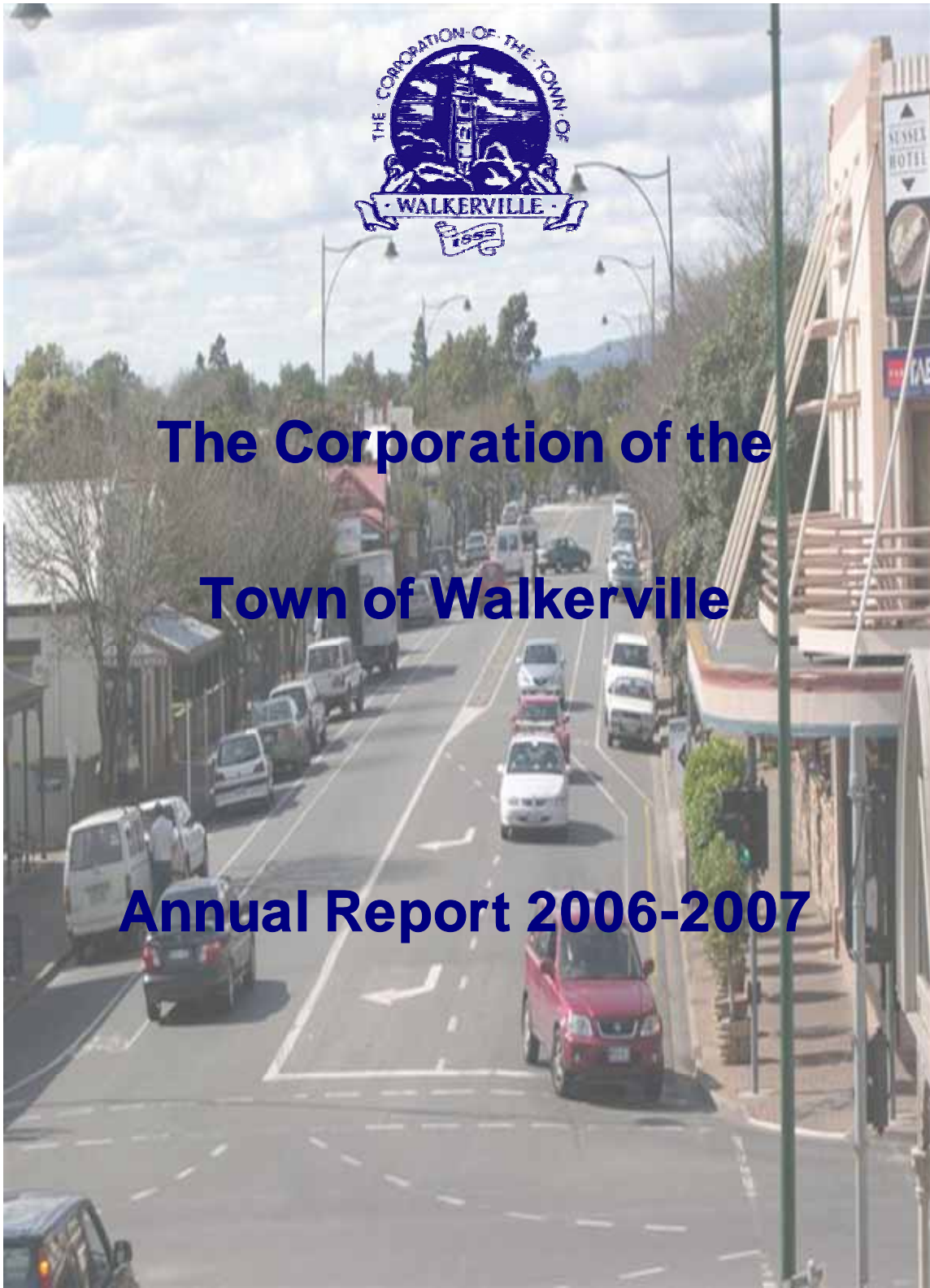




**The Corporation of the  
Town of Walkerville**

**Annual Report 2006-2007**





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## About Walkerville

The Walkerville Council has been in existence for just over 150 years, being proclaimed in July 1855. The community is very proud of its history and the "village" character of the council area.

Walkerville is situated on the north-eastern border of the Adelaide CBD and is the smallest council within the metropolitan area, covering only 3.5 square kilometres. It was one of the earliest settled areas outside of central Adelaide.

The Town, consisting of the suburbs of Medindie, Gilberton, Vale Park and Walkerville has a population of just over 7,000 residents. It is predominantly a place where people live with 92% of its assessments being residential. Many of these properties date back to the mid 1800s and provide a variety of dwelling styles ranging from single fronted cottages to mansions of a grand scale.

There are two State Government Primary Schools being Walkerville and Vale Park and three independent schools, two providing school education, Wilderness School, St Andrew's School and St Monica's Parish School.

The main areas of commercial activity are located along major arterials and Walkerville Terrace. Main North Road, provides for

showrooms and bulky goods, while Walkerville Terrace and North East Road provides neighbourhood services with a range of shops, post office, hotels and consulting rooms.

The River Torrens is the boundary between the Town of Walkerville and City of Norwood & Payneham and St Peters. The Linear Park is a highly valued recreational and environmental asset. The Council is also home to the Levi Park Caravan Park which is located on the banks of the River Torrens. A range of accommodation facilities is available, from powered tent sites to luxury cabins and fully serviced suites within the State Heritage listed Vale House.

At the 2006 Census, the population of the Town of Walkerville was 7,008 persons. This represents an increase in population since the previous Census undertaken in 2001, when the population was 6,846 persons.

Population projections for the Town of Walkerville indicate that the population will continue to grow, albeit at a slow rate. It is estimated that by 2021, the population will increase to 7,576 persons<sup>1</sup>. This represents an average growth rate

of 40 persons per annum, or approximately 8% over the period.

The largest age groups in the Town of Walkerville include 45-54 year olds and 55-64 year olds. Generally the Town of Walkerville has an older population compared to the Adelaide Statistical Division (ASD), with less people in the age groups under 44 and more people aged 45 and over. One of the more interesting facts about the Town of Walkerville is the sizeable share of the population aged 75 and over, especially in the 75-84 year age group compared to the ASD. This is related to the relatively high number of aged care facilities and retirement living units in the Council area.

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<sup>1</sup> Planning SA, Population Projections Inquiry System, accessed 27.9.07

# Strategic Management Plan

## MISSION STATEMENT

**“To enhance the identity,  
character and quality  
of life of Walkerville,  
through care,  
integrity and service”**

## CORPORATE VISION STATEMENT

- **“Maintain and build upon the social, physical, and environmental heritage of Walkerville for the benefit of the community”**
- **“Be at the forefront of best practice and customer service to work with the people of the Town to enhance their quality of life”**
- **“Preserve an urban form and built environment which protect the best from the past, but meet contemporary needs and create a high amenity living and working environment”**
- **“Turn major thoroughfares into attractive landscaped boulevards with the adverse impact of transport minimised”**
- **“Create an attractive and vibrant town centre which reflects the values and spirit of Walkerville in a manner which services the needs of the community”**
- **“Provide a range of responsive community services and facilities to meet identified needs”**
- **“Implement environmentally sustainable development and practices by council and community”**
- **“Develop the town’s infrastructure to a high standard to achieve high levels of amenity and safety”**

## Message from the Mayor



**Mayor David Whiting**

As your Mayor it is my privilege to present to you my first annual report, having been elected as your Mayor at the General Elections held in November 2006. That election saw six Members of the Council re-elected and we were joined by four new Members. As a result of a supplementary election held to fill a casual vacancy in the Walkerville Ward Cr James Williams also joined the Council in June 2006.

I would like to take this opportunity to express my thanks to those Members of the Council pre November 2006 who did not continue, along with Cr Rich for his time as Mayor.

This financial year also saw, in August 2006, long serving Chief Executive Officer, Mr Ron Wallace retire after 10 years of dedicated service. Ron's commitment to Walkerville is a testament to his dedication and I would like to publicly thank Ron for his service.

Whilst annual reports are a time for reflection (and I will touch on some of Council's key achievements during the period) it should be remembered that Local Government is a continuum. Decisions made by the Council now will influence the Town and its residents for many years to come.

To be a Councillor is not only a privilege but it carries with it a high level of responsibility. As Councillors we are charged with demonstrating leadership for the Town on behalf of not only today's but tomorrow's community.

For my part as Mayor, I will continue Walkerville's active involvement with the Metropolitan Mayors Group and the Eastern Regional Alliance – Office of the East. The Metropolitan Mayors and Chief Executive Officers meet regularly to discuss and progress matters of interest to Local Government on a metropolitan wide basis. The Office of the East is a formal alliance between the eastern Councils (Burnside, Campbelltown, Norwood, Payneham and St Peters,

Prospect, Tea Tree Gully, Unley and ourselves) and is the mechanism through which many of the positive resource sharing projects have been achieved.

Financial sustainability is one of the key issues facing the whole of Local Government and to ensure that Walkerville continues to remain a viable and responsible Council, focus has been placed on financial management and strategic planning to ensure that we continue to build upon the solid foundations laid in the past. This will continue to be a focus for the current Council.

Ceremonial duties are an important aspect of civic life and the Town of Walkerville actively participates in Citizenship ceremonies on Australia Day and presents a number of civic awards. On 26 January 2007 I had the pleasure of welcoming eight new residents to Walkerville and presented Mr Bruce and Mrs Raye Whitehead as the joint winners of the Australia Day Citizen of the Year for their tireless contributions to the Walkerville Community via the Walkerville Uniting Church. Other award recipients were Mr Trevor and Mrs Denise Langton, Mr John Thompson and Mr David Mason. Mr Mason was also awarded the Volunteer of the Year award at a ceremony hosted by Council on 17 May 2007.

In October 2006, Mayor Rich presided over a ceremony to celebrate the re-opening of the Walkerville Wesleyan Cemetery for the interment of ashes. The Cemetery has great historical significance with the first burial recorded as occurring in 1850. The Friends of the Walkerville Wesleyan Cemetery, a volunteer group, puts in countless hours maintaining headstones and graves within the cemetery and must be thanked for their contribution to the community.

The Biennial Walkerville Art Show was held in June/July 2007. This is a joint project between the Council, the Walkerville Society and the Rotary Club. This year 212 works from 78 artists were exhibited. The range was diverse and the quality high, demonstrated by the sale of 45 paintings with a combined value of \$11,150.

The Town Centre project has dominated activities during the year. The second agreement with Holcon was signed in August 2006. Post the election much time has been spent on this project, although it now appears that the land is no longer available for purchase.

This year saw the introduction of a joint Prospect/Walkerville Youth Officer, Ms Cate Keane. We now have a joint Youth Advisory Council named Essential Youth: Agents of Change. This group was active in hosting events during youth week which was celebrated between 14 and 22 April 2007.

The Walkerville library continues to be one of the Council's treasures. Along with many of the valued programmes such as the visiting author programme, big book club and little book club activities and

Baby Bounce and Rhyme, this year has seen the introduction of Toddler Read and Rhyme.

On the works front, in addition to Council's regular high levels of maintenance of road infrastructure, trees and parks, Gawler Terrace was reconstructed and the YMCA car park was also redeveloped to provide an additional 18 car parking spaces.

To conclude, I would like to thank the Members of Council for their support and assistance and to also thank the staff for their dedication and commitment to Walkerville and look forward with enthusiasm to my term as Mayor.



## Chief Executive Officer's Statement



**Helen Dyer, Chief Executive Officer**

As the 2006/2007 financial year draws to a close it is timely for Walkerville to reflect upon the achievements and challenges of its 152nd year.

Walkerville is one of the oldest municipalities in South Australia with a proud history and tradition.

One of the first things noticeable about Walkerville is the strong sense of community. Important relationships exist between the Council; Elected Members and staff, service groups, volunteers, friends and the community. This defines Walkerville and sets it apart as a Town.

Walkerville as with all other Councils is facing a challenging,

yet exciting period as more and more focus is directed towards Local Government and the quality of governance, public sector management and services provided. As community expectations increase and governments at all levels are seeking to provide more for less, increasingly service provision for non-traditional services is falling to Local Government. This indicates the importance of providing local services at the local level and indeed (ignoring for a moment the cost implications) Councils are well placed to provide a myriad of local services.

As part of its commitment to prudent stewardship of Walkerville, our Council, along with other Councils, in the Eastern Region has risen to this challenge by seeking to form co-operative relationships and undertake resource sharing. Walkerville is a participant in many resource sharing projects. East Waste of which Walkerville is a member is a regional subsidiary that provides kerbside waste collection. The Eastern Health Authority another regional subsidiary of which Walkerville is a member Council provides environmental health services such as health inspections, immunisation and pollution prevention. Waste Care SA provides waste transfer facilities and promotes new waste management technologies. In

conjunction with Prospect Council services such as Home and Community Care, general inspectorate and support to youth are provided. Walkerville also participates in a regional grants officer project, a regional emergency management planning and response project, and the SWAP library project (run out of the Walkerville site) which provides access for Walkerville members to additional libraries and collections.

Focus has also been squarely placed on the financial sustainability of Councils. To ensure long term financial sustainability Councils must ensure that rates levels, debt levels and asset management and infrastructure renewal projects are set to appropriate levels to ensure that each generation of ratepayers is paying an appropriate proportion for the services consumed. Whilst theoretically this appears to be both reasonable and straightforward in practice it requires much planning and thought in an area where in all cases the data is not well defined. To this end, Walkerville has been focussing during 2006/2007 on commencing detailed strategic planning for the Town, including asset management planning to assist to guide continued long term financial sustainability. Due for completion during the 2007/2008 financial year, much community consultation and background work

has been undertaken in the current period.

The Council endeavours to match service delivery levels to the levels desired by the community in order to balance and contain cost increases that inevitably occur over time. Waste management in particular has had and will continue to have significant impacts upon Council's budget as do utility costs and increasing community expectations for sound environmental management. Whilst it is not possible to satisfy each and every person 100% the Council is mindful of its duty to work for the community good and to this end operates with a philosophy of working together.

To this end, during the 2006/2007 financial year the Council has sought to balance major

infrastructure projects with community development projects. Key projects undertaken during the year include the reconstruction of Gawler Terrace and the upgrade of the Walkerville YMCA. Council also completed a major planning policy amendment. The Council was also pleased to be able to officially reopen the Walkerville Wesleyan Cemetery. The SWAP library network introduced wireless internet access which has proven to be particularly popular at all sites. A number of key annual events were also hosted including the Australia Day breakfast celebrations and the annual Carols in the Village both of which provided an opportunity for members of the community to meet and socialise.

Walkerville remains a desirable area in which to live and we

continue to welcome new residents. The future development of Walkerville will need to be respectful of the qualities that make it unique whilst providing the opportunities and services required by these coming generations.

In closing I would like to take this opportunity to thank the many service organisations and volunteers who assist our community and without whom the quality of life for some of our residents may not be so rich. Also my sincere thanks to all of the dedicated Councillors, and of course the staff at Walkerville Council; our grounds staff, library staff and administration who each year go above and beyond to serve the Town of Walkerville and make it the special place that it is.

## Elected Members

During 2006-2007 Local Government elections were held. The elected members sitting on Council between 1 July 2006 until the declaration of polls on 17 November 2006 were:

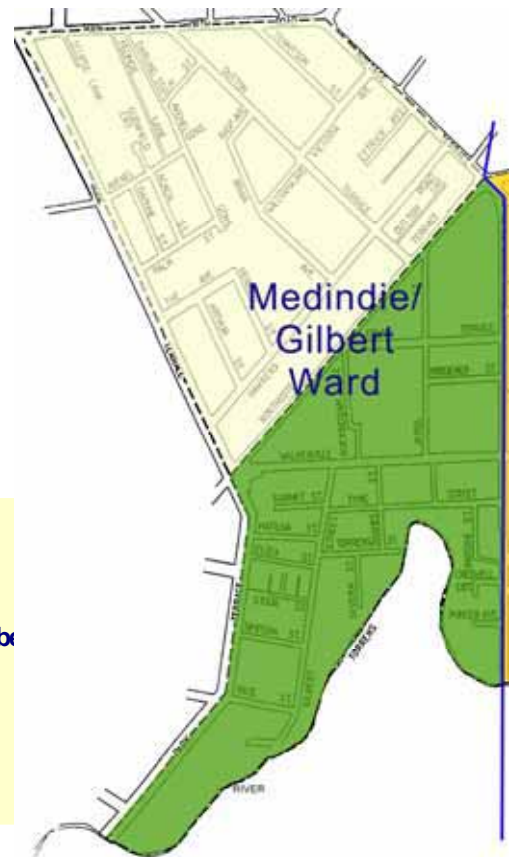


**Mayor John Rich**

### Elected Members Medindie/Gilbert Ward



**Councillor  
Alan Hedges**



**Councillor  
Rex Adams**

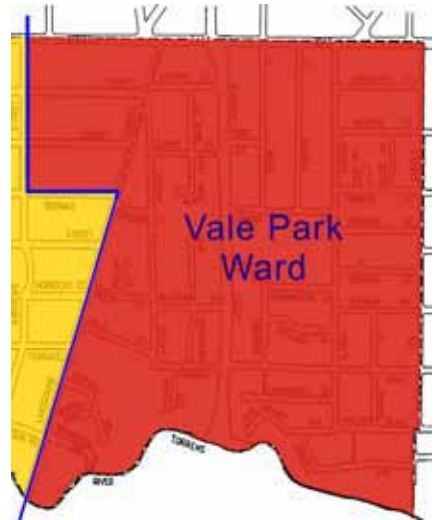


**Councillor  
Luke Westenbr**

## Elected Members Vale Park Ward



Councillor  
David Whiting



Councillor  
Heather Wright

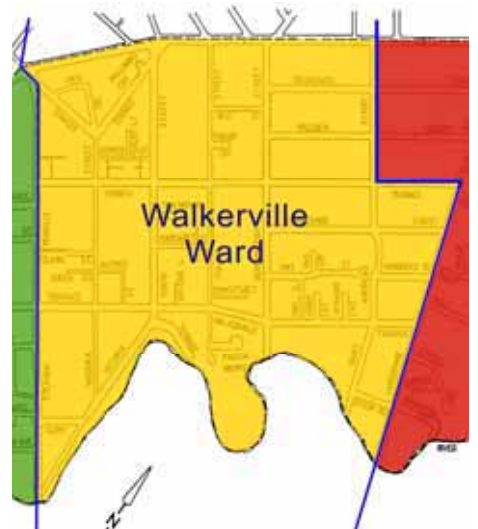


Councillor  
Helen Rossis

## Elected Members Walkerville Ward



Councillor  
Pat Eady



Councillor  
Jeanette Linn  
OAM



Councillor  
Tony Pederick

At declaration of polls on 17 November 2006 Members of Council were:






**Mayor David Whiting**

### **Elected Members Medindie/Gilbert Ward**

		
<b>Councillor Rex Adams</b>	<b>Councillor Paul Wilkins</b>	<b>Councillor Carolyn Wigg</b>

### **Elected Members Vale Park Ward**

		
<b>Councillor Tony Reade</b>	<b>Councillor Helen Rossis Resigned from Council 16/10/07</b>	<b>Councillor Heather Wright</b>

## Elected Members Walkerville Ward



**Councillor  
Philip Cheesman**



**Councillor  
John Rich**



**Councillor  
Pat Eady  
Resigned from  
Council 09/03/07**



**Councillor  
James Williams  
elected to Council  
15/06/07**

# Elected Council

## Decision making structure - committees

The Council is the main decision making body. The Council, pursuant to Section 41 of the Local Government Act 1999, may establish committees:

- To assist the Council in the performance of its function;
- To inquire into and report to the Council on matters within the ambit of the Council's responsibilities;
- To provide advice to the Council; and
- To exercise, perform or discharge delegated powers, functions or duties.

When establishing a Committee, the Council determines the reporting and other accountability requirements that are to apply to the Committee.

Current committees are:

Development Assessment Panel

Council's Development Assessment Panel pursuant to 56A of the Development Act 1993 still operates and has delegated authority from Council to carry out the assessment of development applications. The Development Assessment Panel carried out its

duties within the provisions of the Development Act to make decisions on development applications with due regard to Council's Development Plan. The South Australian Parliament passed the Development (Panels) Amendment Bill, which resulted in the make up of the panel changing to include members of the public who are independent of the Council. Walkerville previously incorporated two independent members on its Panels. The biggest change therefore is that the Walkerville Panel now has two more independent members and an independent Chairperson.

Membership:

Mr Bill Chandler (Presiding Member)

Ms Stephanie Johnston

Mr Douglas Johnston

Mr Philip Cheesman

Ms Heather Wright

Ms Carolyn Wigg, and

Ms Skye MacDonald

Walkerville Town Centre Committee

Pursuant to Section 41 of the Local Government Act 1999, on 4 December 2006 the Council

established its Town Centre Committee.

The Town Centre Committee has been established to provide advice to the Council on the following matters:

- In relation to the current Town Centre Development project, including the sites at 82–86 Walkerville Terrace and 33 Warwick Street and the Transport SA (DTEI) car park, review the need for a prudential report(s) pursuant to Section 48 of the Local Government Act 1999 and if it is determined that such a report(s) is required, cause for such a report(s) to be prepared for presentation to and consideration by the Council.
- To act as a steering committee providing advice to the Council in respect to the development of a long term master plan for the development of Walkerville Terrace and the total DTEI Walkerville site, taking into account the aspirations of all stakeholders and the ability of existing infrastructure to handle resulting increased usage, economic viability, disposal of any Council owned land and local amenity.
- In conjunction with items above, consider (and report

back to the Council on) the value of a thorough and independent traffic study investigating the ramifications of all new development on Walkerville Terrace and the DTEI Walkerville site.

- Subsequent to the outcome of items 2 and 3 above, provide advice to Council as necessary about the preparation of a new Council wide Development Plan, Plan Amendment Report during the term of this Council.

Membership:

All members of Council.

Town of Walkerville Audit Committee

The Corporation of Town of Walkerville's Audit Committee was established on 19 February 2007

The principal objective of the Audit Committee is to add value to and improve, the Corporation of the Town of Walkerville's operations, by assisting the Council to meet its legislative and probity requirements as required by the Local Government Act 1999 and other relevant Legislation, Standards and Codes.

The primary role of the Audit Committee, is to assist the Council in the effective conduct of its responsibilities in respect to financial reporting, management of risk, maintaining a reliable system of internal controls and facilitating

the organisation's ethical development.

The Audit Committee is established to assist the co-ordination of relevant activities of management and the external auditor in order to facilitate the achievement of organisational objectives in an efficient and effective manner.

As part of the Council's governance obligations to its citizens, the Council has constituted an Audit Committee to facilitate:

- the enhancement of the credibility and objectivity of internal and external financial reporting;
- propose and provide information relevant to a review of the Council's Strategic Management Plans and Annual Business Plan;
- the review and reporting on any matter relating to financial management or the efficiency and economy with which the Council manages its resources;
- effective management of financial and other risks and the protection of the Council's assets;
- compliance with laws and regulations as well as use of best practice guidelines;
- the provision of an effective means of communication

between the external auditor, management and the Council;

- proposing and reviewing the exercise of powers under Section 130A of the Local Government Act 1999.
- review Annual Financial Statements to ensure that they present fairly the state of affairs of the Council;
- liaising with the Council's Auditor; and
- reviewing the adequacy of accounting, internal control reporting and other financial management systems and practices of the Council on a regular basis.

Membership:

Cr Philip Cheesman (Chairperson)

Mr Geoffrey Gosden

Mr John Maslen

Cr Carolyn Wigg

Mayor David Whiting

Building Fire Safety Committee

The objective of the Building Fire Safety Committee is to investigate whether fire safety in existing buildings throughout the Council area is being adequately maintained, and where it is considered inadequate, to require it to be upgraded so as to provide an acceptable level of fire safety. As the role of the BFSC relates to fire



safety in older existing buildings, priority for inspections are made on a risk assessment basis related to types of buildings that constitute a high fire safety risk. For example, buildings that provide overnight accommodation for unrelated persons or where occupants may not be highly mobile, or where large numbers may congregate and not be familiar with their surroundings or other buildings deemed to be a risk because of their circumstances. During the last 12 months, the Building Fire Safety Committee has overseen the installation of fire safety sprinkler systems to various buildings and the upgrade and improvement to fire safety provisions for a number of building/renovation programs.

### Attendances at Council meetings

There were a total of 19 council meetings during this financial year, of which 9 were prior to the 11 November elections.

3 July to 6 November 2006

Mayor Rich attended 9

Councillor Adams attended 8

Councillor Eady attended 9

Councillor Hedges attended 8

Councillor Linn attended 9

Councillor Pederick attended 9

Councillor Rossis attended 6

Councillor Westenberg attended 6

Councillor Whiting attended 6

Councillor Wright attended 7

21 November 2006 to 4 June 2007

Mayor Whiting attended 10

Councillor Adams attended 9

Councillor Cheesman attended 9

Councillor Eady attended 4 prior to her resignation on 09/03/07

Councillor Reade attended 10

Councillor Rich attended 9

Councillor Rossis attended 5

Councillor Wigg attended 9

Councillor Wilkins attended 10

Councillor Wright attended 10

### Elected member allowances

The register of elected member allowances and benefits was available for inspection upon request at the Council Office.

Allowances paid to members:

Mayor: \$14,560.00

Deputy Mayor: \$4,550.00

Presiding member of a standing committee: \$4,550.00

Elected members: \$3,640.00

Other benefits included training and attendance at conferences pertaining to Council's roles and functions.

The Council also resolved to make available to the Mayor the following facilities and support to assist with performing or discharging official functions and duties: mayoral office space; laptop computer; internet service; mobile telephone (including reimbursement of council related phone calls); home phone rental, copy paper and clerical assistance as required.

### Elected Members Training/Conferences

During the 2006/2007 financial year a budget of \$12,000 was set aside for training and development and attendance at seminars/conferences for elected members. Various courses/conferences were undertaken throughout the year at a cost of \$11,891. Courses/Seminars undertaken by Elected Members were:

Mayor David Whiting

- 2007 ICLEI Conference

- Audit Committee Training

Cr Rex Adams

- Murray Darling Association Conference

Cr Heather Wright

- Community Renewal/Sustainability Conference

Cr Carolyn Wigg

- 2007 Mainstreet Conference
- New Elected Members Residential Seminar
- Audit Committee Training

Cr Paul Wilkins

- New Elected Members Residential Seminar

Cr Tony Reade

- Community Renewal/Sustainability Conference
- New Elected Members Residential Seminar

Cr Philip Cheesman

- New Elected Members Residential Seminar

- Resource Recovery & Waste Forum
- Audit Committee Training
- Financial Sustainability & Asset Management Overview

Wallmans Lawyers conducted elected members training and induction at Council meeting.

### **Representation to Outside Bodies**

Elected Members are represented to various outside bodies both locally and regionally. Members currently representing Council on outside bodies include the following members and organisations:

- Murray Darling Association – Councillor Adams
- Inner North East Adelaide YMCA – Councillor Adams

- Pleasant Sunday Afternoon – Councillor Adams

- WastecareSA – Councillor Cheesman

- East Waste Management Authority – Councillor Rich

- Highbury Landfill Authority – Councillor Rich

- Walkerville Primary School Council – Councillor Rich

- Eastern Health Authority – Councillors Rossis and Wigg

- Vale Park Primary School Council – Councillor Wright

# Administration

## Governance

The administration area of Council has the primary responsibility for the provision of governance support to the elected membership and administrative support to all other Council service departments.

Services provided by the administration team include:

- Governance
- Financial Management
- Rates and Property Administration
- Information Technology and Records Management
- Customer Service and Administrative Support
- Community Safety

Council is committed to a high standard of corporate governance and accountability and seeks continuous improvement.

## Executive Management Team

The role of Council's Executive Management Team was to provide advice to Council on strategies and policy direction, to implement Council decisions and to ensure that Council complied with its statutory obligations. Management

and staff were also responsible for carrying out the regulatory and service roles of a local government body.

The Executive Management Team comprised the Chief Executive Officer, three Department Managers and the Executive Assistant.

Council staff operated under a system of delegated authority according to their level of training and responsibility. This promoted accountability and allowed for the smooth functioning of operational and administrative activities.

Allowances paid to members of the Executive Management Team (excluding Executive Assistant) included a cash salary, fully maintained motor vehicle and statutory superannuation.

## Human Resources

Council continues to retain a balance of well trained and responsive Council employed staff, and the use of contractors for specialised projects and services. Council also has shared arrangements with other neighbouring Councils. This extends to a shared regional grants officer, a joint youth officer with Prospect as well as shared service provision and a regional risk coordinator. The use of employed staff, contractors and shared

service arrangements ensures that projects are carried out using specialist equipment and skills of contractors where necessary, whilst retaining a core workforce that can respond quickly and efficiently to localised problems and concerns.

All employees were employed under an Enterprise Agreement and relevant industrial awards or a common law contract of employment.

Employees continue to undertake appropriate training to ensure they are equipped with the knowledge and skills required to service the community efficiently.

Council employed a total of 33 people, 20 full time and 12 part time/casual employees and 1 trainee.

## Equal Opportunity

Council is an equal opportunity employer and will employ the best person for the advertised position. Employees are encouraged to attend training courses to improve their skills base and their opportunity for advancement in the Local Government Industry.

## Customer Service

Council's Customer Service provided a one-stop shop for prompt and efficient customer

service for both visitors and ratepayers within the Town. Service was provided across the counter and in response to telephone and email enquiries.

Requests ranged from trimming trees, road and footpath maintenance, recycling and domestic rubbish collection, parking, planning, rates and animal management queries.

### **Information Technology & Records Management**

Council focussed on replacing hardware during this financial year to ensure that all IT assets were running efficiently. A suite of products was installed to provide a more secure electronic email environment including archival software to ensure that all relevant records are captured. This system also assists with retrieval and searching. Software continues to be reviewed to ensure that an efficient and effective service is provided.

Management of correspondence is actioned in accordance with General Disposal Schedule 20 for Local Government Authorities in South Australia. Once archived, permanent records are stored at State Records whilst non-permanent records are stored with a State Records approved service provider of temporary records.

Council's website continued to receive a growing number of hits as more functionality was made available. The Corporation of the Town of Walkerville has

implemented a number of on-line transactions as part of the Australian Government's Regulation Reduction Incentive Fund (RRIF). The 'BizConnect' project allows real estate agents and conveyancers to request Section 7 search on-line.

Council also participated in the 'NeDA' project which allows businesses and members of the public to lodge a Development Application and enquire on its processing status online.

With these on-line transactions businesses and residents in the area can now transact with Council anytime day or night.

### **Strategic Planning**

Strategic Planning provides the framework within which all of Council's major decisions are made. Council's Strategic Management Plan 2001 to 2006 Directions for the Future provides the key outcomes for Council to achieve.

During 2001-2006 Council achieved these key outcomes by:

- Resource Sharing;
- Ongoing relationships with the State and Federal Governments;
- Support to the Local Government Association (LGA). Mayor/ Councillor John Rich concluded his term as President of the LGA during 2006;

- Development of an annual project of Civic Ceremonies;
- Actively maintained council owned properties, footpaths, kerb and gutter;
- Regular maintenance for parks and gardens;
- Developed a Community Management Plan;
- Continue to provide a community bus service;
- Engaged a youth service officer;
- Revised Development Plan in a number of areas including heritage.

Council engaged the services of Urban Planning Solutions to undertake the development of the 2008-2018 Strategic Management Plan. Workshops were held with elected members and staff. Community involvement has been a major component of the plan with workshops being held which enabled interested persons / stakeholders to provide invaluable input into Council's future directions.

This process will conclude during 07/08 financial year.

### **Risk Management / Occupational Health Safety & Welfare**

Council continued to share the resources and expertise of a risk and occupational health safety and

welfare co-ordinator from the LGA Mutual Liability Scheme / LGA Workers Compensation Scheme with Burnside, Prospect and Campbelltown Councils.

The annual Risk Management Review was conducted by the Local Government Mutual Liability Scheme, Walkerville's results were just above the metropolitan average with a score of 91.3%. The Local Government average was 85.9%.

Occupational Health Safety & Welfare continued to be a major commitment for the Council with the safety of its workers of paramount importance. Council worked closely with the Local Government Association Workers Compensation Scheme with its annual review.

### **Community Safety**

Council provides community safety awareness within the Town with the assistance of the City of Prospect. Areas covered include parking, animal management including lost dogs, overhanging growth, European wasp control etc.

Council continues to work with local schools to ensure that the safety of children is paramount and our Community Safety Officers monitor the area to ensure compliance with legislation.

### **Dog and Cat Management**

Council in association with the Dog and Cat Management Board, continued to provide educational

programs to the community for responsible pet ownership and urban animal management to ensure the safety of residents and the wellbeing of animals.

The Reference Group for the development of the Strategic Urban Animal Management Plan undertook consultation with the community through adverts in the City and Standard Messenger newspapers. Following the consultation with the community and key stakeholders, the Strategic Urban Animal Management Plan 2007 – 2012 was adopted by Council at its 4 June 2007 meeting.

### **Finance**

The Town of Walkerville continues to be largely dependent on residential rates income to fund its operations, more so than most other councils. This is largely attributed to the fact that Walkerville has a high percentage of residential properties and a limited capacity to raise revenue from alternative sources, such as fees and charges and receives minimal government grants.

The finance department coordinated the preparation of the Council budget for Council approval. Council engaged the services of a consultant to assist the finance department to meet statutory reporting requirements. Council operated within tight budget constraints to keep rate increases to a minimum. (refer to Audited Financial Statements).

During the 2007 / 08 year, Council will commence work on its 10 year financial plan and 10 year asset management plan. These will assist Council and the community for its long term future direction.

### **Rates & Property**

Property values are used as a basis for determining what share of the total rate revenue individual ratepayers are to pay. The property values used by the Council are independently set by the Valuer General. Ratepayers can object to the valuation if they believe it is inaccurate.

Rates are determined based on the capital value of the property, which includes both the value of the land and the value of any buildings or other structures.

Rates are the major source of revenue for council, accounting for 81% of Council's revenue. Other sources of income include grants, but unfortunately one of the Grants being the Federal Assistance Grant is distributed upon formula for broad equity across SA that accordingly results in the Town of Walkerville receiving only a fixed minimum amount per capita. Other sources include Statutory Charges, User Charges, and reimbursements. Due to Council's size, these are only minimal income sources.

Council again acted as a collection agency for the Natural Resources Management Levy, funds which are used by the Board to manage resources.

## Rating Policy

Rating Administration was responsible for maintaining a data base of approximately 3430 properties within the Town of Walkerville for billing and collection of rate payments and the administration of Council's Rating Policy (appendix A)

## Office of the East

Office of the East, a cooperative alliance between City of Burnside, City of Campbelltown, City of Prospect, City of Norwood, Payneham & St Peters, City of Tea Tree Gully, City of Unley and Corporation of the Town of Walkerville continued to meet and identify opportunities for improved services.

## Codes & Registers

Under the Local Government Act 1999 Council is required to keep a list of registers and codes of conduct / practice.

## Code of Practice – procedures at meetings

The Local Government (Procedures at Meetings) Regulations 2000 specify certain procedures to be undertaken during the operation of Council meetings. These meetings include

- a) the meetings of a council; and
- b) the meetings of a council committee performing regulatory activities

- c) the meetings of any other council committee

The Regulations provide that the Council may develop a 'Code of Practice' where Council chooses to establish its own procedures at these meetings where those procedures are capable of variation by a prescribed number of Elected Members as determined by the Act (refer to Section 86(8b) and 89(1b)). This Code of Practice includes the procedures which are specified within the regulations as capable of variation and which have been so varied by the Council and where the Council has determined that the Act and/or Regulations are silent.

## Code of Conduct – Elected Members

This Code of Conduct is a public declaration of the principles of good conduct and standards of behaviour that this Council believes the community could reasonably expect of its Members of Council.

## Code of Conduct – Employees

This Code of Conduct is a public declaration of the principles of good conduct and standards of behaviour the Walkerville Council have decided its stakeholders could reasonably expect of Council employees to demonstrate in the performance of their duties and functions. This code is required by the Local Government Act 1999, section 110.

## Code of Practice – Access to Meetings and Documents

This Code of Conduct is a public declaration relating to public access to Council and Committee meetings and the minutes of those meetings. This Code is requested by the Local Government Act 1999, section 92.

Council's Policy Documents and Codes of Conduct/Practice provides a comprehensive guide for Council's procedures and conduct of Council Members and Administration.

- Advertising charges
- Bluestone kerbing
- Budget - implementation of programs
- Building inspections
- Building on or near boundary alignments
- Chief Executive Officer - appointment of acting
- Circulation of agendas and minutes to the media & other groups
- Community fund guidelines
- Computer network, internet and email access/usage policy and guidelines
- Consultation – public
- Contracts and tenders

- Customer Service Standards
  - Development - building over easements
  - Development - extensions of planning consents
  - Development - public notification
  - Development / building work - repair damage
  - Development Act delegations
  - Disposal of surplus equipment
  - Dog & Cat Management - control of cats
  - Education, training, seminars & conferences
  - Elected members allowances, benefits, facilities and support
  - Elected members training and development
  - Election signs – control of
  - Environmental Management
  - Equal employment opportunity
  - Fines / charges – waiving of
  - Footpath and nature strip maintenance
  - Grants information
  - Internal review of council decisions
  - Investments & review of investments
  - Memorial Gardens – use of for wedding ceremonies / photographs
  - Order making
  - Outdoor dining
  - Parking permits - residential
  - Parks, gardens & reserves – use of
  - Playground risk management
  - Possums - trapping and the destruction of
  - Records Management
  - Risk Management
  - Roundabout and protuberance landscaping
  - Sign-post erection
  - Signs and minor traffic devices
  - Sponsorship – accepting & provision of
  - Staff - annual leave
  - Staff - immunisation against influenza
  - Staff - membership of professional associations
  - Staff - sick leave
  - Staff – uniforms / corporate wardrobe
  - Stobie pole decoration
  - Street lighting
  - Telecommunications overhead infrastructure
  - Temporary road closure – events on roads
  - Town hall / meeting room - free hire to community groups / educational bodies
  - Tree policy
  - Undergrounding of powerlines
  - Vandalism and graffiti management
  - Volunteers
  - Walkerville Oval & Levi Oval - hire of
  - Wesleyan Cemetery - restoration of gravesites
  - Wesleyan Cemetery - Smith Street
  - Wilderness Home Help Fund
- By Laws**
- The following by-laws made under the Local Government Act, 1999 are in operation with the Council area.
- By-law No. 1 Permits & Penalties
- To provide for a permit system and continuing 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 streets and roads) vested in or under the control of the Council, including the prohibition and regulation of particular activities on local government land.

#### By-Law No 3 – Roads

For the management, control and regulation of certain activities on roads.

#### By-Law No 4 – Moveable Signs

To set standards for moveable signs on streets and roads and to provide conditions for and the placement of such signs.

Full copies of the by-laws are available from the Council office or can be downloaded from Council's website [www.walkerville.sa.gov.au](http://www.walkerville.sa.gov.au)

### **Voter Representation**

Council's current representation quota is one Councillor for every 591 electors – 10 Elected Members for 5912 electors.

The Town of Walkerville is the only remaining town Council within metropolitan Adelaide and there are no other Councils of a similar size and type with which to compare the representation quota.

Under section 12 of the Local Government Act 1999, Council will be required to conduct its Elector Representation review in 2008. The review will follow the provisions of section 12 of the Local Government Act 1999. This provides that Council must firstly prepare a representation option paper that will be released for public consultation. Following that consultation Council must prepare a report outlining the consultation and responses and any proposal Council considers should be carried out in relation to the review. This report also will be released for public consultation prior to the report being finalised.

#### Competitive Neutrality, Significant Business Activities and Structural Reform of Public

The competition principles applicable to Local Government under the Competition Principles Agreement require that each Local Government authority issue a Clause 7 Statement which in the last year, Council advises that it:

- Has 2 significant businesses defined as Category 1 businesses under Competitive Neutrality principles – Eastern Waste Management Authority, Eastern Health Authority;
- Has no by-laws which place barriers on market entry, conduct or discriminates between competitors;
- Has received no complaints alleging a breach of

competitive neutrality principles by the agency;

- Has not been involved in any structural reform of monopolies.

In 1995 Council became a subsidiary member of the Eastern Health Authority. The Authority provides a cost effective and efficient service and ensures that its constituent councils are meeting their various legislative responsibilities which relate to Environmental Health and are mandated in the following legislation:

- Public and Environmental Health Act 1987;
- Food Act 2001;
- Supported Residential facilities Act 1992;
- Environmental Protection Act; and
- Local Government Act 1999.

### **Confidentiality**

While the Local Government Act requires meetings of Council or any of its Committees to be open to the public, from time to time some matters need to be discussed in confidence. Confidential matters are covered by Sections 90 and 91 of the Local Government Act, Council has adopted a Code of Practice relating to the principles, policies, procedures and practices that the Council applies for the purposes of the operation of



Sections 90 and 91. The Code of Practice – Access to Council Meetings, Council Committees and Council Documents has specific accountability mechanisms, including the requirement to provide a summary of the use of the confidentiality provisions in Council's annual report.

A total of 19 confidential items were tabled at meetings under Section 90 (2) and (3) of which 18 items were also considered under Section 91 (7)

### **Freedom of Information**

Council is required under Section 9(1) and (1a) of the Freedom of Information Act 1991 to publish annually an Information Statement (refer to appendix B). Included in this Statement is a list of Council documents which are accessible to the community as required by law.

### **Freedom of Information Applications**

In accordance with the Local Government Act 1999 under Schedule 4 1(gb) states that Council must report on the applications made to Council under the Freedom of Information Act 1991 during the relevant financial year containing the information required by the regulations. Council received a total of 15 Freedom of Information Applications throughout the 2006/2007 financial year.

### **Contracts and Tenders**

Council reviewed and adopted its Contracts and Tenders policy in June 2007 and is committed to ensuring a fair, transparent and accountable process, in the provision of services, purchasing of goods and services and in the disposal of land and other assets.

The Corporation of the Town of Walkerville aims to ensure that its methods of:

- service provision (including the carrying out of works)
- purchasing goods
- selling and disposal of land and or other assets

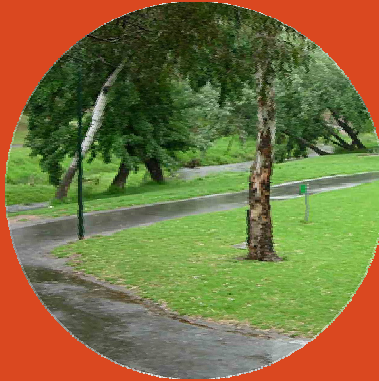
are cost effective, represent best value for money and meet the needs of the community.

Council's Contracts and Tenders Policy addresses the key elements of the conduct of Council affairs in these areas and the principles that will guide its decision-making processes.

### **After hours Service**

Council has engaged the services of an after hours telephone answering service which provides members of the public with a 24 hour 7 day a week response to their emergency.





## Works & Infrastructure



**Mark Draper, Manager Works & Infrastructure**

### Domestic Waste Collection

Walkerville Council is a member of the Eastern Waste Management Authority (East Waste), a regional subsidiary comprised of six metropolitan Councils, established to collect and dispose of municipal waste. East Waste provides a three bin service to Walkerville residents:

- a 140 litre waste bin collected weekly (blue lid).
- a 240 litre bin for recyclables collected fortnightly (yellow lid).
- a 240 litre green organic bin collected fortnightly (green lid).

An average of 56.3% of waste collected by East Waste is diverted from landfill and either recycled or reused.

Mayor/Councillor John Rich is Council's representative on the Board of the Eastern Waste Management Authority.

### Hard Waste Collection

The annual Hard Waste collection occurred in October 2006 with 98 tonnes of waste collected over a four day period.

### Road Maintenance And Renewal

#### Gawler Terrace - Road Reconstruction

Work commenced on the reconstruction of the Gawler Terrace road pavement and associated kerbing and storm water drainage works. The project also included the construction of a centre island blister, threshold treatments and kerb protuberances to control traffic. The following quantities of work were involved:

- 5,355 square metres of road pavement was reconstructed
- 974 lineal metres of kerbing was constructed
- 600 square metres of footpath was brick paved.

The reconstruction of Gawler Terrace equates to 1.4% of the total road network.

## Road Maintenance

Council conducts periodic audits of road infrastructure to locate failed areas or areas of risk that need to be attended to. The following audit maintenance work was carried out during 2006/2007:

- 12.9 kilometres of footpaths (16% of the network) were inspected and repairs to identified trip points were carried out;
- 42 sections of kerbing, totalling 259 lineal metres, were replaced due to damage caused by tree roots or subsidence.

## Reserves & Recreation Areas

The following Reserve & Recreation area projects were undertaken during the year:

### Walkerville YMCA

The following projects were undertaken to ensure compliance with standards and to improve safety:

- Remove and replace the existing asbestos stadium roof
- Extend the car park and reseal to create an additional 18 parking spaces
- Install a fire fighting stand pipe on the Smith Street side of the building

## Creswell Park Public Toilets

A design has been prepared for the replacement of the existing toilets on the southern side of the Tennis Club clubrooms with a single unisex/disabled toilet. This work will also involve the upgrading of the exterior of the building.

### Linear Park Access

The following projects were undertaken to improve access to the Linear Park:

- The section of shared use path between Levi Park and Ascot Avenue (150m long and 3m wide) was reconstructed to correct excessive cross fall and cracking which resulted from flooding over the past decade.
- The section of shared use path from Ascot Avenue to Fife Street (613m long and 2.5m wide) was repaired where required and resealed.
- The board walks at St. Andrews Street and Gilbert Street were re-decked where required and a section of failed decking at Gilbert Street was replaced with a concrete retaining wall and bitumen path.

The repairs to the Linear Park shared use path carried out during the year has resulted in 16% of the path network being upgraded.

## Reserve Maintenance

Council maintains approximately 12.4 hectares of reserve area which includes formal gardens, ovals and passive reserves. The River Torrens Linear Park, Walkerville Oval and Levi Park are the most significant reserve areas. Activities undertaken by council's maintenance team include grass cutting, tree maintenance, lighting maintenance and revegetation works.

In response to the imposition of water restrictions Council has reduced the irrigation of reserves by 15 to 20%, depending on the nature of the reserve and activities conducted on the reserve.

