsibilities.

Development Programs undertaken in 2020/21 included:

- Disability Awareness Training
- Public Interest Disclosure Act 2018
- Employee Code of Conduct.





Connecting Communities

Throughout the 2020/21 year Council was working to fulfil the aspirations set out in our recently concluded Strategic Plan 2013–2023, *Alexandrina: Connecting Communities*. These were to:

- > Innovate throughout our Region
- > Activate our Spaces
- Participate in Wellbeing
- > Thrive in Clean, Green Futures.

Performance highlights from the 2020/21 year are presented in this Annual Report in terms of these four aspirations.

Six teams within Council – Environment, Growth, Leadership, People, Resources and Wellbeing – each worked towards fulfilling these four aspirations throughout 2020/21. In doing so they provided a solid and strongly–aligned underpinning for the subsequent development of the A2040.



Café, Port Elliot Annual Report 2020/21 | 15



Community Strategic Plan Framework

Strategic Priorities

- Inspiring Regional Excellence
- **Regional Collaboration**
- Grow, Eat, Share
- Climate-ready Communities
- · Alexandrina Experiences 'Just Add...'
- Something for Every Age, at Every Stage

Aspirations	Innovate throughout our Region	Thrive in Clean, Green Futures	Activate our Spaces	Participate in Wellbeing
Outcomes	Resilient Economy	Progressive Approaches to Climate Change	Vibrant Communities	Accessible Services and Opportunities
	Productive Community Assets	Protection of Water Resources	Memorable Experiences	Collaborative Community Ventures
	Proactive Leadership and Accountability	Enhanced Biodiversity	Liveability of Townships and Rural Areas	Self Sustaining Communities



A2040: Our Plan to Thrive

A2040 articulates Alexandrina's vision for the next twenty years to thrive as Liveable, Green, Connected.

Alexandrina's new community strategic plan, the A2040, was supported by Council in February 2021 and replaces the Connecting Communities strategic plan. It maps a bold way forward for our region.

A2040's three aspirational themes emerged from the extensive consultation with our community that took place as we put the plan together.

- > Liveable Alexandrina is defined by distinctive villages, places and spaces, unique natural environments and transport networks that support active lifestyles, employment, vibrant cultures and productive enterprise
- > Green Alexandrina is climate-ready, a place where nature is valued and resources are managed sustainably and creatively for a new economy
- Connected Alexandrina is an inclusive, friendly region with strong community spirit, where all people are empowered to achieve their potential, and inspired to get involved.

We are working towards an Alexandrina that connects communities through regional innovation, care for the environment, ensuring quality of life and wellbeing for all, and activating culturally vibrant spaces.

The A2040 will come to life across five key action areas, all serving our aspiration to thrive as Liveable, Green, Connected:



Climate Response



Appropriate Growth



Community Inclusion



Transport Connections



Environmental Innovation

The A2040 Community Strategic Plan will be the focus for our next reporting period in 2021/22.



The A2040 Suite of Plans

Every	Business plans and budgets	
year	Village conversations	
Every	Service plans	
4 years	Capital works	
10–20	Asset Management Plan	
years	Long Term Financial Plan	
2040		

A full copy of the <u>A2040 Four Year Plan for our Community Strategic Plan</u> and A2040 Narrative documents can be viewed on Council's website at **alexandrina.sa.gov.au**

Milang Railway Museum Annual Report 2020/21 | **19**

Our Performance 20 | Alexandrina Council Encounter Bikeway, Middleton

Council Services Snapshot

27,876 residents



Population 1.63% Population increase

\$3.3M

Regulatory services*



\$71.50 per tonne

South Australian Government solid waste levy in 2020/21

1,386 kms

Total length of roads managed by Council at 30 June 2020





52,344 tonnes

of waste processed for the region, including recycled and green waste



\$4.2M

Community services and public safety*



\$6.6M

Waste and recycling

8,305
Active library borrowers



\$2.1N

Investment in economic development



\$2.8M

Libraries and

\$3.2M

Stormwater, street lighting and environmental services



\$11.5M

Maintenance and renewal of roads, footpaths and kerbing*



Recreation and sport

37,135 tonnes

of regional waste diverted from landfill



Innovate throughout our Region

Economic Development

In late 2019, Council commenced a mid-point review of the Alexandrina Economic Development Strategy 2016–2022. This process solicited business community input, included a commissioned review by economics consultancy Lucid Economics, and took into consideration the emerging A2040 strategic plan.

Wide consultation gave voice to a community desire for healthy and sustainable growth, balancing the need for progress with a deep respect for heritage and the environment. A new Draft Economic Development Strategy 2022-2027 has emerged.

A number of shared aspirations underpin the draft strategy including:

- · Making the most of our great location
- · Encouraging more people to visit
- · Renewal that values our heritage
- · Expanding upon our business strengths
- · Council leading the way.

Following a philosophy of Regenerative Economic Development (which aligns with 'Doughnut Economics'), Council aims to build a long term, sustainable economy which purposefully meets the needs of both people and the environment, following a theme of Regenerating Alexandrina.

The Economic Development Strategy 2022-2027 will be launched in early 2022.

Responding to COVID-19

The Alexandrina Council Business Support Package provided a range of ways for Council to support businesses in this time of crisis. The package outlined new programs to help promote businesses, increase customers, build digital capacity and future-proof the local economy. Key initiatives included:



Wharf Barrel Shed receives Council's Business Support Package

- The Our Local Alexandrina website and social media engagement platform www.ourlocalalexandrina.com.au
- The Business Alexandrina Program
- The Business Alexandrina Hub
- Two new grant programs: the Economic **Development Recovery Grant and the COVID-19 Community Reactivation Grant.**

Launch of the Business Alexandrina **Program and The Business Hub**

In August 2020, Council launched Business Alexandrina, a dedicated business program for the region which included the establishment of the Business Alexandrina Hub (The Hub) at 12 Cadell Street, Goolwa.

Business Alexandrina supports the 2000+ businesses located in the region and is directly connected with nearly 60% of local operators and growing. We target the immediate needs of our businesses to support COVID-19 recovery and long term, sustainable growth. Our focus is on the region's key industries: retail, tourism, health services and agriculture.



Alexandrina Business Hub, Goolwa

The Hub provides a collaborative co-working space supported by high-speed internet connectivity, with meeting rooms, training facilities and access to the adjoining Centenary Hall multi-function space. The Hub offers access to expert industry advisors and business networks. The project was made possible with funding from the Drought Communities Funding Program Extension and Alexandrina Council.

An online portal, Business Alexandrina, has also been developed to support the Business Alexandrina Program and The Hub. Found at businessalexandrina.com.au, the portal:

- is a one-stop-shop source for business information and resources
- virtually connects and promotes Alexandrina's business community
- encourages businesses to book space, attend events and become a member
- increases the profile of Alexandrina as a region in which to do business and invest.

Keeping Businesses Informed

A monthly Business Alexandrina newsletter provides updates on training, events, business success in the region and council support. In February this year, Business Alexandrina Facebook and LinkedIn was launched to provide regular updates as well as important updates to navigate through the current COVID environment.

Training and Events

Business Alexandrina training and events have provided immediate support to businesses and industries impacted by COVID. COVID recovery training kicked off with the Tourism Rebound Program, run in partnership with the Tourism Industry Council (TiCSA) and delivered by eight experts. These experts met face to face with our businesses to help them understand changing market trends and to realign their businesses to capture the regional boom in visitors.

Over the last 12 months Business Alexandrina has delivered 28 training sessions and events to 348 businesses. Key partners have been secured to deliver these services including TiCSA, Rural Business Support, SA Tourism Commission and the Adelaide Business Hub.

Advisory Services

Business Alexandrina advisory services have provided important one-on-one support to businesses in the areas of working with council, grant funding, tourism support, exporting and financial counselling. There have been 32 advisory sessions delivered to 49 businesses in the last 12 months, provided by:

- Regional Development Australia
- Rural Business Support
- Fleurieu Peninsula Tourism
- Alexandrina Council Procurement Team
- The Department of Trade and Investment.

Our Local Alexandrina: A Vibrant New Online Showcase of Local Businesses

In July 2020, Council launched the Our Local Alexandrina website, showcasing the rich diversity of businesses in our region's important tourism and hospitality sectors. The platform helps consumers discover local produce and services and builds a network to support the local economy.

Our Local Alexandrina currently showcases 80 local producers and suppliers and has attracted over 42,000 views since launch. The platform encourages tourists to spend more and has a large following beyond the region: 50% of social media and 80% of website views are from Adelaide.

2020/21 Grants Program

Recognising the significant impact that COVID-19 has had on our local communities, Alexandrina Council offered two new grants in 2020–21, in place of its usual Community Grants Program format. The Economic Development Recovery Grant and the COVID-19 Community Reactivation Grant both opened in July to help reinvigorate local businesses and community groups.

Economic Development Recovery Grant

The primary objective of the Economic Development Recovery Grant has been to help businesses survive and recover from the negative impacts of COVID-19. This grant is an essential catalyst, supporting the Alexandrina Council business community as it rebuilds the local economic landscape.

In round one of the Economic Development Recovery Grant ten businesses were awarded a total of \$47,164. Round two saw 12 businesses awarded a total of \$52,577.



COVID-19 Community Reactivation Grant

The aim of the COVID-19 Community Reactivation Grant has been to support existing community groups which make a positive contribution to the wellbeing of the Alexandrina region and which have been adversely affected by restrictions imposed due to the coronavirus pandemic. Recognising that impacts vary widely, eligible groups were able to apply for up to \$1,000 to fund a wide range of activities that aim to counteract the negative effects of the pandemic, helping to address loss of income, increased social isolation and community wellbeing.

Tourism

Alexandrina Council is known for its proactive approach to supporting the tourism industry. The synergy between tourism, arts and culture in our region broadens the visitor experience and makes Alexandrina attractive to both residents and tourists. By working to attract and promote local tourism and events, Council provides economic and social benefit to the region and community.

Alexandrina Council maximises tourism opportunities as a funding-partner and in collaboration with regional tourism associations, Fleurieu Peninsula Tourism and Murray River, Lakes and Coorong Tourism Alliance.

Goolwa Visitor Information Centre Awarded Best in State

May 2021 saw the Goolwa **Visitor Information Centre** (VIC) take out top honours at the South Australian VIC Conference in Clare, being awarded Visitor Information Centre of the Year ahead of other finalists including the Barossa and Adelaide.



Goolwa Visitor Information Centre

The award recognises the Goolwa VIC for its ability to adapt and demonstrate resilience to the impact of COVID-19, supporting the community and tourism operators, while providing ongoing services to visitors.

The Goolwa VIC's clearly articulated pathway towards a rebound from the pandemic was a key reason for the win.

Top Tourism Town Program

Also in May, three towns in Alexandrina were announced as finalists in The Tourism Industry Council South Australia (TiCSA) Top Tourism Town Program. Goolwa, Port Elliot and Langhorne Creek were recognised, along with 29 other South Australian towns, as contenders for the Top Tourism Town crown.

This new program, delivered by TiCSA, is designed to recognise both well-established and emerging towns in SA that deliver amazing visitor experiences and are committed to growing visitation. Council promoted the program and encouraged voting through print, digital and social media.

Marketing and Communications

Finding New Ways to Engage with the Community

This financial year has seen traditional community engagement adapting to Government COVID-19 restrictions. This has led us to communicate in new ways such as through webinars, a digital conversation platform and videography. Council's online engagement platform, MySay Alexandrina, has been improved and continues to be the main portal for the community to provide feedback on community activities and surveys across a range of operational areas.

An important engagement project undertaken during the peak of the pandemic was for the Coastal Adaptation Study which adapted to COVID-19 restrictions to host two webinar workshops and utilise the engagement website for online feedback.

Council has continued to improve the way it communicates with residents and ratepayers in 2020/21. Ongoing promotions of Council achievements appear on multiple platforms, including local media, social media, publications and websites.

The 'Latest News' tab on the Council website is frequently updated to keep the community informed, as is the corporate Facebook page. In 2020/21, almost 60 Latest News items were posted and 264 Facebook posts were published.

Council's MySay website continues to provide community consultation surveys. In 2020/21, 34 community consultations were conducted through MySay, resulting in over 17,000 site visits and almost 1400 community members having their say on a range of proposals. Never has it been easier to have your say.

The continual growth of social media has seen the corporate Facebook page increase its number of followers, surpassing 5500. The engagement on our posts and interaction via Facebook has also increased significantly since the 2019/20 reporting period, with an average post reach of 2700.

Council launched its corporate Instagram page in November 2020 and has attracted fantastic engagement and a strong following of 870. Since Council's corporate Instagram account was introduced, 125 posts have generated engagement reach of over 33,000.

Onsite signage for our major projects has brought improved communication of projects under construction. Highlight achievements and tracking project progression during the delivery of works are important visual cues to alert local and visitors to our infrastructure developments and our investment in the region.

Council's quarterly newsletter, Alexandrina Alive, is now printed on certified recycled paper and is a small but significant change during the financial year to acknowledge and act on our Climate Emergency Declaration and A2040 plan.

The high-quality newsletter features achievements, project updates and future events, and continues to generate keen interest and feedback after each mailout. This year we updated the newsletter design and format to enhance aesthetic appeal. Our quarterly contribution to Coast Lines magazine is also well received.



Alexanrina Alive, Council's quarterly newsletter

Our responsive, mobile-friendly, corporate website is regularly modified and maintained, hosting event listings, latest news, general Council information and more at alexandrina.sa.aov.au

Videography has captured footage from across the region to enhance our digital presence and engagement with our community. A combination of interviews, scenic shots and drone video taken to create the A2040 video content for an engagement campaign has been a fabulous way to better connect with our community.

Creating a Culture of Customer Service Excellence

In 2020/21, the Council's Service Centre received 41,834 phone calls. 18,209 council payments were processed by Administration over the phone or in person at the Goolwa and Strathalbyn offices.

Further acceptance of online payment options has resulted in 79% of payments being processed online, consistent with the previous year.

Council undertook 2089 property searches to the value of \$108,439, an increase of 332 searches compared to 2019/20.

The Customer Service Call Centre team provided valuable support to residents for external service providers on kerb-side waste enquiries and the Dogs and Cat (DACO) registration and payment process. During the 2020/21 period Administration assisted 1572 customers to renew and pay their animal renewals in person and over the phone. While 3800 or 70% of customers embraced the opportunity to renew and pay online.

DACO: 2020/21	\$	Number of transactions
Renewed and paid online by owner	\$240,276	3,800
Renewed and paid with support of council	\$81,842	1,572



Drone footage in A2040 video

Finance Services

Summary of Budget Movements 2020/21

A number of significant factors have influenced Council's operating position, the most significant of which continues to be COVID-19. Council has taken steps to support residents, ratepayers and businesses to ensure the long-term viability of the economy, and community safety and wellbeing. Council continues to implement a range of projects that have been brought forward to stimulate economic activity, protect jobs and generate employment, and has been successful with a number of grant applications.

Given the availability of much-publicised stimulus funding from both the Federal and State governments, Council continues to leverage this opportunity by identifying a range of projects to support the community.

Council's recently adopted Long Term Financial Plan (LTFP) 2021/22 to 2030/31 defines planned activities over the next decade, while supporting the A2040 aspiration to thrive. The LTFP requires a rate increase of CPI, plus growth and 1.5% sustainability for 2021/22.

Council is projecting an increased deficit of \$802,000 in its budgeted operating position for 2021/22. This is within Council's short-term key financial indicators.

Net borrowings for 2021/22 are projected to increase to \$38.8 million due to the carryover of capital projects from 2020/21.

Council spent \$14.9 million renewing, upgrading and expanding its assets during 2020/21 in accordance with its Asset Management Plan. Council has decreased its loan borrowings during 2020/21 to \$21.5 million, a reduction of \$1.8 million or 7.7% from the previous year, and is carrying a responsible level of debt relative to its rate revenue and asset base. Interest savings of \$652,000 have been realised due to treasury management practices and a reduction in the estimated borrowings required. Council's debt strategy is outlined in the LTFP. Council remains well within its debt target range.

Council has adopted the 2021/22 Annual Business Plan and Budget which includes an average rate increase of 2.7%.

Major projects outlined in the 2021/22 Annual Business Plan and Budget include:

- Goolwa Oval Recreation Precinct
- Strathalbyn Town Centre Streetscape and Town Hall Revitalisation
- Goolwa Wharf Precinct Revitalisation
- Beacon 19 Goolwa Boat Ramp Refurbishment
- Tarella Street, Milang Stormwater Upgrade.

The Capital Program Budget for 2021/22 includes:

- \$7.7 million for land and buildings
- \$0.8 million for kerbs and footpaths
- \$10.1 million for roads and bridges
- \$1.6 million for Community Wastewater Management Schemes
- \$2.2 million for Recreation and Open Space
- \$4.1 million for Plant and Equipment.

The draft 2021/22 Annual Business Plan and Budget was released in May 2021 and went to public consultation from 18 May to 16 June 2021.

Community Group Audits

Council provided auditing services to nine not-for-profit community organisations regarding their previous financial year activity. Advice from a financial professional helped these groups to account for all their transactions and meet regulatory requirements.

Activate our Spaces

Major Projects

Goolwa Wharf Precinct Revitalisation

Alexandrina Council, with the support of State and Federal government funding, is investing in the Goolwa Wharf Precinct to make it more vibrant and active, showcasing its many unique features and cementing this distinct destination as a great place to visit for locals and tourists alike.

The investment in the Goolwa Wharf Precinct reflects Council's strategic vision to thrive and will provide a canvas for innovative and diverse activities spanning new businesses, outdoor dining, pop-ups, festivals and community events.

Planning has begun for new landscaping, shared use paths, signage, lighting, outdoor dining areas and upgraded car parking and open space. The development will provide a new level of amenity for the area, creating places and spaces that are accessible, connected, inviting and attractive, while encouraging the use and exploration of the waterfront area and wharf through to the Goolwa Main Street and township.



To further support the reinvigoration of the precinct, renewal of the wharf and wharf shed, an upgrade to Signal Point will also be undertaken, including the entry, roof, air-conditioning and connecting pathways.

Much-needed employment will be created through construction activities, with ongoing economic stimulus a key outcome of this project.

On-ground works are expected to commence in early 2022, with project completion expected by December 2022.

Combined with Council's funding commitment of \$2.5 million, the total project value is \$7.5 million. The project will support Alexandrina's regional economy and the 27,000 plus people who live in the Alexandrina Local Government area, as well as increase visitors.

Beacon 19 Funding

The popular Beacon 19 boating facilities near the Goolwa Barrage will soon be upgraded to provide an improved and safer boat launching point for fishers accessing the Coorong.

The State Government's \$650,000 grant from the Economic Stimulus funding program will be matched by Council and will assist in transforming the 40-year-old structure into a modern facility that will be popular with locals and visitors from around the State. Beacon 19 is one of the main access points to the Coorong National Park and is a significant boating asset for Goolwa residents and the local economy.

Goolwa Beach Master Plan

Alexandrina Council has been successful in obtaining \$995,000 (ex GST) for an upgrade of Goolwa Beach public spaces, from the State Government's Open Space and Places for People Grant Program, which is part of the Planning and Development Fund.

The funding will complement Council's proposed 2021/22 budget contribution to progress the next stages of the Master Plan and enhance beach accessibility, public facilities and the aesthetic features of this popular destination.

Improvements will include significant changes to the car park and flow of traffic as well as the beachside promenade between the foreshore and dunes, incorporating new seating, shelters, showers, public art and an elevated viewing deck. Detailed design will commence shortly with construction to be completed by late 2022.

Goolwa Jet Ski Park

Works to provide new seating and landscaping for this popular area are now complete. The site includes two smart benches with solar powered charging and Wi-Fi services, two picnic sets and shelter, plus landscaping.



Beacon 19, Goolwa



Stage One Goolwa Oval Recreation Precinct clubroom progress.

Goolwa Oval Recreation Precinct

Construction of the Goolwa Oval Recreation Precinct commenced in September 2020, following Council's attainment of \$800,000 in round two of the State Government's Grassroots Football, Cricket and Netball Facility Program.

Once completed, the community will have a new multi-purpose sporting facility including:

- new netball and tennis courts
- · cricket training facilities
- · improved carparking, road and pedestrian links
- · open space with barbecues and seating
- · four unisex change rooms
- player and spectator amenities
- umpire and official areas
- administrative areas and storage.

The design followed a detailed consultation process with nine of Goolwa's sporting groups who use the current facilities. It brings to life their vision of a family friendly space which draws people together.

The blockwork and pre-cast panels for the lower level are now complete. Contractors have commenced installation of the upper-level steel work including reinforcement and floor paneling in preparation for the suspended floor concrete pour. Fixing of the roof framework and support columns has also commenced.

Council's website continues to be updated with club members and representatives notified as milestones are reached. Project completion is estimated for late 2021.

Strathalbyn Town Centre **Streetscape Revitalisation**

Stage one of the Strathalbyn Town Centre Streetscape Revitalisation project has been completed with the realignment of the Albyn Terrace intersection and beautification works around the St Andrews Church including landscaping and streetscape elements.

Stage two works commenced at the beginning of April, which also marked the announcement of \$3.85 million in grant funding from the State Government's Local Government Infrastructure Partnership Program to assist with completion of all eight stages by the end of 2022, with matched Council funding.

Strathalbyn Senior Citizens Building upgrades

The Strathalbyn Senior Citizens Building was upgraded in late 2020, with the Strathalbyn Neighbourhood Centre taking on management of the functional building to deliver a variety of community development programs for surrounding residents.

An airconditioned extension has been added to the new building and the older building has been significantly upgraded with a new kitchen servery and appliances. Modified design elements on the existing walls have improved the aesthetics and helped visually connect both structures. Internal and external painting has been completed and new floor coverings laid.

External works include the construction of concrete footpaths to provide formal access and show the way from the carpark to the main entrances of the new and existing building. Landscaping work has also been undertaken.

The upgrade to the Strathalbyn Senior Citizens Building was funded through the Federal Government Stronger Communities grant, the State Government Fund My Neighbourhood Program and the Alexandrina Council.

Goolwa High School

The Minister for Education, Hon. John Gardner visited Goolwa in July 2020 and brought fantastic news to the region. It was announced that a new public high school will open in Goolwa in 2022. The State Government will invest up to \$10 million to refurbish and upgrade the former Investigator College Goolwa campus on the corner of Cadell Street and Glendale Grove.

The new school is a great win for the town and wider region. Alexandrina is one of the fastest growing areas in regional South Australia, and has been in need of a public secondary school to service the townships of Goolwa, Currency Creek, Middleton, Port Elliot and surrounding areas.

Alexandrina Council, along with support from Member for Finniss, Hon. David Basham MP, has been advocating for a high school in Goolwa since 2017 when it was announced that Investigator College was closing its Goolwa campus at the end of 2018 to operate solely from its Victor Harbor location.

PS Oscar W and the Goolwa Riverboat Centre

The Friends of the Oscar W continue to maintain and operate the paddle steamer PS Oscar W on behalf of Alexandrina Council. Regular day cruises are offered each month, with the exclusion of July which is used for maintenance and survey requirements.

The PS Oscar W is available for charters and participates in events where possible, such as Goolwa Regatta Week, Yesterday's Power Rally in Milang and events at other up-river townships including Morgan and Mannum.

The operation of the PS Oscar W and the Goolwa Riverboat Centre is made possible due to the support of many volunteers from our community. There is a sense of community pride in owning a paddle boat and offering authentic cruises to our community and to visitors. The PS Oscar W offers a unique volunteering experience to a passionate team of people. Alexandrina Council acknowledges and thanks these volunteers.

Alexandrina Council Heritage Awards

Organised by Council's Heritage Advisory
Committee, the Alexandrina Council Heritage
Awards recognise and celebrate the hard work
undertaken by residents on some of our most
iconic heritage properties, along with those who
contribute to researching our region's history.

Both the 2020 and 2021 Awards were held during the current Annual Report period.





Over sixty people attended the Clayton Bay Community Hall on Thursday 22 October 2020, with Eric Heapy, former CEO of the National Trust of SA and the Adelaide Cemeteries Authority, speaking about the meaning of the symbols that appear on cemetery headstones. Awards were presented across five categories, with the Alexandrina Heritage Award given to Ian Pysden and Rosemary Parker for the Old Police Station at Milang.

The 2021 Awards were held at the Tooperang War Memorial Hall on Thursday 27 May. Guest speaker Peter Cahalan shared his perspective on the benefits of heritage tourism. Awards were held across six categories and included the presentation of the inaugural Mayoral Award, which was selected by Alexandrina Mayor, Keith Parkes from the category award recipients. This award went to Andrew and Livia Smith for their restoration of Tucker Church at Sandergrove. The award winners and nominees are testament to the commitment of our residents to preserving and celebrating heritage and its intrinsic value.

Open Spaces and Roads

Council continues to maintain open space recreation facilities as well as sealed and unsealed roads across the district. Council is responsible for over 530km of sealed roads and 770km of unsealed roads across a wide range of terrain, from the high rainfall hills of Mount Compass and Kuitpo to the plains of Langhorne Creek and Milang. As well as roads, Council maintains a network of footpaths and cycle tracks across all seven townships and a wide variety of bridges and major culverts.

Council's annual Footpath Master Plan program included 23 sites with either asphalt or concrete surfacing and a total budget of over \$1 million. Sites completed include Burkett Drive, Catherine Street, Charteris Street, Freeman Lookout and Riverside Drive.



Encounter Bikeway, Port Elliot

To further enhance our living spaces, 132 new street trees were planted in the Goolwa district and 50 in the Strathalbyn district over 2020/21.

Alexandrina Council also owns and manages parks and gardens within its district that cater for a broad range of activities for all ages. These green spaces range from neighbourhood areas to larger central community locations.

Council endeavours to keep up with the latest trends and structures to meet community needs. Everyone is welcome to enjoy our parks, gardens and playgrounds. Council welcomes locals and visitors to use our open space recreation facilities.

Development Activity

Council's Development Assessment team processed 1674 development applications during the reporting period, which equated to \$223.3 million worth of building value. By comparison, the Council assessed 1109 development applications worth a combined value of \$66.7 million during the 2019/20 financial year. This equates to a 51% increase in development applications, with a net value of more than three times that of last year.

Of these applications, there were 360 new dwellings and 93 dwelling additions approved, compared to 250 new dwellings and 52 dwelling additions last year. This equates to 44% more dwelling applications and 79% more dwelling addition applications than last year.

The number of land division applications approved was also higher compared to last year (52 compared to 48), while the number of new allotments created increased to 165, compared to 38 allotments in 2019/20.

The continued growth of development applications has been fueled significantly by the State Government's Home Builder Grant scheme and by a short-term increase in the population of the area as holiday homes in the area are utilised more frequently.

The Council Assessment Panel (CAP) was replaced by the Fleurieu Regional Assessment Panel (FRAP) in August 2020. The FRAP is an independent body that has been established under the Planning, Development and Infrastructure Act 2016. The FRAP is responsible for considering qualifying Development Applications within Alexandrina Council and the District Council of Yankalilla. The role of the FRAP is to make decisions on planning applications, as required, in accordance with the relevant Planning policy.

Further details are available in the Statutory Requirements section on page 54.

Aside from approving new developments, Council has a requirement to ensure buildings are constructed in accordance with legislation. As a result, the Development team has undertaken 141 inspections, including on structural frames, footings, bushfire compliance and general follow-ups. Fifty-two of these inspections were for swimming pools and swimming pool barriers. Matters associated with public safety remain our priority.

Changes to State Planning System

South Australia's new planning system for large regional towns and metropolitan areas launched on 19 March, allowing development applications to be submitted and tracked online via Australia's first statewide ePlanning platform, known as the PlanSA Portal. All Alexandrina Council residents and businesses can now, from the comfort of their homes, offices or on the go (using a smart phone, tablet or computer), lodge and track development applications online, search property zoning, find an accredited professional, review development rules, make payments, submit information, and track major projects and development activity across the State.

The new Planning and Design Code consolidates South Australia's 72 Development Plans into one clear planning rulebook, improving certainty and consistency in decision-making and assessment. It is South Australia's biggest planning reform in 25 years and represents a whole-of-system transformation that will deliver contemporary policies via a modern digital system. The ePlanning platform brings together the PlanSA portal, the online Planning and Design Code, the South Australian Property and Planning Atlas and the electronic Development Application Processing system.

Administration have been preparing for the implementation of the new planning system and are excited to now be able to access the system. In addition to the State Government's Service Desk, established to assist the Community to understand and operate the system, Council staff will continue to answer planning policy and development related questions for our community.

Engineering Services Team Highlights



customer requests



Maintained 32 play spaces



trees planted



Maintained over 268 hectares of open space



Hand and truck watered over 1,000 street trees



Resheeted over 21km of road



Over 1,630 potholes repaired



Over 666 signs repaired



Over 138km of trees trimmed



Over 800km of roads graded



Alexandrina street trees

Alexandrina Visitor Services staff and volunteers promote the region, providing support to the tourism industry and local businesses by booking tours and accommodation, and providing invaluable travel advice and information to visitors.

Alexandrina Visitor Services (AVS) staff and volunteers promote the region, providing support to the tourism industry and local businesses by booking tours and accommodation and providing invaluable travel advice and information to visitors.

9135 community members and visitors used the Goolwa VIC, with 6479 (71%) intrastate visitors, 2617 (27%) interstate visitors and 39 (3%) visitors from overseas.

The Strathalbyn VIC recorded 3241 visitors during this period. The Strathalbyn VIC was closed from 1 July 2020 to 6 November 2020 and then re-opened for four days per week between 10am and 2pm.

From 11 December 2020 until 30 June 2021 the VIC was open seven days per week between 10am and 2pm. The Strathalbyn VIC was staffed by our volunteers during this period.

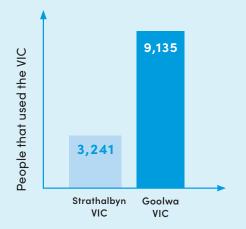
The Visitor Services team was supported by 63 volunteers who provided over 3860 volunteer hours, working across the three Alexandrina Visitor Services sites. The Goolwa VIC operated seven days per week and the Goolwa Riverboat Centre operated three days per week

Throughout 2020/21, the Visitor Information Centres (VIC) operated with COVID-19 restrictions as follows:

Goolwa VIC: From 1 July 2020 to 30 September 2020 sales were through the window and there was no browsing in-store. The VIC recommenced normal trading on 1 October 2020.

Strathalbyn VIC: From 1 July 2020 to 6 November 2020 the VIC was closed. The VIC then reopen four days per week from 6 November 2020 to 11 December 2020. It then opened seven days per week from 11 December 2020 through to the end of the financial year.

Goolwa Riverboat Centre: From 1 July 2020 to 1 October 2020 the centre was closed. After this period it re-opened three days per week (dependent on volunteers).



The Visitor Services team was supported by:

63 volunteers

3,860 volunteer hours

Three Alexandrina Visitor Services sites



Goolwa Wharf Precinct

Bookings of tours, cruises and accommodation within 2020/21

Alexandrina VIC (Goolwa and Strathalbyn VICs)

\$74,979

gross

\$6,924 commission

2.6% decrease



on the previous financial year 2019-2020

Gross retail sales for 2020/21



\$26,604

Goolwa VIC



\$3,676 Strathalbyn VIC



\$5,516

Goolwa Riverboat Centre

Goolwa Riverboat Centre cruise bookings grossed \$7373 (bookings and payments for Goolwa Riverboat Centre are only taken on the day of travel).

Branded souvenir items continue to be stocked at our Visitor Information Centres. Branded items are different for each centre based on the demographic of people who visit and the most popular items sold or requested.

Participate in Wellbeing

Community Wellbeing Advisory Forum

Alexandrina Council has taken a fresh approach to engaging with the community, having established the Community Wellbeing Advisory Forum to inform work in the wellbeing space.

The first forum was held in February 2021 at the Strathalbyn Neighbourhood Centre, with 17 inaugural forum members and another 13 interested members of the public in attendance.

Members were nominated through an Expression of Interest process in late 2020, resulting in the appointment of 20 forum members from across our region, including two Elected Members, Councillors Margaret Gardner and Karyn Bradford, representatives from each of the region's community and neighbourhood centres, and other community representatives.

Participants valued the opportunity to connect with others and hear a range of perspectives, being eager to ensure a diversity of voices were heard. Participation from young, Indigenous, LGBTQIA+ and other members in our community at future forums is welcomed.

The Community Wellbeing Advisory Forum will convene every two to three months during 2021 to further explore key issues related to wellbeing. For more information visit alexandrina.sa.gov.au/wellbeingforum

Valuing our Volunteers

Alexandrina Council acknowledges and appreciates the significant contribution made by the 461 registered volunteers who participate and add value across a diverse range of council areas.

Our Human Resource Plan contains key strategies for best practice to meet the National Volunteer Standards introduced in 2015. Achievement of these standards allows us to best support, connect and enhance the skills of our current and future volunteers.

In 2020/21, Alexandrina Council's volunteers contributed over 19,714 hours of their time. This contribution is enormous and we sincerely thank them for their contribution. We encourage and welcome new volunteers to join our team and help continue our culture of caring and diversity.

Council acknowledges the commitment and dedication of all volunteers, who have all faced disruptions to their volunteering work as a result of COVID-19. The resilience of our volunteer workforce has enabled Council to react and respond to the pandemic with greater flexibility and options.

Events Alexandrina

Council provides significant support to local community and tourism events, encouraging locals and visitors to come and enjoy vibrant and varied activities in our beautiful region.

The 2021 South Australian Wooden Boat Festival (SAWBF) was cancelled due to COVID restrictions. Instead, the Parade of Sail event was held on Sunday 18 April at the Goolwa Wharf Precinct. Funding for the 2021 Wooden Boat Festival was used to develop a digital marketing plan and communications strategy to promote and keep the festival alive as we look forward to SAWBF being held in 2023.

The usual 2020 Christmas events were cancelled due to COVID-19 restrictions, and a somewhat different Christmas in Alexandrina was embraced by the community. People found creative new ways to decorate, share and 'light up' Alexandrina during the festive season including:



Citizen of the Year Awards recipients

- A Best Dressed Shop Window contest
- The Deck the Halls Market Trail at Strathalbyn, to meet local makers and producers, with over 500 people following the trail
- Stars of Night Christmas projections on 17 and 18 December, which saw a collection of Christmas images and community memories projected onto the walls of historic buildings to the delight of the community.

Following the easing of COVID restriction, our art galleries opened and Signal Point Gallery, Goolwa hosted the Characters of the Fleurieu exhibition. Council held the popular event in partnership with the Royal South Australian Society of Arts, and the winning artist received a \$10,000 first prize sponsored by the Kennedy Foundation.

Business networking events for Our Local Alexandrina were also able to go ahead in 2020/21, firstly at Centenary Hall, Goolwa, and then at Bleasdale Wines, Langhorne Creek cellar door in April with over 40 businesses in attendance.

Australia Day Celebrations and Citizen of the Year Recipients

Mayor Keith Parkes and Chief Executive Officer, Glenn Rappensberg officiated Australia Day 2021 celebrations at Strathalbyn and Goolwa, where Citizenship Ceremonies were conducted and Citizen of the Year Awards presented to community members. The Mayoral Exceptional Service Award, a new Australia Day award for 2021, was presented at the Goolwa ceremony to all emergency services personnel who

assisted in controlling the bushfires across our State during the summer of 2019/20.

International Women's Day

Alexandrina Council celebrated the influence and inclusion of women in its workforce and communities by hosting an International Women's Day event on Wednesday 10 March. Attendees at the event were also fortunate to hear from special guest Carol Gaston, who shared her presentation, 'Learnings that have Shaped a Leader'.

The theme for International Women's Day in 2021 was 'Women in leadership: Achieving an equal future in a COVID-19 world'. It is a theme Alexandrina exemplifies, with women holding executive team and senior leadership roles, well above the industry average. Council's enterprise bargaining agreement is also tailored towards providing supportive conditions for female employees and is something we are proactive in promoting and encouraging.

Arts and Culture

Alexandrina Council region is well known for its rich artistic culture and resident artisans. We value the vibrant interplay between tourism, arts and culture in our region. Our arts and cultural program adds greatly to the visitor experience and the liveability of our region.

Just Add Water Arts and Culture Program

The Just Add Water Arts and Culture Program is a quarterly program delivering a range of cultural events and activities across the region. The intent is to offer something for all ages and interests, including film, visual arts, musical and theatrical performances, exhibitions, public programs and opportunities for participation and learning.

A number of live performances, exhibitions and children's activities as part of the 2020 Just Add Water Arts and Culture Program were cancelled from March 2020 due to the COVID-19 pandemic. From October, the program moved to a quarterly format to provide a more reliable and adaptable schedule.

South Coast Regional Art Centre

The South Coast Regional Art Centre promotes emerging and professional artists from across the Southern Fleurieu region. The Gallery continues to showcase a variety of arts and artists with nine exhibitions held this year.

Signal Point Gallery

Signal Point Gallery has offered a continuous program of high-quality exhibitions, workshops and events, showcasing the best professional artists from the region and across the nation. Signal Point Gallery held 15 exhibitions this year.

Centenary Hall

Centenary Hall is Alexandrina Council's premier performing arts venue located in Goolwa. It is an adaptable space with 216 theatre-style and retractable seats to allow for alternative use of space including cabaret style shows. The community regularly uses the venue. This year 129 community activities and events were held in Centenary Hall in addition to 31 performances as part of the Just Add Water Program.

Public Art

Council has a public art framework that informs the allocation of funding and decision making for the design and installation of public art in the region.

The Southern Fleurieu Historic Museum, located on Wright Street at Port Elliot, has had a massive aerosol art mural painted on its north facing wall, courtesy of the Alexandrina Council's 2019–20 public arts budget. Following community consultation undertaken by the Alexandrina Arts and Cultural Advisory

Committee, the mural and another to be painted at Middleton were endorsed at the June 2020 Council Meeting.

Local artist Chad Spencer, founder of the I-Spy Arts Trail around Alexandrina, nailed the brief, creating a piece that recognises both the collection of machinery and hardware kept at the museum, as well as paying homage to the agricultural roots of the region.

A second public piece will see the recreation of a surf themed mural originally located in the then Day Street Surf Club at Middleton Beach. The Day Street Surf Club was one of many abandoned fishing sheds along the coast taken up by the surfing fraternity in the early 1960s. It was demolished in the late 1960s. Surf historians have collected surf culture memorabilia and the original mural by Helen Fuller has been recognised as a valuable piece of South Australian surf history. The recreated work will again be completed by Helen Fuller along with local artist Barbary O'Brien over the coming months. The idea for this piece came to the Alexandrina Arts and Cultural Advisory Committee via the Middleton Town and Foreshore Association.

The creation of both of these pieces of art would not be possible without positive collaboration between local community groups, Council and local artists.



Library Programs

Mount Compass Library Kiosk

In late 2019 we established our new Library Kiosk model located at the Australia Post Office in Mount Compass Central. Since then, the number of customer hold requests has increased from 110 in 2018/19 to 1,069 in 2021/21, a 69% increase from the 2019/20 financial year. This shows the success of this model for public libraries in smaller regional townships.

Mayors' Short Story Challenge

Alexandrina Council celebrated 10 years of The Mayors' Short Story Challenge in collaboration with City of Victor Harbor. In 2018 the District Council of Yankalilla joined in too, making the Mayors' Short Story Challenge a unique program across the whole of the Fleurieu, supporting literacy, creativity and connection of our young people to our library services.

In 2020, Alexandrina received a total of 476 entries from seven participating schools, including Mount Compass Area School, Port Elliot Primary School, Goolwa Primary School, Tyndale Christian School (Strathalbyn), Eastern Fleurieu School R-6 (Strathalbyn), Eastern Fleurieu School (Milang) and Eastern Fleurieu School (Langhorne Creek).

Library Board Visit

In October 2020, Alexandrina Libraries hosted a visit from the Library Board of South Australia. It had been 12 years since the board visited our region. They were extremely impressed with our facilities and the support our Library Service provided community



during the COVID-19 restrictions. A tour of the Goolwa Library and Mount Compass Library Kiosk was well received, leaving the Board with a memorable experience listening to the storytelling of one of our young Mayor's Short Story Challenge Winners.

School Holiday Programs Recommenced January 2021 following COVID-19

January 2021 was the first time 12 months that we were able to provide a school holiday program in our libraries. Close to 200 children attended, with 57% at the Goolwa Library and 43% at Strathalbyn Library.

Both staff and families were delighted to be able to attend and return to face-to-face programs within our libraries.

Adelaide Writers Week

The 2021 Adelaide Writers Week ran from 27 February to 4 March as part of the Adelaide Festival and continues to increase in popularity

This year a total of 547 people attended over the four days. Twenty-eight sessions were live streamed at each venue with 424 people enjoying the event held within the Goolwa Council Chamber and 123 in the Strathalbyn Library Community Centre. In comparison to 2020, pre-COVID a total of 457 people attended four days of Adelaide Writers' Week with 304 people attending 21 sessions at Goolwa, while 153 people attended 28 sessions at Strathalbyn.

This event continues to bring conversation and engagement to our communities who are extremely grateful to Council and the Library Service for providing this wonderful program, avoiding the need to travel to the city.

April 2021 School Holidays

During the April 2021 school holiday period Alexandrina Libraries hosted seven activities attracting 242 attendees at the Goolwa Library (including approximately 100 at the Nature Play Festival in Kuitpo Forest) and 102 at Strathalbyn.

Little Rock'n'Read attendance totals were 79 at Goolwa Library and 98 at Strathalbyn.

The 2021 National Simultaneous Storytime was presented from the International Space Station where astronaut Captain Shannon Walker read the book 'Give Me Some Space'. Both Goolwa and Strathalbyn libraries hosted this Storytime. Goolwa Library hosted 75 Goolwa Primary students who also used the opportunity to walk to the library, and at Strathalbyn Library 25 students came across from Eastern Fleurieu School R-6 Strathalbyn campus.

Supporting our Senior Citizens

Community Connect Program

Council's Community Connect programs provide access to social support and transport, including domestic assistance, home maintenance and supporting people to remain living independently in their own homes. Community Connect services were heavily impacted by COVID-19 throughout 2020/21. Customers received an information letter and fact sheets relating to the virus and Community Connect services.

In 2020/21, Community Connect programs provided services for 471 over-65s. This was made up of more than 760 hours of individual contact and 6495 hours of group social support. A further 212 hours of home maintenance was provided across the region. Residents were able to attend social activities, medical appointments, and shopping through the provision of 1940 transport services.

Tech Savvy Seniors

Council was successful in attracting a generous grant to run an innovative training program for seniors.

Starting on 17 June 2021 and running until February next year, the Tech Savvy Seniors program, supported by Telstra, Libraries of SA and the Government of South Australia, offers residents aged 60 and over free technology training sessions to launch them into the online world.

Understanding the importance of cyber safety, using mobile devices and learning how to navigate Windows 10 and Gmail accounts are just some of the session topics designed to get more Australians online and increase the digital literacy of our less tech-savvy community members.

Programs will be held weekly at either the Goolwa or Strathalbyn libraries, with scope to also move to other townships in the region based on demand.

Transition of Aged-care Services

For a number of years, Council has provided a number of important services to support eligible aged-care residents through the Commonwealth Home Support Program (CHSP). These include:

- minor home modifications
- home maintenance
- gardening
- domestic assistance in the Strathalbyn area
- transport
- social support.

The Federal Government's Aged Care Reforms are changing the way aged care will be funded, structured and managed into the future. Council has reviewed the reform agenda and examined potential impacts of the changes to determine the best way forward for the community. As a result, Council's delivery of CHSP services concluded on 30 June 2021.

In March 2021, Council was pleased to announce Resthaven Inc. as the new provider for Council's CHSP services from 1 July 2021, appointed by the Department of Human Services.



Regional Services Supporting Wellbeing

Helping the Community Through COVID-19

Council has taken an active role responding to COVID-19 to help the community wherever possible.

We have closely monitored information provided by the Australian and South Australian governments, with a priority on the health and safety of our community and staff.

We have sought to maintain effective and efficient Council services, although some Council services, events and programs have been impacted by COVID-19. We activated a comprehensive Business Continuity Plan and have provided regular updates about the Council's response via the corporate website, print media and Facebook page.

A dedicated COVID-19 information line via telephone and email continues to operate, in addition to financial and business support measures.

Recycling and Reuse

Our community helps the environment by collecting mobile phones, batteries and accessories for recycling. Council provides muster units for used mobile phones in the main Goolwa office and library, at Strathalbyn Library and at our Port Elliot and Milang Library depots. Over the past year, Council has collected 317 kg of alkaline batteries and 35 kg of mobile phones, supporting the diversion of these components from landfill.

Council continues to support our residents by selling composting tools and materials at a discounted rate, encouraging everyone to recycle more and embrace the new waste stream.

This year, 44 compost bins, 51 worm farms, 175 kitchen caddies and 555 replacement kitchen caddy bags were sold through our customer service centres.

Environmental Health Service

Council's Environmental Health Team is responsible for exercising legislation relating to the health of the community. This includes the Food Act 2001 and South Australian Public Health Act 2011, including food safety, wastewater management and public health.

Council continues to provide immunisation services to the community. In addition to school clinics, monthly community clinics are held in the Goolwa and Strathalbyn libraries. Council actively promotes the importance of immunisation.

A High Risk Manufactured Water System (HRMWS) register is maintained by Council's Environmental Health Team, and staff also ensure that regulatory audits of these systems are undertaken as required.

Over the past year the Environmental Health Team issued 492 wastewater works approvals. Additionally 281 plumbing inspections were undertaken to ensure the installation of these wastewater systems was undertaken in accordance with approvals.

As a result of community concerns, inspections and servicing reports, Council's Environmental Health Officers (EHOs) followed up 148 complaints relating to wastewater systems and 133 aerobic servicing reports, which identified issues of non-compliance with relevant legislation.

As a result of these investigations, 40 Compliance Notices were issued under the South Australian Public Health Act 2011.

Our EHOs continue to undertake food business inspections at frequencies recommended under the SA Health Risk Classification tool.

The number of routine food business inspections undertaken throughout 2020/21 was 236. As a result of these inspections, four Improvement Notices were issued to a business to achieve compliance with the Food Act 2001.

Over the past year, EHOs investigated 14 concerns involving alleged cases of food poisoning and general complaints in relation to the operation of food businesses.

Council continues to provide online food safety training to the community through I'M ALERT. The Environmental Health Team also participated in Public Health Week and Food Safety Week so it can improve the public health of the community through education and awareness.

Council aims to keep the community safe on all public health fronts.

Community Safety

Council's Community Safety Team is primarily responsible for exercising the functions of legislation relating to the safety of the community, including management of dogs and cats, fire prevention, management of the Local Nuisance and Litter Control Act 2016, parking controls and enforcement of Council By-Laws.

Over 2020/21, the Community Safety Team investigated 393 dog and cat related matters, including reports of dogs wandering at large and of dog attacks. Over the past year Community Safety Officers impounded 111 dogs, mainly due to them wandering at large. Council returned 85 dogs directly to their owner without them being impounded and 21 were returned to owners via the pound. The other 5 dogs were either transferred to animal welfare organisations or re-homed through other agencies. Council's feral cat program resulted in 39 cats being trapped. Those that could be identified were returned to owners. Cats that were not feral but whose owners could not be identified were re-homed.

The roadside slashing contract continues to be reviewed every 12 months. Our Community Safety Team completed the review of their fire prevention block clearing processes. The new approach started with education, with information brochures sent to the majority of landowners in the district. Council provided them with written guidelines on how to ensure compliance with the requirements of the Fire and Emergency Services Act 2005. This new approach continues to see a reduction in the issuing of legal notices. This reporting period saw the issuing of 574 legal notices. Only two properties required Council intervention to ensure bushfire risk was sufficiently reduced.

There were 19 reports of abandoned vehicles investigated over the course of the year, with one vehicle required to be towed.

With the introduction of The Local Nuisance and Litter Control Act there continues to be an increase in reports of nuisance and litter complaints. The Community Safety Team dealt with a total of 68 reports of illegally dumped rubbish or litter and 69 reports of local nuisance. There was a reduction in illegally dumped rubbish or litter but an increase in reports of local nuisance.

The Community Safety Team continues to undertake parking patrols as part of their routine work and in addition to proactive patrols, 53 parking related complaints were investigated.

Community Wastewater Management Systems

Alexandrina Council owns and operates one of the largest water-sewerage retailer industries in South Australia.

Through its Community Wastewater Management System (CWMS) Alexandrina Council captures, treats, and reuses around 650 megalitres of water-sewerage per year for more than 7000 customers within the region.

Treatment plants at Goolwa, Port Elliot, Strathalbyn, Mount Compass and Milang receive and treat wastewater, which is then used for a number of beneficial applications including recreation, economic development and primary production. Alexandrina's CWMS is leading the way with efficient and environmentally sound methods of wastewater treatment.

Considering Alexandrina's diverse natural environment, Council is pleased that

approximately 36 ML of stormwater has been reused, which is 40% above the historical average. 607 ML of treated wastewater has been beneficially used which is above the historical average, though lower than 650 ML reused last year. The main driver for this fluctuation was early autumn rains in the region, which reduced the last quarter volume demands by half.

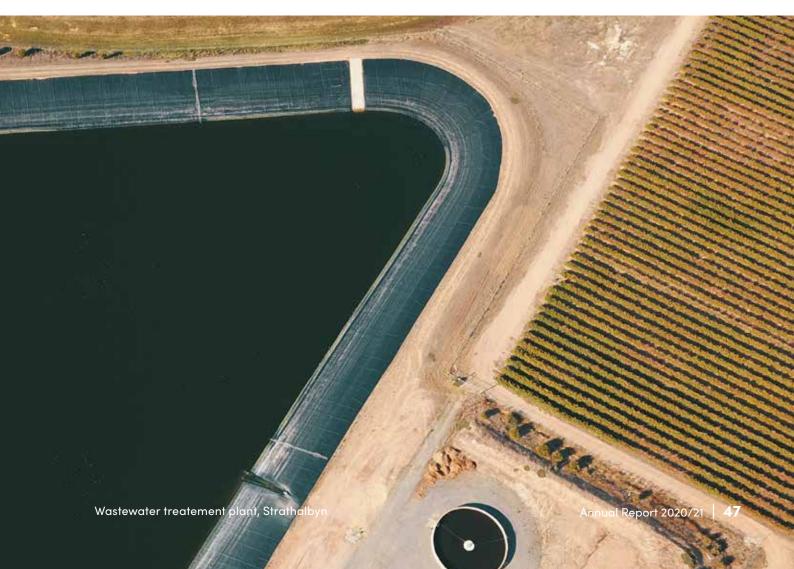
Coorong Quays Wastewater Transition

Since its announcement in April 2019, Alexandrina Council has undertaken a substantial wastewater project to transition the ownership and management of the Coorong Quays wastewater system on Hindmarsh Island to Council's CWMS.

A significant milestone was reached in June with the transfer of ownership from Coorong Quay to Alexandrina Council. Substantial on-ground works have occurred on both Hindmarsh Island and within Goolwa over the past two years to ensure a seamless transition.

The change of ownership ensures residents and the broader community will enjoy security, longevity and sustainability of the system, reflecting its importance as a critical piece of regional infrastructure. Council continues to invest and upgrade technology used to monitor the growing network, including renewed data collection and sensory equipment to improve notification and response times.

With the transition now complete, all wastewater treatment will be conducted from the Council's Goolwa facility and project works will now commence to decommission the existing wastewater treatment plant on Randell Road. Council ownership will enable an economical and reliable way to ensure good public health outcomes and wastewater quality outcomes for Coorong Quays residents now and into the future.



Wastewater Treatement Plant Locations

Significant land area coverage for maintenance and service







Thrive in Clean, **Green Futures**

Advocacy to Protect the Ecology and Economy of the Murray, **Lakes and Coorong**

Council continues to advocate strongly for water policy to secure a freshwater future for the Lower Murray, Lakes and Coorong. We do this through ongoing membership and active participation in government and non-government groups, such as the Murray Darling Association (MDA) Region 6.

Council and Federal Government advocacy has seen the announcement of an \$8 million research institute focusing on the health of the Murray Mouth, Lower Lakes and Coorong. The new Coorong, Lower Lakes and Murray Mouth Research Hub will be overseen by the Goyder Institute. Its central office is expected to operate out of Goolwa.



Ratalang Basham Beach Dune Stabilisation Project

Ratalang Basham Beach **Dune Stabilisation Project**

Stage one of the Ratalang Basham Beach Dune Stabilisation project was completed with support, guidance and partial funding from the Coastal Protection Board. Council worked closely with the Ngarrindjeri authority at Ratalang Basham Beach for this important dune protection at one of two highlighted areas at this location.

The project, when completed, will have three brand new sand dunes which will provide ongoing protection for the coastline from rising waters. Rehabilitation and planting works will be ongoing in what is treasured and sacred land for First Nations people.

Solar and Energy Efficiency Project

Council has reached an important milestone in reducing its corporate carbon emissions, making a capital investment to improve office lighting, energy efficiencies and clean power generation. The Solar and Energy Efficiency Project:

- Has delivered the installation of solar arrays on four Council buildings
- Has upgraded existing office lights to more efficient LEDs
- · Will also include the replacement of the existing building management systems in the Goolwa Library and Administration Building with a single and more efficient system.

The project delivers several benefits including a reduction in Council's operating costs via savings in energy bills, and a reduction in Council's corporate greenhouse gas emissions.

In October 2020, the lighting of the Goolwa Administration and Library Building was



Solar array, Goolwa Library and Administration Building

changed to energy saving LEDs, providing much better lighting for staff and library users, and saving around 35% of the previous energy consumption of the building. The four solar arrays, three of which were funded through Federal Government drought funding, have been installed at the Goolwa and Strathalbyn Administration and Library Buildings, and Works Depots.

As a result of the solar arrays, energy consumption will be further reduced between 21% and 46% per building, totaling over 170,000 kW hours per year. The upgraded building management system at the Goolwa **Library and Administration** Building will go out to tender in the coming months.

These solar and energy efficiency measures will allow Council to reduce its corporate carbon emissions in line with its Climate Emergency Declaration of December 2019. It is one of many climate-ready projects that

Council plans to achieve over the next four years following endorsement of the A2040 Community Strategic Plan in February 2021.

Alexandrina prides itself as a climate-ready region where nature is valued and resources are managed sustainably and creatively.

Climate Emergency **Advisory Committee**

Alexandrina Council has reached another important environmental milestone since declaring a climate emergency in December 2019, establishing the inaugural Climate **Emergency Advisory Committee in** August 2020.

As recognised in the A2040 Community Strategic Plan, climate change is the issue of greatest concern to the people of Alexandrina. Increasingly frequent adverse events, the fragility of our ecosystems and the security of our water supplies led to our Climate Emergency declaration in 2019. The actions of this committee will be pivotal in guiding and informing Council's planning and policy development, as well as focusing on climate change mitigation and adaption strategies.

Environmental Assets

Alexandrina Council continued to deliver services protecting, maintaining, and restoring biodiversity within the region throughout the

2020/21 year. Council's Biodiversity Team actively manages 136.43 hectares of reserve and 139 km of roadsides for the benefit of nature conservation. Council gratefully acknowledges its conservation partners which manage 229.48 hectares of reserve and 51 km of roadsides.

Collaborative initiatives in partnership with the Department of Environment, Water and Natural Resources (DEWNR), Natural Resources Management (NRM) and community stakeholders ensure local biodiversity protection and positive outcomes. The expertise shared by these partner organisations continually improves the management of Council's environmental assets.

Murray-Darling Basin Update

The Murray-Darling Basin Authority's (MDBA's) review of the Basin Plan shows good outcomes since the Plan was implemented in 2012, but more work is to be done.

The rollout of the Basin Plan coincided with the worst drought on record, seeing many parts of the northern Basin experience the hottest and driest years and lowest inflows since measurement began. Evidence collected through satellite technology and data visualisation showed that the plan has cushioned the Northern Rivers in particular from the worse impacts of this most recent drought.

Crucially for South Australia, the plan has enabled the delivery of water to support the Coorong, Lower Lakes and Murray Mouth ecosystems through the drought, substantially avoiding the environmental degradation that occurred during the Millennium drought.

However, the plan is unable to effectively support many floodplain and wetland ecosystems until implementation of critical improved water infrastructure and river operating rules are in place.

The major fish death events in 2019 demonstrate the need for whole-of-system management. Basin governments and the Basin Plan need to continue to adapt and improve approaches to managing water quality and salinity, particularly in the context of low or no-flow conditions.

To find out more visit mdba.gov.au/bpevaluation2020





Elector Representation

Alexandrina Council has 12 Elected Members, including the Mayor, and 21,150 electors. This equates to a representation quota of 1:1763.

The following table compares Alexandrina Council's elector representation quota with other comparable Councils. The representation quota is determined by dividing the total number of electors for the area of the Council by the number of members of the Council.

Representation Quota 2020/21

Barossa Council	1,510	Murray Bridge	1,485
Berri Barmera	811	Port Pirie	1,293
Copper Coast	1,173	Victor Harbor	1,284
Light Regional	959	Wattle Range	642
Loxton Waikerie	747	Yorke Peninsula	729
Gawler	1,694	Mt Gambier	2,215
Adelaide Hills	2,265	Mt Barker	2,384

Data as supplied by LGA SA derived from information provided by the Electoral Commission of SA.

Current as at last collection of elector figure statistics for House of Assembly (30/06/2021) and Council supplementary roll (28/02/2021).

Elector Representation Review

In accordance with section 12 of the Local Government Act 1999, Alexandrina Council was required to undertake a Representation Review during the period June 2020 to October 2021, given it had been eight (8) years since the composition of the Council and the existing ward structure had been reviewed.

A review may relate to the composition of the Council, the wards of a Council or to those matters generally. Alexandrina Council is currently divided into five (5) wards, with one ward being represented by four Councillors, three (3) wards each represented by two (2) Councillors and the remaining ward being

represented by one (1) Councillor, making a total of eleven (11) ward Councillors. The Principal and twelfth member of the Council is a Mayor who is elected by the community.

Council was required to undertake changes to its current ward structure due to changes in elector numbers which have caused the ward quotas to be above the allowable 10% variation.

C L Rowe and Associates Pty Ltd, being considered qualified to undertake the review, were engaged to assist Council with the review process. The review involved a number of steps including extensive community consultation on two significant papers: the Representation Options Paper (Paper) and the Representation Review Report (Report). The consultation was promoted in the local newspapers, on Council's website, on social media and via posters on local community notice boards and premises around Alexandrina.

The community was invited to provide submissions in response to both the paper and the report, both in writing via formal letter, email or by uploading a submission to My Say Alexandrina. Interested parties who provided feedback on the report were also invited to address Council regarding their submission. One resident took advantage of this opportunity.

Regarding Council's future composition and structure, Council considered the public submissions and representation with regard to the paper and the report at the ordinary Council meeting of 21 June 2021 and endorsed the following:

- The Principal Member of the Council continue to be a Mayor elected by the community
- The future Elected Body of Council comprise the Mayor and nine (9) ward Councillors

^{*}Representation quota for the purposes of Schedule 4 of the Local Government Act 1999.

- The Council area be divided into three (3) wards, with each ward being represented by three (3) Councillors
- The proposed future wards be named Alexandrina North, Alexandrina South and Alexandrina West.

The Representation Review provided Council with an opportunity to consider and determine the optimum elected body composition and representation structure for Alexandrina Council, now and into the future.

If the above proposal is certified by the Electoral Commissioner of South Australia it will come into effect at the next periodic Local Government election in November 2022 and remain in place for the eight-year period leading up to the scheduled periodic election in 2030.



Council

Council, consisting of 11 Ward Councillors and the Mayor, is the decision-making body on all policy matters.

In keeping with legislative requirements, the Council:

- a) Acts a representative, informed and responsible decision-maker in the interests of its community;
- b) Provides and co-ordinates various public services and facilities and to develop its community and resources in a socially just and ecologically sustainable manner;
- c) Encourages and develops initiatives within its community for improving the quality of life of the community;
- d) Represents the interests of its community to the wider community.

Functions of Council

The functions of Council include:

- a) Planning at the local and regional level for the development and future requirements of its area;
- b) Providing services and facilities that benefit its area, its ratepayers and residents, and visitors (including general public services or facilities (including waste collection, control or disposal services or facilities), health, welfare or community services or facilities, and cultural or recreational services or facilities);
- c) Providing for the welfare, wellbeing and interests of individuals and groups within its community;
- d) Taking measures to protect its area from natural and other hazards and to mitigate the effects of such hazards;
- e) Manages, develops, protects, restores, enhances and conserves the environment in an ecologically sustainable manner, and to improve amenity;

- f) Provides infrastructure for its community and for development within its area (including infrastructure that helps to protect any part of the local or broader community from any hazard or other event, or that assists in the management of any area);
- g) Promotes its area and provides an attractive climate and locations for the development of business, commerce, industry and tourism;
- h) Establishes or supports organisations or programs that benefit people in its area or local government generally;
- i) Manages and, if appropriate, develops, public areas vested in, or occupied by, the Council;
- j) Manages, improves and develops resources available to the Council;
- k) Undertakes other functions and activities conferred by or under an Act.

Decision-making Structure of the Council

Decision-making is the most important activity undertaken both by Council and by Administration. Effective decisionmaking processes increase the likelihood that the decisions themselves will be in the best interests of the entire community. The Council can only make decisions by resolution; that is, a motion being considered at a formal meeting of Council.

Council meetings are formal meetings as defined under the Act and are required to be open to the public, although under certain conditions meetings can be closed when Council considers certain items of business in confidence, as prescribed by the Act. In order to promote transparency and accountability required for good governance, the closure of meetings is applied as infrequently as possible.

Committees of Council

Committees of Council are established under the Local Government Act 1999.

Committees may comprise of:

- a) Elected Members only
- b) Elected Members and Independent Members
- c) Elected Members and members of the community.

The role and tasks of Committees are varied, however Committees are generally established to:

- a) Assist Council in the performance of its functions
- b) Inquire into matters and to provide and make recommendations to Council on matters within Council's responsibilities
- c) Provide advice to Council.

All Committees are required to operate within their own Terms of Reference and may be required to make recommendations to Council. The recommendations will only take effect when adopted by Council.

Section 41 Committees

Committees established under the Local Government Act 1999 are known as Section 41 Committees as this is where Council derives the power to establish such Committees. Each Committee performs a specific purpose and its recommendations are presented to Council as the decision-making body.

During 2020/21 Alexandrina Council had the following Section 41 Committees:

Alexandrina Arts and Cultural **Advisory Committee**

The Alexandrina Arts and Cultural Advisory Committee aims to provide advice and support to Council on matters relevant to arts and culture within the scope of its Terms of Reference and to advise and support

Council to foster and promote arts and culture across the Alexandrina region.

Chief Executive Officer Performance Management Panel

The Panel's primary objective in conjunction with the CEO, is to establish relevant performance objectives for the CEO and for the Panel to undertake the annual formal review of the performance of the CEO against that performance criteria including as set out within the Employment Agreement (being the contract of employment).

The Panel's secondary objective is, upon the completion of the performance review process, to undertake an annual review of the CEO remuneration in accordance with the Employment Agreement.

Chief Executive Officer Selection Panel

The Chief Executive Officer Selection Panel is responsible for the recruitment and selection process for the Chief Executive, to make recommendations to the whole Council (Elected Members) on the most meritorious candidate for the position and to ensure that the recruitment and selection process is fair and robust.

The Chief Executive Officer Selection Panel did not meet in the year under review.

Climate Emergency Advisory Committee

The role of the Climate Emergency Advisory Committee is to provide Council with support and advice on matters relating to the climate emergency declaration passed by Council on 16 December 2019, in particular in advising on the scope of a Carbon Neutral Plan for Alexandrina and identifying across-region goals, principles and priorities in the development of a Climate Emergency Action Plan.

The Committee was established at the Council meeting of 17 August 2020.

Heritage Advisory Committee

The purpose of the Heritage Advisory Committee is to provide advice and recommendations to Council on matters of Heritage Policy and Projects, in particular:

- The establishment of Local Heritage Registers and Heritage Conservation Zones
- · Supporting Council's Strategic Development team in identifying places of historical significance for potential heritage listing
- · Coordinating and judging award nominations for the annual Heritage Awards
- Receiving monthly reports summarising the activities of Council's Heritage Advisor
- · Assisting the Heritage Advisor and consultants working on Local Heritage Surveys with local historical knowledge and contacts as required
- Assisting Council administration with local historical knowledge and contacts as required.

Ratalang Basham Beach and **Horseshoe Bay Advisory Committee**

The Ratalang Basham Beach and Horseshoe Bay Advisory Committee aims to assist Council in protecting and enhancing the Ngarrindjeri and Ramindjerri culture within the Ratalang Basham Beach Conservation Reserve and Horseshoe Bay Reserves.

The Committee is established for the following:

- To advise Council on matters relating to preserving the heritage and biodiversity character of Ratalang Basham Beach Conservation Reserve and Horseshoe Bay
- To advise Council on the maintenance and management of Ratalang Basham Beach Conservation Reserve and Horseshoe Bay
- To advise Council on the development of Ratalang Basham Beach Conservation Reserve and Horseshoe Bay.

South Australian Wooden Boat **Festival Committee**

The Committee has been established to fulfil the following functions:

- To plan, organise and execute the conduct of the South Australian Wooden Boat Festival
- To promote the preservation, ownership and pleasure of wooden boats
- To promote the South Australian Wooden Boat Festival as a major event in Australia and in particular engage the communities along the River Murray and its tributaries to participate and benefit from the event.

The 2021 South Australian Wooden Boat Festival was cancelled due to COVID-19 restrictions.

Other Committees established under Legislation

Building Fire Safety Committee

With changes to key personnel within Council's building team and the impending introduction of the Planning, Development and Infrastructure Act 2016 (PDI Act), Council endorsed an updated Establishment and Terms of Reference for the Building Fire Safety Committee (BFSC) at their July 2020 meeting. This endorsement established the terms of reference under both section 71(19) of the Development Act 1993 and section 157(17) of the PDI Act to enable the Committee to continue functioning as soon as the PDI Act became operational, the date of which was unknown at that time.

The first meeting of the newly appointed BFSC was held on 31 August 2020, at which the focus was on reviewing the current status of inspections and setting up an inspection schedule given that the BFSC had not met in a while. The next scheduled meeting in November 2020 was cancelled due to COVID restrictions. The BFSC did convene in February 2021, whereby they undertook two inspections, one on a commercial building and the other a caravan park.

The PDI Act became fully operational on 19 March 2021, however no further meetings were undertaken within the 2020/21 financial year due to increased demands within the Building Assessment area and resourcing constraints.

Audit Committee

Alexandrina Council's Audit Committee is established under s126 of the Local Government Act 1999. The Committee is comprised of two Elected Members and three Independent Members. The Mayor is an ex-officio member of the Audit Committee. During 2020/21 the Committee met to evaluate and provide advice to Council on ways to improve the effectiveness of Council's:

- a) Financial management
- b) Risk management
- c) Internal and external audit
- d) Internal controls.

The Committee also presented recommendations to Council on the Annual Business Plan and Budget Council policies.

The Audit Committee is presided over by an Independent Member, Ms Alice McCleary

Presiding Member Report

This has been a challenging year for everyone in the community, including Alexandrina Council. Council's decision on whether or not to increase rates – trying to balance many ratepayers' strained circumstances against providing essential Council services – was difficult, but always professional and with the community's best interests at heart. The Audit Committee was pleased to provide its expertise to Council on this and many other matters during the year.

We pay tribute to retiring Committee member Claudia Goldsmith for her significant contribution to the Committee over many years. New Committee member Andrew Haste was welcomed in December, and he has brought a wealth of knowledge on local government processes and practice.

Fleurieu Regional Assessment Panel

The Fleurieu Regional Assessment Panel (FRAP) commenced operating in August 2020, replacing the former Council Assessment Panel (CAP). The former CAP held its final meeting on Thursday 16 July 2020, with the initial meeting of the FRAP held on Tuesday 18 August 2020.

The FRAP was established as an extension of the shared services agreement between Alexandrina Council and the District Council of Yankalilla. Both former CAPs had the same Assessment Manager and several of the same members. The establishment of the FRAP provided savings for both of the constituent councils.

The FRAP was initially established to make decisions on complex development applications as a mandated delegate of each Council. However, when the Planning, Development and Infrastructure (PDI) Act 2016 commenced in full on 19 March 2021, the FRAP became a relevant authority in its own right, responsible for all development applications that require public notification under the PDI Act. The FRAP has since delegated the power to determine notified development applications that did not receive any opposing representations to the Panel's Assessment Manager. As such, the FRAP only determines applications that are required to be notified and where representations have been received opposing the development.

All other development applications are determined by the Assessment Manager and/or administration under delegation from the Assessment Manager.

The FRAP held eight meetings during the 2020/21 reporting period. A list of the number of meetings attended by each Panel Member is provided below.

- John Hodgson 8 meetings
- Sue Giles 8 meetings
- Simon Weidenhofer 7 meetings
- Kate Shierlaw 8 meetings
- Peter O'Neil 8 meetings.

Number of Applications Determined

CAP: One application was determined during the reporting period, which was a non-complying dwelling application that was granted Development Plan Consent in accordance with the staff recommendation.

FRAP: Sixteen (16) Development Applications were determined by the FRAP during the reporting period, with fifteen (15) applications approved and one (1) application refused. All of the applications were determined in accordance with the staff recommendation. Of the applications presented to the FRAP for consideration, nine (9) related to properties in Alexandrina Council and seven (7) related to properties within the District Council of Yankalilla. All of the applications considered by the FRAP during the reporting period were assessed under the Development Act 1993. The first applications under the PDI Act were presented following the reporting period.

Council Assessment Panel

The former Council Assessment Panel held its final meeting on Thursday 16 July 2020. All panel members were in attendance. One (1) application was determined during the reporting period, which was a non-complying dwelling application that was granted Development Plan Consent in accordance with the staff recommendation.

Payments to Committee Members in 2020/21

Audit Committee (per meeting)	
Independent Chair	\$1,250
Independent Committee Member	\$450
Council Assessment Panel (per meeting)	
Presiding Member (Independent)	\$500
Committee Members (including Elected Members):	\$350
Fleurieu Regional Assessment Panel (per meeting)	
Presiding Member (Independent)	\$550
Committee Members (including Elected Members):	\$400

Advisory Panels to Council

A Council may also establish Advisory Panels as a mechanism for facilitating and improving community participation in the Council's decision-making process. While not formally established under legislation, advisory groups provide particular expertise and advice to help the Council make its decisions, or help engage community resources and opinion.

Decisions or recommendations from the Advisory Panels will be presented to a formal meeting of Council for consideration.

Elected Member Attendance at Committee Meetings

Name of Committee	Number of meetings held	Councillor Representative/s	Number of meetings attended
Alexandrina Arts and Cultural Advisory Committee	6	Mayor Keith Parkes (Ex-officio)	-
		Cr Margaret Gardner (appointed 21/12/20)	3
		Cr Brownyn Lewis	5
		Cr James Stewart (resigned 21/12/20)	-
Audit Committee	5	Mayor Keith Parkes (Ex-officio)	5
		Cr Michael Farrier	5
		Cr Rex Keily	4
Ratalang Basham Beach and Horseshoe Bay Advisory Committee	4	Cr Bronwyn Lewis	4
		Cr Michael Scott	4
Chief Executive Performance Management Panel	5	Mayor Keith Parkes (Chair)	5
		Cr Bill Coomans	5
		Cr Michael Farrier	5
		Cr Rex Keily	5
		Cr Bronwyn Lewis	5
Climate Emergency Advisory Committee (Committee established August 2020)	2	Mayor Keith Parkes (Ex-officio)	2
		Cr Bill Coomans	2
		Cr Bronwyn Lewis	2
Community Wellbeing Advisory Forum	2	Cr Karyn Bradford (appointed 21/9/20)	2
		Cr Margaret Gardner (appointed 21/9/20)	1
Heritage Advisory Committee	7	Cr Margaret Gardner	2
		Cr Craig Maidment	3
South Australian Wooden Boat	8	Cr John Carter	8
Festival Committee		Cr Bronwyn Lewis (appointed 21/12/20)	2
		Cr James Stewart (resigned21/12/20)	4

Elected Member Representation on Section 43 Subsidiaries or External Bodies

Alexandrina Council's Elected Members are also engaged in representation on external bodies as part of their duties representing the Alexandrina community and participation in local government generally.

Mayor Parkes	Australian Coastal Councils Association
	Coorong Partnership (State Government Advisory Group)
	Goolwa to Wellington LAP (Chair)
	LGA Board of Directors
	Local Government Transport Advisory Panel (Chair)
	SA Coastal Councils' Alliance (Chair)
	SA Region of Councils Board Member
	Southern and Hills Local Government Association (Chair)
Cr Karyn Bradford	Clayton Bay Community Association
	 Long Nosed Fur Seal Working Group of the
	Department for Environment and Water
	Milang and District Community Association
Cr John Carter	Adelaide Hills Regional Waste Management
	Authority – Deputy Board Member
	Goolwa Recreation Ground Committee
	Goolwa Tourism 5214 Committee
Cr Bill Coomans	Fleurieu Regional Waste Authority – Deputy Board Member
Cr Michael Farrier	Adelaide Hills Regional Waste Management
	Authority – Board Member
Cr Margaret Gardner	Fleurieu Regional Aquatic Centre Authority – Board Member
Cr Rex Keily	Strathalbyn Community Consultative Committee
	Strathalbyn & District Concert Band Inc
	Strathalbyn Town Hall Committee
Cr Bronwyn Lewis	Libraries Board of SA
Cr Craig Maidment	Strathalbyn Oval Controlling Committee
Cr Melissa Rebbeck	Coorong, Lower Lakes and Murray Mouth Community Advisory
	Panel of the Department for Environment and Water
	Goolwa Recreation Ground Committee
	Murray Darling Association Region 6 – Chair (elected
	Vice President of the Southern Basin October 2020)
Cr Michael Scott	Fleurieu Regional Waste Authority – Board Member
	Murray Darling Association Region 6
Cr James Stewart	Goolwa Recreation Ground Committee (resigned 21/12/20)

Regional Subsidiaries

Council is a member of the following regional subsidiaries which are established under section 43 of the Local Government Act 1999:

Adelaide Hills Regional Waste **Management Authority**

The Adelaide Hills Region Waste Management Authority (AHRWMA) is a Local Government Regional Subsidiary coordinating waste management and recycling on behalf of its Member Councils.

A copy of AHRWMA's Annual Report may be found in the appendices of this document.

Fleurieu Regional Aquatic Centre Authority

The Fleurieu Regional Aquatic Centre (FRAC) was established in August 2015 to enable joint ownership (by Alexandrina Council and the City of Victor Harbor) and management of the aquatic centre located at Hayborough.

A copy of FRAC's Annual Report may be found in the appendices of this document.

Fleurieu Regional Waste Authority

The Fleurieu Regional Waste Authority (FRWA) is an authority formed by the member councils of the Fleurieu Peninsula in South Australia in order to manage their waste and recycling.

Under its Charter, FRWA is responsible for providing and operating waste management services on behalf of the four constituent Councils. This includes the operation of the region's waste transfer stations and the provision of waste, recycling and green waste kerbside collection services, as well as public litter and event bin collections.

A copy of FRAWA's Annual Report may be found in the appendices of this document.

Southern and Hills Local **Government Association**

In order to improve the wellbeing of the region and its community the Southern and Hills Local Government Association (S&HLGA) undertakes a regional coordinating, representational, advocating and marketing role on behalf of its member Councils.

A copy of S&HLGA's Annual Report may be found in the appendices of this document.

Delegations

The Chief Executive Officer (CEO) has delegated authority from Council to make decisions on a number of administrative and regulatory matters. The CEO may sub-delegate such authority to other officers in particular circumstances.

Council's Delegation Register is available for inspection at Council's offices at Goolwa and Strathalbyn and on Council's website alexandrina.sa.gov.au

Internal Review of Council Decisions

Section 270 of the Local Government Act 1999 provides that any individual may request a review of a decision of the Council, the Administration and other people acting on Council's behalf.

A copy of Council's Internal Review of Council Decisions Policy and Procedures are available from Council's website.

During 2020/21 the following request for an internal review of a Council decision was received:

Matter	Outcome
Hedge	Final report went to March 2021
removed	Council Meeting – Follow up report
– Milang	requested by Council's Audit
Soldiers	Committee on the implementation
Memorial	of the recommendations in the
Garden	Ombudsman's report.

In addition, for the period 1 July 2020 to 30 June 2021, 640 requests for an internal review of an expiation notice were received. Of these requests, 65 expiations were waived, being 10%.

Ombudsman SA Enquiries

In 2020/21 Council responded to 12 enquiries from the SA Ombudsman relating to the following topics:

- Dredging of a foreshore reserve on Captain Sturt Parade, Hindmarsh Island
- The removal of the Milang Soldiers Memorial Hedge
- Follow up from the Internal review into the removal of the Milang Soldiers Memorial Hedge
- Illegal dumping of asbestos
- Clayton Bay Riverside Caravan Park
- Grant funding awarded to Hammer 'N' Tongs
- · Footpath being installed at Willmett Road Goolwa Beach
- Vehicle damaged as a result of kerbing work
- Street Numbering Henry Street Port Elliot
- · Possible Purchase of Crown Land
- Aerobic Waste Water Treatment System
- Strathalbyn Town Centre **Revitalisation Project**

Public Interest Disclosures

The Public Interest Disclosure Act 2018 protects people who disclose information about serious wrongdoing within the South Australian public sector, including Local Government. These complaints may relate to incidents that pose a significant environmental and health risk or the conduct of public officers.

Alexandrina Council does not tolerate improper conduct by its employees or Elected Members or the use of reprisals against those who declare such information.

In 2020/21 Alexandrina Council received one Public Interest Disclosure.

Auditor Independence

Council appointed Galpins, Accountants, Auditors and Business Consultants as its external auditor on 1 July 2020.

The Annual Audit Fee for 2020/21 was \$17.900 excluding GST. No other expenses were paid.

Competitive Tendering Arrangements

Council is accountable for ensuring that all tendering arrangements obtain value for money, provide for fair, equitable, competitive and ethical behaviour, while ensuring probity, accountability and transparency in process.

Council's Procurement Policy provides objectives and principles to deliver economic development opportunities for local businesses, employers and industry, while adhering to compliance with all relevant legislation, licences, standards and industry practices.

Council engages with local business in regular seminars and information sessions to provide economic development opportunities for competitive local businesses, employers and industry.

National Competition Policy

Council does not operate any significant business activities within either Category 1 or Category 2 under the National Competition Policy. Council has received no complaints about the application of competitive neutrality during the 2020/21 financial year.

Council's subsidiary, the Fleurieu Regional Aquatic Centre, has identified that it undertakes significant business activities under the National Competition Policy and annually reviews the Fleurieu Aquatic Centre operations to ensure competitive neutrality is maintained.

Council By-Laws are subject to the requirements of section 247 of the Local Government Act 1999 regarding avoiding restricting competition to any significant degree. The By-Laws were adopted in 2016.

Community Land Management Plans

Alexandrina Council is currently reviewing its Community Land Management Plan. Community Land is land which is in the care, control and management of Council and set aside for the use or enjoyment of the public. The review includes an audit of the current Community Land Register and a reflection of Council's commitment to A2040 within the revised Plan. Following public consultation and endorsement, the 2022–2026 Alexandrina Council Community Land Management Plan and associated sub-plans are set for release in January 2022.

Community Safety

The following statistics are provided for 2020/21 in accordance with section 8 of the Local Nuisance and Litter Control Act 2017 (Act).

Council received 75 complaints of local nuisance or littering.

Fifteen offences under the Act were expiated. The nature of these offences being:

- Nine instances of disposal of 50 litres or more of class B hazardous waste or general litter
- One instance of disposal of up to 50 litres of general litter
- Four instances of causing local nuisance / conducting an activity that results in a local nuisance
- One instance of failing to comply with a litter abatement notice.

Council did not prosecute any offences under the Act, nor were any nuisance abatement notices issued.

Council did not take any action with relation to civil penalties (section 34 of the Act).

Animal Management Plan

With the introduction of new legislation and mandatory microchipping of dogs there has been a reduction in dogs being required to be impounded. The number of dogs returned to owners directly has increased from 56 in 2019/20 to 86 in 2020/21. There has also been a decrease in dogs being impounded from 44 in 2018/19 to 22 in 2020/21. There has been a reduction in the number of expiations issued for dog related matters from 367 in 2018/19 to 237 in 2020/21. Additional on leash signage was installed at the Beyond Estate in December 2020 due to Council resolution.

Annual reporting to Dog and Cat Management Board:

- Total number of expiations issued: 237
- Number of matters heard at South Australian Civil and Administrative Tribunal: 0
- Number of enquiries to Council about barking dogs: 58
- Number of reports to Council about dogs wandering at large: 130

- Number of dogs collected and returned to owner before impounded: 85
- Total number of dogs impounded: 111
- Total number of dogs impounded and subsequently returned to the owner: 22
- Number of reports of dog harassment to humans: 8
- Number of reports of dog attacks on humans: 11
- Number of reports of dog harassment to animals: 10
- Number of reports of dog attacks on animals: 26
- Number of cat complaints: 29
- Number of registered businesses involving dogs: 9

Cat management initiatives in 20/21 financial year included continuing to provide feral cat trapping program and conducting random door knocks for non-microchipped cats.

Parking infringement statistics:

• Infringements issued: 274

• Warning issued: 15

• Expiations waived: 20

Total expiation revenue received: \$24,742.50

Access to Council Documents

This section of the Annual Report details the documents which Alexandrina Council is required to provide in accordance with relevant legislation.

The documents and registers listed may be inspected during normal business hours at:

The Civic and Community Centre 11 Cadell Street, Goolwa

Strathalbyn Council Office 1 Colman Terrace, Strathalbyn

On Council's website alexandrina.sa.gov.au

Documents listed may be purchased as per the fee listed in Council's Schedule of Fees and Charges.

By-laws

The Local Government Act 1999 provides the ability for Council to make by-laws as a way of providing good governance to the community and which reflect current community standards. By-laws operate as a piece of legislation and may be enforced by means of issuing an expiation notice.

Alexandrina Council has six by-laws to ensure the good rule and governance of the Council area and for the convenience, safety and comfort of its community. These are:

- By-Law No 1: Permits and penalties: to provide for a permit system and penalties in Council By-Laws, to clarify the construction of such By-Laws and to repeal By-Laws.
- By-Law No 2: Local Government land: for the management and regulation of the use and access to Local Government land (other than roads) including the prohibition and regulation of particular activities on Local Government land and public places.
- By-Law No 3: Roads: for the management, control and regulation of certain activities on Council roads.
- By-Law No 4: Moveable signs: to set standards for moveable signs on roads and to provide conditions of, and the placement of, such signs.
- By-Law No 5: Dogs: for the management and control of dogs in the Council area.
- By-Law No 6: Foreshore: to regulate the access and use of the foreshore.

Codes

The following is a list of Codes that Alexandrina Council maintains in accordance with the Local Government Act 1999:

- Code of Conduct for Elected Members
- Code of Conduct for Council Employees
- Code of Practice Access to Council and Committee Meetings and Documents
- Code of Practice Council Meeting Procedures
- Code of Conduct for Volunteers.

Terms of Reference

The following Council Committees are guided by Terms of Reference, which define the purpose and authorities of each entity:

- Alexandrina Arts and Cultural **Advisory Committee**
- Alexandrina Sustainable Agricultural Round Table (ASART)
- Building Fire Safety Committee
- Chief Executive Selection Panel
- Chief Executive Officer Performance Management Panel
- Climate Emergency Advisory Committee
- Community Wellbeing Advisory Forum
- Environmental Advisory Panel
- Friends of Brigand Sub-Committee
- Heritage Advisory Committee
- Ratalang Basham Beach & Horseshoe **Bay Advisory Committee**
- South Australian Wooden Boat Festival Committee.

Policies and Procedures

Council policies may be required by legislation, related to the Council as an elected member body and/or be in the public interest. Policies provide the Council and Administration with the ability and direction to make decisions that are considered to be consistent and unbiased. A policy can also provide detail on the manner in which the Council undertakes, or requires others to undertake, certain works or activities.

Council has endorsed the following policies:

Alexandrina Libraries – Collection Development Alexandrina Libraries - Service Alexandrina Libraries – User Code of Conduct Annual Budget and Performance Policy

Arts and Culture Policy **Asset Accounting Policy**

Building and Swimming Pool Inspections Policy **Building Upgrade Finance Policy**

Caretaker (Local Government Elections) Policy

Cemeteries and Memorials Policy

Communication Policy

Community Donation Policy

Community Grants Policy

Community Group Loan Policy

Complaints Policy

Complaints Handling Procedure

Corporate Credit Card Policy

Debt Recovery Policy

Development Assessment Fee

Waiver and Refund Policy

Development Plan Amendments

(Privately Funded) Policy

Development Plan Amendments

(Privately Funded Procedure

Disposal of Council Land and

Other Assets Policy

Elected Members - Allowances, Benefits,

Support and Facilities Policy

Elected Members - Code of Conduct

Complaints Handling Procedure

Elected Members - Induction

for New Councils Policy

Elected Members – Information

Management Policy

Elected Members – Legal Advice Policy

Elected Members - Training

and Development Policy

Election Signs Guidelines

Emergency Management Policy

Employee Entertainment and Hospitality Policy

Enforcement Policy

Financial Internal Control Policy

Fraud, Corruption, Misconduct and

Maladministration Prevention Policy

Hardship Policy

Informal Gatherings Policy

Informal Gatherings Procedure

Information Management Policy

Interaction between the Development Act, Freedom of Information Act, States Record

Act and the Commonwealth Copyright Act

Internal Review of Council Decisions Policy

Internal Review of Council Decisions Procedure

Kerbside Waste Collections Policy

Mobile Food Vendor Procedure

Naming of Roads, Reserves

and Public Places Policy

Ombudsman's Enquiry Policy

Order Making Policy

Lease and Licence Policy

Privacy Policy

Privacy Procedure

Procurement Policy

Procurement Procedure

Prudential Management Policy

Public Consultation Policy

Public Consultation Procedure

Public Interest Disclosure Policy

Public Interest Disclosure Procedure

Rating Policy 2020-2021

Requests for Services Policy

Request for Services Procedure

Risk Management Policy

Risk Management Framework

Safe Environment Policy

Safe Environment Code of Conduct

Safe Environment Reporting Procedure

Safe Environment Screening Guidelines

Signs, Banners and Flags Policy

Temporary Road Closure Policy

Treasury Management Policy

Tree Management Policy

Tree Management Procedure

Access to Policies and Procedures

Policies and Procedures are available for public inspection free of charge at Council offices at Goolwa and Strathalbyn. Copies of the documents may be purchased as per Council's Fees and Charges Register. These documents can also be accessed on Council's website at no charge.

Registers

The following is a list of registers that Alexandrina Council maintains in accordance with legislative requirements:

- Assessment Register (rateable land);
- Campaign donations returns for the 2018 Local Government Elections*;
- Community land (open space);
- Confidential Items Meetings Register;
- Council Members Disclosure of Interest Register;
- Delegations Register;
- Development applications (DA) / consents/approvals (DA register);

- Elected Members Allowances and Benefits Register;
- Elected Members Gifts and Benefits Register;
- · Council Employee Gifts and Benefits Register;
- Register of Employees Salaries Wages and Benefits;
- Register of High Risk Manufactured Water Systems;
- Register of Interests Elected Members*;
- Register of Interests Employees#;
- · Register of Interests Council;
- Register of Items Released from Confidence;
- Register of Land Management Agreements
- · Register of Public Streets and Roads;
- Register of Wastewater Works Approval
- Schedule of Fees and Charges; and
- Voters Roll.
- *A written application must be received by the Chief Executive Officer to view these registers.

The 'Register of Interests – Employees' is not legally able to be viewed by members of the public.

Other Documents Available for Inspection

The following documents are available for inspection at Council Offices at Strathalbyn and Goolwa and on Council's website alexandrina.sa.gov.au

Documents are listed under the responsible Directorate.

Office of the Mayor and Chief Executive

- A2040 Strategic Community Plan
- A2040 Four Year Plan
- Advocacy Plan
- Agendas and Minutes Council and Council Committees
- Business Continuity Plan
- Community Strategic Plan 2014–2018

Environment

- Environmental Action Plan 2014–2018
- Infrastructure and Asset Management Plan
- Roadside Vegetation Management Plan 2016-2021

Growth

- Alexandrina Alive
- Clayton Bay Foreshore Master Plan
- Development Plan (until 18 March 2021)
- Economic Development Strategy 2016–2022
- Marketing and Communications Strategy
- Master Plan for Ratalang Basham **Beach Conservation Reserve**
- Planning and Design Code (from 19 March 2021)
- Tourism and Visitor Strategy 2017–2022

Resources

- Annual Business Plan and Budget
- Audited Financial Statements
- Community Land Management Plans
- Freedom of Information Statement
- Long Term Financial Plan
- Quarterly Report

Wellbeing

- Age Friendly Action Plan 2017–2020
- Dog and Cat Management Plan
- Disability Discrimination Act Access and Inclusion Plan 2015–2018
- Environmental Health Emergency Management Plan
- Fleurieu Interim Bushfire Management Area Plan
- Goolwa and Hindmarsh Island Integrated Water Management Plan
- Regional Public Health Plan
- Village Innovation Plans

Freedom of Information

The Freedom Information Statement is published by Alexandrina Council in accordance with the requirements of the Freedom of Information Act 1991. An updated Freedom Information Statement is published every 12 months to Council's website.

During 2020/21 Administration processed 11 Freedom of Information (FOI) requests and zero requests for an internal review of an FOI determination.

A summary of the applications received is included in the table below.

Date FOI Application Received	Scope of FOI
20/07/2020	All documentation held by Alexandrina Council related to development application(s) for REDACTED, Middleton, South Australia received by Alexandrina Council in connection with a new dwelling.
05/08/2020	Re: Goolwa North Growth DPA
	 Demand analysis undertaken by Council which substantiates the need for additional residential allotments at North Goolwa.
	 Details of any arrangement or agreements that Council has with any landowners or developers regarding the future residential development at North Goolwa (Land affected by DPA).
	3. Details of any State Government initiatives or policies which specifically seek to increase the population of Goolwa – other than the Greater Adelaide Plan
03/09/2020	Alexandrina Road between Gould Road and Winery Road, Currency Creek S.A. We request ten years of history of road accidents on the above road in the vicinity of the railway crossing.
01/10/2020	REDACTED Strathalbyn
	a.) Document with signature and name of person within the council that signed off on the development being completed.
	b.) Document (signature, name and date) of person that assessed the fall of the land (slope) and made the decision that the sewage could not flow via gravity into the council's CWMS.
	c.) Council document that signed off on (approved) REDACTED being allowed to actively pump sewage into the council's CWMS.
20/10/2020	All documents and information collected by Alexandrina Council regarding the matter including their records of visits to both premises REDACTED, and REDACTED, Strathalbyn since March 1 2019.
	Dates and reasons for visiting, also any other notes, information or evidence officers collected, which of these dates officer's came onto our property to observe the issue.
02/11/2020	Development plans for Milang Bay Estate, Milang, SA, 5256
	All documents relating to the approval of the development of the Milang Bay Estate, Milang, SA, 5256
	All correspondence relating to the development of paths, kerbing, public reserves, parks, storm water
	drainage and sealed roads for the Milang Bay Estate, Milang, SA, 5256.
	All correspondence (including but not limited to: emails, letters, requests, applications, plans,
	complaints) relating to any proposed development or changes to the Milang Bay Estate including the
	Public Reserve from development of the Estate to current on Lake Road, Milang, SA, 5256.
15/11/2020	Internal Review of FOI Determination for Application received 1/10/2021

01/02/2021	A copy of 30 November 2020 application from Clayton Bay Boat Club applying for a land extension and any associated correspondence between Council and the Clayton Bay Boat Club
11/02/2021	Infrastructure agreement associated with application for Woolworths carpark between Albyn Terrace and Donald Street with copy of council approval for construction of the car park.
23/02/2021	Scanned copy of a letter that was issued to the previous owner at REDACTED Chiton, for non- compliant wastewater irrigation & signage at the property.
27/04/2021	Council report regarding Task REDACTED. Report concerns complaints made about my two REDACTED dogs at REDACTED Middleton. Council officer REDACTED met with me to discuss complaints on 22 March and advised me subsequently that no action would be taken.
21/05/2021	Property to which this application relates and referenced below: REDACTED, Port Elliot, otherwise described as the whole of Allotment REDACTED Deposited Plan REDACTED in the area of Port Elliot (Certificate of Title REDACTED Volume REDACTED), including (but not limited to) REDACTED and the 'cafe'. Pursuant to section 13 of the FOI Act, we hereby seek access to and copies of the following documents, relating to the Property: Any written complaints, objections or representations made by the public or otherwise, in relation 1. To the Property, and any directly associated Council correspondence. 2. Any enforcement letters or notices in relation to the Property (under Part 11 of the Development Act /Part 18 of the PDI Act). 3. Copies all Council Rates notices issued under the Local Government Act 1997 in relation to the Property over the past 10 years, and confirmation of any outstanding payments.

Information on the FOI process, application forms, fees and access to documents is available from Council's accredited FOI officers. If required these officers will assist anyone seeking to amend Council records containing their personal affairs. More information on, and application forms for, the FOI process are available from the Council offices, on Council's and State Records websites.

A member of the public wishing to amend the Council's records may email alex@alexandrina.sa.gov.au or phone 8555 7000 and ask to speak with an accredited Freedom of Information Officer.

Public Consultation

Council is committed to open, accountable and responsive decision making, which is informed by effective communication and consultation between Council and the community.

The Public Consultation Policy sets out the steps Council will take to establish partnerships and encourage community involvement in planning and decision making regarding the services Council provides and the management of community resources.

Council aims to ensure that appropriate and cost effective methods are used to inform and involve the local community, key stakeholders and interested parties relevant to the specific circumstances of each consultation topic.

Alexandrina Council is committed to engaging as widely and actively as possible with its diverse communities, through a range of community consultations.

July to September 2020

- Genetically Modified Crops in Alexandrina
- Goolwa North Growth Area DPA (Development Plan Amendment)
- Strathalbyn Deferred Urban DPA
- Milang Foreshore Public Toilet Development
- Alex2040
- Annual Business Plan & Budget 2020/21
- Greyhound Run-Around RSVP

MySay Alexandrina (general feedback)

October to December 2020

- Parklet Strath Corner Bakery
- Coastal Adaptation Study
- Elector Representation Review
- Goolwa SLSC Draft Lease
- Goolwa Aquatic Club Draft Lease
- Old Clayton Bay Coat Ramp
- Dogs on-leash within Beyond Estate

January to March 2021

· Coastal Adaption Study

April to June 2021

- A2040 Village Conversations
- EM Budget 2021/22 Survey April 2021
- Review of Elector Representation
- Draft ABP and Budget 2021/22
- Flying Fish Café draft Lease
- Middleton Pedestrian Crossing
- Goolwa Pedestrian Crossing
- Proposed Speed Zone Changes in Strathalbyn
- New Drop Zone locations SA Skydiving
- Community Wellbeing Advisory Forum
- Village Conversations Goolwa, HI, Currency Creek
- Village Conversations Langhorne Creek, Woodchester, Hartley
- Village Conversations Mount Compass
- Village Conversations Middleton
- Village Conversations Port Elliot
- Village Conversations Clayton Bay
- Village Conversations Milang

Confidential Matters

Section 90(2) of the Local Government Act 1999 specifies that Council and Committee meetings are to be held in a public place. However this principle is occasionally outweighed by the need to keep information or discussion confidential.

Matters which may be considered in confidence are defined in section 90(3) of the Act and include, but are not limited to:

- Commercial in confidence matters
- Security matters
- Staffing matters
- Legal and advice and litigation
- Personal affairs of people living or dead.

During 2020/21, of the 426 agenda items, 30 items were considered in confidence in accordance with section 90(3) of the Act. This represents 7% of all decisions made by Council.

The following table summarises the number of occasions that the provisions listed in section 90(2) (excluding the public during debate) or section 91 (7) (documents to be kept confidential for a period of time) were used during the 2020/21 financial year.

Section 90(3) of the Act details the types of matters which may be discussed in confidence. The relevant subsections that were applied to business items considered during 2020/21 are detailed here.

The confidential status was correct as at 30 June 2021.



Council meeting	Item	Subject	Section 90(2)	Section 90(3)	Section 91(7)	Confidentiality Status	
17/08/2020	14.1	Environmental Advisory Panel – Selection of Community Members	1	(a)	1	Released 24 August 2020	
17/08/2020	14.1	Extension of Confidentiality – Sandergrove Road Upgrade Project – SA Water Claim	1	(i)	1	Order remains	
21/09/2020	14.1	Swamp Fox B&B Commercial Licence	1	(b)(i)(ii)	1	Order remains	
19/10/2020	14.1	Lot 10 Langhorne Creek Road, Strathalbyn	1	(b)(i)(ii)	Adjourned	Order remains	
19/10/2020	15.1	NOM – Cr Carter – Swamp Fox B&B Commercial Licence	1	(b)(i)(ii)	1	Order remains	
16/11/2020	14.1	Code of Conduct Complaint (Cr Rebbeck)	1	(a)	& (h)	1	Order remains
16/11/2020	14.2	Goolwa Pipi Co Pty Ltd – Proposal to Assign 'Kuti Shack' Agreement	1	(d)(i)(ii)	1	Released 17 February 2021	
16/11/2020	14.3	Audit Committee Membership – Independent Member	1	(a)	1	Released 10 December 2020	
16/11/2020	14.4	Extension of Confidentiality – Fleurieu Regional Aquatic Centre Authority Management Options	1	(b)(i)(ii)	1	Order remains	
1/12/2020	2.1	Section 41 CEO Performance Management Panel – Minutes of meetings held 17 August 2020, 30 September 2020 and 13 October 2020	1	(a)	1	Order remains	
21/12/2020	14.1	Australia Day Awards 2021	1	(a)	1	Released 8 January 2021	
18/01/2021	14.1	QWN – Cr Lewis – Achievement of 2020/21 Budget Outcome	1	(g)	1	Order remains	
18/01/2021	15.1	Extension of Confidentiality – Goolwa Wharf Precinct Recreational Boating Facility – Status Update Regarding Legal Proceedings	1	(h)	1	Order remains	
18/01/2021	15.2	SA & Australian Government Funding Opportunities – Strathalbyn Town Centre Revitalisation Project	1	(b)(i)(ii)	1	Order remains	

15/02/2021	2.2	Adjourned Debate – Lot 10 Langhorne Creek Road, Strathalbyn	1	(b)(i)(ii)	1	Laid on the Table – Order remains
15/02/2021	14.1	QWN – Cr Keily – Council Prop–erties	1	(b)	1	Order remains
15/02/2021	15.1	S41 Climate Emergency Advisory Committee – Selection of Chair and Community Members	1	(b)	1	Released 5 March 2021
22/02/2021	3.1	Goolwa Wharf Precinct Recreational Boating Facility – Status Update, Funding Request and Extension of Confidentiality	1	(h)	1	Order remains
15/03/2021	2.2	Adjourned Debate – Discretionary Rate Rebate – A5948	1	(a)	1	Released 19 April 2021
15/03/2021	14.1	Sugars Beach Murray Mouth Icon Project Update	1	(g)	1	Minutes only Released 25 March 2021
15/03/2021	14.2	Flying Fish Café – Request for New Lease	1	(b)(i)(ii)	1	Minutes only Released 25 March 2021
15/03/2021	14.3	Goolwa Wharf Recreational Boating Facility	1	(i)	1	Order remains
15/03/2021	14.4	Phase 2 Local Roads & Community Infrastructure Program Candidate Projects	1	(b)	1	Released 6 April 2021
15/03/2021	15.1	Cr Lewis – Museum at Port Elliot	1	(a)	1	Order Remains
12/04/2021	2.1	Goolwa Wharf Recreational Boating Facility	1	(i)	1	Order Remains
19/04/2021	2.2	Adjourned Debate – Lot 10 Langhorne Creek Road, Strathalbyn	1	(b)	1	Order remains
19/04/2021	2.3	Adjourned Debate – Consideration of Legal Advice associated with a requested waiver of a Building Envelope Clause contained in a Land Management Agreement between the owner of Lot 20 Daniel Avenue, Goolwa North and Alexandrina Council	1	(i)	1	Order remains (Agenda Reports and Attachments only – Minutes not retained in confidence)
19/04/2021	15.1	Notice of Motion – Cr Maidment – Strathalbyn Opportunity Shop Inc	1	(d)	1	Adjourned. Order remains

21/06/2021	14.1	Strategic Land Review Project Update	1	(b)	1	Order remains (excluding the release of information required in order to undertake a public consultation process per property)
21/06/2021	14.2	Commercial Lease Market Rental Valuations	1	(b)(i)(ii)	1	Order remains
				0.4		
			30	31	29	



The following table identifies the grounds on which the Council considered the matters and determined to exclude the public from the discussion and related documentation.

This number may differ from the total number of confidential orders as a number of confidential orders fell under more than one sub-clause of section 90(3)(a)-(n).

Section	Description	Total
90(3)(a)	Information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)	8
90(3)(b)	Information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the Council is conducting business; or proposing to conduct business; or would prejudice the commercial position of the Council	12
90(3)(c)	Information the disclosure of which would reveal a trade secret	0
90(3)(d)	Commercial information of a confidential nature (not being a trade secret) the disclosure of which could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party	2
90(3)(e)	Information is related to matters affecting the security of the Council, or Members, or employees of the Council, or Council property, or the safety of any person	0
90(3)(f)	Information the disclosure of which could reasonably be expected to prejudice the maintenance of law, including by affecting (or potentially affecting) the prevention, or detection, or investigation of a criminal offence, or the right to a fair trial	0
90(3)(g)	Information concerning matters that must be considered in confidence in order to ensure that the Council does not breach any law, order or direction of a court or tribunal constituted by law, breach any duty of confidence, or breach any other legal obligation or duty	2
90(3)(h)	Is legal advice	3
90(3)(i)	Information relating to actual litigation, or litigation that the Council or Council Committee believes on reasonable grounds will take place	4
90(3)(j)	Information the disclosure of which would divulge information provided on a confidential basis by or to: – A Minister of the Crown, or [insert name of other Public Authority or Official]	0
90(3)(k)	Tenders for the: supply of goods, or the provision of services, or the carrying out of works	0
90(3)(m)	Information relating to an amendment under the Development Act 1993 before a Development Plan Amendment report relating to the amendment is released for public consultation under that Act	0
90(3)(n0	Information relevant to the review of a determination of the Council under the Freedom of Information Act 1991	0

Total instances of 90(3) sub clauses used: 31

A total of 41 confidential orders expired, ceased to apply or were released during 2020/21, including one order made in 2018/19 and one order which was made in 2019/20.

There were 37 confidential retention orders under section 91(7) that remained operative as at 30 June 2020.