The Walkerville Oval and Levi Park Oval are irrigated using bore water. Where possible irrigation has been reduced to conserve water.

### Management Plans For Community Land

Management Plans for all "Community Land" held by Council or under the care and control of Council have been implemented and endorsed by Council.

## Storm Water Management

### Gawler Terrace Reconstruction

The Gawler Terrace road works included the construction of 258m of storm water pipe from the existing system in Warwick Street to Smith Street. The drain terminates at Smith Street however it has been designed to connect to

future drainage works to be undertaken on North East Road.

#### Forward Planning and Design

Design work has continued on the proposed duplication of the Lansdowne Terrace storm water drain which will incorporate water diverted from Ascot Avenue via Evelyn Street. Design work has also continued on the upgrading of the Walkerville Terrace storm water drainage from St. Andrews Street to Burlington Street, and including the Devonshire Street / Hay Street drain.

#### **Highbury Landfill Authority**

East Waste, a regional authority comprising Burnside, Walkerville and Norwood, Payneham & St Peters Councils, was established to collect and dispose of municipal waste. East Waste operated the landfill at Highbury from 1971 to 1996 and at cessation of operations at the landfill, Highbury Landfill Authority (HLA) was established to administer the closure of the site. Walkerville Council has a 10% share in HLA. Mayor/Councillor John Rich was Council's representative on the HLA Board during 2006/2007.

During the year the HLA Board achieved the following outcomes:

- Continued the monitoring of gas, site water and ground water within the site and extraction of gas for generation of power

- Investigated the feasibility of automation of the gas monitoring process
- Negotiated the renewal of the EPA landfill licence
- Developed the strategy for closure of the landfill site by June 2008
- Initiated negotiations in relation to the continued extraction of gas for power generation
- Initiated discussion with Planning SA in relation to a potential housing development east of the landfill site.

#### **Waste Care SA**

Waste Care SA, a regional subsidiary comprising six metropolitan Councils, established the Wingfield Resource Recovery Centre (WRRC) in 2004 and has contracted Transpacific Industries Ltd (TPI) to operate the business of receiving, re-using, recycling and disposal of waste. The recent acquisition of Cleanaway Australia by TPI has resulted in an increase in the tonnage of waste received at the WRRC. Council was represented on the Waste Care Board by Mayor/Councillor J. Rich (July 2006 to February 2007) and Councillor P. Cheesman (February 2007 to June 2007)

During the year the WCSA Board achieved the following outcomes:

- WCSA worked with TPI to increase the tonnage of waste delivered to WRRC
- WRRC is now fully tenanted with the operations of AMCOR and Jefferies being established on the site during the year
- The Jefferies organics operation based at WRRC now processes 100,000 tonnes of kerbside collected garden waste annually
- The WRRC received over 1 million tonnes of waste in the past 12 months and recycled in excess of 80% of this material
- WCSA made a submission to the Environmental Protection Agency in relation to the increase in the Solid Waste Levy. This included protracted discussions in relation to the practice, by competitors of WCSA, of storing excessive amounts of waste that should be transferred to landfill

#### **Levi Park Caravan Park**

Pursuant to schedule 8 section 9 of the Local Government Act 1999, Council must preserve the Caravan Park, the Moreton Bay Fig tree and Vale House. The nature and use of the park is not to be altered by Council without approval of the Minister.

During the year the Levi Park playground was fenced to ensure that children are not able to run

onto the adjacent roadways. An extensive inspection of trees within the park was undertaken and funds will be allocated in 2007/2008 for the maintenance pruning, tree removal and replacement required.

### Asset Management

Council is required to prepare asset management plans for infrastructure and major assets for a period of at least ten years. During the year the following work was undertaken:

- Council staff undertook asset management training courses conducted by the Local Government Association
- Council, in conjunction with the Eastern Region of Councils, purchased Road Surface Management (RSM) software and specific modules of the Conquest Asset Management Software. The existing council data has now been transferred to RSM and Conquest in readiness for the preparation of a 10 year road works program
- Maloney Field Service was contracted to prepare an asset data base of all buildings, reserves and structures within the Town. This work is beyond the normal accounting requirements for assets and looks at components of assets, condition rating and replacement values
- Council's storm water system data has been reviewed prior

to sorting into a catchment basis for the asset management plan.

### Depot Operations

Council's maintenance team of nine employees is based at 42 Fuller Street, Walkerville. The maintenance team is responsible for the routine maintenance of road infrastructure, reserves and public buildings. The team is also responsible for the administration and monitoring of numerous contracts for the maintenance and renewal of council infrastructure.

The following is a brief summary of the maintenance team's activities during the past 12 months:

#### Street Tree Maintenance

620 mature street trees were pruned by council staff and a further 109 were pruned by contractors. A total of 729 trees (20% of street trees) were maintenance pruned.

Work has also commenced on a program to formatively prune 1 and 2 year old street trees.

All street trees less than 3 years old were watered regularly during the summer months, abiding by water restrictions.

#### Street Cleaning

Council employees air broom footpath litter into the kerb prior to collection by the street sweeper. The sweeping cycle is a minimum of 4 weeks based upon need and

increases to weekly during heavy leaf fall periods. A footpath sweeper has been contracted to sweep footpaths in high litter areas such as Northcote Terrace and the shopping precinct of Walkerville Terrace.

#### Weed Control

A summer and winter weed control program is conducted by a council contractor. The weed control contract included all street verges and the Torrens River Linear Park.

#### Litter Bins

A total of 95 litter bins located throughout the Town in streets and on reserves are emptied either weekly or twice weekly depending on demand. The work is contracted out.

#### Doggy-do-bags

12 doggy-do-bag dispensers are located throughout the Town on streets and in reserves. The replacement of bags takes place as the contractor collects refuse from adjacent litter bins.

#### Bus Stop Shelters

Directional tactile surface indicators were placed at 23 bus stop locations in accordance with Disability Discrimination Act (DDA) requirements. Paving adjacent to 3 bus stops was extended to ensure compliance with DDA requirements. It is intended that all 15 council shelters will be replaced over the next six years. A further 15 shelters are supplied and

maintained by Adshel in return for the right to place advertising in the shelter.

#### Street Sign Maintenance

Each year an audit of approximately 20% of the Town's street signs is carried out and faded or damaged signs are replaced. During 2006/2007 the Medindie and Gilberton suburbs were audited and signage replaced where required.

#### Line marking

During the past 12 months the suburbs of Medindie and Gilberton were relined. The Town is relined on a three year basis.

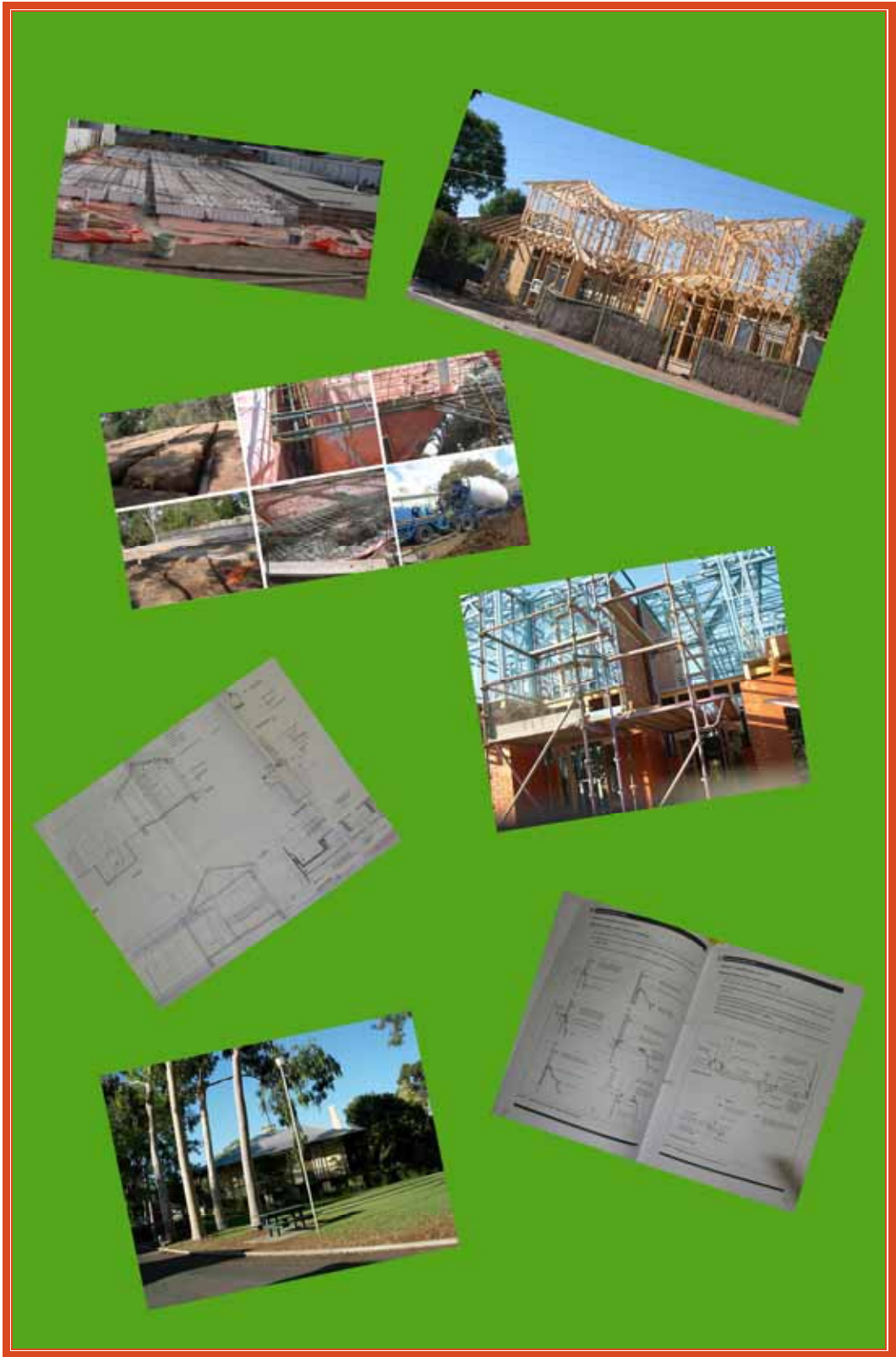
### LOOKING FORWARD

The following work has been undertaken in preparation for future infrastructure renewal –

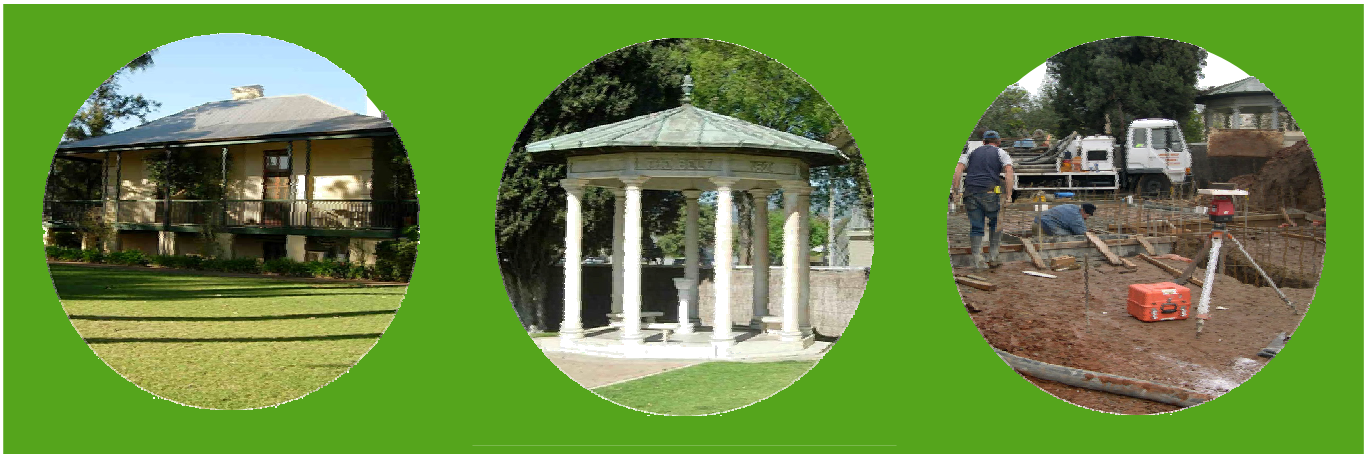
- Design of road reconstruction in Acacia Street and Daphne Street and associated storm water drainage in Palm Street
- Survey of Buckingham Street and Waterman Avenue (McArthur Street to end) in preparation for detailed design work to occur in 2007/2008 and construction in 2008/2009
- Preliminary discussions with Planning SA and the City of Norwood, Payneham & St.

Peters in relation to the joint funding of an open space strategy plan for the River Torrens Linear Park

- Analysis of the Ascot Avenue and Lansdowne Terrace storm water drainage systems, in conjunction with the Cities of Prospect and Port Adelaide Enfield
- Investigation of options for upgrading of the Hay Lane / Walkerville Terrace storm water drainage system
- Data collection and analysis for a review of traffic control treatments







## Planning & Development



**Anthony Marroncelli, Manager  
Planning and Development**

### Development Assessment

The Planning and Development Department dealt with an unprecedented 294 applications during 2006/07, surpassing the record figure set in the previous year by 10%. Furthermore, the total construction value of development assessed over the past 12-months was in excess of \$32m. Walkerville

also recorded the highest jump of any metropolitan council in the value of renovations and additions to properties with \$5.8m spent on home improvements during 2006/2007 compared with \$2.6m for the previous year. Despite the heightened building activity, there were no appeals lodged with the Environment, Resources and Development Court against Council decisions during the past year. Council planning and building officers also undertook a combined 400 inspections of properties to ensure compliance with requirements under the Building Code and Development Plan.

Changes to legislation during the past year required Council to report on its performance with respect to development assessment timeframes to the State Government. The collated figures revealed that the Town of Walkerville substantially met its statutory obligations with respect to development assessment processing times.

### Section 49 Applications

Council considered three development applications by State Government bodies during 2006/2007. These involved minor building additions to both the Vale Park and Walkerville Primary Schools, and a proposal for basement car parking on the Transport SA land, which was subsequently withdrawn.

With respect to property transactions, Planning and Development staff processed 285 property search enquiries, a 15% increase on the previous year's total.

### Policy Development

The past year saw the commencement of the 'Shaping Our Future' project, leading to the preparation of Council's draft Strategic Plan. The draft Strategic Plan was informed by feedback from the community through forums and open house sessions, and via written submissions

following broad public consultation. The 'Shaping Our Future' project will set Council's strategic agenda for the next four years across all areas including public and environmental health, infrastructure maintenance and delivery, community and library services, local history, built heritage and suburb character.

The past year also saw the authorisation of the Heritage Places and Areas (Interim) Plan Amendment Report (PAR), and the commencement of the Local Heritage (Supplementary) PAR. Combined, the two PARs provide protection for over 700 of the Town's historic properties, in addition to introducing five Historic (Conservation) Policy Areas to preserve the character of suburbs.

Another important planning policy milestone achieved during 2006/2007 was the commencement of the Residential and General PAR, which represents the first comprehensive review of the Walkerville Development Plan since July 1993. It is anticipated that the draft PAR will be released for public consultation in mid-2008, once it receives Council's endorsement.

Council policy staff prepared 25 submissions in response to important strategic initiatives by both State and Federal governments, including the proposed amendment to the Urban Boundary, the Sustainable Development Bill and Roof Truss Taskforce, the Regulated Trees Bill, the State Planning Review, the

South Australian Strategic Plan, and the Bulky Goods Review.

## **Economic Development**

The Town of Walkerville is a participant in the National Electronic Development Assessment (NeDA) project, this year having reached a stage in the project where developers can now lodge planning applications on-line. Walkerville is one of the first Adelaide Metropolitan Councils with the capability to offer electronic development application lodgement and tracking services on-line. Council is currently working with a select group of developers to 'road test' the process before broadly publicising the service to all potential applicants. This initiative provides more choices for the community and more efficient transactions between Council and industry.

## **LOOKING FORWARD**

### **Development Register**

Council is in the process of adapting its Development Register from the current hard copy format to an on-line system. This will enable viewing of the Register without having to visit the Council office, while making the search for specific information much easier. It is anticipated that the Development Register will be available through Council's website by January 2008.

### **Heritage Advisory Service**

During the past year, Council gave support to the establishment of a

Heritage Advisory Service as a joint partnership between the Town of Walkerville and the Department for Environment and Heritage. Approximately 20% of the Town of Walkerville's housing stock is assigned some form of heritage listing, the highest proportion of any Adelaide Metropolitan Local Government Area. This, combined with the fact that approximately 40% of the total Council area is covered by Historic (Conservation) Policy Area status, demands a formal and structured Heritage Advisory Service. Once established, the service will enable owners of listed buildings (making applications) the opportunity to access professional architectural advice at no cost. The Heritage Advisory Service will be operational by December 2007.

## **Development Plan Review**

Council has reached agreement with the State Government for commencement of the Section 30 Development Plan Review, which will chart the Town's land use agenda over the next five years. The Section 30 Review represents an important strategic project where the community will be invited to comment and provide ideas on the future built form and land use distribution within the Town.

## **Walkerville Traders**

It is Council's desire to explore the opportunity for developing ties with traders along each of Walkerville's business strips to offer professional advice and assistance in their transactions with Local

Government. Council will look at other established models where Local Government and businesses have worked in partnership to

maximise economic development opportunities within retail and commercial areas.





## Community Development and Environment



**Anne Sawtell, Manager Community and Environmental Services**

### Community Development

#### Community Fund

Last year Council allocated grants to ten community groups totalling \$9,635 for a range of worthwhile projects including the City Edge Christian Church - \$1,200, to

purchase barbecue equipment for its monthly luncheons for socially isolated people and the Walkerville Art Group – \$100, to employ an Art teacher on a short term, temporary basis.

#### HACC Services

Walkerville Council, in conjunction with the City of Prospect provides home assist services for elderly, frail residents and their carers to remain living independently. Trained staff visit and assess the needs of the person and deliver the appropriately required services eg domestic assistance, social support, home maintenance, transport (ie to medical appointments), home modification and advocacy. Council's Home Assist programme is mainly funded through the Home and Community Care (HACC) programme, which is a joint Commonwealth and State Government programme, as well as local government. With an 'ageing population' it is not surprising that there is an increasing demand for home assist

services. In the 2006 calendar year, Walkerville residents received 1,475 hours of home assist services.

#### Community Bus

Council also offers a community bus service (which also attracts HACC funds). This weekly service is run each Friday and the outsourced bus service picks up the resident from their home, takes them to the North Park shopping centre and returns to their home. This service, being a HACC funded service is available for elderly, frail residents and their carers.

#### Volunteers

Council is very fortunate that many of our residents volunteer their time and services to assist local schools, churches, community groups and Council (ie particularly with our Library and the Friends of the Walkerville Wesleyan Cemetery). To thank our volunteers, representatives from local community groups are invited

to Council's annual Volunteer Reception which is held during Volunteers Week in May.

### Community Information

Community information is provided on a regional basis (Norwood, Payneham & St Peters, Prospect and Walkerville) and this information can be found at the SWAP Library website – [www.swaplib.sa.gov.au](http://www.swaplib.sa.gov.au).

### Walkerville News

Each quarter, residents receive a copy of Council's newsletter which primarily focuses and reports on Council's issues and services.

### Youth

Walkerville Council shares the services of a Youth Officer (0.2FTE) with the City of Prospect. During National Youth Week (14 April to 22 April) bands "Granny Flat" and "She's Alright" proved popular with the audience at the Sussex Hotel. On Wednesday, 18 April thirty young people aged from 15 to 19 years enjoyed listening to youth band "Granny Flat". On the following night, Thursday 19 April "Granny Flat" featured once again with "She's Alright". Over twenty young people aged between 18 to 25 years attended this event. Feedback from the young people who were present at the National Youth Week is that they want to see and hear more live music.

A joint Walkerville and Prospect Youth Advisory Committee was established this financial year.

### SWAP

The SWAP Library Network was established in 1989 and now four Councils, namely Campbelltown; Norwood, Payneham & St Peters; Prospect and Walkerville share and have access to a shared SWAP computer system that operates library management software and hardware. The SWAP hardware and staff are based at the host Council, namely Walkerville. The SWAP Library Network's Memorandum of Understanding establishes the SWAP Library Network Committee that meets at least twice a year to discuss the following issues which are duly reported to the constituent councils:

- considering and determining the annual budget for the Network;
- considering the strategic direction of the Network;
- considering any major policy issues in relation to the Network; and
- making recommendations to the councils in relation to these matters.

Each council has one Elected Member and the Chief Executive Officer appointed to the SWAP Library Network Committee (as well as proxies) with voting rights. Councillor Heather Wright and Chief Executive Officer Ms Helen Dyer are Walkerville's representatives.

Projects instigated by SWAP this financial year include:

- SMS Notification – borrowers are able to be notified when the items they have reserved are available for collection through a message being sent via their mobile phone. This service has proved to be very popular.
- Email Notification – holds and overdues. Patrons can request their reservation and overdue notices to be sent via email.
- Public Access Wireless Network – Public Libraries SA implemented this project in conjunction with the SWAP staff. The public now have access to a wireless network at Walkerville (as well as Prospect, Payneham and Campbelltown Libraries). Visitors and library members who have a laptop computer can connect to the Network using a wireless connection which means that they are not restricted to using fixed data points in the libraries. In order to use this service, members of the public firstly need to apply for membership to use the State's public wireless network (which means they can access wireless at library through the State that participates in this project), and once approved they are issued with a user login and password. There are approximately 250 people registered as SWAP wireless users.
- Homework Help/Your Tutor Online Tutoring – Public Libraries SA (on behalf of public libraries) negotiated an

agreement with YourTutor to provide access to an online tutoring facility using public libraries as the access point. This project was funded from the public libraries database levy. Access to the Online tutoring resource "Homework Help" was completed in December 2006. The official launch was held at the Campbelltown Library on 28 February 2007. Response from both parents and students who have used this resource has been very positive. Access to the service is free. There is a link on the SWAP website – [www.swaplib.sa.gov.au](http://www.swaplib.sa.gov.au) – which makes it simple for students to access the service. The service connects students to expert tutors in the fields of Maths, Science and English as well as helping with assignments and research, and is available weekdays from 4pm to 8pm.

- Britannica Online – Public Libraries SA (on behalf of South Australian public libraries) negotiated an agreement with Encyclopaedia Britannica to purchase the "Britannica Online" database. Libraries have the option to purchase a licence to use the database which the SWAP Library network agreed to. Britannica Online is the web based version of "Encyclopaedia Britannica". Registered Library members can access this service through the SWAP website and again staff have received

very positive feedback about the database.

## Library

The Walkerville Public Library provides the traditional 'lending service' as well as a variety of programmes including:

- Preschoolers 'Baby Bounce and Rhyme' held on the 1<sup>st</sup> and 3<sup>rd</sup> Monday of each month at 10.30am.
- 'Toddler Read & Rhyme' aimed for 2 to 3 year olds held on the 1<sup>st</sup> and 3<sup>rd</sup> Wednesday of the month at 10.30am.
- School holiday programmes
- State wide "Little" and "Big Book Club" events were held in Walkerville eg well known Australian author Susan Mitchell was a special "Big Book Club" guest at the Walkerville Town Hall on Tuesday 28 November 2006, speaking about her biography of former first lady, Margaret Whitlam. The "Little Big Book Club" brought children's author Tom Skinner to the Walkerville Library on Tuesday 22 August 2006.

During the year 110,323 items were borrowed from its shelves and 64,639 people visited the Library. In addition to borrowing items, patrons can take advantage of other library facilities such as a coloured photocopier/fax; five pc's (with Internet access); local history records; community and reference information as well as daily newspapers. As of 30 June 2007,

the Library stock totalled 22,561 items.

## Children's Book Week – 18th – 25th August 2006

Children's Book Week is one of the most important, and busiest weeks of celebration in the library year. This year approximately 1,000 students visiting our Library enjoyed the activities centred on the theme of "Book Now".

Throughout one day, 200 children from various schools spent an hour hearing from author Wendy Orr. Wendy is a well known Victorian writer and has written numerous books for children of all ages – some of which have been prize winners or short listed for awards in Australia

## Australian Library and Information Week – 21 May – 25 May 2007

Libraries across Australia had an opportunity to celebrate the services offered to their community during Library and Information Week. Walkerville Library presented special programmes for toddlers and adult visitors during Library Week.

## Environment

Council's environmental initiatives include:

- Rainwater tank rebate scheme – cost of plumbing a rainwater tank (maximum of 2,000 litres) and connecting it to the house – maximum of \$400 rebate, one per household.

- Environmentally friendly bags campaign – at the Council Office residents can bring in their plastic bags and deposit in the recyclable bin provided in the front foyer. These bags are recycled into such items as garden stakes, posts and rails, bollards, garden edging and wheel stops.

## Environmental Health

### Eastern Health Authority

The Eastern Health Authority provides a wide range of environmental health functions for the Corporation of the Town of Walkerville. The Authority's staff is engaged in a variety of services for which councils have legal responsibility including the Public and Environmental Health Act 1987; the Food Act 2001; the Supported Residential Facilities Act 1992; the Environment Protection Act 1993 and the Local Government Act 1999.

On the fourth Wednesday afternoon of every month (except December) the Eastern Health Authority staff hold an immunisation clinic at the Walkerville Council. During this financial year, the Eastern Health Authority continued its school based immunisation programme, 679 vaccinations were administered in Walkerville schools. The public immunisation clinic at Walkerville has continued to be busy with 171 people using the service in 2006/2007.

The Eastern Health Authority is governed by a Board of Management consisting of two

elected members from each of the five constituent councils, namely the City of Burnside, City of Campbelltown, City of Norwood, Payneham & St Peters, the City of Prospect and the Corporation of the Town of Walkerville. At the 21 November 2006 Council meeting, Councillor Helen Rossis and Councillor Carolyn Wigg were appointed as Council's Eastern Health Authority Board Members.

### Community Events

A number of events were held in 2006/2007 including the Volunteers Reception and Australia Day celebrations.

#### Town of Walkerville Miniature Christmas Pageant Presentation.

Nearly 1,400 people visited and almost \$2,000 was raised at this year's Town of Walkerville Miniature Christmas Pageant which was open to the public and schools from Thursday 9 November through to Sunday 12 November. This was the most successful Miniature Pageant yet!

In conjunction with local resident Mr Peter J Golding, Council was very pleased to once again support this unique Pageant. There were 62 floats in the display, many of which have their own sound and animated characters.

Channel 7 promoted the Pageant through its community announcements. Money raised was donated to Channel 7's "Children's Research Foundation of SA Inc."

### Carols in the Village

On Wednesday, 13 December 2006 the Wilderness School Choir and the Cantabile Singers performed at the annual Carols in the Village. Father Christmas arrived in fine style, on the back of a camel and the youngsters had the opportunity to meet him and receive a bag of free sweets. Many families enjoyed the festivities and joined in the carol singing.

### Art Show 2007

This year's Walkerville Art Show was once again an outstanding success. Walkerville Council staff worked closely with members of the Walkerville Society and the Rotary Club of Walkerville to ensure that the Art Show ran smoothly.

The fourth Walkerville bi-ennial Art Show was open to the public from Thursday, 28 June through to Sunday afternoon, 1 July. Over the four days 525 people viewed the paintings with Sunday afternoon proving to be a particularly popular time to visit. Seventy eight artists (including eight locally talented residents) entered this year's Art Show and the 212 displayed paintings certainly transformed the Town Hall into an Art Gallery. Forty five paintings were purchased and the total value of these paintings was just over \$11,150. Interest in this year's Art Show is on par with the 2005 exhibition.



## **Awards**

### **Volunteer of the Year Award 2007**

On Thursday, 17 May 2007 over 130 people attended Council's annual Volunteer Reception. Volunteer representatives from Walkerville's schools, community groups and religious orders were present when Mayor Whiting announced the winner of the Volunteer of the Year Award, Mr David Mason. A keen sportsman, David Mason played junior sport for Walkerville and 253 Senior Football Games for the Walkerville Football Club from 1975 to 1995. He has also played senior cricket for the Walkerville Cricket Club for over 25 years, retiring in 2002. He was also a member of the Walkerville Men's Softball Club.

### **Australia Day Awards**

On Friday, 26 January 2007 over 130 people attended and enjoyed Council's Australia Day celebrations which were held in the Walkerville Town Hall. The morning's proceedings

commenced with Mayor Whiting performing the Australian citizenship ceremony for eight residents, before he announced the winner of this year's Australia Day, Citizen of the Year Award.

Council received four very worthy nominations for the 2007 Australia Day, Citizen of the Year Award. This year's joint winners were Bruce and Raye Whitehead. Bruce and Raye Whitehead have been associated with the Walkerville Uniting Church since their childhood. Currently, Mr Whitehead oversees the two treasurers who manage the Church's finances and he is also the Church's representative to the Uniting Church Synod.

After the ceremony the Rotary Club of Walkerville provided breakfast for Members and guests in the Council courtyard.

## **LOOKING FORWARD**

Council has committed to maintaining its Library and Community Services programmes in 2007/2008 financial year.

Additionally, Council has budgeted to progress two current environmental projects (in addition to its plantings and open space programmes) being the Environmental Management System (EMS) and the ICLEI Water Campaign.

The EMS was commenced in 2005/2006 with a basic system being developed. This is a system of management that will now be implemented throughout the Council's operations to ensure that in all matters, the Council has appropriate regard to environmental management.

Council is also a participant in the ICLEI water campaign. This is a campaign designed within a milestone programme to reduce and more efficiently use water resources. Council has allocated monies to ensure Council completes milestone 1 within the current financial year.

It is also planned to review the community bus service.



# Corporation of the Town of Walkerville

## General Purpose Financial Report for the year ended 30 June 2007

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**Corporation of the Town of Walkerville**

**INCOME STATEMENT**  
for the year ended 30 June 2007

	Notes	2007 \$	2006 \$
<b>INCOME</b>			
Rates	3	<b>4,023,754</b>	3,872,440
Statutory charges	3	<b>164,954</b>	128,382
User charges	3	<b>418,722</b>	423,761
Grants, subsidies and contributions	3	<b>531,539</b>	265,545
Investment income	3	<b>115,177</b>	53,387
Reimbursements	3	<b>11,759</b>	14,832
Other revenues	3	<b>80,499</b>	85,908
Share of profit - joint ventures & associates	15	<b>29,984</b>	674
<b>Total Revenues</b>		<b><u>5,376,388</u></b>	<u>4,844,929</u>
<b>EXPENSES</b>			
Employee costs	4	<b>1,570,424</b>	1,553,572
Materials, contracts & other expenses	4	<b>2,222,055</b>	2,506,329
Finance costs	4	<b>103,800</b>	110,258
Depreciation, amortisation & impairment	4	<b>1,548,451</b>	1,186,981
Share of loss - joint ventures & associates	15	<b>2,848</b>	14,568
<b>Total Expenses</b>		<b><u>5,447,578</u></b>	<u>5,371,708</u>
<b>OPERATING SURPLUS /(DEFICIT) BEFORE CAPITAL AMOUNTS</b>		<b>(71,190)</b>	(526,779)
Net gain (loss) on disposal or revaluation of assets	5	<b>(6,287)</b>	399,135
<b>NET SURPLUS (DEFICIT)</b>		<b><u>(77,477)</u></b>	<u>(127,644)</u>

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

**Corporation of the Town of Walkerville**

**BALANCE SHEET  
as at 30 June 2007**

	Notes	2007 \$	2006 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	6	2,157,095	1,538,239
Trade & other receivables	6	134,129	1,588,686
Inventories	6	6,404	7,410
<b>Total Current Assets</b>		<u>2,297,628</u>	<u>3,134,335</u>
<b>Non-current Assets</b>			
Financial Assets	7	281,037	226,364
Equity accounted investments in Council businesses	7	73,803	45,050
Infrastructure, Property, Plant & Equipment	8	64,483,819	54,296,977
Other Non-current Assets	7	347,051	0
<b>Total Non-current Assets</b>		<u>65,185,710</u>	<u>54,568,391</u>
<b>Total Assets</b>		<u>67,483,338</u>	<u>57,702,726</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	9	797,411	1,598,539
Borrowings	9	119,365	913,533
Short-term Provisions	9	309,290	313,957
<b>Total Current Liabilities</b>		<u>1,226,066</u>	<u>2,826,029</u>
<b>Non-current Liabilities</b>			
Long-term Borrowings	9	1,152,138	1,199,927
Long-term Provisions	9	6,292	25,530
Other Non-current Liabilities	9	10,223	8,605
<b>Total Non-current Liabilities</b>		<u>1,168,653</u>	<u>1,234,062</u>
<b>Total Liabilities</b>		<u>2,394,719</u>	<u>4,060,091</u>
<b>NET ASSETS</b>		<u>65,088,619</u>	<u>53,642,635</u>
<b>EQUITY</b>			
Accumulated Surplus		33,563,280	34,012,797
Asset Revaluation Reserve	10	30,045,506	18,522,045
Other Reserves	10	1,479,833	1,107,793
<b>TOTAL EQUITY</b>		<u>65,088,619</u>	<u>53,642,635</u>

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

# Corporation of the Town of Walkerville

## STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2007

	2007 \$	2006 \$
	Notes	
<b>ACCUMULATED SURPLUS</b>		
Balance at end of previous reporting period	34,012,797	34,336,944
Net Result for Year	(77,477)	(127,644)
Transfers to Other Reserves	(898,184)	(1,008,379)
Transfers from Other Reserves	526,144	811,876
<b>Balance at end of period</b>	<b><u>33,563,280</u></b>	<b><u>34,012,797</u></b>
<b>ASSET REVALUATION RESERVE</b>		
Balance at end of previous reporting period	18,522,045	18,522,045
Gain on revaluation of infrastructure, property, plant & equip	11,523,461	0
<b>Balance at end of period</b>	10 <b><u>30,045,506</u></b>	<b><u>18,522,045</u></b>
<b>OTHER RESERVES</b>		
Balance at end of previous reporting period	1,107,793	911,290
Transfers from Accumulated Surplus	898,184	1,008,379
Transfers to Accumulated Surplus	(526,144)	(811,876)
<b>Balance at end of period</b>	10 <b><u>1,479,833</u></b>	<b><u>1,107,793</u></b>
<b>TOTAL EQUITY AT END OF REPORTING PERIOD</b>	<b><u>65,088,619</u></b>	<b><u>53,642,635</u></b>
<i>Total of all revenues recognised directly in Equity</i>	10 <i>11,523,461</i>	<i>0</i>
<i>Total of all expenses recognised directly in Equity</i>	<i>0</i>	<i>0</i>
<b>NET CHANGE IN EQUITY</b>	<b><u>11,523,461</u></b>	<b><u>-</u></b>

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

# Corporation of the Town of Walkerville

## CASH FLOW STATEMENT for the year ended 30 June 2007

		2007	2006
	Notes	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<u>Receipts</u>			
Operating receipts		6,479,685	3,410,309
Investment receipts		115,177	37,081
<u>Payments</u>			
Operating payments to suppliers & employees		(4,616,506)	(3,389,122)
Finance payments		<u>(103,800)</u>	<u>(110,258)</u>
<b>Net Cash provided by (or used in) Operating Activities</b>	11	<b>1,874,556</b>	<b>(51,990)</b>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<u>Receipts</u>			
Sale of replaced assets		905	1,507,000
Repayments of loans by community groups		54,673	16,042
Distributions received from associated entities		28,753	674
<u>Payments</u>			
Expenditure on renewal/replacement of assets		(571,457)	(1,174,396)
Capital contributed to associated entities		<u>(1,617)</u>	<u>(14,567)</u>
<b>Net Cash provided by (or used in) Investing Activities</b>		<b>(488,743)</b>	<b>334,753</b>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<u>Receipts</u>			
Proceeds from Borrowings		75,000	0
<u>Payments</u>			
Repayments of Borrowings		<u>(841,957)</u>	<u>(263,213)</u>
<b>Net Cash provided by (or used in) Financing Activities</b>		<b>(766,957)</b>	<b>(263,213)</b>
<b>Net Increase (Decrease) in cash held</b>		<b>618,856</b>	<b>19,550</b>
 Cash & cash equivalents at beginning of period		 <u>1,538,239</u>	 <u>1,518,689</u>
<b>Cash &amp; cash equivalents at end of period</b>		<b><u>2,157,095</u></b>	<b><u>1,538,239</u></b>

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

# CORPORATION OF THE TOWN OF WALKERVILLE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### 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 equivalents to International Financial Reporting Standards

This general purpose financial report has been prepared in accordance with Accounting Standards as they apply to not-for-profit entities, and relevant South Australian legislation. Accounting Standards include Australian equivalents to International Financial Reporting Standards (AIFRS).

The AIFRS include certain specific provisions relating to not-for-profit entities that are not included in the International Financial Reporting Standards. In addition, Australian Accounting Standard AAS 27 Financial Reporting by Local Government also applies. Except to the extent that these special provisions require, these financial statements comply with International Financial Reporting Standards.

The principal areas of non-compliance relate to the recognition of non-reciprocal revenues, the definition, of value in use for the purposes of AASB 116 Impairments and the offsetting of revaluation increments and decrements within classes of assets, and are detailed more particularly below.

The financial report was authorised for issue by the Council by certificate under clause 11 of the Local Government (Financial Management) Regulation 1999 dated 29<sup>th</sup> November 2007.

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

##### 1.4 Rounding

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

#### 2 The Local Government Reporting Entity

The Corporation of the Town of Walkerville is incorporated under the SA Local Government Act 1999 and has its principal place of business at 66 Walkerville Terrace, Gilberton. These financial statements include the consolidated fund and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

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

#### 3 Revenue recognition

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



# CORPORATION OF THE TOWN OF WALKERVILLE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### Note 1 - Significant Accounting Policies (cont)

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

#### 4 Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at 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 (as amended). Other receivables are generally unsecured and do not bear interest.

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

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 11.

#### 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 Transitional Provisions

Council has elected not to recognise land under roads in accordance with the deferral arrangements available under AASB 1045.

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".

##### 6.2 Initial Recognition

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

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.

# CORPORATION OF THE TOWN OF WALKERVILLE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### Note 1 - Significant Accounting Policies (cont)

#### 6.3 Materiality

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

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

#### 6.4 Subsequent Recognition

Certain asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Further detail of existing valuations, methods and valuers are provided at Note 8.

#### 6.5 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 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	10 to 20 years
Vehicles and Road-making Equip	5 to 8 years
Other Plant & Equipment	5 to 15 years
Building & Other Structures	
Buildings	20 to 80 years
Infrastructure	
Roads	25 years
Footpaths	40 years
Kerb & Gutter	70 years
Stormwater	100 years
Other Assets	
Library Books	10 to 15 years

#### 6.6 Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually 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 amount exceeds its recoverable amount (which is the higher of the *present value of future cash outflows* or *value in use*).

## **CORPORATION OF THE TOWN OF WALKERVILLE**

### **NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007**

#### **Note 1 - Significant Accounting Policies (cont)**

For assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, the *value in use* is the depreciated replacement cost. In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

#### **7 Payables**

##### **7.1 Goods & Services**

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

##### **7.2 Payments Received in Advance & Deposits**

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

#### **8 Borrowings**

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.

##### **9.2 Superannuation**

The Council makes employer superannuation contributions in respect of its employees to the Local Government Superannuation Scheme.

##### **Accumulation Fund Members**

The accumulation fund receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings in accordance with Superannuation Guarantee Legislation (9% in 2006/07; 9% in 2005/06). No further liability accrues to the employer as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

#### **10 Construction Contracts**

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

# CORPORATION OF THE TOWN OF WALKERVILLE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

for the year ended 30 June 2007

### Note 1 - Significant Accounting Policies (cont)

#### 11 Joint Ventures and Associated Entities

Council participates in cooperative arrangements with other Councils for the provision of services and facilities. Council determines its financial interest in regional subsidiaries based on their 2006/07 audited financial statements and the equity percentages as outlined in their respective Constitutions.

#### 12 Leases

Where applicable lease arrangements have been accounted for in accordance with Australian Accounting Standard AASB 117.

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

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

#### 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 Comparative Information

Comparative information has been reclassified to be consistent with the current year disclosure of equivalent information in accordance with AIFRS.

#### 15 New Accounting Standards

Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2007 reporting period.

- AASB 7 *Financial Instruments: Disclosures* and AASB 2005-10 *Amendments to AASB 132, AASB 101, AASB 114, AASB 117, AASB 133, AASB 139, AASB1, AASB4 AASB 1023 & AASB 1038*
- AASB 2006-1 *Amendments to AASB 121*
- AASB 2006-3 *Amendments to AASB 1045*
- AASB 2006-4 *Amendments to AASB 134*
- AASB 2007-1 *Amendments to AASB 2 arising from AASB Interpretation 11*
- AASB 2007-2 *Amendments to AASB 1, AASB 117, AASB 118, AASB 120, AASB 121, AASB 127, AASB 131 & AASB 139 arising from AASB Interpretation 12*
- AASB 8 *Operating Segments* and AASB 2007-3 *Amendments to AASB 5, AASB 6, AASB 102, AASB 107, AASB 119, AASB 127, AASB 134, AASB 136, AASB 1023 & AASB 1038 arising from AASB 8*
- AASB 2007-4 *Amendments to AASB 1, 2, 3, 4, 5, 6, 7, 102, 107, 108, 110, 112, 114, 116, 117, 118, 119, 120, 121, 127, 128, 129, 130, 131, 132, 133, 134, 136, 137, 138, 139, 141, 1023 & 1038 arising from ED 151 and Other Amendments*

## CORPORATION OF THE TOWN OF WALKERVILLE

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

#### Note 1 - Significant Accounting Policies (cont)

- Interpretation 10 *Interim Financial Reporting and Impairment*
- Interpretation 11 *AASB 2 – Group and Treasury Share Transactions*
- Interpretation 12 *Service Concession Arrangements*
- Interpretation 129 *Disclosure – Service Concession Arrangements*

Council is of the view that none of the above new standards or interpretations will affect any of the amounts recognised in the financial statements, but that they may impact certain information otherwise disclosed.