Council meeting	ltem	Subject	Section 90(2)
18 January 2021	14.1	Questions with Notice – Cr Lewis – Achievement of 2020/21 Budget Outcome	90(2) and (3)(g)
18 January 2021 (extension)	15.1	Extension of Confidentiality – Goolwa Wharf Precinct Recreational Boating Facility – Status Update Regarding Legal Proceedings	90(2) and (3)(h)
20 January 2020 (extension)		opadie Regarding Legar Proceedings	
4 February 2019 (first considered)			
18 January 2021	15.2	South Australian and Australian Government Funding Opportunities – Strathalbyn Town Centre Revitalisation Project	90(2) and (3) (b)(i)(ii)
15 February 2021	2.2	Adjourned Debate – Lot 10 Langhorne	90(2) and (3)
19 October 2020 (first considered-adjourned)		Creek Road, Strathalbyn	(b)(i)(ii)
19 April 2021			
15 February 2021	14.1	Question with Notice - Cr Keily - Council Properties	90(2) and (3)(b)
22 February 2021	3.1	Goolwa Wharf Precinct Recreational Boating Facility – Status Update, Funding Request	90(2) and (3)(h)
16 April 2018		and Extension of Confidentiality	
20 May 2019			
15 March 2021	14.1	Sugars Beach Murray Mouth Icon Project Update (Agenda Reports only)	90(2) and (3)(g)
15 March 2021	14.2	Flying Fish Café – Request for new Lease	90(2) and (3) (b)(i)(ii)
15 March 2021	14.3	Goolwa Wharf Recreational Boating Facility	90(2) and (3)(i)
15 March 2021	15.1	Cr Lewis – Museum at Port Elliot	90(2) and (3)(a)
12 April 2021	2.1	Goolwa Wharf Recreational Boating Facility	90(2) and (3)(i)
19 April 2021	2.2	Adjourned Debate – Lot 10 Langhorne	90(2) and (3)(b)
19 October 2020		Creek Road, Strathalbyn	
15 February 2021			
19 April 2021	2.3	Adjourned Debate – Consideration of legal advice associated with a request for waiver of a Building Envelope Clause contained in a Land Management Agreement between the Owner of Lot 20 Daniel Ave, Goolwa North and Alexandrina Council	90(2) and (3)(i)
19 April 2021	15.1	Notice of Motion – Cr Maidment – Strathalbyn Opportunity Shop Inc	90(2) and (3)(d)
21 June 2021	14.1	Strategic Land Review Project Update	90(2) and (3)(b)
21 June 2021	14.2	Commercial Lease Market Rental Valuations	90(2) and (3) (b)(i)(ii)
20 July 2020	14.1	Section 41 CEO Performance Management Panel – Minutes of meetings held 7 May 2020, 25 May 2022 and 25 June 2020	90(2) and (3)(a)

17 August 2020 (extension)	14.1	Sandergrove Road Upgrade Project – SA Water Claim	90(2) and (3)(i)
16 September 2019 (first considered)			
21 September 2020	14.1	Swamp Fox B&B Commercial Licence	90(2) and (3) (b)(i)(ii)
19 October 2020 (adjourned)	14.1	Lot 10 Langhorne Creek Road, Strathalbyn	90(2) and (3) (b)(i)(ii)
19 April 2021			
15 February 2021			
19 October 2020	15.1	Notice of Motion – Cr John Carter – Swamp Fox B&B Commercial Licence	90(2) and (3) (b)(i)(ii)
16 November 2020	14.1	Code of Conduct Complaint – Cr Rebbeck	90(2) and (3) (a) and (h)
16 November 2020 (extension)	14.4	Extension of Confidentiality – Fleurieu Regional Aquatic Centre Authority Management Options	90(2) and (3) (b)(i)(ii)
16 December 2019 (first considered)			
1 December 2020	2.1	Section 41 CEO Performance Management Panel – Minutes of Meetings held 17 August 2020, 30 September 2020 and 13 October 2020	90(2) and (3)(a)
20 January 2020 (extension)	14.2	Extension of Confidentiality – Goolwa Wharf Precinct Recreational Boating Facility – Status	90(2) and (3)(h)
18 January 2021 (extension)		Update regarding Legal Proceedings	
4 February 2019 (first considered)			
17 February 2020	15.1	Proposed Dissolution of Section 41 CEO Performance Management Committee by Mayor Keith Parkes (Panel Chair)	90(2) and (3)(a)
16 March 2020 (extension)	14.1	Extension of Confidentiality – Goolwa Wharf Recreation Boating Facility – Status	90(2) and (3)(h)
22 February 2021		Upgrade Regarding Legal Proceedings	
(extension)			
15 April 2019 (extension)			
16 April 2018 (first considered)			
20 April 2020 (extension)	14.1	Goolwa Wharf Precinct Recreational	90(2) and (3)(h)(i)
22 February 2021 (extension)		Boating Facility Status Upgrade Regarding Legal Proceedings –May 2019	
20 May 2019 (first considered)			
22 June 2020	14.1	Extension of Confidentiality – Fleurieu Regional Aquatic Centre Authority (FRACA) Management Options	90(2) and (3)(b)
16 September 2019 (first considered)	14.1	Sandergrove Road Upgrade Project	90(2) and (3)(i)
17 August 2020 (extension)			

16 September 2019	14.2	Section 41 CEO Performance Management Panel Committee – Minutes of 30 August 2019	90(2) and (3)(a)										
16 December 2019 (first considered)	14.4	Fleurieu Regional Aquatic Centre Authority Management Options	90(2) and (3) (b)(i)(ii)										
16 November 2020 (extension)													
4 February 2019 (first considered)	2.1	Goolwa Wharf Precinct Recreational Boating Facility – Status Upgrade Regarding Legal Proceedings	90(2) and (3) (h)(i)										
20 January 2020 (extension)													
18 January 2021													
(extension)													
15 April 2019 (extension)	16.1	Extension of Confidentiality – Goolwa	90(2) and (3)(h)										
22 February 2021 (extension)		Wharf Recreational Boating Facility – Status Update Regarding Legal Proceedings											
16 March 2020 (extension)													
16 April 2018 (first considered)													
20 May 2019	16.2	Goolwa Wharf Precinct Recreational	90(2) and (3)(h)(i)										
22 February 2021 (extension)		Boating Facility Status Update Regarding Legal Proceedings – May 2019											
20 April 2020 (extension)													
24 June 2019	14.2	Fleurieu Regional Aquatic Centre	90(2) and (3)										
(first considered)		Authority Management Options	(b)(i)(ii)										
22 June 2020 (extension)													
16 April 2018	21.3	Goolwa Wharf Recreational Boating Facility Status Update Regarding Legal Proceedings	90(2) and (3)(h)										

Council undertakes a review of any orders made under section 91 (7) every three months or as required.

Please refer to the Confidential Items Register on Council's website for the current status of the items listed.

Decision-making Forums and Processes

Public Participation

During the year in review, Council met to consider information, reports and recommendations from Administration in order to adopt the A2040 Community Strategic Plan, set the Annual Business and Budget and arrive at decisions on strategies and policies to benefit the community.

Alexandrina Council's Code of Practice -Access to Council Meetings and Documents (Code) details Council's commitment to the principle of open and accountable government and encourages appropriate community participation in the business of Council.

The Code provides the community with information relating to:

- · How to access agendas and minutes for meetings
- Public access to documents and meetings
- The process to exclude the public from meetings
- · Matters which the Council or Committee may order that the public be excluded from a meeting
- · How the Council will apply the confidentiality provisions of the Act
- · How confidentiality orders will be reviewed
- Accountability and reporting to the community
- The availability of the Code.

Members of the public have a number of options whereby they may put forward their views on particular issues before Council in accordance with Alexandrina Council's including:

- a) Deputations: A member of the public may address the Council personally, or on behalf of, a group of residents. In 2020/21, Council considered 27 deputations.
- b) Presentations to Council: A member of the public may address the Council for up to five (5) minutes on any issue relevant to Council.

- c) Petitions: Written petitions can be addressed to the Council on any issue within the Council's jurisdiction. During 2020/ 2021, Council received seven petitions.
- d) Written Requests: A member of the public can write to the Council on any Council policy, activity or service.
- e) Elected Members: Members of the public can contact the Elected Members of Council to discuss any issue relevant to Council.

On 30 March 2020, the Minister for Transport, Infrastructure and Local Government issued a notice pursuant to section 302B of the Local Government Act 1999 (Notice No.1) varying or suspending the operation of the specified provisions of the Local Government Act 1999 relating to having to hold meetings in public and the way that minutes and agendas could be accessed.

As a result of COVID-19 restrictions the seating in the public gallery in the Council Chamber was reduced and on occasion meetings of Council were required to be held electronically. The Special Council meetings of 30 November 2020 and 30 June 2021 were held electronically using Cisco Webex. An audio recording of the meeting proceedings was placed on Council's website.

Agendas and Minutes

Agendas of Council and Committees are placed on public display not less than three days prior to the meetings.

Minutes of the meetings are placed on public display within five days following the meetings. Agendas and minutes can be viewed at the Council's offices at Goolwa and Strathalbyn.

Meeting agendas and minutes can also be viewed on Council's website: alexandrina.sa.gov.au

Council Meeting Attendance

Ordinary meetings of the Council are held at the Alexandrina Council Community Chambers "Wal Yuntu Warrin" Cadell Street, Goolwa commencing at 5.00pm (unless stated otherwise). Council meetings are held on the third Monday of each month. If a Council meeting date falls on a public holiday, the meeting will be held on the next corresponding business day. Members of the public are welcome to attend.

There was a total of 426 Council resolutions for the 2020/21 financial year.

There were 14 outstanding Council resolutions as at 30 June 2021, which equates to 96.7% of all resolutions being delivered.

Council Briefings and Workshops (Informal Gatherings)

Section 90(8) and 8(a) of the Local Government Act 1999 operate to enable Council to lawfully hold briefings and workshops

(informal gatherings) with members of Council or a Council Committee, with or without members of the Administration provided that:

- · Any matters discussed relating to a matter that would ordinarily form part of the agenda for a formal meeting of the Council or a Council Committee are not dealt with in such a way as to obtain, or effectively obtain a decision; and
- The Council has adopted a policy on the holding of informal gatherings and discussions comply with the policy.

A copy of Council's Informal Gathering Policy and Informal Gatherings Procedure were available on Council's website in 2020/21.

As a result of legislative change these documents were revoked by Council in October 2021 and are no longer available to view.

In 2020/21 the Council held 26 informal gatherings of which 15 contained items of business which were designated confidential.

Elected Member	Ordinary Council	Special Council	Leave of absence granted	Apology for meeting
Total number of Meetings	12	8	N/A	N/A
Mayor K Parkes	12	8		
Cr M Rebbeck	10	6	1	3
Cr K Bradford	11	5		4
Cr J Carter	11	8		1
Cr B Coomans	11	6		3
Cr M Farrier	12	8		
Cr M Gardner	11	6		3
Cr R Keily	12	8		
Cr B Lewis	10	7	1	2
Cr C Maidment	12	8		
Cr M Scott	11	8	1	
Cr J Stewart	12	7		1

Elected Members Allowances and Benefits

In accordance with section 79 of the Local Government Act 1999 and in order to promote openness, transparency and probity, the Chief Executive Officer is required to maintain a register which details the allowances, reimbursements, support and benefits provided to Elected Members.

This register is updated quarterly and is placed on Council's website, with copies available to view in person at both the Strathalbyn and Goolwa Offices.

The Elected Members' Allowances are paid in accordance with the 'Determination of the Remuneration Tribunal Allowances for Elected Members of Local Government councils' which has jurisdiction of such matters as prescribed in section 76 of the Act.

Discretionary payments to Elected Members are paid in accordance with s 77and s78 of the Act and Council's Elected Members Allowance, Benefits, Support and Facilities Policy.



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Alexandrina Council - Summary Paid to Elected Members 2020/21

	Allowances (\$)	Mileage	Telephone	Reimbursement for printer cartridges	FRAP/CAP Sitting Fee	TOTAL
Mayor Parkes	71648.00	0.00	270.00	0.00	0.00	71918.00
Cr Scott	18053.00	0.00	360.00	0.00	0.00	18413.00
Cr Stewart	17912.00	0.00	0.00	0.00	750.00	18662.00
Cr Farrier	18238.65	2464.96	360.00	1323.90	0.00	22387.51
Cr Maidment	18381.65	2478.64	0.00	0.00	400.00	21260.29
Cr Keily	18381.65	2771.64	0.00	0.00	0.00	21153.29
Cr Bradford	18381.65	1267.20	360.00	0.00	0.00	20008.85
Cr Lewis	17912.00	1470.51	360.00	0.00	0.00	19742.51
Cr Gardner	17912.00	0.00	360.00	0.00	0.00	18272.00
Cr Carter	17912.00	0.00	360.00	0.00	0.00	18272.00
Cr Rebbeck	18053.00	0.00	360.00	0.00	0.00	18413.00
Cr Coomans	17912.00	2423.20	360.00	0.00	0.00	20695.20
TOTAL	270697.60	12876.15	3150.00	1323.90	1150.00	289197.65

Other Allowances/Benefits

Total Expenditure on Mayor's Credit Card	\$1,220.73
Elected Member Meal Costs	\$5,363.22
Value of Mayors Car	\$57,000

Elected Member Training and Development

Elected Members are encouraged to attend training and development seminars and conferences in order to assist them in the performance and discharge of their duties.

During the year in review the following professional development activities were undertaken:

The New Planning System – eight–part webinar series

- Mayor Parkes
- Cr Karyn Bradford
- Cr James Stewart
- Cr Bronwyn Lewis

Murray Darling Association 76th National Conference – two day webinar

- Mayor Parkes
- Cr Karyn Bradford
- Cr Melissa Rebbeck
- Cr Bronwyn Lewis

Risk Management Information Session

- Mayor Parkes
- All Elected Members (Cr Lewis absent)

Shaping our Future Elected Member Strategic Planning Days

• All Elected Members

Strategic Planning Workshops (Long Term Financial Management Plan, Infrastructure & Asset Management Plan, Economic Development Strategy)

- Mayor Parkes
- All Elected Members

LGA of SA – Three 'skills-building' forums for Elected Members

• Cr Bronwyn Lewis

Murray Darling Association 77th National Conference and AGM

- Cr Melissa Rebbeck
- Cr Bronwyn Lewis (virtual attendance)
- Cr Michael Scott

Australian Local Government Association National General Assembly

- Mayor Parkes (virtual attendance)
- Cr Bronwyn Lewis



Position	Number of Staff	Min Level	Max Level	Min Salary	Max Salary	Superannuation	Allowance
POS0006 - Asset Inspector	1	GRADE 6-1	GRADE 6-3	\$63,178.18	\$64,477.40	9.5%	Use of Vehicle
POS0055 - Building Services Officer	1	GRADE 12-3	GRADE 12-3	\$75,321.74	\$75,321.74	9.5%	
EIWCM0003A - Civil and Construction Leading Worker	1	GRADE 6-1	GRADE 8-3	\$63,178.18	\$67,332.46	9.5%	
POS0114 - Civil and Construction Leading Worker	1	GRADE 6-1	GRADE 8-3	\$63,178.18	\$67,332.46	9.5%	
POS0113 - Civil and Construction Leading Worker	1	GRADE 6-3	GRADE 8-3	\$64,477.40	\$67,332.46	9.5%	
EIWCM0003 - Civil and Construction Leading Worker	1	GRADE 6-3	GRADE 8-3	\$64,477.40	\$67,332.46	9.5%	
EIWCM0006C - Civil and Construction Leading Worker	1	GRADE 7-1	GRADE 7-3	\$64,670.32	\$65,966.42	9.5%	
EIPG0006 - Coastal Works Leading Worker	1	GRADE 7-1	GRADE 7-3	\$64,670.32	\$65,966.42	9.5%	
EIPG0009 - Conservation and Environment Worker	1	GRADE 5-1	GRADE 5-3	\$61,690.46	\$62,987.08	9.5%	
EIWCM0006A - Construction and Maintenance Worker	1	GRADE 4-1	GRADE 6-3	\$59,944.82	\$64,477.40	9.5%	
POS0121 - Construction and Maintenance Worker	1	GRADE 4-1	GRADE 6-3	\$59,944.82	\$64,477.40	9.5%	
POS0120 - Construction and Maintenance Worker	1	GRADE 4-1	GRADE 6-3	\$59,944.82	\$64,477.40	9.5%	
EIWCM0006 - Construction and laintenance Worker	1	GRADE 4-3	GRADE 6-3	\$61,239.62	\$64,477.40	9.5%	
POS0044 - Construction and Maintenance Worker	1	GRADE 4-1	GRADE 6-3	\$59,944.82	\$64,477.40	9.5%	
POS0116 - Construction and Maintenance Worker	1	GRADE 4-3	GRADE 6-3	\$61,239.62	\$64,477.40	9.5%	
POS0132 - Construction and Maintenance Worker	1	GRADE 5-1	GRADE 5-3	\$61,690.46	\$62,987.08	9.5%	,

OS0119 - Construction and Maintenance Worker	1 GRADE 4-1	GRADE 6-3	\$59,944.82	\$64,477.40	9.5%	
POS0118 - Construction and Maintenance Worker	1 GRADE 4-3	GRADE 6-3	\$61,239.62	\$64,477.40	9.5%	
OS0115 - Construction and Maintenance Worker	1 GRADE 4-3	GRADE 6-3	\$61,239.62	\$64,477.40	9.5%	
POS0131 - Construction and Maintenance Worker	1 GRADE 5-1	GRADE 5-3	\$61,690.46	\$62,987.08	9.5%	
POS0061 - Construction and Maintenance Worker	1 GRADE 5-1	GRADE 5-3	\$61,690.46	\$62,987.08	9.5%	
POS0012 - CWMS Group Leader	1 GRADE 10-3	GRADE 10-3	\$70,180.50	\$70,180.50	9.5%	
POS0124 - CWMS Maintenance and Operations Team Member	1 GRADE 4-1	GRADE 6-3	\$59,944.82	\$64,477.40	9.5%	
EIWCM0008 - CWMS Maintenance and Operations Team Member	1 GRADE 4-1	GRADE 6-3	\$59,944.82	\$64,477.40	9.5%	
OS0123 - CWMS Maintenance and Operations leam Member	1 GRADE 4-1	GRADE 6-3	\$59,944.82	\$64,477.40	9.5%	
POS0122 - CWMS Maintenance and Operations Feam Member	1 GRADE 4-1	GRADE 6-3	\$59,944.82	\$64,477.40	9.5%	
POS0110 - Field Electrician - Wastewater	1 GRADE 7-1	GRADE 7-3	\$64,670.32	\$65,966.42	9.5%	
IWCM0011 - Grader Operator	1 GRADE 7-3	GRADE 7-3	\$65,966.42	\$65,966.42	9.5%	
OS0136 - Group Leader Civil and Construction	1 GRADE 10-3	GRADE 10-3	\$70,180.50	\$70,180.50	9.5%	
POS0033 - Group Leader Civil and Construction	1 GRADE 10-3	GRADE 10-3	\$70,180.50	\$70,180.50	9.5%	
SPGGL0001 - Group Leader Parks and Gardens	1 GRADE 10-3	GRADE 10-3	\$70,180.50	4\$70d8Re9ort 2020/21	87 9.5%	Use of Vehicle
PGGL0002 - Group Leader Parks and Gardens	1 GRADE 10-3	GRADE 10-3	\$70,180.50	\$70,180.50	9.5%	Use of Vehicle
OS0112 - Parks and Gardens Worker	1 GRADE 4-1	GRADE 8-3	\$59,944.82	\$67,332.46	9.5%	
OS0047 - Parks and Gardens Worker	1 GRADE 4-1	GRADE 8-3	\$59,944.82	\$67,332.46	9.5%	
IPG0004 - Parks and Gardens Worker	1 GRADE 4-1	GRADE 8-3	\$59,944.82	\$67,332.46	9.5%	

POS0130 - Parks and Gardens Worker	1 GRADE 5-1	GRADE 5-3	\$61,690.46	\$62,987.08	9.5%	
COUTOU - Faind dild Cardella Worker	I OIVIDE 0-1	OIVIDE 5-5	φο 1,000.40	ψ02,507.00	3.570	
EIPG0004A - Parks and Gardens Worker	1 GRADE 4-1	GRADE 8-3	\$59,944.82	\$67,332.46	9.5%	
POS0107 - Parks and Gardens Worker	1 GRADE 4-1	GRADE 8-3	\$59,944.82	\$67,332.46	9.5%	
POS0056 - Parks and Gardens Worker	1 GRADE 5-1	GRADE 5-3	\$61,690.46	\$62,987.08	9.5%	
POS0046 - Parks and Gardens Worker	1 GRADE 4-1	GRADE 8-3	\$59,944.82	\$67,332.46	9.5%	
POS0146 - Team Leader Civil and Construction	1 GRADE 7-1	GRADE 7-3	\$64,670.32	\$65,966.42	9.5%	Use of Vehicle
GE0001 - Chief Executive	1 Contract	Contract	\$260,862.94	\$260,862.94	10.0%	Use of Vehicle
EIST0004 - Electrical Project Engineer	1 Contract	Contract	\$108,440.02	\$108,440.02	10.0%	Use of Vehicle
EIMA0002 - General Manager Environment	1 Contract	Contract	\$200,720.00	\$200,720.00	10.0%	Use of Vehicle
POS0001 - General Manager Growth	1 Contract	Contract	\$178,732.06	\$178,732.06	10.0%	Use of Vehicle
F0011 - General Manager Resources	1 Contract	Contract	\$178,729.98	\$178,729.98	10.0%	Use of Vehicle
OS0002 - General Manager Wellbeing	1 Contract	Contract	\$178,729.98	\$178,729.98	10.0%	Use of Vehicle
GHR0001 - Group Manager People	1 Contract	Contract	\$122,839.08	\$122,839.08		Motor Vehicle Allowance
POS0101 - A2040 Administration Officer - Wellbeing	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
F0022 - Accounting Support Officer Management	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
POS0111 - Administration Officer Field Services	1 LEVEL 2-1	LEVEL 3-4	\$62,812.62	\$74,621.30	10.0%	
IMA0007 - Administration Officer Field Services	1 LEVEL 2-1	LEVEL 3-4	\$62,812.62	\$74,621.30	10.0%	
POS0154 - Administration Officer Fleurieu Regional	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	

POS0137 - Administration Officer Planning and	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
evelopment	I LEVEL 3-1	LLVLL 3-4	φ09,301.90	\$74,021.50	10.070	
OS0109 - Administration Officer Planning and evelopment	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
OS0050 - Administration Officer Planning and evelopment	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
OS0058 - Administration Officer Strategic Planning and Building	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
SCS0016 - Arts and Cultural Development Officer	1 LEVEL 5-1	LEVEL 5-3	\$83,051.54	\$86,425.30	10.0%	
IEP0006 - Asset Data Officer	1 LEVEL 5-1	LEVEL 5-3	\$83,051.54	\$86,425.30	10.0%	
NVB0005 - Building Surveyor	1 LEVEL 4-1	LEVEL 5-3	\$76,305.32	\$86,425.30	10.0%	
OS0007 - Business Advisor	1 LEVEL 8-1	LEVEL 8-3	\$106,661.88	\$113,404.20	10.0%	
OS0039 - Business Improvement Officer	1 LEVEL 7-1	LEVEL 7-3	\$97,667.18	\$103,287.60	10.0%	Use of Vehicle
IRR0001 - Casual Administration Customer support Officer	9 LEVEL 1-1	LEVEL 3-4	\$53,347.32	\$74,621.30	10.0%	
NVMA0006 - Casual Administration Officer - Strategic Developme	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
OS0100 - Casual Customer Support Officer - Customer Service	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
SS0004 - Centenary Hall Venue and Program coordinator	1 LEVEL 6-1	LEVEL 6-3	\$89,235.12	\$94,856.32	10.0%	
IWCM0012 - Civil and Construction Supervisor	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	Use of Vehicle
IWCM0014 - Civil and Construction Supervisor	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	Use of Vehicle
MA0007 - Communications Advisor	1 LEVEL 5-1	LEVEL 5-3	\$83,051.54	\$86,425.30	10.0%	
S0009 - Communications Support Officer	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	

LSCS0006 - Community Connect Project Officer	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
POS0035 - Community Connect Transition Leader	1 LEVEL 6-1	LEVEL 6-3	\$89,235.12	\$94,856.32	10.0%	
POS0151 - Community Health and Wellbeing Officer	1 LEVEL 5-1	LEVEL 5-3	\$83,051.54	\$86,425.30	10.0%	
POS0149 - Community Health and Wellbeing Officer	1 LEVEL 5-1	LEVEL 5-3	\$83,051.54	\$86,425.30	10.0%	
POS0150 - Community Health and Wellbeing Programs Assistant	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
ENVE0008 - Community Safety Coordinator	1 LEVEL 6-1	LEVEL 6-3	\$89,235.12	\$94,856.32	10.0%	
ENVE0007 - Community Safety Officer	1 LEVEL 2-1	LEVEL 4-4	\$62,812.62	\$81,365.44	10.0%	
POS0077 - Community Safety Officer	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
POS0126 - Community Safety Officer	1 LEVEL 2-1	LEVEL 4-4	\$62,812.62	\$81,365.44	10.0%	
ENVE0009 - Community Safety Support Officer	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	1st Aid Allowance
POS0005 - Community Wellbeing Administration Officer	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
POS0074 - Community Wellbeing Programs Assistant	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
EIEP0009 - Contracts Manager	1 LEVEL 6-1	LEVEL 6-3	\$89,235.12	\$94,856.32	10.0%	Use of Vehicle
FLCS0041 - Coordinator Customer Experience	1 LEVEL 5-1	LEVEL 5-3	\$83,051.54	\$86,425.30	10.0%	
POS0097 - Coordinator Information Management and Change	1 LEVEL 6-1	LEVEL 6-3	\$89,235.12	\$94,856.32	10.0%	
FLCS0016 - Coordinator Library Services	1 LEVEL 5-1	LEVEL 5-3	\$83,051.54	\$86,425.30	10.0%	
POS0083 - Corporate Risk Officer	1 LEVEL 5-1	LEVEL 5-3	\$83,051.54	\$86,425.30	10.0%	Retention Allowance

F0012 - Creditors Support Officer	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
POS0099 - Customer Liaison Officer	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
POS0133 - Customer Liaison Officer	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
POS0160 - Customer Liaison Officer	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
POS0141 - Customer Liaison Officer	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
POS0049 - Customer Liaison Officer	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
POS0067 - Customer Liaison Officer	1 LEVEL 2-2	LEVEL 2-4	\$64,501.06	\$67,874.30	10.0%	
POS0066 - Customer Liaison Officer	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
POS0161 - Customer Liaison Officer	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
POS0157 - Customer Liaison Officer	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
EIWCM0004 - CWMS Supervisor	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	Use of Vehicle
POS0019 - Design and Communications Officer	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
EIEP0011 - Design Coordinator	1 LEVEL 6-1	LEVEL 6-3	\$89,235.12	\$94,856.32	10.0%	Use of Vehicle
EIST0005 - Electrical Supervisor - Water	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	Use of Vehicle
POS0127 - Environmental Health Officer	2 LEVEL 3-1	LEVEL 5-3	\$69,561.96	\$86,425.30	10.0%	
ENVH0009 - Environmental Health Officer	1 LEVEL 3-1	LEVEL 5-3	\$69,561.96	\$86,425.30	10.0%	Health Surveyors Allowance
ENVH0003 - Environmental Health Officer	1 LEVEL 3-1	LEVEL 5-3	\$69,561.96	\$86,425.30	10.0%	
ENVH0006 - Environmental Health Support Officer	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	Health Surveyors Allowance
EIO0001 - Environmental Project Officer	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	Use of Vehicle
ES0002 - Environmental Strategy Officer	1 LEVEL 5-1	LEVEL 6-3	\$83,051.54	\$94,856.32	10.0%	

SPED0005 - Events Coordinator	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
GE0005 - Executive Assistant to the CEO	1 LEVEL 4-1	LEVEL 5-3	\$76,305.32	\$86,425.30	10.0%	
POS0048 - Executive Assistant to the Mayor and Elected Members	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
POS0135 - Executive Officer MDA Region 6	1 LEVEL 5-1	LEVEL 5-3	\$83,051.54	\$86,425.30	10.0%	
POS0147 - Finance Business Partner	1 LEVEL 6-1	LEVEL 6-3	\$89,235.12	\$94,856.32	10.0%	
POS0145 - Finance Business Partner	2 LEVEL 5-1	LEVEL 5-3	\$83,051.54	\$86,425.30	10.0%	
POS0051 - Financial Accountant	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
GS0005 - Front of House Officer Centenary Hall	1 LEVEL 1-1	LEVEL 1-6	\$53,347.32	\$61,105.46	10.0%	
EIEP0004 - GIS Mapping Officer	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
POS0059 - Governance Administration Officer	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
POS0080 - Grants Officer	1 LEVEL 5-1	LEVEL 5-3	\$83,051.54	\$86,425.30	10.0%	
GHR0010 - HR Officer (Volunteers)	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
GHR0006 - HR Support Officer	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
GHR0002 - Human Resources Coordinator	1 LEVEL 6-1	LEVEL 6-3	\$89,235.12	\$94,856.32	10.0%	
FIT0005 - ICT Service Desk Coordinator	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
FIT0009 - ICT Service Desk Officer	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
FIT0007 - ICT Systems Administrator	1 LEVEL 5-1	LEVEL 5-3	\$83,051.54	\$86,425.30	10.0%	
POS0128 - Information Management Officer	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
R0002 - Information Management Officer	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
POS0155 - Information Management Officer	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
POS0104 - Information Services Infrastructure	1 LEVEL 5-1	LEVEL 5-3	\$83,051.54	\$86,425.30	10.0%	

Support Officer						
POS0078 - Infrastructure Engineer	1 LEVEL 8-1	LEVEL 8-3	\$106,661.88	\$113,404.20	10.0%	
EIEP0002 - Infrastructure Engineer	1 LEVEL 6-1	LEVEL 6-3	\$89,235.12	\$94,856.32	10.0%	
EIEP0010 - Infrastructure Project Officer	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
POS0105 - IT Infrastructure and Security	1 LEVEL 6-1	LEVEL 6-3	\$89,235.12	\$94,856.32	10.0%	Retention
Coordinator						Allowance
FIT0008 - IT Projects Officer	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
POS0040 - Library and Customer Information	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
Officer						
FLCS0039 - Library and Customer Information	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
Officer						
GLCS0009 - Library and Customer Support Officer	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
POS0065 - Library Customer Support Officer	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
POS0079 - Library Customer Support Officer	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
POS0069 - Library Customer Support Officer -	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
Casual						
FLCS0027 - Library Development Support Officer	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
POS0026 - Library Program and Volunteer Support	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
Officer						
GLCS0003 - Library Support Officer	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
EIEP0003 - Manager Assets	1 LEVEL 8-1	LEVEL 8-3	\$106,661.88	\$113,404.20	10.0%	Retention Allowance
POS0085 - Manager Business Services	1 LEVEL 7-1	LEVEL 7-3	\$97,667.18	\$103,287.60	10.0%	Use of Vehicle

LSCS0022 - Manager Community Wellbeing	1 LEVEL 8-1	LEVEL 8-3	\$106,661.88	\$113,404.20	10.0%	Use of Vehicle
FLCS0015 - Manager Customer Experience	1 LEVEL 8-1	LEVEL 8-3	\$106,661.88	\$113,404.20	10.0%	Use of Vehicle
ENVP0008 - Manager Development Assessment	1 LEVEL 8-1	LEVEL 8-3	\$106,661.88	\$113,404.20	10.0%	Use of Vehicle
POS0038 - Manager Economic Development	1 LEVEL 8-1	LEVEL 8-3	\$106,661.88	\$113,404.20	10.0%	Use of Vehicle
POS0071 - Manager Field Services	1 LEVEL 8-1	LEVEL 8-3	\$106,661.88	\$113,404.20	10.0%	Use of Vehicle
FF0021 - Manager Financial Services	1 LEVEL 7-1	LEVEL 8-3	\$97,667.18	\$113,404.20	10.0%	Use of Vehicle
FIT0001 - Manager Information Services	1 LEVEL 7-1	LEVEL 7-3	\$97,667.18	\$103,287.60	10.0%	Use of Vehicle
POS0073 - Manager Projects and Design	1 LEVEL 8-1	LEVEL 8-3	\$106,661.88	\$113,404.20	10.0%	Retention Allowance
PD0001 - Manager Strategic Development	1 LEVEL 8-1	LEVEL 8-3	\$106,661.88	\$113,404.20	10.0%	Use of Vehicle
EIMA0012 - Manager Sustainable Resources	1 LEVEL 8-1	LEVEL 8-3	\$106,661.88	\$113,404.20	10.0%	Retention Allowance
POS0108 - Para Planner	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
ENVPP0001 - Para Planner	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
EIPG0003 - Parks and Gardens Supervisor	1 LEVEL 5-1	LEVEL 5-3	\$83,051.54	\$86,425.30	10.0%	Use of Vehicle
EIPG0011 - Parks and Gardens Technical Officer	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	Use of Vehicle
POS0129 - Payroll Officer	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	1st Aid Allowance
El0001 - Personal Assistant General Manager Environment	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
POS0013 - Personal Assistant General Manager Growth	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	

POS0159 - Personal Assistant General Manager	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
desources			ψου,συτ.συ	ψ1 1,02 1.00	10.070	
POS0003 - Personal Assistant General Manager Vellbeing	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
OS0014 - Principal Strategy and Policy Officer	1 LEVEL 7-1	LEVEL 7-3	\$97,667.18	\$103,287.60	10.0%	
DC0004 - Procurement and Contracts Officer	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
POS0093 - Project Manager Corporate Systems mplementation	1 LEVEL 6-1	LEVEL 7-3	\$89,235.12	\$103,287.60	10.0%	
POS0009 - Project Officer (Recreational Services)	1 LEVEL 5-1	LEVEL 5-3	\$83,051.54	\$86,425.30	10.0%	Use of Vehicle
IEP0012 - Project Officer Building	1 LEVEL 6-1	LEVEL 6-3	\$89,235.12	\$94,856.32	10.0%	Use of Vehicle
OS0096 - Projects and Assets Administration Officer	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
GMA0004 - Property Officer	1 LEVEL 4-1	LEVEL 5-3	\$76,305.32	\$86,425.30	10.0%	
IWCM0001 - Recreational Services Coordinator	1 LEVEL 7-1	LEVEL 7-3	\$97,667.18	\$103,287.60	10.0%	Use of Vehicle
OS0034 - Recreational Services Inspector	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	Use of Vehicle
F0015 - Revenue and Property Officer	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
NVB0007 - Senior Building Surveyor	1 LEVEL 6-1	LEVEL 6-3	\$89,235.12	\$94,856.32	10.0%	
OS0153 - Senior Civil Assets Engineer	1 LEVEL 7-1	LEVEL 7-3	\$97,667.18	\$103,287.60	10.0%	
OS0106 - Senior Customer Liaison Officer	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
LCS0024 - Senior Customer Liaison Officer - Cemeteries	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
OS0082 - Senior Customer Liaison Officer - Community Information	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	

FLCS0023 - Senior Customer Liaison Officer - Purchasing	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
POS0102 - Senior Information Management Officer	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
GHR0005 - Senior Payroll Officer	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
FF0006 - Senior Revenue and Property Officer	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
ENVP0005 - Senior Town Planner	1 LEVEL 6-1	LEVEL 6-3	\$89,235.12	\$94,856.32	10.0%	
POS0089 - Social and Infrastructure Planning Coordinator	1 LEVEL 6-1	LEVEL 6-3	\$89,235.12	\$94,856.32	10.0%	
POS0158 - Social Media and Communications	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
Support Officer POS0086 - Strategic Development and Policy	1 LEVEL 6-1	LEVEL 7-3	\$89,235.12	\$103,287.60	10.0%	Retention
Planner			, ,	,		Allowance
EIWCM0009 - Team Leader Assets and Rapid	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	Use of Vehicle
Response						
FLCS0020 - Team Leader Business Systems and	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
Projects POS0020 - Team Leader Customer Experience	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	1st Aid Allowance
ENVH0007 - Team Leader Environmental Health	1 LEVEL 7-1	LEVEL 7-3	\$97,667.18	\$103,287.60	10.0%	
FLCS0022 - Team Leader Library Development	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
POS0156 - Team Leader Library Programs	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
FLCS0021 - Team Leader Library Programs	1 LEVEL 4-1	LEVEL 4-4	\$76,305.32	\$81,365.44	10.0%	
FF0018 - Team Leader Revenue and Property	1 LEVEL 5-1	LEVEL 5-3	\$83,051.54	\$86,425.30	10.0%	
GS0007 - Technical Assistant Centenary Hall	1 LEVEL 1-1	LEVEL 2-4	\$53,347.32	\$67,874.30	10.0%	
GS0006 - Technical Management Officer Centenary	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	

Hall						
POS0010 - Tourism Coordinator	1 LEVEL 6-1	LEVEL 6-3	\$89,235.12	\$94,856.32	10.0%	
ACT0001 - Tourism Support Officer	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
ACT0003 - Tourism Support Officer	1 LEVEL 3-1	LEVEL 3-4	\$69,561.96	\$74,621.30	10.0%	
POS0144 - Town Planner	1 LEVEL 3-1	LEVEL 5-3	\$69,561.96	\$86,425.30	10.0%	
POS0081 - Transition Coordinator	1 LEVEL 7-1	LEVEL 7-3	\$97,667.18	\$103,287.60	10.0%	
POS0152 - Transition Manager Visitor Growth Services	1 LEVEL 8-1	LEVEL 8-3	\$106,661.88	\$113,404.20	10.0%	Use of Vehicle
POS0410 - Visitor Services Support Officer	1 LEVEL 2-1	LEVEL 2-4	\$62,812.62	\$67,874.30	10.0%	
POS0017 - Water Infrastructure Project Officer	1 LEVEL 8-1	LEVEL 8-3	\$106,661.88	\$113,404.20	10.0%	Use of Vehicle
EIEP0001 - Water Planning and Assets Coordinator	1 LEVEL 7-1	LEVEL 7-3	\$97,667.18	\$103,287.60	10.0%	Use of Vehicle
POS0008 - Water Project Officer - Process Improvement	1 LEVEL 6-1	LEVEL 8-3	\$89,235.12	\$113,404.20	10.0%	Use of Vehicle
POS0041 - Work Health and Safety Support Officer	1 LEVEL 5-1	LEVEL 5-4	\$83,051.54	\$86,425.30	10.0%	



GENERAL PURPOSE FINANCIAL STATEMENTS for the year ended 30 June 2021



General Purpose Financial Statements for the year ended 30 June 2021

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General Purpose Financial Statements

for the year ended 30 June 2021

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 2021 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.

Mark van der Pennen Acting Chief Executive Officer

Date: 3 / (\ / 2021

Keith Parkes Mayor

Date: / / / / / 2021

Statement of Comprehensive Income

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
Income			
Rates	2a	42,290	41,234
Statutory Charges	2b	1,390	999
User Charges	2c	2,467	1,724
Grants, Subsidies and Contributions	2g	4,352	3,407
Investment Income	2d	6	11
Reimbursements	2e	304	446
Other income	2f	743	872
Net Gain - Equity Accounted Council Businesses	19(a)	164	45
Total Income		51,716	48,738
Expenses			
Employee costs	3a	16,895	16,704
Materials, Contracts and Other Expenses	3b	17,764	17,999
Depreciation, Amortisation and Impairment	3с	12,082	12,092
Finance Costs	3d	863	1,145
Net loss - Equity Accounted Council Businesses	19(a)	3,806	353
Total Expenses		51,410	48,293
Operating Surplus / (Deficit)		306	445
Physical Resources Received Free of Charge	2i	1,526	2,339
Asset Disposal & Fair Value Adjustments	4	(1,352)	(1,258)
Amounts Received Specifically for New or Upgraded Assets	2g	2,418	1,407
Net Surplus / (Deficit) 1		2,898	2,933
Other Comprehensive Income			
Amounts which will not be reclassified subsequently to operating result			
Changes in Revaluation Surplus - I,PP&E	9a	1,897	10,520
Share of Other Comprehensive Income - Equity Accounted Council	19	,	•
Businesses			21
Total Amounts which will not be reclassified subsequently to operating result		1,897	10,541
Total Other Comprehensive Income		1,897	10,541
Total Comprehensive Income		4,795	13,474

⁽¹⁾ Transfer to Statement of Changes in Equity

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

Statement of Financial Position

as at 30 June 2021

\$ '000	Notes	2021	2020
ASSETS			
Current assets			
Cash & Cash Equivalent Assets	5a	1,109	1,126
Trade & Other Receivables	5b	4,438	4,051
Inventories	5c	23	25
Total current assets		5,570	5,202
Non-current assets			
Financial Assets	6a	126	129
Equity Accounted Investments in Council Businesses	6b	6,593	10,235
Other Non-Current Assets	6c	760	_
Infrastructure, Property, Plant & Equipment	7a(i)	464,296	460,618
Total non-current assets		471,775	470,982
TOTAL ASSETS		477,345	476,184
LIABILITIES Current Liabilities			
Trade & Other Payables	8a	5,833	7,871
Borrowings	8b	334	894
Provisions	8c	4,171	1,924
Total Current Liabilities		10,338	10,689
Non-Current Liabilities			
Borrowings	8b	21,230	22,475
Provisions	8c	1,221	3,259
Total Non-Current Liabilities		22,451	25,734
TOTAL LIABILITIES		32,789	36,423
Net Assets		444,556	439,761
EQUITY			
Accumulated surplus		172,455	169,659
Asset revaluation reserves	9a	271,591	269,694
Other reserves	9b	510	408
Total Equity		444,556	439,761

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

Statement of Changes in Equity

for the year ended 30 June 2021

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
, , , , , , , , , , , , , , , , , , , 		0 p		10001100	0 90
2021					
Balance at the end of previous reporting period		169,659	269,694	408	439,761
Net Surplus / (Deficit) for Year		2,898	_	_	2,898
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E - Share of OCI - Equity Accounted Council	7a	_	1,897	-	1,897
Businesses			_	_	_
Other comprehensive income			1,897	_	1,897
Total comprehensive income		2,898	1,897	_	4,795
Transfers between Reserves		(102)	_	102	_
Balance at the end of period		172,455	271,591	510	444,556
2020					
Balance at the end of previous reporting period		165,819	259,174	1,294	426,287
Net Surplus / (Deficit) for Year		2,933	_	_	2,933
Other Comprehensive Income					
- Gain (Loss) on Revaluation of I,PP&E - Share of OCI - Equity Accounted Council	7a	_	10,520	_	10,520
Businesses		21	_		21
Other comprehensive income		21	10,520	_	10,541
Total comprehensive income		2,954	10,520	_	13,474
Transfers between Reserves		886	_	(886)	_
Balance at the end of period		169,659	269,694	408	439,761

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

Statement of Cash Flows

for the year ended 30 June 2021

\$ '000	Notes	2021	2020
Cash flows from operating activities			
Receipts			
Operating Receipts		52,170	49,610
Investment Receipts		6	11
<u>Payments</u>			
Operating Payments to Suppliers and Employees		(36,267)	(34,256)
Finance Payments	446	(938)	(1,244)
Net cash provided by (or used in) Operating Activities	11b	14,971_	14,121
Cash flows from investing activities			
Amounts Received Specifically for New/Upgraded Assets		1,266	2,707
Sale of Replaced Assets		407	107
Repayments of Loans by Community Groups		_	49
<u>Payments</u>		<i>(</i> = <i>,</i>)	
Expenditure on Renewal/Replacement of Assets		(5,199)	(3,206)
Expenditure on New/Upgraded Assets Capital contributed to Equity Accounted Council Businesses		(9,778)	(6,200)
Net cash provided (or used in) investing activities			(21)
Net cash provided (or used in) investing activities		(13,304)	(6,564)
Cash flows from financing activities			
Receipts			
Proceeds from Borrowings		_	_
Payments of Payments		(4.004)	(7.000)
Repayments of Borrowings Repayment of Finance Lease Liabilities		(1,684)	(7,336)
		(4.004)	(91)
Net Cash provided by (or used in) Financing Activities		(1,684)	(7,427)
Net Increase (Decrease) in Cash Held		(17)	130
plus: Cash & Cash Equivalents at beginning of period		1,126	996
Cash and cash equivalents held at end of period	11a	1,109	1,126

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

Notes to and forming part of the Principal Financial Statements for the year ended 30 June 2021

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Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies

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

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

(1) Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Critical Accounting Estimates

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

Particular areas involving a high degree of judgement or complexity include the estimation of future payments and timing in relation to tip restoration liability. Further information in relation to the estimation of these liabilities are given in the relevant sections of these Notes.

1.3 Estimates and assumptions

The COVID-19 pandemic has impacted the 2020/21 financial statements, which may impact on the comparability of some line items and amounts reported in these financial statements and/or the notes. The financial impacts are a direct result of either Councils response to the pandemic or due to mandatory shutdowns as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

COVID-19 is not expected to have a significant financial impact on Council operations with the Council working to reduce discretionary expenditure in the short term to help mitigate the effect of the reduced revenue and increased costs. It is expected further financial impacts will flow into the 2021/22 financial year but these have been largely taken into account during the development of the budget process for 2021/22. The budget assumptions for 2021/22 assume that no further harsher restrictions are put in place by the government. However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

1.4 Rounding

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

(2) The Local Government Reporting Entity

Alexandrina Council is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 11 Cadell Street, GOOLWA. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

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. Adelaide Hills Region Waste Management Authority
- 2. Fleurieu Regional Waste Authority
- 3. Fleurieu Regional Aquatic Centre Authority

Council has elected to not include activities related to the Southern and Hills Local Government Association in these consolidated financial statements as they are deemed to be immaterial.

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(3) Income Recognition

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

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

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

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

(\$,000)	Cash Payment Received	Annual Allocation	Difference
2018/19	\$2,419	\$1,723	+ \$696
2019/20	\$1,512	\$1,700	- \$188
2020/21	\$1,760	\$1,620	+\$140

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

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

Construction Contracts

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

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

(4) Cash, Cash Equivalents and other Financial Instruments

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

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

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

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

(5) Inventories

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

(6) Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

6.2 Materiality

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

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

Infrastructure	\$10,000
Land Improvements	\$20,000
Buildings	\$15,000
Furniture & Fittings	\$5,000
Operational Equipment	\$5,000
IT Equipment	\$3,000
Other	\$5,000
Plant	\$15,000
Software	\$50,000

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

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

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

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

Plant, Furniture & Equipment

Office Equipment	5 to 10 years
Office Furniture and Fittings	10 to 35 years
Office Electrical Equipment	4 to 10 years

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

Computer Equipment	3 to 10 years
Minor Equipment	5 to 25 years
Plant	units of usage
Software	10 years

Building & Other Structures

Sub structure150 yearsSuper structure50 to 100 yearsRoofing40 to 50 yearsFit out15 to 25 yearsServices30 years

Infrastructure

Bridges

40 to 100 years Sub structure Super structure 40 to 100 years Culverts 80 to 100 years Rail 40 to 100 years Surfaces 13 to 40 years Sealed Road Pavement 40 to 100 years Sealed Road Sub-Base 160 to 400 years **Unsealed Road Surfaces** 12 to 35 years Footpaths 20 to 70 years Footpaths Sub-Base 60 to 280 years Kerbing 50 to 70 years Stormwater Drainage 10 to 100 years Water 15 to 80 years Common Effluent Treatment Plant 15 to 80 years

6.5 Impairment

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

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

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

(7) Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

(8) Borrowings

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

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 due to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

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

Change in Accounting Treatment

Annual Leave – Total balance at 30 June 2021, is considered as current liability, where previously only four weeks of annual leave was considered as current.

Long Service Leave - Total balance at 30 June 2021, for employees who had completed seven years of continuous service within Local Government now considered as current liability where previously the current liability was determined on basis of actual long service leave taken in previous years.

Council has recognised a provision for sick leave liabilities for the employees falling under the AWU enterprise bargaining agreement, in case where the liability has vested.

9.2 Superannuation

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

(10) Provisions for Reinstatement, Restoration and Rehabilitation

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

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

(11) Leases

Accounting policy applicable from 01 July 2019

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

11.1 Council as a lessee

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

i) Right-of-Use-Assets

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets. As at 30 June 2021, Council has no leases to which this treatment will need to be applied.

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

ii) Lease Liabilities

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

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

The Council applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

As at 30 June 2021, Council applied this treatment to remove lease liability of \$121k.

(12) Equity Accounted Council Businesses

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.

The Adelaide Hills Region Waste Management Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of Adelaide Hills Council, Alexandrina Council, The District Council of Mt Barker and Rural City of Murray Bridge, this organisation operates as a regional waste management authority within the combined area.

The Southern and Hills Local Government Association has been created as regional subsidiary to represent the interest of all Councils in the Southern Hills, Fleurieu Peninsula and Kangaroo Island, within Local Government in SA. The group meet on a monthly basis and discuss Local Government policy and procedures, and provide advice back to the LGA from a regional perspective.

The Fleurieu Regional Waste Authority is Local Government Authority Section 43 Regional Subsidiary under the control of Alexandrina Council, Kangaroo Island Council, Yankalilla Council and the City of Victor Harbor. This organisation operates as a regional waste management authority within the combined area.

The Fleurieu Regional Aquatic Centre Authority is Local Government Authority Section 43 Regional Subsidiary under the control of Alexandrina Council, and the City of Victor Harbor. This organisation operates an aquatic centre.

During 2018-19 Council has made the decision to no longer recognise the value of these entities separately in Equity. Council already recognises it's interest in the entities in Assets and so also recognising in Equity provided no extra information to Statement users.

(13) 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.

(14) New accounting standards and UIG interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2020. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 1. Summary of Significant Accounting Policies (continued)

Amendments to AASB 101 and AASB 108 Definition of Material

The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity." The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Council.

Amendments to AASB 16 Covid-19 Related Rent Concessions

In 2020, the AASB issued AASB 2020-4, Amendments to AASs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under IFRS 16, if the change were not a lease modification. The amendment applies to annual reporting periods beginning on or after 1 June 2020. This amendment had no impact on the consolidated financial statements of the Group.

Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2021, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

(15) 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.

(16) Disclaimer

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 2. Income

\$ '000	2021	2020
(a) Rates		
General Rates		
General Rates	36,349	35,401
Less: Discretionary Rebates, Remissions & Write Offs	(557)	(553)
Total General Rates	35,792	34,848
Other Rates (Including Service Charges)		
Natural Resource Management Levy	1,551	1,535
Water Supply	5	5
Community Wastewater Management Systems	4,765	4,632
Total Other Rates (Including Service Charges)	6,321	6,172
Other Charges		
Penalties for Late Payment	177	214
Total Other Charges	177	214
Total Rates	42,290	41,234
(b) Statutory Charges		
Development Act Fees	237	173
Town Planning Fees	363	194
Health & Septic Tank Inspection Fees	252	140
Animal Registration Fees & Fines	350	339
Sundry	188	153
Total Statutory Charges	1,390	999
(c) User Charges		
Cemetery Fees	128	111
Hall & Equipment Hire	94	80
Sundry	477	533
Community Wastewater Management Fees (CWMS)	999	289
Lease / Rental - Non-Investment Properties	643	622
Waste Management Fees	105	68
Water Supply	21	21
Total User Charges	2,467	1,724

Notes to the Financial Statements

for the year ended 30 June 2021

Note 2. Income (continued)

\$ '000	2021	2020
(d) Investment Income		
- Local Government Finance Authority	4	8
- Banks & Other	2	3
Total Investment Income	6	11
(e) Reimbursements		
Roadworks	2	39
Private Works	23	5
Other	279	402
Total Reimbursements	304	446
(f) Other income		
Insurance & Other Recoupments - Infrastructure, IPP&E	86	138
Sundry	657	433
Remeasurement of Capping Provision		301
Total Other income	743	872
(g) Grants, Subsidies, Contributions		
Amounts Received Specifically for New or Upgraded Assets	2,418	1,407
Other Grants, Subsidies and Contributions	4,352	3,407
<u>Total Grants, Subsidies, Contributions</u> The functions to which these grants relate are shown in Note 12.	6,770	4,814
(i) Sources of grants		
Commonwealth Government	3,181	2,126
State Government	2,174	1,832
Other	1,415	856
Total	6,770	4,814
(ii) Individually Significant Items Financial Assistance Grant (FAG) received in advance as at 30 June	074	4.004
i mandiai Assistance Grant (i AG) received in advance as at 30 June	971	1,021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 2. Income (continued)

\$ '000	2021	2020
(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	2	889
Less: Expended during the current period from revenues recognised in previous reporting periods		
Roads Infrastructure	_	(190)
Heritage & Cultural Services	_	(199)
Other	_	(500)
Subtotal	_	(889)
Plus:		
Amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions		
Roads Infrastructure	824	2
Heritage & Cultural Services	542	_
Other	1,134	
Subtotal	2,500	2
Unexpended at the close of this reporting period	2,502	2
Net increase (decrease) in assets subject to conditions in the current reporting period	2,500	(887)
(i) Physical Resources Received Free of Charge		
Infrastructure - Roads	357	328
Infrastructure - Stormwater	277	1,124
Infrastructure - CWMS & Water	324	334
Infrastructure - Kerbs & Footpaths	529	125
Infrastructure - Bridges and Major culverts	_	421
Infrastructure - Recreation Open Space	39	7
Total Physical Resources Received Free of Charge	1,526	2,339

Notes to the Financial Statements

for the year ended 30 June 2021

Note 3. Expenses

\$ '000	Notes	2021	2020
(a) Employee costs			
Salaries and Wages		13,527	12,993
Employee Leave Expense		1,601	1,936
Superannuation - Defined Contribution Plan Contributions	18	1,261	1,243
Superannuation - Defined Benefit Plan Contributions	18	203	209
Workers' Compensation Insurance		637	659
Accident & Sickness Insurance		259	249
Less: Capitalised and Distributed Costs	_	(593)	(585)
Total Operating Employee Costs		16,895	16,704
Total Number of Employees (full time equivalent at end of reporting period)		177	174
(b) Materials, Contracts and Other Expenses			
(i) Prescribed Expenses			
Auditor's Remuneration			
- Auditing the Financial Reports		19	19
Bad and Doubtful Debts Floated Members! Eveneses		-	10
Elected Members' Expenses Other		425	480
Subtotal - Prescribed Expenses	_	63	
Subtotal - Frescribed Expenses	_	507	509
(ii) Other Materials, Contracts and Expenses			
Contractors		2,996	3,748
- Waste Management		3,303	2,665
- Professional Services		1,078	1,179
- Legal Expenses		234	379
- Roadside Vegetation		666	585
- Community Wastewater Management Schemes		763	657
Communications (Phone, Fax, Mobiles, Internet & Postage)		468	495
Energy		1,177	1,213
Levies Paid to Government - NRM levy		1,532	1,534
Levies - Other		25	32
Sundry		2,860	2,734
Donations & Contributions		1,091	1,518
Insurance		751	417
Water	_	313	334
Subtotal - Other Material, Contracts & Expenses	_	17,257	17,490
Total Materials, Contracts and Other Expenses	_	17,764	17,999

Notes to the Financial Statements

for the year ended 30 June 2021

Note 3. Expenses (continued)

\$ '000	2021	2020
(c) Depreciation, Amortisation and Impairment		
(i) Depreciation and Amortisation		
Buildings & Other Structures	1,717	1,696
Infrastructure	,	,
- Sealed Roads	3,704	3,642
- Unsealed Roads	1,439	1,416
- Stormwater	863	826
- CWMS	1,218	1,181
- Footpaths	518	498
- Kerbs	477	468
- Bridges & Major Culverts	493	417
- Water	18	17
- Rec & Open Space	887	849
Right-of-use Assets	_	91
Furniture & Fittings	79	80
Plant	414	512
Equipment	244	388
Other Assets	11	11
Total Depreciation, Amortisation and Impairment	12,082	12,092
(d) Finance Costs		
Interest on Loans	863	1,145
Total Finance Costs	863	1,145
Note 4. Asset Disposal & Fair Value Adjustments		
\$ '000	2021	2020
Infrastructure, Property, Plant & Equipment		
(i) Assets Renewed or Directly Replaced		
Proceeds from Disposal	407	107
Less: Carrying Amount of Assets Sold	(1,759)	(1,365)
Gain (Loss) on Disposal	(1,759)	(1,258)
Net Gain (Loss) on Disposal or Revaluation of Assets	(1,352)	(1,258)
-		

Notes to the Financial Statements

for the year ended 30 June 2021

Note 5. Current Assets

\$ '000	2021	2020
(a) Cash & Cash Equivalent Assets		
Cash on Hand & at Bank	309	283
Deposits at Call	800	843
Total Cash & Cash Equivalent Assets	1,109	1,126
(b) Trade & Other Receivables		
Rates - General & Other	1,979	2,014
Accrued Revenues	_	1
Debtors - General	2,389	2,056
Prepayments	474	389
Loans to Community Organisations	13	9
Subtotal	4,855	4,469
Less: Allowance for Doubtful Debts	(417)	(418)
Total Trade & Other Receivables	4,438	4,051
(c) Inventories		
Stores & Materials	23	25
Total Inventories	23	25

Notes to the Financial Statements

for the year ended 30 June 2021

Note 6. Non-Current Assets

\$ '000		2021	2020
(a) Financial Assets			
Receivables			
Loans to Community Organisations		111	114
Other - Deferred Debtors		15	15
Total Receivables		126	129
<u>Total Financial Assets</u>	<u></u>		129
\$ '000	Notes	2021	2020
<u> </u>	Notes	2021	2020
(b) Equity Accounted Investments in Council Business	ses		
Adelaide Hills Regional Waste Management Authority	19(a)i	275	111
Fleurieu Regional Waste Authority	19(a)i	(3,141)	306
Fleurieu Regional Aquatic Centre Authority	19(a)i	9,459	9,818
Total Equity Accounted Investments in Council			
Businesses	_	6,593	10,235
(c) Other Non-Current Assets			
Intangible Assets - Software		760	_
Intangible Assets - Accumulated Amortisation			
Total		760	_
Total Other Non-Current Assets		760	_

Disclosure \$142,000 Transfer from Capital Works in Progress to the intangible Assets - Software during the financial year ended 30 June 2021

Alexandrina Council

Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 7. Infrastructure, Property, Plant & Equipment

(a(i)) Infrastructure, Property, Plant & Equipment

	as at 30/06/20				Asset movements during the reporting period						as at 30/06/21							
Fair Value \$ '000 Level	Value	At Fair Value		Accumulated Depreciation	Carrying amount	Transition adjustment - AASB 16	Asset Additions New / Upgrade	Asset Additions Renewals	WDV of Asset Disposals	Depreciatio n Expense (Note 3c)	WIP Transfers	Adjustment s & Transfers	Revaluation Decrement s to Equity (ARR) (Note 9)	Revaluation Increments to Equity (ARR) (Note 9)	At Fair Value		Accumulated Depreciation	Carrying amount
Capital Work in Progress		_	3,580	_	3,580	_	6,661	1,145	_	_	(142)	_	_	_	_	11,244	_	11,244
Land - Community	3	102,610	8	_	102,618	_	_	_	_	_	_	_	_	_	102,610	8	_	102,618
Land Improvements		_	7,460	_	7,460	_	68	_	_	_	_	_	_	_	_	7,528	_	7,528
Buildings & Other Structures	2	26,232	_	(18,238)	7,994	_	171	30	(2)	(436)	_	(879)	_	27	20,205	_	(13,300)	6,905
Buildings & Other Structures	3	70,993	_	(30,604)	40,389	_	272	54	_	(1,281)	_	879	_	142	77,864	_	(37,409)	40,455
Infrastructure										, , ,							,	
- Sealed Roads	3	155,007	_	(52,273)	102,734	_	408	1,113	(658)	(3,704)	_	_	_	985	156,488	_	(55,609)	100,879
- Unsealed Roads	3	27,670	_	(12,695)	14,975	_	167	868	(320)	(1,439)	_	_	(47)	_	28,039	_	(13,835)	14,204
- Stormwater Drainage	3	66,519	_	(17,781)	48,738	_	649	_	(85)	(863)	_	_	` _	194	67,303	_	(18,670)	48,633
- Community Wastewater Management Scheme (CWMS)	3	65,319	_	(25,386)	39,933	_	336	260	(74)	(1,218)	_	_	_	138	66,060	_	(26,685)	39,375
- Footpaths	3	24,830	_	(4,876)	19,954	_	492	226	(171)	(518)	_	_	_	179	25,438	_	(5,276)	20,162
- Kerbs	3	29,826	_	(14,519)	15,307	_	417	10	(16)	(477)	_	_	_	60	30,284	_	(14,983)	15,301
- Bridges & Major Culverts	3	43.431	_	(14,766)	28,665	_	_	_	_	(493)	_	_	_	113	43,605	_	(15,320)	28,285
- Water	3	1,372	_	(833)	539	_	_	_	_	(18)	_	_	_	2	1,377	_	(854)	523
- Rec & Open Space	3	29,665	_	(9,704)	19,961	_	947	45	(191)	(887)	_	_	_	104	30,559	_	(10,580)	19,979
Right-of-Use Assets		212	_	(91)	121	_	_	_	-	_	_	(121)	_	_	_	_	_	_
Furniture & Fittings		_	981	(546)	435	_	_	65	_	(79)	_	_	_	_	_	1,046	(625)	421
Plant		_	8,704	(2,850)	5,854	_	_	1,124	(242)	(414)	_	_	_	_	_	9,200	(2,879)	6,321
Equipment		_	5,259	(4,099)	1,160	_	98	259	_	(244)	_	_	_	_	_	5,616	(4,343)	1,273
Capping & Reinstatement		_	856	(856)	_	_	_	_	_	_	_	_	_	_	_	856	(856)	_
Other Assets		_	672	(471)	201	_	_	_	_	(11)	_	_	_	_	_	672	(482)	190
Total Infrastructure, Property, Plant & Equipment		643,686	27,520	(210,588)	460,618		10,686	5,199	(1,759)	(12,082)	(142)	(121)	(47)	1,944	649,832	36,170	(221,706)	464,296
Comparatives		619,220	28,226	(195,848)	451,598	212	8,548	3,206	(1,365)	(12,092)	(6)	_	(769)	11,289	643,686	27,520	(210,588)	460,618

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Notes to the Financial Statements

for the year ended 30 June 2021

Note 7. Infrastructure, Property, Plant & Equipment (continued)

(b) Valuation of Infrastructure, Property, Plant & Equipment

Valuation of Assets

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

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

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

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

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

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

Other Information

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

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

Highest and best use

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

Land - Community

- · Basis of valuation: Fair Value. Additions at cost.
- The last external valuation was undertaken by the Office of the Valuer-General as at 30 June 2019,

Land Improvements

· Basis of valuation: Recognised at Cost

Buildings & Other Structures

- · Basis of valuation: Fair Value / Market Value / Written down current replacement cost
- The last external valuation was undertaken by Public Private Property as at 30 June 2019.
- The last condition assessment for Council's Fair Value Level 2 Buildings was undertaken by Sproutt as at 30 June 2019. The last condition assessment for Council's Fair Value Level 3 Buildings was undertaken by Council Staff as at 30 June 2019.
- Assets were indexed using the Local Government Price Index for March 2021 (0.4%).

Alexandrina Council has identified assets which are required to be valued under a market approach, in accordance with AASB 13 - Fair Value Measurement. This asset class is next due to be revalued in 2022/23.

Infrastructure

Roads

- Basis of valuation: Fair Value. Additions at cost.
- The last external valuation was undertaken by Wallbridge Gilbert Aztec as at 31 December 2017.
- The last condition assessment was undertaken by Council staff as at 30 June 2018.
- Assets were indexed using the Local Government Price index for March 2021 (0.4%).

Notes to the Financial Statements

for the year ended 30 June 2021

Note 7. Infrastructure, Property, Plant & Equipment (continued)

Stormwater Drainage

- · Basis of valuation: Fair Value. Additions at cost.
- The last external valuation was undertaken by Wallbridge Gilbert Aztec as at 30 June 2017.
- Assets were indexed using the Local Government Price index for March 2021 (0.4%).

Community Wastewater Management Scheme (CWMS)

- · Basis of valuation: Fair Value. Additions at cost.
- The last external valuation was undertaken by Wallbridge Gilbert Aztec as at 30 June 2018.
- The last condition assessment was undertaken by Wallbridge Gilbert Aztec as at 30 June 2018.
- Assets were indexed using the Local Government Price index for March 2021 (0.4%).

Footpaths

- · Basis of valuation: Fair Value. Additions at cost.
- The last external valuation was undertaken by Wallbridge Gilbert Aztec as at 30 June 2017.
- Assets were indexed using the Local Government Price index for March 2021 (0.4%).

Kerbs

- · Basis of valuation: Fair Value. Additions at cost.
- The last external valuation was undertaken by Wallbridge Gilbert Aztec as at 30 June 2017.
- Assets were indexed using the Local Government Price index for March 2021 (0.4%).

Bridges and Major Culverts

- · Basis of valuation: Fair Value. Additions at cost.
- The last external valuation was undertaken by Public Private Property as at 30 June 2020.
- The last condition assessment was undertaken by Sproutt as at 30 June 2020.
- Assets were indexed using the Local Government Price index for March 2021 (0.4%).

Water

- · Basis of valuation: Fair Value. Additions at cost.
- Assets were indexed using the Local Government Price index for March 2021 (0.4%).

Recreation & Open Space

- · Basis of valuation: Fair Value. Additions at cost.
- Assets were indexed using the Local Government Price index for March 2021 (0.4%).

Council plans to undertake condition-based assessments of its Infrastructure assets on a four-yearly rolling program in consultation with its external asset management consultants.

Plant

· Basis of valuation: Recognised at cost.

Equipment

· Basis of valuation: Recognised at cost.

Furniture & Fittings

· Basis of valuation: Recognised at cost.

Capping & Reinstatement

· Basis of valuation: Recognised at cost.

Other Assets

· Basis of valuation: Recognised at cost.

Right-of-use Assets

- · Basis of valuation: Recognised at cost.
- Represents the Council's authority to utilise leased items of office space and equipment. Council did not lease any items required to be recognised as Right-of-use assets as at 30 June 2021.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 8. Liabilities

	2021	2021	2020	2020	
\$ '000	Current	Non Current	Current	Non Current	
(a) Trade and Other Payables					
Goods & Services	3,405	_	4,561	_	
Payments Received in Advance	976	_	444	_	
- Grants, Subsidies, Contributions - Operating	325	_	9	_	
- Grants & Contributions - Capital	627	_	1,779	_	
Accrued Expenses - Employee Entitlements	54	_	453	_	
Accrued Expenses - Finance Costs	295	_	370	_	
Accrued Expenses - Other	13	_	23	_	
Deposits, Retentions & Bonds	138	_	232	_	
TOTAL Trade and Other Payables	5,833		7,871	_	

		2021	2021	2020	2020
\$ '000	Notes	Current	Non Current	Current	Non Current
(b) Borrowings					
Loans		334	21,230	773	22,475
Lease Liabilities	17b			121	
TOTAL Borrowings		334	21,230	894	22,475

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

(c) Provisions

Employee Entitlements (including oncosts)				
Long Service Leave (including oncosts)	1,848	630	320	2,194
Annual, Sick & Other Leave (including oncosts)	2,297	_	1,571	493
Future Reinstatement / Restoration1	26	591	33	572
TOTAL Provisions —1	4,171	1,221	1,924	3,259

⁽¹⁾ Please refer to Note 1, 9.1 Change in Accounting Treatment for more information.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 9. Reserves

Opening	Increments	Tuenefere		Closing
Balance	(Decrements)	Transfers	impairments	Balance
80,157	_	_	_	80,157
19,544	169	_	-	19,713
60,153	985	_	_	61,138
38,038	194	_	_	38,232
8,275	138	_	_	8,413
8,973	(47)	_	_	8,926
9,476	179	_	_	9,655
8,798	60	_	_	8,858
25,655	113	_	_	25,768
613	2	_	_	615
10,012	104	_	_	10,116
269,694	1,897	_	_	271,591
259,174	10,520	-	-	269,694
as at 30/06/20				as at 30/06/21
Opening	Tfrs to	Tfrs from	Other	Closing
Balance	Reserve	Reserve	Movements	Balance
321	_	_	_	321
87	_	102	_	189
408	_	102	_	510
	80,157 19,544 60,153 38,038 8,275 8,973 9,476 8,798 25,655 613 10,012 269,694 259,174 as at 30/06/20 Opening Balance	Balance (Decrements) 80,157 - 19,544 169 60,153 985 38,038 194 8,275 138 8,973 (47) 9,476 179 8,798 60 25,655 113 613 2 10,012 104 269,694 1,897 259,174 10,520 As at 30/06/20 Opening Balance Tfrs to Reserve	Balance (Decrements) Transfers 80,157 - - 19,544 169 - 60,153 985 - 38,038 194 - 8,275 138 - 8,973 (47) - 9,476 179 - 8,798 60 - 25,655 113 - 613 2 - 10,012 104 - 269,694 1,897 - 259,174 10,520 - as at 30/06/20 Tfrs to Reserve Tfrs from Reserve 321 - - 321 - - 87 - 102	Reserve Reserve Reserve Impairments Reserve Reserve

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).

5,067

(5,953)

1,294

Open Space

Comparatives

In compliance with Div 4 s50(10)(a) of the Development Act 1993, Council has created a reserve for Open Space Contributions.

Car Parking

In compliance with Div 4 s50A(1) of the Development Act 1993, Council has created a reserve for Car Parking Contributions.

Note 10. Assets Subject to Restrictions

Council does not hold any assets subject to restrictions.

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Notes to the Financial Statements

for the year ended 30 June 2021

Note 11. Reconciliation to Statement of Cash Flows

\$ '000	Notes	2021	2020
(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	1,109	1,126
Balances per Statement of Cash Flows		1,109	1,126
(b) Reconciliation of Change in Net Assets to Cash from Operating Activities			
Net Surplus/(Deficit) Non-Cash Items in Income Statements		2,898	2,933
Depreciation, Amortisation & Impairment		12,082	12,092
Equity Movements in Equity Accounted Investments (Increase)/Decrease		3,642	(308)
Non-Cash Asset Acquisitions		(1,526)	(2,339)
Grants for capital acquisitions treated as Investing Activity		(2,418)	(1,407)
Net (Gain) Loss on Disposals		1,352	1,258
		16,030	12,229
Add (Less): Changes in Net Current Assets			
Net (Increase)/Decrease in Receivables		(297)	1,276
Change in Allowances for Under-Recovery of Receivables		(1)	(10)
Net (Increase)/Decrease in Inventories		2	8
Net (Increase)/Decrease in Other Current Assets		(85)	19
Net Increase/(Decrease) in Trade & Other Payables		(811)	1,173
Net Increase/(Decrease) in Other Provisions		209	(263)
Net Increase/(Decrease) in Other Liabilities		(76)	(311)
Net Cash provided by (or used in) operations			

Notes to the Financial Statements

for the year ended 30 June 2021

Note 11. Reconciliation to Statement of Cash Flows (continued)

\$ '000	Notes	2021	2020
(c) Non-Cash Financing and Investing Activities			
Acquisition of assets by means of:			
Physical Resources Received Free of Charge	2i	1,526	2,339
Amounts recognised in Income Statement		1,526	2,339
Total Non-Cash Financing and Investing Activities	_	1,526	2,339
(d) Financing Arrangements			
Unrestricted access was available at balance date to the following credit:	g lines of		
Bank Overdrafts		1,200	1,200
Corporate Credit Cards		40	40
LGFA Cash Advance Debenture Facility		21,840	21,499

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

Alexandrina Council
Financial Statements 2021

Notes to the Financial Statements

for the year ended 30 June 2021

Note 12(a). Functions

Income, Expenses and Assets have been directly attributed to the following Functions / Activities.

Details of these Functions/Activities are provided in Note 12(b).

		INCOME		EXPENSES	-	PERATING S (DEFICIT)		INCLUDED IN INCOME	(SSETS HELD CURRENT & I-CURRENT)
\$ '000	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Functions/Activities										
Business Undertakings	_	_	_	_	_	_	_	_	1	_
Office of the Chief Executive	633	602	1,843	2,311	(1,210)	(1,709)	29	121	_	39
Resources	40,062	38,833	7,013	7,334	33,049	31,499	1,350	1,038	18,871	22,661
Environment	2,467	1,871	22,659	20,756	(20,192)	(18,885)	2,281	1,614	457,317	452,871
Wellbeing	7,680	6,921	15,955	14,069	(8,275)	(7,148)	576	620	455	4
Growth	874	511	3,940	3,823	(3,066)	(3,312)	116	14	701	609
Total Functions/Activities	51,716	48,738	51,410	48,293	306	445	4,352	3,407	477,345	476,184

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 12(b). Components of Functions

The activities relating to Council functions are as follows:

OFFICE OF THE CHIEF EXECUTIVE

Elected Members, Chief Executive's Office, Work Health & Safety, Risk Management, General Administration, Human Resource Management, Audit, Strategic Management, Communications and Natural Resources.

RESOURCES

Payroll, Rate Revenue, Finance General, Rate Processing, Debtors, Creditors, Loans & Investments Management, Records Management, Information Technology, Management of Council Owned Properties (inc Halls, Administration Centres, Public Conveniences, Caravan Parks etc.), Libraries (Goolwa and Strathalbyn) & Customer Service, Centre for Positive Ageing, Aged/Disabled/Disadvantaged Homes, Community Bus, Community Aid Services, Fleurieu Families/Family Links, Home Assist, Community Services, Youth Services, Goolwa Visitor Information Centre and Strathalbyn Visitor Centre.

ENVIRONMENT

Infrastructure/Assets/Contracts Management, Swimming Centres, Public Conveniences, Street Lighting, Parking Off Street, Sport and Recreation Facilities, Private Works, Foreshore Protection, Alexandrina Riverfront, Recreational Boating, Parks and Gardens, Playgrounds, Road Reserves, Cemeteries, Street Cleaning, Stormwater Drainage, Traffic Control, Road Maintenance, Resheeting, Footpath/Cycle Tracks, Vandalism, Plant Operations, Works Depot, and Technical Services.

WELLBEING

Health Prevention Services, Noxious Insects, Health Services, General Inspectors (Dog & Cat Management, Impounding Livestock, Parking), Fire Protection, Water Supply Scheme, Community Wastewater Management Schemes, Libraries (Goolwa and Strathalbyn) & Customer Service, Centre for Positive Ageing, Aged/Disabled/Disadvantaged Homes, Community Bus, Community Aid Services, Fleurieu Families/Family Links, Home Assist, Community Services, Youth Services, Goolwa Visitor Information Centre and Strathalbyn Visitor Centre.

GROWTH

Signal Point Interpretive Centre, Cultural Services, Regional Art Centre, Tourism and Events, Oscar W, Wooden Boat Festival, Economic Development, Development Assessment (Planning & Building)

Notes to the Financial Statements

for the year ended 30 June 2021

Note 13. Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits

Accounting Policy:

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

Terms & Conditions:

Deposits are returning fixed interest rates between 0.3% and 0.45% (2020: 0.45%).

Carrying Amount:

Approximates fair value due to the short term to maturity.

Receivables - Rates & Associated Charges

Accounting Policy:

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

Terms & Conditions:

Secured over the subject land, arrears attract interest of .0.43% (2020: 0.28%). Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Fees & Other Charges

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value (after deduction of any allowance).

Receivables - Other Levels of Government

Accounting Policy:

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

Terms & Conditions:

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

Carrying Amount:

Approximates fair value.

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.

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Alexandrina Council

Notes to the Financial Statements

for the year ended 30 June 2021

Note 13. Financial Instruments (continued)

Terms & Conditions:

Liabilities are normally settled on 30 day terms.

Carrying Amount:

Approximates fair value.

Liabilities - Interest Bearing Borrowings

Accounting Policy:

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

Terms & Conditions:

Secured over future revenues, borrowings are repayable; interest is charged at fixed or variable rates between 1.3% and 6.7% (2020: 2.2% and 6.7%).

Carrying Amount:

Approximates fair value.

Liabilities - Leases

Accounting Policy:

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 13. Financial Instruments (continued)

		Due > 1 year		Total Contractual	Carrying
\$ '000	Due < 1 year	& ≤ 5 years	Due > 5 years	Cash Flows	Values
Financial Assets					
2021					
Cash & Cash Equivalents	1,109	_	_	1,109	1,109
Receivables	3,962	70	56	4,088	4,090
Total Financial Assets	5,071	70	56	5,197	5,199
Financial Liabilities					
Payables	3,850	_	_	3,850	3,852
Current Borrowings	875	_	_	875	334
Non-Current Borrowings		19,180	2,580	21,760	21,230
Total Financial Liabilities	4,725	19,180	2,580	26,485	25,416
2020					
Cash & Cash Equivalents	1,126	_	_	1,126	1,126
Receivables	4,080	129		4,209	3,791
Total Financial Assets	5,206	129		5,335	4,917
Financial Liabilities					
Payables	5,639	_	_	5,639	5,639
Current Borrowings	1,730	_	_	1,730	782
Non-Current Borrowings	_	13,415	13,860	27,275	22,466
Leases	122			122	121
Total Financial Liabilities	7,491	13,415	13,860	34,766	29,008

The following interest rates were applicable to Council's Borrowings at balance date:	2021		2020	
\$ '000	Weighted Avg Interest Rate	Carrying Value	Weighted Avg Interest Rate	Carrying Value
Other Variable Rates	2.05%	11,230	2.20%	5,141
Fixed Interest Rates	5.93%	10,334	4.68%	18,228
		21,564		23,369

Net Fair Value

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

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Notes to the Financial Statements

for the year ended 30 June 2021

Note 13. Financial Instruments (continued)

Risk Exposures

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

<u>Market Risk</u> 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.

<u>Liquidity Risk</u> 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.

<u>Interest Rate Risk</u> 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.

At 30 June 2021 Council had access to Cash Advance Debentures (CADs), with the following limits and End Dates:

Loan Number	Limit	End Date
CAD 54	\$440,000	9/02/2023
CAD 67	\$5,000,000	16/07/2022
CAD 68	\$3,000,000	16/07/2022
CAD 70	\$12,000,000	28/05/2025
CAD 71	\$5,000,000	15/08/2021
CAD 74	\$1,200,000	16/04/2022
CAD 77	\$7,000,000	15/03/2028

CADs are at call loans approved by Council that operate in a similar fashion to an Overdraw facility. CADs that at 30 June 2021 had been converted to a fixed term loan are not listed above.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 14. Capital Expenditure and Investment Property Commitments

\$ '000	2021	2020
(a) Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Infrastructure	_	903
Plant & Equipment	220	557
	220	1,460
These expenditures are payable:		
Not later than one year	220	1,460
_	220	1,460
(b) Other Expenditure Commitments		
Other non-capital expenditure commitments in relation to investment properties at the reporting date but not recognised in the financial statements as liabilities:		
Audit Services	36	55
Waste Management	7,611	7,611
Other Expenditure	2,056	3,197
	9,703	10,863
These expenditures are payable:		
Not later than one year	4,036	5,130
Later than one year and not later than 5 years	5,667	5,733
	9,703	10,863

Notes to the Financial Statements

for the year ended 30 June 2021

Note 15. Financial Indicators

	Amounts	Indicator	Indic	ndicators	
\$ '000	2021	2021	2020	2019	
Financial Indicators overview These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.					
1. Operating Surplus Ratio					
Operating Surplus Total Operating Income	<u>306</u> 51,716	0.6%	0.9%	2.5%	
Total Operating income	51,716				
This ratio expresses the operating surplus as a percentage of total operating revenue.					
2. Net Financial Liabilities Ratio					
Net Financial Liabilities	27,116	52%	64%	74%	
Total Operating Income	51,716	3-75			
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.					
Adjustments to Ratios					
In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These Adjusted Ratios correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison.					
Adjusted Operating Surplus Ratio					
Operating Surplus	166	0.20/	1 20/	1.1%	
Total Operating Income	51,576	0.3%	1.3%	1.170	
Adjusted Net Financial Liabilities Ratio					
Net Financial Liabilities	27,116	E20/	000/	700/	
Total Operating Income	51,576	53%	66%	78%	
3. Asset Renewal Funding Ratio					
Net Asset Renewals	4,792	600/	460/	720/	
Infrastructure & Asset Management Plan required expenditure	7,088	68%	46%	72%	
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.					

Notes to the Financial Statements

for the year ended 30 June 2021

Note 16. Uniform Presentation of Finances

\$ '000	2021	2020
W 000	2021	

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

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

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

Income	51,716	48,738
less Expenses	(51,410)	(48,293)
Operating Surplus / (Deficit)	306	445
Net Outlays on Existing Assets		
Capital Expenditure on Renewal and Replacement of Existing Assets	(5,199)	(3,206)
add back Depreciation, Amortisation and Impairment	12,082	12,092
add back Proceeds from Sale of Replaced Assets	407	107
-	7,290	8,993
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including Investment Property &		
Real Estate Developments)	(9,778)	(6,200)
add back Amounts Received Specifically for New and Upgraded Assets	1,408	2,707
-	(8,370)	(3,493)
Net Lending / (Borrowing) for Financial Year	(774)	5,945

Notes to the Financial Statements

for the year ended 30 June 2021

Note 17. Leases

(i) Council as a lessee

Terms and conditions of leases

Photocopiers

A four year term lease for twenty photocopiers with equal monthly payments, not subject to CPI increase renewal options, lease increases such as CPI, residual value etc.

Community Hub

A five year term property lease with equal monthly payments, subject to annual CPI increase renewal options, lease increases such as CPI, residual value etc.

Set out below are the carrying amounts of right-of-use assets recognised within Infrastructure, Property, Plant and Equipment and the movements during the period:

(a) Right of use assets

	Community				
\$ '000	Photocopiers	Hub	Total		
2021					
Opening balance	62	59	121		
Depreciation charge	(62)	(59)	(121)		
Balance at 30 June			_		
2020					
Opening balance	98	114	212		
Depreciation charge	(36)	(55)	(91)		
Balance at 30 June	62	59	121		

(b) Lease liabilities

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

\$ '000	2021	2020
Balance at 1 July	121	_
Additions	_	212
Payments	_	(91)
Other - recognition for exemption	(121)	
Balance at 30 June		121
Classified as:		
Current	-	121
Depreciation expense of Right-of-Use Assets	_	91
Total amount recognised in profit or loss		91

Notes to the Financial Statements

for the year ended 30 June 2021

Note 17. Leases (continued)

(ii) Council as a lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable) in accordance with the published revenue policy. Rentals received from such leases are disclosed as rent and hire of non-investment property in Note 2.

Note 18. Superannuation

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2020/21; 9.50% in 2019/20). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2019/20) of "superannuation" salary.

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2021. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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

Notes to the Financial Statements

for the year ended 30 June 2021

Note 19. Interests in Other Entities

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

	Council's Share of	Net Income	Council's Share of Net Assets		
\$ '000	2021	2020	2021	2020	
Council's Share of Net Income					
Joint Ventures	(3,642)	(308)	6,593	10,235	
Total Council's Share of Net Income	(3,642)	(308)	6,593	10,235	

((a)i) Joint Ventures, Associates and Joint Operations

(a) Carrying Amounts

\$ '000	Principal Activity	2021	2020
<u> </u>	· ·····o.pai. / ioai. vi	2021	2020
Adelaide Hills Regional Waste Management Authority	Waste		
, ,	Management	275	111
Fleurieu Regional Aquatic Centre Authority	Aquatic Centre	9,459	9,818
Fleurieu Regional Waste Authority	Waste		
	Management	(3,141)	306
Total Carrying Amounts - Joint Ventures & Associates		6,593	10,235

Adelaide Hills Regional Waste Management Authority

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of Adelaide Hills Council, Alexandrina Council, The District of Mount Barker and Rural City of Murray Bridge. This organisation operates as a regional waste management authority within the combined area.

Fleurieu Regional Aquatic Centre Authority

The Fleurieu Regional Aquatic Centre Authority is Local Government Authority Section 43 Regional Subsidiary under the control of Alexandrina Council, and the City of Victor Harbor. This organisation operates an aquatic centre.

Fleurieu Regional Waste Authority

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of Victor Harbor, Alexandrina Council, Kangaroo Island Council and Yankalilla District Council. This organisation operates as a regional waste management authority within the combined area.

A provision for remediation costs has been recognised at 30 June 2021 and represents the Board's best estimate of the costs that may be incurred in relation to the coordination and removal of contaminating material from identified properties.

Remediation works commenced in July 2021 and the Board estimate that the majority of the remediation costs will be incurred, and remediation works completed, within the next 12 months.

Southern and Hills Local Government Associations

The Southern and Hills Local Government Association is a regional subsidiary to represent the interests of all Councils in the Southern Hills, Fleurieu Peninsula and Kangaroo Island, within the Local Government in SA. The group meet on a monthly basis and discuss Local Government policy and procedures, and provide advice back to the LGA from a regional perspective.

Alexandrina councils interest in the Southern and Hills Local Government Association for 2020/21 is deemed to be immaterial in amount and has not been recognised, This will be reviewed annually.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 19. Interests in Other Entities (continued)

(b) Relevant Interests

	Shar	Ownership Share of Equity		tion of Power
	2021	2020	2021	2020
Adelaide Hills Regional Waste Management Authority	9.00%	9.00%	25.00%	25.00%
Fleurieu Regional Aquatic Centre Authority	50.00%	50.00%	50.00%	50.00%
Fleurieu Regional Waste Authority	35.00%	35.00%	22.00%	22.00%
Southern and Hills Local Government Association	14.00%	14.00%	14.00%	14.00%

(c) Movement in Investment in Joint Venture or Associate

	Adelaide Hills Regional Waste Management Authority		Fleurieu Regional Aquatic Centre Authority		Fleurieu Regional Waste Authority		Southern and Hills Local Government Associations	
\$ '000	2021	2020	2021	2020	2021	2020	2021	2020
Opening Balance	111	99	9,818	10,150	306	274	_	_
Share in Operating Result Share in Other	164	12	(359)	(353)	(3,447)	32	_	-
Comprehensive Income Council's Equity Share in the Joint Venture or				21				_
Associate	275	111	9,459	9,818	(3,141)	306	_	_

(d) Transactions with Council

\$ '000	2021	2020
Aggregate amount of transactions with Council		
- payments to Council	292	302
- receipts from Council	3,499	3,282
Aggregate amount owed to/owed by with Council		
- payments to Council	32	29
- receipts from Council	289	27

(e) Basham Beach Trust

Trust monies and property held by Council but subject to the control of other persons have been excluded from these reports. Council performs a custodial role in respect of Basham Beach Trust monies, and because the monies cannot be used for Council purposes, they are not brought to account in the financial report, but are disclosed for information purposes.

Opening Balance	378	442
Add Port Elliot Caravan Park Lease (55%)	123	91
Interest	1	3
Less Reimbursed Expenditure	140	158
Add Outstanding Withdrawal	17	67
Closing LGFA Balance	379	445

Notes to the Financial Statements

for the year ended 30 June 2021

Note 20. Non-Current Assets Held for Sale & Discontinued Operations

Council does not have any Non-Current Assets Held for Sale or any Discontinued Operations

Note 21. 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.

2. POTENTIAL INSURANCE LOSSES

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

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

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

3. BANK GUARANTEES

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$120,000 (2020: \$120,000) at reporting date.

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

4. LEGAL EXPENSES

Council is the planning consent authority for its area under the Development Act 1993 (as amended). Pursuant to that Act, certain persons aggrieved by a planning decision of the Council may appeal. It is normal practice that parties bear their own legal costs. At the date of these reports, Council had notice of 1 appeal against planning decisions made prior to reporting date. All known costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

5. COMMUNITY WASTE INFRASTRUCTURE AGREEMENT

In accordance with the agreement there is an obligation to reimburse 50% of any excess augmentation fees received by Council to a third party for one of Council's schemes.

Council is of the opinion that it is not possible to attribute a value sufficiently reliably, due to the unknown timing of the augmentation fees and if excess augmentation connection fees are calculated as zero or a negative number in respect of a financial year; no amount is payable.

Council will therefore recognise any amount owed in the relevant year as it is incurred.

Notes to the Financial Statements

for the year ended 30 June 2021

Note 22. Events after the Balance Sheet Date

Events that occur after the reporting date of 30 June 2021, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council is aware of the following "non adjusting events" that merit disclosure;

- Council has increased the equity holding of the Fleurieu Regional Waste Authority from 35% to 48% in August 2021, the relevant liability would increase by \$1.28m in 2021/2022 with the increase holdings.

Note 23. Related Party Transactions

Key Management Personnel

Transactions with Key Management Personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 19 persons were paid the following total compensation.

\$ '000	2021	2020
The compensation paid to Key Management Personnel comprises:		
Short-Term Employee Benefits	1,502	1,461
Post-Employment Benefits	123	131
Termination Benefits	_	26
Total	1.625	1,618

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

A Key Management Personnel is on the board of a community group from which landscaping works were procured as required on 30 day account. Total purchases amounting to \$6,485 were made during 2020-21 (\$17,653 were made during 2019-20). A balance of \$3,740 is outstanding at the end of year.

A Key Management Personnel owns a business from which various services were purchased as required on 7 day account. Total purchases amounting to \$14,881 were made during 2020-21 (\$14,560 were made during 2019-20). There is no outstanding balance at the end of year.

Galpins

Accountants, Auditors & Business Consultants

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



Mount Gambier

233 Commercial Street West
P0 Box 246, Mount Gambier SA 5290
P: (08) 8725 3068
F: (08) 8724 9553
E: admin@galpins.com.au

Stirling

Unit 4, 3-5 Mount Barker Road PO Box 727, Stirting SA 5152 P: (08) 8339 1255 F: (08) 8339 1266 E: stirling@galpins.com.au

Norwood

3 Kensington Road, Norwood SA 5067 PO Box 4067, Norwood South SA 5067 P: (08) 8332 3433 E: norwood@galpins.com.au

W: www.galpins.com.au

ABN: 30 630 511 757

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INDEPENDENT AUDITOR'S REPORT

To the members of Alexandrina Council

Opinion

We have audited the accompanying financial report of Alexandrina Council (the Council), which comprises the statement of financial position as at 30 June 2021, 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 Alexandrina Council.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Council as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with the Australian Accounting Standards, Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.

Basis for opinion

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

Council's responsibility for the financial report

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

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

Auditor's responsibility for the audit of the financial report

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

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor

Partner

4 November 2021



Accountants, Auditors & Business Consultants

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



Mount Gambier

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E: Horwoodlagatpins.com.a

W: www.galpins.com.au

ABN: 30 630 511 757

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INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS

To the members of Alexandrina Council

Opinion

We have audited the compliance of Alexandrina Council (the Council) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2020 to 30 June 2021 have been conducted properly and in accordance with law.

In our opinion, Alexandrina Council has complied, in all material respects, with *Section 125 of the Local Government Act 1999* in relation to Internal Controls established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2020 to 30 June 2021.

Basis for opinion

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information and ASAE 3150 Assurance Engagements on Controls, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the Local Government Act 1999 in relation only to the internal controls specified above for the period 1 July 2020 to 30 June 2021. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

The Council's responsibility for internal controls

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

Our independence and quality control

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

Auditor's responsibility

Our responsibility is to express an opinion on the Council's compliance with Section 125 of the *Local Government Act 1999* in relation only to the internal controls established by the Council to ensure that financial transactions relating to receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Information* and ASAE 3150 *Assurance Engagements on Controls*, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the *Local Government Act 1999* in relation only to the internal controls specified above for the period 1 July 2020 to 30 June 2021. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

Limitations of controls

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

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

Limitation of use

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor

Partner

4/11/2021

Alexandrina Council

General Purpose Financial Statements

for the year ended 30 June 2021

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Alexandrina Council for the year ended 30 June 2021, the Council's Auditor, Galpins Accountants, Auditors & Business Consultants 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.

Mark van der Pennen Acting Chief Executive Officer

Man def

Alice McCleary

Presiding Member, Audit Committee

Shee Malan

Date: 1 November 2021



Accountants, Auditors & Business Consultants

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



Mount Gambier

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ALEXANDRINA COUNCIL

GENERAL PURPOSE FINANCIAL STATEMENTS For the year ended 30 June 2021

Statement by Auditor

I confirm that, for the audit of the financial statements of Alexandrina Council for the year ended 30 June 2021, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (Including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

L All

Tim Muhlhausler CA, Registered Company Auditor

Partner

4/11/2021





Annual Report Interplan KPIs by Department July 2020 - June 2021

- Target and actual are rounded to nearest whole number.
- KPI with N/A* are new KPI for 2020/21, for which 2019-20 data was not reported previously.
- 2020/21 Actual may have been impacted by COVID-19.



Annual Report Interplan KPI's by Department Jul 2020-Jun 2021

KPI Calculation is used to calculate performance of KPIs. Following calculation methods are used:

- Less is Better: desirable to get the lowest possible value for the KPI Actual.
- More is Better: desirable to get the highest value possible for the KPI Actual.
- Goal Post: desirable to get the KPI Actual around the Target value within the variance.

Environment

Asset Management & Geographic Information Systems (GIS)



Asset Management

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of GIS Map Requests External	#	Goal Post	1,600	82	1,491	

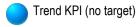


Asset Planning & Design

KPI traffic lights









Monitor (within variance)

Infrastructure Services

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of Land Division applications assessed by Engineering	#	More is Better	N/A	51	45	
Number of road permits/licences processed	#	More is Better	N/A	134	252	

Project Design

КРІ	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
% of capital & renewal building projects complete	%	More is Better	100	100	100	
% of capital & renewal infrastructure projects completed	%	More is Better	100	100	100	
% of forward capital works designs completed	%	More is Better	100	100	100	
Engineering Designs Undertaken In House	#	More is Better	30	32	40	

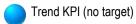


Community Facilities & Open Space

KPI traffic lights









Monitor (within variance)

Building Management

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of customer requests relating to building maintenance	#	Less is Better	280	217	172	
Number of customer requests relating to public conveniences	#	Less is Better	280	136	103	

Environmental Assets

КРІ	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Area of Council land managed to enhance biodiversity	На	More is Better	500	526	471	

Recreation, Open Space and Reserves

КРІ	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of customer requests relating to recreation and open space	#	Less is Better	570	163	191	
Number of customer requests relating to rural trees	#	Less is Better	240	149	137	
Number of customer requests relating to urban trees	#	Less is Better	480	368	242	

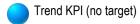


Field Services & Civil Assets

KPI traffic lights









Monitor (within variance)

Bridges and Stormwater Management

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of customer requests relating to bridges and stormwater	#	Less is Better	60	60	84	

Footpaths & Cycle Tracks

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of customer requests relating to footpaths and cycle tracks	#	Less is Better	175	226	139	

Roads & Car Parks

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of customer requests for road defects	#	Less is Better	500	479	455	
Percentage of road defects responded to within adopted response times	%	More is Better	90	96	98	



KPI Calculation is used to calculate performance of KPIs. Following calculation methods are used:

- Less is Better: desirable to get the lowest possible value for the KPI Actual.
- More is Better: desirable to get the highest value possible for the KPI Actual.
- Goal Post: desirable to get the KPI Actual around the Target value within the variance.

Growth

Planning & Development









Trend KPI (no target)



Monitor (within variance)

Development Assessment - Compliance

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of total complaints that relate to approved development applications	#	Less is Better	80	48	76	
Number of total complaints that relate to unapproved development	#	Less is Better	90	32	85	

Development Assessment - Planning

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of Development Applications Lodged	#	More is Better	1,100	1,682	1,108	

Development Assessment - Building

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of Building Rules Consent applications approved	#	More is Better	800	1,120	602	

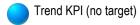


Economic Development

KPI traffic lights









Monitor (within variance)

Arts & Culture

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of activities per quarter	#	More is Better	40	108	27	
Number of exhibitions and activities at Council's art spaces	#	More is Better	24	24	47	
Number of local artists shown	#	More is Better	50	249	249	
Number of visitors to art and culture exhibitions and activities	#	More is Better	25,000	30,000	70,086	

Economic Development

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Review of the Economic Development Strategy completed by December 2019	%	More is Better	100	70	25	

Tourism

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of Oscar W Charters	#	More is Better	N/A	10	10	
Number of Oscar W Cruises	#	More is Better	N/A	24	20	



KPI Calculation is used to calculate performance of KPIs. Following calculation methods are used:

- Less is Better: desirable to get the lowest possible value for the KPI Actual.
- More is Better: desirable to get the highest value possible for the KPI Actual.
- Goal Post: desirable to get the KPI Actual around the Target value within the variance.

Office of the CEO

Leadership





Off track



Trend KPI (no target)



Monitor (within variance)

Communications

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of publications generated	#	More is Better	N/A	766	612	
Number of visits to mysay.alexandrina.sa.gov.au	#	More is Better	N/A	17,000	5,600	

Environmental Strategy

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Council mains water use	kL	Less is Better	20,000	109,766	35,360	

Governance

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Percentage of attendance at Council meeting	%	More is Better	N/A	91.70	93.90	

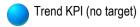


People

KPI traffic lights









Monitor (within variance)

Human Resources

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of traineeships / cadetships / grad placements that support local youth	#	More is Better	N/A	6	8	
Number of volunteer hours	Hours	More is Better	40,000	19,489	30,428	
Number of volunteers	#	More is Better	340	191	272	
Staff turnover rate	%	Less is Better	0	15	N/A*	
Value of rebate received from Local Government Association Mutual Liability Scheme	\$	More is Better	N/A	57,805	67,174	



Annual Report Interplan KPI's by Department Jul 2020-Jun 2021

KPI Calculation is used to calculate performance of KPIs. Following calculation methods are used:

- Less is Better: desirable to get the lowest possible value for the KPI Actual.
- More is Better: desirable to get the highest value possible for the KPI Actual.
- Goal Post: desirable to get the KPI Actual around the Target value within the variance.

Resources

Business Services

WPI traffic lights On Track Off track Trend KPI (no target) Monitor (within variance)

Procurement & Contracting

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Percentage of plant and machinery replacement schedule completed	%	More is Better	85	64	44	



Council Properties



Property Management

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of property leases, licences & agreements undertaken	%	More is Better	N/A	19	19	

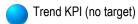


Finance Services











Monitor (within variance)

Business Reporting

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Percentage of reports produced within allocated timeframes	%	More is Better	100	100	100	

Financial Management & Accounting

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Asset Renewal Ratio	%	Goal Post	90	68	46	
Net Financial Liabilities Ratio	%	Less is Better	100	52	64	
Operating Surplus / (Deficit) Ratio	%	More is Better	0	1	1	

Rates & Debtors Services

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Percentage of Debtors outstanding over 90 Days	%	Less is Better	18	40	48	
Percentage of Rate Debtors outstanding over 90 days	%	Less is Better	7	63	29	



Information Services

KPI traffic lights







Trend KPI (no target)



Monitor (within variance)

Information Management

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of Freedom of Information requests quarterly	#	Less is Better	N/A	3	1	
Percentage of total incoming correspondence registered that is electronic	%	More is Better	60	75	39	
Total incoming correspondence	#	More is Better	N/A	52,864	26,557	

Information Technology

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Average number of days to resolve IT incidents	#	Less is Better	7	7	3	
Percentage of IT service desk tickets resolved within 5 days	%	More is Better	75	76	69	





KPI Calculation is used to calculate performance of KPIs. Following calculation methods are used:

- Less is Better: desirable to get the lowest possible value for the KPI Actual.
- More is Better: desirable to get the highest value possible for the KPI Actual.
- Goal Post: desirable to get the KPI Actual around the Target value within the variance.

Wellbeing

Community Wellbeing



Community Connect

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Total number of CHSP clients	#	More is Better	N/A	461	N/A*	
Number of Home and Community services direct client contacts	#	More is Better	N/A	21	N/A*	

Community Development, Partnerships & Advisory Services

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of eligible community grant application received	#	More is Better	N/A	37	N/A*	



Health, Environment & Community Safety

KPI traffic lights

On Track

Off track

Trend KPI (no target)



Monitor (within variance)

Community Safety

КРІ	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Landowners issued with Section 105F Notice's for fire reduction	#	Less is Better	100	575	343	
Number of Dogs registered	#	More is Better	6,000	8,122	7,894	
Priority roadsides slashed within the prescribed	km	More is Better	530	700	530	

Environmental Health

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of public health complaints	#	Less is Better	N/A	399	519	
Number of public health legal notices issued under the Food Act and SA Public Health Act	#	Less is Better	N/A	44	27	
Number of routine inspections undertaken (Food Act and SA Public Health Act)	#	Goal Post	270	236	208	
Number of wastewater applications assessed	#	More is Better	360	494	355	
Percentage of routine inspections undertaken within the month due (Food Act and SA Public Health Act)	%	More is Better	90	65	80	
Percentage of Wastewater Works inspections undertaken	%	More is Better	20	46	49	

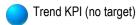


Library & Customer Service

KPI traffic lights









Monitor (within variance)

Alexandrina Visitor Services

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of Visitors to Alexandrina Visitor Services	#	More is Better	45,000	23,919	35,214	

Customer Services

КРІ	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Grade of service - call centre	%	More is Better	70	79	61	
Number of calls received by call centre	#	Goal Post	N/A	41,834	33,535	
Percentage of call abandonment	%	Less is Better	5	3	2	

Event Management

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of community events supported by Council	#	More is Better	50	9	8	

Libraries

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Number of Library Loans per Capita	#	More is Better	N/A	0.70	3	
Active library members in Council region	%	More is Better	35	32	34	



Sustainable Resource Management

KPI traffic lights

On Track

Off track

Trend KPI (no target)



Monitor (within variance)

Community Wastewater Management Systems (CWMS) & Water Recycling

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
CWMS Customer Service Resolution	%	More is Better	90	100	96	
CWMS Rising Main Breakages	#	Less is Better	30	6	12	
Emergency response & incident prevention performance	%	More is Better	95	100	100	
New CWMS Connections	#	More is Better	80	262	55	
Number of CWMS & Stormwater Pump Station Alarms	#	Less is Better	600	260	441	
Number of CWMS Call Outs (After Hours)	#	Less is Better	300	150	253	
Volume of wastewater re-used for Beneficial and Community Initiatives	kL	More is Better	600,000	618,725	606,652	
Volume of wastewater treated across all schemes	kL	More is Better	650,000	748,340	712,228	

Waste Management

KPI	Indicator	KPI Calculation	Target	2020/21 Actual	2019/20 Actual	Actual vs. Target
Kerbside Greenwaste	#	More is Better	3,000	4,123	4,053	
Kerbside Landfill	#	Less is Better	5,000	4,711	4,845	
Kerbside Recycling	#	More is Better	2,500	2,731	2,632	
Total Regional waste diverted from Landfill	#	More is Better	20,000	28,404	23,717	
Total Regional Waste Processed	#	More is Better	36,000	37,156	31,898	
Total Regional waste to Landfill	#	Less is Better	10,000	8,752	8,181	











Bridge to Opportunity





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ABOUT AHRWMA

The Adelaide Hills Region Waste Management Authority (the Authority) is a Local Government Regional Subsidiary established by its Constituent Councils—Adelaide Hills Council, Alexandrina Council, Mount Barker District Council and Rural City of Murray Bridge (Constituent Councils).

Waste management and recycling services for local ratepayers, residents and visitors is a key Local Government function. The Constituent Councils resolved to work together through the Authority to coordinate waste management and recycling within the region.

The Authority undertakes landfill operations, resource recovery centre management, hooklift truck transport services and mobile crushing for the benefit of its Constituent Councils. The Authority provides an avenue for Constituent Councils to be represented in relevant forums and provides technical waste and resource management advice to Constituent Councils when required, along with coordinated education services to Constituent Council communities. The Authority also facilitates a shared Strategic Resource Recovery Coordinator for three of the Constituent Councils.

The Authority continues to focus on evaluating waste and recycling services throughout the region to determine where it can add value to Constituent Councils by applying a resource sharing model.

REPORT FROM THE CHAIR

Firstly, I would like to thank our Member Councils for their continuing support throughout the year.

In 2020/21 we saw a slight change in Board Members, with Adelaide Hill Council representatives John McArthur being replaced by Marc Salver and then Chair Cr John Kemp being replaced by Cr Ian Bailey. I was pleased to be elected to the subsequently vacant Chairperson position at the February 2021 Board Meeting.