# Corporation of the Town of Walkerville

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### Note 2 - FUNCTIONS

REVENUES		EXPENSES		OPERATING RESULT		GRANTS INCLUDED IN REVENUES		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	2007	2006	2007	2006
2007	2006	2007	2006	2007	2006	2007	2006	2007	2006
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4,046,740	4,085,669	765,806	659,942	3,280,934	3,425,727	290,077	126,811		
26,235	27,901	42,687	40,953	(16,452)	(13,052)	0	0		
619	1,031	49,932	57,601	(49,313)	(56,570)	0	0		
27,951	36,521	146,841	221,583	(118,890)	(185,062)	8,840	6,011		
137,488	76,526	820,636	865,299	(683,148)	(788,773)	5,349	9,482		
1,082	859	122,883	123,027	(121,801)	(122,168)	1,082	0		
69,206	98,844	1,021,168	842,339	(951,962)	(743,495)	47,388	46,635		
10,795	6,894	57,013	76,927	(46,218)	(70,033)	0	0		
178,803	122,223	1,479,423	1,290,903	(1,300,620)	(1,168,680)	178,803	76,606		
858,171	771,290	622,191	678,621	235,980	92,669	0	0		
19,298	16,306	318,998	514,513	(299,700)	(498,207)	0	0	67,483,338	57,702,726
<b>5,376,388</b>	<b>5,244,064</b>	<b>5,447,578</b>	<b>5,371,708</b>	<b>(71,190)</b>	<b>(127,644)</b>	<b>531,539</b>	<b>265,545</b>	<b>67,483,338</b>	<b>57,702,726</b>

Administration  
 Public Order & Safety  
 Health  
 Social Security & Welfare  
 Housing & Community Amenities  
 Protection of the Environment  
 Sport & Recreation  
 Mining/Manufacturing/Construction  
 Transport & Communitation  
 Economic Affairs  
 Other Purposes N.E.C

**TOTALS**

# Corporation of the Town of Walkerville

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### Note 3 - REVENUES

	Notes	2007 \$	2006 \$
<b>RATES REVENUES</b>			
<u>General Rates</u>		<b>3,995,489</b>	3,848,515
Less: Discretionary rebates, remissions & write offs		<u>(105,151)</u>	<u>(103,664)</u>
		<b>3,890,338</b>	3,744,851
<u>Other Rates</u> (including service charges)			
Natural Resource Management levy		<u>124,306</u>	120,995
		<b>124,306</b>	120,995
<u>Other Charges</u>			
Penalties for late payment		9,110	6,594
Legal & other costs recovered		<u>0</u>	<u>0</u>
		<b>9,110</b>	6,594
		<u><b>4,023,754</b></u>	<u>3,872,440</u>
 <b>STATUTORY CHARGES</b>			
Town Planning / Building Act fees		97,290	61,683
Animal registration fees & fines		25,446	26,795
Parking fines / expiation fees		42,127	39,752
Sundry		<u>91</u>	<u>152</u>
		<b>164,954</b>	128,382
 <b>USER CHARGES</b>			
Levi Park Management Fees		388,123	365,374
Sundry		<u>30,599</u>	<u>58,387</u>
		<b>418,722</b>	423,761
 <b>INVESTMENT INCOME</b>			
Interest on investments			
Local Government Finance Authority		96,467	36,231
Banks & other		911	850
Loans to community groups		<u>17,799</u>	<u>16,306</u>
		<b>115,177</b>	53,387
 <b>REIMBURSEMENTS</b>			
Other		<u>11,759</u>	14,832
		<b>11,759</b>	14,832
 <b>OTHER REVENUES</b>			
Rebates received		31,432	36,722
Sundry		<u>49,067</u>	<u>49,186</u>
		<b>80,499</b>	85,908
 <b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>			
Amounts specifically for new or upgraded assets		0	0
Other grants, subsidies and contributions		<u>531,539</u>	<u>265,545</u>
		<b>531,539</b>	265,545
 <b>Sources of grants</b>			
Commonwealth government		499,913	237,733
State government		25,671	19,493
Other		<u>5,955</u>	<u>8,319</u>
		<b>531,539</b>	265,545

# Corporation of the Town of Walkerville

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### Note 4 - EXPENSES

	Notes	2007 \$	2006 \$
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		1,229,497	1,185,382
Employee leave expense		155,547	185,135
Superannuation		117,346	117,945
Workers' Compensation Insurance		68,034	65,110
<b>Total Operating Employee Costs</b>		<b>1,570,424</b>	<b>1,553,572</b>
<b>Total Number of Employees</b>		<b>26.9</b>	<b>27.4</b>
<i>(Full time equivalent at end of reporting period)</i>			
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		7,000	8,459
- Other Services		17,550	2,860
Elected members' expenses		54,467	61,933
Election expenses		30,130	0
Subtotal - Prescribed Expenses		<b>109,147</b>	<b>73,252</b>
<u>Other Materials, Contracts &amp; Expenses</u>			
Contractors		1,232,007	1,545,108
Energy		165,273	161,651
Legal Expenses		92,835	71,086
Levies paid to government - NRM levy		124,306	120,995
Parts, accessories & consumables		370,184	385,408
Sundry		128,303	148,829
Subtotal - Other Materials, Contracts & Expenses		<b>2,112,908</b>	<b>2,433,077</b>
		<b>2,222,055</b>	<b>2,506,329</b>
<b>FINANCE COSTS</b>			
Interest on short-term borrowings		2,178	3,432
Interest on Loans		84,591	86,725
Bank Charges		17,031	20,101
		<b>103,800</b>	<b>110,258</b>
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>			
<b>Depreciation</b>			
Buildings		193,795	70,987
Infrastructure		973,336	948,005
Structures		36,803	0
Reserve Furniture		70,141	0
Plant & Equipment		108,330	72,115
Furniture & Fittings		134,691	51,326
Library Books		31,355	44,548
		<b>1,548,451</b>	<b>1,186,981</b>



## Corporation of the Town of Walkerville

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

#### Note 5 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

	2007	2006
Notes	\$	\$
<b>INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>		
Proceeds from disposal	905	1,507,000
Less: Carrying amount of assets sold	<u>7,192</u>	<u>1,107,865</u>
<b>Gain (Loss) on disposal</b>	<u><b>(6,287)</b></u>	<u>399,135</u>
<b>NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS</b>	<u><b>(6,287)</b></u>	<u>399,135</u>

# Corporation of the Town of Walkerville

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### Note 6 - CURRENT ASSETS

	2007	2006
Notes	\$	\$
<b>CASH &amp; EQUIVALENT ASSETS</b>		
Cash on Hand and at Bank	<b>88,409</b>	133,810
Deposits at Call	<b>1,854,856</b>	1,200,934
Short Term Deposits & Bills, etc	<b>213,830</b>	203,495
	<u><b>2,157,095</b></u>	<u>1,538,239</u>
 <b>TRADE &amp; OTHER RECEIVABLES</b>		
Rates - General & Other	<b>55,494</b>	48,422
Accrued Revenues	<b>39,538</b>	83,642
Debtors - general	<b>16,040</b>	1,420,449
Prepayments	<b>6,152</b>	24,716
Loans to Community Organisations	<b>16,905</b>	11,457
	<u><b>134,129</b></u>	<u>1,588,686</u>
 <b>INVENTORIES</b>		
Stores & Materials	<b>6,404</b>	7,410
	<u><b>6,404</b></u>	<u>7,410</u>

# Corporation of the Town of Walkerville

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### Note 7 - NON-CURRENT ASSETS

		2007	2006
	Notes	\$	\$
<b>FINANCIAL ASSETS</b>			
<b>Receivables</b>			
Loans to Community Organisations		<u>281,037</u>	<u>226,364</u>
		<b>281,037</b>	<b>226,364</b>
 <b>EQUITY ACCOUNTED INVESTMENTS</b>			
Highbury Landfill Authority	15	45,197	42,787
Eastern Waste Management	15	1,033	2,263
Eastern Health Authority	15	<u>27,573</u>	<u>0</u>
		<b>73,803</b>	<b>45,050</b>
 <b>OTHER NON-CURRENT ASSETS</b>			
Capital Works-in-Progress		<u>347,051</u>	<u>0</u>
		<b>347,051</b>	<b>0</b>

**Corporation of the Town of Walkerville**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**for the year ended 30 June 2007**

**Note 8 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT**

	2006					2007		
	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT	AT FAIR VALUE	AT COST	ACCUM DEP'N	CARRYING AMOUNT
Land	27,220,395	15,400	-	27,235,795	37,554,494	9,562	-	37,564,056
Buildings	11,335,395	991,133	(7,017,300)	5,309,228	10,896,592	40,150	(6,494,057)	4,442,685
Infrastructure Structures	29,947,336	1,266,077	(10,431,928)	20,781,485	29,947,336	1,315,836	(11,405,264)	19,857,908
Reserve Furniture	-	23,628	-	23,628	1,370,271	-	(698,697)	671,574
Plant & Equipment	-	-	-	-	1,806,470	18,479	(886,109)	938,840
Furniture & Fittings	759,084	768,695	(259,943)	508,752	-	739,291	(339,356)	399,935
Library Books	-	102,120	(644,707)	216,497	969,186	46,960	(644,970)	371,176
	-	445,487	(223,895)	221,592	-	492,895	(255,250)	237,645
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>69,262,210</b>	<b>3,612,540</b>	<b>(18,577,773)</b>	<b>54,296,977</b>	<b>82,544,349</b>	<b>2,663,173</b>	<b>(20,723,703)</b>	<b>64,483,819</b>
<b>2006 Totals</b>					<b>69,262,210</b>	<b>3,612,540</b>	<b>(18,577,773)</b>	<b>54,296,977</b>

	2006					2007		
	CARRYING AMOUNT	Additions	Disposals	Depreciation	Impairment	Net Revaluation	CARRYING AMOUNT	
Land	27,235,795	9,562	-	-	-	10,318,699	37,564,056	
Buildings	5,309,228	40,150	-	(193,795)	-	(712,898)	4,442,685	
Infrastructure Structures	20,781,485	49,759	-	(973,336)	-	-	19,857,908	
Reserve Furniture	23,628	-	-	(36,803)	-	684,749	671,574	
Plant & Equipment	508,752	18,479	-	(70,141)	-	990,502	938,840	
Furniture & Fittings	216,497	6,705	(7,192)	(108,330)	-	-	399,935	
Library Books	221,592	47,408	-	(134,691)	-	242,410	371,176	
	-	-	-	(31,355)	-	-	237,645	
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>54,296,977</b>	<b>219,023</b>	<b>(7,192)</b>	<b>(1,548,451)</b>	<b>-</b>	<b>11,523,462</b>	<b>64,483,819</b>	
<b>2006 Totals</b>	<b>55,400,635</b>	<b>1,174,396</b>	<b>(1,091,073)</b>	<b>(1,186,981)</b>	<b>-</b>	<b>-</b>	<b>54,296,977</b>	

# CORPORATION OF THE TOWN OF WALKERVILLE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### Note 8 (cont) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

#### Valuation of Assets

At 1 July 2004 upon the transition to AIFRS, Council elected pursuant to AASB 1.19 to retain a previously established deemed cost under GAAP as its deemed cost for the purposes of AIFRS.

#### **Land & Land Improvements**

Valuations of Land as at 30 June 2006 were at replacement cost as determined by Maloney Field Services and certified by Carin F Meier, Certified Practicing Valuer of the Australian Institute of Valuers and Land Economists.

Additions are recognised at cost.

#### **Buildings**

Valuations of Buildings as at 30 June 2006 were at replacement cost as determined by Maloney Field Services and certified by Carin F Meier, Certified Practicing Valuer of the Australian Institute of Valuers and Land Economists.

Additions are recognised at cost.

#### **Infrastructure**

Valuations of roads, bridges, footpaths and stormwater drainage as at 30 June 2002 are at written down current costs as determined by BC Tonkin & Associates and Maloney Field Services.

#### **Structures**

Valuations of Structures as at 30 June 2006 were at replacement cost as determined by Maloney Field Services and certified by Carin F Meier, Certified Practicing Valuer of the Australian Institute of Valuers and Land Economists.

Additions are recognised at cost.

#### **Reserve Furniture**

Valuations of Reserve Furniture as at 30 June 2006 were at replacement cost as determined by Maloney Field Services and certified by Carin F Meier, Certified Practicing Valuer of the Australian Institute of Valuers and Land Economists.

Additions are recognised at cost.

#### **Plant & Equipment**

Pursuant to Council's election, these assets are recognised on the cost basis.

#### **Furniture & Fittings**

Valuations of Furniture & Fittings as at 30 June 2006 were at replacement cost as determined by Maloney Field Services and certified by Carin F Meier, Certified Practicing Valuer of the Australian Institute of Valuers and Land Economists.

Additions are recognised at cost.

#### **Library Books**

Pursuant to Council's election, these assets are recognised on the cost basis.

# Corporation of the Town of Walkerville

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### Note 9 - LIABILITIES

		2007		2006	
	Notes	\$		\$	
		Current	Non-current	Current	Non-current
<b>TRADE &amp; OTHER PAYABLES</b>					
Goods & Services		362,992	0	895,419	0
Payments received in advance		97,091	0	190,651	0
Accrued expenses - employee entitlements		240,663	0	266,486	0
Accrued expenses - other		25,839	0	26,694	0
Other		70,826	0	219,289	0
		<b>797,411</b>	<b>0</b>	<b>1,598,539</b>	<b>0</b>
<b>BORROWINGS</b>					
Short term draw down facility		0	0	81,588	0
Loans		119,365	1,152,138	95,945	1,199,927
		<b>119,365</b>	<b>1,152,138</b>	<b>913,533</b>	<b>1,199,927</b>
<b>PROVISIONS</b>					
Employee entitlements (including oncosts)		309,290	6,292	313,957	25,530
		<b>309,290</b>	<b>6,292</b>	<b>313,957</b>	<b>25,530</b>
<b>OTHER NON CURRENT ASSETS</b>					
Wastecare SA	15	0	10,223	0	8,605
		<b>0</b>	<b>10,223</b>	<b>0</b>	<b>8,605</b>

# Corporation of the Town of Walkerville

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### Note 10 - RESERVES

ASSET REVALUATION RESERVE	1/07/2006	Net Increments (Decrements)	Transfers on Sale	30/06/2007
Notes	\$	\$	\$	\$
Land	<del>77,46</del>	10,318,699	0	18,190,175
Buildings	3,2920	(72,898 )	0	2,565,022
Infrastructure	<del>72,649</del>	0	0	7,372,649
Structures	0	684,78	0	684,748
Reserve Furniture	0	990,502	0	990,502
Plant & Equipment	0	0	0	0
Furniture, Fitting, & Office Equipment	0	242,410	0	242,410
Library Books	0	0	0	0
<b>TOTAL</b>	<u>18,522,045</u>	<u>11,523,461</u>	<u>0</u>	<u>30,045,506</u>
<b>2006 Totals</b>	<u>18,522,045</u>			<u>18,522,045</u>

OTHER RESERVES	1/07/2006	Transfers to Reserve	Transfers from Reserve	30/06/2007
Plant Replacement Reserve	118,516	90,000	(8,820 )	132,696
Long Service Leave Reserve	338,331	0	(22,79 )	315,582
Office Furniture & Equipment Reserve	163,485	56,680	(85,000 )	135,165
Project Fund Reserve	144,886	0	0	144,886
Works In Progress Reserve	342,58	3754	(342,58 )	737,454
150th Anniversary Art Reserve	0	14,050	0	14,050
<b>TOTAL OTHER RESERVES</b>	<u>1,10793</u>	<u>898,184</u>	<u>(526,144 )</u>	<u>1,479,833</u>
<b>2006 Totals</b>	<u>911,290</u>	<u>1,008,379</u>	<u>(811,876 )</u>	<u>1,107,793</u>

#### **PURPOSES OF RESERVES**

##### **Asset Revaluation Reserve**

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non-current assets and available-for-sale financial assets.

##### **Plant Replacement Reserve**

The plant replacement reserve is used to set aside funds required for major plant purchases.

##### **Long Service Leave Reserve**

The long service leave reserve is used to set aside funds required for employee's long service leave entitlements.

##### **Office Furniture & Equipment Reserve**

The office furniture & equipment reserve is used to set aside funds required for office furniture and equipment as required.

##### **Project Fund Reserve**

The project fund reserve is used to set aside funds required for unidentified projects that may arise.

##### **Works In Progress Reserve**

The works in progress reserve transfers unspent funds at the end of the financial year that are to be carried forward for use in the following financial year.

##### **150th Anniversary Art Reserve**

The 150th anniversary art reserve sets aside funds donated to the Council for the 150th anniversary art project.

# Corporation of the Town of Walkerville

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### Note 11 - 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 Statement of Financial Position as follows:

	Notes	2007 \$	2006 \$
Total cash & equivalent assets	6	<u>2,157,095</u>	<u>1,538,239</u>
Balances per Cash Flow Statement		<u>2,157,095</u>	<u>1,538,239</u>

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

Net Surplus (Deficit)	(77,477)	(127,644)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	1,548,451	1,186,981
Equity movements in equity accounted investments (increase) decrease	(27,136)	13,893
Net increase (decrease) in unpaid employee benefits	(67,085)	271
Net (Gain) Loss on Disposals	<u>6,287</u>	<u>(385,241)</u>
	<u>1,383,040</u>	<u>75,30</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	1,290,020	(1,410,72)
Net (increase) decrease in inventories	1,006	(320)
Net (increase) decrease in other current assets	0	(41,9)
Net increase (decrease) in trade & other payables	(801,128)	449,028
Net increase (decrease) in other liabilities	<u>1,618</u>	<u>236,093</u>
<b>Net Cash provided by (or used in) operations</b>	<u>1,874,556</u>	<u>(51,990)</u>



# Corporation of the Town of Walkerville

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### Note 12 - FINANCIAL INSTRUMENTS

#### Recognised Financial Instruments

<b>Bank, Deposits at Call, Short Term Deposits</b>	<p><b>Accounting Policy:</b> Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p><b>Terms &amp; conditions:</b> Deposits are returning fixed interest rates of 5 to 5.5% (2006: 5 to 5.5%).</p> <p><b>Carrying amount:</b> approximates fair value due to the short term to maturity.</p>
<b>Receivables - Rates &amp; Associated Charges (including legals &amp; penalties for late payment)</b>	<p><b>Accounting Policy:</b> Carried at nominal values including penalties for late payments.</p> <p><b>Terms &amp; conditions:</b> Secured over the subject land, arrears attract late payment penalties and interest in accordance with Section 181 of the South Australian Local Government Act 1999. Council is not materially exposed to any individual debtor. Credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Receivables - Fees &amp; other charges</b>	<p><b>Accounting Policy:</b> Carried at nominal values less any allowance for impairment. An allowance for impairment is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p><b>Terms &amp; conditions:</b> Secured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p><b>Carrying amount:</b> approximates fair value (after deduction of any allowance).</p>
<b>Receivables - other levels of government</b>	<p><b>Accounting Policy:</b> Carried at nominal value.</p> <p><b>Terms &amp; conditions:</b> Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of the Governments of the Commonwealth &amp; State.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities - Creditors and Accruals</b>	<p><b>Accounting Policy:</b> Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council.</p> <p><b>Terms &amp; conditions:</b> Liabilities are normally settled on 30 day terms.</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities - Interest Bearing Loans</b>	<p><b>Accounting Policy:</b> Carried at the principal amounts. Interest is charged as an expense as it accrues.</p> <p><b>Terms &amp; conditions:</b> Secured over future revenues, loans are repayable by equal 6 monthly instalments of principal &amp; interest; interest is charged at fixed rates between 6.35% and 6.5% (2006: 6.35% and 6.5%)</p> <p><b>Carrying amount:</b> approximates fair value.</p>
<b>Liabilities - Finance Leases</b>	<p><b>Accounting Policy:</b> accounted for in accordance with AASB 117</p>

## Corporation of the Town of Walkerville

### NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

#### Note 12 (cont) - FINANCIAL INSTRUMENTS

##### Liquidity Analysis

2007	Floating Interest Rate \$	Fixed interest maturing in ≤ 1 year \$	≥ 1 year ≥ 5 years \$	≥ 5 years \$	Non- interest bearing \$	Total \$
<b>Financial Assets</b>						
<b>Fair Value through P&amp;L</b>						
Cash Assets	2,157,095	0	0	0	0	2,157,095
<b>Loans &amp; Receivables</b>						
Receivables	0	16,905	78,104	202,489	71,978	369,476
<b>Total</b>	<b>2,157,095</b>	<b>16,905</b>	<b>78,104</b>	<b>202,489</b>	<b>71,978</b>	<b>2,526,571</b>
<i>Weighted Average Interest Rate</i>	<i>4.95%</i>	<i>5.00%</i>	<i>5.42%</i>	<i>5.50%</i>		
<b>Financial Liabilities</b>						
Payables	0	530,909	0	0	0	530,909
Borrowings	0	119,365	559,400	592,738	0	1,271,503
<b>Total</b>	<b>0</b>	<b>650,274</b>	<b>559,400</b>	<b>592,738</b>	<b>0</b>	<b>1,802,412</b>
<i>Weighted Average Interest Rate</i>		<i>6.35%</i>	<i>6.50%</i>	<i>6.50%</i>		
<b>NET FINANCIAL ASSETS (LIABILITIES)</b>	<b>2,157,095</b>	<b>(633,369)</b>	<b>(481,296)</b>	<b>(390,249)</b>	<b>71,978</b>	<b>724,159</b>

2006	Floating Interest Rate \$	Fixed interest maturing in ≤ 1 year \$	≥ 1 year ≥ 5 years \$	≥ 5 years \$	Non- interest bearing \$	Total \$
<b>Financial Assets</b>						
<b>Fair Value through P&amp;L</b>						
Cash Assets	1,538,239	0	0	0	0	1,538,239
<b>Loans &amp; Receivables</b>						
Receivables	0	9,03	45,70	10,40	1,480,0	1,06,692
<b>Total</b>	<b>1,538,239</b>	<b>9,03</b>	<b>45,70</b>	<b>10,40</b>	<b>1,480,0</b>	<b>3,244,931</b>
<i>Weighted Average Interest Rate</i>		<i>5.00%</i>	<i>5.39%</i>	<i>5.50%</i>		
<b>Financial Liabilities</b>						
Payables	0	1,305,359	0	0	0	1,305,359
Short-term Borrowings	81,588	0	0	0	0	81,588
Borrowings	0	95,945	494,657	05,20	0	1,295,82
<b>Total</b>	<b>81,588</b>	<b>1,401,304</b>	<b>494,657</b>	<b>05,20</b>	<b>0</b>	<b>3,418,819</b>
<i>Weighted Average Interest Rate</i>		<i>6.35%</i>	<i>6.50%</i>	<i>6.50%</i>		
<b>NET FINANCIAL ASSETS (LIABILITIES)</b>	<b>20,651</b>	<b>(1,391,601)</b>	<b>(448,917)</b>	<b>(534,01)</b>	<b>1,480,0</b>	<b>(13,888)</b>

# Corporation of the Town of Walkerville

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### Note 12 (cont) - FINANCIAL INSTRUMENTS

#### **Credit Risk Exposures**

Credit risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any provision for doubtful debts. Except as detailed in Notes 6 & 7 in relation to individual classes of financial assets, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

#### **Reconciliation of Financial Assets & Liabilities**

	2007	2006
	\$	\$
Net financial assets from above		
Financial Assets	2,526,571	3,244,931
Financial Liabilities	<u>1,802,412</u>	<u>3,418,819</u>
	724,159	(13,888)
Non-financial assets and liabilities		
Accrued Revenues	39,538	83,642
Prepayments	6,152	24,76
Inventories	6,404	710
Investments in Associates	73,803	45,050
Property, Plant & Equipment	64,483,819	54,296,97
Other Assets	347,051	0
Accrued Expenses	(266,502)	(293,180)
Provisions	(315,582)	(339,487)
Other liabilities	<u>(10,223)</u>	<u>(8,605)</u>
	<u>64,364,460</u>	<u>53,816,523</u>
Net Assets per Balance Sheet	<u>65,088,619</u>	<u>53,642,635</u>

#### **Net Fair Value**

All carrying values approximate fair value for all recognised financial instruments. With the exception of investments, there is no recognised market for the financial assets of the Council.

# Corporation of the Town of Walkerville

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### Note 13 - FINANCIAL INDICATORS

	2007	2006
<p>These Financial Indicators have been calculated in accordance with <i>Information Paper 9 - Local Government Financial Indicators</i> prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia. Detailed methods of calculation are set out in the SA Model Statements.</p>		
<b>Operating Surplus</b>	(7,190)	(526,9)
<p><i>Being the operating surplus (deficit) before capital amounts .</i></p>		
<b>Operating Surplus Ratio</b>		
<u>Operating Surplus</u>	(2%)	(14%)
Rates - general & other less NRM levy		
<p><i>This ratio expresses the operating surplus as a percentage of general and other rates, net of NRM levy.</i></p>		
<b>Net Financial Liabilities</b>	(1,542)	06,802
<p><i>Net Financial Liabilities are defined as total liabilities less financial assets (excluding equity accounted investments in Council businesses).</i></p>		
<b>Net Financial Liabilities Ratio</b>		
<u>Net Financial Liabilities</u>	(3%)	15%
Total Operating Revenue less NRM levy		
<b>Interest Cover Ratio</b>		
<u>Net Interest Expense</u>	(0.2%)	1.2%
Total Operating Revenue less NRM levy less Investment Income		
<b>Asset Sustainability Ratio</b>		
<u>Net Asset Renewals</u>	3%	(28%)
Depreciation Expense		
<p><i>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.</i></p>		
<b>Asset Consumption Ratio</b>		
<u>Carrying value of depreciable assets</u>	2%	69%
Gross value of depreciable assets		
<p><i>Total carrying value of depreciable assets divided by total reported value of depreciable assets before accumulated depreciation.</i></p>		

# Corporation of the Town of Walkerville

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### Note 14 - UNIFORM PRESENTATION OF FINANCES

The Local Government Association's General Meeting in March 2006 resolved that a high level summary of both operating and capital investment activities of each council be prepared on a uniform and consistent basis, thereby enabling more meaningful comparisons between councils.

It also is intended that annual budgets and long-term financial plans be summarised on the same basis.

A feature of the arrangement is that it facilitates the reporting of a standard set of key financial indicators of the Council's financial sustainability -all of which are shown in Note 15 above.

	2007	2006
	\$	\$
Operating Revenues	5,376,388	4,844,929
<i>less</i> Operating Expenses	<u>(5,447,578)</u>	<u>(5,37,08)</u>
Operating Surplus / (Deficit) before Capital Amounts	(71,190)	(526,9)
 <b><i>less</i> Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	571,457	1,17,396
<i>less</i> Depreciation, Amortisation and Impairment	(1,548,451)	(1,186,981)
<i>less</i> Proceeds from Sale of Assets	<u>(905)</u>	<u>(1,50,000)</u>
	(977,899)	(1,519,585)
 <b><i>less</i> Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets <i>(including investment property &amp; real estate developments)</i>	0	0
<i>less</i> Amounts received specifically for New and Upgraded Assets	0	0
<i>less</i> Proceeds from Sale of Surplus Assets <i>(including investment property and real estate developments)</i>	0	0
	<u>0</u>	<u>0</u>
 <b>Net Lending / (Borrowing) for Financial Year</b>	 <u><b>906,709</b></u>	 <u>992,806</u>

# Corporation of the Town of Walkerville

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### Note 15 - JOINT VENTURES & ASSOCIATED ENTITIES

#### **Wastecare SA**

During 2003/04, Wastecare SA, a regional subsidiary (the subsidiary) was established pursuant to Section 43 of the Local Government Act, by a number of Constituent Councils comprising Adelaide, Campbelltown, Charles Sturt, Norwood Payneham & St Peters, Prospect City Councils and the Town of Walkerville.

The subsidiary was formed at the end of February 2004 and has signed a project agreement with Waste Management Pacific (SA) Pty Ltd to operate a Resource Recovery Waste Transfer Station (RRWTS) on leased land at Wingfield.

As a Constituent Council, the Town of Walkerville has a 5.94% equity share in the subsidiary.

In the event of a winding up of the subsidiary, the Town of Walkerville would either receive its equity share of any net assets after payment of all expenses of the subsidiary, or be liable to pay an equity share towards all expenses associated with winding up the subsidiary's operations. A contingent liability has been identified in the accounts to reflect this potential liability in a future year.

To offset this potential liability, an agreement between the subsidiary and Waste Management Pacific (SA) Pty Ltd for the 'compulsory purchase' by the latter in 2014 has been established. This agreement enables the subsidiary to notify Waste Management Pacific (SA) Pty Ltd that it is required to accept assignment of the lease for the land and the purchase of the RRWTS.

In future years, as a Constituent Council, the Town of Walkerville will be entitled to a share of any profit made and distributed by the subsidiary in accordance with the subsidiary's Charter. Profit distribution is not solely dependent on equity shares of the Constituent Council.

	<b>2007</b>	<b>2006</b>
	<b>\$</b>	<b>\$</b>
<b>Wastecare SA</b>		
Council's respective interests are:		
- ownership interest in the joint operation	5.94%	5.94%
<u>Movements in Investment in Joint Operation</u>		
Opening Balance	<b>(8,605)</b>	-
Share in Operating Result	<b>(1,618)</b>	(8,605)
<b>Share in Equity of Joint Operation</b>	<b><u>(10,223)</u></b>	<b><u>(8,605)</u></b>

#### **Eastern Waste Management Authority Inc**

The Eastern Waste Management Authority regional subsidiary was established pursuant to Section 43 of the Local Government Act 1999, for the purpose of the collection and disposal of waste within the areas of the Constituent Councils and the collection and disposal of waste outside the areas of the Constituent Councils. The Authority is a regional subsidiary established by; City of Burnside, City of Norwood, Payneham and St. Peters, Corporation of the Town of Walkerville, City of Mitcham, City of Campbelltown, Adelaide Hills Council. The transactions which occur between Council and the Authority are at arms length and are for the provision of waste management services.

	<b>2007</b>	<b>2006</b>
	<b>\$</b>	<b>\$</b>
<b>Eastern Waste Management Authority Inc</b>		
Council's respective interests are:		
- ownership interest in the joint operation	3.23%	3.23%
<u>Movements in Investment in Joint Operation</u>		
Opening Balance	<b>2,263</b>	-
Share in Operating Result	<b>(1,230)</b>	2,263
<b>Share in Equity of Joint Operation</b>	<b><u>1,033</u></b>	<b><u>2,263</u></b>

# Corporation of the Town of Walkerville

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### Note 15 (cont) - JOINT VENTURES & ASSOCIATED ENTITIES

#### Highbury Landfill Authority Inc

The Highbury Landfill Authority was formed in December 2005 to split the Est Waste operations between collection services and landfill operations with a view to bringing new members in to Est Waste without them having any liability for the remediation of the landfill site at Highbury. Membership of the Highbury Landfill Authority is made up of the Corporation of the Town of Walkerville, the City of Brnside and the City of Norwood Payneham & St Peters.

	2007	2006
	\$	\$
<b>Highbury Landfill Authority Inc</b>		
Councils respective interests are:		
- ownership interest in the joint operation	9.24%	9.24%
 <u>Movements in Investment in Joint Operation</u>		
Opening Balance	42,787	-
Share in Operating Result	2,410	42,8
<b>Share in Equity of Joint Operation</b>	<b>45,197</b>	<b>42,8</b>

#### Eastern Health Authority

The Corporation of the Town of Walkerville is one of five member Councils of the Eastern Health Authority Inc (EA). The other member Councils are City of Brnside, Campbelltown City Council, City of Norwood, Payneham & St Peters and City of Prospect.

	2007	2006
	\$	\$
<b>Eastern Health Authority</b>		
Councils respective interests are:		
- ownership interest in the joint operation	5.60%	5.60%
 <u>Movements in Investment in Joint Operation</u>		
Opening Balance	-	-
Share in Operating Result	27,573	-
<b>Share in Equity of Joint Operation</b>	<b>27,573</b>	<b>-</b>

# CORPORATION OF THE TOWN OF WALKERVILLE

## NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2007

### Note 16 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE STATEMENT OF FINANCIAL POSITION

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

**1. POTENTIAL INSURANCE LOSSES**

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

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

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

**2. BANK GUARANTEES**

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to \$Nil (2006: \$Nil) at reporting date.

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

**3. 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 zero appeals against planning decisions made prior to reporting date. All known costs have been recognised.

**4. CONTINGENT LIABILITY - LEGAL MATTER**

2007	2006
\$	\$
915,000	Nil

A claim against the Council by Holcon Australia Pty Ltd asserting a breach of contract is being vigorously defended.

The claim is denied and \$915,000 is the estimated future amount for defence costs and associated matters.

### Note 17 - EVENTS OCCURRING AFTER THE REPORTING DATE

There were no significant events occurring after balance date other than the contingent liability reported in Note 16.4.

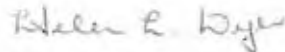


**The Corporation of the Town of Walkerville**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 June 2007**

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

I, Helen Dyer, the person for the time being occupying the position of Chief Executive Officer of The Corporation of the Town of Walkerville, do hereby state that the Financial Statements of the Council for the year ended 30 June 2007 are to the best of my knowledge presented fairly, and in accordance with accounting procedures which have been maintained in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999* made under that Act.



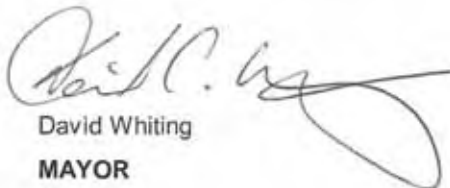
Helen Dyer

**CHIEF EXECUTIVE OFFICER**

Dated this 29 day of November 2007

**ADOPTION STATEMENT**

Laid before The Corporation of the Town of Walkerville and adopted on the day of 29 November 2007.



David Whiting

**MAYOR**

# DEAN NEWBERY & PARTNERS CHARTERED ACCOUNTANTS

ABN 49 976 436 356

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE CORPORATION OF THE TOWN OF WALKERVILLE

### Report on the Financial Report

We have audited the accompanying financial report of the Corporation of the Town of Walkerville which comprises the Balance Sheet as at 30 June 2007, and the Income Statement, Statement of Changes in Equity, Cash Flow Statement, a summary of the significant accounting policies, other explanatory notes and the Chief Executive Officer's Statement for the year ended on that date.

### *Chief Executive Officer's Responsibility for the Financial Report*

The Chief Executive Officer of the Corporation of the Town of Walkerville is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 and Local Government (Financial Management) Regulations 1999. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### *Auditor's responsibility*

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

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

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

### **Independence**

In conducting our audit, we have complied with the independence requirements of the Local Government Act 1999 and Local Government (Financial Management) Regulations 1999. We confirm that the independence declaration required by the Local Government Act 1999 and Local Government (Financial Management) Regulations 1999, previously provided to the Chief Executive Officer, would be in the same terms if provided to the Chief Executive Officer as at the date of this auditor's report.

### **Qualification**

In our opinion, depreciation expense reported in the Income Statement for the 2007 financial year is not able to be relied upon, because it is not based on reliable carrying values for the written down replacement value of infrastructure assets in accordance with Australian Accounting Standard AASB 116: Property, Plant and Equipment. This is because the last revaluation of infrastructure was undertaken in 2002, and as a result, there are insufficient technical details held by the Council to reliably determine depreciation expense for infrastructure assets for the year ended 30 June 2007, together with the carrying values of infrastructure assets as at 30 June 2007.

At the date of signing this audit report, due to insufficient technical information available, we are unable to reliably measure the financial impact of the above on Council's 30 June 2007 financial report, in particular the effect on the Operating Deficit before Capital Revenues and the carrying value for infrastructure assets reported in the Balance Sheet.

**Auditor's Opinion**

In our opinion, except for the effects on the financial report of the matter referred to in the Qualification above, the financial report of the Corporation of the Town of Walkerville is in accordance with the Local Government Act 1999 and Local Government (Financial Management) Regulations 1999 including:

- (a) giving a true and fair view of the Corporation of the Town of Walkerville's financial position as at 30 June 2007; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations); and
- (c) complying with Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999.

**DEAN NEWBERY & PARTNERS  
CHARTERED ACCOUNTANTS**



**JIM KEOGH  
PARTNER**

Signed on the 29th day of November 2007,  
at 214 Melbourne Street, North Adelaide, South Australia 5006.



## *The Corporation of the Town of Walkerville*

ABN 49 190 949 882

66 Walkerville Terrace, Gilberton, S.A. 5081  
P.O. Box 55, Walkerville, S.A. 5081

Your Ref:

Telephone: (08) 8344 7711

Please Quote Ref:

Facsimile: (08) 8269 7820

Enquiries To:

Email: [walkervi@walkerville.sa.gov.au](mailto:walkervi@walkerville.sa.gov.au)

<http://www.walkerville.sa.gov.au>

19 November 2007

### **Chief Executive Officer's Certificate of Compliance - Auditor Independence**

*I Helen Dyer, the person for the time being occupying the position of chief executive officer of the Walkerville Council do hereby certify (for the purposes of Regulation 16A(2) of the Local Government (Financial Management) Regulations 1999) that the Council's auditor, Dean Newbery and Partners, has not been engaged by the Council to provide services to the Council outside of the scope of the audit functions prescribed by the Local Government Act 1999 - noting that for the 2006/07 financial year only that the prescribed auditor independence requirements have been in operation and effect only from 25 January 2007.*

*Helen R. Dyer*

(Signed)

*21 November 2007*

(Dated)

**Helen Dyer**  
**Chief Executive Officer**



## The Corporation of the Town of Walkerville

ABN 49 190 949 882

66 Walkerville Terrace, Gilberton, S.A. 5081  
P.O. Box 55, Walkerville, S.A. 5081

Your Ref:

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Please Quote Ref:

Facsimile: (08) 8269 7820

Enquiries To:

Email: [walkerv@walkerville.sa.gov.au](mailto:walkerv@walkerville.sa.gov.au)

<http://www.walkerville.sa.gov.au>

27 November 2007

### Chairperson of Audit Committee Certificate of Compliance – Auditor Independence

I Councillor Cheesman, the person for the time being occupying the position of chair person of the Audit Committee for the Corporation of the Town of Walkerville do hereby certify (for the purposes of Regulation 16A (2) of the Local Government (Financial Management Regulations 1999) that the Council's auditor, Dean Newbery and Partners, has not been engaged by the Council to provide services to the Council outside of the scope of the audit functions prescribed by the *Local Government Act 1999* from the 25 January 2007 to the end of financial year (the prescribed auditor independence requirements have been in operation and effect from the 25 January 2007)

Dean Newbery and staff provided services outside the scope of the audit function in the period from July 1 2006 to January 24 2007 for which appropriate fees were paid within that period. I am satisfied that those services have not compromised the independence of the auditor. The Staff involved in providing those services have not been involved in the audit.

.....

(Signed)

**Philip Cheesman**  
Councillor

..... 27/11/07 .....

(Date)

**Auditor's Independence Declaration Under Section 16A of the Local Government (Financial Management) Regulations 1999 to The Corporation of the Town of Walkerville**

In conducting my audit, I have complied with the independence requirements of the Local Government Act 1999 and Local Government (Financial Management) Regulations 1999. In accordance with Regulation 16A of the Local Government (Financial Management) Regulations 1999, I state as follows:

I confirm that for the audit of the financial statements of The Corporation of the Town of Walkerville for the year ended 30 June 2007, I have maintained our 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 requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999 made under that Act.



**JIM KEOGH**

**Partner**

**DEAN NEWBERY & PARTNERS  
CHARTERED ACCOUNTANTS  
214 MELBOURNE STREET  
NORTH ADELAIDE SA 5006**

**NORTH ADELAIDE, this 26th day of October 2007**

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## **Eastern Waste Management Authority Inc**

Member Councils □ City of Burnside □ City of Norwood, Payneham & St. Peters □ Corporation of the Town of Walkerville □  
City of Campbelltown □ Adelaide Hills Council □ City of Mitcham

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### **ANNUAL FINANCIAL STATEMENTS**

**year ended 30 June 2007**

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## Statement by the Members of the Board

for the year ended 30 June 2007

### STATEMENT BY THE MEMBERS OF THE BOARD OF MANAGEMENT

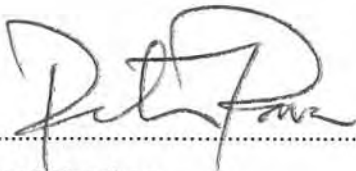
In the opinion of the Board of Management the financial report as set out on pages 1 To 16:

1. Presents fairly the financial position of the Authority as at 30 June 2007 and its performance for the year ended on that date in accordance with Australian Accounting Standards, mandatory professional reporting requirements and other authoritative pronouncements of the Australian Accounting Standards Board.


2. At the date of this statement, there are reasonable grounds to believe that the Authority will be able to pay its debts as and when they fall due.

Signed in accordance with the Resolution of the Board of Management

Dated this 30<sup>th</sup> day of August 2007



Board Member



Board Member



# Eastern Waste Management Authority Inc

## INCOME STATEMENT

for the year ended 30 June 2007

	Note	2007	2006
<b>Operating Revenues</b>			
Collection Charges - Constituent Councils		7,408,097	7,445,586
Collection Charges - Contracts		237,266	87,824
Interest Income		66,161	15,573
Sundry Income		33,869	133,075
<b>Total Operating Revenue</b>		<b>7,745,393</b>	<b>7,682,058</b>
<b>Operating Expenses</b>			
Administration	2	1,139,518	1,054,702
Depreciation	3	1,409,123	1,275,917
Disposal & Collection Costs		2,712,505	2,814,210
Employee Costs		2,560,986	2,501,373
<b>Total Operating Expenses</b>		<b>7,822,132</b>	<b>7,646,202</b>
<b>Operating Surplus/(Deficit) Before Tax Equivalents</b>		<b>(76,739)</b>	<b>35,856</b>
<b>Adjust for:</b>			
Profit/(Loss) on Sale of Fixed Assets		44,725	(13,862)
Income Tax Equivalent Charge arising from the Principle of Competitive Neutrality		(6,076)	(2,292)
<b>Net Surplus/(Deficit) resulting from Operations</b>		<b>(38,090)</b>	<b>19,702</b>

*The Income Statement should be read in conjunction with the accompanying notes.*

# Eastern Waste Management Authority Inc

## BALANCE SHEET

as at 30 June 2007

	Note	2007	2006
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	4	344,663	406,144
Trade and Other Receivables		257,163	240,595
Other		38,938	34,023
<b>Total Current Assets</b>		<b>640,764</b>	<b>680,762</b>
<b>Non-Current Assets</b>			
Buildings	5	11,177	12,572
Plant & Equipment	5	8,858,523	8,715,993
<b>Total Non-Current Assets</b>		<b>8,869,700</b>	<b>8,728,565</b>
<b>TOTAL ASSETS</b>		<b>9,510,464</b>	<b>9,409,327</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade and Other Payables		519,921	628,658
Short Term Provisions	6	131,685	108,109
Short Term Borrowings	7	2,293,846	1,225,085
Other		6,076	2,292
<b>Total Current Liabilities</b>		<b>2,951,528</b>	<b>1,964,144</b>
<b>Non-Current Liabilities</b>			
Long Term Provisions	6	154,774	158,145
Long Term Borrowings	7	6,372,184	7,216,970
<b>Total Non-Current Liabilities</b>		<b>6,526,958</b>	<b>7,375,115</b>
<b>TOTAL LIABILITIES</b>		<b>9,478,486</b>	<b>9,339,259</b>
<b>NET ASSETS</b>		<b>31,978</b>	<b>70,068</b>
<b>Equity</b>			
Accumulated Surplus		31,978	70,068
<b>EQUITY</b>		<b>31,978</b>	<b>70,068</b>

*The Balance Sheet should be read in conjunction with the accompanying notes.*

# Eastern Waste Management Authority Inc

## STATEMENT OF CHANGES IN EQUITY

for the year ended 30 June 2007

	Note	2007	2006
<b>Accumulated Surplus</b>			
Balance at beginning of Period		70,068	49,215
Operating Surplus/(Deficit) for the year		(38,090)	19,702
Transfer to Highbury Landfill Authority Inc.	10	0	1,151
<b>Balance at End of Period</b>		<b>31,978</b>	<b>70,068</b>

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

# Eastern Waste Management Authority Inc

## CASH FLOW STATEMENT

for the year ended 30 June 2007

	Note	2007	2006
<b>Cash Flows from Operating Activities</b>			
Revenue from Operations		7,662,664	7,766,671
Payments to Suppliers & Employees		(5,956,346)	(5,844,660)
Interest Received		66,161	15,573
Interest Expense		(546,326)	(536,115)
Tax Equivalents		(6,076)	(2,292)
Transfer to Highbury Landfill Authority	10	0	1,151
<b>Net Cash Provided/(Used) by Operating Activities</b>	<b>8</b>	<b><u>1,220,077</u></b>	<b><u>1,400,328</u></b>
<b>Cash Flows from Financing Activities</b>			
Loan Proceeds		1,640,028	0
Loan Repayments		(1,416,053)	(1,191,010)
<b>Net Cash Inflows/(Outflows) from Financing Activities</b>		<b><u>223,975</u></b>	<b><u>(1,191,010)</u></b>
<b>Cash Flows from Investing Activities</b>			
Payments for Property, Plant & Equipment		(1,667,530)	(196,128)
Proceeds from Disposal of Property, P&E		161,997	135,597
<b>Net Cash Inflows/(Outflows) from Investing Activities</b>		<b><u>(1,505,533)</u></b>	<b><u>(60,531)</u></b>
<b>Net Increase (Decrease) in Cash Held</b>		<b>(61,481)</b>	<b>148,787</b>
<b>Cash at beginning of Reporting Period</b>		<b>406,144</b>	<b>257,357</b>
<b>Cash at end of Reporting Period</b>		<b><u>344,663</u></b>	<b><u>406,144</u></b>

The Cash Flow Statement should be read in conjunction with the accompanying notes.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2007

### 1 Statement of Significant Accounting Policies

#### Basis Of Accounting Preparation

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, and the requirements of the Local Government Act 1999.

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of the City of Burnside, City of Norwood Payneham & St Peters, Campbelltown City Council, Corporation of the Town of Walkerville, City of Mitcham and Adelaide Hills Council.

The following is a summary of the material accounting policies adopted by the Authority in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

#### Accounting Policies

##### Competitive Neutrality

The Authority undertakes commercial (for profit) activities being the collection and disposal of domestic waste on behalf of non member councils. This non core business constitutes a significant business activity of the Authority, as such, for the purposes of the national competition policy, it is an activity to which the principles of competitive neutrality will apply.

##### Principles of Competitive Neutrality

1. The Authority recognises the objective of competitive neutrality as the intention to remove any net competitive advantages from its commercial (for profit) activities. Accordingly, the Authority is implementing principles of competitive neutrality, in particular tax equivalents and debt guarantee fees, where it competes with the private sector.

These tax equivalents include:

- 1.1 payroll tax;
- 1.2 stamp duty;
- 1.3 council rates;
- 1.4 fuel excise;
- 1.5 Work Cover levies;
- 1.6 prevailing commercial interest rates applicable to the purchase of operating plant;
- 1.7 debt guarantee fees, where required;
- 1.8 standard interest rates on borrowings;
- 1.9 income tax

The Authority will annually and proportionately disburse to its member councils, the equivalent of all of the costs referred to above together with the equivalent of company taxation on the net profit derived from its commercial (for profit) activities. The disbursements made to the member councils will not and are not intended to be directly or indirectly returned to the Authority.

In bidding for the new commercial (for profit) business activities, the Authority will fully account for all costs including all taxes, licences, fees, charges and guarantees that are applicable to the private sector operating in the same market place, unless all bidders are both equally directed to do otherwise and have the benefit of all exemptions to which the Authority is entitled.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2007

The Authority has obtained and will maintain for its commercial (for profit) activities a prescribed activity license from the Environment Protection Authority for the collection or transport of waste from domestic premises on behalf of non member councils.

### Property, Plant & Equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

### Plant & Equipment

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment was reviewed by the management and endorsed by the audit committee to ensure it was not in excess of the recoverable amount of these assets.

### Depreciation of Non-Current Assets

The depreciable amount of all fixed assets including building and capitalised lease assets, is depreciated on a straight-line basis over their useful lives commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Plant and Equipment 10% - 20%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement. When re-valued assets are sold, amounts included in the revaluation relating to that asset are transferred to retained earnings.

### Financial Instruments

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below.

### Financial assets at fair value through profit and loss

A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges. Realised and unrealised gains and losses arising from changes in the fair value of these assets are included in the income statement in the period in which they arise.

### Available-for-sale financial assets

Available-for-sale financial assets include any financial assets not included in the above categories. Available-for-sale financial assets are reflected at fair value. Unrealised gains and losses arising from changes in fair value are taken directly to equity.

### Financial liabilities

Non-derivative financial liabilities are recognised at amortised cost, comprising original debt less principal payments and amortisation.

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2007

### Impairment

At each reporting date, the Authority assess whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in the income statement.

### Impairment of Assets

At each reporting date, the Authority reviews the value in use of its tangible and intangible assets based on depreciated replacement cost to determine whether there is any indication that those assets have been impaired. If such an indication exists, the Authority identifies the lowest cost at which it could obtain the future economic benefits of the asset in the normal course of its activity, reduced by depreciation that reflects that part of the future economic benefits that are already consumed.

### Cash and Cash Equivalents

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

### Investments

Investments represent monies on deposit at twenty-four hour call and on fixed deposit for twelve months or less.

### Revenue Recognition

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

### Employee Entitlements

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to balance date. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled, plus related on-costs. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits.

### Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the item of expense.

Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

### Comparatives

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

### Income Tax

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2007

The Authority is exempt from Income Tax under Section 50 – 25 of the Income Tax Assessment Act 1997.

### Leases

A distinction is made between finance leases where the Authority effectively owns the leased non-current assets, and operating leases under which the lessor retains ownership.

Where a non-current asset is acquired by means of a finance lease the asset is recorded at its fair value. A liability is recorded for the same amount. Lease payments are allocated between the principal component and the interest expense. Operating lease payments are charged to the income statement in the periods in which they are incurred.

### Critical Accounting Estimates and Judgements

The Authority evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the association.

#### *Key Estimates - Impairment*

The Authority assesses impairment at each reporting date by evaluating conditions specific to the group that may lead to impairment of assets. Where an impairment trigger exists, the depreciated replacement cost of the asset is determined.