Cr Harry Seager Chair

2020/21 has been a challenging, yet successful year for the Authority:

- The Authority has successfully navigated through the COVID-19 pandemic, ensuring that all operations were maintained and has also assisted Local Government in coordinating its waste sector response to the pandemic.
- The Charter Review process has been finalised, and all Constituent Councils have now endorsed the revised Charter. The new board structure should come into effect mid 21/22.
- The Authority's Finance Manager was transferred from Alexandrina Council to the Authority in the position of Finance and Business Manager.
- A new position of Risk, WHS and Project Officer was also established and filled, which is focused on addressing the outcomes of the LGRS WHS and risk audit.
- Continued assistance to Constituent Councils with managing the impacts of the China Sword Policy and recycling services.
- Implementation of a polystyrene recycling service at the Heathfield Resource Recovery Centre funded by the Adelaide Hills Council and Green Industries SA. This has proved to be a popular service, with use continuing to build over the time since its introduction.
- Approved an Asset Management Plan and replaced a Front End Loader, in accordance with this plan.
- Constructed a workshop hanger at Brinkley, thus enabling servicing of plant and equipment within a designated location onsite.
- Authority staff continue to navigate changing EPA Legislation and ensure systems are in place to meet requirements, such as Mass Balance Reporting. As Federal legislation continues to evolve in response to both external and international challenges, I am confident that our organisation will continue to respond to these changing conditions appropriately.
- The Authority continues to build a resilient team in order to ensure we can manage operational needs, meet legislative requirements and the meet the needs of Constituent Councils, while remaining focussed on the delivery of an efficient and timely service to the ratepayers whom we service.

In my time as Chair I have recognised the ongoing commitment that the Authority's Executive Officer and Board Members hold in striving to achieve the best outcomes for the Authority and its Constituent Councils. I am pleased to have seen the increasing efficiency of our operation at the Brinkley landfill site with staff demonstrating their commitment by achieving higher compaction rates through improved practices.

The Authority continues to focus on improved governance and risk management across all areas of operation while assisting its Constituent Councils with efficient and effective waste and resource management services. Along with core services the Authority continues to enhance its representation within the industry and represents its Constituent Councils in relevant forums.

AHRWMA SERVICE AREA MAP



STRATEGIC DIRECTION

The Vision

"Sustainable Waste Management through Shared Services for the communities of Adelaide Hills, Alexandrina, Mt Barker and Murray Bridge"

The Mission

- To meet resource recovery targets across the region where economically and environmentally justified.
- To continue to develop and manage the Authority's landfill as an EPA compliant regional landfill, that provides the most cost-effective disposal option for Constituent Councils and commercial customers.
- To educate the regional community on responsible waste choices that enhance and maintain their environment.

The Objectives

The Authority's vision and mission will be achieved through five key objectives:

- To take a leadership role in resource recovery and community education.
- Responsibly develop and manage the Authority's landfill to be a model regional landfill
 meeting all legislative requirements and operating benchmarks.
- Financial sustainability in waste services for Constituent Councils by pursuing a shared services model.
- Advocate, research and promote best practice waste management and actively represent Constituent Councils in all forums.
- A fully compliant regional subsidiary that meets the highest standards in governance, financial and human resource management.

GOVERNANCE

Board

The Authority is administered by a Board in accordance with the *Local Government Act (1999)* and the Authority's Charter. In 2020/21 the Board consisted of eight Members, being one Elected Member appointed by each Constituent Council and one employee appointed by each Constituent Council. Each Constituent Council also appoints a Deputy Board Member.

The Chairperson and Deputy Chairperson of the Board are elected by ballot of the whole Board from those Board Members who are Elected Members.

The Board is responsible for managing all activities of the Authority, ensuring that the Authority acts in accordance with its Charter. The Board's responsibilities include development of strategic and business directions and strategies aimed at improving the business of the Authority. The Board appoints an Executive Officer responsible for implementing the decisions made by the Board and managing the day-to-day operations of the Authority.

2020-21 Board Members

Rural City of Murray Bridge

Heather Barclay, General Manager Assets & Infrastructure
Cr Fred Toogood
Malcolm Downie, Manager City Assets, Deputy Board Member

Mount Barker District Council

Greg Parker, General Manager Community Services Cr Harry Seager (Chairperson) Cr Simon Westwood, Deputy Board Member

Alexandrina Council

Elizabeth Williams, General Manager Resources Cr Mike Farrier Cr John Carter, Deputy Board Member

Adelaide Hills Council

John McArthur, Manager Waste & Emergency Services (Vacated Position Sep 2020)

Marc Salver, Director Development & Regulatory Services (Commenced position Nov 2020)

Cr John Kemp (Chairperson, Vacated Position Sep 2020)

Cr Ian Bailey, Deputy Chairperson (Commenced position Nov 2020)

Current Board Members



Cr Harry Seager Chair MBDC



Cr Ian Bailey Deputy Chair AHC



Cr Mike Farrier Alexandrina



Cr Fred Toogood RCMB



Cr Simon Westwood Dep. Member MBDC



Cr John Kemp Dep. Member AHC



Heather Barclay General Manager Assets & Infrastructure RCMB



Greg Parker General Manager Community Services MBDC



Marc Slaver
Director
Development &
Regulatory
Services
AHC



Elizabeth Williams General Manager Resources Alexandrina



Cr John Carter Dept. Member Alexandrina



Malcolm Downie Dep. Member Manager City Assets RCMB

Audit Committee

In accordance with the Local Government Act (1999) the Authority has an Audit Committee. The principal objective of the Audit Committee is to add value to and improve the Authority's operations, by assisting the Board to meet its legislative and probity requirements as required by the Local Government Act 1999 and other relevant legislation, standards and codes. The Audit Committee is comprised of two Board Members as determined by resolution of the Board and one Independent Member, who is also the Chair.

The Audit Committee meets as required and at least once every four months, prior to Board Meetings.

The current Audit Committee Members include;

Independent Member: Peter Brass

Board Members: Greg Parker - District Council of Mount Barker, Elizabeth Williams – Alexandrina Council

Management & Operations Committee

In 2018/19 the Board re-established the Management and Operations Committee. The committee includes a staff member from each Constituent Council and provides valuable support to the Executive Officer. The Committee meets as required to discuss strategic and operational matters.

The current Management & Operations Committee Members include;
Malcolm Downie – Rural City of Murray Bridge
Greg Parker – Mount Barker District Council
John McArthur – Adelaide Hills Council
Elizabeth Williams – Alexandrina Council

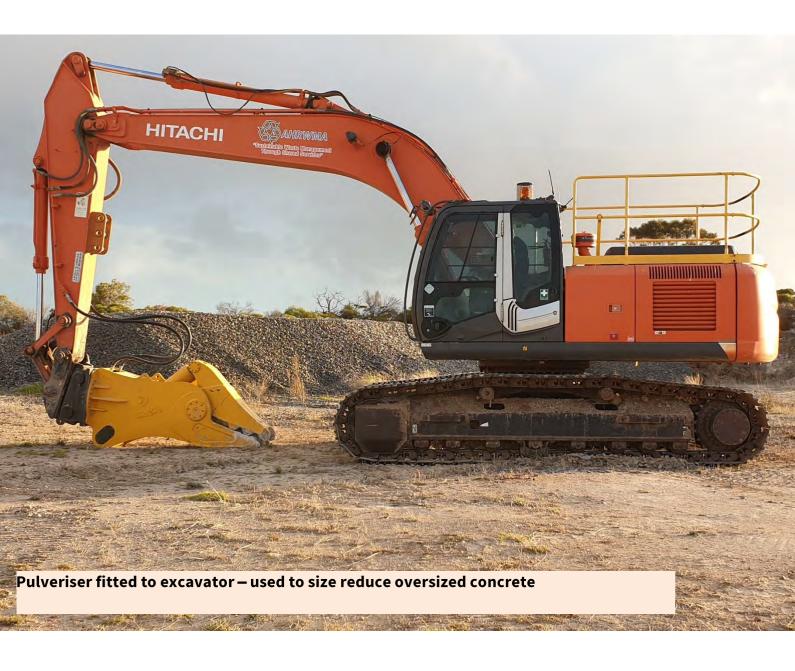
2020/21 ACHIEVEMENTS

Landfill & Operations

- Continued to navigate COVID-19 lockdowns and restrictions successfully, ensuring essential waste services were maintained. The Authority's Executive Officer has also assisted the LGA in coordinating its waste sector response to the pandemic.
- Fees and charges have been reviewed and updated, taking into account the waste disposal levy increases for the period.
- The mattress stockpile at the Brinkley Landfill was processed, of which approximately 1,500 mattresses were processed in January 2021. This generated 25.64 tonnes of steel for recycling & 15.72 tonnes of flock returned to landfill.
- A hanger style shelter/workshop was installed at the Brinkley Landfill to provide an undercover area for heavy plant maintenance, Rural City of Murray Bridge funded the installation of the concrete pad floor.
- A compaction rate of 0.84t/m3 was achieved at the Brinkley Landfill Cell 8/9 for the period 02/07/2020 30/06/2021. This is a positive compaction rate result, exceeding the long running target of 0.8 t/m3.
- A solar powered aeration system was purchased and installed within the leachate pond at the landfill to assist with reducing leachate volume & odour.
- The Authority assisted Mount Barker District Council with crushing waste concrete at the Windmill Hill Waste Transfer Station. Approximately 600 tonnes of rubble was produced through the crusher, which including size reducing 200 tonne of material using the Auhtority's new pulveriser.
- 1,360 cubic metres of mulch was produced at the Brinkley RRC.
- 2,603 tonnes of concrete was crushed to produce rubble at the Brinkley RRC. This material was tested with the results categorising the material as waste fill suitable for re-use. An additional 100 tonnes of material was reduced in size using the pulveriser.
- A pipeline was installed at the Brinkley RRC to transfer run-off from the street sweepings pad to the leachate pond. This assists with reducing cost of pumping and transporting runoff. This was a Rural City of Murray Bridge capital item, funded by the Rural City of Murray Bridge and project managed by the Authority.
- 8,085m3 of mulch was produced at the Heathfield RRC over 4 individual processing campaigns.
- 1,960.2 tonnes of concrete was crushed and rubble produced and tested, with test results categorising the material as waste fill suitable for re-use.
- The polystyrene melt machine was installed at the Heathfield RRC. This is operating 3-4 times per week and to date has produced approximately 192 melted poly blocks with a total weight of roughly 1.5 tonnes.
- A phytocap landfill design was drafted and submitted to the EPA for review and approval.

Major purchases

- 3 hook lift bins with tarps.
- 20 tonne wheel loader.
- Pulveriser, for size reducing & decontaminating oversized concrete.
- 40 tonne dump truck.
- Solar aerator.



Governance

- All Constituent Councils approved the Authority's reviewed Charter in 2020/21. This Charter and a new Board will be implemented mid 2021/22.
- The Charter review also included a review of the equity interest calculation methodology and this has been reflected in the 2021/22 CCI schedule.
- A Work Health Safety, Risk & Projects Officer was employed in 2020/21.
- A new WHS system has been implemented, to formalise WHS requirements and to continually improve WHS
- A Business Continuity Plan was developed.
- An Asset Management Plan was developed and adopted by the Board.
- A system for Mass Balance Reporting (a requirement of new EPA legislation) has been implemented



Waste disposal services are provided at the Brinkley Landfill.

Resource Sharing, Resource Recovery Centres & Value Add

- Free greens days have been held across the RRCs.
- Hooklift waste and recycling transport services continue to be provided across the region. A tender was submitted to the Mount Barker District Council for the provision of hook-lift services.
- Positive working relationships have been maintained with Constituent Councils, commercial and non-member local government customers.

AHRWMA Annual Report 2020/21

- Assistance has continued to be provided to Constituent Councils regarding the recycling market changes resulting from the China Sword Policy and the Authority has ensured Constituent Council representation across all forums.
- The Authority has continued to participate in a high-level education working group assisting Green Industries SA with the implementation of a state wide education program titled "Which Bin".



Encouraging food waste composting through the green bin service where available.



Finances

- The audited financials have been completed for the year 2020/21 and are attached.
- The year to 30 June 2021 ended with the Authority achieving a total surplus of \$1,934K compared to a third quarter budget review of net surplus \$579,000. This variance was largely due to an accounting amendment relating to booking known income in the 2020/21 financial year, which was previously budgeted over future years.
- The Brinkley Resource Recovery Centre finished \$44,962 ahead of budget for the financial year, while the Heathfield Resource Recovery Centre finished over budget by \$26,568.



LANDFILL OPERATIONS

Brinkley Landfill Statistics

Waste disposed to landfill increased by 2,383 tonnes in the 2020/21 financial year. Waste tonnes to landfill increased across all sectors. Constituent Council tonnes increased by 1,610 tonnes, other Local Government increased by 227 tonnes and commercial tonnes increased by 546 tonnes. This increase in waste disposal may be a result of COVID-19 implications along with growth across the regions serviced by the landfill.

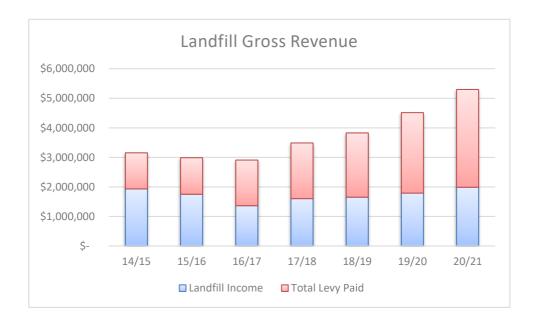


Revenue

Landfill gross revenue increased in 2020/21 due to increasing tonnes and an increase in the Solid Waste Disposal Levy.

The Authority is required to pay the Solid Waste Disposal Levy for every tonne of waste disposed to landfill and therefore collects the levy from Constituent Councils and landfill customers as part of the landfill gate fees.

In 2020/21 the levy increased from \$70.00 to \$71.50 for non- metropolitan waste and from \$140.00 to \$143.00 for metropolitan waste .



Financial Indicators

The Authority adopted financial indicators for 2020/21 which are outlined in the table below.

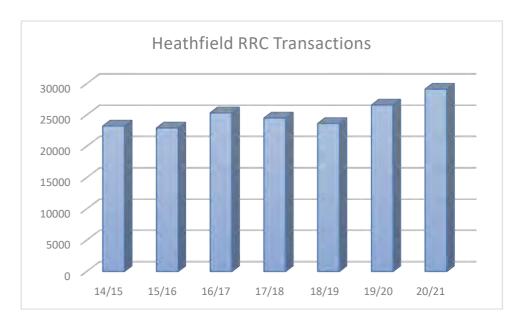
	Budget	Actual	Short term Adopted Target
Operating Surplus Ratio - Indicator 1	0%	21%	>0%
Net Financial Liabilities Ratio - Indicator 2	13%	19%	70%
Interest Cover Ratio - Indicator 3	0.60%	0.35%	1.50%
Asset Renewal Funding Ratio - Indicator 4	100%	103%	100%

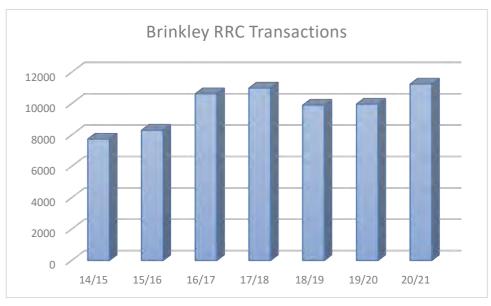
RESOURCE RECOVERY CENTRE OPERATIONS

The Authority manages two Resource Recovery Centres (RRCs) on behalf of its Constituent Councils. These sites are the Heathfield RRC, which serves the Adelaide Hills Council area with an approximate population of 40,000 people and the Brinkley RRC, which serves the Rural City of Murray Bridge area with an approximate population of 22,000 people.

Site Usage

Both facilities have shown strong customer growth since the Authority commenced operations. The Heathfield customer numbers increased substantially in 2019/20, which is likely a result of increased services, such as the chemical drop off, fire waste disposal and free green organics days and this increasing trend has continued into 2020/21. The Brinkley RRC also saw an increase in customer numbers in 2020/21.





Tonnes to Landfill

The tonnes of waste disposed to landfill from both the Brinkley RRC reduced in 2020/21 and Heathfield increased slightly, which is a good outcome considering the increase in customer numbers. All material which can be reused, reprocessed or recycled is removed from the waste stream prior to transportation to landfill. For example, green organics are chipped on site and sold as mulch and construction and demolition material is stored for crushing and reuse.

Resource Recovery Sites - Waste Tonnes to Landfill						
	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Heathfield	2,010	1,840	1,562	1,533	1,719	1,760
Brinkley	1,682	1,818	1,719	1,623	1,138	1,041

Financials

The Brinkley RRC exceeded the 2020/21 budget target, finishing the year with a net surplus of \$13,795, compared to a budgeted loss of \$34,000. Even though the Brinkley RRC finished the year in surplus there is material on site requiring processing, which did not occur in the financial year and therefore this expense will be carried over to 2021/22.

The Heathfield site finished the year a net loss of \$66,568, compared to a budget net loss of \$40,000, a negative variance of \$26,568.

The Authority will continue to monitor the Resource Recover Centre budgets and adjust operations where required, aiming to minimise the losses across the site. It is recognised that the sites are operated for community benefit and we aim to recover costs at the sites and work towards a break-even position, without significantly increasing user fees.



The Authority create mulch from greens materials dropped off at our RRCs which is then sold to customers



In 2020/21 the Heathfield RRC received 69 tonnes of material

Top ten hazardous waste quantity increases (by percentage) by category at the Heathfield Resource Recovery Centre:

Chemical name	2019-20 (kg)	2020-21 (kg)	Grand Total	Increase
Waste oil	2,655	17,669	20,324	665.50%
Solvent-based paint	2,293	6,374	8,667	277.98%
Water-based paint	8,515	21,596	30,111	253.62%
Carbon Dioxide canister	387	861	1,248	222.48%
Creosote*	1,556	3,384	4,940	217.48%
Gas bottles LPG	1,937	3,271	5,208	168.87%
Alkaline batteries	411	670	1,081	163.02%
Aerosol paints	422	682	1,104	161.61%
Coolant	6,166	9,882	16,048	160.27%
Flammable liquids	1,874	2,433	4,307	129.83%

^{*}Creosote is a toxic organic liquid

These are just some of the waste materials that make up the more than 69 tonnes, of hazardous waste that responsible residents have dropped off free of charge to the Heathfield Resource Recovery Centre (HRRC) in the 2020/21 financial year alone



KERBSIDE WASTE & RECYCLING COLLECTIONS Adelaide Hills, Mount Barker & Murray Bridge

The Authority facilitates the shared Strategic Resource Recovery Coordinator across three of the Member Councils: Adelaide Hills Council, Mount Barker District Council and the Rural City of Murray Bridge. The Strategic Resource Recovery Coordinator manages waste services on behalf of these Councils.

2020-21 Highlights

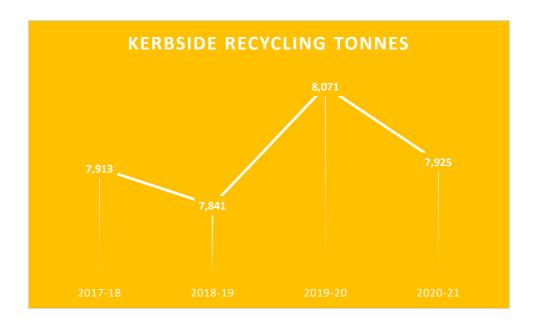
In conjunction with our Constituent Councils the Strategic Resource Recovery Coordinator achieved the following;

- Undertook a hard waste service investigation for MBDC, including multiple reports, community consultation and presentations to Elected Members.
- Successfully applied for and received funding from Green Industries SA to conduct a Strategic Review of Windmill Hill Transfer Station
- Lead role in the development of a working party to implement a consistent waste management system for the Civic Centre, the ESC and Library for MBDC.
- Implemented waste education program for schools and community groups via KESAB for MBDC.
- Provided ongoing advice and support to management in the negotiation of the kerbside collection contracts with Solo for both MBDC and RCMB in response to the impact of the China National Sword Policy for recyclables. Aided the resolution of operational issues as required, including review of invoicing and data management.
- Successfully applied for and received funding from Green Industries SA for the Regional Transport Subsidies Program for MBDC and RCMB to support their continued recycling efforts in response to the challenges presented by China's National Sword Policy.
- Successfully implemented a polystyrene (foam) machine at Heathfield Resource Recovery Centre as part of funding received from Green Industries SA.
- Coordinated and managed environmental monitoring at various operating and closed sites.
- Provided ongoing assistance and advice to management for the site contamination audit at the a former closed landfill, including ongoing environmental monitoring on behalf of AHC.
- Coordinated regular operational meetings between the Authority and RCMB for the Brinkley RRC.
- Completed mandatory reporting on behalf of Constituent Councils and provided general waste and recycling information and advice.

Recycling Service

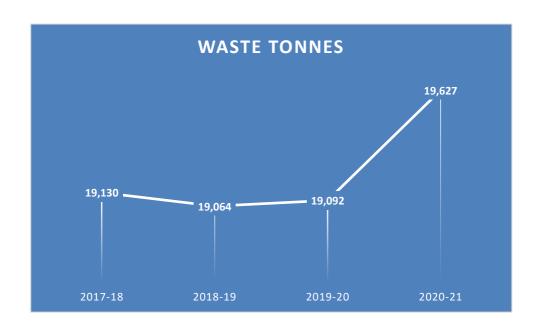
Recycling Service

Across the three Constituent Councils a total of 7,925 tonnes of recycling was collected via the kerbside service, which is a decrease of 147 tonnes (-1.82%) compared to the 2019/20 year (where as there was an increase of 231 tonnes (2.94%) from the previous 2018/19 year when compared to the 2019/20 year).



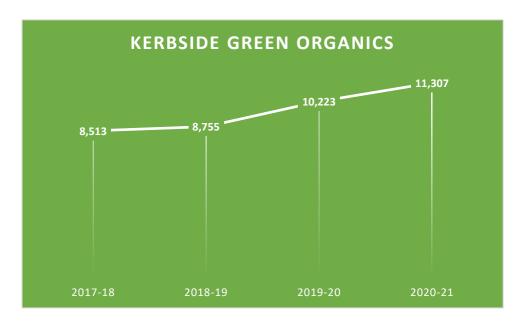
Waste Service

Total kerbside waste disposed to landfill (19,627 tonnes) from within the three Constituent Council regions increased by 535 tonnes (2.8%) in comparison to the previous 2019/20 year, while the population continues to grow. MBDC saw a significant increase of 6.67% (480 tonnes) whereas AHC saw a decrease of 39 waste tonnes (-0.52%) for the year.



Kerbside Green Organics (FOGO)

Properties within the township areas of the three Constituent Councils are entitled to a green bin service, which also accepts food waste. The green organics tonnes collected has continued to increase significantly. The 2020/21 financial year saw an increase of green organics of 1,084 tonnes (10.6%) from the previous 2019/20 financial year.

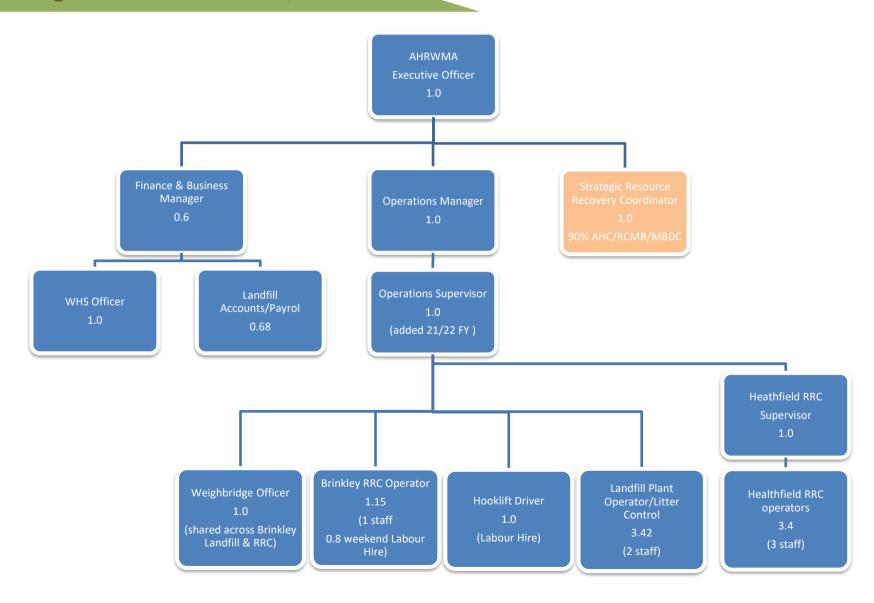


Diversion Rates

Each of the Councils have achieved the following landfill diversion rates and all have increased slightly when compared to the previous 2019/20 year.

Council	2019/20	2020/21	% change
AHC	50.7%	51.7%	1.0%
MBDC	49.4%	49.5%	0.1%
RCMB	44.5%	45.1%	0.6%

Organisation Chart 2020/21



Adelaide Hills Region Waste Management Authority General Purpose Financial Reports

for the year ended 30 June 2021

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Adelaide Hills Region Waste Management Authority Annual Financial Statements for the year ending 30 June 2021

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2021, the Authority's Auditor, Dean Newbery & Partners Chartered 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.

Leah Maxwell
EXECUTIVE OFFICER

CHAIR
AUDIT COMMITTEE

Date: 01 September 2021

Adelaide Hills Region Waste Management Authority Statement of Comprehensive Income for the year ended 30 June 2021

		2021	2020
	Notes	\$	\$
INCOME			
User charges	2	5,300,030	4,451,469
Investment income	2	16	140
Other income	2	3,991,821	2,035,916
Total Income	-	9,291,867	6,487,525
EXPENSES			
Employee costs	3	1,388,354	1,120,733
Materials, contracts and other expenses	3	5,371,434	4,586,109
Depreciation, amortisation & impairment	3	612,849	599,696
Finance costs	3	32,143	50,925
Total Expenses	-	7,404,780	6,357,463
OPERATING SURPLUS / (DEFICIT)	-	1,887,087	130,062
Asset disposal and fair value adjustments	4	47,052	1,419
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		1,934,139	131,481
Total Other Comprehensive Income	-	-	
TOTAL COMPREHENSIVE INCOME	_ _	1,934,139	131,481
	_		

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

Adelaide Hills Region Waste Management Authority Statement of Financial Position

for the year ended 30 June 2021

		2021	2020
ASSETS	Notes	\$	\$
Current Assets			
Cash and cash equivalents	5	264,637	267,497
Trade and other receivables	5	1,788,975	614,549
Inventories	5	1,958	2,256
Total Current Assets	-	2,055,570	884,302
Non-current Assets			
Infrastructure, property, plant and equipment	6	4,744,650	4,936,546
Total Non-current Assets	_	4,744,650	4,936,546
Total Assets	-	6,800,220	5,820,848
LIABILITIES			
Current Liabilities			
Trade and other payables	7	853,291	878,205
Borrowings	7	671,808	1,471,228
Provisions	7	308,568	276,221
Total Current Liabilities	-	1,833,667	2,625,654
Non-current Liabilities			
Borrowings	7	190,429	236,989
Provisions	7	1,815,560	1,931,780
Total Non-current Liabilities	-	2,005,989	2,168,769
Total Liabilities	_	3,839,656	4,794,423
NET ASSETS	- -	2,960,564	1,026,425
EQUITY			
Accumulated surplus		2,960,564	1,026,425
TOTAL EQUITY	-	2,960,564	1,026,425

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

Adelaide Hills Region Waste Management Authority Statement of Changes in Equity for the year ended 30 June 2021

		Accumulated Surplus	TOTAL EQUITY
2021	Notes	\$	\$
Balance at end of previous reporting period		1,026,425	1,026,425
Net Surplus / (Deficit) for Year		1,934,139	1,934,139
Balance at end of period		2,960,564	2,960,564
2020			
Balance at end of previous reporting period		894,944	894,944
Net Surplus / (Deficit) for Year		131,481	131,481
Balance at end of period		1,026,425	1,026,425

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

Adelaide Hills Region Waste Management Authority Statement of Cash Flow

for the year ended 30 June 2021

		2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
Receipts:			
User charges		5,812,283	4,724,188
Investment receipts		16	140
Other revenues		2,899,094	1,895,953
Payments:			
Employee costs		(1,348,408)	(1,103,698)
Materials, contracts and other expenses		(5,985,112)	(4,707,074)
Finance payments		(37,033)	(55,661)
Net Cash provided by (or used in) Operating Activities		1,340,840	753,848
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts:			
Sale of replaced assets		80,780	53,000
Payments:			
Expenditure on renewal/replacement of assets		(514,300)	(202,037)
Expenditure on new/upgraded assets		(64,200)	(452,000)
Net Cash provided by (or used in) Investing Activities		(497,720)	(601,037)
CASH FLOWS FROM FINANCING ACTIVITIES			
Receipts:			
Proceeds from borrowings		-	100,000
Payments:			
Repayments of borrowings		(801,607)	(252,645)
Repayment of lease liabilities		(44,373)	(42,261)
Net Cash provided by (or used in) Financing Activities		(845,980)	(194,906)
Net Increase (Decrease) in cash held		(2,860)	(42,095)
Cash and cash equivalents at beginning of period	9	267,497	309,592
Cash and cash equivalents at end of period	9	264,637	267,497

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

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The Authority is a Local Government Authority Section 43 regional subsidiary under the control of Adelaide Hills Council, Alexandrina Council, Mount Barker District Council and Rural City of Murray Bridge.

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 the Authority'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

Adelaide Hills Region Waste Management Authority operates as a regional subsidiary pursuant to Section 43 of the Local Government Act 1999 & Section 25 of the Local Government Implementation Act 1999, and has its principal place of business at c/-of Mount Barker District Council, 6 Dutton Road, Mt Barker. These financial statements have been prepared for use by Constituent Councils of the Authority.

3 Income recognition

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

4 Cash, Cash Equivalents and other Financial Instruments

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

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 policy applied to financial instruments forms part of Note 10.

5 Inventories

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

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Authority 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.

Office Furniture & Equipment	\$1,000
Other Plant & Equipment	\$1,000
Landfill Assets	\$1,000
Road Construction & Reconstruction	\$10,000

6.3 Depreciation of Non-Current Assets

Other than land, all infrastructure, property, plant and equipment assets recognised are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

Depreciation is recognised on a straight-line basis. 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 the Authority, 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.

3 - 5 years

Plant, Furniture & Equipment

Office Equipment

Buildings

Roads

Omoc Equipment	o o years
Other Plant & Equipment	3 - 10 years
Infrastructure	
Unsealed Roads	15 years
Fencing	15 years
Water Tanks	30 years
Litter Fence	5 years
Pumps	5 years
Monitor Bore	10 years

Cell amortisation is calculated by amortising total consumed airspace. Used airspace is surveyed monthly by an independent surveyor. In prior years the Authority has calculated landfill amortisation on estimated remaining useful life. Accordingly the change to amortisation based on airspace consumption is considered to be a more accurate representation of written down value.

20 years

25 years

6.4 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 inflows or value in use).

6.5 Borrowing Costs

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

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

Borrowings are 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 oncosts) measured in accordance with AASB 119.

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

No accrual is made for sick leave as 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. The Authority does not make payment for untaken sick leave.

9.2 Superannuation

The Authority 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 employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the accumulation section.

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2021 and 9.5% in 2020). No further

liability accrues to the Authority as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. The Authority makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2019-20) of "superannuation" salary.

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

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

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

Contributions to Other Superannuation Schemes

The Authority 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 Authority.

10 Rehabilitation

Expenditures relating to ongoing rehabilitation and restoration reduce any provision previously established.

The Authority recognises a capping liability for all past and present active landfill cell operational areas. For which capping rehabilitation works have not yet been completed.

The Authority recognises a capping liability for a historical cell given it is believed that it will be responsible for capping this area in future years and has accordingly recognised a liability. The Authority however is not presently obligated to undertake this work given the liability to cap the cell resides with the existing owners of the site.

The Authority has calculated the liability based on an alternate capping design being accepted by the Environmental Protection Authority South Australia (EPA) which is in the process of being approved. Should there be an unfavourable outcome from the alternate capping plan application process, this may result in further increases to the liability needing to be recorded in future periods.

The Authority annually monitors the liability recorded for landfill rehabilitation and restoration estimates and make adjustment to the liability as required ensuring an accurate projected cost of the liability is showing in the Statement of Financial Position. The Authority will be undertaking further detailed reviews of all rehabilitation and restoration liability costs in future years with the assistance of external consultants to ensure all projected costs have been independently verified.

11 Leases

The Authority recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, being the land leased at Brinkley Landfill.

i) Right-of-use assets

The Authority recognises right-of-use assets as at 1 July 2019. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful life.

ii) Lease liabilities

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

12 Changes to comparative figures

During the financial year, the Authority has reviewed the allocation and classification of some transactions which has been updated in the comparative information presented. Changes in classification has resulted in no change to the previously reported financial performance and position of the Authority.

13 Amendments to AASB101 and AASB 108 Definition of Material

The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity." The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Authority.

Note 2 - INCOME

		2021	2020
	Notes	\$	\$
USER CHARGES			
Waste processing and disposal fee		1,988,923	1,726,835
EPA waste levy collected		3,311,107	2,724,634
		5,300,030	4,451,469
INVESTMENT INCOME	_		
Interest on investments		16	140
	_		
OTHER INCOME			
Consultancy service		14,889	3,447
Waste officer contribution		174,671	116,802
Waste transfer station income		1,648,655	1,443,863
Waste transfer station recuperation		52,773	53,353
Transport income		250,938	234,143
Fuel tax rebate		48,219	43,865
Machinery charge out		123,725	113,159
Recycled income		8,561	2,997
Sundry		1,669,390	24,287
		3,991,821	2,035,916

Note 3 - EXPENSE

		2021	2020
	Notes	\$	\$
EMPLOYEE COSTS			
Salaries and wages		1,017,531	838,688
Employee leave expense		164,666	115,200
Superannuation	1(9.2)	102,336	88,821
Superannuation - defined benefit plan contributions	1(9.2)	3,071	-
Workers' compensation insurance		34,012	26,719
Other	_	66,738	51,305
Total Operating Employee Costs	_	1,388,354	1,120,733
Total Number of Employees		13	11
(Full time equivalent at end of reporting period)			
MATERIALS, CONTRACTS & OTHER EXPENSES			
Prescribed Expenses			
Auditor's remuneration			
- Auditing the financial reports		5,508	4,702
Bad and doubtful debts	_	812	
Subtotal - Prescribed Expenses	_	6,320	4,702
Other Materials, Contracts & Expenses			
Materials, contractors and other		364,193	236,106
Waste transfer station expenses		1,134,076	988,957
Consultants		52,681	51,359
Administration and accountancy service		71,261	82,138
EPA licence fee		9,611	9,430
Repairs and maintenance		179,075	189,031
Insurance and legal		66,053	126,621
EPA waste levy paid		3,311,107	2,724,634
Parts, accessories & consumables		157,621	161,519
Sundry		19,436	11,612
Subtotal - Other Materials, Contracts & Expenses	=	5,365,114	4,581,407
	_ _	5,371,434	4,586,109

Note 3 - EXPENSES con't

		2021	2020
	Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Road infrastructure		5,534	5,534
Buildings		15,012	13,458
Vehicles		29,378	16,654
Plant and equipment		284,909	258,579
Landfill cells		99,583	110,533
Leachate pond		8,697	8,697
Landfill rehabilitation		38,443	50,232
Landfill cell capping		82,750	87,466
Right of use assets	7	48,543	48,543
		612,849	599,696
FINANCE COSTS			
Interest on overdraft and short-term drawdown		24,999	42,511
Interest on leases		7,144	8,414
	_	32,143	50,925

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	2021	2020
No	otes \$	\$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT	Г	
Assets renewed or directly replaced		
Proceeds from disposal	80,780	53,000
Less: Carrying amount of assets sold	(33,728)	(51,581)
Gain (Loss) on disposal	47,052	1,419
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	47,052	1,419

Note 5 - CURRENT ASSETS

		2021	2020
CASH AND EQUIVALENT ASSETS	Notes	\$	\$
Cash on hand and at bank		264,637	267,497
		264,637	267,497
TRADE AND OTHER RECEIVABLES			_
Accrued revenues		1,209,967	53,291
Debtors - general		579,008	561,258
		1,788,975	614,549
INVENTORIES			
Stores and materials		1,958	2,256
	_	1,958	2,256

Note 6 - INFRASTRUCTURE, PROPERTY, PLANT AND EQUIPMENT (IPP&E)

Fair Value Level
Road infrastructure
Buildings
Vehicles
Plant and equipment
Landfill cells
Leachate pond
Landfill rehabilitation
Landfill cell capping
Right of use assets
Total

This Note continues on the following pages.

Comparatives

		20)20		2021			
		\$'0	000		\$'000			
Fair Va	alue	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
	-	138,352	(38,807)	99,545	,	138,352	(44,341)	94,011
	-	273,605	(91,170)	182,435	-	274,532	(106,182)	168,350
	-	131,482	(61,974)	69,508	-	164,768	(55,743)	109,025
	-	3,218,528	(1,548,695)	1,669,833	-	3,599,055	(1,739,181)	1,859,874
	-	2,559,142	(1,353,088)	1,206,054	-	2,559,142	(1,452,671)	1,106,471
	-	173,938	(54,106)	119,832	-	173,938	(62,803)	111,135
	-	602,784	(205,369)	397,415	-	461,321	(243,812)	217,509
	-	1,470,335	(553,491)	916,844	-	1,487,979	(636,241)	851,738
	_	323,623	(48,543)	275,080	_	323,623	(97,086)	226,537
	-	8,891,789	(3,955,243)	4,936,546	-	9,182,710	(4,438,060)	4,744,650
	-	7,671,248	(3,456,828)	4,214,420	-	8,891,789	(3,955,243)	4,936,546

Adelaide Hills Region Waste Management Authority Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 6 - INFRASTRUCTURE, PROPERTY, PLANT AND EQUIPMENT

	2020									2021
	\$									\$
	Carrying	Net Adjust	ist Additions			Don'n	lmnairlt	Adjustment	Net	Carrying
	Amount	AASB 16	New / Upgrade	Renewals	Disposals	Dep'n	Impair't	Adjustment	Reval'n	Amount
Road infrastructure	99,545		-	-	-	(5,534)	-	-	-	94,011
Buildings	182,435		927	-	-	(15,012)	-	-	-	168,350
Vehicles	69,508		-	68,895	-	(29,378)	-	-	-	109,025
Plant and equipment	1,669,833		63,273	445,405	(33,728)	(284,909)	-	-	-	1,859,874
Landfill cells	1,206,054		-	-	-	(99,583)	-	-	-	1,106,471
Leachate pond	119,832		-	-	-	(8,697)	-	-	-	111,135
Landfill rehabilitation	397,415		-	-	-	(38,443)	-	(141,463)	-	217,509
Landfill cell capping	916,844		-	-	-	(82,750)	-	17,644	-	851,738
Right of use assets	275,080		-	-	-	(48,543)	-	-	-	226,537
Total IPP&E	4,936,546	-	64,200	514,300	(33,728)	(612,849)	-	(123,819)	-	4,744,650
Comparatives	4,214,420	323,623	452,000	202,037	(51,581)	(599,696)	-	395,743	-	4,936,546

Note 7 - LIABILITIES

		20	21	2020		
	\$			\$		
TRADE AND OTHER PAYABLES	Notes	Current	Non- current	Current	Non- current	
Goods and services		768,118		678,849		
Payments received in advance		20,000	-	20,000	-	
Accrued expenses - other		4,234	-	9,124	-	
GST payable		24,262	-	116,568	-	
Other payables		36,677	-	53,664	-	
		853,291		878,205		
BORROWINGS						
Leases liabilities	17	46,560	190,429	44,373	236,989	
LGFA cash advance debenture facility		625,248	_	1,426,855	-	
		671,808	190,429	1,471,228	236,989	
PROVISIONS						
Employee entitlements (including oncosts)		308,568	23,042	276,221	15,443	
Future reinstatement / restoration, etc		-	461,321	-	602,784	
Cell capping		-	1,331,197	-	1,313,553	
		308,568	1,815,560	276,221	1,931,780	
Movements in Landfill Provisions – 2021 year only (current & non-current)		Future Reinstate- ment	Cell capping	Total		
Opening balance		602,784	1,313,553	1,916,337		
Add (Less) remeasurement adjustments		(141,463)	17,644	(123,819)		
Closing balance		461,321	1,331,197	1,792,518		

Note 8 - RECONCILIATION TO CASH FLOW STATEMENT

(a) **Reconciliation of Cash**

Cash assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the cash flow statement is reconciled to the related items in the balance sheet as follows:

		2021	2020
	Notes	\$	\$
Total cash and equivalent assets	5	264,637	267,497
Balances per cash flow statement	- -	264,637	267,497
(b) Reconciliation of Change in Net Assets to Cash	n from Opera	ting Activities	
Net Surplus (Deficit)		1,934,139	131,481
Non-cash items in income statement		, ,	·
Depreciation, amortisation and impairment		612,849	599,696
Net increase (decrease) in unpaid employee benefits		39,946	17,035
Net (Gain) Loss on disposals	_	(47,052)	(1,419)
	·	2,539,882	746,793
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(49,426)	(210,733)
Net (increase) decrease in inventories		298	1,535
Net increase (decrease) in trade & other payables		(24,914)	216,252
Net Cash provided by (or used in) operations	_	2,465,840	753,847
(c) Non-Cash Financing and Investing Activities			
Estimated future reinstatement etc. costs	_	(123,819)	395,744
(d) Financing Arrangements			
Unrestricted access was available at balance date to the	following lines	of credit:	
Corporate credit cards		10,000	10,000
LGFA cash advance debenture facility		1,650,000	1,650,000
The bank overdraft facilities may be drawn at any time an notice.	d may be terr	ninated by the b	ank without

Note 9 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as loans and receivables.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call	Accounting Policy: carried at lower of cost and net realisable value, interest is recognised when earned.
	Terms and conditions: deposits at call have an average maturity of 90 days and an average interest rate of 0.3% (2020: 90 days 0.45%)
	Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Fees and other charges	Accounting Policy: carried at nominal values less any allowances for doubtful debts.
	Terms and conditions: unsecured, and do not bear interest. Although the Authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authority's boundaries.
	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 Authority.
	Terms and conditions: liabilities are normally settled on 30 days after the month of invoice.
	Carrying amount: approximates fair value.
Liabilities - Interest Bearing Borrowings	Accounting Policy: carried at the principle amounts. Interest is charged as an expense as it accrues.
	Terms and conditions: secured over future revenues, interest is payable quarterly and principle due at CAD end date.
	Carrying amount: approximates fair value.
Liabilities - Leases	Accounting Policy: accounted for in accordance with AASB 16 as stated in note 1

Note 9 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

= iquidity / indiyolo						
2021		Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		\$	\$	\$	\$	\$
Cash & Equivalents		264,637	-	-	264,637	264,637
Receivables		1,788,975	-	-	1,788,975	1,788,975
	Total	2,053,612	-	-	2,053,612	2,053,612
Financial Liabilities	_					
Payables		849,057	-	-	849,057	849,057
Current Borrowings		625,248	-	-	625,248	625,248
Lease Liabilities		52,722	202,371	-	255,093	236,989
	Total	1,527,027	202,371	-	1,729,398	1,711,294
2020		Due < 1 year	Due > 1 year; <u><</u> 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2020 <u>Financial Assets</u>			year; <u><</u> 5		Contractual	, ,
		year	year; <u><</u> 5 years	years	Contractual Cash Flows	Values
Financial Assets		year \$	year; <u><</u> 5 years	years	Contractual Cash Flows \$	Values \$
Financial Assets Cash & Equivalents	- Total	year \$ 267,497	year; <u><</u> 5 years \$ -	years	Contractual Cash Flows \$ 267,497	Values \$ 267,497
Financial Assets Cash & Equivalents	Total _	year \$ 267,497 614,549	year; <u><</u> 5 years \$ - -	years \$ - -	Contractual Cash Flows \$ 267,497 614,549	Values \$ 267,497 614,549
Financial Assets Cash & Equivalents Receivables	Total _	year \$ 267,497 614,549	year; <u><</u> 5 years \$ - -	years \$ - -	Contractual Cash Flows \$ 267,497 614,549	Values \$ 267,497 614,549
Financial Assets Cash & Equivalents Receivables Financial Liabilities	Total _	year \$ 267,497 614,549 882,046	year; <u><</u> 5 years \$ - -	years \$ - -	Contractual Cash Flows \$ 267,497 614,549 882,046	Values \$ 267,497 614,549 882,046
Financial Assets Cash & Equivalents Receivables Financial Liabilities Payables	_	year \$ 267,497 614,549 882,046	year; <u><</u> 5 years \$ - -	years \$ - -	Contractual Cash Flows \$ 267,497 614,549 882,046	Values \$ 267,497 614,549 882,046
Financial Assets Cash & Equivalents Receivables Financial Liabilities Payables Current Borrowings	_	year \$ 267,497 614,549 882,046 869,081 1,426,855	year; <u><</u> 5 years \$ - - -	years - - - -	Contractual Cash Flows \$ 267,497 614,549 882,046 869,081 1,426,855	Values \$ 267,497 614,549 882,046 869,081 1,426,855

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

	30 June 2021		30 Jun Weighted	ne 2020	
	Weighted Average Interest Rate	Carrying Value	Average Interest Rate	Carrying Value	
	%	\$	%	\$	
LGFA cash advance debenture	2.4	625,248	2.6	1,426,855	
Non interest bearing		849,057		869,081	
	-	1,474,305	-	2,295,936	

Note 9 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

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 Authority is the carrying amount, net of any allowance for doubtful debts. All Authority investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Note 5 in relation to individual classes of receivables, exposure is concentrated within the Authority'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 the Authority'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 the Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. The Authority also has available a range of standby borrowing facilities that it can access.

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

Note 10 - EXPENDITURE COMMITMENTS

The Authority as at 30 June 2021 had no obligation for expenditure.

Note 11 - CONTINGENCIES, ASSETS & LIABILITIES NOT RECOGNISED

There were no contingencies, assets or liabilities not recognised subsequent to 30 June 2021 that need to be disclosed in the financial statements.

Note 12 - EVENTS OCCURING AFTER REPORTING DATE

There were no events subsequent to 30 June 2021 that need to be disclosed in the financial statements.

Note 13 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Authority, prepared on a simplified uniform presentation framework basis.

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

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

	2021		2020	
	\$		\$	
Income		9,291,867		6,487,525
Expenses	-	(7,404,780)		(6,357,463)
Operating Surplus / (Deficit)		1,887,087		130,062
Net Outlays on Existing Assets				
Capital Expenditure on renewal and replacement of Existing Assets	(514,300)		(202,037)	
Add back Depreciation, Amortisation and Impairment	612,849		599,696	
Proceeds from Sale of Replaced Assets	80,780		53,000	
		179,329		450,659
Net Outlays on New and Upgraded Assets				
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	(64,200)		(452,000)	
		(64,200)		(452,000)
Net Lending / (Borrowing) for Financial Year	<u>-</u>	2,002,216	· -	128,721
	_		-	

Note 14 - OPERATING LEASES

The Authority as a Lessee

Right of Use Asset

Set out below are the carrying amounts (written down value) of right of use asset recognised within Infrastructure Property, Plant and Equipment.

Carrying Value	Land \$
At 1 July 2020	275,080
Depreciation Charge	(48,543)
At 30 June 2021	226,537

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

	2021 \$
Opening balance 1 July 2020	281,362
Accretion of Interest	7,144
Payments	(51,517)
Closing Balance 30 June 2021	236,989
Current	46,560
Non Current	190,429
The following are amounts recognised on profit or loss:	
Depreciation expense right of use asset	48,543
Interest expense on lease liabilities	7,144
Total amount recognised in profit and loss	55,687

Note 15 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The key management personnel of the Authority include the Chair, the Board and the Executive Officer being prescribed officers under section 112 of the Local Government Act 1999. In all, key management personnel were paid the following total compensation:

	2021	2020
	\$	\$
Salaries, allowances & other short term benefits	214,063	211,910
Post-employment benefits	-	-
Long term benefits	13,569	13,506
Termination benefits	-	-
TOTAL	227,632	225,416

The following transactions occurred with related parties:

	2021	Outstanding 30 June 2021	2020	Outstanding 30 June 2020
	\$,000	\$,000	\$,000	\$,000
Adelaide Hills Council - provision of waste processing & disposal service	1,380	160	1,194	132
Alexandrina Council - provision of waste processing & disposal service	276	34	238	23
Mount Barker District Council - provision of waste processing & disposal service	1,219	134	952	87
Rural City of Murray Bridge - provision of waste processing & disposal service	781	58	569	81
TOTAL	3,656	386	2,953	323

^{*}Comparatives have been updated to include the EPA levy received from the Authority's Constituent Councils.

Amounts recorded as outstanding from related parties are recorded in trade and other receivables in Note 5.

The related parties disclosed above are equity owners of the Authority and are referred to as Constituent Councils. Constituent Councils have equal representation on the Board of the Authority and accordingly have significant influence on the financial operating decisions of the Authority. No one Constituent Council individually has control of the policies.

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence for the year ending 30 June 2021

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2021, the Authority's Auditor, Dean Newbery & Partners Chartered 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.

Andrew Aitken

CHIEF EXECUTIVE OFFICER

Adelaide Hills Council

Date: 19 August 2021

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence for the year ending 30 June 2021

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2021, the Authority's Auditor, Dean Newbery & Partners Chartered 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.

Glenn Rappensberg

CHIEF EXECUTIVE OFFICER

Alexandrina Council

Date:

19 7 2011

Adelaide Hills Region Waste Management Authority

Certification of Auditor Independence for the year ending 30 June 2021

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2021, the Authority's Auditor, Dean Newbery & Partners Chartered 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.

Andrew Stuart

CHIEF EXECUTIVE OFFICER

Mount Barker District Council

Date: 12/08/21

ADELAIDE HILLS REGION WASTE MANAGEMENT AUTHORITY

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Adelaide Hills Region Waste Management Authority for the year ended 30 June 2021, the Authority's Auditor, Dean Newbery & Partners Chartered 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.

Michael Sedoman
CHIEF EXECUTIVE OFFICER

Rural City of Murray Bridge

Date:



Chartered Accountants

HEAD OFFICE 214 Melbourne Street North Adelaide SA 5006

PO Box 755 North Adelaide SA 5006

T: (08) 8267 4777 www.deannewbery.com.au

Dean Newbery ABN: 30 164 612 890

Auditor's Independence Declaration under Section 22 of the Local Government (Financial Management) Regulations 2011 to the Adelaide Hills Region Waste Management Authority

I confirm that, for the audit of the financial statements of the Adelaide Hills Region Waste Management Authority for the year ended 30 June 2021, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

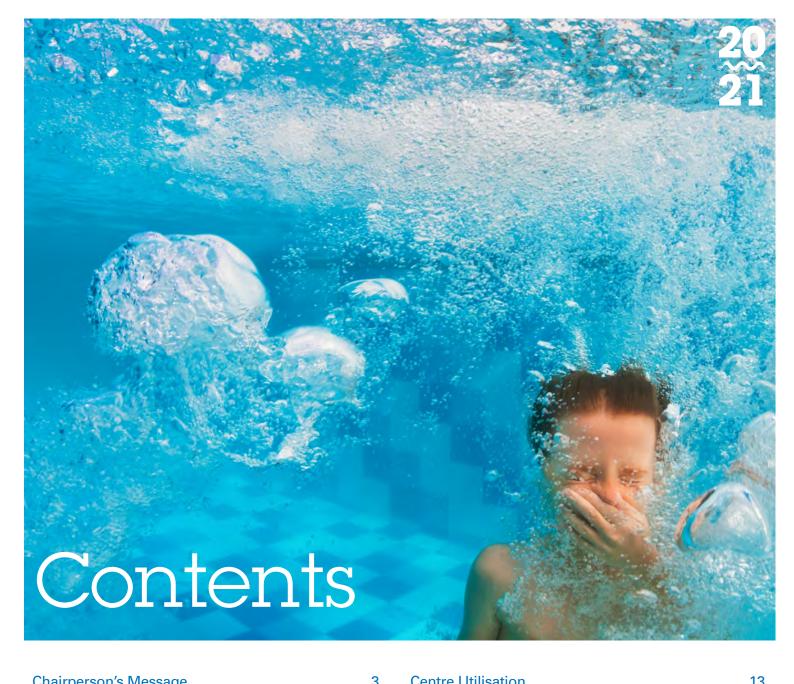
SAMANTHA CRETEN PARTNER

Signed on the 19th day of July 2021, at 214 Melbourne Street, North Adelaide, South Australia 5006

Annual Report



www.fleurieuaquaticcentre.com.au



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Chairperson's Message

I am delighted to bring you this report on behalf of the Fleurieu Regional Aquatic Centre Authority and offer my reflections on a complex but successful year for both the Fleurieu Aquatic Centre and the Authority.

The Authority Board commenced the year with a cohesive and committed team who were further complemented by the appointment a highly skilled local Executive Officer in the second quarter of the year. Together we set ambitious plans to deliver a range of strategic projects, and it has been rewarding to see these start to come to fruition in the second half of the 2020-2021 financial year.

Responding to competitive neutrality recommendations from the Competition Commissioner has been a key priority for the Board since early 2020. With the support of expert advice and modelling the Authority introduced a new competitively neutral fee structure at the Centre on 1 January 2021. With the two complaints related to this matter now resolved, annual reviews will ensure the Authority maintains its competitively neutral position.

Throughout the year YMCA South Australia has continued to provide high-quality, community-focused operational management of the Centre; reflected in customer satisfaction scores that continue to return results above industry average. Unfortunately for our communities we have had to learn to live and work with the ongoing presence of COVID-19. In collaboration with the Authority's Executive Officer, YMCA has delivered holistic COVID-19 risk management strategies to maintain customer safety, while maximising access to Centre facilities in support of community health and wellbeing. I would like to thank the team at YMCA for their responsiveness, and our customers for their willing adoption of operational changes in support of our whole community.

Centre participation remained strong throughout the year despite COVID-19 closures and restrictions. A total of 192,228 visits were made to the Centre, an increase in attendance of 18,823 compared to the previous year. The facility delivered \$3.38 million of social value to the community in the form of preventative health and wellbeing outcomes; a 500% return on Constituent Councils' 2020-2021 investment in Centre operations. The Authority's financial performance was positive, delivering a reduction in budgeted Constituent Council contributions in the final quarter of the year. This result was supported by the Centre's participation in the JobKeeper scheme, offsetting reduced revenue and expenses related to COVID-19 closure and restrictions.



During the year I was delighted to welcome the reappointment of three members of the Authority Board, each for their second consecutive term: David Kemp - City of Victor Harbor, Mark Easton - Independent Member, and Margaret Gardner - Alexandrina Council. These reappointments provide the Authority with valuable continuity in a key period of renewal, and I am grateful for their ongoing commitment. Thank you also to the members of the Audit & Risk Management Committee who, over the course of the year, provided invaluable support to both the Board and newly appointed Executive Officer.

Dean Newbery & Partners has audited the 2020-2021 Financial Statements which have been provided to Constituent Councils. A complete copy of the Audited Financial Statements forms part of this report.

On behalf of the Board of the Authority it is my pleasure to present the Annual Report for the 2020-2021 financial year.

Steve Mathewson

Chairperson, Fleurieu Regional Aquatic Centre Authority









About the Authority

The Fleurieu Regional Aquatic Centre Authority is a regional subsidiary of City of Victor Harbor and Alexandrina Council, established to enable joint ownership and management of the Fleurieu Aquatic Centre on behalf of the two Constituent Councils.

The Centre opened to the region in 2017 after an investment of \$6.5 million from each Constituent Council, \$7.5 million from the Australian Government, \$500,000 from the South Australian Government, and a generous land donation from Beyond Today.

Located at 50 Ocean Road in Hayborough, South Australia, this premier facility provides the community with access to:

- an 8-lane, 25-metre lap swimming pool;
- · a multi-use hydrotherapy pool;
- · a children's pool;
- · a zero-depth outdoor splash park;
- · a crèche facility;
- · fitness facilities; and
- · a commercial kiosk.

Centre operations are managed by YMCA South Australia, who work closely with the Authority Executive Officer to care for and maximise the asset on behalf of the community.

The Charter is the guiding document of the Authority and sets out its key responsibilities in relation to the management of the Centre. These are to:

- manage the facilities of and services at the Aquatic Centre in accordance with the Charter and all applicable legislation;
- undertake the care, protection, management, operation and improvement of the Aquatic Centre and its associated facilities and services in an efficient, effective and sustainable manner;
- pro-actively manage the business of the Aquatic Centre in a competitive and changing environment;
- deliver effective and sustainable service provision for the Constituent Councils, customers of the Aquatic Centre and the regional communities of and surrounding the Constituent Councils;



- contribute to the education and welfare of the Constituent Councils and the wider community through the facilitation of various aquatic programs;
- foster social inclusion through the provision of a community place providing a variety of aquatic programs and associated services and facilities;
- maximise participation in and use of the aquatic programs provided at the Aquatic Centre and the facilities and services of the Aquatic Centre by users of all ages and abilities;
- undertake key strategic and policy decisions for the purpose of enhancing and developing the Aquatic Centre;
- establish and demonstrate ethical policies and standards, in accordance with the rights of customers and industry standards; and
- as far as possible, be financially self-sufficient.

More information about the Centre and the Authority is available on our website at www.fleurieuaquaticcentre.com.au.







Strategic Direction



Mission

We are an independent governing body that directs the delivery of a regional indoor Aquatic Centre.

Purpose

To deliver the Councils' objectives for an efficient, premier aquatic facility in the region.

Vision

Fleurieu Aquatic Centre is an inclusive destination that contributes to a healthy regional community.

Goals

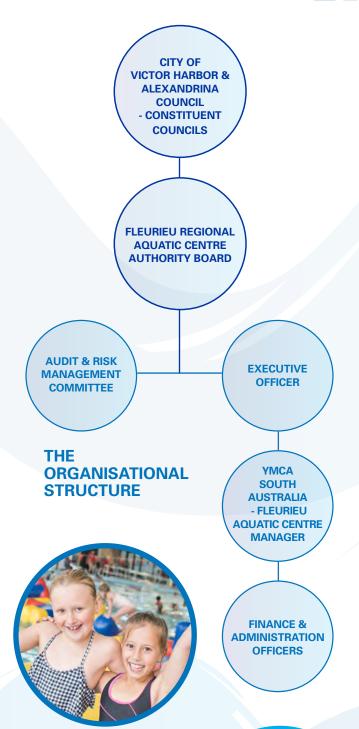
- **1.** To maintain community participation and enthusiasm for FAC.
- 2. To foster and maximise social inclusion.
- To preserve and maximise the brands Fleurieu Aquatic Centre and Fleurieu Regional Aquatic Centre Authority as high value, recognised, trusted and valued in the community.
- **4.** To act as a conduit for commercial and community partnerships and collaboration.
- **5.** To care for, protect and improve FAC in line with changing community needs.
- 6. To, as far as possible, be financially self-sufficient.

Planning Context

The Authority has a suite of strategic planning documents including the Strategic Plan 2018-2027, Asset Management Plan 2018-2027 and Long-Term Financial Plan 2018-2027. These strategic documents inform and are supported by the Authority 3-Year Business Plan, an annual Fleurieu Aquatic Centre Business & Marketing Plan, and annual budgets.

Organisational Structure

The Authority is a body corporate and is governed by the Local Government Act 1999 and its Charter.



Looking Ahead

During the 2021-2022 financial year the Authority will focus on the renewal of its key strategic documents to guide the work of the Board and Executive Officer and position the Authority for success.

Decrease the Centre's significant energy costs



The results of an energy audit of the Fleurieu Aquatic Centre will be available to the Authority in the first quarter of 2021-2022. Strategies to reduce carbon emissions and decrease the Centre's significant energy costs will be a key priority for the Board to support the Authority's long-term sustainability.



The Board



Steve MathewsonIndependent Chairperson
Attended 7/7 meetings



Mark Easton Independent Member Attended 7/7 meetings



Trish KirklandIndependent Member
Attended 7/7 meetings



Cr Margaret GardnerAlexandrina Council
Attended 6/7 meetings



Cr David KempCity of Victor Harbor
Attended 6/7 meetings



Cr Peter CharlesDeputy City of Victor Harbor
Attended 2/7 meetings



The Authority is led by a Board of Management responsible for ensuring the Authority acts in accordance with its Charter and all other relevant legislation, while providing a premier regional aquatic center to the community of behalf of its Constituent Councils.

The Board is comprised of five Members, including an elected member of each Constituent Council, and three independent Members engaged for their specialist skills and expertise.

During the 2020-2021 financial year the Board met seven times at the City of Victor Harbor and Alexandrina Council offices.



20 21

Audit & Risk Management Committee

The Audit & Risk Management Committee provides assurance and support to the Authority Board through the review of key documents and information.

In accordance with the Terms of Reference, the Committee's key responsibilities include:

- reviewing annual financial statements to ensure that they provide a timely and fair view of the state of affairs of the Authority;
- reviewing the adequacy of Authority risk management systems;
- proposing, and providing information relevant to, a review of the Authority's strategic management plans or annual business plan;
- liaising with the Authority's external auditor; and
- reviewing the adequacy of the accounting, internal control, reporting and other financial management systems and practices of the Authority on a regular basis.

The Committee is comprised of two Authority Board Members, a professionally qualified staff representative from each Constituent Council, and an Independent Chairperson engaged for their specialist skills and expertise.

Audit & Risk Management Committee Members during the 2020-2021 financial year:

- Ian Swan. Independent Chairperson. Attended 4/4 meetings.
- Trish Kirkland. Authority Board Member. Attended 4/4 meetings.
- **Cr David Kemp.** Authority Board Member. Attended 3/4 meetings.
- Kellie Knight-Stacey.
 Director Corporate & Customer Service at City of Victor Harbor.

 Attended 4/4 meetings.
- Elizabeth Williams.
 General Manager Resources at Alexandrina Council.
 Attended 4/4 meetings.



Competitive Neutrality

As a regional subsidiary of two Constituent Councils, the Authority must comply with the principles of competitive neutrality in the conduct of significant business activities.

The principles of competitive neutrality do not limit the types of business activities which the Authority may engage in, but requires that where the business activities are significant, they are provided in a manner which is competitively neutral (provided that the public benefits of doing so outweigh the costs).

The South Australian Government Department of Premier and Cabinet received two complaints of alleged breach of competitive neutrality requirements against the Fleurieu Regional Aquatic Centre Authority in 2017.

The Authority has responded to the recommendations of the Competition Commissioner and the complaints were resolved in 2020-2021. The Authority Board will undertake annual reviews of the Fleurieu Aquatic Centre operations to endure competitive neutrality is maintained.





20 21

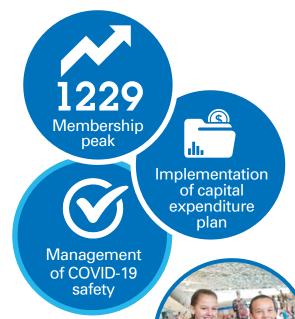
Fleurieu Aquatic Centre Performance



Key Achievements

20 21

- Membership peaked at 1229 with an average of 1158 over the year.
- Swimming lessons attendance grew across the year.
- Creations of a new free Social Walkers group.
- Creation of a new free Mynd Pump program to assist young people with mental health management.
- Significant staff recruitment and development after losses following the COVID-19 Centre closure in March 2020.
- Implementation of the capital expenditure plan, including a Café upgrade and water volleyball nets to ensure a competition could be delivered.
- Negotiation of all preventative maintenance contracts for the coming year.
- Ongoing management of COVID-19 safety systems.





























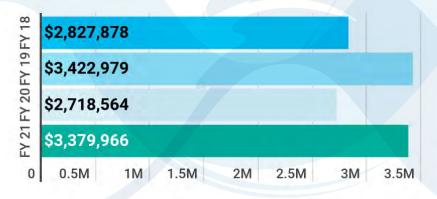
LEARN TO SWIM

\$171k =

\$171k

TOTAL SOCIAL VALUE 2021/22

\$3.38m





20 21

Community Wellbeing

The Fleurieu Aquatic Centre is a valuable community asset and represents a significant investment by City of Victor Harbor and Alexandrina Council in the health and wellbeing of our regional community.



Visit activexchange.org to find out more information about our social value calculations and supporting methodology.

20 21

Centre Utilisation

Site Attendance



Peak Membership

1,229 -7%

₹Ş

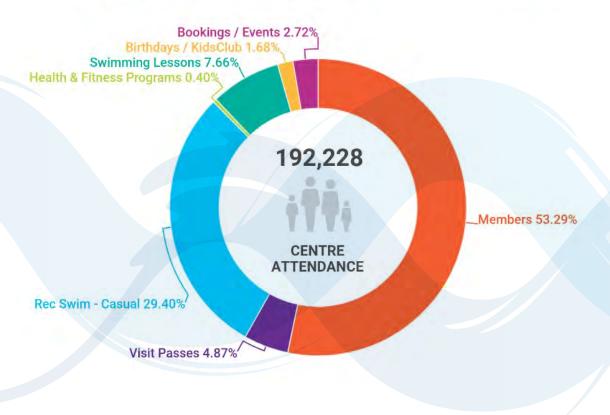
Peak Swimming Lessons Participants

537_{7%}

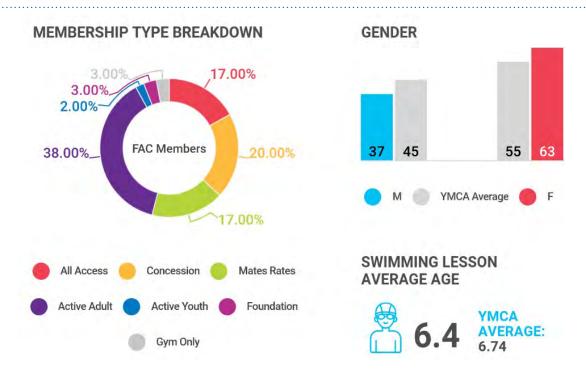
808

Employees as of 30 June 2021

18_{FTE}



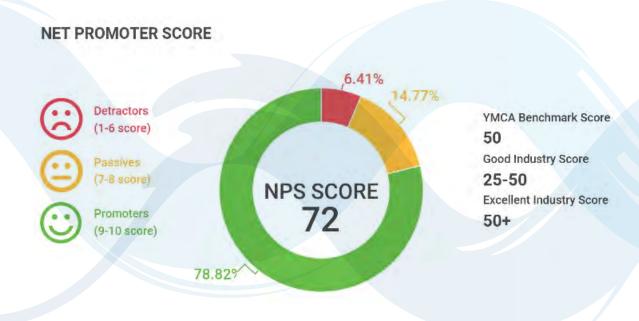




Community Feedback

The **Ask Nicely** system gathers customer feedback online via a short survey to calculate a Net Promoter Score for the Centre, with any concerns addressed by the Centre Manager. Throughout 2020-2021 the Centre continued to receive excellent ratings from surveyed customers.





20 21

Marketing & Communication

Marketing throughout the year focused heavily on increasing participation, driving membership retention, and increasing enrolments in swimming lessons following a long Centre closure the previous year.

The following campaigns were run throughout the year using a range of media to increase reach and target specific demographic groups:

1

Program retention for swimming lessons during autumn and winter.

2

Regular internal member communication via email E-Blast.

3

Spring and summer promotion of membership sales and recreational casual entry during holiday periods.

4

Promotion of two new free programs; Mynd Pump and Social Walkers.



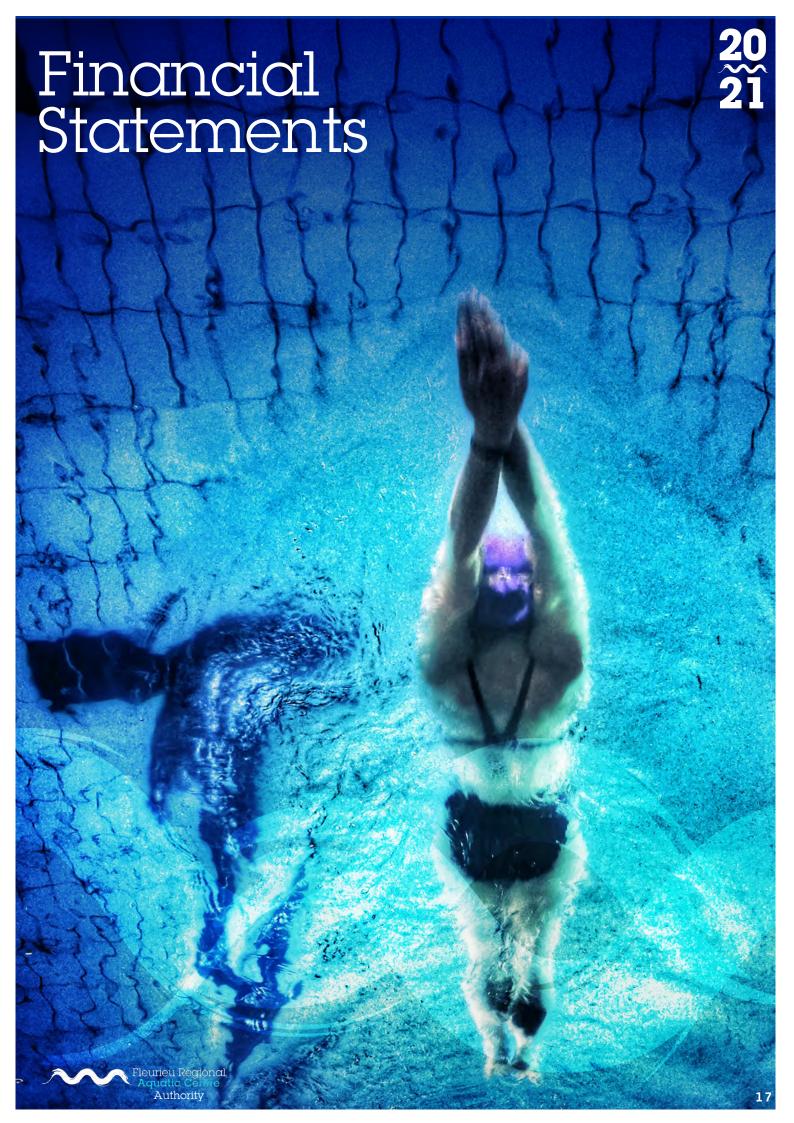














General Purpose Financial Reports for the year ended 30 June 2021

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Constituent Council's Certificate of Audit Independence Audit Certificate of Audit Independence





FLEURIEU REGIONAL AQUATIC CENTRE AUTHORITY

Annual Financial Statements FOR THE YEAR ENDED 30 June 2021

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by Fleurieu Regional Aquatic Centre Authority 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 Authority's financial position at 30 June 2021 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.

Steve Mathewson Chairperson

Date: 24 (9/2)

Lauren McKee
Executive Officer

Date: 24 - 9 - 2)





Fleurieu Regional Aquatic Centre Authority Statement of Comprehensive Income for the year ended 30 June 2021

for the year chaca ob band	, 202 1		
	Notes	2021 \$	2020 \$
INCOME	110100	•	Ψ
User charges	2	2,111,162	1,778,453
Grants, subsidies and contributions	2	666,714	674,792
Investment income	2	5,896	10,406
Other income	2	1,361	3,948
Total Income	_	2,785,133	2,467,599
EXPENSES	_		
Employee costs	3	58,141	43,402
Materials, contracts & other expenses	3	2,758,042	2,444,490
Depreciation, amortisation & impairment	3	686,188	685,733
Total Expenses	_	3,502,371	3,173,625
OPERATING SURPLUS / (DEFICIT)	_	(717,238)	(706,026)
Amounts received specifically for new or upgraded assets	2	14,336	41,966
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		(702,902)	(664,060)
This Statement is to be read in conjunction with the attached Notes.	_		





Statement of Financial Position

as at 30 June 2021

		2021	2020
ASSETS	Notes	\$	\$
Current Assets			
Cash and cash equivalents	5	749,123	836,562
Trade & other receivables	5	78,840	16,045
Total Current Assets	-	827,963	852,607
Non-current Assets			
Infrastructure, property, plant & equipment	7	18,245,053	18,916,905
Total Non-current Assets	•	18,245,053	18,916,905
Total Assets	•	19,073,016	19,769,512
LIABILITIES			
Current Liabilities			
Trade & other payables	8	137,370	132,022
Provisions	8	3,173	2,115
Total Current Liabilities	-	140,543	134,137
Total Liabilities	-	140,543	134,137
NET ASSETS	•	18,932,473	19,635,375
EQUITY	Notes	\$	\$
Accumulated Surplus		(2,136,088)	(1,433,186)
Capital Contributions	-	21,068,561	21,068,561
TOTAL EQUITY		18,932,473	19,635,375

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





Statement of Changes in Equity for the year ended 30 June 2021

		Accumulated Surplus	Capital Contributions	TOTAL EQUITY
2021	Notes	\$	\$	\$
Balance at end of previous reporting period		(1,433,186)	21,068,561	19,635,375
Net Surplus / (Deficit) for Year		(702,902)		(702,902)
Balance at end of period	9	(2,136,088)	21,068,561	18,932,473
	•	Accumulated Surplus	Capital Contributions	TOTAL EQUITY
2020	•		•	_
2020 Balance at end of previous reporting period			•	_
		Surplus	Contributions	EQUITY

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





Statement of Cash Flows

for the year ended 30 June 2021

		2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
Receipts:			
User charges		2,048,367	2,144,944
Investment receipts		5,896	17,410
Grants utilised for operating purposes		666,714	674,792
Other revenues		1,361	3,072
Payments:			
Employee costs		(57,083)	(41,287)
Materials, contracts & other expenses		(2,752,694)	(2,881,316)
Net Cash provided by (or used in) Operating Activities		(87,439)	(82,385)
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts:			
Amounts specifically for new or upgraded assets		14,336	41,966
Payments:			
Expenditure on new/upgraded assets		(14,336)	(40,035)
Net Cash provided by (or used in) Investing Activities		-	1,931
Net Increase (Decrease) in cash held		(87,439)	(80,454)
Cash & cash equivalents at beginning of period	11	836,562	917,016
Cash & cash equivalents at end of period	11	749,123	836,562

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



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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The Fleurieu Regional Aquatic Centre Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of Alexandrina Council and City of Victor Harbor.

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 the Authority'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 Authority was established on 6 August 2015 in accordance with Section 43 of the Local Government Act 1999 and Section 25 of the Local Government Implementation Act 1999. These financial statements have been prepared for use by constituent councils fo the Authority.

3 Income recognition

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

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

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





4 Cash, Cash Equivalents and other Financial Instruments

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

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.

5 Infrastructure, Property, Plant & Equipment

5.1 Initial Recognition

An asset is recognised in the Statement of Financial Position when it is probable that future economic benefits will flow to the entity and the asset has a cost that can be measured reliably.

An asset that qualifies for recognition as an asset will be recognised at cost as at the date of acquisition, including costs directly attributed to bringing the asset to the location and in the required condition for operation by the Authority. Where it is practical from an administrative perspective that expenditure is capitalised.

5.2 Materiality

Assets should have a useful life of greater than one year to enable capitalisation of the expenditure and should also meet a materiality test. Materiality levels are set so as not to misstate financial statements and to provide a guide whether it is practical from an administrative perspective that expenditure is capitalised. No capitalisation threshold is applied to the acquisition of land or interests in land.

Materiality levels for capitalisation are set at:

Furniture, Fittings and Minor Equipment	\$1,000
Plant and Major Equipment	\$5,000
Buildings	\$5,000
Infrastructure	\$5,000

5.3 Subsequent Recognition

An item that qualifies for recognition as an asset shall be measured at its cost on the date of recognition. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition and all other costs incurred in getting the asset ready for use. Where an asset is acquired at no cost, or for a nominal cost, the cost is its fair value as at the date of acquisition. The following years after asset recognition the asset will be valued at fair value according to the revaluation program as determined.

5.4 Depreciation of Non-Current Assets

All non-current assets have a limited useful life except for land and land improvements. The depreciable amount of all non-current assets, excluding freehold land and land improvements, are systematically depreciated over their useful lives which reflects the consumption of the service potential embodied in those assets.

Depreciation of an asset begins when it is available for use i.e. when it is in the condition necessary for it to be capable of operating in the manner intended; and ends when it is classified as held for sale or when derecognised.

Depreciation of assets is calculated on a straight-line basis using the following standard estimates for useful lives. The useful lives for building, infrastructure; furniture and fittings; and plant and equipment assets have been estimated based on industry standards and consultancy advice. The actual useful life and therefore depreciation rates may be varied for specific assets where asset quality and environmental and/or operational conditions so warrant. Useful lives and residual values for each class of asset are reviewed annually and are included in the asset register which is updated following adoption of the annual financial statements each year.





Buildings & Other Structures 7 - 40 years
Furniture & Fittings 2 - 40 years
Plant & Equipment 6 - 40 years
Infrastructure 12 - 40 years

5.5 Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed periodically for 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 value exceeds its recoverable amount in accordance with AASB 136.

External indicators for impairment may include significant adverse changes in the technological, market, economic or legal environment. Internal indicators may include obsolescence or physical damage of an asset.

Impairment shall be determined subject to the provisions AASB 108 Materiality, whereby the total change in the written down value for the asset or the total impact on the depreciation shall be material. An impairment loss is recognised in the Income Statement, unless the asset is carried at a revalued amount, whereby it is to be treated in the same way as a revaluation decrement against the same asset. An impairment loss can be reversed in subsequent years.

6 Payables

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

7 Employee Benefits

Liabilities for employees' entitlements are 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.

No accrual is made for sick leave as the Authority 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. The Authority does not make payment for untaken sick leave.

The Authority makes employer superannuation contributions in respect of its employee's choice of superannuation fund.

8 Leases

Accounting Policy applicable for the year ending 30 June 2020 (comparatives):

Lease arrangements have been accounted for in accordance with Australian Accounting Standard AASB 117. The Authority did not have any lease arrangements to account for at 30 June 2020.

Accounting policy applicable from 01 July 2020:

The Authority assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. The Authority did not have any lease arrangements to account for at 30 June 2021.

The Authority as a lessee

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





i) Right-of-use assets

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

ii) Lease liabilities

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

9 Constituent Council Contributions

The City of Victor Harbor and Alexandrina Council funded the construction of the Fleurieu Aquatic Centre facilities and purchased all plant and equipment for the Aquatic Centre. Each Council contributed 50% towards the cost of construction of the facility and purchase of the equipment. Both Councils transferred these assets to the Authority on 17 March 2017, as an equity contribution.

The Authority for 2018/19 received contributions from Constituent Councils towards net operating deficits excluding depreciation expense for the facility. The Constituent Councils during 2018/19 resolved not to cash fund depreciation expense for the Authority. As a result the Authority expects operating deficits close to the depreciation expense for future years.

10 GST Implications

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

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

11 New and amended standards and interpretations

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

The Authority applied AASB 15 and AASB 1058, for the first time from 1 July 2019. AASB 1058 clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities, in conjunction with AASB 15. These Standards supersede the NFP income recognition requirements previously in AASB 1004 Contributions (with the exception of certain matters relating to public sector NFP entities) as well as current revenue recognition guidance including AASB 118 Revenue, AASB 111 Construction Contracts and the related i6nterpretations.

The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service). The Authority has elected to adopt the modified retrospective method on transition to the new standards with an initial application date of 1 July 2019. The cumulative effect of initially applying AASB 15 and AASB 1058 is recognised at the date of initial application as an adjustment to the opening balance of Accumulated Surplus. Therefore, the comparative information was not restated and continues to be reported under AASB 111, AASB 118, AASB 1004 and related interpretations.

Financial statement line items have not been affected as at the year ended 30 June 2021





as a result of the adoption of AASB 15 and AASB 1058.

Adoption of AASB 16 Leases (AASB 16):

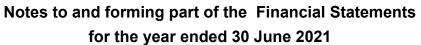
AASB 16 Leases, which will commence from 1 July 2019, requires that the right of use conveyed by leasing contracts - except leases with a maximum term of 12 months and leases for low-value assets - be recognised as a form of Infrastructure, Property, Plant and Equipment, and that the lease liability be disclosed as a liability. At 30 June 2021, Authority has no leases to which this treatment will need to be applied.

12 YMCA Management

The Authority has engaged the YMCA to manage the day to day running of the Fleurieu Aquatic Centre. This management encompasses the receipting of income and outgoing of expenditure of the facility. The following income and expenditure lines relate to those managed by the YMCA:

	<u>2021</u>	<u>2020</u>
FAC Income	\$2,111,162	\$1,778,453
Fleurieu Aquatic Centre Expenses	\$2,177,279	<u>\$1,884,184</u>
Net Result	(\$66,117)	(\$105,731)





Note 2 - INCOME

		2021	2020
	Notes	\$	\$
USER CHARGES			
FAC Income		2,111,162	1,778,453
	_	2,111,162	1,778,453
INVESTMENT INCOME	•		
Interest on investments:			
Local Government Finance Authority		5,896	10,406
		5,896	10,406
GRANTS, SUBSIDIES, CONTRIBUTIONS	-		
Amounts received specifically for new or upgraded assets		14,336	41,966
Other grants, subsidies and contributions			
Council Contribution - Alexandrina Council		333,357	337,396
Council Contribution - City of Victor Harbor		333,357	337,396
		666,714	674,792

681,050

716,758



20 21

Fleurieu Regional Aquatic Centre Authority Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 3 - EXPENSE

	-		
		2021	2020
	Notes	\$	\$
EMPLOYEE COSTS			
Salaries and Wages		48,877	35,963
Employee leave expense		3,760	2,766
Superannuation - defined contribution plan contributions	18	4,900	3,478
Workers' Compensation Insurance		366	600
Other		238	595
Total Operating Employee Costs	_	58,141	43,402
Total Number of Employees		0.5	0.5
(Full time equivalent at end of reporting period)			
MATERIALS, CONTRACTS & OTHER EXPENSES			
Prescribed Expenses			
Auditor's Remuneration			
- Auditing the financial reports		5,078	4,600
Subtotal - Prescribed Expenses		5,078	4,600
Other Materials, Contracts & Expenses			
Contractors		37,439	24,668
Board Expenses		18,211	12,519
Administration		78,895	88,155
Fleurieu Aquatic Centre Site Expenses		441,140	430,364
Fleurieu Aquatic Centre Expenses		2,177,279	1,884,184
Subtotal - Other Materials, Contracts & Expenses	_	2,752,964	2,439,890
	_	2,758,042	2,444,490
DEPRECIATION, AMORTISATION & IMPAIRMENT	_		
Depreciation			
Buildings & Other Structures		365,016	365,016
Furniture & Fittings		153,512	155,093
Plant & Equipment		70,683	68,646
Infrastructure	_	96,977	96,978
		686,188	685,733





Fleurieu Regional Aquatic Centre Authority Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 4 - CURRENT ASSETS

		2021	2020
CASH & EQUIVALENT ASSETS	Notes	\$	\$
Cash on Hand and at Bank		12,470	105,382
Deposits at Call		736,653	731,180
		749,123	836,562
TRADE & OTHER RECEIVABLES			
Accrued Revenues		452	270
Debtors - general		77,768	-
Prepayments		620	15,775
	_	78,840	16,045





Fleurieu Regional Aquatic Centre Authority Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 5 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)

			2020	20			2021	7.	
			₩				₩		
	Fair Value Level	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Buildings & Other Structures		-	12,407,742	(1,200,053)	11,207,689	•	12,407,742	(1,565,069)	10,842,673
Furniture & Fittings		ı	3,860,167	(502,921)	3,357,246	•	3,862,988	(656,433)	3,206,555
Plant & Equipment		ı	1,184,910	(208,708)	976,202	'	1,196,425	(279,391)	917,034
Infrastructure		ı	3,694,601	(318,833)	3,375,768	•	3,694,601	(415,810)	3,278,791
Total IPP&E		-	21,147,420	(2,230,515)	18,916,905	-	21,161,756	(2,916,703)	18,245,053
Comparatives	sə/	•	21,107,385	(1,544,782) 19,562,603	19,562,603	•	21,147,420	(2,230,515)	18,916,905

This Note continues on the following pages.





Fleurieu Regional Aquatic Centre Authority Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 5 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2020										2021
	\$										\$
	Carrying	Net Adjust	Additions	ions	عادعصمءنات	a, ao ()	lmp.oir!	Transfers	sfers	Net	Carrying
	Amount	AASB 16	AASB 16 New / Upgrade Renewals	Renewals	Usposais			ll	Out	Reval'n	Amount
Buildings & Other Structures	11,207,689		-	1	ı	(365,016)	•	1	1	'	10,842,673
Furniture & Fittings	3,357,246		2,821	•	•	(153,512)	•	•	1	•	3,206,555
Plant & Equipment	976,202		11,515	•	•	(70,683)	•	•	1	1	917,034
Infrastructure	3,375,768		1	1	•	(96,977)	•	'	1	'	3,278,791
Total IPP&E	18,916,905	•	14,336	•	•	(686,188)	•	•	•	•	18,245,053
Comparatives 19,562,603	19,562,603		40,035	•	-	(685,733)	•	•	•	•	18,916,905

This note continues on the following pages.





Fleurieu Regional Aquatic Centre Authority

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 6 - LIABILITIES

		202	21	202	20
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non- current	Current	Non- current
Goods & Services		(2,086)		77,380	
Accrued expenses - other		135,501		53,430	
Other Payables		3,955		1,212	
	_	137,370	-	132,022	-
PROVISIONS	•				
Employee entitlements (including oncosts)		3,173		2,115	
		3,173	-	2,115	-





Fleurieu Regional Aquatic Centre Authority Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 7 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

		2021	2020
	Notes	\$	\$
Total cash & equivalent assets	5	749,123	836,562
Balances per Cash Flow Statement	_	749,123	836,562
(b) Reconciliation of Change in Net Assets to Cash from C	perating Act	ivities	
Net Surplus (Deficit)		(702,902)	(664,060)
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		686,188	685,733
Net increase (decrease) in unpaid employee benefits		1,058	2,115
Grants for capital acquisitions treated as Investing Activity		(14,336)	(41,966)
		(29,992)	(18,178)
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(62,795)	116,179
Net increase (decrease) in trade & other payables		5,348	(180,386)
Net Cash provided by (or used in) operations		(87,439)	(82,385)

(d) Financing Arrangements

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

Corporate Credit Cards - 5,000

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





Fleurieu Regional Aquatic Centre Authority Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 8 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as loans and receivables.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	Accounting Policy: initially recognised atfair value and subsequently measured atamortised cost, interest is recognised when earned
	Terms & conditions: deposits at call have an average maturity of 90 days and an average interest rate of 0.30%. (2020: 90 days, 0.45%)
	Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Fees & other charges	Accounting Policy: carried at nominal values less any allowances for doubtful debts.
	Terms & conditions: unsecured, and do not bear interest. Although the Authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authority's boundaries.
	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 Authority.
	Terms & conditions: Liabilities are normally settled on 30 day terms.
	Carrying amount: approximates fair value.





Fleurieu Regional Aquatic Centre Authority

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 8 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

Elquidity Allalysis	3					
2	2021	Due < 1 year	Due > 1 year <u><</u> 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		\$	\$	\$	\$	\$
	Cash & Equivalents	749,122			749,122	749,123
	Receivables	78,220			78,220	78,220
	Total	827,342	-	-	827,342	827,343
Financial Liabiliti	<u>es</u>					_
	Payables	1,869			1,869	1,869
	Total	1,869	-	-	1,869	1,869
2	2020	Due < 1 year	Due > 1 year; <u><</u> 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
2 <u>Financial Assets</u>	020	Due < 1 year		Due > 5 years		Carrying Values
	2020 Cash & Equivalents		years	•	Cash Flows	, ,
		\$	years	•	Cash Flows \$	\$
	Cash & Equivalents	\$ 836,562 270	years	•	Cash Flows \$ 836,562	\$ 836,562
	Cash & Equivalents Receivables	\$ 836,562 270	years	•	Cash Flows \$ 836,562	\$ 836,562
	Cash & Equivalents Receivables Other Financial Asset Total	\$ 836,562 270	years	•	Cash Flows \$ 836,562 270	\$ 836,562 270
<u>Financial Assets</u>	Cash & Equivalents Receivables Other Financial Asset Total	\$ 836,562 270	years	•	Cash Flows \$ 836,562 270	\$ 836,562 270

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

30 June 202	
	1

30 June 2020

	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Non Interest Bearing	g	1,869	=	78,592
	<u>-</u>	1,869		78,592





Fleurieu Regional Aquatic Centre Authority

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 8 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

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 Authority is the carrying amount, net of any impairment. All Authority investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 4 in relation to individual classes of receivables, exposure is concentrated within the Authority'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 Authority's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

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





Fleurieu Regional Aquatic Centre Authority Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 9 - COMMITMENTS FOR EXPENDITURE

Service	Contractor	Period of contract	Brief description
Operational Management – Fleurieu Aquatic Centre	YMCA SA	Two year extention to 30 June 2022	Provision of aquatic centre facility management and operating services for the Fleurieu Aquatic Centre (management of all aspects of daily operations and maintenance of the facility)
External Audit Services - Fleurieu Regional Aquatic Centre Authority	Dean Newbery & Partners	3 years (1 April 2020 - 31 December 2022)	Provision of an independent audit opinion of the accounts and annual financial reports of the Authority for financial years 2019/20, 2020/21 and 2021/22.
Administratoin & Finance Services	Alexandrina Council	8 March 2021 - 31 March 2023	Provision of 0.5FTE Administration Officer and 0.05FTE Finance Officer

Note 10 - OPERATING LEASES

The Authority as at 30 June 2021 had not entered into any operating leases.

Note 11 - CONTINGENCIES, ASSETS & LIABILITIES NOT RECOGNISED

The Authority as at 30 June 2021 had not recognise any contingency.

Note 12 - EVENTS OCCURING AFTER REPORTING DATE

There were no events subsequent to 30 June 2021 that need to be disclosed in the financial statements.

Note 13 - ECONOMIC DEPENDENCY

Per section 5.2 of the Authority's Charter there maybe a requirement for additional financial contributions to be made by Constituent Councils if there is insufficient working capital avaliable to meet the Authority's financial obligations. The Authority may be reliant on this additional financial support being provided to enable it to continue to operate on a going concern basis.





Fleurieu Regional Aquatic Centre Authority

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 14 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	202	21	202	20
	\$;	\$	
Income		2,785,133		2,467,599
Expenses	_	(3,502,371)	_	(3,173,625)
Operating Surplus / (Deficit)	_	(717,238)	_	(706,026)
Net Outlays on Existing Assets				
Add back Depreciation, Amortisation and Impairment	686,188		685,733	
Proceeds from Sale of Replaced Assets	-			
		686,188		685,733
Net Outlays on New and Upgraded Assets				
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	(14,336)		(40,035)	
Amounts received specifically for New and Upgraded Assets	14,336		41,966	
	<u>-</u>	-	<u>-</u>	1,931
Net Lending / (Borrowing) for Financial Year	_	(31,050)		(18,362)





Fleurieu Regional Aquatic Centre Authority Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 15 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel include the Chair, the Board and Executive Officer prescribed as officers under section 112 of the Local Government Act 1999. In all, Key Management Personenel were paid the following total compensation:

	2021 \$	2020 \$
Salaries, allowances & other short term benefits	69,827	55,615
TOTAL	69,827	55,615

Transactions with Related Parties:

The following transactions occurred with Related Parties during the financial year ended 30 June 2021:

Related Party Entity	Sale of Goods & Services (\$)	Amounts Outstanding from Related Parties (\$)	Description of Services Provided to Related Parties
Alexandrina Council	340,525	7,168	Provision of regional aquatic facilites
City of Victor Harbor	340,525	70,600	Provision of regional aquatic facilites

Amounts recorded as outstanding from Related Parties are recorded in trade and other receiveables in Note 4.

The Related Parties disclosed above are equity owners of the Authority and are referred to as Constituent Councils. Contituent Councils have equal representation on the Board of the Authority and accordingly have signifigant influence on the financial operating decisions of the Authority. No one Contituent Council individually has countrol of those policies.





FLEURIEU REGIONAL AQUATIC CENTRE AUTHORITY Annual Financial Statements FOR THE YEAR ENDED 30 June 2021

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Aquatic Centre Authority for the year ended 30 June 2021, the Council's Auditor, Dean Newbery & partnerts, Chartered 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

Ludlams.

ACTING CHIEF EXECUTIVE OFFICER

Alexandrina Council

Date. 06/09/2021



FLEURIEU REGIONAL AQUATIC CENTRE AUTHORITY Annual Financial Statements FOR THE YEAR ENDED 30 June 2021

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Aquatic Centre Authority for the year ended 30 June 2021, the Council's Auditor, Dean Newbery & partnerts, Chartered 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.

Victoria MacKirdy

CHIEF EXECUTIVE OFFICER
City of Victor Harbor

Date: 9.09.2021





FLEURIEU REGIONAL AQUATIC CENTRE AUTHORITY Annual Financial Statements

Annual Financial Statements
FOR THE YEAR ENDED 30 June 2021

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Aquatic Centre Authority for the year ended 30 June 2021, the Council's Auditor, Dean Newbery & partnerts, Chartered 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.

lan Swan

Chairperson

Audit & Risk Management Committee

Date: 21/9/2021





DeanNewbery

Chartered Accountants

HEAD OFFICE 214 Melbourne Street North Adelaide SA 5006

PO Box 755 North Adelaide SA 5006

T: (08) 8267 4777 www.deannewbery.com.au

Dean Newbery ABN: 30 164 612 890

Auditor's Independence Declaration under Section 22 of the Local Government (Financial Management) Regulations 2011 to the Fleurieu Regional Aquatic Centre Authority

I confirm that, for the audit of the financial statements of the Fleurieu Regional Aquatic Centre Authority for the year ended 30 June 2021, I have maintained my independence in accordance with the requirements of APES 110 — Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

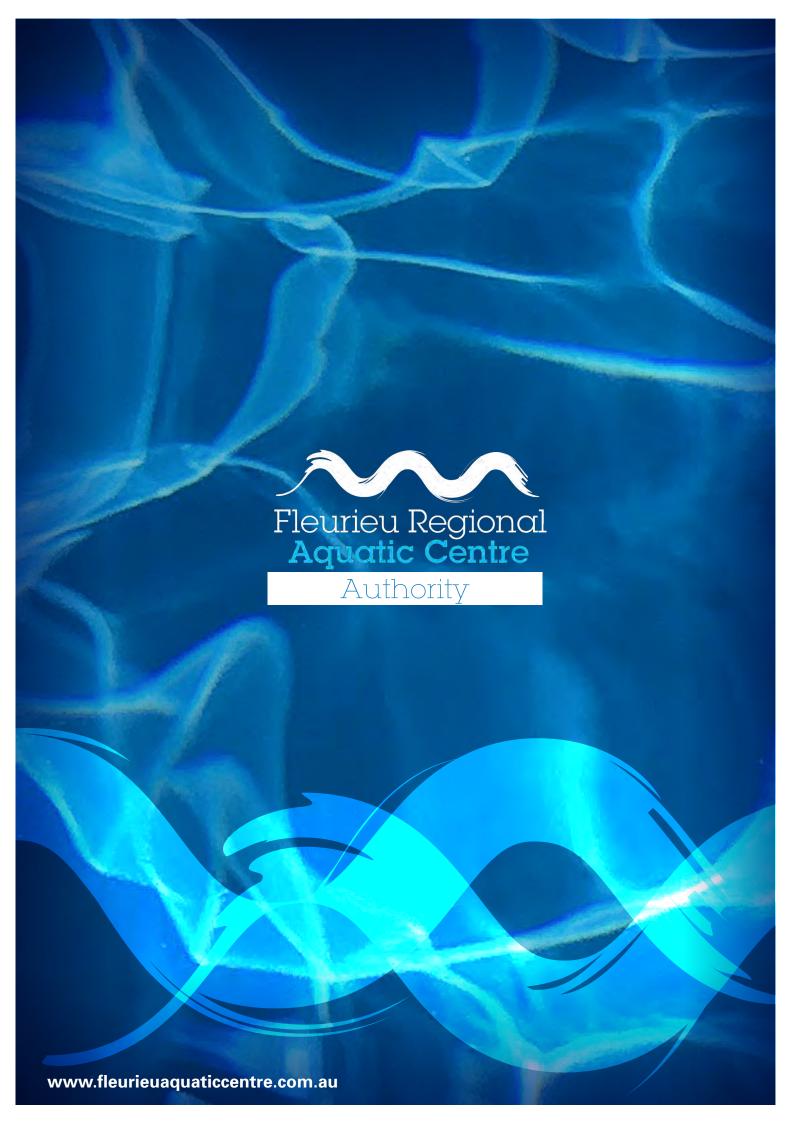
SAMANTHA CRETEN PARTNER

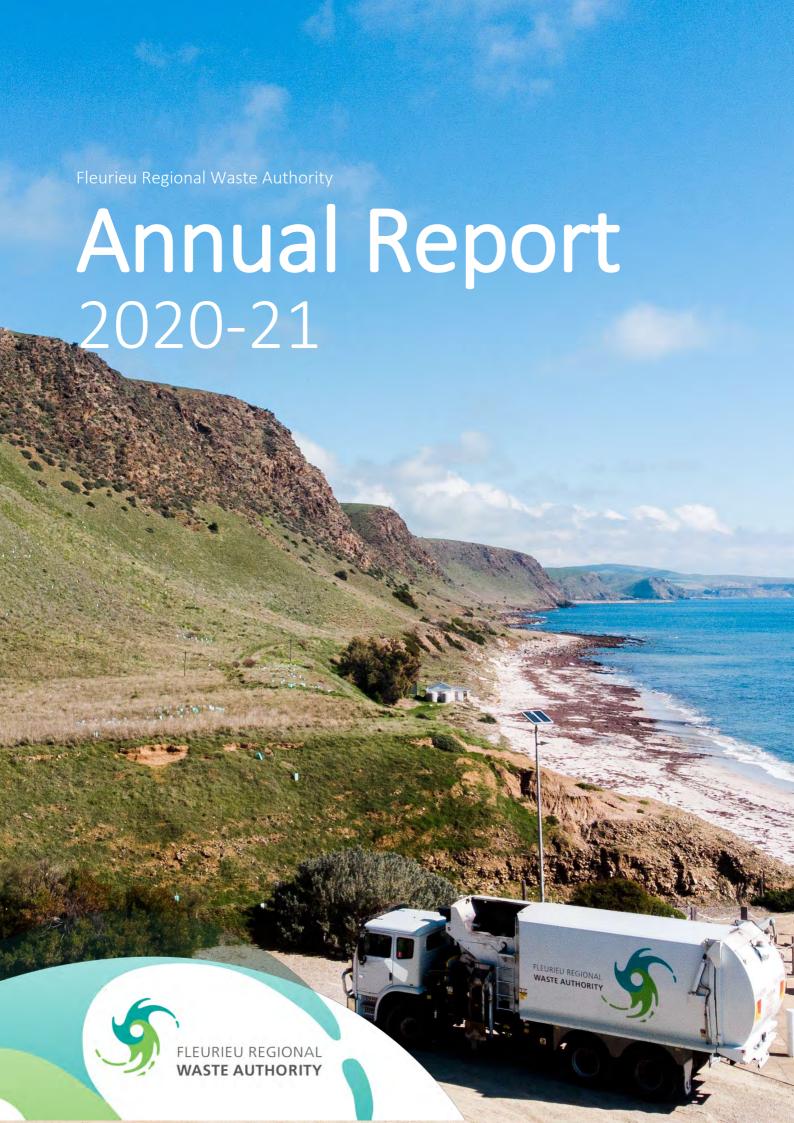
Signed on the $6^{\rm th}$ day of September 2021, at 214 Melbourne Street, North Adelaide, South Australia 5006

North Adelaide | Balaklava

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Front cover: FRWA RACV at the HMAS Hobart Memorial Lookout

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Our Services	11
Kerbside Collection Services	12
Waste and Recycling Depots	15
Waste Education and Projects	15
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Message

From the Independent Chairperson

It is my pleasure to present the Fleurieu Regional Waste Authority Annual Report for 2020-21.

The 2020-21 financial year was a challenging year, yet another one, following China Sword and the continuing pandemic. It was a year where the Authority and our member Councils collaborated on a number of issues to ensure that the Authority continues to deliver positive outcomes for the Councils and their communities that it serves.

It is now the tenth year of operation of the Authority and, together with the member Councils, a significant review of the Authority's constitutional document, known as its Charter, was undertaken. The Councils recognise that the Authority is working in a dynamic, progressive and extremely competitive industry and agreed to amend the Charter in order to ensure that it is well placed, moving forward, to achieve its strategic objectives and to activate a local circular economy.

The other foundation document that the Authority and the Councils have worked together on, in a collaborative partnering approach, was the Fleurieu Regional Waste Authority Business Plan 2021-24. The Business Plan contains a raft of innovative initiatives to ensure that the Authority achieves the objectives goals of its Strategic Plan. The initiatives range from providing kitchen caddies in every home to expanding the services we provide and the development of a carbon emissions reduction road map. It was reassuring that all member Councils approve the plan in the early part of 2021.

The Board also took steps to improve and evolve the governance oversite of the Authority by not extending the Ministerial exemption but, instead, forming an Audit Committee accordance with the Local Government Act 1999. The Board formed the Audit Committee in June 2021 which will comprise up to five members including two who are independent. This, in my view, is a further example of the evolving maturity of what is now, an established Authority.

Financially, the Authority provided a positive outcome for all Councils with a healthy surplus, before extraordinary liabilities. Relevantly, the Authority, increased its own source revenue from a budgeted 24% to 28%, due to increased patronage at the Waste and Recycling depots as well as through an increase in the range of services it offered to the community.

However, in March 2021, staff discovered traces of asbestos within recycled road rubble that the Authority produces as part of its resource recovery activities at the Goolwa Waste and Recycling Depot. The Environment Protection Authority was notified and we have been working with consultants and contractors to remediate affected properties. The contamination has been found to date back to December 2018 with approximately 26,000 tonne of material being sold since that time. At the time of writing this Message, over 138 properties have registered as having purchased or received contaminated material with 5 properties fully remediated.

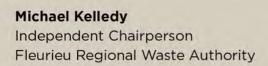
Whilst the remediation process has commenced with the contaminated material removed from 5 properties at the time of writing, Administration has undertaken a review of all recycling activities and implemented appropriate risk-management processes to minimise the risk of any recurrence. This is

an unfortunate incident, one that the Authority did not identify, but one which serves to highlight the challenges in resource recovery in the circular economy.

I am particularly proud of the increase in the range of services that FRWA now provides to the Council communities, in particular the Weekly Food Waste Collections for businesses and the Special Collections Services where residents and businesses can arrange additional waste collection services outside of the schedule of their normal collections. These services demonstrate a level of responsiveness to community but also innovative business-thinking that goes to less reliance on Council funding.

In the latter part of the financial year, the Authority was recognised for its part in the bush fire recovery program on Kangaroo Island. It was named as a finalist in the Local Government Professionals SA 2021 Leadership Excellence Awards, Excellence in Disaster Recovery & Emergency Response Management Award.

In closing, I recognise and thank the Management Team led by our Executive Officer, Simon Grenfell but also expressly acknowledge all of our employees for their ongoing commitment and support in providing the diverse, efficient and flexible resource management services that our communities are proud of. I also recognise and thank my fellow Board members for their vision, wise counsel and support over the past twelve months, noting that many will no longer be Board members into the future, consequent upon the changes being made to the governance structure of the Authority. Finally, special mention must be made of the support that the Authority has received from the CEO's of the member Councils over the past 12 months, in working through some of the challenging issues. Thank you, all.







FRWA Governance

FRWA is administered by a Board in accordance with the requirements of the Local Government Act 1999 and the Fleurieu Regional Waste Authority Charter. The membership of the Board comprises nine members including an Independent Chairperson, to govern and lead the Authority. The eight other members, comprise an elected member and an officer from each Constituent Council. This year we welcomed two new members in Paul Simpson from Kangaroo Island Council and Karen Rokicinski from the City of Victor Harbor. Paul Simpson replaced John Fernandez who has been a long time supporter of the Authority and has been either a Board member or deputy member over the past ten years. Karen replaced Glen Sanford who retired from the Board at the end of last year.