# Eastern Waste Management Authority Inc

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2007

	2007	2006
<b>2 ADMINISTRATIVE EXPENSES</b>		
Remuneration of Auditors:		
- Audit or Review Services 2005	481	5,000
- Audit or Review Services 2006	5,200	0
- Audit or Review Services 2007	7,000	0
- Other Services 2005	0	3,500
- Other Services 2006	4,500	0
<b>Total Remuneration of Auditor</b>	<b>17,181</b>	<b>8,500</b>
<b>3 DEPRECIATION</b>		
Buildings & Structures	1,394	4,697
Plant & Equipment	1,407,729	1,271,221
<b>Total Depreciation</b>	<b>1,409,123</b>	<b>1,275,918</b>
<b>4 CASH AND CASH EQUIVALENTS</b>		
Cash at Bank	64,600	140,617
Cash on Hand	0	0
<b>Total Cash</b>	<b>64,600</b>	<b>140,617</b>
<b>INVESTMENTS</b>		
LGFA Deposits	280,063	265,527
<b>Total Investments</b>	<b>280,063</b>	<b>265,527</b>
<b>BALANCE AS PER STATEMENT OF CASH FLOWS</b>	<b>344,663</b>	<b>406,144</b>
<b>5 PROPERTY, PLANT &amp; EQUIPMENT</b>		
<b>Buildings</b>		
Buildings - At Valuation	12,774	12,774
Buildings - Accumulated Depreciation	(1,597)	(202)
<b>Total Buildings</b>	<b>11,177</b>	<b>12,572</b>
<b>Buildings Movement Schedule</b>		
Opening Written Down Value	12,572	12,774
Depreciation Expense	(1,395)	(202)
Revaluation Increment	0	0
<b>Closing Written Down Value</b>	<b>11,177</b>	<b>12,572</b>

# Eastern Waste Management Authority Inc

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2007

	2007	2006
<b>Plant &amp; Equipment</b>		
Plant & Equipment - At Cost	11,995,636	10,445,378
Plant & Equipment - Accumulated Dep'n	(3,137,113)	(1,729,385)
<b>Total Plant &amp; Equipment</b>	<b>8,858,523</b>	<b>8,715,993</b>
<b>Plant &amp; Equipment Movement Schedule</b>		
Opening Written Down Value	8,715,993	9,921,554
Additions	1,667,530	196,128
Depreciation Expense	(1,407,728)	(1,271,221)
Disposals	(118,997)	(135,597)
Accumulated Depreciation on Disposals	1,725	5,129
Revaluation Increment	0	0
Closing Written Down Value	<b>8,858,523</b>	<b>8,715,993</b>

Valuations of buildings, plant and equipment as at 31 December 2004 were at written down current cost as determined by Evans & Clarke National and certified by Steven Kincaide, Certified Practicing Valuer.

### Material Capital Commitments as at 30th June 2007

As at 30 June 2007 there were no material capital commitments.

## 6 PROVISIONS

Annual Leave - Current	131,685	108,109
Long Service Leave	154,774	158,145
<b>Total Provisions</b>	<b>286,459</b>	<b>266,254</b>
<b>Movement in Provisions</b>		
Opening Balance	266,254	209,144
Additional Provisions raised during the year	139,927	139,174
Provisions used during the year	(119,722)	(82,064)
<b>Closing Balance</b>	<b>286,459</b>	<b>266,254</b>
<b>Number of Employees as at 30 June</b>	<b>31</b>	<b>31</b>

# Eastern Waste Management Authority Inc

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2007

	2007	2006
<b>7 Borrowings - Current</b>		
Lease and goods mortgage liability	1,511,664	1,225,085
Loan from Highbury Landfill Authority	782,182	0
<b>Total Borrowings - Current</b>	<b>2,293,846</b>	<b>1,225,085</b>
<b>Borrowings - Non Current</b>		
Lease and goods mortgage liability	6,372,184	6,462,819
Loan from Highbury Landfill Authority	0	754,151
<b>Total Borrowings - Non Current</b>	<b>6,372,184</b>	<b>7,216,970</b>
<b>8 Reconciliation Of Increase In Net Assets Resulting From Operations To Net Cash Inflow From Operating Activities</b>		
Net surplus/(deficit) resulting from operations	(38,090)	19,702
Transfer to Highbury Landfill Authority Inc.	0	1,151
Depreciation expense	1,409,123	1,275,918
Net (Gain)/Loss on disposal of non-current assets	(44,725)	13,862
(Increase)/Decrease in Receivables	(16,568)	14,496
(Increase)/Decrease in Other Current Assets	(4,915)	0
Increase/(Decrease) in Provisions	20,205	13,199
Increase/(Decrease) in Trade Payables	(108,737)	61,990
Increase/(Decrease) in Other Liabilities	3,784	0
<b>Net Cash Provided By Operating Activities</b>	<b>1,220,077</b>	<b>1,400,318</b>
<b>9 Finance Lease and Goods Mortgage Commitments:</b>		
Payable:		
Not later than 1 year	2,002,525	1,711,010
Later than 1 year but not later than 5 years	6,239,080	6,169,485
Later than 5 years	1,077,839	1,281,927
Minimum payments	9,319,444	9,162,422
Less Future Finance Charges	1,435,598	1,474,518
<b>Total Finance Lease &amp; Goods Mortgage Liability</b>	<b>7,883,846</b>	<b>7,687,904</b>

# Eastern Waste Management Authority Inc

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2007

### 9 FINANCIAL INSTRUMENTS

#### Interest Rate Risk Exposure

The Authority's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on those financial assets and financial liabilities, is as follows:

	2006/2007					Total
	Floating Interest Rate	Fixed Interest Maturing in:			Non Interest Bearing	
		1 year or less	Over 1 to 5 years	More than 5 years		
<b>Financial Assets</b>	\$	\$	\$	\$	\$	\$
Cash	64,598					64,598
Short Term Deposits	280,063					280,063
<b>Total Financial Assets</b>	<b>344,661</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>344,661</b>
Weighted Ave Interest Rate	5.77%					
<b>Financial Liabilities</b>						
Borrowings		2,293,846	5,072,200	1,299,984		8,666,030
<b>Total Financial Liabilities</b>	<b>0</b>	<b>2,293,846</b>	<b>5,072,200</b>	<b>1,299,984</b>	<b>0</b>	<b>8,666,030</b>
Weighted Ave Interest Rate		6.04%	6.46%	6.46%		

	2005/2006					Total
	Floating Interest Rate	Fixed Interest Maturing in:			Non Interest Bearing	
		1 year or less	Over 1 to 5 years	More than 5 years		
<b>Financial Assets</b>	\$	\$	\$	\$	\$	\$
Cash	140,617	0		0	0	140,617
Short Term Deposits	265,527	0	0	0	0	265,527
<b>Total Financial Assets</b>	<b>406,144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>406,144</b>
Weighted Ave Interest Rate	5.25%					
<b>Financial Liabilities</b>						
Borrowings	0	1,225,085	5,291,600	1,925,370	0	8,442,055
<b>Total Financial Liabilities</b>	<b>0</b>	<b>1,225,085</b>	<b>5,291,600</b>	<b>1,925,370</b>	<b>0</b>	<b>8,442,055</b>
Weighted Ave Interest Rate		6.42%	6.42%	5.96%		

# Eastern Waste Management Authority Inc

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2007

### 10 HIGHBURY LANDFILL AUTHORITY INC.

The Eastern Waste Management Authority, originally known as the East Torrens Municipal Destructor Trust, was established on 19 July 1928 (the name change took place in 1993).

As at 1 July 2004, the Eastern Waste Management Authority comprised 3 member Councils, being the City of Norwood, Payneham and St Peters, the City of Burnside and the Corporation of the Town of Walkerville.

On 5 August 2004, the City of Norwood, Payneham and St Peters, the City of Burnside and the Corporation of the Town of Walkerville established the Highbury Landfill Authority Inc. Its purpose included the facilitation of the closure and the post-closure of the Highbury Landfill site, as well as managing the joint interests and liability of the Councils in relation to the closure of the site.

On 31 December 2004 the property known as the Highbury Landfill site was transferred from East Waste to Highbury Landfill Authority Inc.

On 1 January 2005 the Eastern Waste Management Authority Inc. Charter was amended to include the three new member Councils - the City of Mitcham, the City of Campbelltown and Adelaide Hills Council.

### 11 SEGMENT REPORTING

The Authority operated predominantly in one business and geographical segment, being the waste management sector providing waste disposal services to Members of the Authority in Adelaide.

### 12 RELATED PARTY INFORMATION

Cr Catherine Hosking – Chairperson – re-elected November 2006 for 2 years, Cr Peter Pavan elected November 2006 for 4 years, Cr John Rich re-elected November 2006 for 3 years, Mayor Robert Bria elected November 2006 for 1 year, Cr Elaine Grimm elected November 2006 for 1 year, Area Cr Justin Lang elected November 2006 for 1 year, Mr Paul Lightbody re-elected July 2006 for 3 years, Mr Lindsay Carthew elected July 2006 and resigned 31st May, 2007. The following members were not re-elected following council elections in November 2006 – Cr Graham Bills, Cr Mike Stock, Cr John Hain, Mayor Stephen Woodcock. There were no board members, through entities associated with them, who provided goods and services during the year.

### 13 KEY MANAGEMENT PERSONNEL COMPENSATION

The table below summarises in aggregate the remuneration of all senior management personnel and Board members of the Eastern Waste Management Authority Inc.

	Salary	Superannuation contributions	Non-cash benefits	Total
	\$	\$	\$	\$
2007	82,569	7,431	15,000	105,000
2006	82,569	7,431	15,000	105,000

Board member compensation for the years ended 30 June 2006 were:

Chairman \$15,000 p.a. and 7 Board members \$9,500 p.a..

Board member compensation for the years ended 30 June 2007 were:

Chairperson \$15,000 pa and 6 Board Members at \$9,500 pa. One Board member has elected not to receive the remuneration.

# Eastern Waste Management Authority Inc

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2007

### 14 CHANGE IN ACCOUNTING POLICY

(a) The following Australian Accounting Standards issued or amended and are applicable to Eastern Waste Management Authority Inc. but not yet effective and have not been adopted in preparation of the financial statements at reporting date.

Application dates of the Standards reflect future full periods reporting.

AASB Amendment	AASB Standard Affected	Nature of change in Accounting Policy and Impact	Application Date of the Standard	Application Date for the Council
AASB 2005-10: Amendments to Australian Accounting Standards	AASB 1: First-time Adoption of AIFRS AASB 4: Insurance Contracts AASB 101 : Presentation of Financial Statements AASB 114: Segment Reporting AASB 117 : Leases AASB 133 : Earnings per Share AASB 1023: General Insurance Contracts AASB 1038: Life Insurance Contracts AASB 139 : Financial Instruments: Recognition and Measurement	The disclosure requirements of AASB 132: Financial Instruments: Disclosure and Presentation have been replaced due to the issuing of AASB 7: Financial Instruments: Disclosures in August 2005. These amendments will involve changes to financial instrument disclosures within the financial report. However, there will be no direct impact on amounts included in the financial report as it is a disclosure standard.	1.1.2007	1.7.2007
AASB 7: Financial Instruments:	AASB 132 : Financial Instruments: Disclosure and Presentation	As Above	1.1.2007	1.7.2007

### 16 ASSOCIATION DETAILS

The Registered Office of the Association is:  
Eastern Waste Management Authority Inc.  
1 Temple Court  
OTTOWAY SA 5013

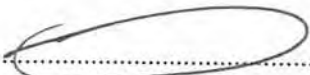
# Eastern Waste Management Authority Inc

Notes to and forming part of the Financial Statements  
for the year ended 30 June 2007

## GENERAL MANAGER'S STATEMENT


I, Brett Buckley, the General Manager of the Eastern Waste Management Authority Inc. do hereby state that the Income Statement of the Authority as at 30 June 2007 and the Balance Sheet, Statement of Changes in Equity and the Statement of Cash Flows, together with supporting notes, for the year ended on that date are to the best of my knowledge presented fairly and in accordance with accounting procedures which have been maintained in accordance with the Local Government Act 1999, and the Local Government Accounting Regulations made under that Act.

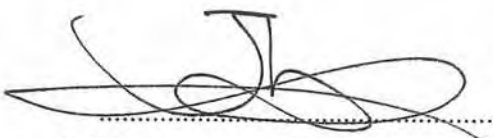
Signed this 30 day of AUGUST 2007

  
.....  
**Brett Buckley**  
General Manager

## ADOPTION STATEMENT

Laid before the Board of Eastern Waste Management Authority Inc.  
this 30 day of AUGUST and noted.

  
.....  
General Manager

  
.....  
A/ Chairperson



# Cleland McFarlane Selth

Chartered Accountants ■ Business Advisors

## INDEPENDENT AUDIT REPORT

### TO THE BOARD OF MANAGEMENT OF

### EASTERN WASTE MANAGEMENT AUTHORITY INC.

#### *Report on the Financial Report*

We have audited the attached financial report of the Eastern Waste Management Authority Incorporated ("the Authority") which comprises the balance sheet as at 30 June 2007 and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the statement by the Board of Management.

#### *Board of Management's Responsibility for the Financial Report*

The Board of Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the Local Government Act 1999. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

#### *Auditor's Responsibility*

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

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

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

#### *Independence*

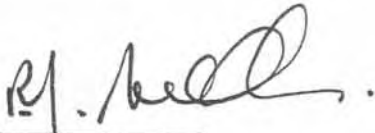
In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements.



**Auditor's Opinion**

In our opinion the financial report presents fairly in all material respects, the financial position of the Association as of 30 June 2007 and of its financial performance for the financial year then ended in accordance with the accounting policies described in Note 1 to the financial statements.

**Cleland McFarlane Selth**  
Chartered Accountants



R J Selth - Partner

Dated this 30 day of August 2007.



# Cleland McFarlane Selth

Chartered Accountants ■ Business Advisors

## AUDITOR'S INDEPENDENCE DECLARATION

### EASTERN WASTE MANAGEMENT AUTHORITY INC.

As lead auditor for the audit of Eastern Waste Management Authority Inc. for the period ended 30 June 2007, I declare that to the best of my knowledge and belief, there have been:

- (a) no contraventions of the auditor independence requirements of the Government Act 1934, as amended and the Local Government Accounting (Financial Management) Regulations 1999 in relation to the audit; and
- (b) no contraventions of any applicable code of professional conduct in relation to the audit.

This declaration is in respect of Eastern Waste Management Authority Inc. during the period.

**Cleland McFarlane Selth**  
Chartered Accountants

  
\_\_\_\_\_  
R J Selth - Partner

Dated this 30 day of August 2007.

EASTERN HEALTH AUTHORITY INC.

INCOME STATEMENT FOR YEAR ENDED 30 JUNE 2007

	2007	2006
	\$	\$
<b>INCOME</b>		
Council Contributions	869,000	839,000
Grants	380,582	86,097
Statutory	85,372	85,712
Investment Income	21,526	19,330
User Charges	223,906	164,859
Gain on Disposal of Non Current Assets	-	1,943
Other	37,539	11,618
<b>Total Income</b>	<b><u>1,597,925</u></b>	<b><u>1,188,559</u></b>
<b>EXPENDITURE</b>		
Employee Costs	804,634	765,200
Contractual Services	51,552	43,016
Administration	278,302	297,250
Repairs and Maintenance	45,990	47,936
Depreciation	8,601	10,681
Loss on write-off assets	24,593	-
<b>TOTAL EXPENDITURE</b>	<b><u>1,213,672</u></b>	<b><u>1,164,083</u></b>
<b>NET SURPLUS/(DEFICIT)</b>	<b><u>384,253</u></b>	<b><u>24,476</u></b>

**EASTERN HEALTH AUTHORITY INC**

**BALANCE SHEET AS AT 30 JUNE 2007**

	Notes	2007 \$	2006 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	5	318,670	265,455
Trade Receivables		407,706	18,350
Accrued Income		4,624	4,666
<b>Total Current Assets</b>		<b><u>731,000</u></b>	<b><u>288,471</u></b>
<b>NON-CURRENT ASSETS</b>			
Office Equipment & Furniture	3	27,788	48,118
<b>Total Non-Current Assets</b>		<b><u>27,788</u></b>	<b><u>48,118</u></b>
<b>TOTAL ASSETS</b>		<b><u>758,788</u></b>	<b><u>336,589</u></b>
<b>CURRENT LIABILITIES</b>			
Trade Payables		23,603	32,037
Other Payables and Accruals		29,563	14,919
Accrued Annual Leave	2	64,097	85,931
Provision for Long Service Leave	2	61,532	67,537
Provision for Doubtful Debts		1,245	1,245
GST Payable / (Claimable)		36,101	(12,242)
PAYG		16,262	12,004
FBT		5,251	6,936
<b>Total Current Liabilities</b>		<b><u>237,654</u></b>	<b><u>208,367</u></b>
<b>NON-CURRENT LIABILITIES</b>			
Provision for Long Service Leave	2	28,753	20,094
<b>Total Non-current Liabilities</b>		<b><u>28,753</u></b>	<b><u>20,094</u></b>
<b>TOTAL LIABILITIES</b>		<b><u>266,407</u></b>	<b><u>228,461</u></b>
<b>NET ASSETS</b>		<b><u>492,381</u></b>	<b><u>108,128</u></b>
<b>MEMBERS FUNDS</b>			
Accumulated Surplus		119,257	100,466
Reserves		373,124	7,662
<b>TOTAL MEMBERS FUNDS</b>		<b><u>492,381</u></b>	<b><u>108,128</u></b>

**EASTERN HEALTH AUTHORITY INC**

**CASH FLOW STATEMENT FOR YEAR ENDED 30 JUNE 2007**

	2007	2006
	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts	1,187,085	1,167,316
Payments	(1,142,531)	(1,152,288)
Interest Received	21,526	19,330
<b>Net Cash used in Operating Activities</b>	<b><u>66,080</u></b>	<b><u>34,358</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
<b>Receipts</b>		
Sale of Non-Current Assets	-	18,689
<b>Payments</b>		
Purchase of Non-Current Assets	(12,865)	(9,555)
<b>Net Cash used in Investing Activities</b>	<b><u>(12,865)</u></b>	<b><u>9,134</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payments to Constituent Councils	-	(53,766)
<b>Net Cash used in Financing Activities</b>	<b><u>-</u></b>	<b><u>(53,766)</u></b>
Increase (Decrease) in Cash Held	53,215	(10,274)
Cash Held at Start of Reporting Period	(10,274)	-
<b>Cash Held at End of Reporting Period</b>	<b><u>42,941</u></b>	<b><u>(10,274)</u></b>

**EASTERN HEALTH AUTHORITY INC**

**STATEMENT OF CHANGES IN EQUITY FOR YEAR ENDED 30 JUNE 2007**

	2007	2006
	\$	\$
<b>ACCUMULATED SURPLUS</b>		
Balance at Beginning of Period	100,466	119,756
Net Surplus / (Deficit)	384,253	24,476
Transfers from Reserves	-	10,000
Transfers to Reserves	(365,462)	-
Distribution to Constituent Councils	-	(53,766)
<b>Balance At End of Period</b>	<b><u>119,257</u></b>	<b><u>100,466</u></b>
<b>SICK LEAVE RESERVE</b>		
Balance at Beginning of Period	7,662	7,662
Transfers from Reserves to Accumulated Surplus	-	-
Transfers to Reserves	-	-
<b>Balance At End of Period</b>	<b><u>7,662</u></b>	<b><u>7,662</u></b>
<b>COMMITTED EXPENDITURE RESERVE</b>		
Balance at Beginning of Period	-	10,000
Transfers from Reserves	-	(10,000)
Transfers to Reserves	249,500	-
<b>Balance At End of Period</b>	<b><u>249,500</u></b>	<b><u>-</u></b>
<b>GENERAL RESERVE</b>		
Balance at Beginning of Period	-	-
Transfers from Reserves	-	-
Transfers to Reserves	115,962	-
<b>Balance At End of Period</b>	<b><u>115,962</u></b>	<b><u>-</u></b>
 <b>TOTAL EQUITY AT END OF REPORTING PERIOD</b>	 <b><u>492,381</u></b>	 <b><u>108,128</u></b>

EASTERN HEALTH AUTHORITY INC

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007

1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act (SA), the Local Government Act 1999 and the following Australian Accounting Standards:

AASB 1031 Materiality

AASB 110 Events after the Balance Sheet Date

No other applicable Accounting Standards, Urgent Issues Group Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

(a) Acquisitions of Assets

The cost method of accounting is used for the initial recording of all acquisitions of assets. 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 assets ready for use.

Non-monetary assets received in the form of grants or donations are recognised as assets and revenues at their fair value at the date of receipt.

Fair value means the amount for which an asset could be exchanged between a knowledgeable, willing buyer and a knowledgeable, willing seller in an arm's length transaction.

(b) Depreciation of Non-current Assets

All non-current assets having a limited useful life are systematically depreciated over their expected useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

Depreciation is recognised on either a straight-line basis or diminishing value basis, depending on the nature of the item, using rates which are reviewed each reporting period.

<u>Item</u>	<u>Method</u>	<u>Rate</u>
Furniture & Fittings	Straight Line	10%
General Equipment	Straight Line	20%
Computer Equipment	Straight Line	33%
Computer Software	Straight Line	20%

**EASTERN HEALTH AUTHORITY INC**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007**

**1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

**(c) Maintenance and Repairs**

Maintenance, repair costs and minor renewals are charged as expenses as incurred.

**(d) Employee Benefits**

**(i) Wages and Salaries**

A liability for wages and salaries is recognised, and is measured as the amount unpaid at balance date at current pay rates in respect of employees' services up to that date.

**(ii) Annual and Long Service Leave**

A liability for annual and long service leave is recognised at balance date having regard to the employees' years of service.

**(iii) Superannuation**

The superannuation expenses for the reporting period is the amount of the statutory contribution the Authority makes to the superannuation plan which provides benefits to its employees.

**(e) Cash and Cash Equivalents**

For purposes of the cash flow statement, cash includes cash at bank, and short term deposits LGFA net of bank overdrafts.

**2 GRANT REVENUE**

The income statement for 2006/2007 shows a surplus of \$384,253. This surplus was due in the main to grant income received in advance for the HPV catch-up school based immunisation program. The surplus has been set aside in reserves to fund the completion of the program in 2007/2008. The 2007/2008 budget was approved as a deficit budget with this fact taken into consideration.

**3 EMPLOYEE BENEFITS**

**ACCRUED ANNUAL LEAVE**

Balance at beginning of period	85,931
Movement in provision	(21,834)
<b>Balance at end of period</b>	<b><u>64,097</u></b>

**PROVISION FOR LONG SERVICE LEAVE**

Balance at beginning of period	87,631
Movement in provision	2,654
<b>Balance at end of period</b>	<b><u>90,285</u></b>
Current liability	81,532
Non-current liability	28,753
<b>Total Liability</b>	<b><u>90,285</u></b>



**EASTERN HEALTH AUTHORITY INC**

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007**

**4 PROPERTY, PLANT & EQUIPMENT**

	2007	2006
	\$	\$
Office Equipment & Furniture at cost	59,947	114,997
Less Accumulated Depreciation	32,159	66,879
	<u>27,788</u>	<u>48,118</u>

This financial year the Authority has elected to write off \$24,593 in previously recognised non-current assets due to insufficient evidence to support their existence.

**5 CASH FLOW INFORMATION**

**RECONCILIATION OF CASH FLOW FROM OPERATIONS  
WITH NET SURPLUS / (DEFICIT)**

Net Surplus / (Deficit)	384,253	24,476
Non Cash Items		
Depreciation	8,601	10,681
Loss on Write Off of Assets	24,593	(1,943)
Movements in Assets and Liabilities		
(Increase) Decrease in Trade Receivables & Accrued Income	(389,314)	30
Increase (Decrease) in Trade Payables, Accruals , GST & PAYG	57,126	(10,240)
Increase (Decrease) in Provisions	(19,179)	11,354
<b>Net Cash Inflow from Operating Activities</b>	<u>66,080</u>	<u>34,358</u>

**6 RECONCILIATION OF CASH**

Cash at the end of the financial year, as shown in the Cash Flow Statement, is reconciled to the related items in the Balance Sheet as follows:

Cash on Hand	905	4,730
Cash at Bank	145,646	(10,127)
Short Term Deposits LGFA	172,119	270,852
	<u>318,670</u>	<u>265,455</u>

**EASTERN HEALTH AUTHORITY INC**

**DETAILED INCOME STATEMENT FOR YEAR ENDED 30 JUNE 2007**

	<b>ADOPTED BUDGET 2007 \$</b>	<b>REVISED BUDGET 2007 \$</b>	<b>ACTUAL 2007 \$</b>	<b>ACTUAL 2006 \$</b>
<b>REVENUE</b>				
<b>Contributions</b>				
City of Burnside	204,208	204,208	204,208	218,074
City of Campbelltown	208,946	208,946	208,946	182,772
City of Norwood, Payneham & St Peters	303,797	303,797	303,797	283,420
City of Prospect	103,393	103,393	103,393	108,424
Town of Walkerville	48,656	48,656	48,656	46,310
<b>Total Contributions</b>	<b><u>869,000</u></b>	<b><u>869,000</u></b>	<b><u>869,000</u></b>	<b><u>839,000</u></b>
<i>General Receipts</i>				
Licences	5,300	5,300	5,495	1,400
Bank Interest	15,000	15,000	21,526	19,330
Inspection Fees	55,000	55,000	54,532	50,401
Sundries	3,000	24,000	29,595	2,760
Fines	5,000	25,000	25,345	13,911
Immunisation Fees for Service	98,600	98,500	91,691	114,382
Immunisation Fees - Schools	47,700	47,700	340,362	67,658
Child Immunisation Register	18,000	18,000	20,220	18,439
Motor Vehicle Reimbursements	10,000	10,000	7,944	8,858
Sale of Fixed Assets	-	-	-	1,943
City of Adelaide	42,000	42,000	132,215	50,477
<b>Total General Receipts</b>	<b><u>299,500</u></b>	<b><u>340,500</u></b>	<b><u>728,925</u></b>	<b><u>349,559</u></b>
<b>TOTAL REVENUE</b>	<b><u>1,168,500</u></b>	<b><u>1,209,500</u></b>	<b><u>1,597,925</u></b>	<b><u>1,188,559</u></b>

**EASTERN HEALTH AUTHORITY INC**

**DETAILED INCOME STATEMENT FOR YEAR ENDED 30 JUNE 2007**

	<b>ADOPTED BUDGET 2007 \$</b>	<b>REVISED BUDGET 2007 \$</b>	<b>ACTUAL 2007 \$</b>	<b>ACTUAL 2006 \$</b>
<b>EXPENSES</b>				
Administration Services	20,000	20,000	17,939	18,367
Audit/Accounting	5,000	5,000	4,800	2,400
Bank Charges	1,000	1,000	1,263	623
Board of Management	6,000	6,000	5,774	4,237
Business Plan Consultant	-	-	-	10,000
Cleaning & Materials	10,500	10,500	10,230	8,270
Contract Staff	-	-	35,528	-
Depreciation - Office F&E	-	-	8,601	9,658
Depreciation - Plant & Equipment	-	-	-	1,023
Doubtful Debts Expense	-	-	-	1,245
Electricity	7,000	7,000	5,945	7,822
Fringe Benefits Tax	24,000	24,000	19,322	27,655
Health Promotion Program	2,000	2,000	1,535	1,506
Immunisation Fee for Service	45,000	45,000	34,559	60,423
Immunisation SBP Consumables	8,000	8,000	10,381	10,589
Incr Annual Leave Liability	-	-	-21,833	443
Incr Annual Leave Liab Oncosts	-	-	-	7,369
Incr LSL Liability	-	-	2,655	2,143
Incr LSL Liability OnCosts	-	-	-	5,823
Insurance	16,700	16,700	18,749	15,965
IT Lease/Maintenance	15,000	15,000	9,908	15,591
Legal	8,000	8,000	8,547	28,416
Long Service Leave Appr.	17,500	17,500	14,643	2,143
Equipment Leasing	18,000	18,000	16,370	16,505
Equipment purchases	8,000	8,000	878	-
Loss on write off assets	-	-	24,593	-
Medical Officer of Health	2,500	2,500	2,677	2,200
Occ. Health & Safety	2,000	2,000	280	288
Postage	5,000	5,000	4,431	3,946
Printing & Stationery	13,000	13,000	13,948	11,340
Rent	41,500	41,500	41,351	41,255
Rodenticide	3,000	3,000	3,418	3,821
Salaries & Wages	723,200	723,200	743,485	688,808
Sharps disposal	500	500	518	459
Staff Training & Publications	15,000	15,000	16,865	12,249
Superannuation	62,500	62,500	65,684	58,671
Telephone	13,800	13,800	12,587	13,206
Uniforms/Income Protection Ins	6,500	6,500	6,817	4,811
Vehicle Leasing/Maintenance	61,000	61,000	63,580	57,686
Workers Comp Insurance	7,300	7,300	7,644	7,323
<b>TOTAL EXPENSES</b>	<b><u>1,168,500</u></b>	<b><u>1,168,500</u></b>	<b><u>1,213,672</u></b>	<b><u>1,164,083</u></b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b><u>-</u></b>	<b><u>41,000</u></b>	<b><u>384,252</u></b>	<b><u>24,475</u></b>

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE  
EASTERN HEALTH AUTHORITY INC**

**Report on the Financial Report**

We have audited the accompanying financial report of the Eastern Health Authority Inc ("Authority") which comprises the balance sheet as at 30 June 2007, and the income statement, statement of changes in equity, cash flow statement, a summary of the significant accounting policies, other explanatory notes and the Chief Executive Officer's Statement for the financial year ended on that date.

***Chief Executive Officer's Responsibility for the Financial Report***

The Chief Executive Officer of the Authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 and Local Government (Financial Management) Regulations 1999. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

***Auditor's responsibility***

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

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

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

***Independence***

In conducting our audit, we have complied with the independence requirements of the Local Government Act 1999 and Local Government (Financial Management) Regulations 1999. In accordance with Regulation 16A of the Local Government (Financial Management) Regulations 1999, we state as follows:

*We confirm that for the audit of the financial statements of the Eastern Health Authority Inc) for the year ended 30 June 2007, we have maintained our 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 requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999 made under that Act.*

**DEAN NEWBERY & PARTNERS  
CHARTERED ACCOUNTANTS**

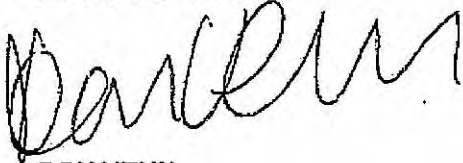
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**Auditor's Opinion**

In our opinion financial report of the Eastern Health Authority Inc is in accordance with the Local Government Act 1999 and Local Government (Financial Management) Regulations 1999 including:

- (a) giving a true and fair view of the Eastern Health Authority Inc financial position as at 30 June 2007 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations); and
- (c) complying with Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999; and
- (d) in accordance with the provisions relating to Regional Subsidiaries of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999.

**DEAN NEWBERY & PARTNERS  
CHARTERED ACCOUNTANTS  
COUNCIL AUDITOR**



**DON VENN  
PARTNER**


Signed on the 10th day of August 2007,  
at 214 Melbourne Street, North Adelaide, South Australia 5006.

Eastern Health Authority Inc

CHIEF EXECUTIVE OFFICER'S STATEMENT

Financial Statements  
1 July 2006 to 30 June 2007

I, Michael Livori, the Chief Executive Officer of the Eastern Health Authority Inc, do hereby state that the Operating Statement, the Statement of Financial Position, the Statement of Changes in Equity and the Statement of Cash Flows for the year ended 30 June 2007 together with the supporting schedules and Notes to the accounts are, to the best of my knowledge, presented fairly and in accordance with accounting procedures which have been maintained in accordance with the Local Government Act 1999, and the Local Government Accounting Regulations made under that Act.

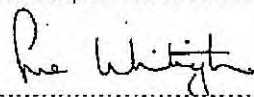
Signed  Dated 9/8/07

M Livori  
Chief Executive Officer

ADOPTION STATEMENT

Laid before the Board of Management of the Eastern Health Authority

and adopted on 22 August 2007.



S Whittington  
Chairperson



M Livori  
Chief Executive Officer



## WASTE CARE SA

### GENERAL PURPOSE FINANCIAL REPORTS for the year ended 30 June 2007

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WASTE CARE SA

INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2007

	Note	2007 \$	2006 \$
<b><u>OPERATING REVENUE</u></b>			
Members Contributions		134,317	134,317
Investment Income		18,810	25,398
Commercial Activities	2	1,117,964	981,344
<b>TOTAL OPERATING REVENUE</b>		<u>1,271,090</u>	<u>1,141,059</u>
<b><u>OPERATING EXPENSES</u></b>			
Materials contracts & other Services	3	256,816	184,693
Finance Costs	3	774,134	756,372
Amortisation	3	28,170	28,170
Designated expenses	3	239,217	246,112
<b>TOTAL OPERATING EXPENSES</b>		<u>1,298,337</u>	<u>1,215,346</u>
<b>NET (DEFICIT) RESULTING FROM OPERATIONS</b>		<u>(27,246)</u>	<u>(74,287)</u>

The accompanying notes form part of these financial statements.



**WASTE CARE SA****BALANCE SHEET  
AS AT 30 JUNE 2007**

	Note	2007 \$	2006 \$
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents		237,377	268,830
Receivables		264,687	204,581
<b>Total Current Assets</b>	4	<u>502,064</u>	<u>473,411</u>
<b>NON-CURRENT ASSETS</b>			
Plant & Equipment	5	11,197,188	11,225,358
<b>Total Non-Current Assets</b>		<u>11,197,188</u>	<u>11,225,358</u>
<b>Total Assets</b>		<u>11,699,252</u>	<u>11,698,769</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
Trade & other payables		473,213	511,297
Borrowings		110,000	50,000
Other Current Liabilities		6,546	733
<b>Total Current Liabilities</b>	6	<u>589,759</u>	<u>562,030</u>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Loan	7	11,281,600	11,281,600
<b>Total Non-Current Liabilities</b>		<u>11,281,600</u>	<u>11,281,600</u>
<b>TOTAL LIABILITIES</b>		<u>11,871,359</u>	<u>11,843,630</u>
<b>NET LIABILITIES</b>		<u>(172,107)</u>	<u>(144,861)</u>
<b>EQUITY</b>			
Accumulated Deficit		(172,107)	(144,861)
<b>TOTAL (DEFICIENCY)</b>		<u>(172,107)</u>	<u>(144,861)</u>

The accompanying notes form part of these financial statements.



WASTE CARE SA

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2007

	Note	2007 S	2006 S
<b>ACCUMULATED DEFICIT</b>			
Balance at beginning of the year		(144,861)	(70,574)
Change in financial position resulting from operations		(27,246)	(74,287)
Balance at end of the year		<u>(172,107)</u>	<u>(144,861)</u>
<b>TOTAL (DEFICIENCY)</b>		<u>(172,107)</u>	<u>(144,861)</u>

The accompanying notes form part of these financial statements.

**STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED 30 JUNE 2007**

	<u>Note</u>	<u>2007</u> \$ Inflows (Outflows)	<u>2006</u> \$ Inflows (Outflows)
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
<i><u>Payments</u></i>			
Contractual Services		(256,816)	(400,387)
Insurance			
Other		(239,243)	(54,713)
<i><u>Receipts</u></i>			
Members contributions		134,317	164,947
Commercial Activities		1,022,515	964,368
Investment Income		18,810	15,453
Net cash Provided by operating activities	8	<u>679,583</u>	<u>689,669</u>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>			
<i><u>Payments</u></i>			
Payments to WIP for Capital works including capitalised interest payments LGFA loan		-	(394,512)
Finance Charges		(771,036)	(751,579)
Repaid overpayment		-	(31,445)
<i><u>Receipts</u></i>			
Loan LGFA Long term		-	81,600
Over draft		60,000	50,000
Over revenue		-	9,945
Net cash (Used in) other activities		<u>(711,036)</u>	<u>(1,035,991)</u>
Net (decrease) in cash held		(31,453)	(346,323)
Cash at beginning of the year		268,830	615,153
Cash at end of the year	4	<u>237,377</u>	<u>268,830</u>

The accompanying notes form part of these financial statements.



WASTE CARE SA

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The financial report is a general purpose financial report that has been prepared in accordance with applicable Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncement of the Australian Accounting Standards Board and the requirements of the Local Government Act 1999. The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets. The accounting policies have been consistently applied, unless otherwise stated.

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

The Constituent Councils and their respective percentages of equity are as follows:

Constituent Council	Equity Share%
Adelaide City Council	23.75
City of Campbelltown	23.75
City of Charles Sturt	23.75
City of Norwood, Payneham & St Peters	17.81
City of Prospect	5.00
Town of Waikeri	5.94

Waste Care SA operates a Resource Recovery and Waste Transfer Station facility (RRWTS) within an Integrated Resource Management Centre (IRMC) at Wingfield, South Australia

**Accounting Policies**

The following is a summary of the material accounting policies adopted by the Subsidiary in the preparation of the financial report:

**(a) Income Tax**

The Waste Care SA operated as a regional subsidiary of the member councils pursuant to section 43 of the Local Government Act 1999. Accordingly, it is not liable to pay income tax.

**(b) Infrastructure Plant and Equipment etc**

Plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation, amortisation and impairment losses. Selected assets are depreciated over their useful lives commencing from the time that the asset is held ready for use.

The depreciation rates used for items of plant & equipment are:

Furniture and fittings	20%
Computer equipment	33%
Other equipment and vehicles	20%

The amortisation rates are over the period of the lease.

The asset representing the Resource Recovery and Waste Transfer Station (RRWTS), being a facility within the Integrated Resource Management Centre (IRMC) is shown at historical cost, ie \$11,000,000.

There is a legal agreement (Project Agreement) between Waste Care SA (the principal) and the contractors (or its related nominee entity) whereby after 10 years Waste Care SA under the Project Agreement (Section 31) may enforce a compulsory purchase of the RRWTS by the Contractors (or its nominee related entity) at its full historic cost. The lease with the Adelaide City Council (ACC) may also be assigned.

In accordance with Compiled Accounting Standard AASB 116 Property Plant and Equipment as amended (Sections 6 and 50, etc) in view of the guaranteed recovery of the residual value at historical cost, 10 years from the commencement date, at this stage there is no requirement to charge depreciation or to review impairment.

This matter is subject to periodic and annual review.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (contd)**

**(c) Cash Assets, Cash Equivalents and other Financial**

Cash Assets include all amounts readily convertible to cash on hand 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.

**(d) Leases**

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor are charged as expenses in the periods in which they are incurred.

**(e) Revenue**

Revenue from the sale of services is recognised upon the delivery of the service to customers.

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Dividend revenue is recognised when the right to receive a dividend has been established.

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

**(f) Borrowing Costs**

Borrowing costs directly attributable to the acquisition, construction or production of assets that necessarily take a substantial period of time to prepare for their intended use or sale, are added to the cost of those assets, until such time as the assets are substantially ready for their intended use or sale.

All other borrowing costs are recognised in the income statement in the period in which they are incurred.

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

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

**(h) Comparative Figures**

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

**(i) Financial Instruments**

**Recognition**

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below.

**Financial assets at fair value through profit and loss**

A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges. Realised and unrealised gains and losses arising from changes in the fair value of these assets are included in the income statement in the period in which they arise.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007****NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (contd)****Available-for-sale financial assets**

Available-for-sale financial assets include any financial assets not included in the above categories. Available-for-sale financial assets are reflected at fair value. Unrealised gains and losses arising from changes in fair value are taken directly to equity.

**Financial liabilities**

Non-derivative financial liabilities are recognised at amortised cost, comprising original debt less principal payments and amortisation.

**Critical Accounting Estimates and Judgments**

The Board of Members evaluate estimates and judgments incorporated into the financial report based on historical knowledge and best available current information.

Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the subsidiary.

**Key Estimates - Impairment**

The subsidiary assesses impairment at each reporting date by evaluating conditions specific to the subsidiary that may lead to impairment of assets. Where an impairment trigger exists, the recoverable amount of the asset is determined. Value-in-use calculations performed in assessing recoverable amounts incorporate a number of key estimates.

**Key Judgements - Doubtful Debts Allowance**

Accounts receivable are reviewed at each reporting date to establish the collectability.

**Going Concern Basis**

The Board of Management note the recurrent net deficits resulting from operations, and the resultant total deficiency in the Balance Sheet. Based on the ongoing reviews of the financial performance against budget the current position was projected and future draft budgets project the Balance Sheet to progressively enter into a positive net equity position over the remaining seven years of the operations contract. The subsidiary also had access to an overdraft facility at year end. Accordingly, the financial statements have been based on an ongoing concern basis.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007

	<u>Notes</u>	<u>2007</u> \$	<u>2006</u> \$
<b>NOTE 2: REVENUES</b>			
Gate Fees for delivery		203,058	177,072
Commercial Contributions		895,291	802,092
Jeffries Profit Share		7,454	2,180
Rent Wingfield		5,541	-
Sundry income		6,620	-
		<u>1,117,964</u>	<u>981,344</u>
<b>NOTE 3: EXPENSES</b>			
<b>MATERIALS CONTRACTS AND OTHER SERVICES</b>			
Managerial Services		180,818	175,824
Council Rates		59,329	-
Emergency Services Levy		6,296	-
Consultancy Costs		8,990	4,814
Sundry		1,383	4,055
		<u>256,816</u>	<u>184,693</u>
<b>FINANCE COSTS</b>			
Loan Interest		773,909	756,144
Bank Charges		225	227
		<u>774,134</u>	<u>756,371</u>
<b>AMORTISATION</b>			
Capitalised Interest	1(b)	23,608	23,608
Disbursement Sum	1(b)	4,562	4,562
		<u>28,170</u>	<u>28,170</u>
<b>DESIGNATED EXPENSES</b>			
Legal expenses		9,868	11,654
Audit Fees		1,700	1,700
Lease Adelaide City Council	1(d)	178,058	182,081
Insurance		49,590	50,676
		<u>239,216</u>	<u>246,111</u>
<b>NOTE 4: CURRENT ASSETS</b>			
Cash at Bank		237,377	268,830
Receivables		264,687	204,581
		<u>502,064</u>	<u>473,411</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007**

	<u>Notes</u>	<u>2007</u> \$	<u>2006</u> \$
<b><u>NOTE 5: NON CURRENT ASSETS</u></b>			
<b><u>Plant &amp; Equipment</u></b>			
RRWTS - at Cost	1(b)	11,000,000	11,000,000
Disbursement - at Cost		45,612	45,612
Capitalised Interest - at Cost		236,084	236,084
		<u>11,281,696</u>	<u>11,281,696</u>
Less amortised disbursement and capitalised interest		(84,508)	(56,338)
		<u>11,197,188</u>	<u>11,225,358</u>
<b><u>NOTE 6: CURRENT LIABILITIES</u></b>			
Creditors		473,213	511,297
Short term borrowings		110,000	50,000
Net GST payable			
GST Payable		36,634	30,026
GST Claimable		(30,088)	(29,293)
		<u>6,546</u>	<u>733</u>
		<u>589,759</u>	<u>562,030</u>
<b><u>NOTE 7: NON CURRENT LIABILITIES</u></b>			
Long term Loans		<u>11,281,600</u>	<u>11,281,600</u>



NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007

	<u>2007</u>	<u>2006</u>
	\$	\$
<b><u>NOTE 8: RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO NET DEFICIT RESULTING FROM OPERATIONS</u></b>		
Net (Deficit) Resulting from Operations	(27,246)	(74,287)
Change in operating assets and liabilities		
(Increase)/Decrease in debtors	(60,106)	30,630
Increase/(Decrease) in GST Payable	5,813	(5,583)
(Decrease) in Creditors and Provisions	(38,083)	(30,896)
Non-Operating/ Non-Cash Items		
Amortisation	28,170	28,170
Finance Charges	771,036	751,579
Other Revenue	-	(9,945)
Net cash Provided by operating activities	<u>679,584</u>	<u>689,668</u>
<b><u>NOTE 9: LEASING COMMITMENTS</u></b>		
Payable Not later than 1 Year	<u>186,142</u>	<u>178,058</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007**

**NOTE 10: FINANCIAL INSTRUMENTS**

**(a) Interest Rate Risk**

The Authority's exposure to interest rate risk, which is the risk that the value of a financial instrument will fluctuate as a result of changes in market interest rates, and the effective weighted average interest rates on those applicable financial assets and liabilities is as follows:

Weighted Average Interest Rate	Fair Value of variable interest rate instruments	Fair value of fixed interest rate instruments maturing within one year	Fair value of non-interest bearing instruments
--------------------------------	--	--	--

Financial Assets:

Cash	4.00%	237,377	-	-
Receivables	0.00%	-	-	264,687
<b>Total Financial Assets</b>		<b>237,377</b>	<b>-</b>	<b>264,687</b>

Financial Liabilities:

LGFA Loan Fixed 10 yrs	6.95%	6,100,000	-	-
LGFA Loan Fixed 5 yrs	6.72%	5,181,600	-	-
LGFA Short Term Loan	7.25%	-	110,000	-
Creditors and Provisions	0.00%	-	-	473,214
<b>Total Financial Liabilities</b>		<b>11,281,600</b>	<b>110,000</b>	<b>473,214</b>

**(b) Credit Risk**

Credit risk represents the loss that would be recognised if other entities failed to perform as contracted.

The Authority's exposure to credit risk is summarised as follows;

- Trade and other debtors - the Authority's maximum exposure is disclosed in the financial statements net of any provision for doubtful debts.
- The LGFA investments included in Financial Assets above, are capital guaranteed.

**(c) Net Fair Value**

The net fair value of a financial instrument is defined as its value net of all costs to settle the asset or liability.

The financial assets and liabilities as stated or referred to in notes (a) and (b) above, are stated at their face value (less provision for doubtful debts if applicable).

Due to the nature of the financial instruments held by the Authority, the costs associated with their settlement would not be material, and hence, have not been considered.




**WASTE CARE SA**

**ANNUAL FINANCIAL STATEMENTS  
FOR YEAR ENDED 30 JUNE 2007**

**STATEMENT BY THE EXECUTIVE OFFICER**

I, Trevor Hockley, the person for the time being occupying the position of Executive Officer of Waste Care SA, do hereby state that the Financial Statements of Waste Care SA for the year ended 30 June 2007 are to the best of my knowledge presented fairly, and in accordance with accounting procedures which have been maintained in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999 made under the Act.