This year changes were made to the governance structure via the amended Charter that will see a revised Board in 2021/22.

Board Members: Paul Simpson, Simon Grenfell (EO), Karen Rokicinski, Tim Glazbrook, Elizabeth Williams, Alistair Christie, Michael Kelledy (Independent Chairperson), Andy Baker, Peter Denholm, Michael Scott.



The Board held seven meetings during the 2020-21 financial year. Given the wide area that the Authority covers, it holds Board meetings in each Council area during the year. The table below details the Board Member attendance.

Board Member	Meetings
Mr Michael Kelledy (Independent Chairperson)	7 of 7
Mr Andy Baker (District Council of Yankalilla)	6 of 7
Cr Alistair Christie (District Council of Yankalilla)	6 of 7
Cr Peter Denholm (Kangaroo Island Council)	7 of 7
Mr John Fernandez (Kangaroo Island Council)	2 of 2
Mr Paul Simpson (Kangaroo Island Council)	5 of 5
Cr Tim Glazbrook (City of Victor Harbor)	7 of 7
Ms Karen Rokicinski (City of Victor Harbor)	5 of 5
Cr Michael Scott (Alexandrina Council)	7 of 7
Ms Elizabeth Williams (Alexandrina Council)	6 of 7
Deputy Board Member	Meetings
Mr Brian Doman (City of Victor Harbor)	1 of 2
Mr Mark van der Pennen (Alexandrina Council)	1 of 1

Schedule 2 to the *Local Government Act 1999*, requires local government subsidiaries to establish an Audit Committee to ensure that the Authority meets its legislative and probity requirements as required by the Act and other relevant legislation, standards and codes.

FRWA was been granted an exemption from this provision by the Minister of Local Government until June 2021 from this requirement. A condition of this exemption is that FRWA establish an Internal Audit Committee to provide oversite or its risk and audit functions.

The Internal Audit committee held seven meetings during the 2020-21 financial year. The table below details the Internal Audit Committee Member attendance

Internal Audit Committee Member	Meetings
Mr Peter Fairlie-Jones (Independent Chairperson)	7 of 7
Cr Alistair Christie (District Council of Yankalilla)	6 of 7
Cr Tim Glazbrook (City of Victor Harbor)	4 of 4
Ms Karen Rokicinski (City of Victor Harbor)	4 of 5
Ms Elizabeth Williams (Alexandrina Council)	7 of 7
Mr Andy Baker (District Council of Yankalilla)	3 of 3
Brian Doman (City of Victor Harbor)	1 of 2

Executive Officer Report

The waste and resource sector is always throwing up challenges and this year was no different.

Despite the challenges of COVID-19, lockdowns, changing community behaviours and managing contaminated materials; we achieved the priority actions in the 2020-21 Business Plan.

This year we also undertook a number of initiatives to increase the range of services we provide to the community and reduce waste to landfill.

FRWA now provide weekly food waste collections for commercial businesses and special on-demand waste collections for business and holiday home owners that have a bin that needs to be collected urgently.

We rolled out kitchen caddies to Mt Compass households and undertook a Summer Recycling Collections Pilot. These initiatives will provide long term benefits through waste diversion and provide vital information for the development of policies and services in the future.

We have continued to improve the management of our business with the implementation of the 3Logix Waste Track system in our collection vehicles.

The weekly FOGO collections for commercial businesses allows people to recycle their food waste at work as well as at home. While special bin collections provides a service for holiday home owners to ring up and order an out of cycle bin collection. We also formalised the collection program for caravan parks that is tailored to meet their needs. These

programs provide a foundation for further diversion of waste from landfill into the future.

This included a Summer Recycling Collection Trial that provided weekly collection of Recycling bins and FOGO bins in the Chiton and Hayborough area this resulted in a diversion rate of 84% and provided valuable information that will inform the setting of summer time services in the future.

Food Waste is still the number one contributor of waste to landfill. In analysing our collection data it was found that Mt Compass had low presentation rates of FOGO Bins and higher bin weights than most other areas. FRWA supported by Alexandrina Council and Green Industries SA delivered kitchen caddies to all Mount Compass households, provided educational material, promoted the program through local publications and Facebook. The Mount Compass Area School got on board and implemented FOGO bins throughout their school to demonstrate how circular use of material. Peats Soils donated 150 bags of compost to give away as prizes.

The program was a success increasing the FOGO bin presentation rate from 42% to 58% and increased FOGO collection by 45%.

FRWA continues to be held up as the leading regional waste authority. I made presentations to the Green Industries SA Regional Waste Forum, the Waste Management Association Australia State Conference and to the Murray Lands and Riverland LGA. I also provided advice and assistance to the Copper Coast Council in its transition to fortnightly collection of kerbside waste and recycling.

The discovery of small traces of asbestos in crushed rock at the Goolwa Waste and Recycling Depot has been devastating for our recycling practices. We have reviewed our processes and are currently developing Recycled Product plans to ensure that we have procedures and practices in place that eliminates the risk of this occurring again.

FRWA will be working with consultants and contractors over the next twelve months to remediate the impacted properties and eliminate any risks to health and property.

This year's achievements would not have been possible without the commitment and hard work of the FRWA Board, the Constituent Councils and, importantly the staff of FRWA. I look forward to continuing to work with member Councils and the Board to build on these achievements into the future.



Our Mission & Objectives

About FRWA

The Fleurieu Regional Waste Authority (FRWA) is a local government regional subsidiary of the Alexandrina Council, City of Victor Harbor, District Council of Yankalilla and Kangaroo Island Council. With a vision of "FRWA will provide diverse and flexible resource management services that are affordable, improve environmental outcomes and promote a circular economy that our community are proud of".

Objectives

Objective 1: Reduce the impact of the community on the environment through best practice waste management and diversion

Key Performance Indicators

- Increase kerbside diversion rates from 50% to 70% by 2030
- Reduce the amount of organic waste in the blue bin from 44% to less than 15% by 2025
- Reduce contamination of the recycling bin to less than 8% by 2025
- Reduce greenhouse gas emissions of FRWA by 30% by 2030

Objective 2: Advocate and facilitate a local circular economy

Key Performance Indicators

- Value of recovered materials is increased by 10% by 2025
- Reduce freight kilometres by 5% by 2025
- Constituent councils purchase recyclable materials equivalent to 30% by weight of material collected in the yellow bin.

Objective 3: Provide flexible services that meet the needs of councils, residents and visitors.

Key Performance Indicators

- Reduce the number of bin banks in rural areas by 15% by 2025
- Increase range of services provided to customers by 20% by 2025
- Increase range of services provided to constituent Councils by 2025

Objective 4: Provide efficient and effective Regional Subsidiary

Key Performance Indicators

- Reduce the cost of kerbside collection per property by 5% by 2025, excluding CPI and solid waste levy
- Reduce the cost to councils of waste transfer station operations by 10% by 2025 excluding CPI and solid waste levy.

Our Services

The Fleurieu Peninsula and Kangaroo Island covers 7,341km2 and has a resident population of 54,000 which increases by up to 50% in coastal areas during holiday periods.

FRWA is a fine example of local governments working together to achieve efficiencies across boundaries. We are capturing the best practices brought over from the Councils: reducing waste going to landfill, increasing recycling, and promoting a cleaner and healthier environment for today and tomorrow.

We offer a range of services to the communities we serve including:

- 3-bin fortnightly collection of kerbside waste
- Public Waste and Recycling Depots in Goolwa, Yankalilla, Strathalbyn and Kingscote
- Public Litter Bin collections
- Additional Waste Collection Services including: Event Bins, Weekly commercial FOGO collections, Exceptional Circumstances Bins
- Community Waste Education
- Customer Service
- Sale of composting equipment, kitchen caddies, bins and supplies
- Representation and advocacy on behalf of constituent Councils.



Kerbside Collection Services

FRWA has a fleet of 13 collection vehicles and provides fortnightly collection of waste, recycling and Food Organics Garden Organics to over 32,000 properties.

The kerbside collection teams continued to review their operations and improve their efficiency using data from the 3Logix Waste Track system installed in 2019/20.

These improvements included:

- The review and adjustment of the collection runs on Kangaroo Island
- Review and adjustment of collections runs around Strathalbyn
- The removal of five bin banks in Alexandrina Council
- Elimination of manual run sheets

FRWA have also sought to increase the range of kerbside waste collection services to the community.

To support and encourage the community to separate their waste and improve their recycling practices it is critical that they have access to services that suit their needs. FRWA provide a range of additional collection services including Exceptional Circumstances Bins and Additional Bins. This year we implemented a number of new services including:

Weekly Commercial FOGO

The Weekly Commercial FOGO service is aimed at commercial food producing businesses such as cafes, clubs and restaurants that are environmentally focused and want to

divert their food waste from landfill. The weekly collection of 140 litre bins does this. We developed a range of flyers, stickers and educational material as part of this service and are currently collecting 20 bins from 12 businesses across the Fleurieu Peninsula.

Special Collections Policy

Our community is diverse and varied and this is reflected in their waste management needs. To cater for this FRWA now provide a Special Collection Service where residents can ring up and book a collection of their general waste bin outside their regular collection cycle. This is particularly useful for holiday houses and businesses that create more waste than they can dispose of as part of their normal waste collection service.

Caravan Park Collection Policy

Collection services for Caravan Parks were previously unregulated and FRWA simply provided the service that the parks wanted. To encourage better management of waste FRWA created a Caravan Park Waste Collection Policy which details the services FRWA provides and the fees and charges. This has reduced the number of bins put out by caravan parks and the time our collection vehicles are spending collecting the waste.

These new services has led to a 47% increase in additional bin services and increased revenue. More importantly increased personal responsibility for waste management.

The diversion of waste from landfill is a key driver for FRWA. We collect data across all of our businesses to monitor and measure our diversion. This year we reviewed the presentation of our statistics and provided a trending graph to better represent the changes in waste generation.

COVID-19 continues to impact our waste streams in different ways. It appears that DC Yankalilla and KI Council had an influx of visitors which has increased total waste production, in particular MSW. This has had a negative impact on those Councils diversion rates. WRD's have seen an increase in activity due to an active economy supported by government grants.

This financial year kerbside material tonnages increased by 7%, with increases across all waste streams. Waste diversion across the region increased from 58% to 59% with the City of Victor Harbor achieving 62% diversion of waste from landfill with FOGO becoming the predominate waste stream for that Council.

As a region our kerbside diversion rates increased from 58% to 59% and WRD diversion rates remained static at 80%. These rates are still amongst the highest in South Australia.

COUNCIL	WASTE	FOGO	RECYCLING	DIVERSION
Alexandrina	+2%	+4%	+4%	+1%
	4711	4123	2731	59%
City of Victor Harbor	+5%	+0%	+1%	+2%
	2605	2611	1647	62%
DC Yankalilla	+13%	867	+9%	0%
	1163	-1%	635	56%
Kangaroo Island	+22%	+21%	+20%	+2%
	986	394	530	48%
Total (tonnes)	+6%	+3%	+5%	+1%
	9465	7996	5544	59%

*Tonnes collected compared to 2019/20



Waste and Recycling Depots

The FRWA Waste and Recycling Depots continue to provide an important service to the communities.

All waste and recycling depots have experienced a significant increase in patronage and incoming waste.

Across the region, waste managed by the waste and recycling depots has increased by 21%. Customer numbers have increased at the Goolwa Waste and Recycling Depot by 13%.

Waste diversion from landfill has increased to 84% for the region with significant increases in diversion at the Yankalilla WRD and Kangaroo Island Resource Recovery Centre. Mulch and compost sales have been strong across the region with over 13,000m³ being sold from our depots.

This resulted in an increase in revenue and positive results for Councils.

The KIRRC continued to assist the KI Community recover from the bush fires of 2020 by receiving 3000m³ of chipped timber waste. This is being composted via our invessel composter and sold back to the community.

The Gosse fire waste disposal site was fenced and revegetated by the Kangaroo Island

Landscape Board with 300 tube stock and direct seeded with 6kg of seeds.

FRWA completed its plant replacement program for the year replacing the following plant items:

- 2 Robotic Arm Collection Vehicles
- Skid Steer Loader at the KIRRC
- Waste Education Officer Ute.

To improve access to transactional data and reduce paperwork for our staff a point of sale terminal was installed at the Strathalbyn Waste and Recycling Depot. It is planned to roll out point of sale terminals to the Yankalilla and Kangaroo Island facilities in the 2021-22 financial year.

FRWA continues to support the community through its policies with 53 organisations receiving \$250 credit to dispose of waste at our depots or purchase bins.

84% Waste diverted from landfill

53 community organisations receive \$250 towards waste management costs.

13,861 m³ of mulch sold back to the community.



Waste Education and Projects

Waste Education continues to be an important part of FRWA's activities. This year we had to adapt our approach with public education activities reduced due to COVID-19, thereforewe focused on specific projects.

The summer period is a great time to be on the Fleurieu Peninsula. It is a time for holidays, celebrations and good times. Managing waste and recycling has always been a challenge for the Authority and Councils with additional collections of bins always scheduled.

The general waste bin is currently collected weekly for 6 weeks from mid-December to the end of January. This has worked well previously and is a service that is welcomed by the community, but as our community becomes better recyclers and less prone to just throw everything in the waste bin they start to demand more recycling services.

This year FRWA undertook a Summer Recycling Collection Trial in the Chiton Hayborough area where for the six week summer period FOGO and Recycling bins were collected weekly and General Waste was collected fortnightly.

The trial was a huge success with the community supporting the additional collections. 84% of waste from the trial area was diverted from landfill. Further work will be done in 2021/22 prior to making recommendations to member Councils for the 2022/23 summer.

With Food Waste still the number one contributor of waste to landfill. In analysing our collection data it was found that Mt Compass had low presentation rates of FOGO Bins and higher bin weights than most other areas. FRWA supported by Alexandrina Council and Green Industries SA delivered kitchen caddies to all Mount Compass households, provided educational material, promoted the program through local publications and Facebook. The Mount Compass Area School got on board and implemented FOGO bins throughout their school to demonstrate how circular use of material. Peats Soils donated 150 bags of compost to give away as prizes.



Mel from the Motherduck Café with her commercial FOGO bin

The program was a success increasing the FOGO bin presentation rate from 42% to 58% and increased FOGO collection by 45%. Our staff further supported the increase in FOGO by promoting and developing infrastructure for the Weekly FOGO Collection Service.

We continued to review our kerbside collection calendars and this year upgraded the Kangaroo Island Collection Calendar to match the "Which Bin" style formatting.

We have improved our digital communications with FRWA establishing a Facebook Page. We now have nearly 500 followers and our posts reaching over 11,000. We continue to improve this platform with competitions and informative posts that engage the community.

We are currently in the process of upgrading our website with it planned for completion in September 2021.

Our Waste Education staff are also utilising the 3Logix Waste Track System and are sending out letters to households regarding contamination.





Mount Compass FOGO Poster





Kangaroo Island Kerbside Collection Calendar



Mount Compass FOGO Project Infographic



FLEURIEU REGIONAL WASTE AUTHORITY

Financial Statements

Fleurieu Regional Waste Authority

General Purpose Financial Reports for the year ended 30 June 2021

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FLEURIEU REGIONAL WASTE AUTHORITY



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Authority 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 Authority's financial position at 30 June 2021 and the results of its operations and cash flows for the financial year.
- ➤ internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- > the financial statements accurately reflect the Authority's accounting and other records.

Michael Kelledy

CHAIR OF THE BOARD

Simon Grenfell

EXECUTIVE OFFICER

Date: 22 September 2021

Fleurieu Regional Waste Authority Statement of Comprehensive Income

for the year ended 30 June 2021

		2021	2020
	Notes	\$	\$
INCOME			
User charges	2	9,024,433	9,083,674
Grants, subsidies and contributions	2	159,570	234,771
Investment income	2	338	2,581
Reimbursements	2	7,140	15,349
Other income	2	30,009	9,064
Total Income		9,221,490	9,345,439
		_	
EXPENSES			
Employee costs	3	3,084,886	3,115,286
Materials, contracts & other expenses	3	15,238,693	5,356,982
Depreciation, amortisation & impairment	3	659,550	706,091
Finance costs	3	99,545	114,629
Total Expenses	_	19,082,674	9,292,988
	_		
OPERATING SURPLUS / (DEFICIT)		(9,861,184)	52,451
Asset disposal & fair value adjustments	4	12,821	40,653
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		(9,848,363)	93,104
Other Comprehensive Income	_	-	-
TOTAL COMPREHENSIVE INCOME		(9,848,363)	93,104

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

Fleurieu Regional Waste Authority

Statement of Financial Position as at 30 June 2021

		2021	2020
ASSETS	Notes	\$	\$
Current Assets			
Cash and cash equivalents	5	1,385,180	1,983,227
Trade & other receivables	5	894,345	492,572
Inventories	5	92,353	94,273
		2,371,878	2,570,072
Total Current Assets		2,371,878	2,570,072
	•	<u> </u>	
Non-current Assets			
Infrastructure, property, plant & equipment	6	4,327,509	4,154,770
Total Non-current Assets	-	4,327,509	4,154,770
Total Assets		6,699,387	6,724,842
	•	<u> </u>	
LIABILITIES			
Current Liabilities			
Trade & other payables	7	1,441,944	1,918,201
Contract Liabilities	7	829,393	360,745
Borrowings	7	810,587	461,466
Provisions	7	10,153,644	228,203
Other current liabilities	8	182,021	333,367
Total Current Liabilities		13,417,589	3,301,982
Non-current Liabilities			
Borrowings	7	2,190,843	2,458,850
Provisions	7	64,579	89,273
Total Non-current Liabilities		2,255,422	2,548,123
Total Liabilities	_	15,673,011	5,850,105
NET ASSETS		(8,973,627)	874,736
EQUITY	Notes	\$	\$
Accumulated Surplus	-	(8,973,627)	874,736
TOTAL EQUITY		(8,973,627)	874,736

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

Statement of Changes in Equity for the year ended 30 June 2021

		Accumulated Surplus	TOTAL EQUITY
2021	Notes	\$	\$
Balance at end of previous reporting period		874,736	874,736
Net Surplus / (Deficit) for Year		(9,848,363)	(9,848,363)
Other Comprehensive Income		-	-
Balance at end of period	_	(8,973,627)	(8,973,627)
		Accumulated Surplus	TOTAL EQUITY

Accumulated Surplus

TOTAL EQUITY

2020
Notes
\$

Balance at end of previous reporting period

Net Surplus / (Deficit) for Year

Other Comprehensive Income

Balance at end of period

TOTAL EQUITY

\$

\$

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

Statement of Cash Flows

for the year ended 30 June 2021

CASH FLOWS FROM OPERATING ACTIVITIES Notes \$ Receipts: User charges 9,115,302 9,172,959 Investment receipts 338 2,581 Grants utilised for operating purposes 159,570 154,771 Payments: Employee costs (3,084,886) (3,115,286) Materials, contracts & other expenses (5,948,671) (4,066,457) Finance payments (104,056) (110,455) Net Cash provided by (or used in) Operating Activities 9 137,597 2,038,113 CASH FLOWS FROM INVESTING ACTIVITIES 8 8 80,000 Sale of replaced assets 153,956 108,545 108,545 Payments: Expenditure on renewal/replacement of assets (948,344) (1,173,926) Expenditure on new/upgraded assets (948,344) (1,173,926) Expenditure on new/upgraded assets (948,344) (1,103,00) Net Cash provided by (or used in) Investing Activities (816,758) (1098,411) CASH FLOWS FROM FINANCING ACTIVITIES \$ \$ Receipts: Proceeds from borrowings 785			2021	2020
User charges	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
Investment receipts 338 2.581 Grants utilised for operating purposes 159,570 154,771 Payments: Employee costs (3,084,886) (3,115,286) Materials, contracts & other expenses (5,948,671) (4,066,457) Finance payments (104,056) (110,455) Net Cash provided by (or used in) Operating Activities 9 137,597 2,038,113 CASH FLOWS FROM INVESTING ACTIVITIES Receipts: 80,000 Sale of replaced assets 153,956 108,545 Payments: Expenditure on renewal/replacement of assets (948,344) (1,173,926) Expenditure on new/upgraded assets (922,370) (113,030) Net Cash provided by (or used in) Investing Activities (816,758) (1,098,411) CASH FLOWS FROM FINANCING ACTIVITIES \$ \$ \$ Receipts: Proceeds from borrowings 785,980 1,166,664 Payments: Repayments of borrowings (704,867) (597,547) Net Cash provided by (or used in) Financing Activities 81,113 569,117 Net Increase (Decrease) in cash held (598,048) 1,508,819	Receipts:			
Grants utilised for operating purposes 159,570 154,771 Payments: Employee costs (3,084,886) (3,115,286) Materials, contracts & other expenses (5,948,671) (4,066,457) Finance payments (104,056) (110,455) Net Cash provided by (or used in) Operating Activities 9 137,597 2,038,113 CASH FLOWS FROM INVESTING ACTIVITIES *** 80,000 Sale of replaced assets - 80,000 Sale of replaced assets 153,956 108,545 Payments: Expenditure on renewal/replacement of assets (948,344) (1,173,926) Expenditure on new/upgraded assets (22,370) (113,030) Net Cash provided by (or used in) Investing Activities (816,758) (1,098,411) CASH FLOWS FROM FINANCING ACTIVITIES \$ \$ Receipts: Proceeds from borrowings 785,980 1,166,664 Payments: Repayments: (597,547) Net Cash provided by (or used in) Financing Activities 81,113 569,117 Net Increase (Decrease) in cash held (598,048) 1,508,819 Cash & cash equivalents at beginning of period	User charges		9,115,302	9,172,959
Employee costs	Investment receipts		338	2,581
Employee costs (3,084,986) (3,115,286) Materials, contracts & other expenses (5,948,671) (4,066,457) Finance payments (104,056) (110,455) Net Cash provided by (or used in) Operating Activities 9 137,597 2,038,113 CASH FLOWS FROM INVESTING ACTIVITIES Receipts: - 80,000 Sale of replaced assets 153,956 108,545 Payments: Expenditure on renewal/replacement of assets (948,344) (1,173,926) Expenditure on new/upgraded assets (22,370) (113,030) Net Cash provided by (or used in) Investing Activities (816,758) (1,098,411) CASH FLOWS FROM FINANCING ACTIVITIES \$ \$ Receipts: Proceeds from borrowings 785,980 1,166,664 Payments: Repayments of borrowings (704,967) (597,547) Net Cash provided by (or used in) Financing Activities 81,113 569,117 Net Increase (Decrease) in cash held (598,048) 1,508,819 Cash & cash equivalents at beginning of period 9 1,983,227 474,409	Grants utilised for operating purposes		159,570	154,771
Materials, contracts & other expenses (5,948,671) (4,066,457) Finance payments (104,056) (110,455) Net Cash provided by (or used in) Operating Activities 9 137,597 2,038,113 CASH FLOWS FROM INVESTING ACTIVITIES Receipts: Amounts specifically for new or upgraded assets - 80,000 Sale of replaced assets 153,956 108,545 Payments: Expenditure on renewal/replacement of assets (948,344) (1,173,926) Expenditure on new/upgraded assets (22,370) (113,030) Net Cash provided by (or used in) Investing Activities (816,758) (1,098,411) CASH FLOWS FROM FINANCING ACTIVITIES \$ \$ Receipts: Proceeds from borrowings 785,980 1,166,664 Payments: Repayments: (704,967) (597,547) Net Cash provided by (or used in) Financing Activities 81,113 569,117 Net Increase (Decrease) in cash held (598,048) 1,508,819 Cash & cash equivalents at beginning of period 9 1,983,227 474,409 </th <th>Payments:</th> <th></th> <th></th> <th></th>	Payments:			
Finance payments (104,056) (110,455) Net Cash provided by (or used in) Operating Activities 9 137,597 2,038,113 CASH FLOWS FROM INVESTING ACTIVITIES Receipts: 80,000 Amounts specifically for new or upgraded assets - 80,000 Sale of replaced assets 153,956 108,545 Payments: Expenditure on renewal/replacement of assets (948,344) (1,173,926) Expenditure on new/upgraded assets (22,370) (113,030) Net Cash provided by (or used in) Investing Activities (816,758) (1,098,411) CASH FLOWS FROM FINANCING ACTIVITIES \$ \$ Receipts: Proceeds from borrowings 785,980 1,166,664 Payments: Repayments of borrowings (704,867) (597,547) Net Cash provided by (or used in) Financing Activities 81,113 569,117 Net Increase (Decrease) in cash held (598,048) 1,508,819 Cash & cash equivalents at beginning of period 9 1,983,227 474,409	Employee costs		(3,084,886)	(3,115,286)
Net Cash provided by (or used in) Operating Activities 9 137,597 2,038,113 CASH FLOWS FROM INVESTING ACTIVITIES Receipts: Amounts specifically for new or upgraded assets - 80,000 Sale of replaced assets 153,956 108,545 Payments: Expenditure on renewal/replacement of assets (948,344) (1,173,926) Expenditure on new/upgraded assets (22,370) (113,030) Net Cash provided by (or used in) Investing Activities (816,758) (1,098,411) CASH FLOWS FROM FINANCING ACTIVITIES \$ \$ Receipts: Proceeds from borrowings 785,980 1,166,664 Payments: (597,547) Net Cash provided by (or used in) Financing Activities 81,113 569,117 Net Increase (Decrease) in cash held (598,048) 1,508,819 Cash & cash equivalents at beginning of period 9 1,983,227 474,409	Materials, contracts & other expenses		(5,948,671)	(4,066,457)
CASH FLOWS FROM INVESTING ACTIVITIES Receipts: Amounts specifically for new or upgraded assets Sale of replaced assets Fayments: Expenditure on renewal/replacement of assets Expenditure on new/upgraded assets (22,370) Net Cash provided by (or used in) Investing Activities (816,758) CASH FLOWS FROM FINANCING ACTIVITIES Receipts: Proceeds from borrowings 785,980 1,166,664 Payments: Repayments of borrowings (704,867) Net Cash provided by (or used in) Financing Activities (597,547) Net Increase (Decrease) in cash held Cash & cash equivalents at beginning of period 9 1,983,227 474,409	Finance payments		(104,056)	(110,455)
Receipts: Amounts specifically for new or upgraded assets - 80,000 Sale of replaced assets 153,956 108,545 Payments: Expenditure on renewal/replacement of assets (948,344) (1,173,926) Expenditure on new/upgraded assets (22,370) (113,030) Net Cash provided by (or used in) Investing Activities (816,758) (1,098,411) CASH FLOWS FROM FINANCING ACTIVITIES \$ \$ Receipts: - - 80,000 Proceeds from borrowings 785,980 1,166,664 Payments: - (704,867) (597,547) Net Cash provided by (or used in) Financing Activities 81,113 569,117 Net Increase (Decrease) in cash held (598,048) 1,508,819 Cash & cash equivalents at beginning of period 9 1,983,227 474,409	Net Cash provided by (or used in) Operating Activities	9	137,597	2,038,113
Receipts: Amounts specifically for new or upgraded assets - 80,000 Sale of replaced assets 153,956 108,545 Payments: Expenditure on renewal/replacement of assets (948,344) (1,173,926) Expenditure on new/upgraded assets (22,370) (113,030) Net Cash provided by (or used in) Investing Activities (816,758) (1,098,411) CASH FLOWS FROM FINANCING ACTIVITIES \$ \$ Receipts: Proceeds from borrowings 785,980 1,166,664 Payments: Repayments of borrowings (704,867) (597,547) Net Cash provided by (or used in) Financing Activities 81,113 569,117 Net Increase (Decrease) in cash held (598,048) 1,508,819 Cash & cash equivalents at beginning of period 9 1,983,227 474,409		•		
Amounts specifically for new or upgraded assets Sale of replaced assets Payments: Expenditure on renewal/replacement of assets Expenditure on new/upgraded assets (22,370) Net Cash provided by (or used in) Investing Activities (816,758) (1,098,411) CASH FLOWS FROM FINANCING ACTIVITIES Receipts: Proceeds from borrowings 785,980 1,166,664 Payments: Repayments of borrowings (704,867) Net Cash provided by (or used in) Financing Activities 81,113 569,117 Net Increase (Decrease) in cash held Cash & cash equivalents at beginning of period 9 1,983,227 474,409	CASH FLOWS FROM INVESTING ACTIVITIES			
Sale of replaced assets 153,956 108,545 Payments: Expenditure on renewal/replacement of assets (948,344) (1,173,926) Expenditure on new/upgraded assets (22,370) (113,030) Net Cash provided by (or used in) Investing Activities (816,758) (1,098,411) CASH FLOWS FROM FINANCING ACTIVITIES \$ \$ Receipts: 785,980 1,166,664 Payments: (597,547) Repayments of borrowings (704,867) (597,547) Net Cash provided by (or used in) Financing Activities 81,113 569,117 Net Increase (Decrease) in cash held (598,048) 1,508,819 Cash & cash equivalents at beginning of period 9 1,983,227 474,409	Receipts:			
Payments: Expenditure on renewal/replacement of assets (948,344) (1,173,926) Expenditure on new/upgraded assets (22,370) (113,030) Net Cash provided by (or used in) Investing Activities (816,758) (1,098,411) CASH FLOWS FROM FINANCING ACTIVITIES \$ \$ Receipts: 785,980 1,166,664 Payments: (704,867) (597,547) Net Cash provided by (or used in) Financing Activities 81,113 569,117 Net Increase (Decrease) in cash held (598,048) 1,508,819 Cash & cash equivalents at beginning of period 9 1,983,227 474,409	Amounts specifically for new or upgraded assets		-	80,000
Expenditure on renewal/replacement of assets Expenditure on new/upgraded assets (22,370) Net Cash provided by (or used in) Investing Activities (816,758) (1,098,411) CASH FLOWS FROM FINANCING ACTIVITIES Receipts: Proceeds from borrowings 785,980 1,166,664 Payments: Repayments of borrowings (704,867) Net Cash provided by (or used in) Financing Activities Net Increase (Decrease) in cash held Cash & cash equivalents at beginning of period 9 1,983,227 474,409	Sale of replaced assets		153,956	108,545
Expenditure on new/upgraded assets (22,370) (113,030) Net Cash provided by (or used in) Investing Activities (816,758) (1,098,411) CASH FLOWS FROM FINANCING ACTIVITIES \$ \$ \$ Receipts: Proceeds from borrowings 785,980 1,166,664 Payments: Repayments of borrowings (704,867) (597,547) Net Cash provided by (or used in) Financing Activities 81,113 569,117 Net Increase (Decrease) in cash held (598,048) 1,508,819 Cash & cash equivalents at beginning of period 9 1,983,227 474,409	Payments:			
Net Cash provided by (or used in) Investing Activities (816,758) (1,098,411) CASH FLOWS FROM FINANCING ACTIVITIES **Receipts: Proceeds from borrowings Proceeds from borrowings Repayments: Repayments of borrowings (704,867) (597,547) Net Cash provided by (or used in) Financing Activities **Net Increase (Decrease) in cash held Cash & cash equivalents at beginning of period 9 1,983,227 474,409	Expenditure on renewal/replacement of assets		(948,344)	(1,173,926)
CASH FLOWS FROM FINANCING ACTIVITIES \$ Receipts: Froceeds from borrowings 785,980 1,166,664 Payments: Fepayments of borrowings (704,867) (597,547) Net Cash provided by (or used in) Financing Activities 81,113 569,117 Net Increase (Decrease) in cash held (598,048) 1,508,819 Cash & cash equivalents at beginning of period 9 1,983,227 474,409	Expenditure on new/upgraded assets	-	(22,370)	(113,030)
Receipts:Proceeds from borrowings785,9801,166,664Payments:Repayments of borrowings(704,867)(597,547)Net Cash provided by (or used in) Financing Activities81,113569,117Net Increase (Decrease) in cash held(598,048)1,508,819Cash & cash equivalents at beginning of period91,983,227474,409	Net Cash provided by (or used in) Investing Activities		(816,758)	(1,098,411)
Receipts:Proceeds from borrowings785,9801,166,664Payments:Repayments of borrowings(704,867)(597,547)Net Cash provided by (or used in) Financing Activities81,113569,117Net Increase (Decrease) in cash held(598,048)1,508,819Cash & cash equivalents at beginning of period91,983,227474,409		•		
Proceeds from borrowings 785,980 1,166,664 Payments: Repayments of borrowings (704,867) (597,547) Net Cash provided by (or used in) Financing Activities 81,113 569,117 Net Increase (Decrease) in cash held (598,048) 1,508,819 Cash & cash equivalents at beginning of period 9 1,983,227 474,409	CASH FLOWS FROM FINANCING ACTIVITIES		\$	\$
Payments:Repayments of borrowings(704,867)(597,547)Net Cash provided by (or used in) Financing Activities81,113569,117Net Increase (Decrease) in cash held(598,048)1,508,819Cash & cash equivalents at beginning of period91,983,227474,409	Receipts:			
Repayments of borrowings (704,867) (597,547) Net Cash provided by (or used in) Financing Activities 81,113 569,117 Net Increase (Decrease) in cash held (598,048) 1,508,819 Cash & cash equivalents at beginning of period 9 1,983,227 474,409	Proceeds from borrowings		785,980	1,166,664
Net Cash provided by (or used in) Financing Activities 81,113 569,117 Net Increase (Decrease) in cash held (598,048) 1,508,819 Cash & cash equivalents at beginning of period 9 1,983,227 474,409	Payments:			
Net Increase (Decrease) in cash held(598,048)1,508,819Cash & cash equivalents at beginning of period91,983,227474,409	Repayments of borrowings	•	(704,867)	(597,547)
Cash & cash equivalents at beginning of period 9 1,983,227 474,409	Net Cash provided by (or used in) Financing Activities		81,113	569,117
	Net Increase (Decrease) in cash held	•	(598,048)	1,508,819
Cash & cash equivalents at end of period 9 1,385,180 1,983,227	Cash & cash equivalents at beginning of period	9	1,983,227	474,409
	Cash & cash equivalents at end of period	9	1,385,180	1,983,227

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011 22 September 2021.

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 the Authority's accounting policies.

There is significant uncertainty in the estimation of the provision for remediation costs of \$9,877,286 (refer to Note 3 Expenses, Note 7 Liabilities and Note 18 Economic Dependence), which is the Board's best estimate of the costs that may be incurred in relation to the coordination and removal of asbestos containing material from identified properties.

The key estimates and assumptions used to determine the provision for remediation costs include the number of properties requiring remediation, the quantity of waste to dispose, consultant costs to manage the remediation process and contractor costs for site remediation.

Other areas of estimation uncertainty are given in the relevant sections of these Notes.

1.4 Rounding

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

2 The Local Government Reporting Entity

The Fleurieu Regional Waste Authority is incorporated under the SA Local Government Act 1999 and has its principal place of business at 1226 Port Elliot Road, Goolwa South Australia 5214. These financial statements include the Authority's direct operations and all entities through which the Authority controls resources to carry on its functions. In the process of reporting on the Authority as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Income recognition

The Authority recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which the Authority expects to be entitled in a contract with a customer. In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the Authority to acquire or construct a recognisable non-financial asset that is to be controlled by the Authority. In this case, the Authority recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont.)

Council contributions

Revenue from Council contributions is recognized as the services are performed over the financial year.

Waste Disposal Operations

Revenue from waste disposal operations is recognized at the point in time the service is provided to the customer.

4 Cash, Cash Equivalents and other Financial Instruments

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

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments also form part of Note 10.

5 Inventories

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

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

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

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Authority 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.

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.

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont.)

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 the Authority, best reflects the consumption of the service potential embodied in those assets.

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

6.5 Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. Assets carried at fair value whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if the Authority were deprived thereof, are not assessed for impairment.

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

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

7 Payables

7.1 Goods & Services

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

8 Contract Liabilities

Contract liabilities represent the Authority's obligation to transfer goods or services to a customer and are recognised when a customer pays consideration, or when the Authority recognises a receivable to reflect its unconditional right to consideration (whichever is earlier) before the Authority has transferred the goods or services to the customer.

9 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".

10 Employee Benefits

10.1 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.

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont.)

No accrual is made for sick leave as the Authority 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. The Authority does not make payment for untaken sick leave.

Superannuation

The Authority makes employer superannuation contributions in respect of its employees to the employees' nominated superannuation fund. No changes in accounting policy have occurred during either the current or previous reporting periods.

11 GST Implications

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

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

12 New and amended standards and interpretations

The Authority applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2020. New standards and amendments relevant to the Authority are listed below. The Authority has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendments to AASB 101 and AASB 108 Definition of Material:

The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity." The amendments clarify that materiality will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Authority.

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 2 - INCOME

		2021	2020
	Notes	\$	\$
Revenue from Contracts with Customers:			
USER CHARGES			
Council Contributions		6,271,291	5,621,498
Waste Disposal Operations		2,753,142	3,462,176
		9,024,433	9,083,674
Other Revenue and Other Income:		_	
		2021	2020
INVESTMENT INCOME	Notes	\$	\$
Interest on investments:			
Banks & other		338	2,581
	_	338	2,581
REIMBURSEMENTS	_		
- other		7,140	15,349
		7,140	15,349
OTHER INCOME			
Sundry		30,009	9,064
		30,009	9,064
GRANTS, SUBSIDIES, CONTRIBUTIONS	_		
Other grants, subsidies and contributions		159,570	234,771
		159,570	234,771
	_	159,570	234,771

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 3 - EXPENSE

	2021	2020
Note	es \$	\$
EMPLOYEE COSTS		
Salaries and Wages	2,458,191	2,489,385
Employee leave expense	204,117	241,711
Superannuation 15	217,712	211,018
Superannuation - defined benefit plan contributions 15	19,876	11,065
Workers' Compensation Insurance	126,584	109,080
Other	58,406	53,027
Total Operating Employee Costs	3,084,886	3,115,286
Total Number of Employees	32	34
(Full time equivalent at end of reporting period)		
MATERIALS, CONTRACTS & OTHER EXPENSES		
Prescribed Expenses		
Auditor's Remuneration		
- Auditing the financial reports	13,000	11,670
- Auditing of Internal Controls	2,000	2,000
Bad and Doubtful Debts	-	-
Board members' expenses	23,217	24,839
Rental charge - accrued	85,764	84,000
Subtotal - Prescribed Expenses	123,981	122,509
Other Materials, Contracts & Expenses		
Contractors	1,755,537	1,664,662
Energy	554,708	607,232
Waste Disposal	1,853,719	1,680,254
Maintenance	413,486	380,836
Legal Expenses	4,741	41,739
Parts, accessories & consumables	154,317	191,611
Professional services	93,384	61,911
Sundry	407,534	606,228
INDIVIDUALLY SIGNIFICANT ITEMS		
Provision for remediation costs 1.3,7,	18 9,877,286	-
Subtotal - Other Materials, Contracts & Expenses	15,114,712	5,234,473
	15,238,693	5,356,982
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Plant, machinery & equipment	659,550	706,091
	659,550	706,091
FINANCE COSTS		
Interest on Loans	99,545	114,629
	99,545	114,629

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	2021	2020
Not	es \$	\$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
Assets renewed or directly replaced		
Proceeds from disposal	153,956	108,544
Less: Carrying amount of assets sold	141,135	67,891
Gain (Loss) on disposal	12,821	40,653
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	12,821	40,653

Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 5 - CURRENT ASSETS

		2021	2020
CASH & EQUIVALENT ASSETS	Notes	\$	\$
Cash on Hand and at Bank		455,186	1,456,657
Deposits at Call		929,994	526,570
	_	1,385,180	1,983,227
TRADE & OTHER RECEIVABLES	_	_	
Debtors - general		892,920	477,991
Prepayments	_	1,425	14,581
Total	_	894,345	492,572
Less: Provision for Impairment	_	-	<u> </u>
		894,345	492,572
Amounts included in receivables that are not expected to be received within 12 months of reporting date.	_	-	-
INVENTORIES			
Stores & Materials	_	92,353	94,273
	-	92,353	94,273

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 6 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)

Plant, machinery & equipment Office equipment, furniture & fittings Buildings & other structures **Total IPP&E**

Comparatives

2020				2021				
		\$'0	000			\$'0	000	
Fair Value Level	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
	4,154,770	7,364,399	(3,209,629)	4,154,770	4,327,509	7,268,743	(2,941,234)	4,327,509
	-	3,280	(3,280)	-	-	-	-	-
	-	3,181	(3,181)	-	-	-	-	-
	4,154,770	7,370,860	3,216,090	4,154,770	4,327,509	7,268,743	(2,941,234)	4,327,509
3	3,641,795	7,259,458	(3,617,663)	3,641,795	4,154,770	7,370,860	3,216,090	4,154,770

Plant, machinery & equipment Total IPP&E Comparatives

	2020										2021						
	\$										\$						
	Carrying	Net Adjust Additions Disposals Dep'n Impair't				l l		, , , , , , , , , , , , , , , , , , , ,		Disposals Dep'n II	Danin	Dank	a a a la Damin	Tran	sfers	Net	Carrying
	Amount	AASB 16	New / Upgrade	Renewals		III IIIIpali t	In	Out	Reval'n		Amount						
	4,154,770		22,370	951,054	(141,135)	(659,550)	-	-	-	-	4,327,509						
	4,154,770	-	22,370	951,054	(141,135)	(659,550)	•	•	•	-	4,327,509						
98	3,641,795										4,154,770						

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 6 (con't) - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Buildings & Other Structures

Buildings and other structures are recognised on a cost basis.

Plant, Furniture & Equipment

These assets are recognised on a cost basis.

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

Office Furniture & Equipment	\$5,000
Other Plant & Equipment	\$5,000
Buildings - new construction/extensions	\$10,000

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

Plant, Furniture & Equipment 3 to 20 years

Building & Other Structures 30 to 80 years

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 7 - LIABILITIES

		20)21	2020			
		;	\$	\$			
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current		
Goods & Services		742,722	-	690,903	-		
Accrued expenses - employee entitlements		189,781	-	258,491	-		
Accrued expenses - other		509,441	-	968,807	-		
		1,441,944	-	1,918,201	-		
BORROWINGS	_		_				
Loans	_	810,587	2,190,843	461,466	2,458,850		
	_	810,587	2,190,843	461,466	2,458,850		
All interest bearing liabilities are secured over the future revenues of the Authority.							
PROVISIONS							
Employee entitlements (including oncosts)		219,956	64,579	186,802	89,273		
Other Provisions		56,402	-	41,401	-		
Provision for remediation costs	1.3,3,18	9,877,286		-	-		

In March 2021, the Authority undertook testing of its recycled road base material at the Goolwa Waste and Recycling Depot and found that the stockpile contained asbestos. The Authority notified the South Australian Environment Protection Authority in March 2021 and engaged a consultant to assist in the coordination and removal of asbestos containing material from identified properties in South Australia, in accordance with specific remediation plans.

10,153,644

64,579

A provision for remediation costs has been recognised at 30 June 2021 and represents the Board's best estimate of the costs that may be incurred in relation to the coordination and removal of asbestos containing material from identified properties.

Remediation works commenced in July 2021 and the Board estimate that the majority of the remediation costs will be incurred, and remediation works completed, within the next 12 months.

This provision is a significant estimate as outlined in Note 1.3.

CONTRACT LIABILITIES

Revenue received in advance

- additional collection services	83,125	-	53,745	-
- council contributions	746,268	-	307,000	-
	829,393	-	360,745	

The Board approved the retention of surplus Council contributions as at 30 June 2021 for each Constituent Council to fund the asbestos contaminated material remediation project during the 2021/22 year.

228,203

89,273

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 8 - OTHER CURRENT LIABILITIES

		2021	2020
		\$	\$
OTHER	Notes	Current	Current
Provision for rock crushing		182,021	333,367
	_	182,021	333,367

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 9 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

		2021	2020
	Notes	\$	\$
Total cash & equivalent assets	5	1,385,180	1,983,227
Balances per Cash Flow Statement	=	1,385,180	1,983,227
(b) Reconciliation of Change in Net Assets to Cash from Ope	erating Act	tivities	
Net Surplus (Deficit)		(9,848,363)	93,104
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		659,550	706,091
Net increase (decrease) in unpaid employee benefits		8,460	64,219
Grants for capital acquisitions treated as Investing Activity		-	(80,000)
Net (Gain) Loss on Disposals		(12,821)	(40,653)
	_	(9,193,174)	742,761
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(401,773)	(112,243)
Net (increase) decrease in inventories		1,920	69,767
Net increase (decrease) in trade & other payables		(10,317)	1,123,004
Net increase (decrease) in other provisions		9,892,287	6,401
Net increase (decrease) in other liabilities	_	(151,346)	208,423
Net Cash provided by (or used in) operations	_	137,597	2,038,113
(d) Financing Arrangements Unrestricted access was available at balance date to the following	a lines of cr	-adit:	
Corporate Credit Cards	9 11103 01 01	10,000	10,000
LGFA Cash Advance Debenture facility		857,115	613,715

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 10 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as loans and receivables.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	Accounting Policy: Bank deposits are measured at amortised cos interest is recognised when earned			
	Terms & conditions: Deposits are returning fixed interest rates between 0.01% and 0.05% (2020: 0.01% and 0.05%).			
Receivables - Fees & other charges	Accounting Policy: Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient was applied as specified in AASB 15.63.			
	Terms & conditions: Unsecured, and do not bear interest. Although the Authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authority's boundaries.			
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 Authority.			
	Terms & conditions: Liabilities are normally settled on 30 day terms.			
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 in six monthly instalments; interest is charged at fixed or variable rates between 1.80% and 4.80% (2020: 1.80% and 4.80%)			

Fleurieu Regional Waste Authority Notes to and forming part of the Financial Statements

for the year ended 30 June 2021

Note 10 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2021		Due < 1 year	Due > 1 year <u><</u> 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		\$	\$	\$	\$	\$
Cash & Equivalents		1,385,180	-	-	1,385,180	1,385,180
Receivables		892,920	-	-	892,920	894,345
	Total	2,278,100	-	-	2,278,100	2,279,525
Financial Liabilities						
Payables		1,572,115	-	-	1,572,115	1,572,115
Current Borrowings		503,853	-	-	503,853	433,250
Non-Current Borrowings		-	1,817,422	877,975	2,695,397	2,545,657
	Total	2,075,968	1,817,422	877,975	4,771,365	4,551,023
2020		Due < 1 year	Due > 1 year; <u><</u> 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
Financial Assets		\$	\$	\$	\$	\$
Cash & Equivalents		1,983,227	-	-	1,983,227	1,983,227
Receivables		477,991	-	-	477,991	492,572
	Total	2,461,218	-	=	2,461,218	2,475,799
Financial Liabilities						
Payables		1,051,648	-	-	1,051,648	1,051,648
Current Borrowings		544,351			544,351	461,466
J		344,331	-	-	344,331	401,400
Non-Current Borrowings		-	- 1,487,610	1,151,021	2,638,631	2,458,850

The following interest rates were applicable to the Authority borrowings at balance date:

30 June	2021	30 June	2020
Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
%	\$	%	\$
1.73	1,532,865	2.20	990,285
2.55	1,468,565	2.72	1,930,031
_	3,001,430	. <u>-</u>	2,920,316
	Weighted Average Interest Rate % 1.73	Average Interest Rate	Weighted Average Interest Rate % 1.73 1,532,865 2.20 2.55 1,468,565 Weighted Average Interest Rate \$ % 2.20 2.72

Fleurieu Regional Waste Authority Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 10 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

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 Authority is the carrying amount, net of any allowance for doubtful debts. All Authority investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Note 5 in relation to individual classes of receivables, exposure is concentrated within the Authority'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 the Authority'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 the Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. The Authority also has available a range of bank overdraft and standby borrowing facilities that it can access.

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 11 - COMMITMENTS FOR EXPENDITURE

	2021	2020
Notes	\$	\$

Expenditure Commitments

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

707,982	916,539
-	-
707,982	916,539
199,573	208,557
508,409	707,982
-	-
707,982	916,539
	707,982 199,573 508,409

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 12 - FINANCIAL INDICATORS

	2021	2020	2019
Operating Surplus Ratio			
Operating Surplus	-107%	0.56%	-0.33%
Total Operating Income			

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

Net Financial Liabilities Ratio

Net Financial Liabilities 145% 37% 37% Total Operating Income

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

Asset Renewal Funding Ratio

Net Outlays on Existing Assets
Net Asset Renewals - IAMP

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

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 13 - UNIFORM PRESENTATION OF FINANCES

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

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

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

	20	21	202	20
	;	\$	\$	
Income		9,221,490		9,345,439
Expenses		(19,082,674)	_	(9,292,988)
Operating Surplus / (Deficit)		(9,861,184)	_	52,451
Net Outlays on Existing Assets				
Capital Expenditure on renewal and replacement of Existing Assets	(948,344)		(1,173,926)	
Add back Depreciation, Amortisation and Impairment	659,550		706,091	
Proceeds from Sale of Replaced Assets	153,956		108,545	
		(134,838)		(359,290)
Net Outlays on New and Upgraded Assets				
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	(22,370)		(113,030)	
Amounts received specifically for New and Upgraded Assets	-		80,000	
Proceeds from Sale of Surplus Assets (including investment property and real estate developments)	-		-	
		(22,370)		(33,030)
Net Lending / (Borrowing) for Financial Year		(10,018,392)	_	(339,869)

Fleurieu Regional Waste Authority Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 14 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Authority include the Independent Board Chair, External Member of the Internal Audit Committee and Executive Officer under section 112 of the Local Government Act 1999.

In all, three persons were paid the following total compensation:

	2021	2020
	\$	\$
Salaries, allowances & other short term benefits	183,379	109,852
Post-employment benefits	14,740	8,867
Long term benefits	4,803	48,633
Termination benefits	-	184,876
TOTAL	202,923	352,228

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 15 - SUPERANNUATION

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2020-21; 10.00% in 2021-22). No further liability accrues to the Authority as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. The Authority makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2019-20) of "superannuation" salary.

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

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

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

Contributions to Other Superannuation Schemes

The Authority 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 Authority.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 16 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE STATEMENT OF FINANCIAL POSITION

At times there are contingencies, assets and liabilities that do not qualify for recognition in the Balance Sheet but knowledge of those items is considered relevant to the user of the financial report in making and evaluating decisions about the allocation of scarce resources. From our knowledge there are no known contingencies, assets or liabilities that should be disclosed that have not been included in the balance sheet.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 17 - EVENTS OCCURING AFTER REPORTING DATE IN THE BALANCE SHEET

The impact of the Coronavirus (COVID-19) pandemic is ongoing and it is not practicable to estimate the potential impact after the reporting date. The situation is rapidly developing and is dependent on measures imposed by the Australian Government and other countries, such as maintaining social distancing requirements, quarantine, travel restrictions and any economic stimulus that may be provided.

There are no other events subsequent to 30 June 2021 that need to be disclosed in the financial statements.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 18 - ECONOMIC DEPENDENCE

Note 18 - Economic Dependence

A provision for remediation costs of \$9,877,286 has been recognised at 30 June 2021 (refer to Notes 1.3, 3 and 7). As a result, the Authority's current liabilities exceed its current assets at 30 June 2021 by \$11,045,711 and the Authority has a net deficiency of \$8,973,627.

The financial statements of the Authority have been prepared on a going concern basis as its Charter includes a requirement for additional financial contributions to be made by the Constituent Councils due to the insufficient working capital available to meet the Authority's estimated financial obligations, and in accordance with Section 31 of Part 2 of Schedule 2 of the Local Government Act 1999, the liabilities incurred by a regional subsidiary are guaranteed by the Constituent Councils.

The Authority is reliant on this additional financial support being provided to enable it to continue to operate on a going concern basis



INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FLEURIEU REGIONAL WASTE AUTHORITY

Opinion

We have audited the financial report of Fleurieu Regional Waste Authority ("the Authority"), which comprises the Statement of Financial Position as at 30 June 2021, Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and other explanatory information and the Certification of Financial Statements.