  
Trevor Hockley  
EXECUTIVE OFFICER  
Dated this 26<sup>th</sup> day Sept 2007

**ADOPTION STATEMENT**

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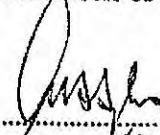
**STATEMENT BY MEMBERS OF THE BOARD**

The Board have determined that this general purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Members of the Board:

1. The financial statements and notes, as set out on pages 1 to 11:
  - (a) comply with Accounting Standards and the Local Government Act 1999 and Regulations; and
  - (b) give a true and fair view of Waste Care SA's financial position as at 30 June 2007 and its performance for the year then ended.
  
2. There are reasonable grounds to believe that Waste Care SA will be able to pay its debts as and when they become due and payable.

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

Member .....  ..... 26/9/2007

Member .....  ..... 26/9/2007

Dated this 26 day of September, 2007.



**WASTE CARE SA**

**ANNUAL FINANCIAL STATEMENTS  
FOR YEAR ENDED 30 JUNE 2007**

**STATEMENT BY PRESIDING MEMBER, AUDIT COMMITTEE**

I, Adrian Sykes, the person for the time being occupying the position of Presiding Member of the Waste Care SA Audit Committee, state to the best of my knowledge and belief, the Auditor of Waste Care SA, HLB Mann Judd, has complied with Regulation 16A(1) of the Local Government (Financial Management) Regulations 1999, in that the Auditor for Waste Care SA has not undertaken any services to Waste Care SA outside the scope of the Auditor's functions under the Local Government Act 1999.

A handwritten signature in black ink, appearing to read "Adrian Sykes".

Adrian Sykes  
PRESIDING MEMBER, WASTE CARE SA AUDIT COMMITTEE  
Dated this 26 day 9 2007

**STATEMENT PURSUANT TO CLAUSE 16A(2) OF THE LOCAL GOVERNMENT  
(FINANCIAL MANAGEMENT) REGULATIONS 1999**



INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF THE BOARD OF  
WASTE CARE SA

**Report on the Financial Report**

We have audited the accompanying financial report of Waste Care SA (regional subsidiary) which comprises the balance sheet as at 30 June 2007 and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the statement by members of the board.

*Board's responsibility for the Financial Report*

The board of the regional subsidiary is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Report that is free from material misstatement, whether due to fraud or selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

*Auditor's Responsibility*

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

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

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

*Independence*

In conducting our audit, we have complied with the independence requirements of Australian professional ethical pronouncements and the Local Government Act and Regulations.

*Auditors Opinion*

In our opinion:

The Financial Report of Waste Care SA is in accordance with the Local Government Act 1999 and Regulations, including:

- i. giving a true and fair view of the regional subsidiary's financial position as at 30 June 2007 and of their performance for the year ended on that date; and
- ii. complying with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 and Regulations.

HLB Mann Judd (SA Partnership)  
incorporating DG Scott & Co  
Chartered Accountants

Partner – Trevor D Hirth  
83 Currie Street, Adelaide SA 5000

Dated this

27<sup>th</sup>

day of

September

2007

HIGHBURY LANDFILL AUTHORITY INC

GENERAL PURPOSE FINANCIAL REPORTS  
for the year ended 30 June 2007

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HIGHBURY LANDFILL AUTHORITY INC

INCOME STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2007

	Note	2007 \$	2006 \$
<b>REVENUE</b>			
Highbury levy		77,000	77,000
Interest Received		179,420	149,459
Sundry income		4,008	4,700
<b>TOTAL REVENUE</b>	2	<u>260,428</u>	<u>231,159</u>
<b>EXPENSES</b>			
Materials Contracts & Other Services		133,537	139,821
Finance Costs		269	
Depreciation		2,241	1,739
Designated Expenses		22,148	3,999
Highbury closure provision		76,138	150,148
<b>TOTAL OPERATING EXPENSES</b>	3	<u>234,333</u>	<u>295,707</u>
<b>NET PROFIT/DEFICIT RESULTING FROM OPERATIONS</b>		<u>26,095</u>	<u>(64,548)</u>

The accompanying notes form part of these financial statements.

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HIGHBURY LANDFILL AUTHORITY INC

BALANCE SHEET  
AS AT 30 JUNE 2007

	Note	2007 \$	2006 \$
<b><u>CURRENT ASSETS</u></b>			
Cash	4	28,405	190,150
Investments LGFA		2,293,916	2,055,406
Loan East Waste		782,182	
Other		1,760	
<b>Total Current Assets</b>		<b>3,106,263</b>	<b>2,245,556</b>
<b><u>NON-CURRENT ASSETS</u></b>			
Loan East Waste	5		754,151
Plant & Equipment	5	8,954	11,195
<b>Total Non-Current Assets</b>		<b>8,954</b>	<b>765,346</b>
<b>TOTAL ASSETS</b>		<b>3,115,217</b>	<b>3,010,902</b>
<b><u>LIABILITIES</u></b>			
<b><u>CURRENT LIABILITIES</u></b>			
Trade and other payables	6	11,740	9,658
Provisions	6	2,614,173	300,000
<b>Total Current Liabilities</b>		<b>2,625,913</b>	<b>309,658</b>
<b><u>NON-CURRENT LIABILITIES</u></b>			
Provisions	7		2,238,035
<b>Total Non-Current Liabilities</b>		<b>-</b>	<b>2,238,035</b>
<b>TOTAL LIABILITIES</b>		<b>2,625,913</b>	<b>2,547,693</b>
<b>NET ASSETS</b>		<b>489,304</b>	<b>463,209</b>
<b><u>EQUITY</u></b>			
Accumulated Surplus		489,304	463,209
<b>TOTAL EQUITY</b>		<b>489,304</b>	<b>463,209</b>

The accompanying notes form part of these financial statements.

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HIGHBURY LANDFILL AUTHORITY INC

STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2007

	<u>Note</u>	<u>2007</u>	<u>2006</u>
		\$	\$
<b><u>ACCUMULATED SURPLUS</u></b>			
Balance at beginning of the year		463,209	527,757
Change in financial position resulting from operations		<u>26,095</u>	<u>(64,548)</u>
Balance at end of the year		<u>489,304</u>	<u>463,209</u>

The accompanying notes form part of these financial statements.

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HIGHBURY LANDFILL AUTHORITY INC

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2007

	Note	2007 \$ Inflows (Outflows)	2006 \$ Inflows (Outflows)
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
<i>Payments</i>			
Payments to suppliers		(167,687)	(165,194)
<i>Receipts</i>			
Highbury Levy		84,742	83,045
Interest received		151,389	149,459
Sundry income		8,321	
Net cash provided by operating activities	8	<u>76,765</u>	<u>67,310</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>			
Payments for property, plant and equipment			(14,750)
Net cash used in investing activities		<u>-</u>	<u>(14,750)</u>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>			
Transfers from Eastern Waste Management Authority			5,352
Net cash used in financing activities		<u>-</u>	<u>5,352</u>
Net (decrease)/increase in cash held		76,765	57,912
Cash at beginning of the year		2,245,556	2,187,644
Cash at end of the year		<u>2,322,321</u>	<u>2,245,556</u>

The accompanying notes form part of these financial statements.

HIGHBURY LANDFILL AUTHORITY INC

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

The financial report is a general purpose financial report that has been prepared in accordance with Accounting Standards, Urgent Issues Group Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board and the requirements of the Associations Incorporation Act (1985).

The financial report of the Authority complies with all Australian equivalents to International Financial Reporting Standards (AIFRS).

The following is a summary of the material accounting policies adopted by the Authority in the preparation of the financial report. The accounting policies have been consistently applied, unless otherwise stated.

**Basis of preparation**

*Reporting Basis and Conventions*

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which the fair value basis of accounting has been applied.

**Accounting Policies**

**(a) Competitive Neutrality**

The authority does not undertake commercial (for profit) activities. The authority is to undertake the closure of the landfill which is to be determined at a future date.

**Principal of Competitive Neutrality**

1. The Authority recognises the objective of competitive neutrality as the intention to remove any net competitive advantages from its commercial (for profit) activities. Accordingly, the Authority is implementing principles of competitive neutrality, in particular tax equivalents and debt guarantee fees, where it competes with the private sector.

These tax equivalents include:

- 1.1 payroll tax;
- 1.2 stamp duty;
- 1.3 council rates;
- 1.4 fuel excise;
- 1.5 Work Cover levies;
  
- 1.6 prevailing commercial interest rates applicable to the purchase operating plant
- 1.7 debt guarantee fees, where required;
- 1.8 standard interest rates on borrowings;
- 1.9 income tax

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

The Authority will annually and proportionately disburse to its member councils, the equivalent of all of the costs referred to above together with the equivalent of company taxation on the net profit derived from its commercial (for profit) activities. The disbursements made to the member councils will not and are not intended to be directly or indirectly returned to the Authority.

In bidding for the new commercial (for profit) business activities, the Authority will fully account for all costs including all taxes, licences, fees, charges and guarantees that are applicable to the private sector operating in the same market place, unless all bidders are both equally directed to do otherwise and have the benefit of all exemptions to which the Authority is entitled.

The Authority has obtained and will maintain a prescribed activity license from the Environment Protection Authority for the landfill site.

**(b) Property, Plant and Equipment**

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

**Plant and Equipment**

Plant and equipment are measured on the cost basis less depreciation and impairment losses.

The carrying amount of plant and equipment is reviewed annually by the committee members/directors to ensure it is not in excess of the recoverable amount from these assets.

**Depreciation**

The depreciable amount of all fixed assets including building and capitalised lease assets, is depreciated on a straight-line basis over their useful lives commencing from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

The depreciation rates used for each class of depreciable assets are:

Class of Fixed Asset	Depreciation Rate
Plant and equipment	10%-20%

The assets' residual values and useful lives are reviewed and adjusted, if appropriate, at each balance date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the income statement. When re-valued assets are sold, amounts included in the revaluation relating to that asset are transferred to retained earnings.

**(c) Financial Instruments**

**Recognition**

Financial instruments are initially measured at cost on trade date, which includes transaction costs, when the related contractual rights or obligations exist. Subsequent to initial recognition these instruments are measured as set out below.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007**

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Cont'd)**

**Financial assets at fair value through profit and loss**

A financial asset is classified in this category if acquired principally for the purpose of selling in the short-term or if so designated by management. Derivatives are also categorised as held for trading unless they are designated as hedges. Realised and unrealised gains and losses arising from changes in the fair value of these assets are included in the income statement in the period in which they arise.

**Available for sale financial assets**

Available-for-sale financial assets include any financial assets not included in the above categories. Available-for-sale assets are reflected at fair value. Unrealised gains and losses arising from changes in fair values are taken directly to equity.

**Financial liabilities**

Non-derivative financial liabilities are recognised at amortised cost, comprising original debt less principal payments and amortisation.

**(d) Impairment**

At each reporting date, the Authority assess whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in the income statement.

**(e) Cash And Cash Equivalents**

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

**(f) Investments**

Investments represent monies on deposit at twenty-four hour call and on fixed deposit for twelve months or less.

**(g) Revenue**

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

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

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

**(h) Comparative Figures**

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

**Critical accounting Estimates and Judgments**

The Authority evaluates estimates and judgments incorporated into the financial report based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the association.

**Key Estimates -Impairment**

The Authority assesses impairment at each reporting date by evaluating conditions specific to the group that may lead to impairment of assets. Where an impairment trigger exists, the depreciated replacement cost of the asset is determined.

HIGHBURY LANDFILL AUTHORITY INC

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007

	<u>2007</u>	<u>2006</u>
	\$	\$
<b><u>NOTE 2: REVENUE</u></b>		
Operating activities	77,000	77,000
Highbury levy	179,420	149,459
Interest Income	4,008	4,700
Sundry Income	<u>260,428</u>	<u>231,159</u>
<b><u>NOTE 3: EXPENSES</u></b>		
Material contracts & Other Services		
Contracts & Administration Expenses	47,338	51,512
Consulting	1,035	23,447
Landfill Gas Monitoring	44,865	29,106
Environmental Improvements	2,727	9,658
Groundwater monitoring	35,450	12,250
Public Consultation & Rehabilitation	2,122	13,850
Highbury Site Closure Cost	76,138	150,149
	<u>209,675</u>	<u>289,972</u>
Finance Costs	269	
Depreciation		
Plant & equipment	2,241	1,739
Designated Expenses		
Auditors remuneration 05/06	2,550	3,000
Auditors remuneration 06/07	2,750	
Insurance	5,300	
Legal fees	6,828	998
Board fees	4,720	
	<u>22,148</u>	<u>3,998</u>
<b><u>NOTE 4: CURRENT ASSETS</u></b>		
Bank SA -Current Account	28,405	190,150
Loan Eastern Waste Management Authority Inc	782,182	
	<u>810,587</u>	<u>190,150</u>
<b><u>NOTE 5: NON CURRENT ASSETS</u></b>		
Loan Eastern Waste Management Authority Inc	-	754151
	-	<u>754141</u>
Plant & Equipment	14750	14750
Less Accumulated Depreciation	-5796	-3550
	<u>8954</u>	<u>11200</u>

**HIGHBURY LANDFILL AUTHORITY INC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2007**

**NOTE 6: CURRENT LIABILITIES**

Creditors	4,270	9,658
Accrued expenses	7,470	
Provision for Highbury Closure	<u>2,614,173</u>	<u>300,000</u>
	<u>2,625,913</u>	<u>309,658</u>

The estimated cost to implement the EPA approved closure plan has been reviewed by Golder Associates who have advised the Board that the provision should be increased by \$76,138. This is an estimate of cost increases from July 2006 to June 2007. The EPA licence for the Highbury landfill requires the capping works in the approved closure plan to be completed by June 2008. Consequently the total provision is a current liability.

**NOTE 7: NON CURRENT LIABILITIES**

Provision for Highbury Closure	<u>-</u>	<u>2,238,035</u>
<b><u>TOTAL LIABILITIES</u></b>	<u>2,625,913</u>	<u>2,547,693</u>

7



HIGHBURY LANDFILL AUTHORITY INC

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2007

	<u>2007</u>	<u>2006</u>
	\$	\$
<b><u>NOTE 8: RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO NET DEFICIT RESULTING FROM OPERATIONS</u></b>		
Net Profit Resulting from Operations	26,095	(64,548)
Change in operating assets and liabilities		
Decrease/(Increase) in debtors		1,345
(Decrease)/Increase in GST Payable	(1,410)	
(Decrease)/Increase in Creditors and Provisions	(1,018)	(16,077)
Non-Operating/ Non-Cash Items		
Depreciation	2,241	3,555
(Decrease)/Increase in Provision	76,138	143,035
Increase loan to East	(28,031)	
Increase Accrued Expense	2,750	
Net cash Provided by operating activities	<u>76,765</u>	<u>67,310</u>
<b><u>RECONCILIATION OF CASH</u></b>		
Cash at Bank	28,405	190,150
LGFA Investment A/C	2,293,916	2,055,406
	<u>2,322,321</u>	<u>2,245,556</u>

**NOTE 9: CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE  
STATEMENT OF FINANCIAL POSITION**

The Authority has provided the following performance guarantee to the following entity

Environment Protection Authority	25,000	25,000
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**Post Closure Management**

The HLA has an obligation under the EPA licence to manage the post closure of the Highbury landfill site after the closure plan has been implemented. This will involve maintenance of the site and environmental monitoring of landfill gas, ground and surface water. The cost of this work is estimated at \$25,000 per annum. The HLA also has a commitment to extract landfill gas 24 hours a day after capping the landfill and negotiations have commenced with Energy Developments Ltd (EDL) under the existing agreement to comply with this condition. If EDL considers 24 hour landfill gas extraction is not commercially viable then HLA may incur a cost to flare the landfill gas, estimated to be \$30,000 per annum.

**Future Environmental Liability**

The HLA has developed a Risk Management Plan for the site that has been incorporated into the EPA licence. This plan identifies the major risk for the landfill to be the migration of landfill gas and potential for leachate to enter the groundwater aquifer. The ongoing environmental monitoring is designed to detect these risks and it is possible for the EPA to require remedial action. If this was to occur then the HLA would incur significant expenditure to remediate landfill gas migration or leachate entering groundwater.

**HIGHBURY LANDFILL AUTHORITY INC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2007**

**NOTE 10: FINANCIAL INSTRUMENTS**

**(a) Interest Rate Risk**

The Authority's exposure to interest rate risk, which is the risk that the value of a financial instrument will fluctuate as a result of changes in market interest rates, and the effective weighted average interest rates on those applicable financial assets and liabilities is as follows:

	Weighted Average Interest Rate	Fair Value of variable interest rate instruments	Fair value of fixed interest rate instruments maturing within one year	Fair value of non-interest bearing instruments
	2007	2007	2007	2007
<b>Financial Assets:</b>				
Cash	1.00%	28,405	-	-
Short Term LGFA	6.20%	555,035	1,738,881	-
East Waste loan	5.25%	782,182	-	-
<b>Total Financial Assets</b>		<b>1,365,622</b>	<b>1,738,881</b>	<b>0</b>
<b>Financial Liabilities:</b>				
Creditors	0.00%	-	-	4,270
<b>Total Financial Liabilities</b>		<b>0</b>	<b>0</b>	<b>4,270</b>
	2006	2006	2006	2006
<b>Financial Assets:</b>				
Cash	0.01%	190,150	-	-
Short Term LGFA	5.25%	2,055,406	-	-
East Waste loan	5.48%	754,151	-	-
<b>Total Financial Assets</b>		<b>2,245,556</b>	<b>0</b>	<b>0</b>
<b>Financial Liabilities:</b>				
Creditors	0.00%	-	-	9,658
<b>Total Financial Liabilities</b>		<b>0</b>	<b>0</b>	<b>9,658</b>

**(b) Credit Risk**

Credit risk represents the loss that would be recognised if other entities failed to perform as contracted.

The Authority's exposure to credit risk is summarised as follows:

- Trade and other debtors - the Authority's maximum exposure is disclosed in the financial statements net of any provision for doubtful debts.
- The LGFA investments included in Financial Assets above, are capital guaranteed.

**(c) Net Fair Value**

The net fair value of a financial instrument is defined as its value net of all costs to settle the asset or liability.

The financial assets and liabilities as stated or referred to in notes (a) and (b) above, are stated at their face value (less provision for doubtful debts if applicable).

Due to the nature of the financial instruments held by the Authority, the costs associated with their settlement would not be material, and hence, have not been considered.

HIGHBURY LANDFILL AUTHORITY INC

STATEMENT BY MEMBERS OF THE BOARD

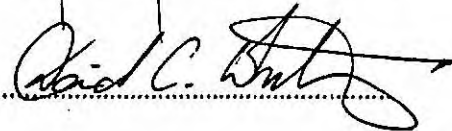
The Board has determined that this general purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Members of the Board:

1. The financial statements and notes, as set out on pages 1 to 13:
  - (a) comply with Accounting Standards and the Local Government Act 1999 and Regulations; and
  - (b) give a true and fair view of the Authority's financial position as at 30 June 2007 and its performance for the year then ended.
  
2. There are reasonable grounds to believe that the Authority will be able to pay its debts as and when they become due and payable.

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

Member ..... 

Member ..... 

Dated this 21<sup>ST</sup> day of SEPTEMBER 2007.

**HIGHBURY LANDFILL AUTHORITY INC**

**ANNUAL FINANCIAL STATEMENTS  
FOR YEAR ENDED 30 JUNE 2007**

**STATEMENT BY THE EXECUTIVE OFFICER**

I, Trevor Hockley, the person for the time being occupying the position of Executive Officer of the Highbury Landfill Authority, do hereby state that the Financial Statements of the Authority for the year ended 30 June 2007 are to the best of my knowledge presented fairly, and in accordance with accounting procedures which have been maintained in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999 made under the Act.



Trevor Hockley  
EXECUTIVE OFFICER

Dated this 24<sup>th</sup> day September 2007

**ADOPTION STATEMENT**

**HIGHBURY LANDFILL AUTHORITY INC**

**ANNUAL FINANCIAL STATEMENTS  
FOR YEAR ENDED 30 JUNE 2007**

**STATEMENT BY PRESIDING MEMBER, AUDIT COMMITTEE**

I, Peter Pavan, the person for the time being occupying the position of Presiding Member of the Highbury Landfill Authority ("Authority") Audit Committee, state to the best of my knowledge and belief, the Auditor of the Authority, Cieland McFarlane Selth, has complied with Regulation 16A(1) of the Local Government (Financial Management) Regulations 1999, in that the Auditor for the Authority has not undertaken any services to the Authority outside the scope of the Auditor's functions under the Local Government Act 1999.



Cr Peter Pavan  
PRESIDING MEMBER, AUTHORITY AUDIT COMMITTEE  
Dated this 21<sup>st</sup> day Sept 2007

**STATEMENT PURSUANT TO CLAUSE 16A(2) OF THE LOCAL GOVERNMENT  
(FINANCIAL MANAGEMENT) REGULATIONS 1999**



# Cleland McFarlane Selth

Chartered Accountants  Business Advisors

**INDEPENDENT AUDIT REPORT**  
**TO THE BOARD OF MANAGEMENT OF**  
**HIGHBURY LANDFILL AUTHORITY INC.**

*Report on the Financial Report*

We have audited the attached financial report of the Highbury Landfill Authority Incorporated ("the Authority") which comprises the balance sheet as at 30 June 2007 and the income statement, statement of changes in equity and cash flow statement for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the statement by the Board of Management.

*Board of Management's Responsibility for the Financial Report*

The Board of Management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including Australian Accounting Interpretations) and the Local Government Act 1999. This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

*Auditor's Responsibility*

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

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

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

9.

*Independence*

I confirm that, for the audit of the financial statements of the Authority for the financial year ended 30 June 2007, 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 Ethics Board, and in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999 made under that Act.

**Auditor's Opinion**

In our opinion the financial report presents fairly in all material respects, the financial position of the Authority as of 30 June 2007 and of its financial performance for the financial year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the provisions of the Local Government Act 1934, as amended, and the Local Government Accounting (Financial Management) regulations 1999.

**Cleland McFarlane Selth**  
Chartered Accountants

  
R J Selth - Partner

Dated this 26 day of September 2007.







EASTERN  
HEALTH  
AUTHORITY

2006 - 07  
ANNUAL  
REPORT

## CHAIRPERSON'S FOREWORD



Recently there has been increasing pressure for Local Government to adopt a collaborative approach to service delivery and the sharing of resources.

The Eastern Health Authority, comprising five constituent Councils (Norwood, Payneham & St Peters; Burnside; Campbelltown; Prospect and Walkerville) is a fine example of Local Government working in a co-operative manner to achieve this aim. The result is delivery of an excellent public and environmental health service to the community.

The Eastern Health Authority is the largest immunisation provider for Local Government in South Australia. This year we commenced the vitally important Human Papillomavirus (HPV) immunisation programme for the prevention of cervical cancer. This addition to our existing programme has caused considerable logistical challenges. The impact on staff and resources has been enormous, and I take this opportunity to thank them for their magnificent effort in implementing the HPV programme in the short time frame required.

During routine inspections of food premises it has become apparent to the Authority that the skills and knowledge of some food handlers need improvement. The Board has therefore endorsed an initiative to provide basic food hygiene training for this group. This initiative will serve to further protect our community from food-borne illnesses.

The Supported Residential Facilities (SRF) sector and vulnerability of disadvantaged clients who are accommodated in these facilities, continues to be of concern to the Authority. The drafting of a new Accommodation Act by the State Government is still in the very early stages. This Authority hopes that the Bill will result in much needed reforms to address the complex issues and varied needs of the clients.

I congratulate the staff of Eastern Health on being presented with a "Certificate of Excellence" from the State Government's Public and Environmental Health Council. The award recognises both the Board and staff for their commitment to environmental and public health standards in the community.

It has been a pleasure to work with the CEO, staff members and Board of Management. All have displayed diligence and enthusiasm in the execution of their duties, and I thank them for their dedication in providing an excellent service to our community.

A handwritten signature in blue ink that reads "Sue Whittington". The signature is fluid and cursive, with a large initial 'S'.

SUE WHITTINGTON  
Chairperson

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# 1 EASTERN HEALTH AUTHORITY

The Eastern Health Authority Inc (the 'Authority') is formed as a regional subsidiary pursuant to Section 43 of the Local Government Act 1999. Section 43 provides for two or more councils (known as constituent councils) to establish a subsidiary to perform a function of the council in a joint service delivery arrangement under the Local Government Act or other Acts.

The Authority is a cost effective and efficient service provider working cooperatively with its constituent councils:

- City of Burnside
- Campbelltown City Council
- City of Norwood, Payneham and St Peters
- City of Prospect
- Corporation of the Town of Walkerville

In addition, the Authority is contracted by Adelaide City Council to provide its immunisation service.

The table below provides a snapshot of the environmental health services provided for each constituent council.

	Burnside	NPS	Campbelltown	Prospect	Walkerville	Total
Rateable properties	20198	19222	19931	9446	3350	72147
Population of council*	40752	32272	44763	19276	6800	143863
Number of Food Premises	241	392	236	136	39	1044
Swimming Pools	13	15	4	3	2	37
Cooling Towers	7	9	4	1	1	22
Supported Residential Facilities	5	3	3	3	1	15
Environmental Health Complaints	160	186	253	72	21	692
Hairdressers/Beauty Treatment	61	99	52	29	8	249
School Immunisation Yr 8 13 numbers	1916	3827	1914	236	350	8243
Public Immunisation Clinics (numbers attending)	722	1449	898	140	161	3370

\*Australian Bureau of Statistics, Census of Population & Housing 2001

The Authority ensures that its constituent councils are meeting their various legislative responsibilities which relate to Environmental Health and are mandated in the following legislation:

- Public and Environmental Health Act 1987;
- Food Act 2001;
- Supported Residential Facilities Act 1992;
- Environment Protection Act 1993; and
- Local Government Act 1999



*The offices of the Authority are situated within the St Peter's library complex*

The increasingly complex environmental health field encompasses elements of biological and chemical science, microbiology, sociology, epidemiology, food technology, health promotion, communicable disease prevention and general public health principles. This diversity makes it difficult for small organisations to have staff who are experienced and fully competent across all spheres of the profession. The Authority is structured to proficiently deliver all required services on behalf of the constituent councils and is an excellent example of regional co-operation.

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The objects and purposes of the Authority are:

- Promotion and regulation of public and environmental health
- Communicable & infectious disease control
- Promotion and monitoring of food safety standards
- Licensing and monitoring of appropriate standards in supported residential facilities
- Protection of the environment and prevention of environmental nuisance

# 2 BOARD OF MANAGEMENT

The Authority is a body corporate, governed by its Board of Management. The Board has the responsibility of managing the business and administrative affairs of the Authority, ensuring that it acts in accordance with its Charter.

The Board is comprised of two elected members from each of the constituent Councils and consists of ten members. The Board holds scheduled meetings at the Authority's offices and all meetings are open to the public. The meetings are conducted in accordance with the Local Government (Procedures and Meetings) Regulation 2000.

The Board met six times during the year (including one special meeting) to consider the Authority's business.

The term of office for members of the Board coincides with their term as Elected Member of their respective Council. As such, a new Board of Management was established following the November 2006 local government elections with Cr Sue Whittington re-elected as the Chair of the Authority and Cr David Lincoln elected Deputy Chair. The service of outgoing Board members is gratefully appreciated and their commitment to the health of the local community commended.

## BOARD OF MANAGEMENT 2006/07

	JULY – DECEMBER 2006	JANUARY 2007- CURRENT
City of Burnside	Cr Jane Davey (Deputy Chairperson) Cr Allan Ward	Cr David Lincoln (Deputy Chairperson) Cr Chris Morley
Campbelltown City Council	Mayor Steve Woodcock Cr Jim Durden	Cr Anne Fitzharris Cr Terence Cody
City of Norwood Payneham St Peters	Cr Sue Whittington (Chairperson) Cr Lance Manser	Cr Sue Whittington (Chairperson) Cr Lance Manser
City of Prospect	Mayor Kristina Barnett Cr Tim Newall	Cr Tim Newall Cr Bruce Preece
Corporation of the Town of Walkerville	Cr Jeanette Linn Cr Helen Rossis	Cr Carolyn Wigg Cr Helen Rossis

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The Board is responsible for providing input and policy direction to the Authority

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Sue Whittington - Chairperson



David Lincoln - Deputy Chairperson



Chris Morley



Anne Fitzharris



Terence Cody



Lance Manser



Tim Newall



Bruce Preece



Carolyn Wigg



Helen Rossis



# 3 ADMINISTRATION

The Board appoints a Chief Executive Officer to manage the business of the Board. The Chief Executive Officer is responsible for the efficient and effective management of the affairs of the Authority including the employment of a range of staff to ensure that the Authority's day to day operations and responsibilities are effectively undertaken.

The staffing of the Authority as at 30 June 2007 is detailed below:

- Chief Executive Officer
- Senior Environmental Health Officer
- Environmental Health Officers (5.6 FTE)
- Team Leader Immunisation Services
- Immunisation Nurses (2.0 FTE plus casuals employed as required)
- Team Leader Administration
- Clerical Officers (0.5 FTE x 2)
- Medical Officer of Health (Dr Rodney Pearce – consultant)
- Auditor (Dean Newberry and Partners)

Agency staff has also been utilised during the year to manage the increased demand upon the Authority associated with the delivery of the Human Papillomavirus (HPV) vaccine as part of the school based immunisation programme.

During the year development of a website for the Authority commenced. The website will provide an informative and convenient resource about environmental health and the services provided by the Authority.



*Top - Immunisation staff  
Bottom - Environmental Health staff  
Right - Administration staff*



# 4

## CHIEF EXECUTIVE OFFICER'S REPORT

The Authority has continued to grow and mature during 2006/2007 and remains a shining example of effective regional cooperation. The year has been another busy one which has resulted in further external recognition for our service delivery and a number of foundations being laid for the future.

It is important to see how you are perceived by your customers, even when you are regulating them. The Authority undertook a customer service survey to ascertain the level of satisfaction of food businesses with food inspections and support from Environmental Health Officers. Although the Authority undertakes a policing role in relation to Food Safety, 85% of businesses reported an above average experience (47% of all businesses rated the experience as excellent) with their Environmental Health Officer. This is testament to the balanced approach the Authority takes in this area, where education is seen to be just as important and effective as enforcement. To build on this theme, and recognising that nearly 75% of businesses rely on information provided by the Authority in relation to food safety, information sessions will be developed for business in the coming year.

Legislation has been enacted which requires businesses servicing vulnerable populations to develop a food safety plan which must be audited. We have been preparing our Environmental Health Officers for this change which will see further development of the skills within the team.

Currently the delivery of the catch-up programme for Human Papillomavirus vaccine continues as part of the Authority's ongoing School Based Immunisation Programme. The programme has presented huge logistical challenges for staff with its extremely late announcement. It is estimated that during the 2007 school year the number of vaccines required to be delivered will increase from 10,000 to almost 40,000 during 91 visits to the schools. It was compounded by having to start the programme three months late due to the unavailability of the vaccine. Sincere thanks go to the dedicated and professional staff who have been magnificent in ensuring the delivery of this programme under the most trying of circumstances. Public clinics also remain extremely busy with over 8,500 vaccines being delivered. Many appointment sessions have been booked out and drop-in sessions on some occasions running over time. The main clinic moved to the Payneham library has resulted in a huge improvement in facilities for clients.

Supported residential facilities continue to figure prominently on the agenda. November of this year saw the term (six months) of the Authority's appointed administrator at the Montrose Lodge facility conclude. Assuming responsibility for a facility which houses a vulnerable population is a daunting task. Staff and the administrator combined to ensure a smooth transition to the new proprietor with minimum impact on the residents.

An application was prepared and submitted to Emergency Management Australia to obtain funding to produce an emergency management plan for the Eastern Health Authority. The Authority applied for \$40,000 of funding to complete this project, and was recently advised by the Attorney General that the funding proposal has been successful. The plan is intended to provide a coordinated approach to environmental health emergency management throughout the Authority's area. It will assist in providing an increased awareness of the role of environmental health in emergency management and is intended to become an integral component of the constituent councils' emergency management arrangements.

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## Local Government has an important role in designing and developing local environments that support and enhance health and wellbeing

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The health of the local community is a responsibility shared by all levels of government. Local government has an important role in designing and developing the type of local environments that support and enhance health and wellbeing. To achieve this outcome appropriate planning documents must be developed. Preliminary work was undertaken and funds have been set aside in the 2007/2008 budget for the development of a Regional Public Health Plan. It is intended that the Regional Health Plan will link to each of the constituent councils' strategic planning processes so that public health receives appropriate recognition and attention.

The Public and Environmental Health Council has instituted the 'Public and Environmental Health Award – Metropolitan Council of the Year' to recognise and reward local Councils' efforts in the field of public and environmental health. The Authority was the recipient of the inaugural award in 2006. This year the Authority received a 'Certificate of Excellence' at the Local Government Association's annual general meeting for attaining excellence in the field of public and environmental health.

The award is a further reflection of the commitment of both the Board and staff to environmental health and demonstrates the effectiveness of a regional approach to public health. I congratulate the Board and staff on this recognition and thank them for their dedication and support. I look forward to building on the foundations detailed here during the coming year.



**Michael Livori**  
**Chief Executive Officer**

*Michael Livori on behalf of the Authority receives the Department of Health's Certificate of Excellence in Environmental Health from Professor Chris Baggoley*



# 5

## HEALTH EDUCATION AND PROMOTION

Promotion of public and environmental health is a statutory requirement of all Councils under the Public and Environmental Health Act 1987, which states:

Section 12A(2) ...it is the duty of a local council –

- (a) to promote proper standards of public and environmental health in its area; and
- (b) to take reasonable steps to prevent the occurrence and spread of notifiable diseases within its area.

The Authority has a strong commitment to health promotion within the community and has actively participated in a range of activities during the year including:

- Presentation of health, hygiene and food handling talks to school students and community groups.
- Distribution of the South Australia Food Handler Update (SAFHU) newsletter to all food businesses.
- Advice to business on current issues of public health significance and their role in minimising the spread of infection.
- Promotion of public health messages via publications produced for distribution by the constituent councils.
- Display of public health promotional material and provision of brochures in the

customer service areas of the constituent councils, libraries and the Authority.

- Special projects as detailed below.

### FOOD SAFETY WEEK 2006

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Food Safety Week is an initiative of the Food Safety Information Council (FSIC), a non-profit group with representation from state and federal government, the food industry and professional associations. The campaign is held annually during November to improve consumers' knowledge of how to handle, store and cook food safely.

Young adults and their handling of takeaway food were the focus of Food Safety Week 2006. Research conducted by the FSIC showed that this group generally has little knowledge of food safety and therefore, is at greater risk of mishandling food such as leftovers. The Authority decided to target a sample group of takeaway food establishments to distribute food safety flyers and seek feedback from those businesses to gauge their value. A simple, generic brochure was designed to be utilised outside the confines of Food Safety Week.

An overwhelming majority of businesses responded favourably to the idea and agreed to place

the brochure on their counters for customers to read. Large chain businesses declined to participate because they were restricted by company policy which prohibits distribution of material that does not possess their corporate identity.

A total of 1200 brochures were distributed to 29 premises. In addition, a brochure was posted to all food premises with the December issue of the South Australian Food Handler Update (SAFHU).

Random feedback was sought from approximately 15 food premises who participated in food safety week. Comments received included:

- "Many customers read this brochure while they waited for their order and a few took them away when they left."
- "This type of brochure is likely to be well received by our customers."
- "I am concerned about what my customers do with the food they purchase from my shop and I can never be sure they are going to handle it properly."
- "I am just as concerned about my older customer's food handling practices and I think this is an important message for them too."

Brochure created in the theme of "Food Safety Week 2006"



**Don't let leftovers make you sick!**

In order to prevent food poisoning we must handle food in ways that ensure:

- Food is not contaminated**  
Harmful micro-organisms are killed or their growth is stopped or slowed down
- Food poisoning bacteria will grow at temperatures between 5°C and 60°C.** Keeping food out of this "Temperature Danger Zone" will slow down or prevent bacteria growth.

If there is a large amount of food, divide it into smaller amounts for quicker cooling.

When you have leftover canned food like meat, fruit or vegetables, do not keep them in the can. Empty the can into a container that has a lid and put it in the refrigerator.

Eat leftover foods before cooking more food. You can store uncooked foods longer than leftovers.

If you do not eat cooked food right away, put it into the refrigerator for storage. Do not wait for the food to cool.

If you want to serve leftover food hot, reheat the food to 60°C (steaming hot) before you eat it. You can heat the food in a microwave oven, a conventional oven or a steamer.

Remember the most important thing to prevent food poisoning is to wash your hands before handling food.

Several businesses have queried the brochure's availability since Food Safety Week and the Authority has provided further copies upon request.

### FOODSAFE® PILOT

In July 2006 the Authority received a request to assist in the introduction of FoodSafe® into a new food business. At the time the Authority was not actively promoting the programme. However the decision was made to pilot its introduction and subsequent auditing to measure the effectiveness of the training programme and assess the demand on the Authority's resources pending the introduction of mandatory food safety plans.

Following assessment of the nominated training co-ordinator and three hygiene audits by an Environmental Health Officer, the business was awarded the FoodSafe® certificate in January 2007, thereby recognising their successful completion of the training programme. Subsequent inspections have found that

continual effort is required to ensure that FoodSafe® standards are maintained, particularly in the event of staff changes.

This particular food business will be required to adopt a food safety plan by October 2008 under the new government mandate for food service to vulnerable populations. The experience provided by the FoodSafe® programme such as record keeping and other documenting processes will be of significant value when the business's official food safety plan is established.

### BAKERY PROJECT

Epidemiological data collected by the Department of Health identified that South Australia has had several food poisoning outbreaks associated with bakery products in recent years. The Department of Health with assistance from local government has implemented a 12 month project focusing on food safety and hygiene practices within bakeries that manufacture sweet baked goods.

Following advice of unacceptable microbiological test results arising from sampling conducted by the Department of Health, additional samples of the same or similar foods were collected by the Authority. Those bakeries that returned unacceptable results for the second time were inspected by an EHO. Discussion about their manufacturing processes attempted to highlight the seriousness of the test results and to assist the proprietor resolve deficiencies in food hygiene and safety.

Proprietors were advised that further sampling may be undertaken by the Authority to measure the level of improvement made in their bakeries.



Sampling of a sweet baked food

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## 99% of respondents agree with the need for inspections of food premises

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### CUSTOMER SERVICE SURVEY

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A survey of food businesses within the Authority's jurisdiction was conducted to ascertain their satisfaction of the Authority's food safety services.

The questionnaire was divided into two categories, namely Routine Food Inspection and Food Handler Skills and Knowledge. The Routine Food Inspection section comprised multiple choice questions and sought information about food proprietors' experiences with the Authority's Environmental Health Officers (EHOs). The Food Handler Skills and Knowledge section was designed to gather information on the qualifications of food handlers and educative resources utilised.

A total of 500 surveys were sent to food businesses during August 2006. Food businesses were selected on the basis that they had been inspected between 1 January and 30 June 2006.

A response rate of 30% was achieved and the key findings were:

- 85% of the respondents stated that they had a positive experience with their EHO (considered excellent 47%, or above average 38%).

- 99% of respondents agree with the need for inspections of food premises.
- 28% of respondents employed food handlers with recognised food safety qualifications through Technical and Further Education (TAFE) and Certified Training Providers.
- 52% of respondents use local resources to update food handlers' skills and knowledge, namely information provided by the EHO and the South Australian Food Handlers Update (SAFHU).
- There is a high demand from respondents for information about food standards (31%).

Overall, the Authority was impressed with the response rate of the survey and believes that the survey gave local food businesses the opportunity to voice their opinions anonymously.

It can be concluded from the survey that food businesses within the jurisdiction of the Eastern Health Authority are satisfied with its approach to food safety and hygiene. It is also positive to note that respondents welcome additional information on a variety of issues that are addressed during routine food inspections.

The use of this information has the potential to benefit food businesses and hence build a better relationship between proprietors/staff and EHOs.

### IMMUNISATION EDUCATION SESSIONS

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During February and March 2007 immunisation staff attended three child care centres to present an immunisation education session to both parents and staff. Topics covered were:

- Immunisations recommended for staff of the centre, parents, children and adolescents
- National Immunisation Programme vaccines
- Vaccine Safety

Hand out material taken was well received by staff and parents.

## PREGNANCY, BABIES, PARENTS & CHILDREN'S EXPO

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This expo is held yearly during March and a stand promoting immunisation is jointly funded by the Department of Health and the Divisions of General Practice. Representatives from both the public and private sector assist to promote immunisation services available in South Australia. The immunisation team leader attended to support the promotion of immunisation, and in particular public awareness of council immunisation programmes and services.

## CATCH-UP IMMUNISATION PROGRAMME FOR THE 4 YEAR OLD COHORT

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Nationally the four year old co-hort is shown to have the lowest percentage of children fully immunised. In response, the Authority during October 2006, commenced a campaign in conjunction with the Adelaide Central & Adelaide North East Divisions of General Practice to recall children between the ages of four and seven who were overdue for their immunisations.

Over a 10 week period parents of these children received a letter suggesting they attend their general practitioner or council clinic. Of 365 four year old children identified as not being fully immunised, 163 attended an immunisation provider (72 attended GPs and 91 council clinics) and 21 had their immunisation records updated.





Immunisation continues to offer some of the biggest improvements in public health and has evolved over the last 200 years into a science referred to as 'Vaccinology' which incorporates advanced research technologies in immunology, biochemistry, molecular biology and microbiology.

In recent years many new, improved and combined vaccines have been added to the list of those available. As understanding about the process of infection and immunity develops further, the list of new vaccines to prevent diseases expands.

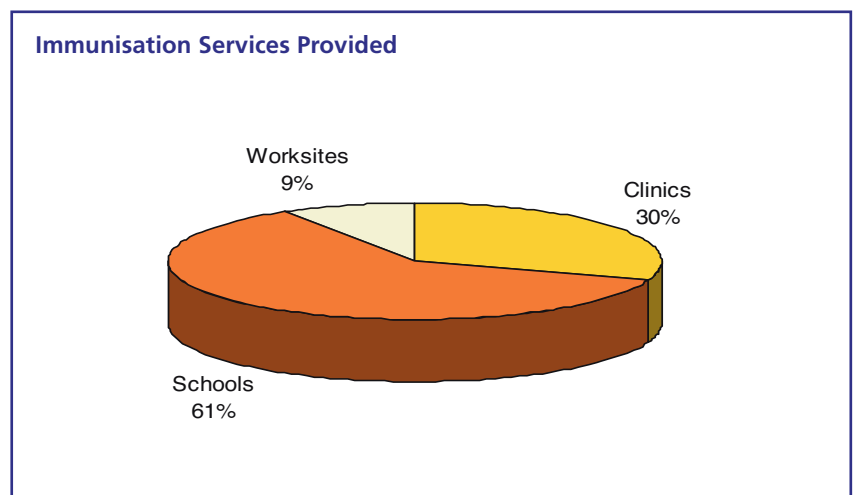
The Authority's immunisation team has kept up to date with advances in Vaccinology and the continual changes in the Australian National Immunisation Programme.

During December 2006 the Australian Government announced a funded National Human Papillomavirus (HPV) Immunisation Programme for the treatment of cervical cancer for all females aged between 12 – 26 years of age to commence in 2007. This announcement demonstrates the government's recognition that investment in disease prevention is one of the best uses of public money.

The Authority has provided the cervical cancer and other vaccinations through school based and public immunisation programmes for its constituent councils – Burnside, Campbelltown, Norwood Payneham St Peters, Prospect and, Walkerville, and its client council – City of Adelaide. 353 public immunisation clinics were conducted for the year and school based immunisation programmes delivered to 32 secondary schools.

During the year the Authority also offered immunisation services to both public and private business sectors. Influenza, hepatitis A, hepatitis B, diphtheria/tetanus/pertussis plus other vaccines required for OHS&W reasons were provided on a 'fee for service' arrangement. The Authority's annual mail out of promotional material prompted a quick uptake from both new and former clients.

Immunisation customer service queries remain constant. Ongoing requests are made from newly settled overseas residents who require their immunisation history to be assessed and catch up vaccinations administered. The introduction of the new HPV and Rotavirus vaccines prompted an influx of enquiries. Another growing area of enquiry is from young adults travelling or working overseas who seek their immunisation history and advice about the vaccinations they require. Frequent enquiries come from parents/carers with regard to their child's wellness to receive their vaccinations, concerns about common side-effects and adverse events following immunisation.



There are also a selection of vaccines offered as part of the Authority's immunisation services which provide protection against the following 15 infectious diseases:

- Diphtheria
- Hepatitis A
- Hepatitis B
- Haemophilus Influenzae Type B
- Human Papillomavirus
- Influenza
- Measles
- Meningococcal C
- Mumps
- Pertussis (Whooping cough)
- Pneumococcal
- Poliomyelitis
- Rubella
- Tetanus
- Varicella-Zoster (Chicken pox)

## PUBLIC IMMUNISATION CLINICS

The Authority conducts between 27 and 30 clinics per month.

A total of 8,473 vaccines were administered to 4,062 clients reflecting a 1% increase of vaccines administered over the previous year. This however, does not reveal the actual growth of client attendance at the Authority's clinics which has increased by 10% from last year. The reason for the disparity is that clients receive fewer vaccines at each encounter due to improved combination vaccinations, which can include up to four different antigens in one injection.

PUBLIC CLINICS ATTENDANCE BY VENUES 2006/2007	CLIENTS	VACCINES
Adelaide	131	184
Burnside	262	532
Campbelltown	421	838
Norwood Payneham St Peters	2763	5988
Prospect	159	292
Walkerville	171	319
NARI	155	320
<b>Total</b>	<b>4062</b>	<b>8473</b>

There has been a notable increase in clients attending clinics, in particular Adelaide, Burnside, Walkerville, Prospect and Campbelltown, necessitating a second immunisation nurse to reduce waiting times. The increase in attendance coincided with the commencement of the HPV school based immunisation programme from absent students or those choosing not to be immunised through school.

PUBLIC CLINIC ATTENDANCE BY CLIENT'S COUNCIL OF ORIGIN 2006/2007	CLIENTS	VACCINES
Adelaide City Council	182	363
City of Burnside	772	1654
Campbelltown City Council	898	1927
City of Norwood Payneham St Peters	1449	3143
City of Prospect	140	265
Corporation of The Town of Walkerville	161	340
Other Council Areas	460	781
<b>Total</b>	<b>4062</b>	<b>8473</b>

The clients, from infants to adults, reside far and wide, with 11% living outside of the Authority's area.





*Above and below - New Payneham Clinic*

**Clinic Review**

During November 2006 a review of the Authority’s public immunisation services was instigated with changes taking effect from January 2007.

The Norwood Payneham St Peters Council weekly clinic moved from the Norwood Child & Youth Health One Stop Shop on The Parade to the council’s Payneham Library Complex. The new venue has excellent amenities for clients with an on-site car park, spacious waiting and immunisation areas, and access to a kitchen, handicapped toilet and change table. Complementary community facilities are adjacent including a library, securely fenced playground and the Payneham public swimming pool. The clinic continues to operate by appointment only, every Thursday with morning and afternoon sessions. Feedback on the new venue has been positive with clients commenting favourably on the larger, more up to date facilities and ample car parking.

The St Peters Wednesday morning clinic was changed to a Tuesday morning to coincide with a day when the St Peters Library is open, enabling clients access to its services either before or after immunisation. The use of the library services has proved popular with clients attending the St Peters Tuesday evening clinics.

Full details of the Authority’s immunisation services are available in the 2007 Immunisation Programme pamphlet that is widely distributed through the community.

**Clinics Provided on Behalf of Other Agencies**

During October 2006 the Adelaide City Council extended the Authority’s contract for their public immunisation clinic located at Adelaide South West Community Centre in Sturt Street for another 15 months, until December 2007. The clinic has grown markedly from its inception nearly two years ago, with three clients attending the first clinic in October 2005 to 40 clients attending in May 2007.



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*“...my clients have asked me to pass on that they have been very happy with the helpful and friendly service.”* John Chan, Interpreter  
ABC International Services

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October also saw the South Australian Immunisation Coordination Unit (SAICU) of the Department of Health extend the Authority's monthly New Arrival Refugee Immunisation (NARI) Programme with an interim agreement for eight months, to the end of June 2007. From October 2006 the NARI clinic hours changed to 4.30 - 7.00 pm enabling school aged children to attend the clinic without missing any school time. Clients attending the monthly refugee clinic with interpreter services were by referral only.

The recent trend for settlement of newly arrived refugee families in the northern and southern suburbs, has resulted in fewer refugee families settling within the Authority's area. As a result the Authority had no new referrals by the end of May, and only existing clients were completing their catch-up immunisations. The conclusion of the interim agreement at the end of June was timely as the eleven (11) clients seen during this month completed their catch-up immunisations.

Outcomes of this project included professional growth of immunisation staff who became expert in the complex area of catch-up immunisation, thereby reducing the risk of clients

developing vaccine preventable diseases. At the final clinic a farewell afternoon tea was held to mark the end of a very rewarding and satisfying relationship between clients, interpreters and staff of the Authority. An interpreter who worked with the project throughout the 18 month period summarised his client's appreciation of the service in a letter to the Chief Executive Officer.



*NARI Clients, Immunisation Nurse and Interpreter*

### SCHOOL BASED IMMUNISATION PROGRAMME

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During the year the School Based Immunisation Programme (SBIP) involved year levels 8 to 13 at thirty two secondary schools. As summarised below the 2007 Programme differed to that delivered during 2006 to accommodate the HPV catch up programme.

- Year 8 Diphtheria, Tetanus, Pertussis (2006)
- Year 8 Hepatitis B, 2 doses (2006 & 2007)
- Year 8 Varicella-Zoster (2006 & 2007)
- Years 8 – 13 Human Papillomavirus, 3 doses (2007)

The 2007 SBIP agreement between Local and State Governments, due to be renegotiated by the end of December 2006, was delayed until April 2007 for two reasons. Firstly, the late announcement by the Australian Government in December 2006 of the forthcoming HPV vaccine complicated negotiations. Secondly, the Local Government Association requested an increase in service delivery funding based on research of the Municipal Association of Victoria's 'Costings Report'.

During March 2007, the Department of Health announced that funding was available for service delivery of the HPV vaccine but to obtain full funding, the programme was to commence in April 2007 and be completed by the end of the 2007 school year. The year 8 funding offer for service delivery of the Hepatitis B and Varicella Zoster vaccines remained unchanged from the previous agreement.

Council providers had a two-week timeframe to respond to the Department of Health if they considered the logistics of implementing the HPV programme possible.

The Authority evaluated the impact on resources by comparing enrolments for the 2006 SBIP and the amended programme which included the HPV vaccination.

The 2006 SBIP involved 25 secondary schools, a total of 50 visits and approximately 10 800 vaccinations. The 2007 SBIP was estimated to require 90 visits and potentially 40 000 vaccinations at 32 schools, increasing the programme by 250%. The logistics of service provision were a major consideration given the late start of the programme (i.e. first visit not possible before May 2007) and the time constraints to deliver a compressed schedule over 4 months before the end of the school year, while also maintaining the Authority's existing commitments.

After consultation with immunisation staff and the Board it was agreed that commitment to the SBIP was paramount and with adequate funding the programme could be delivered with a meticulous implementation strategy.

During April 2007, 91 school sessions were booked using two immunisation teams to deliver

the programme from May until November 2007 at 32 campuses. Additional staffing and equipment was sourced to initiate the expanded programme. During the month of May 7801 SBIP vaccines were administered.

A total of 17 037 vaccines were administered under the SBIP for the year, representing an increase of 10 623 vaccines or 166% growth in service delivery compared with 2005/06.

#### Vaccinations administered for the 2006/2007 SBIP

School Programme 2006/07	Hep B	VZ	HPV	dTpa	Total
Adelaide	1112	174	3254	610	5150
Burnside	706	119	2454	454	3733
Campbelltown	718	137	1307	495	2657
Norwood Payneham St Peters	900	162	2655	503	4220
Prospect	276	66	113	143	598
Walkerville	75	12	552	40	679
<b>Total</b>	<b>3787</b>	<b>670</b>	<b>10335</b>	<b>2245</b>	<b>17,037</b>

SBIP statistics for 2005 were released by SAICU during August 2006. South Australian service providers attained coverage of 86% for the Hepatitis B programme, the highest nationally. The Meningococcal C coverage rates reached 73%, 5% above the national average. These statistics confirm the success of school based immunisation in South Australia.




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A total of 17 037 vaccines were administered during the school program representing a 166% growth in service delivery compared with 2005/06

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## WORKSITE PROGRAMME

As part of the Authority's OHS programme, staff were invited to partake in a booster dose of diphtheria/tetanus/pertussis (dTpa). Eleven eligible staff received the adult dTpa vaccine.

During February 2007 170 worksite packages were distributed to existing and potential clients. The response from the public and private business sector for the 2007 Influenza season was prompt compared to the previous year, with many clients booking a worksite programme to commence in March 2007. Staff absent on the day of vaccination, or smaller worksite programmes, were offered the opportunity to attend one of the Authority's seven public clinic venues.

### Vaccines administered for the 2006/2007 worksite programme

	TOTAL
Influenza	2212
Hepatitis B	23
Hepatitis A	77
Hepatitis A & B	164
ADT	2
dTpa	26
<b>Total</b>	<b>2504</b>

2504 vaccinations were administered during the year under the Worksite Programme. An increase of 293 clients immunised against influenza represents a 15% increase over the previous year.

## VACCINE & COLD CHAIN MANAGEMENT

The Authority adopted in July 2006 the Department of Health's updated 'Management and Storage of Vaccines Policy' that is based on the National Vaccine Storage Guidelines 'Strive for 5' (2005).

Routine cold chain management activities require the temperature of vaccine refrigerators to be read and recorded at the beginning and end of each day. 'Freeze Sensitive Monitors' placed on the shelves are also checked on a daily basis. Three digital temperature loggers placed in the refrigerators are read weekly. These digital loggers are serviced and calibrated on an annual basis.

Annual service of the Thermoline pharmaceutical refrigerator occurred and it was found that the 12 volt battery which operates the external digital display monitor required replacement. A second fridge was purchased to expand the vaccine storage capacity for the HPV SBIP.

## STANDING DRUG ORDERS

The SA Immunisation Resource Kit, incorporating The Authority's Standing Drug Orders was reviewed, updated and endorsed by the Authority's Medical Officer of Health, Chief Executive Officer, Team Leader and Immunisation Nurse Providers, to replicate changes to the National Immunisation Programme in South Australia.



Worksite Immunisation Programme

# 7 DISEASE CONTROL

*“Environmental Health comprises those aspects of human health, including quality of life, that are determined by chemical, physical, biological, social and psychosocial factors in the environment. It also refers to the theory and practice of assessing, correcting, controlling and preventing those factors in the environment that can potentially affect adversely the health of present and future generations.”*  
(World Health Organisation 1972)

The Public and Environmental Health Act 1987 and Regulations are regulatory mechanisms employed by the Authority to fulfill its duty of care for its constituent councils and community. The Act encompasses the following environmental health issues.

- Prevention of insanitary conditions
- Remediation of housing that is unfit for human habitation
- Surveillance of swimming pool, spa pool and cooling tower operation
- Assessment of hairdressing salons, beauty therapy and skin penetration activities
- Approval and inspection of septic tanks
- Control of offensive activities and discharges of waste to the environment
- Prevention and control of notifiable diseases

Environmental health often requires a multidisciplinary approach and Environmental Health Officers collaborate with other local government professionals and state government departments in the course of investigating and resolving complex issues.

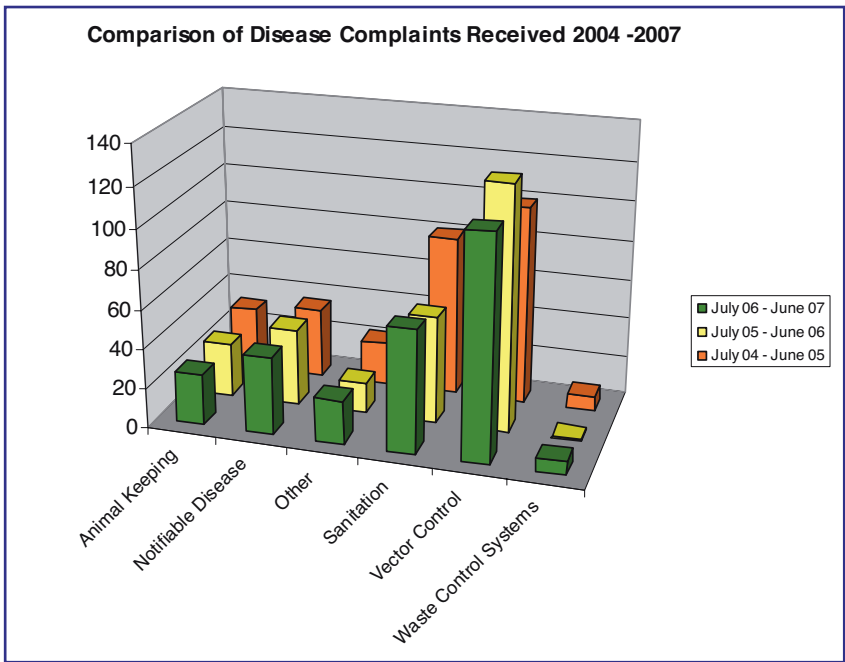
The Authority employs an educative approach in the first instance to manage non-compliance with legislation, generally choosing to inform individuals of their responsibilities concerning a particular issue and encourage behavior change. In most cases this proves sufficient to achieve the desired outcome. Where information and advice is not heeded, enforcement mechanisms are utilised.

## COMPLAINTS AND REFERRALS

The Authority investigates complaints lodged by the public or referrals from the Department of Health about matters that present a risk to public health. A total of 268 complaints relating to disease control were received for the year ending 30 June 2007.

### Disease Control complaints received for the period 1 July 2006 - 30 June 2007

	BURNSIDE	CAMPBELLTOWN	NPS	PROSPECT	WALKERVILLE	TOTAL
Animal Keeping	1	6	14	3	2	26
Notifiable Disease	11	9	11	4	4	39
Other	4	5	11	1	1	22
Sanitation	13	16	23	10	0	62
Vector Control	34	33	34	8	3	112
Waste Control	5	2	0	0	0	7
<b>Total</b>	<b>68</b>	<b>71</b>	<b>93</b>	<b>26</b>	<b>10</b>	<b>268</b>



**Animals**

A total of 26 complaints were received regarding the keeping of animals including poultry, cats, pigeons and dogs. Health risks associated with the activity are assessed and where necessary appropriate action is taken. On occasion, joint inspections were conducted with assistance of General Inspectors from the constituent councils and representatives from the South Australian Housing Trust.

**Notifiable Disease**

The Public and Environmental Health Act prescribes 39 diseases

that must be notified to the Communicable Disease Control Branch (CDCB) of the Department of Health to enable investigation and surveillance of these diseases in order to prevent their spread within the community. CDCB referred 39 confirmed cases to the Authority for further investigation during the year.

If the illness is associated with the consumption of food, a food history and other relevant information maybe collected and forwarded to CDCB. Dependent upon the type of illness and circumstances, the investigation may also involve

provision of advice to prevent the spread of infection, inspections of premises such as food businesses, nursing homes, cooling towers or swimming pools and collection of food or water samples and environmental swabs for laboratory testing to help confirm the source.

Environmental Health Officers investigated an outbreak of Salmonella in which five people had eaten from the same food premises. An inspection of the premises was carried out and swabs collected. It was concluded that the most likely source was a salad which was produced as a 'once off'. This salad was not part of the regular menu.

The Cryptosporidium outbreak that occurred across South Australia early in 2007 required state-wide assistance from local government including the Authority. A public health warning was issued by the Department of Health during March because of a significant increase in the number of confirmed cases. Swimming pools were identified as a potential source for the transmission of the Cryptosporidium parasite which required any pool that may have been visited by infected persons to be closed and superchlorinated as a precautionary measure. Environmental Health Officers worked with pool operators to ensure that the process was completed and chlorine levels reduced to legal limits prior to the pool reopening. Twelve pools at six premises required superchlorination during the outbreak, none of which was confirmed to be the source of any infection.



Two confirmed cases of Legionellosis were investigated by the Authority during the year. One of these crossed local government boundaries and involved input from the Department of Health and City of Unley. The likely source of the infection was identified following isolation of Legionella species in a sample collected from a warm water system which was immediately decontaminated. Preventative measures have since been put in place to minimise the likelihood of further infection.

### Sanitation

Sixty two complaints of insanitary conditions relating to residential and commercial premises were investigated by the Authority's Environmental Health Officers during the year. The majority involved the accumulation of rubbish and materials which had the potential to attract and harbour vermin. Two notices were placed on premises under the Public and Environmental Health Act 1987, one which declared premises unfit for human habitation.



*Accumulation of rubbish creating an insanitary condition*

### Example of notifiable diseases reported to the Department of Health for the region covered by the Eastern Health Authority

	2004/2005	2005/2006	2006/2007
Campylobacter infection	233	216	365
Salmonella infection	53	87	80
Legionella pneumophilla	0	3	2
Legionella Longbeachae	8	3	5
Ross River Virus	2	19	9
Cryptosporidium infection	8	32	55

### Vector Control

A total of 112 vermin and pest complaints were received during the year, a significant proportion of which resulted from vermin sightings on residential properties. It was often necessary for an Environmental Health Officer to inspect the implicated area to assess vermin activity. Where it was determined that premises were conducive to vermin harbourage, residents were informed of remedial action necessary to reduce the potential for vermin infestation.

Mosquito activity accounted for six complaints, specifically related to mosquito breeding in private swimming pools. During the investigation of complaints it is sometimes necessary to provide neighbouring properties with information on mosquito control. In one instance a large number of mosquito larvae were discovered in the stagnant water of an unmaintained swimming pool and the surrounding areas. The Environmental Health Officer and property owner came to an agreement on the remedial action to be undertaken.

### Waste Control Systems

Waste control systems are predominantly installed in non-sewered areas such as the Adelaide Hills Face Zone. Upon receipt of an application for approval to install a waste control system, site inspections are conducted prior to approval, during installation and prior to the system being commissioned.

One application was received during the year for a new system to be installed on an allotment upon which the existing dwelling was demolished and a new home built.



*Installation of a waste control system*

The Authority received a complaint about effluent from a waste control system overflowing into a neighbouring property. Upon confirmation of the allegation, the owner of the faulty waste control system initiated repairs to ensure that it could adequately treat and dispose of all waste onsite.

During the year the Department of Health released for public consultation the draft Onsite Wastewater Systems Code, Standards for Connection to a Reticulated Community Wastewater System, and Public and Environmental Health (Wastewater) Regulations. The Authority, in conjunction with the Planning Officers of the constituent councils, provided comment on the proposed legislation.

## MONITORING AND SURVEILLANCE

To fulfil its duty of care under the Public and Environmental Health Act, Environmental Health Officers regularly monitor various types of services and facilities, such as beauty salons, public swimming pools and lodging houses, to assess their compliance with legislative requirements and ensure that proper standards of public and environmental health are maintained. Regulations, Standards, Guidelines and Codes of Practice established under the Public and Environmental Health Act are utilised to educate proprietors and staff how best to minimise and manage the risks associated with their business activity.



## Hairdressing, Beauty Therapy and Acupuncture

Sixty eight hairdressing and beauty salons and acupuncture clinics were inspected during the year for compliance with the Department of Health Guidelines on the Standards of Practice for Hairdressing and Skin Penetration. Nine complaints were received about the hygiene and cleanliness of hairdressing and beauty salons and the work practices of staff. These complaints were investigated and discussed with the proprietors of the business.

## Legionella Control

Each year all known operational cooling towers are inspected against the structural and maintenance requirements of the relevant Australian Standards and water samples collected for microbiological analysis. The findings are used to assess the effectiveness of the business's maintenance programme for the control of Legionella.

During the year 37 cooling towers at 22 premises were inspected. Three sites were found to have decommissioned their cooling towers in the past year. High total bacterial counts and /or Legionella species were identified in seven towers necessitating operators to immediately decontaminate the cooling tower and to review the maintenance programme.

*Effective maintenance of cooling towers is necessary to control Legionella*



### Lodging Houses

Residents of lodging houses are commonly vulnerable people in the community who seek low-priced accommodation as they have no alternative place to live, little disposable income and varied social and/or health issues.

Inspections of seven lodging houses were conducted to ensure that satisfactory living standards were maintained. Remedial action was required by proprietors when the level of general cleanliness and the structural integrity of fixtures and fittings were of concern. Issues addressed by the Authority included inadequate ventilation in bathrooms, exposed electrical wiring and accumulated rubbish in bedrooms.

### Public Swimming Pools and Spas

Inspections of public swimming pools and spas are carried out twice each year to assess the level of compliance with Public and Environmental Health Regulations and Standards prescribed under the Regulations. During the year 99 inspections were performed comprising 68 routine inspections, 26 follow-up inspections, 1 pre-opening inspection and 4 inspections upon request.

Where a swimming pool or spa did not satisfy legal standards, the operator was directed to undertake remedial action to ensure that the water quality was appropriate for bathers. On several occasions operators were instructed to close the pool to the public because minimum or maximum disinfection limits were exceeded. These were reopened when pool operators

could demonstrate that the pools were operating within prescribed disinfection parameters.

Draft Public and Environmental Health (General) Regulations which establish minimum sanitation requirements for public swimming pools and spas were released by the Department of Health for consultation during 2006. The Authority provided a submission stating its support for the draft legislation. All pool operators were advised of the new Regulations when they came into operation on 1 September 2006.

During October 2006 the South Australian Government introduced Level 2 water restrictions to help conserve water. The Authority informed all pool operators of these restrictions and, upon clarification from the Department of Health, highlighted that the requirements of the Public and Environmental Health Regulations took precedence. The introduction of Level 3 water restrictions in January 2007 did not impose any changes for pool operators.

*Assessment of swimming pool disinfection*



The *Food Act 2001* in conjunction with the Food Safety Standards (Chapter 3 of the Australia New Zealand Food Standards Code) aims to:

- Ensure food for sale is both safe and suitable for human consumption
- Prevent misleading conduct in connection with the sale of food
- Provide for the application of the Food Standards Code

As per the mission statement, the Authority monitors, protects and promotes food safety by:

- Conducting regular assessments of food premises including vehicles and special events using the Australian Food Safety Assessment inspection tool.
- Investigating food related complaints, alleged food poisonings and food recalls.
- Ensuring receipt of notification from all food businesses operating within the Authority's jurisdiction.
- Maintaining Health Manager (electronic database) to ensure effective reporting to the Board of Management, constituent councils and Department of Health.
- Providing advice and information to food proprietors and the

community on matters relating to food safety.

- Distributing the South Australian Food Handler Update (SAFHU) newsletter to food proprietors on a quarterly basis.
- Presenting, upon request, food safety and hygiene lectures to interested groups such as community organisations, Flinders University of South Australia, primary schools and high schools.
- Special initiatives that raise awareness of food safety amongst the community and food handler's understanding of food hygiene.

## FOOD BUSINESS NOTIFICATION

The notification process requires all proprietors to provide specific details about their food business to the Authority. If any change occurs, such as ownership or food handling activities, the proprietor must again notify.

As at 30 June 2007 there were 1044 known food premises operating within the Authority's jurisdiction, representing an increase of 58 premises as compared to the same time last year.

## Number of Food Premises as at 30 June 2007

	TOTAL
Norwood, Payneham, St Peters	392
Burnside	241
Campbelltown	236
Walkerville	39
Prospect	136
<b>Total</b>	<b>1044</b>

## INSPECTIONS

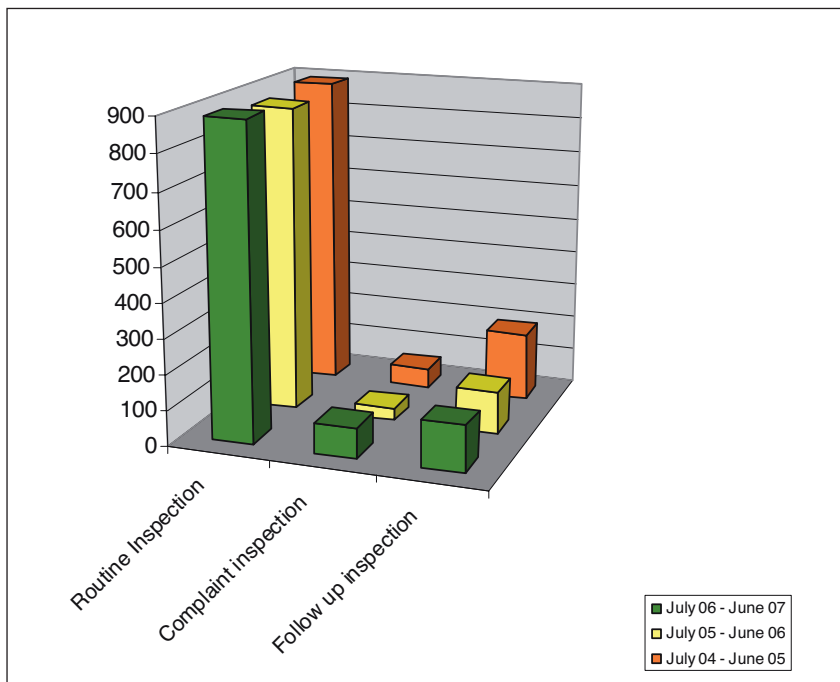
During the year 1115 inspections of food premises were carried out, the large majority comprising routine inspections, followed by follow up inspections and inspections in response to complaints. Environmental Health Officers use the Australian Institute of Environmental Health's Food Safety Standard of Practice incorporating the Australian Food Safety Assessment (AFSA) to assess the business's performance against the Food Safety Standards.

**Number of Food Inspections performed for the period 1 July 2006 – 30 June 2007**

	TOTAL
Norwood, Payneham, St Peters	446
Burnside	224
Campbelltown	257
Walkerville	37
Prospect	151
<b>Total</b>	<b>1115</b>

Environmental Health Officers endeavor to inform proprietors how to best establish their food business in accordance with the Food Safety Standards. Many will submit their fit-out plans to the Authority and request an Environmental Health Officer inspect their premises at various stages prior to opening.

**Comparison of the types of food inspections performed**



**OUT OF HOURS INSPECTIONS & TEMPORARY EVENTS**

Events pose unique challenges for food safety. They range from large organised functions, such as fairs and festivals, to small events such as sausage sizzles, and maybe held indoors or outdoors. Examples of temporary events include:

- Community fundraisers/drives
- Cake stalls
- School fetes
- Charity events
- Sausage sizzles
- Shows
- Festivals
- Concerts
- Food & Wine Fairs

These events are usually brought to the attention of the Authority either via community announcements or fielding enquiries from event organisers. The Authority communicates extensively with organisers and participants, especially in the case

of large events, to ensure that consideration has been given to food safety issues.

Environmental Health Officers carry out inspections on the day of the event to ensure that proper standards of food safety are observed.

Food businesses at events are assessed against the following criteria:

- Supply of sufficient potable water;
- Provision of hand washing facilities;
- Safe food storage (e.g. temperature control);
- Adequate cooking and heating facilities;
- Avoidance of cross contamination;
- Adequate toilet facilities for expected attendance;
- Proper waste management;
- Adequate sanitation of facilities; and
- Appropriate packaging and labeling of food.

In recent times, an improved standard of food handling by participants has been observed as a result of the Authority monitoring events. Events attended during the year included:

- St Peters Annual Fair
- Prospect Up Market Fair
- The Natuzzi Parade Food & Wine Fair 2007
- Campbelltown Proud Day

An improved standard of food handling has been observed as a result of the Authority monitoring events

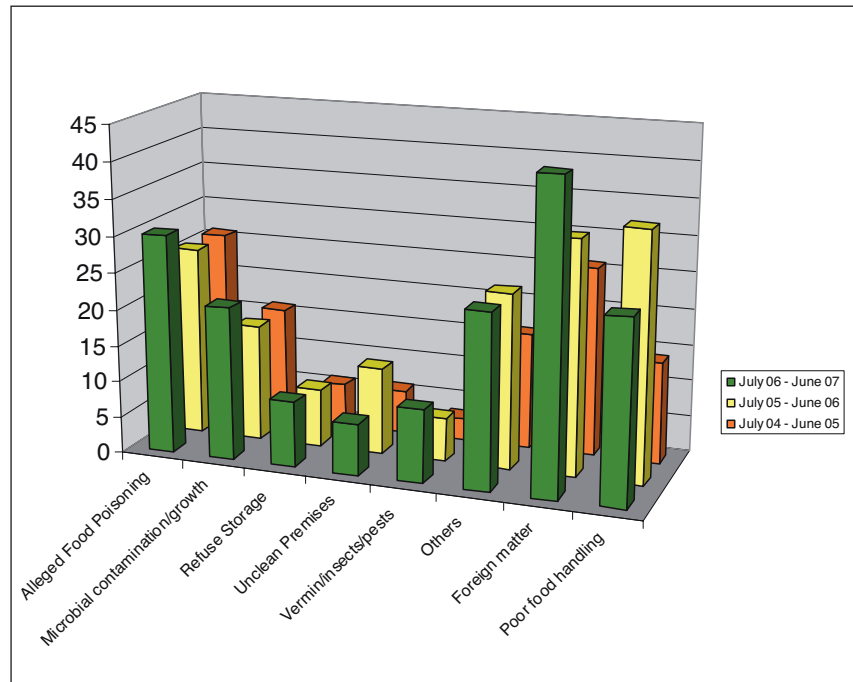


Prior preparation ensures food stalls can be kept clean



Sausage roll with foreign metal object embedded

### Food complaints received for the period 1 July 2006 - 30 June 2007



### FOOD COMPLAINTS

The Authority received 226 food related complaints during the reporting period as compared to 210 from the previous year, demonstrating a 7% increase. The steady increase since 2004/05 is believed to be largely attributable to an increase in public awareness and reporting of incidents related to food safety and hygiene.

Contamination by foreign objects including stones, metal fragments and insects accounted for the majority of complaints of unsafe or unsuitable food. Often fresh produce such as lettuce may harbour insects or other garden pests. Whilst washing is employed to remove contaminants, they may end up in food that is served to the public.

Food complaints are investigated by Environmental Health Officers to resolution or referred to other local or state government departments if associated with a business outside of the Authority's jurisdiction. Complaints relating to primary production are forwarded to the Department of Primary Industries and Resources of South Australia for further investigation as per the Memorandum of Understanding established under the Food Act 2001.

A new initiative was approved by the Board during the year to address poor food handling

practices reported to the Authority by the community and observed by Environmental Health Officers. Food safety training will be available to all food businesses operating within the Authority's jurisdiction, commencing 2008.

## FOOD RECALLS

Twelve recalls issued by the Department of Health were monitored and actioned during the year in an aim to:

- Advise relevant food businesses about the recall;
- Stop as soon as possible any further distribution and sale of the unsafe product; and
- Effectively retrieve the unsafe food.

## IMPROVEMENT NOTICES

The Food Act 2001 provides for improvement notices to be issued for repeat offences or serious non-compliance with the Food Safety Standards.

If an authorised officer believes, on reasonable grounds, that:-

- (a) any premises used by a food business in connection with the handling of food intended for sale or any equipment or food transport vehicle is in an unclean or insanitary condition or is otherwise unfit for the purpose for which it is designed or intended to be used; or
- (b) any premises used by a food business in connection with the handling of food intended for sale or any equipment or food transport vehicle does not comply with a provision of the Food Safety Standards; or
- (c) in relation to any premises used in connection with the handling of food for sale or food transport vehicle, any relevant food safety programme prepared in accordance with the regulations is not being implemented adequately by a food business; or

- (d) any provision of the Food Standards Code is being contravened in relation to the handling of food intended for sale on any premises or in any food transport vehicle used by a food business in connection with the handling of food intended for sale,

The authorised officer may serve an improvement notice on the proprietor of the food business.

Improvement notices specify the actions required for the business to achieve compliance. On occasion, proprietors have been invited to the Authority's offices to discuss in detail any significant deficiencies that were observed during inspections of their food business. This approach has been beneficial in building a professional relationship between the Authority and food proprietors.

Forty five improvement notices were issued under the Food Act 2001 during the year as compared to 23 in the previous reporting period. This increase is largely due to the commitment of the Authority to ensure matters involving structural concerns within a food business are rectified in a suitable and timely manner.



Above - Improper food storage, top - Correct food storage practices



Defective flooring requiring attention

## EXPIATIONS

The Authority expiated 19 offences under the Food Act 2001 during the year. Breaches of the Food Safety Standards are a serious concern and with sufficient evidence, an expiation notice may be issued. Environmental Health Officers continue to work with food proprietors and food handlers to ensure all staff are aware of their individual responsibilities under the legislation and that breaches of the Food Safety Standards are resolved.

EXPIATION OR PROSECUTION	BRIEF OUTLINE OF OFFENCE AND SECTIONS UNDER WHICH THE NOTICE WAS ISSUED	PENALTY
Total number of expiation notices issued under Food Act		19
Expiation	That the proprietor failed to comply with Food Safety Standard 3.2.2 Clause 19(1) A food business must maintain food premises to a standard of cleanliness where there is no accumulation of food waste, dirt, grease or other visible matter. Specifically the standard of cleanliness throughout the entire premises including walls, floors, food preparation surfaces fittings & fixtures was found to be unsatisfactory.	\$2500
Expiation	That the proprietor failed to comply with an improvement notice. Specifically the proprietor failed to adequately clean the premises.	\$750
Expiation	That the proprietor failed to comply with Food Safety Standard 3.2.2 Clause 19(1) A food business must maintain food premises to a standard of cleanliness where there is no accumulation of food waste, dirt, grease or other visible matter. Specifically food contact equipment was stored so as to have contact with an unclean floor.	\$2500
Expiation	That the proprietor failed to comply with Food Safety Standard 3.2.2 Clause 19(1) A food business must maintain food premises to a standard of cleanliness where there is no accumulation of food waste, dirt, grease or other visible matter. Specifically the standard of cleanliness of the cool-room, workbench, cooking fixtures and food storage areas was found to be unsatisfactory. And That the proprietor failed to comply with Food Safety Standard 3.2.2 Clause 6(1)(a) A food business must when storing food, store the food in such as way that it is protected from contamination. Specifically that food was found to be uncovered and unprotected from potential contamination.	\$1000 (2x\$500)
Expiation	That the proprietor failed to comply with Food Safety Standard 3.2.2 Clause 19(1) A food business must maintain food premises to a standard of cleanliness where there is no accumulation of food waste, dirt, grease or other visible matter. Specifically the standard of cleanliness of the cool-room, workbench, cooking fixtures and food storage areas was found to be unsatisfactory. And That the proprietor failed to comply with Food Safety Standard 3.2.2 Clause 6(1)(a) A food business must when storing food, store the food in such as way that it is protected from contamination. Specifically that food was found to be uncovered and unprotected from potential contamination.	\$1000 (2x\$500)

Expiation	That the proprietor failed to comply with Food Safety Standard 3.2.2 Clause 19(1) A food business must maintain food premises to a standard of cleanliness where there is no accumulation of food waste, dirt, grease or other visible matter. Specifically the standard of cleanliness of the cool-room, workbench, cooking fixtures and food storage areas were found to be unsatisfactory. And That the proprietor failed to comply with Food Safety Standard 3.2.2 Clause 6(1)(a) A food business must when storing food, store the food in such as way that it is protected from contamination. Specifically that food was found to be uncovered and unprotected from potential contamination.	\$1000 (2x\$500)
Expiation	That the proprietor failed to comply with an improvement notice. Specifically the proprietor failed to adequately clean the premises and ensure that food was stored so as to protect it from the likelihood of contamination. A late payment fee was also applied.	\$780
Expiation	That the proprietors failed to comply with the Food Act 2001 Section 17(2) a person must not sell food that is unsuitable. Specifically mould affected noodles were sold by a food business.	\$2500
Expiation	The proprietor failed to comply with the Food Act 2001 Section 17(2) a person must not sell food that is unsuitable. Specifically a hotdog containing glass was sold by a food business.	\$500
Expiation	That the proprietor failed to comply with the Food Act 2001 Section 17(2) a person must not sell food that is unsuitable. Specifically a hamburger containing glass was sold by a food business.	\$2500
Expiation	That a person failed to comply with the Food Act 2001 Section 17(2) a person must not sell food that is unsuitable. Specifically cooked pork meat containing insect larvae was sold by a food business.	\$500
Expiation	That the proprietor failed to comply with Food Safety Standard 3.2.2 Clause 19(1) A food business must maintain food premises to a standard of cleanliness where there is no accumulation of food waste, dirt, grease or other visible matter. Specifically the food premises flooring was not sufficiently clean to allow for the safe production of food.	\$500
Expiation	That the proprietor failed to comply with Food Safety Standard 3.2.2 Clause 19(1) A food business must maintain food premises to a standard of cleanliness where there is no accumulation of food waste, dirt, grease or other visible matter. Specifically the food premises flooring was not sufficiently clean to allow for the safe production of food. And That the proprietor failed to comply with Food Safety Standard 3.2.2 Clause 3(1) a food business must ensure that persons undertaking or supervising food handling operations have skills in food safety and food hygiene matters; and knowledge of food safety and food hygiene matters. Specifically a lack of skills and knowledge was demonstrated by the proprietor/supervisor.	\$5000 (2x\$2500)
Expiation	That the proprietor failed to comply with the Food Act 2001 Section 17(2) a person must not sell food that is unsuitable. Specifically undercooked chicken nuggets were sold by a food business.	\$2500
Expiation	That the proprietor failed to comply with Food Safety Standard 3.2.2 Clause 19(1) A food business must maintain food premises to a standard of cleanliness where there is no accumulation of food waste, dirt, grease or other visible matter. Specifically the food premises flooring was not sufficiently clean to allow for the safe production of food. A late payment fee was also applied.	\$530

## INSPECTION FEES

The Authority continues to administer its policy for charging fees for routine inspections of food premises. The fees are applied as per Regulations under the Food Act 2001 and the Authority's policy.

## CHANGE TO LEGISLATION

The introduction of Standard 3.3.1 under the Food Standards Code which requires food businesses that sell food to vulnerable populations to have a food safety programme has gathered momentum in the last year. Businesses affected by this change, specifically hospitals, aged care facilities, child care centres and delivered meals organisations, have been provided with resources including a food safety programme template tailored to their business.

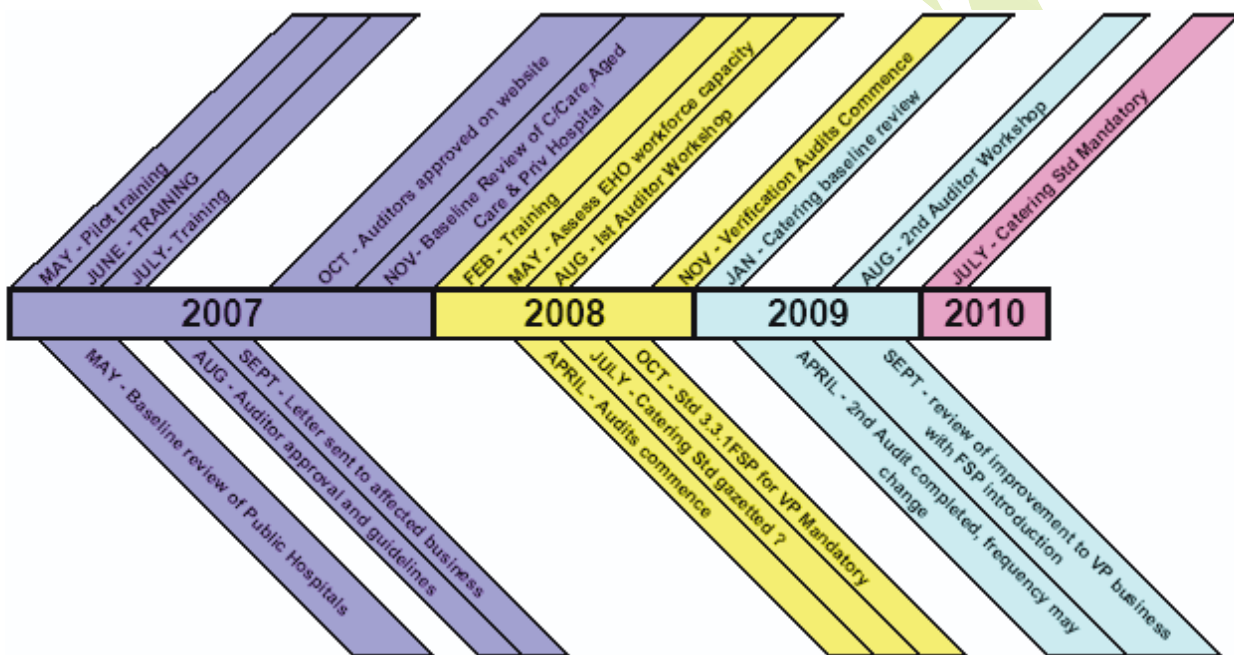
During June 2007 it was confirmed that these businesses will be required to have their food safety programme audited at least once in the six months prior to 5 October 2008. The second audit must then occur within six months of the first.

The Department of Health recently announced that the role of auditor will be fulfilled by local government Environmental Health Officers. Food businesses will be able to select from a list of approved auditors maintained by the Department of Health.

Environmental Health Officers have commenced training to ensure they are suitably qualified to conduct food safety programme audits. Guidelines provided by the Department of Health will be used by Officers to ensure consistency throughout the state.

Standards are being developed that will see the need for caterers also to implement a food safety programme. However, difficulty in determining what constitutes a caterer has slowed its progression.

A timeline for the implementation of food safety programmes has been produced by the Department of Health.





# 9

## HEALTH CARE AND COMMUNITY SERVICES

### SUPPORTED RESIDENTIAL FACILITIES

*“Supported Residential Facilities are places of accommodation operating under the Supported Residential Facilities Act 1992, and administered and regulated at local government (council) level. They are not boarding houses or hostels. They are a special type of shared accommodation with all meals provided, and basic assistance with care, health and hygiene for people who are disabled by age and/or health conditions. The residents’ level of physical and/or mental health, as well as their low average income, limits their ability to live independently in the community.”* (Supported Residential Facilities Association of South Australia, A Snapshot of Supported Residential Facilities and their Residents in South Australia, Adelaide)

Supported residential facilities (SRFs) accommodate and care for people from diverse backgrounds with varied needs which may include:

- Psychiatric disability
- Intellectual disability
- Drug and alcohol problems
- Brain injury including short or long term memory loss
- Elderly and infirm special needs
- Social, economic and isolation issues

People living in SRFs pay a significant proportion of their income towards rent and in return receive accommodation, meals and assistance (where necessary) with personal care and daily living.

The role of the Authority under the Supported Residential Facilities Act is to act as the ‘licensing authority’ for SRFs that are located within the Authority’s area. In addition the Authority has the responsibility to monitor and enforce the principles of the Supported Residential Facilities Act relating to the management and administration of SRFs, and to ensure that the objectives are met.

The Authority licensed 15 premises that are classified as SRFs which provide accommodation and personal care services to more than two people.



*SRFs accommodate people with varied needs*

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## Many of the social inequities faced by this population require input from the State Government

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### LICENSING

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Licensing of SRFs involves an audit whereby Environmental Health Officers inspect each facility and carry out a desk audit of relevant records and documentation. Throughout the year (particularly during holiday periods), all facilities are inspected on an informal basis, without appointment, to allow Authorised Officers to assess the day-to-day operation of the SRF and identify any issues or concerns.

The Supported Residential Facilities Act allows licensing authorities to place conditions on a licence. Conditions imposed on eight licenses during the 2006/2007 licensing period related to fire safety requirements, primarily the installation of automatic fire sprinkler systems.

### FIRE SAFETY

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Each constituent council's Building Fire Safety Committee inspects SRFs on an annual basis for compliance with the fire safety provisions of the Building Code of Australia. Triennial inspections are also carried out by the Metropolitan Fire Service. The Building Code of Australia defines the requirements for each classification of a building.

This has resulted in many SRFs installing automatic fire sprinkler systems with the assistance of state government funding.

Reports detailing the outcome of these inspections are provided to the Authority and the need for any fire safety related licence conditions are determined. Once the proprietor demonstrates compliance with building fire safety standards, the condition is removed from the licence (e.g. a condition for extra staffing is applied whilst an automatic fire sprinkler system is being installed at a facility).

### COMPLAINTS & QUERIES

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#### Withdrawal of responsibility as Licensing Authority

During the 2005/2006 re-licensing period, the Authority was questioned by the Manager of a SRF about the status of its facility in relation to the definition of a SRF under the Act. For the interim it was determined that it was in the best interests of the residents that a licence be issued for one year whilst the matter was further investigated. Giving consideration to all information available and in consultation with the Department of Families and Communities, the Authority determined early in 2007 that the facility did not fall

within the scope of the current legislation. It is unclear if the proposed Accommodation Act will ensure facilities such as these are regularly reviewed to make certain proper standards of health and safety are maintained.

#### Food Safety Programmes for SRFs

Food safety programmes will be mandatory from October 2008 for businesses that sell and provide food to vulnerable populations. The Authority has queried the matter with the Food Policy and Programmes Branch of Department of Health, in response to an enquiry from a SRF, and is currently awaiting a response. There is concern in the community that this sector (which generally services vulnerable populations) will not be covered by such mandatory programmes and therefore not adequately protected under the new food safety legislation. When a response is received, affected proprietors will be notified.

### Social & Community Issues & SRFs

Concern was raised in the community over the incidence of street begging and social justice for the mentally ill. These concerns focussed on a SRF licensed by the Authority. Articles published in the Messenger newspaper and letters to the editor discussed the problem from different perspectives. The Authority is aware of the emotive debate regarding these wider social issues and acts to ensure that a proper standard of care is provided to residents.

Proprietors often comment that their clients do not want to eat the nutritious food provided as part of their nominated board & lodging payments instead preferring to eat more expensive fast food options that their government pensions/allowances do not cover. The Authority is of the view that many of the issues attributed to begging and the social inequalities faced by this population require input from the State Government.



### PROPOSED 'NEW' ACCOMMODATION ACT

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*SRFs aim to create a home-like environment*

The Authority provided comment to the Department for Families and Communities during August 2006 in response to the background paper 'Development of New Legislation to Replace the Supported Residential Facilities Act 1992 and the Supported Residential Facilities Guidelines 1994'. Given the Authority's role in the administration and enforcement of the current legislation, it strongly supports the development of new legislation governing these facilities.

*“Human beings are at the centre of concern for sustainable development. They are entitled to a healthy and productive life in harmony with nature.”*

(Rio Declaration of Environment and Development, 1992)

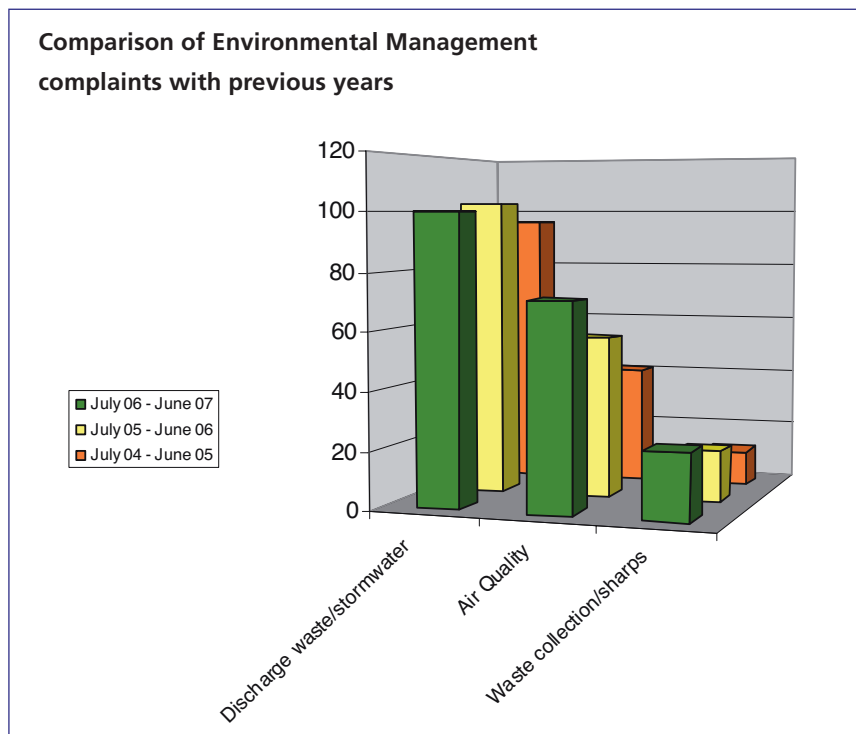
The maintenance and improvement of peoples’ health is an important element of environmental protection. Adverse health effects of environmental change may be short term or long term, for example, microbial contamination of drinking water supplies as opposed to exposure to asbestos. Environmental harm as defined under the Environment Protection Act 1993 comprises the health and safety of human beings.