In our opinion, the financial report presents fairly, in all material respects, the financial position of Fleurieu Regional Waste Authority as at 30 June 2021, and its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011.

Basis for Opinion

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

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

Emphasis of Matter - Provision for Remediation Costs

We draw attention to Note 1.3 and Note 7 of the financial report, which states that there is significant uncertainty regarding the estimation of the provision for remediation costs of \$9,877,286. The provision is the Board's best estimate of the costs that may be incurred in relation to the coordination and removal of asbestos containing material from identified properties.

Our opinion is not modified in respect of this matter.

Material Uncertainty Related to Going Concern

We draw attention to Note 18 of the financial report, which states that the Authority's current liabilities exceed its current assets at 30 June 2021 by \$11,045,711 and that the Authority has a net deficiency of \$8,973,627. The financial statements of the Authority have been prepared on a going concern basis as its Charter includes a requirement for additional financial contributions to be made by the Constituent Councils due to the insufficient working capital available to meet the Authority's estimated financial obligations, and in accordance with Section 31 of Part 2 of Schedule 2 of the Local Government Act 1999, the liabilities incurred by a regional subsidiary are guaranteed by the Constituent Councils. The Authority is reliant on this additional financial support being provided to enable it to continue to operate on a going concern basis.

The financial statements do not include any adjustments relating to the recoverability and classification of asset carrying amounts or to the amount and classification of liabilities that might result should the Authority be unable to continue as a going concern and meet its debts as they fall due.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FLEURIEU REGIONAL WASTE AUTHORITY (CONT)

Material Uncertainty Related to Going Concern (cont)

The above conditions indicate that a material uncertainty exists that may cast significant doubt on the Authority's ability to continue as a going concern.

Our opinion is not modified in respect of this matter.

Other Information

The Board is responsible for the other information. The other information comprises the information included in the entity's annual report for the year ended 30 June 2021, but does not include the financial report and our auditor's report thereon. Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon. In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Board's Responsibility for the Financial Report

The Board of Fleurieu Regional Waste Authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011. The Board's responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report so that it 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.

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

Identify and assess the risks of material misstatement of the financial report, whether due to fraud or
error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is
sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material
misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve
collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FLEURIEU REGIONAL WASTE AUTHORITY (CONT)

Auditor's Responsibilities for the Audit of the Financial Report (cont)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

Nexia Edwards Marshall Chartered Accountants

Nexia Edwards Machall

Matthew O'Connor Partner

Adelaide South Australia

23 September 2021

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INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF FLEURIEU REGIONAL WASTE AUTHORITY

We have audited the Internal Controls of Fleurieu Regional Waste Authority ("the Authority") under the requirements of *Section 129(1)(b)* of the *Local Government Act 1999* in relation only to the Internal Controls established by the Authority to ensure that financial transactions relating to the receipt, expenditure and investment of money, the acquisition and disposal of property and incurring of liabilities for the year ended 30 June 2021 have been conducted properly and in accordance with law.

The Authority's Responsibility for the Internal Controls

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

Auditor's Responsibility

Our responsibility is to express an opinion on the Authority's compliance with Section 129(1)(b) of the Local Government Act 1999 in relation only to the Internal Controls established by the Authority to ensure that financial transactions relating to the receipt, expenditure and investment of money, the acquisition and disposal of property and incurring of liabilities have been conducted properly and in accordance with law, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 Compliance Engagements, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Authority has complied with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls specified above for the year ended 30 June 2021. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

Limitation of Use

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



INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF FLEURIEU REGIONAL WASTE AUTHORITY (CONT)

Inherent Limitations

Due to the inherent limitations of any compliance procedure, it is possible that fraud, error or non-compliance may occur and not be detected. A reasonable assurance engagement is not designed to detect all instances of non-compliance with *Section 125 of the Local Government Act 1999* in relation to the Internal Controls specified above, as the engagement is not performed continuously throughout the period and the procedures performed in respect of compliance with *Section 125 of the Local Government Act 1999* in relation to the Internal Controls specified above are undertaken on a test basis.

The opinion expressed in this report has been formed on the above basis.

Independence

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

Opinion

In our opinion, the Authority has complied, in all material respects, with *Section 129(1)(b)* of the Local Government Act 1999 in relation to Internal Controls established by the Authority relating to the receipt, expenditure and investment of money, the acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Authority have been conducted properly and in accordance with law for the year ended 30 June 2021.

Nexia Edwards Marshall Chartered Accountants

Nexia Edwards Machall

Matthew O'Connor

Partner

Adelaide South Australia

23 September 2021



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2021, the Authority's Auditor, Nexia Edwards Marshall, 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.

Michael Kelledy
CHAIR OF THE BOARD
Fleurieu Regional Waste Authority

Date: 31 August 2021



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2021, the Authority's Auditor, Nexia Edwards Marshall, 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.

Simon Grenfell

EXECUTIVE OFFICER
Fleurieu Regional Waste Authority

Date: 30 August 2021



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2021, the Authority's Auditor, Nexia Edwards Marshall, 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.

Elizabeth Williams

ACTING CHIEF EXECUTIVE OFFICER

Alexandrina Council

Date: 06/09/2021



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2021, the Authority's Auditor, Nexia Edwards Marshall, 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.*

Victoria MacKirdy
CHIEF EXECUTIVE OFFICER
City of Victor Harbor

Date: 30 August 2021



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2021, the Authority's Auditor, Nexia Edwards Marshall, 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.

Nigel Morris

CHIEF EXECUTIVE OFFICER District Council of Yankalilla

Date: 6/9/2021

FLEURIEU REGIONAL WASTE AUTHORITY



ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 June 2021

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Fleurieu Regional Waste Authority for the year ended 30 June 2021, the Authority's Auditor, Nexia Edwards Marshall, 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.

Greg Georgopoulos

CHIEF EXECUTIVE OFFICER
Kangaroo Island Council

Date: 3/8/01 .



FLEURIEU REGIONAL WASTE AUTHORITY ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

STATEMENT BY AUDITOR

I confirm that, for the audit of the financial statements of Fleurieu Regional Waste Authority for the year ended 30 June 2021, 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 and 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.*

Matthew O'Connor

Partner

Nexia Edwards Marshall Chartered Accountants

Nexia Folwards Machall

23 September 2021

PO Box 2375, Goolwa SA 5214
1226 Port Elliot Road, Goolwa
Phone: (08) 8555 7405
www.frwa.com.au



Southern & Hills Local Government Association

Adelaide Hills Council | Alexandrina Council | Kangaroo Island Council | Mount Barker District Council City of Victor Harbor | District Council of Yankalilla |

ANNUAL REPORT

2020-2021

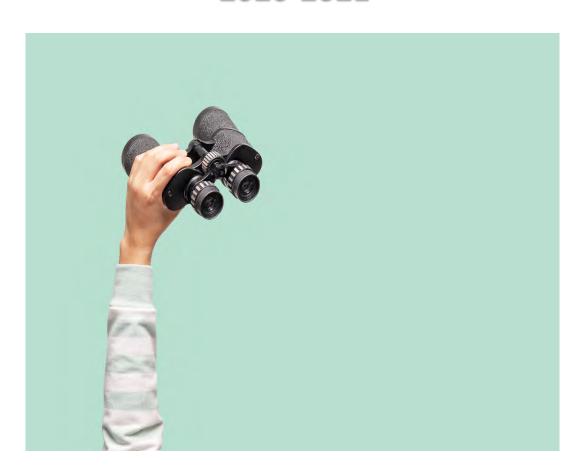
















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Southern and Hills Local Government Association – Snapshot

6 Councils

SIZE
8,656
Square Kilometres

\$5.36b

GROSS
REGIONAL
PRODUCT

63,519
EMPLOYED MIT
RESIDENTS MITTING

5,539
KILOMETERS OF LOCAL ROADS

132,206

REGIONS MATERIAL MATE

TOURISM Destination

Councils Total
Revenue
\$192 MILLION

652
Kilometres

Largest Industry
Employment

Health Care and
Social Assistance



About the Southern & Hills Local Government Association region

The Southern & Hills Local Government Association was first formed in July 1969 and is now constituted as a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. Consisting of six (6) local government Councils:

- o Adelaide Hills Council
- Alexandrina Council
- Kangaroo Island Council
- o Mt Barker District Council
- City of Victor Harbor
- District Council of Yankalilla

Collectively these six (6) Councils have:

- ☑ More than 126,000 people as of 30th June 2020.
- ☑ Area consists of 8,656 square kilometres.
- ☑ An ocean coastline of 652 Km.
- ☑ The River Murray and lakes form the southeast boundary of the region.
- ☑ The region has extreme diversity form the foothill suburbs of Adelaide to the isolation of the inaccessible west coast of Flinders Chase National Park.
- ☑ Significant areas within the region are under primary production include highly productive farm, horticulture, viticulture, forestry, fishing and intensive animal keeping enterprises and in the more undulating parts sheep farming, cereal growing and dairying.
- ☑ The region contributed nearly \$6 billion in gross value to the State economy
- ✓ Much of the area has, (by South Australian standards) a high rainfall.
- ☑ A large part of the area is within the 30 Year Plan for Greater Adelaide.
- ☑ Significant growth pockets both in population and development, placing demands on infrastructure and the natural environment.
- ☑ Projected change in the population to 2026 by approximately 25%.
- ☑ Within the region, Victor Harbor and Goolwa are key retirement destinations.
- ☑ Within the region, The Adelaide Hills, The Fleurieu and Kangaroo Island are all major tourism destinations.
- ☑ Kangaroo Island is a major component of the Australian and SA tourism plan with tourist numbers targeted to double over the next decade.

President's Report

It has been my pleasure to serve as President and Chair once again during 2020-2021.

I referred to the COVID19 virus pandemic in my previous years report and alluded to its impact "has been far reaching and yet to play out in full". Regrettably the impact has been far greater and longer and broader than we anticipated.

I wish to thank all S&HLGA member councils, all the elected members and the staff for their strong efforts to support each other and their own communities during this time.

Nonetheless we were still able as an organisation to continue the excellent work with many of our important regional programs and projects such as the work of the S&HLGA Roads Working Party and the development of a new 2030 Regional Transport Plan, monitoring the S&HLGA Regional Public Health plan and successfully rolling out two new critical social inclusion projects as well as implementing and monitoring the region's Climate Change Adaptation Plan.

We have continued to cement our many regional stakeholder and partner relationships, working very closely with the RDA to further the regional economic growth strategies and Infrastructure Plan, input into our two regional Landscape Boards Strategic plans supporting the establishment of the SA Coastal Councils Alliance as well as maintaining and reviewing key strategy and performance documents such as the Annual Action Items, Annual Budget and planning our new 2021-2025 Strategy and Business Plan. These activities are all designed to drive and improve the wellbeing of our communities.

I would once again point out the S&HLGA Value proposition report documents a consistent four figure percentage return on member Council subscriptions demonstrating amazing value for member councils.

S&HLGA has been an active participant on the LGA regional SAROC committee.

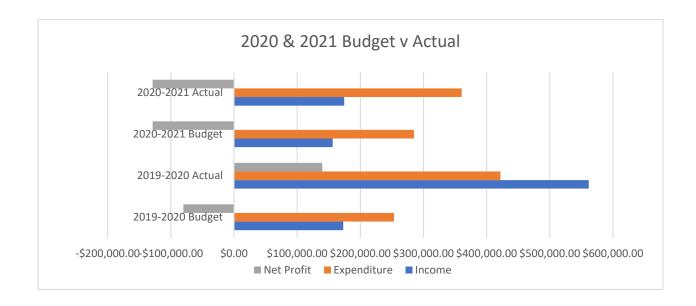
Thank you to our Executive Officer, Graeme Martin for his co-ordination and management and drive in supporting the body. He has been ably supported during 2020-2021 by Penny Worland in the Regional Public Health space.

In closing, I acknowledge and thank all the member councils for their support during the year and acknowledge the ongoing contribution of member Mayors and CEOs to the S&HLGA Board.

Mayor Keith Parkes President



Dashboard 2020-2021



Transport

- O Commenced the new 2030 S&HLGA Transport Plan
- o Recommended for Special Local Roads Funding of \$1,853,300
- Active participant in South East Transport Corridor Passenger and Freight Committees and forums
- Progressed the South Coast Freight Route concept

Health and Wellbeing

- o Continued with the development of the \$50,00 Community Wellbeing Indicators project
- Implemented and monitored the regional and member Council actions of the "Wellbeing in our Community" Regional Public Health Plan for S&HLGA
- Activated the two S&HLGA disability and inclusions projects, \$76,464 Regional Champions for Accessible Destinations and \$81,408 Regional Champions for Accessible Communications

Environment

- o Successfully negotiated and signed a new Climate Change Regional sector Agreement
- Implemented and monitored the actions of the Resilient Hills and Coasts Climate Change
 2020-2025 Regional Action Plan
- Actively worked with the LGA and our regional Landscape Boards on developing strategies to combat and manage Little Corellas

2021 S&HLGA Value Summary	Average Value per Council	Total Value for the S&HLGA region	
General advocacy	\$20,000	\$120,000	
Programs and Projects	\$363,062	\$2,178,372	
Capacity building	\$7,025	\$42,151	
Total	\$390,087	\$2,340,523	

ORGANISATION

S&HLGA Organisation and its Board structure, members and Office bearers

The Southern and Hills Local Government Association Board July 2020

Council	Elected Member Representative	Council Staff Representative
Adelaide Hills	Mayor Jan – Claire Wisdom	CEO Andrew Aitken
Alexandrina Council	Mayor Keith Parkes	CEO Glenn Rappensberg
Kangaroo Island Council	Mayor Michael Pengilly	CEO Greg Georgopolous
Mt Barker District Council	Mayor Ann Ferguson	CEO Andrew Stuart
City of Victor Harbor	Mayor Moira Jenkins	CEO Victoria MacKirdy
District Council of Yankalilla	Mayor Glen Rowlands*	CEO Nigel Morris
	*resigned 17 June 2021	

Council	Proxy Representative	Role
Adelaide Hills	Lachlan Miller	Executive Manager Governance
Alexandrina Council		
Kangaroo Island Council	Bob Teasdale	Deputy Mayor
Mt Barker District Council	Samantha Jones	Councillor
City of Victor Harbor		
District Council of Yankalilla	Simon Rothwell*	Deputy Mayor
	*Appointed to S&HLGA Board 17 June 2021	

Office Bearers 2020 – 2021

President Mayor Keith Parkes, Alexandrina Council

Deputy President Mayor Moira Jenkins, City of Victor Harbor

Executive Officer Mr Graeme Martin

Auditor Mr Nathan Saluja, Jon Colquhoun - HLB Mann Judd

Elected under the provisions of the Constitution of the Local Government Association:

Delegates to LGA Board Mayor Keith Parkes

Mayor Jan – Claire Wisdom (via Metro/GAROC)

Delegates to SAROC Mayor Keith Parkes Alexandrina Council

Mayor Moira Jenkins City of Victor Harbor

Southern & Hills Local Government Association Past Presidents and Secretaries / Executive Officers

Years	President	Council	Secretary / EO
2020 - 2021	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2019 – 2020	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2018 - 2019	Mayor Keith Parkes	Alexandrina Council	Graeme Martin
2017 – 2018	Mayor Keith Parkes ⁹	Alexandrina Council	Graeme Martin
2016 - 2017	Mayor Bill Spragg	Adelaide Hills Council	Graeme Martin
2015 - 2016	Mayor Bill Spragg	Adelaide Hills Council	Graeme Martin
2014 - 2015	Mayor Bill Spragg ^f Mayor Ann Ferguson	Adelaide Hills Council DC Mount Barker	Graeme Martin
2013 - 2014	Mayor Ann Ferguson	DC Mount Barker	Graeme Martin
2012 - 2013	Mayor Ann Ferguson	DC Mount Barker	Graeme Martin
2011 - 2012	Mayor Ann Ferguson	DC Mount Barker	Fred Pedler ^d Graeme Martin ^e
2010 - 2011	Mayor Ann Ferguson ^c Mayor Brian Hurn OAM	DC Mount Barker The Barossa Council	Fred Pedler ^b
2009 - 2010	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2008 - 2009	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2007 - 2008	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2006 - 2007	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2005 - 2006	Mayor Brian Hurn OAM	The Barossa Council	Fred Pedler ^b
2004 - 2005	Mayor Kym McHugh	Alexandrina Council	Fred Pedler ^b
2003 - 2004	Mayor Kym McHugh	Alexandrina Council	Fred Pedler ^b
2002 - 2003	Mayor John Crompton ^a	City of Victor Harbor	Fred Pedler ^b
2001 - 2002	Mayor John Crompton	City of Victor Harbor	Fred Pedler ^b
1999 - 2000	Mayor Bernie Eglinton APM	DC Mt Barker	Fred Pedler ^b
1998 - 1999	Mayor Bernie Eglinton APM	DC Mt Barker	Dean Gollan
1997 - 1998	Mayor Janice Kelly	Kangaroo Island Council	Barry Hurst
1996 - 1997	Mayor Janice Kelly	Kangaroo Island Council	Barry Hurst
1995 - 1996	Mayor Anita Aspinall	DC Stirling	Peter Vlatko
1993 - 1994	Cr GR Mayfield	DC Yankalilla	Malcolm Davis
1991 - 1992	Mayor Val Ball	DC Strathalbyn	John Coombe
1989 - 1990	Cr Val Bonython	DC East Torrens	Eric March
1987 - 1988	Cr PD Secker	DC Mt Barker	Dean Gollan
1985 - 1986	Mayor Leon O'Driscoll	DC Strathalbyn	Vernon Cotton
1984 - 1985	Cr CA Phieffer	DC Onkaparinga	David Seaman
1982 - 1983	Cr Brian Pym	DC Mt Pleasant	Adrian Hamiester
1980 - 1981	Cr Roy Galpin	DC Port Elliot and Goolwa	Ron Wellington
1979	Mayor M Checker	DC Gumeracha	Malcolm Anderson
1978	Mayor M Checker	DC Gumeracha	John Grosvenor
1976 - 1977	Mayor A Davidson	DC Strathalbyn	Vernon Cotton
1975	Cr Ray Orr	DC Mt Barker	Reginald Walters
1974	Cr L Hughes	DC Meadows	Wally Richards
1969-1973	No minutes available		
30 th July 1969	First Constitution for S&HLGA Adopte	ed	0

Attendance register maintained for annual and half yearly conferences from 1968 to 1990

 $^{^{\}rm a}$ Until 12th May 2003 $^{\rm b}$ Executive Officer $^{\rm c}$ From February 2011 $^{\rm d}$ To December 2011 $^{\rm e}$ From January 2012

^f From February 2015 ^g From December 2017

REPORTING AND ACCOUNTABILITY

S&HLGA Reporting flow and performance monitoring

S&HLGA Administration - Flow



The Board

The Board held 6 ordinary bi-monthly meetings during the year. Board Members are generally the Mayor and Chief Executive Officer of each Council. To provide the opportunity for Board Members to gain firsthand knowledge of regional issues, meetings are hosted by Member Councils on a rotational basis and were held at:

Date	Host
21 August 2020	Mt Barker
23 October 2020	Adelaide Hills
11 December 2020	Alexandrina
26 February 2021	Kangaroo Island
16 April 2021	Adelaide Hills
18 June 2021	City of Victor Harbor

Key Issues acted on by the Board included:

- o Transferring, updating and maintaining of the S&HLGA Website to the new LGA Squiz platform
- o Implementing and monitoring the S&HLGA Regional Public Health Plan
- o Continued the development of the Community Wellbeing indicators project
- o Commenced the two ILC disability and social inclusion projects
- Implementing and monitoring the S&HLGA Regional Climate Change Adaptation Plan and 2020-25 Regional Action Plan
- Co-ordinated and signed new Climate Change regional sector agreement with DEW
- o Continued to work closely with the Adelaide Hills Fleurieu and Kangaroo Island Regional Development Australia Board and with RDA officers to implement the 2019 Regional Public Transport study, develop the regional Infrastructure Priority Plan, and the South East Transport Corridor review
- o The South Australian Regional Organisation of Councils (SAROC) is a Committee of the LGA that focuses on key issues affecting country Councils. The S&HLGA continues to support the Governance process by attending the meetings, contributing to agenda items for SAROC meetings, the distribution of Key Outcomes Statements and/or Minutes of meetings to S&HLGA Board meetings and collegiate support to prepare submissions on behalf of country Councils.
- o Commissioned the new 2030 Regional Transport Plan, Special Local Roads Program applications as well as the advocacy of the South Coast Freight Corridor and Public Transport in the region.
- o Having input into and supporting the LGA in developing and highlighting Local Government reform issues and advocacy with the State Government
- o Assisted in the development of the South Australian Coastal Councils strategy and funding model
- o Continued to discuss and develop an updated Charter for S&HLGA

Regional Consultations and briefings were usually coordinated to occur on the day of Board meetings. 5 various speakers addressed meetings of the Board.

The Board reviewed its achievements to date via the 2020-2021 Key Action Plan, tracked the Actual performance against Budget and developed a new Budget and Action Plan for 2021-2022

At the commencement of 2019-2020 the Board completed a review of its Annual Key Actions, the EO performance and its Annual Budget performance covering the previous period.

S&HLGA Value proposition

The S&HLGA provided a report back to its Council members on the estimated value of their membership. This is based on the same methodology utilised by the LGA in determining its membership value.

The value from membership in a regional organisation can be summarised in the following key categories; advocacy and representing the region, establishing and implementing high level regional partnerships and links, developing and strengthening regional capacity.

The table1 below summarise the ongoing value per council and for the region as a total.

2021 Summary	Average Value per Council	Total Value for the S&HLGA region
General advocacy	\$20,000	\$120,000
Programs and Projects	\$363,062	\$2,178,372
Capacity building	\$7,025	\$42,151
Total	\$390,087	\$2,340,523

Table 1

The table 2 below summarises and compares the S&HLGA membership subscriptions and levies total with the value per S&HLGA member Councils as measured in the value proposition over the past years

	2018	2019	2020	2021
Av Council	\$12,529	\$12,279	\$13,536	\$15,202
membership				
Value per Council	\$427,871	\$430,953	\$401,809	\$390,087
Return on	3,375%	3,385%	2,968%	2,466%
	3,37370	3,303/0	2,30070	2,400/0
Investment				

Table 2

COMMITTEES, PROGRAMS AND PROJECTS

S&HLGA Committees, work groups and the programs and projects undertaken during 2020-2021

Committees and Working/Task Groups

The S&HLGA EO was a member of the following Committees and Working Groups during the course of the year:

Committee	S&HLGA Executive Officer Role	Meeting Frequency	Comment
Regional Public Health	Secretarial/Administration	Every 2 months	ongoing
Resilient Hills & Coast - Climate change Adaptation	Secretarial/Administration	Every 2 months	ongoing
Regional Economic Development Officers	Committee member	Every 2 months	ongoing
Regional EO Management Group	Committee member	Every 2 months	Precedes SAROC
S&HLGA Advisory Group	Secretarial/Administration	As necessary	Precedes S&HLGA Board
S&HLGA Roads Works Group	Secretarial/Administration	Ad hoc but at least 3 times per annum	ongoing
S&HLGA CWMS User Group	Secretarial/Administration	As necessary	ongoing
SAROC	Advisor/Observer	Every 2 months	ongoing



S&HLGA Roads Working Group

The Roads Working Party (RWP) has its membership drawn from directors /managers of technical services of Councils and as required regional managers and infrastructure planners of the Department of Planning, Transport and Infrastructure.

The RWP held meetings on:

Date	Host
15 December 2021	LGA Offices
22 April 2021	HDS (Aust) Pty Ltd offices

Key achievements and outcomes:

- Evaluated the tenders and appointed the consultant for the development of the 2030 S&HLGA Transport Plan
- o Co-ordinated the application process of Councils to the SLRP.
- Made recommendations for the SLRP 2021 2022 based on the 2020 Transport Plan critical Roads database.

- Reviewed Part A drafts of the next 2030 S&HLGA Transport plan due for completion in 2021
- o Further input into the South Coast Freight Corridor concept
- The following projects were recommended, based on the methodology of the Plan and proposed funding under the Special Local Roads Program for 2021 – 2022

Project	Council	Total Project Cost for this stage	SLRP request	Council contribution	comment
Wedgewood/Hickmans Rd	Kangaroo Island	\$1,650,000	\$1,100,00	\$550,000	Stage 4 of 4
Forktree Rd	District Council of Yankalilla	\$1,130,000	\$753,300	\$376,700	Stage 2 of 2
The Lane	Kangaroo Island	\$1,024,000	\$682,666	\$341,334	Stage 1 of 2
Total		\$3,804,000	\$2,535,966	\$1,268,034	



S&HLGA Regional Public Health Plan

S&HLGA Regional Public Health Committee (RPHC) has its membership drawn from Health, Environment and social planning officers of the member Councils

The S&HLGA RPHC held meetings on:

Date	Host
14 July 2020	Alexandrina, Goolwa
8 December 2020	Alexandrina, Strathalbyn
2 March 2021	City of Victor Harbor
18 May 2021	Video Conference

Primary tasks and focus for this committee:

- Attendance at Committee meetings to implement and monitor the Wellbeing in Our Community- Regional Public Health Plan
- Liaise with LGA officers responsible for Public Health Programs
- Liaise with SA Public Health Office
- Represent the region at Forums and workshops
- Liaise with Public Health Researchers
- o Prepare funding submissions for regional Public Health projects

Key achievements and outcomes:

- Of significant importance was the further development and administration of the Community Wellbeing Indicators project
- In addition, the region successfully commenced the two ILC grants for disability and inclusion projects for Communications and Destinations.



S&HLGA Regional Climate Change Adaptation Committee (Resilient Hills and Coasts)

Resilient Hills and Coasts has its membership drawn from Environmental officers of the member Councils, RDA, Department of Water and Environment, Green Adelaide and Landscapes Board

The S&HLGA Regional Climate Change Adaptation Committee (Resilient Hills & Coast) held meetings on:

Date	Host
8 October 2020	District Council of Yankalilla
2 December 2020	Adelaide Hills, Stirling
11 March 2021	Alexandrina, Goolwa
25 May 2021	Adelaide Hills, Stirling

Primary tasks and focus for this committee:

- Attendance at Committee meetings to implementation and Monitoring of the Regional Climate Change Adaptation Plan for S&HLGA:
- S&HLGA presentations as required
- Implement and monitor the 2020-2025 Regional Action Plan
- Represent the region at forums and workshops
- o Liaise with various "Climate Change" State Government agencies and authorities

Key achievements and outcomes:

- Developed and signed off on 2020-2025 Regional Sector Agreement
- Assisted South Australian Coastal Councils with funding and governance model
- o Worked with SAROC developing a Little Corella management strategy
- Liaised with Hills and Fleurieu Landscape Board and had input into its Strategic Plan and annual business plan



Regional Economic Development Network Committee

The S&HLGA has strongly supported the activities and research of the Adelaide Hills Fleurieu and Kangaroo Island Regional Development Australia Board and worked closely with RDA officers to partner with the organisation in the general Economic Development of the region.

This Committee has been formed with the Economic Development Officers from the S&HLGA Member Councils under the guidance of the RDA.

The RDA Economic Development Network Committee held meetings on:

Date	Host		
10 August 2020	Video Conference		
12 November 2020	Yankalilla, Normanville		
8 February 2021	McLaren Vale		
17 May 2021	Lobethal		

Primary tasks and focus for this committee:

- To share information, achieve procurement and resource sharing efficiencies and develop a regional infrastructure Plan
- o Identify and collating infrastructure projects from Council plans
- Grade them according to Local, District or Regional category, dollar value and impact and probability
- o Review the criteria to insure relevant social and environmental impacts are captured
- Generally, identify and develop regional economic growth strategies and opportunities

Key achievements and outcomes:

- o Continued advocacy on behalf of effected Councils for bushfire recovery funding
- o Assisted and guided applicants with their Federal Government Building Better Regions Fund
- Worked through the meeting Action items
- o Shared information and knowledge about individual Council projects and programs



Regional LGA Organisations EO Management Group

The Regional LGA EO group has its membership drawn from each of the Executive Officers of the respective regional LGA organisations

The Regional LGA Organisations EO Management Group held meetings on:

Date	Host
2 July 2020	LGA House
27 August 2020	Whyalla
16 December 2020	LGA House
3 February 2021	Video Conference
28 April 2021	In - studio Adelaide

Primary tasks and focus for this committee:

- To provide input into the sector, develop capacity, share knowledge and develop cooperation between the regions:
- Have input into SAROC Business Plans and the Agenda
- Develop a working relationship with the LGA Management team
- Have input into sector issues
- Advocate on behalf of the regions
- Share information and provide collegiate support
- Develop a priority issues and action list

Key achievements and outcomes:

- o Input into the SAROC 2020-2021 Business Plan
- Identified critical regional issues with CWMS and Waste recovery and developed research discussion papers on same
- Lead reviews of Special Local Roads Program and LGA Regional Capacity Building Grant program



SAROC

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

The S&HLGA supports the Governance process by contributing to agenda items for SAROC meetings, the distribution of Key Outcomes Statements and/or Minutes of meetings to S&HLGA Board meetings and collegiate support to prepare submissions on behalf of country Councils that included:

Key achievements and outcomes:

- Review of the 2020 SAROC Annual Business Plan and development of the 2021 SAROC Annual Business Plan
- o Working on the management and control of abundant pest species particularly Little Corellas
- o Assist and input into the development and rollout of the new Planning and Design Code

- Continued working on Coastal Council Alliance project and the development of its Governance structure, strategic plan and funding model
- Taking a leadership position on Waste and recycling strategy
- Continued its work with the State Government on support for the second tranche of Climate
 Change and adaptation sector partner agreements
- Continued working with the State Government on the role of the LG sector in any economic recovery and stimulus programs
- Advocated to address deteriorating medical services in regional areas



MP Relationships

In conjunction with the CEO and Chair of the RDA, the EO S&HLGA met regularly with the regions State government MPs (Finniss, Kavel and Heysen) to discuss key priorities and policy impact for the region.

Federal MP Rebekha Sharkie (Mayo) and/or members of her team were regular attendees at S&HLGA Board meetings

Regional Research Papers and Submissions

The following Papers and Submissions have been prepared on behalf of Member Councils during the course of the year:

- o 2021 Value proposition
- Review of the S&HLGA Charter
- Response and input into the Hudson Howell review of the Special Local Roads Program
- o Report for the signing of the second Climate Change Regional Sector agreement
- Report for the continuance of the exemption for an Audit Committee

Workshops and seminars

The Executive officer represented the member Councils at various workshops and seminars during the course of the year:

Date	Event
September 2020	LGA Reform workshop
October 2020	RDA Rail Corridor meeting
October 2020	LGA AGM
February 2021	Hills Transport passenger group workshop
February 2021	Premiers Climate Change Council of SA Leaders Awards
March 2021	Hills Transport freight group workshop
April 2021	Bailey Abbott opportunities meeting
May 2021	LGA SLRP workshop

LGA Board

Mayor Jan – Claire Wisdom (Adelaide Hills Council) along with Mayor Keith Parkes (Alexandrina Council) have represented the Southern and Hills Region at the Local Government Association State Board meetings.

Resources

The continuation of the capacity building grant from the Local Government Research and Development Scheme has improved the capacity of the Executive Officer that has been applied across a range of Association projects and programs during the year.

Part of the additional capacity has supported the administrative processes and project outcomes around the S&HLGA Roads Working Party and the applications to the Local Government Transport Advisory Panel, involvement with SAROC, the regional EO group, the regional committees and various reports, submissions and forums throughout the year.

Mr Graeme Martin has provided Executive Officer services to the Association.

Penny Worland has provided under contract, project oversight of the S&HLGA Community Wellbeing Indicators project, ILC Champions for accessible destinations, ILC Champions for accessible communications and a preliminary review of the current S&HLGA Regional Public Health plan in anticipation of a new S&HLGA 2021 Regional Public Health plan as required under legislation.

2020-2021 KEY ANNUAL ACTION PLAN

S&HLGA Key Annual Action Plan report for 2020-2021



KEY CATEGORIES & THEMES

THE 2017-2021 S&HLGA BUSINESS PLAN

OBJECTIVE

- 1. To provide leadership and advocacy for Member Councils on regional issues.
- 2. To market & promote the Southern & Hills Local Government Association
- 3. To support sustainable economic, environmental and social development in the region
- 4. To improve infrastructure to meet the community's needs.
- 5. To strengthen the capacity of the Association to meet its service obligations.

THE 2020-2021 S&HLGA ANNUAL KEY ACTION PLAN Key themes

The LGA member's 2019 poll highlighted three major themes- Local Government reform, Waste strategy and Environmental/Climate change issues.

S&HLGA response:

- Managing in a post COVID 19 environment with expected revenue headwinds for member Councils – doing with less!
- The assessment of the history of S&HLGA value proposition demonstrates the high value of regional collaboration
- Be prepared for the "other side" and build in flexibility and nimbleness to respond to post COVID 19 recovery. Focus on the likely infrastructure opportunities via the co-operation with our RDA in refining our regional Infrastructure Priorities list
- Identify those projects and committees which may have to hibernate during 2020-2021.
 Actively seek external funding.
- Along with Business as usual in the administration area the Key 2020-2021 Action is the project scoping, appointment and production of the 2030 Regional Transport Plan
- Focus on any priority areas which have been on the radar but so far received minor attention. e.g., Waste

Theme	Items & Actions
General Administration (sound financial and compliance management)	Budget, Charter Review, Board meetings, Subscriptions and Levies, Key Actions, Audit, Annual Report, Grant reporting & acquittals.
Projects and support (sustainability and development)	Regional Public Health Plan, Resilient Hills & Coast Climate adaptation Plan, Community Wellbeing Indicators project, 2030 Regional Transport Plan
Leadership, advocacy and marketing	LG reform, Continue relationship building with Government MPs, Website transition & maintenance, Peri-Urban grouping
Opportunities (capacity and infrastructure)	CWMS, Waste, Regional Infrastructure Plan, External Funding, Regional Development Assessment Panel, Telecommunications and 5G

Theme	Items & Actions	Item	Status	Comment
General Administration	Budget, Charter Review, Board meetings, Subscriptions and Levies, Key Actions, Audit, Annual Report, Grant reporting & acquittals, 3 year S&HLGA forward forecast	Budget		2020-2021 Budget adopted June 2020
(sound financial and compliance		Charter review		Awaiting approval April 2021
management)		Subscriptions & levies		Members invoiced July 2020
		Audit		Completed July- August 2020
		Annual Report		Completed and distributed by 30 September 2020
		LGA Grants		Annual LGA Regional Capacity application submitted and received by 30 Sept 2020
		Website		Transitioned to Squiz. Maintained during 2020-21. Updated March 2021.
Projects and support (sustainability and development)	Regional Public Health Plan, Resilient Hills & Coast Climate adaptation Plan, Regional Transport Plan	Regional Public Health Plan		Defer new Regional Public Health Plan until 2021-2022. Maintain Committee and conclude Community Wellbeing Indicators project
		Resilient Hills & Coast Climate adaptation Plan		Defer appointment of regional Co-ordinator unless it is externally funded. Maintain Committee and continue to implement the Regional Climate Change adaptation plan.
		Regional Transport Plan		2020-21 SLRP applications submitted and successful. 2021- 22 due 28 May 2021. South Coast Freight corridor concept review. New 2030 Transport Plan being developed

Theme	Items & Actions	Item	Status	Comment
Leadership, advocacy and marketing	LGA Peri-Urban Governance review, New Government Policies and LG Reform, Relationship	LGA peri Urban Governance review		Peri-urban regional organisation to be investigated
_		LG reform		Continue to work with the LGA/SAOC
	building with State Government MPs,	Relationship with MPs		Regularly meeting
Opportunities (capacity and infrastructure)	CWMS, Waste, Regional Infrastructure Plan, External Funding	CWMS		Committee to meet regularly. Liaise with Legatus
and	and telecommunications	Waste		Liaise with the regional Waste Authorities to co-ordinate the regional strategy around waste management and the circular economy
		Infrastructure Plan		Recent RDA priority project forum/ Committee meeting regularly
		External funding		Project based and WIP. Overabundant species research required. Funding for Climate Change Officer required
		Telecommunications		Seek funding opportunities as presented

Key	Not on track/overdue / yet to commence
	Past due date but some minor action commenced
	Past due date / action commenced and on track
	completed / no further action required

Category	S&HLGA Role	Item	Comment/Description
Administration	Active/Lead	Charter Review	Draft tabled Dec 2020. Draft Charter out with Member Councils for consideration. All Council feedback now received. Estimated completion date now Sept 2021
	Active/Lead	Budget 2020-2021	Endorsed by Board 19/06/2020. 2021-2022 Budget out for information.
	Active/Lead	Key Action 2020-2021	Endorsed by Board 19/06/2020. 2021-2022 Key Action plan out for comment

Category	S&HLGA Role	Item	Comment/Description
	Active/Lead	Regional Capacity grant acquittal 2019-2020	Completed 21/07/2020
	Active/Lead	Audit 2019-2020	Completed 31/08/2020
	Active/Lead Active/Lead	Annual Report 2019-2020 2021-2022 year forward	Draft 2021-2022 Budget
		financial forecast	issued April 2021 for discussion. Engagement plan with member elected bodies on offer. SAG to consider a draft 3 year Budget and funding model.
Projects –	Active/Lead	Regional Public Health Plan	Ongoing. Committee has
Lead/S&HLGA Committee	, terre, cea	negionari asiie neatti nan	recommended a refresh to the Regional Plan due in 2021. Looking for an internal resource to undertake this task
	Active/Lead	Resilient Hills & Coast	On going
	Active/Lead	S&HLGA Advisory Group	Focus to move to 2021-2025 Business Plan, 2021-2022 Budget and Annual Key Action Plan have been discussed and recommended for endorsement at June Board meeting
	Active/Lead	Road Works Party	S&HLGA 2030 Transport Plan in progress with HDS and GTA. EO currently working with LGA on the LGA/Hudson Howell SLRP paper and recommendations
	Active/Influence	CWMS	Legatus Group now leading sector review
Projects – Lead	Active/Lead	Grants Commission	Ongoing
	1 1/0 : "	methodology review	a
	Lead/Partner/Influence	Regional LGA Management Group	Regular meeting of the LGA EOs and development of priority projects in conjunction with SAROC
Projects - Partner	Partner/Influence	Coastal Alliance project	Adam Gray appointed as project consultant Jan 2020. Strategic & Business Plans developed. Governance and Funding paper out for discussion. Decision required by S&HLGA Coastal councils re: funding
	Partner/Advocate	Telecommunications	Advocating for regional black spot funding and ready for 5G
	Partner/Influence	Economic Development Officers Forum	RDA lead but focus on Regional Infrastructure plan, Federal stimulus opportunities and Public

Category	S&HLGA Role	Item	Comment/Description
			Transport. Last meeting 17 May 2021
	Partner/Influence	Waste Management Strategy	EO on the Steering Committee. Project completed and with LGA for decision and action
	Partner/Advocate	Northern Freight Bypass	Co-ordinating next phase with RDA. Workshop completed 1 Dec. Ongoing review of the SE Hills Transport Corridor. Two sub committees formed Meetings 23 and 26 March 2021. Report being finalised
	Partner/Influence	Overabundant Species	S&HLGA/LGA/Landscapes Board working on collaborative project for managing Little Corellas
Relationships	Active/Lead/Influence	State MPs/Federal MP	Continue regular catch ups during 2020-2021
	Active/Lead/Influence	Peri –Urban Group	Advocate and seek input from potential expanded Council members into a larger peri – urban Regional Organisation. Meeting convened by Gawler Council August 2019. Information conveyed to Adelaide Plains Mayor Nov 2019 Planned meeting with Barossa in 2021

Acronyms

AICD.....Australian Institute of Company Directors CEO......Chief Executive Officer CWMS......Community Wastewater Management Systems DEW......Department of Environment and Water EO.....Executive Officer ESCOSA.....Essential Services Commission of South Australia GAROC......Greater Adelaide Region of Councils LGA.....Local Government Association MDBA......Murray Darling Basin Authority MOU......Memorandum of Understanding NBN......National Broadband Network NRM......Natural Resources Management OLG......Office of Local Government PIRSA.....Primary Industries & Regions SA RH&C.....Resilient Hills and Coasts Committee RDA.....Regional Development Australia RPHC......Regional Public Health Committee RWP.....Roads Works Party SA.....South Australia SAROC.....South Australian Regional Organisation of Councils S&HLGA.....Southern and Hills Local Government Association SLRP.....Special Local Roads Program

FINANCIALS

S&HLGA Audited Financial statement for 2020-2021

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION FINANCIAL STATEMENTS

Statement of Comprehensive Income for the Year Ended 30th June 2021

		2021	2020
	Notes	\$	\$
Income			
Subscriptions Operating Grants Investment Income Other	1.8 2.2 1.7	91,214 42,151 1,258 39,832	81,214 423,581 2,282 54,478
Total Income	_	174,455	561,555
Expenditure			
Contractual Services Finance Charges Other	3	153,741 4,036 202,560	243,951 3,958 173,850
Total Expenditure	_	360,338	421,759
Surplus (Deficit) from Operations	_	(185,882)	139,796

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

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

Balance Sheet as at 30th June 2021

	2021	2020
	Notes \$	\$
Current Assets		
Investments Debtors	201,700	376,271 10,450
Total Current Assets	201,700	386,721
Current Liabilities		
Accounts Payable	0	14,300
GST PAYG Payable Employee provisions Rounding Superannuation payable Wages payable Total Current Liabilities Net Current Assets	(9,912) 2,576 23,194 (15) 906 3,406 20,156	(6,179) 2,760 4,117 (15) 906 3,406 19,295
Net Assets	181,544	367,426
Equity		
Accumulated Surplus	181,544	367,426
Total Equity	181,544	367,426

The above Balance Sheet should be read in conjunction with the accompanying notes

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION Statement of Changes in Equity for the Year Ended 30th June 2021

		2021	2020
	Notes	\$	\$
Accumulated Surplus			
Balance at beginning of period Net Surplus / (Deficit)	_	367,426 (185,882)	227,630 139,796
Balance at end of period	_	181,544	367,426
Total Equity	_	181,544	367,426

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

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION Statement of Cash Flows for the Year Ended 30th June 2021

		2021	2020
	Notes	\$	\$
Cash Flows from Operating Activities			
Receipts Payments GST Paid (received) Finance Costs Interest Receipts	_	202,013 (390,984) 17,179 (4,037) 1,258	678,147 (448,083) (33,398) (3,958) 2,282
Net Cash Provided by (Used in) Operating Activities		(174,571)	194,990
Net increase/(decrease) in Cash Held	_	(174,571)	194,990
Cash at the beginning of the reporting period	_	376,271	181,281
Cash at the end of the reporting period	_	201,700	376,271

Reconciliation of Change in Net Assets to Cash from operating activities

	2021	2020
		\$
Net Surplus	(185,882)	139,796
Decrease / (Increase) in Debtors	10,450	137,225
(Decrease) / Increase in Accounts Payable	860	(2,031)
(Decrease) / Increase in Grants in Advance	-	(80,000)
Net Cash provided by Operating Activities	(174,571)	194,990

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

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS For the year ended 30 June 2021

Note 1 - Significant Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The Southern & Hills Local Government Association is a Regional Subsidiary under Section 43 and Schedule 2 of the Local Government Act 1999. The Constituent Councils are the Adelaide Hills Council, Alexandrina Council, Kangaroo Island Council, Mt Barker District Council, City of Victor Harbor and District Council of Yankalilla.

All funds received and expended by the Association have been included in the financial statements forming part of this financial report.

1.2 Historical 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 Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying the Authority'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

1.5 Non Current Assets and Non Current Liabilities

The Association has no non current assets or non current liabilities.

1.6 Employees

The Association has one employee having converted the EO from contractor to employee in February 2019.

1.7 Investments

Investments are valued at cost. Interest revenues are recognised as they accrue.

1.8 Subscriptions

Clause 6 of the Charter of the Association prescribes that subscriptions (not levies) by Constituent Councils are equal.

Constituent Council Subscription 2021 \$13,667 Constituent Council Subscription 2020 \$12,000

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

1.9 Income recognition

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

1.10 Cash

For purposes of the statement of cash flows, cash includes cash deposits which are readily convertible to cash on hand and which are used in the cash management function on a day to day basis.

1.11 New accounting standards for application in future periods

The Australian Accounting Standards Board has issued new and amended Accounting Standards and interpretations that have mandatory application dates for future periods. The organisation has assessed that it is not expected to be materially impacted by those changes.

2 Functions / Activities of the Association

- 2.1 Revenues and expenses have been attributed to the following functions / activities, descriptions of which are set out in Note 2.2.
- 2.2 The activities of the Association are categorised into the following broad functions:

Administration: The operation of the Office of the Association and its decision making

forums.

Special projects: The research into and implementation of projects prescribed by Acts or

regulations or approved by Board decision.

Note 2.2 Functions / Activities of the Southern & Hills Local Government Association

Administration

Year		Revenue			Expenses		Surplus
Teal	Grants	Other	Total Revenue	%	Expenses Total	%	(Deficit)
2021	0	92,472	92,472	53.0%	205,278	56.9%	(112,806)
2020	104,959	120,640	225,599	40.2%	176,808	41.9%	48,791
Projects							
2021	62,251	19,732	81,983	47.0%	155,060	45.4%	(73,077)
2020	318,622	17,334	335,956	59.8%	244,951	58.1%	91,005
Total							
2021	62,251	112,204	174,455	100%	360,338	100%	(185,882)
2020	423,581	137,974	561,555	100%	421,759	100%	139,796

SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

3. Contractual Services

Contractual Services involve payments or liabilities for the external provision of services and include (net of GST):

•	,	2021	2020	
Consultants:	Jeanette Pope	\$20,400	\$0	
	URPS	\$47,496	\$0	
	HDS Australia Pty Ltd	\$28,810	\$5,653	
	Centre for Inclusive design	\$10,500	\$0	
	Seed Consulting	\$0	\$117,182	
	Jack Jensen	\$17,500	\$60,222	
	Penny Worland Consulting	\$27,455	\$60,894	
	ILC Advisors	\$1,580	\$0	
	Totals	\$153,741	\$243,951	

4. Comparison of Budget and Actual Results

	2021		2020	
	Budget \$	Actual \$	Budget \$	Actual \$
Revenue				
Administration Projects	92,214 63,910	92,472 81,983	152,914 20,033	225,599 335,956
Total Revenue	156,124	174,455	172,947	561,555
Expenditure				
Administration Projects	184,449 100,559	205,278 155,060	175,750 77,400	176,808 244,951
Total Expenditure	285,008	360,338	253,150	421,759
Surplus (Deficit)	(128,884)	(185,882)	(80,203)	139,796

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Southern & Hills Local Government Association to certify the financial statements in their final form. In our opinion:

- o the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- o the financial statements present a true and fair view of the Association's financial position at 30 June 2020 and the results of its operations and cash flows for the financial year.
- o internal controls implemented by the Authority provide a reasonable assurance that the Association's financial records are complete, accurate and reliable and were effective throughout the financial year.
- o the financial statements accurately reflect the Association's accounting and other records.

Dated 31st August 2021

Graeme Martin EXECUTIVE OFFICER Mayor Keith Parkes PRESIDENT

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Southern & Hills Local Government Association for the year ended 30 June 2020, the Association's Auditor, HLB Mann Judd, 169 Fullarton Rd, Adelaide, 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*.

Dated 31st August 2021

Graeme Martin

EXECUTIVE OFFICER

Mayor Keith Parkes PRESIDENT



The Board
C/- Graeme Martin
Executive Officer
Southern & Hills Local Government Association
13 Ringmer Drive
Burnside SA 5066

TO THE BOARD MEMBERS OF SOUTHERN & HILLS LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF AUDITORS INDEPENDENCE ANNUAL FINANCIAL STATEMENT FOR THE YEAR ENDED 30 JUNE 2021

I confirm that, for the audit of the financial statements of Southern & Hills Local Government Association for the year ended 30 June 2021, 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.

HLB Mann Judd

HLB Mann Judd Audit (SA) Pty Ltd Chartered Accountants

Adelaide, South Australia 31 August 2021

Jon Colquhoun Director



Independent Auditor's Report to the Members of Southern & Hills Local Government Association

Opinion

We have audited the financial report of Southern & Hills Local Government Association ("the Association") which comprises the Balance Sheet as at 30 June 2021, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Association as at 30 June 2021, and its financial performance and its cash flow for the year then ended in accordance with Australian Accounting Standards.

Basis for Opinion

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

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

Responsibilities of Management and Board Members for the Financial Report

Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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

Board Members are responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

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HLB Mann Judd Audit (SA) Pty. Ltd. ABN: 32 166 337 097

169 Fullarton Road, Dulwich SA 5065 | PO Box 377, Kent Town SA 5071 T: +61 (0)8 8133 5000 | F: +61 (0)8 8431 3502 | E: reception@hlbsa.com.au



Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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

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

HLB Mann Judd

HLB Mann Judd Audit (SA) Pty Ltd Chartered Accountants

Adelaide, South Australia 31 August 2021

Jon Colquhoun Director

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Southern and Hills Local Government Association Independent Assurance Report

Qualified Opinion

We have undertaken a reasonable assurance engagement on the design and the operating effectiveness of controls established by Southern and Hills Local Government Association ('Association') in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, throughout the period 1 July 2020 to 30 June 2021 relevant to ensuring such transactions have been conducted properly and in accordance with law.

In our opinion, except for the matter described in the Basis for Qualified Opinion paragraph, in all material respects:

- (a) The controls established by the Association in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities were suitably designed to ensure such transactions have been conducted properly and in accordance with law; and
- (b) The controls operated effectively as designed throughout the period from 1 July 2020 to 30 June 2021.

Basis for Qualified Opinion

The Association sought exemption from the requirement in clause 30 of Schedule 2 of the *Local Government Act 1999*. The Minister granted the exemption on the basis that the Association would periodically review and update its internal controls and encouraged the use of the practical and contemporary guidance material on internal controls issued by the Local Government Association's 'Better Practice Model – Internal Financial Controls'.

The Association's 'Operations Manual – Finance Policy' is available on the Association's website and was last updated in October 2014.

We conducted our engagement in accordance with applicable Australian Standards on Assurance Engagement ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information and ASAE 3150 Assurance Engagement on Controls, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects. ASAE 3000 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies

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

The Associations Responsibility for Internal Control

The Association is responsible for:

- a) The receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities;
- b) Identifying the control objectives
- c) Identifying the risks that threaten achievement of the control objectives
- d) Designing controls to mitigate those risks, so that those risks will not prevent achievement of the identified control objectives; and
- e) Operating effectively the controls as designed throughout the period.

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Our Independence and Quality Control

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

Auditor's responsibility

Our responsibility is to express an opinion on the Authority's compliance with Section 125 of the Local Government Act 1999 in relation only to the internal controls established by the Authority to ensure that financial transactions relating to receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Information and ASAE 3150 Assurance Engagements on Controls, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Authority has complied with Section 125 of the Local Government Act 1999 in relation only to the internal controls specified above for the period 1 July 2020 to 30 June 2021. ASAE 3000 also requires us to comply with the relevant ethical requirements for the Australian professional accounting bodies.

Limitations of Controls

Because of the inherent limitations of any internal control structure it is possible that, even if the controls are suitably designed and operating effectively, the control objectives may not be achieved so that fraud, error, or non-compliance with laws and regulations may occur and not be detected. An assurance engagement on controls is not designed to detect all instances of controls operating ineffectively as it is not performed continuously throughout the period and the tests performed are on a sample basis. Any projection of the outcome of the evaluation of controls to future periods is subject to the risk that the controls may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

Limitations of Use

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

HLB Mann Judd

HLB Mann Judd Audit (SA) Pty Ltd Chartered Accountants

Adelaide, South Australia 31 August 2021

Jon Colquhoun Director

hlb.com.au

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How to contact us

11 Cadell Street, Goolwa PO Box 21, Goolwa SA 5214 www.alexandrina.sa.gov.au 08 8555 7000 alex@alexandrina.sa.gov.au