Both the Public and Environmental Health Act 1987 and Environment Protection Act 1993 and their regulations and policies are employed by the Authority to address environmental management and sustainability issues. Environmental Health Officers are appointed as

Authorised Officers under the Environment Protection Act 1993 in connection with the prevention of water pollution.

A total of 195 complaints relating to environmental management and sustainability were received for the year ending 30 June 2007, an increase of approximately 10% upon the previous year.

**Comparison of Environmental Management complaints with previous years**



### Environmental Management Complaints Received for 2006/2007

	BURNSIDE	CAMPBELLTOWN	NPS	PROSPECT	WALKERVILLE	TOTAL
Air Quality	15	22	25	10	0	72
Discharge of Waste/ Stormwater	19	40	38	0	3	100
Waste Control/sharps	2	8	10	0	3	23
<b>Total</b>	<b>36</b>	<b>70</b>	<b>73</b>	<b>10</b>	<b>6</b>	<b>195</b>

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## A reduction in complaints about swimming pools, car washing activities and air conditioners strengthens evidence that a positive behavioural change has been achieved

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### AIR QUALITY

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Air quality complaints received by the Authority primarily related to smoke nuisance created by domestic wood heaters, dust created by development or construction activities, odorous bins, chemical odours and airborne particulates.

It has become evident that air quality complaints are increasing on a yearly basis. The increase from 56 to 72 represents a 40% change, and compares with the 31% increase in the previous year. Complaints associated with demolition/construction issues have contributed significantly to this increase.

Odour and smoke issues caused by wood heaters made up 20% of air quality complaints, consistent with previous years. The Authority's typical response to complaints of this nature is to provide Environment Protection Agency guideline information and to encourage the complainant to resolve the problem by approaching the owner. If complaints continue or a resolution cannot be reached, the Authority requests an inspection of the alleged offender's wood heater and timber supplies, providing advice and information on appropriate wood burning practices. In one instance it was

recommended that a wood heater be replaced as it required major repair. The owner subsequently installed a gas heater.

Dust complaints from building sites made up one fifth of air quality complaints. Interventions by the Authority assisted in improving site management practices. Other complaints relating to air quality were either: chemical concerns such as odours, solvent and paint drift and particulates (14%); and odours generated by food businesses or domestic cooking (10%).

Increased development activity in the region over recent years may explain the rise in air quality complaints. This highlights the challenges and emerging issues facing the Authority as a result of increased housing density from urban infill.

### POLLUTION OF STORMWATER

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A total of 100 complaints relating to the discharge of pollutants to stormwater were received during the year. Half of these complaints related to building site activities where concrete slurry, brick cutting waste or the drag-out of mud had entered the stormwater system, the usual outcome of poor site management.

In the 12 months to July 2007, 21 complaints regarding drag out of materials from developments onto roadways were received. Three quarters of these complaints were received in the months of May and June, coinciding with the first heavy rains of the winter season.

*Effluent discharge to the natural environment*



A reduction in the number of complaints received about swimming pools, car washing activities and air conditioners continued in the 06/07 period, strengthening evidence that a positive behavioural change within the community towards stormwater pollution has been achieved.

Depending on the type and scale of waste discharge, officers generally took an educative approach, contacting relevant authorities (such as SA Water) and initiating a clean-up where necessary. During the review period four expiations were issued under the relevant Legislation. In one instance the expiation was waived.

## HAZARDOUS SUBSTANCES

Complaints relating to discarded asbestos materials and damaged structures containing asbestos were received by the Authority. Materials from the EPA, SafeWork SA and the Mineral Fibres Branch of the Department of Human Services were provided where appropriate. The increase in asbestos complaints over recent years may be linked to escalating housing renovation and demolition activity in the region, producing waste asbestos material.

## INFECTIOUS WASTES

The Authority provided a used syringe disposal service for residents including a pick-up service for a small number of elderly or immobile residents. Approved sharps disposal containers continue to be available for sale and a replacement service was provided for businesses that do not accumulate a high volume of sharps such as hairdressers. All infectious wastes were properly disposed of with other medical wastes generated by immunisation services.



The importance of professional development and continuous improvement can not be understated and ensures that the Authority maintains its ability to effectively fulfill its purpose. Professional development enables staff to maintain competency and undertake their work in an improved manner. Staff seek to expand their knowledge and to be informed of the latest developments through education and affiliation with professional associations.

## PROFESSIONAL DEVELOPMENT

### **The Cancer Council of South Australia & SA Cervix Screening Programme Seminar**

During July 2006 three immunisation nurses took the opportunity to attend a seminar hosted by the Cancer Council of South Australia & SA Cervix Screening Programme at the Adelaide Entertainment Centre. Professor Ian Frazer 'Australian of the Year 2006' from the Centre of Immunology and Cancer Research in Brisbane presented 'Cervical Cancer Prevention Through Immunisation' and Associate Professor Marg Davy presented 'New National Guidelines for the Management of Abnormal Pap Smears from July 3rd 2006'. The information was relevant for staff in relation to the implementation

of the Human Papillomavirus vaccine School Based Immunisation Programme.

### **Public Health Association 10th National Immunisation/2nd PHAA Asia Pacific Vaccine Preventable Diseases Conference**

During August 2006 two immunisation nurses attended the Public Health Association 10th National Immunisation/2nd PHAA Asia Pacific Vaccine Preventable Diseases conference in Sydney. The conference theme - 'Successes in Immunisation' reflected the significant health gains made by immunisation programmes in Australia. In the Western Pacific Region of the World Health Organisation (WHO), it was noted that there has been significant progress towards the elimination of polio and the control of measles, but there were some unexpected problems which were discussed relating to the regional and global context. The Authority's immunisation staff found the three day conference to be an excellent opportunity to hear many papers presented by outstanding national and international speakers.

### **Mandated Notification Workshop**

Two immunisation nurses updated their certificate by attending the workshop at the education centre of the Women & Children's Hospital.

### **SA Healthcare Worker Annual Influenza Vaccination Programme**

This one day workshop, provided by the SA Immunisation Coordination Unit of the Department of Health, was attended by two immunisation nurses in February. Useful resource material was made available for the forthcoming influenza season.

### **Cardiopulmonary Resuscitation Refresher**

The annual CPR Refresher Course was run at the Authority during February 2007 by St John Ambulance Australia SA Inc. This workshop was fully attended, with 15 staff completing the update from the immunisation, administration and environmental health areas.

### **'Immunisation – The Basics' Course**

During April 2007 several immunisation nurses employed to assist with the HPV School Based Immunisation Programme attended a one day workshop conducted by the SA Immunisation Coordination Unit of the Department of Health.

### **Cooling Tower Seminar**

Two Environmental Health Officers attended a seminar which provided updates on best practice in risk minimisation and water efficiency associated with the management of Legionella in cooling towers.

### **Flooding Workshop**

An Environmental Health Officer attended a workshop in conjunction with the City of Burnside, Campbelltown City Council and the City of Norwood Payneham & St Peters to explore the various issues associated with managing a flood. Experts presented an overview of the damage that storms and flooding can cause and a desktop exercise simulating a flood emergency within the eastern suburbs of Adelaide was conducted. Representatives from the Authority and three councils worked together to consider the response that would be required. The workshop provided an opportunity to network with other emergency services personnel from agencies such as the SA Police, Metropolitan Fire Service, State Emergency Service, Department of Families and Communities and the Bureau of Meteorology.

### **Emergency Management Course for Environmental Health Practitioners**

The 'Emergency Management Course for Environmental Health Practitioners', run during November 2006 and February 2007, was attended by four Environmental Health Officers. Held at Fort Largs Policy Academy, the purpose of the 4.5 day course was to enable Environmental Health Officers to effectively respond and contribute in an emergency event. Using the information gained from speakers with expertise and experience in the field of emergency management, participants completed daily assignments which simulated the progress of an emergency event. An

*Desktop exercises prepare council staff for an emergency*



Environmental Health Officer of the Authority was instrumental in the development of the course provided by the Australian Institute of Environmental Health.

### **Emergency Management Seminar**

Two Environmental Health Officers attended this seminar, presented by the Australian Institute of Environmental Health as an extension of the 'Emergency Management Course for Environmental Health Practitioners'. The seminar addressed the processes involved in developing an environmental health sub-plan of a local emergency management plan and sought to clarify the links between emergency service organisations (including local government) and emergency management plans. Advice was also provided on the preservation of food supplies during emergencies, a key concern for environmental health professionals.

### **2007 Australian Institute of Environmental Health State Conference**

The three day conference, titled 'A New Handle on Health', was a tribute to John Snow's investigation into and control of a cholera outbreak in the 1850s which demonstrated the role of public health to avert disease and sickness within communities. Environmental Health Officers attended presentations which addressed a variety of topics that stimulated thought about broader, emerging environmental health issues such as the association of skin cancer with solariums, management of pandemic influenza in a local government setting, urban planning and new trends in skin penetration and body piercing.



### **Auditing Food Safety Management Systems**

An Environmental Health Officer attended the pilot course 'Auditing Food Safety Management Systems' arranged by the Department of Health to establish a food safety auditor workforce required for the implementation of Food Safety Standard 3.3.1. The five day course concentrated on the types of food safety management systems participants could expect to audit and the methods of managing and conducting audit activities. Upon successful completion, participants may apply with RABQSA for certification as a food safety auditor. Additional staff are to attend this certified course as the Authority positions itself as a provider of auditing services to businesses affected by the new legislation.

### **Introduction to Policy Seminar**

An Environmental Health Officer attended an Introduction to Policy seminar held by The University of Adelaide during June 2007. The one-day seminar defined policy and its role within the work place. The principles of policy development were discussed and applied to scenarios experienced by attendees. A significant proportion of attendees were employed within state and local government, and the case scenarios assisted the attending officer gain a better appreciation of how these principles apply to the Authority. A booklet supplied on the day includes information on the policy development cycle and guidance on grammar and punctuation.

## **PROFESSIONAL AFFILIATION**

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### **South Australian Immunisation Network**

During the year immunisation nurses attended meetings of the South Australian Immunisation Network, held every two months at a nominated local council. A yearly country meeting is arranged, on this occasion in Whyalla, as an opportunity for regional providers to attend. Topics discussed at meetings were relevant to the current National Immunisation Programme and the numerous changes in progress.

Topics covered by guest speakers included:

- 'Self Assessment of Continuing Competence' – by the Senior Project Advisor of the Nurses Board of SA.
- Pandemic Awareness Project – by the Local Government Association's Pandemic Officer
- 2007 HPV School Based Immunisation Programme – by the State School Programme Co-ordinator, SA Immunisation Coordination Unit of the Department of Health and CSL representatives

### **Immunisation Preceptorship**

During February 2007 the Immunisation Team Leader attended the annual preceptor workshop provided by the University of SA and SA Immunisation Coordination Unit of the Department of Health. Two post graduate students completing the clinical component of the Immunisation Course at the University of SA were

preceptored during the year by the Immunisation Team Leader.

### **Disease Control / Disaster Management Special Interest Group (Australian Institute of Environmental Health)**

Two Environmental Health Officers have provided leadership to the Disease Control / Disaster Management Special Interest Group (SIG), fulfilling the roles of convener and secretary.

The SIG provides a forum for issues of common concern to be raised and discussed, and tools to be developed which encourage consistency in professional practice. During the year members further advanced the development of standard inspection checklists to be used to assess public pools, hairdressing salons and cooling towers. Key speakers were invited to meetings and presented on topics including clandestine drug laboratories, the Cryptosporidium outbreak and Katherine Floods. The SIG also prepared submissions on draft Public and Environmental Health Regulations dealing with public pools, cooling towers and warm water systems.

The SIG has been influential in raising the profile of environmental health in disaster management. The group met with various stakeholders and corresponded with CEOs in local government to clarify the role of environmental health in emergency management. It also created professional development opportunities for members, notably the 'Emergency Management Course for Environmental Health Practitioners'.

### **Environmental Management Special Interest Group (Australian Institute of Environmental Health)**

In March 2007, the Environmental Management Special Interest Group (SIG) met at the offices of the Environment Protection Authority to discuss the future of the Public and Environmental Health Act. Danny Broderick from the Public Health Directorate of the Department of Health was invited as key speaker on the review of the Act.

The general purpose of the Public and Environmental Health Act is to preserve, protect and promote public health and ensure that proper standards of public and environmental health are met. It was discussed that a review of the Act will: help to clarify interagency partnerships in managing/solving an issue, incorporate public health planning elements and be improved so that complex health issues can be dealt with more appropriately.

It is expected that a draft for public consultation will be released in November 2007.

### **Food Safety Special Interest Group (Australian Institute of Environmental Health)**

The Food Safety Special Interest Group (SIG) meets every two months to discuss current food safety issues, improve consistency in standards between local government authorities and pursue professional development of environmental health officers to improve their knowledge of the promotion and enforcement of food safety standards.

Topics discussed during the year included:

- Use of rain/bore water in food preparation;
- Difficulties encountered with the requirement for food business notification (FBN);
- Relationships with state government enforcement agencies and the associated jurisdictional issues;
- The Bakery Project initiated by the Department of Health;
- The review of the Food Act Memorandum of Understanding;
- "Shame File" newspaper articles; and
- Introduction of mandatory food safety plans for vulnerable populations.

In conjunction with the SIG, the Department of Health held a planning day which enabled local government and state government to discuss issues and challenges relating to food safety, specifically roles and responsibilities; vision and leadership; resource issues; support and measuring performance. A committee has since been established to investigate the outcomes and how they can be best addressed.

### **Waste Water Special Interest Group (Australian Institute of Environmental Health)**

The Special Interest Group (SIG) meets regularly to discuss current initiatives relating to waste water management and members' experiences.

Guest speakers from related areas were invited to attend meetings and two hands-on waste water

training days explored new developments in managing onsite waste water. Experts from various fields shared their knowledge and experience as members assisted in the installation of new and innovative waste water systems.

Additionally, the SIG has actively assisted in the drafting and review of proposed waste water legislation.

### **SRF Authorised Officers Meetings**

Environmental Health Offices attend meetings where issues and items of shared concern are discussed with other Authorised Officers and the Department for Families and Communities (DFC). Items discussed during the year included:

- Development and trial of a standard inspection form to encourage consistency across local government.
- Uptake of state government assisted funding for the installation of automatic sprinkler systems in supported residential facilities.
- The need for guidelines and standards to clarify requirements for financial management, medication management & nutrition.
- Progress on the development of the 'new' Accommodation Act.

The forum provided by the SRF Authorised Officers Meetings promotes a collaborative relationship between DFC and local government and improves consistency in approach between licensing authorities.



AUDITOR'S REPORT



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**DEAN NEWBERY & PARTNERS  
CHARTERED ACCOUNTANTS**

ABN 49 976 430 356

10 August 2007

Mr Michael Livori  
Chief Executive Officer  
Eastern Health Authority  
101 Payneham Road  
**ST PETERS SA 5069**

Dear Michael

Please be advised that our audit opinion on the Financial Report for the year ended 30 June 2007 has been signed without qualification.

Please contact me on (08)8267 4777 if additional information is required.

Yours sincerely



**Don Venn**  
Senior Partner

---

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# DEAN NEWBERY & PARTNERS CHARTERED ACCOUNTANTS

ABN 49 076 436 356

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE EASTERN HEALTH AUTHORITY INC

### Report on the Financial Report

We have audited the accompanying financial report of the Eastern Health Authority Inc ("Authority") which comprises the balance sheet as at 30 June 2007, and the income statement, statement of changes in equity, cash flow statement, a summary of the significant accounting policies, other explanatory notes and the Chief Executive Officer's Statement for the financial year ended on that date.

### Chief Executive Officer's Responsibility for the Financial Report

The Chief Executive Officer of the Authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 and Local Government (Financial Management) Regulations 1999. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### Auditor's responsibility

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

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

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

### Independence

In conducting our audit, we have complied with the independence requirements of the Local Government Act 1999 and Local Government (Financial Management) Regulations 1999. In accordance with Regulation 16A of the Local Government (Financial Management) Regulations 1999, we state as follows:

*We confirm that for the audit of the financial statements of the Eastern Health Authority Inc) for the year ended 30 June 2007, we have maintained our 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 requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999 made under that Act.*

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# DEAN NEWBERY & PARTNERS CHARTERED ACCOUNTANTS

ABN 49 076 436 356

## ***Auditor's Opinion***

In our opinion financial report of the Eastern Health Authority Inc is in accordance with the Local Government Act 1999 and Local Government (Financial Management) Regulations 1999 including:

- (a) giving a true and fair view of the Eastern Health Authority Inc financial position as at 30 June 2007 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations); and
- (c) complying with Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999; and
- (d) in accordance with the provisions relating to Regional Subsidiaries of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 1999.

**DEAN NEWBERY & PARTNERS  
CHARTERED ACCOUNTANTS  
COUNCIL AUDITOR**



**DON VENN  
PARTNER**

Signed on the 10th day of August 2007,  
at 214 Melbourne Street, North Adelaide, South Australia 5006.

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**Eastern Health Authority Inc**  
**CHIEF EXECUTIVE OFFICER'S STATEMENT**

**Financial Statements**  
**1 July 2006 to 30 June 2007**

I, Michael Livori, the Chief Executive Officer of the Eastern Health Authority Inc, do hereby state that the Operating Statement, the Statement of Financial Position, the Statement of Changes in Equity and the Statement of Cash Flows for the year ended 30 June 2007 together with the supporting schedules and Notes to the accounts are, to the best of my knowledge, presented fairly and in accordance with accounting procedures which have been maintained in accordance with the Local Government Act 1999, and the Local Government Accounting Regulations made under that Act.

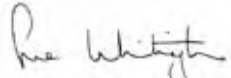
Signed ..  ..... Dated .....  .....

M Livori  
Chief Executive Officer

**ADOPTION STATEMENT**

Laid before the Board of Management of the Eastern Health Authority

and adopted on 22 August 2007.

  
.....  
S Whittington  
Chairperson

  
.....  
M Livori  
Chief Executive Officer

**Eastern Health Authority Inc.**

**INCOME STATEMENT FOR YEAR ENDED 30 JUNE 2007**

	2007	2006
	\$	\$
<b>INCOME</b>		
Council Contributions	869,000	839,000
Grants	360,582	86,097
Statutory	85,372	65,712
Investment Income	21,526	19,330
User Charges	223,906	164,859
Gain on Disposal of Non Current Assets	-	1,943
Other	37,539	11,618
<b>Total Income</b>	<b><u>1,597,925</u></b>	<b><u>1,188,559</u></b>
<b>EXPENDITURE</b>		
Employee Costs	804,634	765,200
Contractual Services	51,552	43,016
Administration	278,302	297,250
Repairs and Maintenance	45,990	47,936
Depreciation	8,601	10,681
Loss on write-off assets	24,593	-
<b>TOTAL EXPENDITURE</b>	<b><u>1,213,672</u></b>	<b><u>1,164,083</u></b>
<b>NET SURPLUS/(DEFICIT)</b>	<b><u>384,253</u></b>	<b><u>24,476</u></b>

**Eastern Health Authority Inc.**

**BALANCE SHEET AS AT 30 JUNE 2007**

	Notes	2007 \$	2006 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	5	318,670	265,455
Trade Receivables		407,706	18,350
Accrued Income		4,624	4,666
<b>Total Current Assets</b>		<b><u>731,000</u></b>	<b><u>288,471</u></b>
<b>NON-CURRENT ASSETS</b>			
Office Equipment & Furniture	3	27,788	48,118
<b>Total Non-Current Assets</b>		<b><u>27,788</u></b>	<b><u>48,118</u></b>
<b>TOTAL ASSETS</b>		<b><u>758,788</u></b>	<b><u>336,589</u></b>
<b>CURRENT LIABILITIES</b>			
Trade Payables		23,603	32,037
Other Payables and Accruals		29,563	14,919
Accrued Annual Leave	2	64,097	85,931
Provision for Long Service Leave	2	61,532	67,537
Provision for Doubtful Debts		1,245	1,245
GST Payable / (Claimable)		36,101	(12,242)
PAYG		16,262	12,004
FBT		5,251	6,936
<b>Total Current Liabilities</b>		<b><u>237,654</u></b>	<b><u>208,367</u></b>
<b>NON-CURRENT LIABILITIES</b>			
Provision for Long Service Leave	2	28,753	20,094
<b>Total Non-current Liabilities</b>		<b><u>28,753</u></b>	<b><u>20,094</u></b>
<b>TOTAL LIABILITIES</b>		<b><u>266,407</u></b>	<b><u>228,461</u></b>
<b>NET ASSETS</b>		<b><u>492,381</u></b>	<b><u>108,128</u></b>
<b>MEMBERS FUNDS</b>			
Accumulated Surplus		119,257	100,466
Reserves		373,124	7,662
<b>TOTAL MEMBERS FUNDS</b>		<b><u>492,381</u></b>	<b><u>108,128</u></b>

**Eastern Health Authority Inc.**

**CASH FLOW STATEMENT FOR YEAR ENDED 30 JUNE 2007**

---

	2007 \$	2006 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipts	1,187,085	1,167,316
Payments	(1,142,531)	(1,152,288)
Interest Received	21,526	19,330
<b>Net Cash used in Operating Activities</b>	<b><u>66,080</u></b>	<b><u>34,358</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
<b>Receipts</b>		
Sale of Non-Current Assets	-	18,689
<b>Payments</b>		
Purchase of Non-Current Assets	(12,865)	(9,555)
<b>Net Cash used in Investing Activities</b>	<b><u>(12,865)</u></b>	<b><u>9,134</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payments to Constituent Councils	-	(53,766)
<b>Net Cash used in Financing Activities</b>	<b><u>-</u></b>	<b><u>(53,766)</u></b>
Increase (Decrease) in Cash Held	53,215	(10,274)
Cash Held at Start of Reporting Period	(10,274)	-
<b>Cash Held at End of Reporting Period</b>	<b><u>42,941</u></b>	<b><u>(10,274)</u></b>

**Eastern Health Authority Inc.**

**STATEMENT OF CHANGES IN EQUITY FOR YEAR ENDED  
30 JUNE 2007**

	<b>2007</b>	<b>2006</b>
	<b>\$</b>	<b>\$</b>
<b>ACCUMULATED SURPLUS</b>		
Balance at Beginning of Period	100,466	119,756
Net Surplus / (Deficit)	384,253	24,476
Transfers from Reserves	-	10,000
Transfers to Reserves	(365,462)	-
Distribution to Constituent Councils	-	(53,766)
<b>Balance At End of Period</b>	<b><u>119,257</u></b>	<b><u>100,466</u></b>
<b>SICK LEAVE RESERVE</b>		
Balance at Beginning of Period	7,662	7,662
Transfers from Reserves to Accumulated Surplus	-	-
Transfers to Reserves	-	-
<b>Balance At End of Period</b>	<b><u>7,662</u></b>	<b><u>7,662</u></b>
<b>COMMITTED EXPENDITURE RESERVE</b>		
Balance at Beginning of Period	-	10,000
Transfers from Reserves	-	(10,000)
Transfers to Reserves	249,500	-
<b>Balance At End of Period</b>	<b><u>249,500</u></b>	<b><u>-</u></b>
<b>GENERAL RESERVE</b>		
Balance at Beginning of Period	-	-
Transfers from Reserves	-	-
Transfers to Reserves	115,962	-
<b>Balance At End of Period</b>	<b><u>115,962</u></b>	<b><u>-</u></b>
<b>TOTAL EQUITY AT END OF REPORTING PERIOD</b>	<b><u>492,381</u></b>	<b><u>108,128</u></b>

**Eastern Health Authority Inc.**

**NOTES TO AND FORMING PART OF THE FINANCIAL  
STATEMENTS FOR YEAR ENDED 30 JUNE 2007**

---

**1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act (SA), the Local Government Act 1999 and the following Australian Accounting Standards:

AASB 1031 Materiality

AASB 110 Events after the Balance Sheet Date

No other applicable Accounting Standards, Urgent Issues Group Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following material accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

**(a) Acquisitions of Assets**

The cost method of accounting is used for the initial recording of all acquisitions of assets. 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 assets ready for use.

Non-monetary assets received in the form of grants or donations are recognised as assets and revenues at their fair value at the date of receipt.

Fair value means the amount for which an asset could be exchanged between a knowledgeable, willing buyer and a knowledgeable, willing seller in an arm's length transaction.

**(b) Depreciation of Non-current Assets**

All non-current assets having a limited useful life are systematically depreciated over their expected useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

Depreciation is recognised on either a straight-line basis or diminishing value basis, depending on the nature of the item, using rates which are reviewed each reporting period.

<u>Item</u>	<u>Method</u>	<u>Rate</u>
Furniture & Fittings	Straight Line	10%
General Equipment	Straight Line	20%
Computer Equipment	Straight Line	33%
Computer Software	Straight Line	20%

**Eastern Health Authority Inc.**

**NOTES TO AND FORMING PART OF THE FINANCIAL  
STATEMENTS FOR YEAR ENDED 30 JUNE 2007**

---

**1 STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)**

**(c) Maintenance and Repairs**

Maintenance, repair costs and minor renewals are charged as expenses as incurred.

**(d) Employee Benefits**

**(i) Wages and Salaries**

A liability for wages and salaries is recognised, and is measured as the amount unpaid at balance date at current pay rates in respect of employees' services up to that date.

**(ii) Annual and Long Service Leave**

A liability for annual and long service leave is recognised at balance date having regard to the employees' years of service.

**(iii) Superannuation**

The superannuation expenses for the reporting period is the amount of the statutory contribution the Authority makes to the superannuation plan which provides benefits to its employees.

**(e) Cash and Cash Equivalents**

For purposes of the cash flow statement, cash includes cash at bank, and short term deposits LGFA net of bank overdrafts.

**2 GRANT REVENUE**

The income statement for 2006/2007 shows a surplus of \$384,253. This surplus was due in the main to grant income received in advance for the HPV catch-up school based immunisation program. The surplus has been set aside in reserves to fund the completion of the program in 2007/2008. The 2007/2008 budget was approved as a deficit budget with this fact taken into consideration.

**3 EMPLOYEE BENEFITS**

**ACCRUED ANNUAL LEAVE**

Balance at beginning of period	85,931
Movement in provision	(21,834)
<b>Balance at end of period</b>	<b><u>64,097</u></b>

**PROVISION FOR LONG SERVICE LEAVE**

Balance at beginning of period	87,631
Movement in provision	2,654
<b>Balance at end of period</b>	<b><u>90,285</u></b>

Current liability	61,532
Non-current liability	28,753
<b>Total Liability</b>	<b><u>90,285</u></b>

**Eastern Health Authority Inc.**

**NOTES TO AND FORMING PART OF THE FINANCIAL  
STATEMENTS FOR YEAR ENDED 30 JUNE 2007**

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**4 PROPERTY, PLANT & EQUIPMENT**

	2007	2006
	\$	\$
Office Equipment & Furniture at cost	59,947	114,997
Less Accumulated Depreciation	32,159	66,879
	<u>27,788</u>	<u>48,118</u>

This financial year the Authority has elected to write off \$24,593 in previously recognised non-current assets due to insufficient evidence to support their existence.

**5 CASH FLOW INFORMATION**

**RECONCILIATION OF CASH FLOW FROM OPERATIONS  
WITH NET SURPLUS / (DEFICIT)**

Net Surplus / (Deficit)	384,253	24,476
Non Cash Items		
Depreciation	8,601	10,681
Loss on Write Off of Assets	24,593	(1,943)
Movements in Assets and Liabilities		
(Increase) Decrease in Trade Receivables & Accrued Income	(389,314)	30
Increase (Decrease) in Trade Payables, Accruals , GST & PAYG	57,126	(10,240)
Increase (Decrease) in Provisions	(19,179)	11,354
<b>Net Cash Inflow from Operating Activities</b>	<u><b>66,080</b></u>	<u><b>34,358</b></u>

**6 RECONCILIATION OF CASH**

Cash at the end of the financial year, as shown in the Cash Flow Statement, is reconciled to the related items in the Balance Sheet as follows:

Cash on Hand	905	4,730
Cash at Bank	145,646	(10,127)
Short Term Deposits LGFA	172,119	270,852
	<u><b>318,670</b></u>	<u><b>265,455</b></u>



**Eastern Health Authority Inc.**

**DETAILED INCOME STATEMENT FOR YEAR ENDED  
30 JUNE 2007**

	ADOPTED BUDGET 2007 \$	REVISED BUDGET 2007 \$	ACTUAL 2007 \$	ACTUAL 2006 \$
<b>REVENUE</b>				
<b>Contributions</b>				
City of Burnside	204,208	204,208	204,208	218,074
City of Campbelltown	208,946	208,946	208,946	182,772
City of Norwood, Payneham & St Peters	303,797	303,797	303,797	283,420
City of Prospect	103,393	103,393	103,393	108,424
Town of Walkerville	48,656	48,656	48,656	46,310
<b>Total Contributions</b>	<b><u>869,000</u></b>	<b><u>869,000</u></b>	<b><u>869,000</u></b>	<b><u>839,000</u></b>
<i>General Receipts</i>				
Licences	5,300	5,300	5,495	1,400
Bank Interest	15,000	15,000	21,526	19,330
Inspection Fees	55,000	55,000	54,532	50,401
Sundries	3,000	24,000	29,595	2,760
Fines	5,000	25,000	25,345	13,911
Immunisation Fees for Service	98,500	98,500	91,691	114,382
Immunisation Fees - Schools	47,700	47,700	340,362	67,658
Child Immunisation Register	18,000	18,000	20,220	18,439
Motor Vehicle Reimbursements	10,000	10,000	7,944	8,858
Sale of Fixed Assets	-	-	-	1,943
City of Adelaide	42,000	42,000	132,215	50,477
<b>Total General Receipts</b>	<b><u>299,500</u></b>	<b><u>340,500</u></b>	<b><u>728,925</u></b>	<b><u>349,559</u></b>
<b>TOTAL REVENUE</b>	<b><u>1,168,500</u></b>	<b><u>1,209,500</u></b>	<b><u>1,597,925</u></b>	<b><u>1,188,559</u></b>

**Eastern Health Authority Inc.**

**DETAILED INCOME STATEMENT FOR YEAR ENDED  
30 JUNE 2007**

	ADOPTED BUDGET 2007 \$	REVISED BUDGET 2007 \$	ACTUAL 2007 \$	ACTUAL 2006 \$
<b>EXPENSES</b>				
Administration Services	20,000	20,000	17,939	18,367
Audit/Accounting	5,000	5,000	4,800	2,400
Bank Charges	1,000	1,000	1,263	623
Board of Management	6,000	6,000	5,774	4,237
Business Plan Consultant	-	-	-	10,000
Cleaning & Materials	10,500	10,500	10,230	8,270
Contract Staff	-	-	35,528	-
Depreciation - Office F&E	-	-	8,601	9,658
Depreciation - Plant & Equipment	-	-	-	1,023
Doubtful Debts Expense	-	-	-	1,245
Electricity	7,000	7,000	5,945	7,822
Fringe Benefits Tax	24,000	24,000	19,322	27,655
Health Promotion Program	2,000	2,000	1,535	1,506
Immunisation Fee for Service	45,000	45,000	34,559	60,423
Immunisation SBP Consumables	8,000	8,000	10,381	10,589
Incr Annual Leave Liability	-	-	-21,833	443
Incr Annual Leave Liab Oncosts	-	-	-	7,369
Incr LSL Liability	-	-	2,655	2,143
Incr LSL Liability OnCosts	-	-	-	5,823
Insurance	16,700	16,700	18,749	15,965
IT Lease/Maintenance	15,000	15,000	9,908	15,591
Legal	8,000	8,000	8,547	28,416
Long Service Leave Appr.	17,500	17,500	14,643	2,143
Equipment Leasing	18,000	18,000	16,370	16,505
Equipment purchases	8,000	8,000	878	-
Loss on write off assets	-	-	24,593	-
Medical Officer of Health	2,500	2,500	2,677	2,200
Occ. Health & Safety	2,000	2,000	280	288
Postage	5,000	5,000	4,431	3,946
Printing & Stationery	13,000	13,000	13,948	11,340
Rent	41,500	41,500	41,351	41,255
Rodenticide	3,000	3,000	3,418	3,821
Salaries & Wages	723,200	723,200	743,485	688,608
Sharps disposal	500	500	518	459
Staff Training & Publications	15,000	15,000	16,865	12,249
Superannuation	62,500	62,500	65,684	58,671
Telephone	13,800	13,800	12,587	13,206
Uniforms/Income Protection Ins	6,500	6,500	6,817	4,811
Vehicle Leasing/Maintenance	61,000	61,000	63,580	57,686
Workers Comp Insurance	7,300	7,300	7,644	7,323
<b>TOTAL EXPENSES</b>	<b>1,168,500</b>	<b>1,168,500</b>	<b>1,213,672</b>	<b>1,164,083</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>41,000</b>	<b>384,252</b>	<b>24,475</b>





**Eastern Health Authority**

101 Payneham Road

St Peters SA 5069

Phone (08) 8132 3600

Facsimile (08) 8132 3623

Email [eha@eha.sa.gov.au](mailto:eha@eha.sa.gov.au)

Summary of the Operating Statement for the year ended 30 June 2007

	2007 \$	2006 \$
<b>REVENUE</b>		
Collection Charges – Constituent Councils	7,408,097	7,445,586
Collection Charges – Contracts	237,266	87,824
Interest Income	66,161	15,573
Sundry Income	33,869	133,075
Profit/(Loss) on sale of fixed assets	44,725	(13,862)
<b>TOTAL</b>	<b>57,790,118</b>	<b>57,668,196</b>
<b>EXPENSES</b>		
Administration	1,139,518	1,054,702
Depreciation	1,409,123	1,275,917
Disposal and Collection Costs	2,712,505	2,814,210
Employee Costs	2,560,986	2,501,373
<b>TOTAL EXPENSES</b>	<b>57,822,132</b>	<b>57,646,202</b>
<b>Surplus (Deficit) before tax equivalent</b>	(32,014)	21,994
Income Tax Equivalent charge arising from the Principle of Competitive Neutrality	(6,076)	2,292
<b>Surplus (Deficit) from operations after tax equivalent</b>	<b>(38,090)</b>	<b>19,702</b>
<b>Net surplus (Deficit) resulting from operations</b>	<b>(\$38,090)</b>	<b>\$19,702</b>
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	344,663	406,144
Trade and other receivables	257,163	240,595
Other	38,938	34,023
<b>TOTAL CURRENT ASSETS</b>	<b>\$640,764</b>	<b>\$680,762</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	519,921	628,658
Provisions	131,685	108,109
Borrowings	2,293,846	1,225,085
Other	6,076	2,292
<b>TOTAL CURRENT LIABILITIES</b>	<b>\$2,951,528</b>	<b>\$1,964,144</b>
<b>NON-CURRENT ASSETS</b>		
Buildings	11,177	12,572
Plant & Equipment	8,858,523	8,715,993
<b>TOTAL NON-CURRENT ASSETS</b>	<b>\$8,869,700</b>	<b>\$8,728,565</b>
<b>NON CURRENT LIABILITIES</b>		
Provisions	154,774	158,145
Borrowings	6,372,184	7,216,970
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>\$6,526,958</b>	<b>\$7,375,115</b>
<b>NET NON-CURRENT ASSETS</b>	<b>\$9,478,486</b>	<b>\$1,353,450</b>
<b>EQUITY</b>		
Accumulated surplus	31,978	70,068
<b>TOTAL EQUITY</b>	<b>\$31,978</b>	<b>\$70,068</b>

EAST WASTE

Board of Management



Cr Kate Hosking  
Mayor  
Municipality of Mitcham



Mayor Robert Bida  
City of Norwood  
& St Peters



Cr Peter Pevan  
City of Franklin



Mayor John Rich  
City of Salisbury  
Mayor



Cr John Long  
City of Goodwood



Cr Elaine Collins  
City of Salisbury



Mr Paul Lightbody  
Independent Member

Chairperson's Overview

The last year has brought more than a change of face on this report, with Cr John Rich and I being the only Councilors returned amongst the previous Board members. During the year we also bade farewell to one of our independent members, Mr Lindsay Carthew who left to concentrate on his business interests and whose commerce based viewpoint was much valued by the Board.

A change of team has brought a renewed round of discovery of the way the Eastern Waste Management Authority fits into the exciting world of innovative refuse collection and disposal, as the new Board members gain firsthand understanding of the various challenges faced by a regional subsidiary, placed as it is in a very competitive market with much larger competitors.

The market also gave us a great measure of the level of success this year with the winning of the City of Unley contract for the collection of household, green and recyclable refuse in an open tender process. The addition of a client Council to the collective bargaining power achieved by the 6 Constituent Councils will deliver reduced overhead costs for the Constituent councils which will in turn keep costs down going forward over the 7 year term of the contract, a win-win result. The contract will commence in September and the savings will feed into the 2008 figures for each Constituent Council this year.

The 3 bus trips around the various industry facilities held in May and June this year were again a huge success with a broad range of people taking time to understand this daily part of all our lives. The trips are

KATE HOSKING  
Chairperson

The collection levels within the year continued to show a well used service across all Constituent councils, with some lowering of green waste tonnages due to the drought. The diversion rates were still enviable when compared with other Australian cities and overseas. Behind this, Container Deposit legislation still gives SA a huge advantage in so many aspects of the refuse cycle. It is in the small ways that our industry culture of innovation can be given a chance to prove itself and be a point of interest to the wider world.

There are many major steps now in place before the end of this calendar year to build on the consolidation and advances of the last financial year and will prepare the way for East Waste to move forward with greater long term focus on our core business areas.

I take this opportunity to thank all the employees of East Waste who have contributed to successes of the year.





The last twelve months have been a period of consolidation after several years of rapid growth. East Waste had experienced significant change over the three years preceding this period and it was timely to consolidate and maximise the benefits of those recent gains.

It is important to acknowledge all who have assisted in creating and managing this change. The staff of East Waste, in all positions, have worked diligently to ensure that gains made have been solidified. Our staff have shown an incredible ability to adapt to, and assist in, rapid change. The Board has maintained focus and acted with foresight, to allow East Waste to become what it is today.

Our focus moving forward, is on continuous improvement. We are crafting a five-year strategy that will focus on all areas of East Waste. Our final strategy document will ensure that East Waste remains a sustainable body. We will be focusing on, governance, competitive advantage, innovation, our uniqueness and competencies. It is our intention as we enter even more exciting times, to continue to ensure that East Waste remains the market leader in the industry.

## Summary of Business Activities

### Collection Service

East Waste continues to provide weekly services for Norwood Payneham & St Peters, Burnside, Mitcham, Adelaide Hills, Campbelltown and Walkerville ratepayers. During the past financial year we serviced approximately 105,000 households, or approximately 25% of metropolitan Adelaide, on a weekly basis.

East Waste continues to live up to its motto of, "Proudly Serving Our Communities".

### New Contracts

During the past financial year East Waste was successful in securing a seven year kerbside three bin collection contract with the Unley City Council. This partnership with the Unley City Council will see East Waste conducting weekly collections from another 18,000 households. With this new contract, which commences on September 17<sup>th</sup> 2007, East Waste will service a total of 123,000 households, or approximately 30% of metropolitan Adelaide, on a weekly basis.

### Hard Refuse

During the last year East Waste has continued to provide hard refuse collections for Adelaide Hills, Norwood Payneham & St Peters and Mitcham. We have spent the last year refining our service offering in this segment of waste management and have developed a service that exceeds expectation.



### Hooklift

East Waste has continued to provide Transfer Station services for member Councils and client numbers have been expanded to include Alexandrina and Victor Harbor.

In the case of our partnership with Alexandrina and Victor Harbor Councils we are pleased that we have been able to transport dry recyclables to Materials Recovery Facilities. Creating a totally new service to handle recycling in their areas.

### Landfill Diversion Rates

East Waste and the Councils that we service continue to show enviable diversion rates from landfill. All Councils in the East Waste family are

now diverting above 50% from landfill, at times showing figures as high as 59%.

We will continue to focus on this as a key success factor as we move forward.

### Environmental Sustainability

We continue to test the use of Bio-Diesel with our fleet with a goal of converting the entire fleet in the near future. The five new vehicles for the Unley City Council contract will all be running on Bio Diesel.

As part of our efforts to improve Diesel usage and reduce exhaust emissions, East Waste is looking into the possibility of fitting Hydrogen Reactors to our fleet. These reactors could create possible reductions in the order of 20% of Diesel usage and 50% of emissions.



### Brett Buckle General Manager





# WASTE CARE SA

*councils working for a better environment*

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KENT TOWN SA 5067  
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Facsimile: 8363 9725  
E-mail: [trevor@tjhs.com.au](mailto:trevor@tjhs.com.au)

## ANNUAL REPORT FOR THE YEAR ENDING 30 JUNE 2007

### MEMBER COUNCILS OF:

#### CHARLES STURT



Mr Adrian Sykes  
Chairman



Mr Bob Fidock  
Deputy Board Member

#### ADELAIDE



Mr David Banks  
Board Member

#### CAMPBELLTOWN



Cr John Kennedy  
Board Member



Mr Rod Harvey  
Deputy Board Member

#### NORWOOD PAYNEHAM & ST PETERS



Mr Peter Perilli  
Deputy Chairman



Mayor Robert Bria  
Deputy Board Member

#### PROSPECT



Mr Thornton Harfield  
Board Member



Cr Bruce Preece  
Deputy Board Member

#### WALKERVILLE



Cr Philip Cheesman  
Board Member



Mr Mark Draper  
Deputy Board Member

*\*\*Board Members and Deputy Board Members as at 30 June 2007\*\**



### CHAIRMAN'S REPORT

This is my first Annual Report as Chairman of Waste Care SA (WCSA) following fellow Board Members appointing me to the role commencing 24 May 2007. I am pleased to report that WCSA continues to develop within the current highly competitive marketplace.

As a result of the October 2006 Local Government elections and new job opportunities, some WCSA Board and Deputy Board memberships have changed, with retirements including Dr Mal Hemmerling, Mr Michael Lorenz and Mr Michael Leyland (Adelaide), Cr William Woods (Campbelltown), Mr Mike Stock (Norwood Payneham & St Peters), Mayor John Rich and Mr Ron Wallace (Walkerville), and the Past Chairman, Mr Ray Pincombe (Prospect). On behalf of the Board I would like to express my appreciation to these members for their contribution to WCSA. I particularly would like to thank Ray Pincombe, my immediate past Chairman, for his excellent leadership over his term as Chairman of WCSA.

## CHAIRMAN'S REPORT (contd)

New Board and Deputy Board appointments have been made to the WCSA Board and include Mr David Banks (Adelaide), Mayor Robert Bria (Norwood Payneham & St Peters), Cr John Kennedy (Campbelltown), Mr Thornton Harfield and Cr Bruce Preece (Prospect), Cr Philip Cheesman and Mr Mark Draper (Walkerville).

Under the Operations Agreement with WCSA, Transpacific Industries Group Ltd (TPI) is responsible for the commercial success of the WCSA facility, and continues to compete in the Adelaide waste market and acquire further waste assets both in South Australia and Australia. The original TPI strategy finally came to fruition in June 2007 when it acquired the Cleanaway waste business from the private equity firm that had been successful in its Cleanaway bid 12 months earlier. This is good news for WCSA and places TPI in a strong position to deliver on the original expectations of Member Councils when they committed to the Regional Subsidiary and built the WCSA facility at Wingfield.

It is pleasing to note that the financial performance of WCSA has significantly improved this year compared with last year's results, even though the waste industry continues to be highly competitive. The budget for last year was cast with the expectation that WCSA's private waste contractor TPI, who acquired Waste Management NZ Ltd the previous year, would also purchase the Cleanaway business from Brambles Ltd, giving the combined group a strong position in a very tight Adelaide waste market. However this did not eventuate and the Board was compelled to review the budget and Member Council charges to ensure that WCSA remained financially sustainable over the longer term.

The concept of the original Wingfield Eco Resource Management ("WERM") Centre, now rebadged as the Wingfield Waste & Recycling Centre, was to provide a one-stop-shop for the receipt and recycling of all waste streams. The centre now has a tenant to process and recycle, where possible, construction & demolition waste, commercial & industrial waste, municipal waste, green organics and dry recyclables. The Wingfield Waste & Recycling Centre received over 1 million tonnes of waste throughout the year and recycled 80% of this material.

WCSA has been particularly active on behalf of its Member Councils, in seeking a level playing field for all operators within the metropolitan Adelaide waste industry. It has worked with the two other Local Government Metropolitan Regional Waste Subsidiaries, Northern Adelaide Waste Management Authority (NAWMA) and Southern Region Waste Resource Authority (SRWRA), to present a united Local Government view to maintain consistent standards and licence conditions across all operators to stop the "aboveground landfilling" that has been happening in some locations in Adelaide.

The three Regional Subsidiaries jointly prepared a submission to the Zero Waste SA report prepared by Hyder Consulting on the increase to the EPA landfill levy that has now taken effect from 1 July 2007. The key argument presented in the submission was to apply the EPA levy in a way that would be payable by all contractors receiving waste and then rebated back when material was recycled or reused. This should minimise the avoidance of paying the landfill levy by operators who stockpile material that cannot be reprocessed (claiming that it will be recycled in the future) rather than sending the stockpile material to a licensed landfill and paying the levy.

Next year we will continue to challenge the State Government on the increases in the waste levies which are charged without any clear policy framework, to foster compliance and sustainable resource recovery. Local Government pays approximately \$8 million per year in South Australia and there is currently no guarantee that this money will be used to assist Local Government in its waste management and resource recovery initiatives.

The administration and management of WCSA for the year was again outsourced to *TJH Management Services Pty Ltd* and I would like to take this opportunity to thank them for their work during the year.

To comply with the WCSA Charter, the Annual Report assesses the performance of WCSA against the approved Annual Plan presented to Member Councils at the start of the year, and I commend this report to you.



**Adrian Sykes**  
**CHAIRMAN**



*Truck on the weighbridge*



*WCSA facility*



*Discharging waste on the tipping floor*



*Jeffries soil & composting products made from Local Government collected green organics for sale at the WCSA facility*





## THE YEAR IN REVIEW






The Board prepared an annual plan and budget for the year in accordance with its charter and this plan was referred to Member Councils for endorsement prior to the start of the year. The plan concentrated on improving the performance of the WCSA facility, development strategies and more general value-adding activities for Member Councils. WCSA's performance against the plan is set out below:

### **Maximize the performance of the WCSA facility.**



The operations of the WCSA facility are undertaken by Transpacific Industries Group Ltd (TPI) under a Project Agreement and Operations Contract. The Project Agreement establishes a Management Committee to monitor the operations and performance of the facility in the best interest of both parties. During the year this Management Committee met regularly to review performance against budget and develop marketing initiatives targeting the waste industry and Local Government.

Improvements in the operation of the facility during the year included:

-  Increased throughput of trailer traffic on the weekends, largely as a result of Jeffries' domestic operations being handled through the WCSA facility.
-  TPI used the facility to load and transport newsprint from the Advertiser to be recycled in Melbourne.
-  TPI introduced further resource recovery operations within the shed to recover resources from the hard waste collections from several Member Councils and commercial and industrial (C&I) waste received at the shed.
-  TPI is planning to further increase its resource recovery initiatives within the facility in the coming year.
-  With the commencement of operations by AMCOR adjacent the WCSA facility cardboard and fibre can now be recovered from the waste stream and recycled.



### **Development Strategies.**

WCSA's facility provides the centerpiece for the Wingfield Waste & Recycling Centre (WWRC) (previously known as the "WERM Centre"). The original concept was for a one-stop waste processing and recycling shop for all the waste streams. With AMCOR commencing operations during the year, the WWRC is now recycling 80% of material received through the weighbridge.

The Board of WCSA concentrated on lobbying State Government to level the playing field for all operators in the waste industry. Meeting the highest standards of operation fosters resource recovery and sustainable pricing within the market.

WCSA continued to work cooperatively with the Southern Region Waste Resource Authority and the Northern Adelaide Waste Management Authority to better represent their respective Member Councils to State Government and the waste industry.



Adelaide City Council chaired several meetings of the Marketing Committee (made up of the tenants operating on the WWRC) to discuss matters of common interest and joint promotion and cooperation on the site.

Jeffries operated for the whole year under a sub lease with WCSA, processing kerbside-collected green waste and timber waste for transport to Buckland Park where this material is turned into soil products and compost. These products are then sold from the Jeffries' retail operation on the site.



### **Understand the cost and required infrastructure to implement Zero Waste SA's targets for municipal waste.**

The WCSA Executive Officer assisted in the preparation of a report for Zero Waste SA (ZWSA) evaluating the business case for the introduction of food waste separation and co-collection with the green organics' stream. A forum was convened for Local Government to explain the outcomes of this business case study and to understand the impact that food waste recovery will have on meeting the ZWSA's municipal solid waste targets.

### **Restructure Local Government waste management - Adelaide.**

The Board of WCSA strives to continually improve the operation of the Regional Subsidiary. During the year it investigated several options to reduce the overall cost of running WCSA by sharing resources with other Regional Subsidiaries. This work is ongoing with the objective of reducing costs and maximizing efficiency for WCSA Member Councils.

### **Alternative Technology.**

The charter of WCSA requires it to monitor developments within the waste industry for its Member Councils. Technology within the waste industry is changing rapidly and while the resource recovery targets for Local Government in South Australia are likely to be met with low tech options in the short term, WCSA's Board is committed to keeping Member Councils up to date on waste technology and the resource recovery industry.

Trevor Hockley  
**EXECUTIVE OFFICER**



# HIGHBURY LANDFILL AUTHORITY

Member Councils: • City of Burnside • City of Norwood, Payneham & St Peters • Corporation of the Town of Walkerville



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## ANNUAL REPORT 2006/2007

### BOARD MEMBERS AS AT 30 JUNE 2007



WALKERVILLE  
*Cr John Rich (Chairman)*  
*Mr Mark Draper (Proxy)*



BURNSIDE  
*Cr Peter Pavan*  
*Cr Andrew Hillier (Proxy)*



NORWOOD PAYNEHAM & ST PETERS  
*Cr John Minney*  
*Mr Peter Perilli (Proxy)*



INDEPENDENT MEMBER  
*Mr Paul Lightbody*

### ***THE YEAR IN REVIEW***

The Local Government Council Elections in October last year has seen changes to the Board of the Authority. The Authority welcomes the new Members for Burnside and Norwood Payneham & St Peters Councils and expresses its gratitude to the outgoing Members.

In October 2006 the Board appointed Trevor Hockley as the Executive Officer. Trevor is the Director for *TJH Management Services Pty Ltd* and this company was awarded an Outsourcing Contract to provide administration and management services for the Highbury Landfill Authority (HLA).

The Executive Officer, on behalf of the Board, has undertaken a complete review of the operations of the HLA. This review has confirmed that the closure plan previously approved by the Environment Protection Authority (EPA), should now be implemented as soon as possible.

The research work undertaken by the Board on alternative capping options and other closure technologies is yet to be endorsed by the EPA, who has confirmed that the original closure plan is appropriate for capping the site.

The Board has committed to completing the capping works by June 2008.

The approved closure plan involves the following sequence of work:

- o Undertake a field trial to assess the suitability of existing material on site to be used in capping the landfill - trial completed. The material stockpiled from the original sand quarry operation is suitable to be used as capping material on site.
- o Clear existing buildings, workshop and other structures – work completed.
- o Terrace the western and eastern quarry faces to improve stability.
- o Preliminary earthworks to re-profile the site to final contours.
- o Progressively establish the passive landfill gas management system ahead of capping program. This system will be used when quantities of landfill gas are insufficient to flare or produce green energy.
- o Bulk earthworks to excavate the existing soil stockpiles (slimes dam) and place a 600mm clay liner to be overlaid with 800mm of growing medium and 100mm of topsoil over the whole site.
- o Establish the stormwater management system for the site.
- o Revegetate the site using native grasses and shrubs where possible.

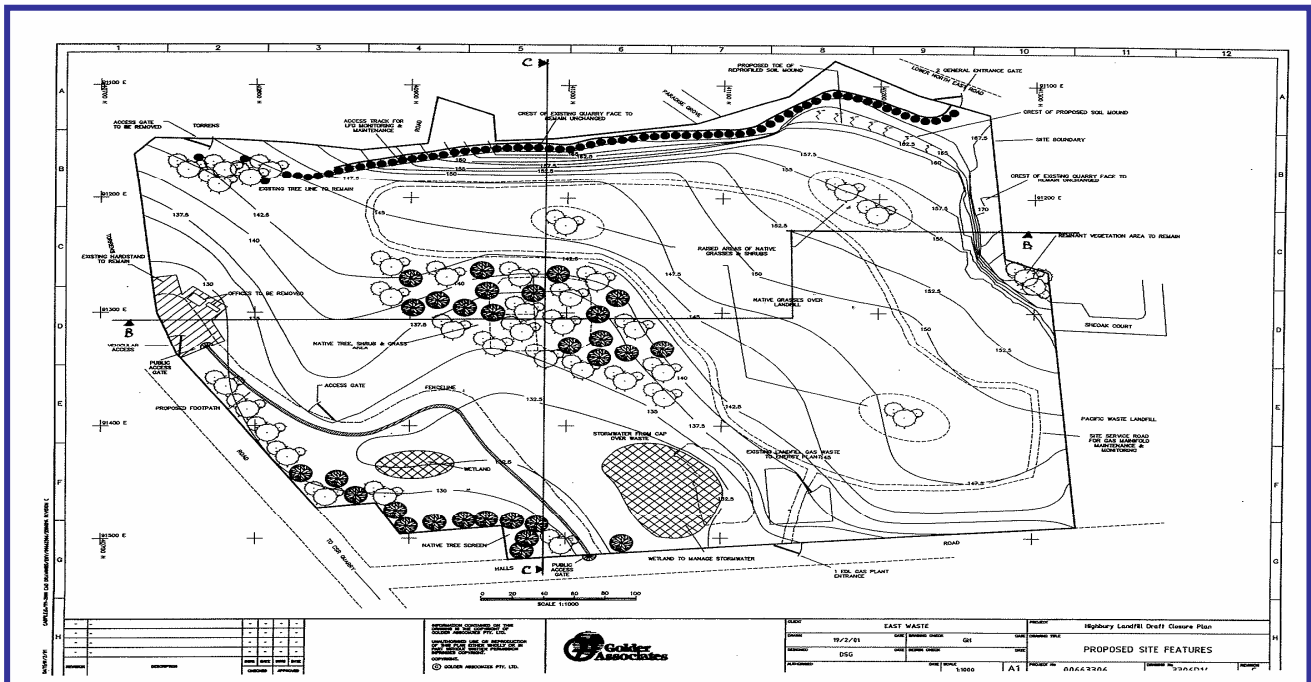
**Preliminary timetable:**

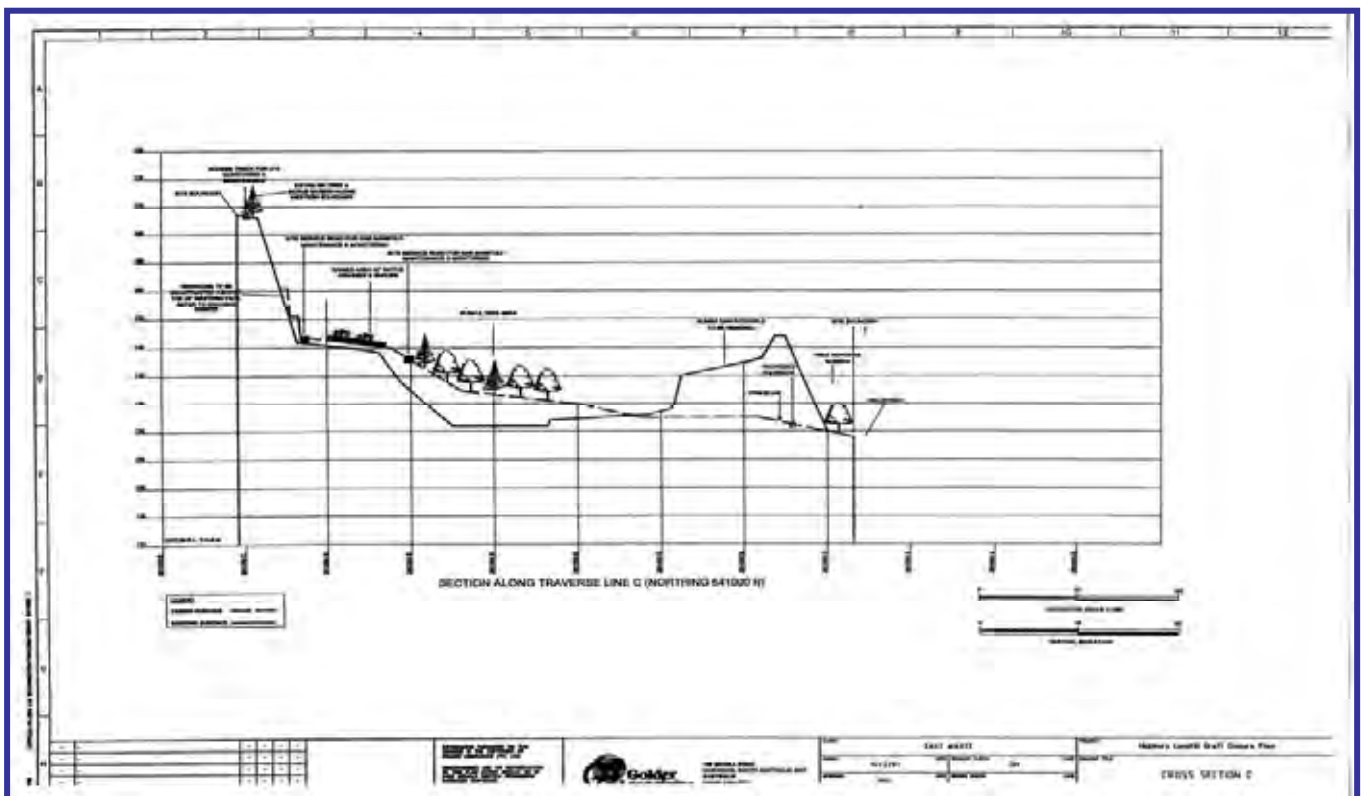
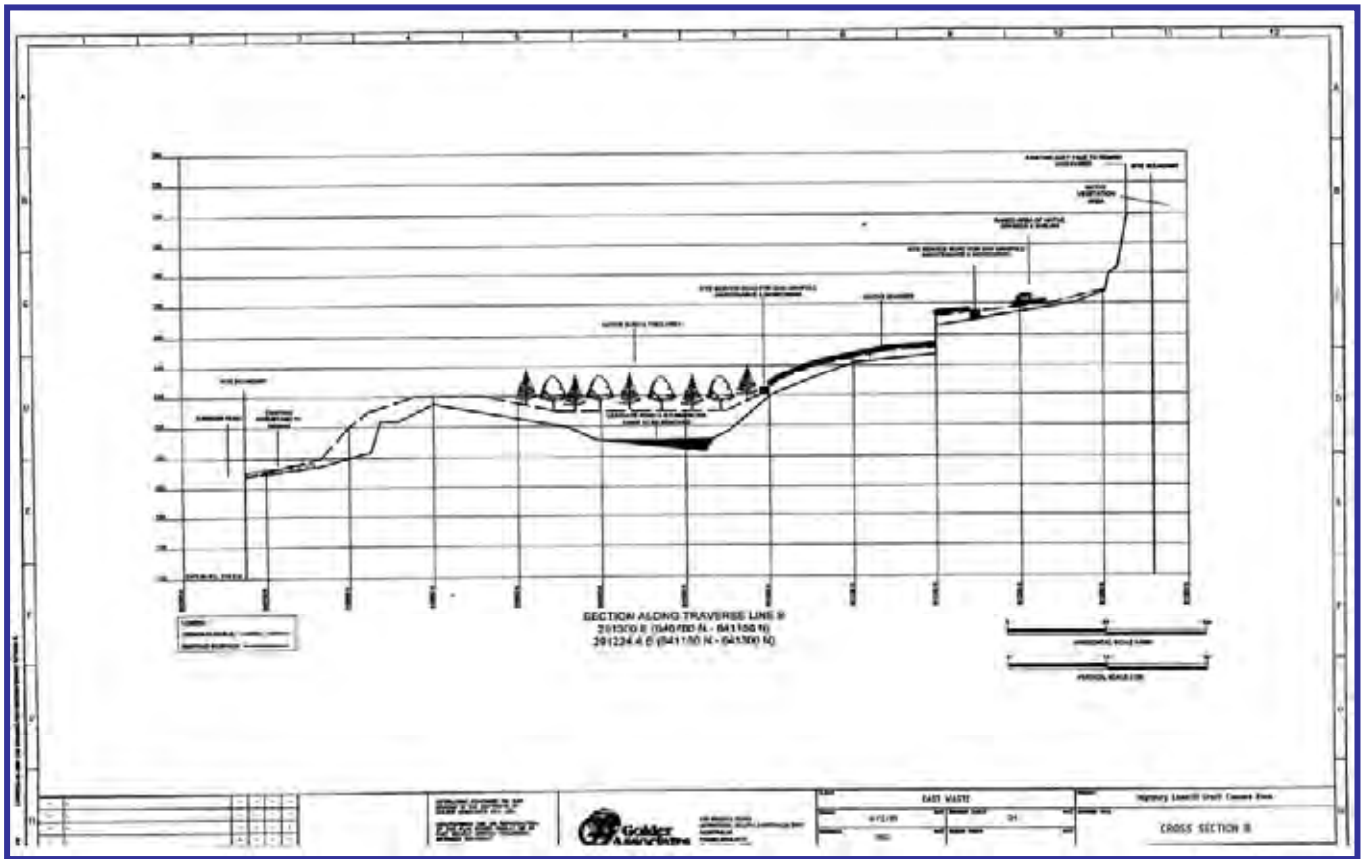
Activity	Target Completion Date
Tenders called to undertake closure plan	Sept 2007
Tender assessment and final contract negotiation	Dec 2007
Construction work commences	Feb 2008
Major earthworks complete	Jun 2008

**Landfill gas management:** The existing landfill gas extraction system will be linked to a computerised boundary monitoring system to maximise the performance of the extraction system that then produces green electricity back into the State grid.

**Environmental monitoring:** The site is monitored in accordance with the EPA licence and this monitoring will be continued during and after the closure works.

The closure plan is diagrammatically represented below.





## HIGHBURY LANDFILL AUTHORITY

### FINANCIAL SUMMARY FOR THE YEAR ENDED 30 JUNE 2007

	<u>2007</u>	<u>2006</u>
	\$	\$
<b><u>REVENUE</u></b>		
Highbury levy	77,000	77,000
Interest Received	179,420	149,459
Sundry Income	4,008	4,700
<b>TOTAL REVENUE</b>	<b>260,428</b>	231,159
<b><u>EXPENSES</u></b>		
Materials Contracts & Other Services	133,537	139,821
Finance Costs	269	
Depreciation	2,241	1,739
Designated Expenses	22,148	3,999
Highbury Closure Provision	76,138	150,148
<b>TOTAL OPERATING EXPENSES</b>	<b>234,333</b>	295,707
<b>NET PROFIT/DEFICIT RESULTING FROM OPERATIONS</b>	<b>26,095</b>	(64,548)

### BALANCE SHEET AS AT 30 JUNE 2007

<b><u>CURRENT ASSETS</u></b>		
Cash	28,405	190,150
Investments	2,293,916	2,055,406
Loan East Waste	782,182	
Other	1,760	
<b>Total Current Assets</b>	<b>3,106,263</b>	2,245,556
<b><u>NON-CURRENT ASSETS</u></b>		
Loan East Waste		754,151
Plant & Equipment	8,954	11,195
<b>Total Non-Current Assets</b>	<b>8,954</b>	765,346
<b><u>TOTAL ASSETS</u></b>	<b>3,115,217</b>	<b>3,010,902</b>
<b><u>LIABILITIES</u></b>		
<b><u>CURRENT LIABILITIES</u></b>		
Trade and Other Payables	11,7400	9,658
Provisions	2,614,173	300,000
<b>Total Current Liabilities</b>	<b>2,625,913</b>	309,658
<b><u>NON-CURRENT LIABILITIES</u></b>		
Provisions		2,238,035
<b>Total Non-Current Liabilities</b>	<b>-</b>	2,238,035
<b>TOTAL LIABILITIES</b>	<b>2,625,913</b>	2,547,693
<b>NET ASSETS</b>	<b>489,304</b>	463,209
<b><u>EQUITY</u></b>		
Accumulated Surplus	489,304	463,209
<b>TOTAL EQUITY</b>	<b>489,304</b>	463,209

## FINANCIAL SUMMARY FOR THE YEAR ENDED 30 JUNE 2007

	<u>2007</u>	<u>2006</u>
	\$	\$
<b><u>OPERATING REVENUE</u></b>		
Members Contributions	134,317	134,317
Investment Income	18,810	25,398
Commercial Activities	1,117,964	981,344
<b>TOTAL OPERATING REVENUE</b>	<b>1,271,090</b>	<b>1,141,059</b>
<b><u>OPERATING EXPENSES</u></b>		
Materials Contracts & Other Services	256,816	184,693
Finance Costs	774,134	756,372
Amortisation	28,170	28,170
Designated Expenses	239,217	246,112
<b>TOTAL OPERATING EXPENSES</b>	<b>1,298,337</b>	<b>1,215,346</b>
<b>NET (DEFICIT) RESULTING FROM OPERATIONS</b>	<b>(27,246)</b>	<b>(74,287)</b>

### BALANCE SHEET AS AT 30 JUNE 2007

<b><u>ASSETS</u></b>		
<b><u>CURRENT ASSETS</u></b>		
Cash and Cash Equivalents	237,377	268,830
Receivables	264,687	204,581
<b>Total Current Assets</b>	<b>502,064</b>	<b>473,411</b>
<b><u>NON-CURRENT ASSETS</u></b>		
Plant & Equipment	11,197,188	11,225,358
<b>Total Non-Current Assets</b>	<b>11,197,188</b>	<b>11,225,358</b>
<b>TOTAL ASSETS</b>	<b>11,699,252</b>	<b>11,698,769</b>
<b><u>LIABILITIES</u></b>		
<b><u>CURRENT LIABILITIES</u></b>		
Trade & Other Payables	473,213	511,297
Borrowings	110,000	50,000
Other Current Liabilities	6,546	733
<b>Total Current Liabilities</b>	<b>589,759</b>	<b>562,030</b>
<b><u>NON-CURRENT LIABILITIES</u></b>		
Long Term Loan	11,281,600	11,281,600
<b>Total Non-Current Liabilities</b>	<b>11,281,600</b>	<b>11,281,600</b>
<b>TOTAL LIABILITIES</b>	<b>11,871,359</b>	<b>11,843,630</b>
<b>NET LIABILITIES</b>	<b>(172,107)</b>	<b>(144,861)</b>
<b><u>EQUITY</u></b>		
Accumulated Deficit	(172,107)	(144,861)
<b>TOTAL (DEFICIENCY)</b>	<b>(172,107)</b>	<b>(144,861)</b>





**RATING POLICY / STATEMENT**

<b>First Issued/Approved</b>	Council 05/07/99
<b>Review Frequency</b>	Annually
<b>Last Reviewed</b>	Council 17/07/06 (CNC170706/7.10) Council 01/08/05 (CNC010805/12.1.5) Strategic Planning & Policy Committee 19/07/04 (SPN190704/8.1) Strategic Planning & Policy Committee SPN180504/8.2 (Policy Manual Review) Financial Management Committee 21/07/03 (FNC210703/702) Council 01/07/02 Item 12.4 (2002/03 year) Strategic Planning & Policy 17/06/02 (SPN170602/6.5) (Policy Manual review) Council 02/07/01 Item 12.4 (2001/02 year) Council 03/07/00
<b>Next Review Due</b>	July 2007
<b>Applicable Legislation</b>	Local Government Act 1999 Local Government (Elections) Act 1999
<b>Policies Related</b>	

**INTRODUCTION**

This document is the policy of the Corporation of the Town of Walkerville and is used for setting and collecting rates from its community.

The policy covers:

- ◆ method used to value land
- ◆ adoption of valuations
- general rates
  - minimum rate
  - differential general rates
- ◆ business impact statement
- ◆ Adelaide & Mount Lofty Ranges Natural Resources Management Board Levy (collection role only)
- ◆ service charge
- ◆ rate concessions
- ◆ collection of rates
- ◆ payment of rates
  - discount
  - late payment of rates
  - sale of land for non-payment of rates
  - remission and postponement of rates
  - rebate of rates
- ◆ entitlement to be registered on voters roll

**STRATEGIC FOCUS**

In setting Council's rates for the 2006/07 financial year, the Council has considered the following:

- ◆ the strategic plan, The Corporation of the Town of Walkerville – Directions for the Future, which has been adopted by Council, outlines Council's approach to providing the service levels required and sets the goals and objectives towards achieving a sustainable future for all residents of the Town;
- ◆ the current economic climate;

- ◆ the budget for the 2006/07 financial year and any longer term financial planning;
- ◆ the financial implications of complying with the requirements of the Local Government Act 1999 and also with the Goods & Services Tax.
- ◆ The specific issues faced by our community, which are:
  - the ongoing requirement for a significant capital program to replace, upgrade and maintain infrastructure assets;
  - the proposed redevelopment of the Town Centre Precinct to improve access to parking and to revitalise the commercial area of the Town ;
  - the review of the Development Plan by the preparation of a General & Residential Plan Amendment Report;
  - the finalisation of the Heritage and Town Centre Plan Amendment Reports;
  - the improvement of access to facilities to comply with Disability Discrimination Act requirements;
  - the development of a community service program, based on community needs;
  - implementation of Environmental Management Systems recommendations;
  - the continued development of a consistent streetscape theme, with emphasis on footpath treatment; planting's; furniture and lighting;
  - providing enhanced feeder roads with undergrounding of overhead cables, road pavement treatment, planting's and street furniture;
  - improvement of the Linear Park boardwalks, paths and cycle tracks with associated signage;
  - Risk Management Legislative requirements;
  - adherence to the Occupational Health Safety & Welfare Act;
  - drafting and implementation of an Urban Animal Management Plan as required by the Dog & Cat Management Act 1995;
  - Compliance with records management system in accordance with the State Records Act 1997 – "Adequate Records Management – Meeting the Standard".
- ◆ The impact of rates on the community, including:
  - Householders;
  - Businesses and Commercial property owners;
  - the broad principle of achieving equity in the distribution of the rate burden;
  - minimising the level of general rates required by levying fees and charges for goods and services where that is possible;
  - setting fees and charges to recover the full cost of operating or providing the service or goods, with provision for rebates and concessions to those members of the community unable to readily meet the full cost.

The strategic plan and Council's budget are available for inspection at:

The Corporation of the Town of Walkerville  
 66 Walkerville Terrace  
 Gilberton SA 5081

The Walkerville Library  
 62 Walkerville Terrace  
 Gilberton SA 5081

Council encourages feedback and comments at anytime and such comments may be sent to:

Mr Ron Wallace  
 Chief Executive Officer  
 PO Box 55  
 Walkerville SA 5081

E-mail: [walkervl@walkerville.sa.gov.au](mailto:walkervl@walkerville.sa.gov.au)

## **METHOD USED TO VALUE LAND**

All land within a council area, except for land specifically exempt (eg. crown land, council owned land), is rateable.

Councils may adopt one of three valuation methodologies to value the properties in its area.

They are:

- ◆ Capital Value – the value of the land and all the improvements on the land.
- ◆ Site Value – the value of the land and any improvements which permanently affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements.
- ◆ Annual Value – a valuation of the rental potential of the property.

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

- ◆ rates constitute a system of taxation and the equity principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth;
- ◆ property value is a relatively good indicator of wealth, and capital value, which closely approximates the market value of a property, provides the best indicator of overall property value;
- ◆ the distribution of property values throughout the Council area is such that rates will vary significantly according to the area in which a property is located; this unfortunately cannot be avoided due to rates being a property based tax.

## **ADOPTION OF VALUATIONS**

The Council has adopted the valuations made by the Valuer-General as effective on 17<sup>th</sup> July 2006.

A ratepayer may object to the property valuation by writing to the Valuer-General within 60 days after the date of service of the valuation notice.

Objections are to be forwarded to:

The Office of the Valuer-General  
101 Grenfell Street  
Adelaide SA 5000

GPO Box 1354  
Adelaide SA 5001

Tel: 1300 653 345

E-mail: [objections@saugov.sa.gov.au](mailto:objections@saugov.sa.gov.au)

## **GENERAL RATES**

The Local Government Act 1999 provides for a Council to raise revenue for the broad purposes of the Council through a general rate which applies to all rateable property. All land within a council area is rateable, except for land specifically exempted by Section 147 of the Local Government Act 1999.

At its meeting on 17th July 2006 the Council decided to raise \$3,995,430 rate revenue in a total revenue budget of \$5,087,000. As a result of this decision the Council has set a general residential rate of 0.2164 cents in the dollar and for 'other' properties a rate of 0.3176 cents in the dollar to raise the necessary revenue.

*The Goods and Services Tax is not levied on council rates, but will impact Council in the administration of the GST and may have some net negative revenue effects.*

### **Minimum Rate**

The Council has decided to impose a minimum rate of \$667.50. The minimum rate is levied against the whole of an allotment (including land under a separate lease or licence) and only one minimum rate is levied against two or more pieces of adjoining land owned by the same owner and occupied by the same occupier.

The reasons for imposing a minimum rate are:

- ◆ the Council considers it appropriate that all rateable properties make a contribution to the cost of administering the Council's activities;
- ◆ the Council considers it appropriate that all rateable properties make a contribution to the cost of creating and maintaining the physical infrastructure that supports and underpins the value of each property.

The minimum rate will affect 1040 (31%) of rateable properties and will raise an additional \$128,580 (3.3%) of rate revenue.

**The Local Government Act does not allow the minimum rate to be imposed against supported accommodation units in an aged care complex**

### **Differential General Rates**

The Council has decided to impose differential general rates on the following properties:

- ◆ all land used that is not residential, on the basis that:
  - ◆ commercial properties require greater maintenance of infrastructure due to additional usage;
  - ◆ commercial properties require greater services ie street lighting; cleaning;
  - ◆ vacant land should be developed.

The Council has assessed the service differential at approximately 46.00% and the rate in the dollar for commercial activities and vacant land properties has been set at 0.3176cents. There are 194 (5.8%) properties in these categories in the Council area and those properties will provide \$340,636 (8.7%) of total rate revenue. There are 18 (0.54%) other rateable properties, which will provide the balance of \$25,384 (0.66%) of rate revenue.

Land use is used as a factor to levy differential rates. If a ratepayer believes that a particular property has been wrongly classified as to its land use then the ratepayer may object to that land use within 21 days of being notified. The objection must set out the basis for the objection and details of the land use that should be attributed to that property. The Council may then decide on the objection as it sees fit and notify the ratepayer. A ratepayer also has the right to appeal against the Council's decision to the Land and Valuation Court. Objections to the Council's land use classification may be lodged with Mr Ron Wallace, Chief Executive Officer, PO Box 55, Walkerville, 5081.

A ratepayer may discuss the matter with Mr Wallace, on 8344 7711 in the first instance. The Council will provide, on request, a copy of Section 169 of the Local Government Act 1999, which sets out the rights, and obligations of ratepayers in respect of objections to the determination of a land use.

### **BUSINESS IMPACT STATEMENT**

The Council recognises the important part business plays in contributing to the ongoing development of the community, creating employment opportunities and bringing wealth to the Town. Business properties generally have available to them, and their employees the same services as other ratepayers. However, in most cases, commercial users have a greater impact on the main services such as road maintenance, and generally derive a greater benefit from such services as improved public lighting, streetscaping, parking control etc. In addition, businesses generally pay rates from pre-tax revenues as opposed to residential ratepayers paying rates from post-tax revenue. Council derives 6.7% of its rate revenue from commercial and industrial properties and believes this to represent a fair deal.

### **SERVICE CHARGE**

Council is able to levy a service charge for the provision of a specific service to all or some ratepayers. These services can include the provision of waste collection or some other similar services for which the cost of providing the service would be in excess of what can normally be expected to be raised by Council rates.

For the 2006/07 financial year, Council has decided not to impose a service rate or service charge as allowed by Section 155 of the Act. Council may choose to do so in the future where a need arises which can include special undertakings by Council that affect only ratepayers in a small area.

### **NATURAL RESOURCES MANAGEMENT LEVY**

Council collects a regional Natural Resources Management (NRM) Levy on all rateable properties on behalf of your regional NRM board. The Levy funds vital NRM projects and is the new name for contributions South Australian ratepayers have been making for many years through their Catchment Water Management Levies and / or animal and plant control rate revenue contributions from local government. For more information about the projects your regional NRM Levy helps fund please contact the Adelaide & Mount Lofty Ranges Natural Resources Management Board on 1300 764 489. A separate rate of 0.0074 cents in the dollar has been levied against all rateable properties as per State Government legislation.

**Council is operating as a collection agency for the Government. Council does not retain any part of the levy for its own use.**

## **RATE CONCESSIONS**

The State Government, in providing equity across SA in this area, funds a range of concessions on Council rates. The concessions are administered by various State Agencies who determine eligibility and pay the concession directly to Council on behalf of the ratepayer. Concessions are available only on the principal place of residence.

Ratepayers who believe they are entitled to a concession should not withhold payment of rates pending assessment of an application by the State Government as penalties apply to overdue rates. A refund will be paid to an eligible person if Council is advised that a concession applies and the rates have already been paid.

## **STATE SENIORS CARD RATEPAYER (SELF FUNDED RETIREE)**

This new concession was made available from 1 July 2001 and is administered by RevenueSA. If you are a self-funded retiree and currently hold a State Seniors Card you may be eligible for a concession toward Council Rates. In the case of couples, both must qualify, or if only one holds a State Senior's Card, the other must not be in paid employment for more than 20 hours per week. If you have not received a concession on your rates notice or would like further information please contact the RevenueSA Call Centre on 1300 366 150. Applications are administered by the State Government. Payment of rates should not be withheld pending assessment by RevenueSA as penalties will arise.

## **PENSIONER CONCESSION**

An eligible pensioner must hold a Pension Card, State Concession Card or a Repatriation Health Card marked TPI Gold, EDA Gold or War Widow and may be entitled to a concession on Council rates (and water and effluent charges where applicable). Application forms, which include information on the concessions, are available from the Council, SA Water Corporation and its District Offices or the Department of Human Services. This concession is administered by SA Water on behalf of the Department of Human Services and further information can be obtained by telephoning SA Water. Payment of rates should not be withheld pending assessment by the Department of Human Services, as penalties will arise.

## **OTHER CONCESSIONS**

The Department of Family and Youth Services administers Council rate concessions available to a range of eligible person's receiving State and Commonwealth allowances. This includes, but is not limited to, ratepayers who are in receipt of: Austudy, Newstart, Parenting Payment, Partner Allowance, Sickness Allowance, Special Benefit, Widow Allowance, Youth Allowance, Abstudy, CDEP or a New Enterprise Initiative Scheme. It may also apply to ratepayers in receipt of a pension as a war widow under legislation of the United Kingdom or New Zealand and the holders of a State Concession Card issued by Family and Youth Services. All enquiries should be directed to you nearest branch office of Families and Community Services (*refer to page 203 of the 2004/05 White Pages for location and telephone details*).

## **DISCRETIONARY REBATE**

Pursuant to Section 166(1)(l)(ii) of the Local Government Act 1999, a rebate of rates on **residential** properties may be granted to the Principal Ratepayer where:

- ◆ the increase in general rates for the 2006/07 year over the general rates levied in the previous 2005/06 year is greater than 10%;

**and**

- ◆ the valuation increase is not as a result of any building work that has been undertaken in the past few years;

**and**

- ◆ the property is still owned by the same owner as at 1 July 2005

**and**

- ♦ the property is not a supported accommodation unit in an aged care complex.

On application to the Council, and provided all criteria are met, the amount of the rebate, if granted, will be the amount greater than 10% levied for the 2005/06 financial year.

This rebate will provide relief to residents against what would otherwise amount to a substantial change in rates payable by them due to rapid changes in their property valuation.

Application forms and further information is available from the Council Office, or by telephone 8344 7711.

Please note that the lodgement of a rebate application form does not change the due date for payment of rates. If your application is successful, a refund will be paid to you.

## **PAYMENT OF RATES**

The payment of rates will be as follows:

### **Full payment:**

15<sup>th</sup> September, 2006

Instalments:

1 <sup>st</sup> Instalment	15 <sup>th</sup> September, 2006
2 <sup>nd</sup> Instalment	15 <sup>th</sup> December, 2006
3 <sup>rd</sup> Instalment	15 <sup>th</sup> March, 2007
Final Instalment	15 <sup>th</sup> June 2007

### **Rates may be paid:**

- ♦ Using BPay (you need to register with your Bank, Credit Union or Building Society, if you have not already done so.)
- ♦ By telephone, using the Info Pay service.
- ♦ By Internet, through Council's web site. ([www.walkerville.sa.gov.au](http://www.walkerville.sa.gov.au))
- ♦ In person, at the Council offices:

The Corporation of the Town of Walkerville  
66 Walkerville Terrace  
Gilberton SA 5081

During the hours of 9.00am to 5.00pm, Monday to Friday (excluding Public Holidays).

Cheque; money order; cash; EFTPOS; Bankcard; MasterCard or Visa Card facilities are available for payments. (American Express and Diners Club cards are not accepted.)

- ♦ By post addressed to:

Corporation of the Town of Walkerville  
PO Box 55  
Walkerville SA 5081

- ♦ By mail chute in front of Council offices, 66 Walkerville Terrace, Gilberton (please do not pay by cash if using chute).

Any ratepayer who may, or is likely to, experience difficulty with meeting the standard payment arrangements is invited to write to the Chief Executive Officer, PO Box 55 Walkerville to discuss alternative payment arrangements.

## **LATE PAYMENT OF RATES**

The Local Government Act 1999 provides that Councils may impose a penalty of 2% on any payment for rates, whether by instalment or otherwise, that is received late. A payment that continues to be late is then charged a prescribed interest rate for each month it continues to be late. This rate for 2006/07 will be calculated using the Cash Advance Debenture Rate (CADR), plus 3.0% divided by twelve.

When rates are unpaid by the due date the Council then issues a final notice for payment of rates. Should rates remain unpaid after the issue of the final notice then the Council refers the debt to a debt collection agency for collection. The debt collection agency charges collection fees to the ratepayer.

When the Council receives a payment in respect of overdue rates the Council applies the money received as follows: (as per the Local Government Act 1999, Section 183)

- first – in payment of any costs awarded to, or recoverable by, the council in any court proceedings undertaken by the council for the recovery of the rates;
- second - to satisfy any interest costs;
- third – in payment of any fines imposed;
- fourth in payment of rates, in date order of their imposition.

## **REMISSION AND POSTPONEMENT OF RATES**

Section 182 of the Local Government Act 1999 permits the Council, on application of the ratepayer, to partially or wholly remit rates or to postpone rates, on the basis of hardship. Where a ratepayer is suffering hardship in paying rates he/she is invited to contact the Chief Executive Officer, Mr Ron Wallace on 8344 7711 to discuss the matter. All enquiries are treated confidentially by the Council.

## **SALE OF LAND FOR NONPAYMENT OF RATES**

The Local Government Act 1999 (Section 184) provides that a Council may sell any property where the rates have been in arrears for three years or more. The Council is required to notify the owner of the land of its intention to sell the land and provide the owner with details of the outstanding amounts and advise the owner of its intention to sell the land if payment of the outstanding amount is not received within one month.

## **REBATE OF RATES**

The Local Government Act 1999 (Section 159-166) requires Council to rebate the rates payable on some land including; 100% on land containing a church or other building used for public worship, or land solely used for religious purposes; a minimum of 75% for land occupied by non-government schools being used for educational purposes (subject to some qualifications) and a minimum of 75% for land used for the provision of supported accommodation. A copy of Council's Rate Rebate Policy and application form are available from the council office.

## **ENTITLEMENT TO BE REGISTERED ON VOTERS ROLL**

Ratepayers who are not enrolled on the House of Assembly Roll for Federal and State elections are entitled to be included on the electoral roll to vote at Local Government elections provided they qualify for enrolment pursuant to section 14(1) of the Local Government (Elections) Act 1999. (To check eligibility contact Council on 8344 7711)

## **DISCLAIMER**

A rate cannot be challenged on the basis of non-compliance with this policy and must be paid in accordance with the required payment provisions.

Where a ratepayer believes that the Council has failed to properly apply this policy it should raise the matter with the Council. In the first instance contact Mrs Nola Watson, Rates Officer on 8344 7711 to discuss the matter. If, after this initial contact, a ratepayer is still dissatisfied they should write to the Chief Executive Officer, Mr Ron Wallace, PO Box 55, Walkerville SA 5081.







# Freedom of Information

**Statement 20007**

Adopted: Council 1<sup>st</sup> August 2005 (CNC010805/12.4.6)  
Council 7<sup>th</sup> August 2006 (CNC070806/11.3.2)

## 1 Introduction

### Information Statement

This Information Statement is published by the Corporation of the Town of Walkerville in accordance with the requirements of the Freedom of Information Act 1991.

The Corporation of the Town of Walkerville is pleased to comply with the legislation and welcomes enquiries on any information listed in this statement.

An up-to-date Information Statement is published every twelve months.

The Information Statement is available for viewing at the Council Office, 66 Walkerville Terrace, Gilberton or on Council's web site: [www.walkerville.sa.gov.au](http://www.walkerville.sa.gov.au).

A copy of the Information Statement can be purchased for a fee of 10c per page (as per Councils Fees & Charges listing).

## 2. Structure and Functions of the Council

### 2.1 Council

Council, consisting of nine Ward Councillors (3 for each of the three Wards) and the Mayor, is the decision-making body on all policy matters. Ordinary meetings of the full Council are held at the Council Chambers, 66 Walkerville Terrace, Gilberton on the 1<sup>st</sup> & 3<sup>rd</sup> Monday (except public holidays when meetings are held on the Tuesday) of every month at 7.00pm.

Members of the public are welcome to attend.

### 2.2 Committees / Advisory Committees

Committees & Advisory Committees have been formed to streamline Council business where necessary.

The committees are:

- Levi Park Management Committee
- Wesleyan Cemetery Committee
- Walkerville Town Centre Precinct Sub-committee
- Community Fund Sub-committee
- Building Fire Safety Committee (Section 71, Development Act 1993)

The Advisory Committees are:

- Development Plan Advisory Committee
- Environmental Advisory Committee
- Financial Management Advisory Committee
- Community Services Advisory Committee

## Works & Asset Management Advisory Committee

The committees and advisory committees (apart from Levi Park Management Committee & the Wesleyan Cemetery Committee) meet only irregularly for special, specified purposes / projects. Meetings are usually held in the Committee Rooms, 66 Walkerville Terrace, Gilberton.

The Levi Park Management Committee meets on third Tuesday every 3 months (eg March, June, September and December) at 5.30pm. The Wesleyan Cemetery Committee meets on the second Monday (except if the Monday is a public holiday, then meetings are held on the Tuesday) of every second month commencing at 5.00pm.

### **2.3 Development Assessment Panel**

The Council has established a Development Assessment Panel pursuant to Section 56A of the Development Act 1993.

The Panel has delegated authority from Council to carry out the assessment of Development Applications.

Meetings of the Panel are held as required on the fourth Monday of each month (or the fourth Tuesday, if the Monday is a public holiday) commencing at 5.30 pm in the Committee Rooms, 66 Walkerville Terrace, Gilberton or as such place as the Development Assessment Panel determines. Meetings are not held if there is no business for the Panel to discuss.

Members of the public may attend Development Assessment Panel meetings but following representations and question time, the public must leave the meeting as the Panel will go into a closed session pursuant to Section 56A(12)(b) of the Development Act 1993 to discuss the application and make its decision.

### **2.4 Agendas and Minutes**

Council, Wesleyan Cemetery Committee and Development Assessment Panel agendas are placed on public display not less than three days prior to the meetings. Minutes of the meetings are on display within five days of the meetings at both the Council Offices and the Walkerville Public Library.

Meeting agendas and minutes can also be viewed on Council's web site: [www.walkerville.sa.gov.au](http://www.walkerville.sa.gov.au)

### **2.5 Working Parties and Groups**

A number of Council Working Parties, Management and Staff Working Parties and groups comprising elected members, staff and members of the community have been established to examine and investigate specific issues. These include (but are not inclusive):

- SWAP Library Network Committee
- Management Team
- Occupational Health, Safety and Welfare; Risk Management & Environmental Management Committee

## 2.6 Delegations

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

These delegations are periodically reviewed by Council in keeping with the legislative requirement to:

- determine policies to be applied by the Council in exercising its discretionary powers;
- determine the type, range and scope of projects to be undertaken by the Council; and
- develop comprehensive management plans, budgets, financial controls and performance objectives and indicators for the operations of the Council.

The Council makes policy decisions which direct and/or determine its activities and functions. Such decisions include the approval of works and services to be undertaken, and the resources which are to be made available to undertake such works and services.

## 3. Services for the Community

Full Council makes decisions on policy issues relating to the services that are provided to the community. These services currently include:

### Financial & Administrative Services

- |                          |  |
|--------------------------|--|
| • Corporate Services     | • Administrative Services              |
| • Financial Management   | • Employee Relations & Training        |
| • Information Technology | • Strategic Planning                   |
| • Policy Development     | • Subsidiaries                         |
| • Legislative Compliance | • Occupational Health Safety & Welfare |
| • Risk Management        | • Dog & Cat Management                 |
| • Traffic Inspection     | • Public Safety                        |

### Works & Infrastructure

- |                                |                       |
|--------------------------------|-----------------------|
| • Traffic Management           | • Streets & Footpaths |
| • Stormwater Drainage          | • Open Spaces         |
| • Street Trees & Nature Strips | • Waste Management    |
| • Sanitation                   | • Fleet Management    |
| • Depot Operations             | • Recreation & Sport  |
| • Asset Management             |                       |

### **Planning & Development**

- Town Planning
- Heritage
- Development Assessment
- Economic Development

### **Community & Environmental Services**

- Community Services
- Community Events
- Historical Records
- Volunteer Co-ordinator
- Community Information
- Library Service
- Home & Community Care
- Editor Walkerville News
- Environmental Control
- Public Health

## **4 Public Participation**

### **4.1 Council and Committee Meetings**

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

**Addressing a meeting of a Committee of Council:** - The Presiding Member of a Council Committee may allow members of the gallery to address the Committee on any item under consideration, subject to:

- no person may make more than one address per issue per meeting;
- the address being a statement only;
- the statement being kept to less than two minutes;
- no further speaker will be allowed to make a statement if their views have been expressed by a previous speaker;
- the Presiding Member shall have absolute discretion in exercising this policy.

**Question time at Council Meetings:** - The 1<sup>st</sup> Council Meeting of the month agenda provides for members of the gallery to ask questions of Council through the Mayor or person acting in that position, subject to:

- the speaker will have two minutes to put their question;
- each speaker only being able to ask two questions;
- all questions will be taken on notice and a written answer provided within ten business days. This period may be longer if detailed information, not held by Council, is required. (It should be noted that it may not be possible to answer your question(s) if it contains material which contravene the provisions of the Federal Privacy Act 1998 or section 90 of the South Australian Local Government Act 1999);
- no further speaker will be allowed to ask a question if their question has been expressed by a previous speaker;

- 
- the Mayor or person acting in that position shall have absolute discretion in exercising this policy;
  - question time being limited to thirty minutes.
  - those persons wishing to ask a question should register their intentions with the Chief Executive Officer prior to the meeting, with preference being given first to those who have registered;
  - those persons wishing to ask a question should register their intentions with the Chief Executive Officer prior to the meeting, with preference being given first to those who have registered;

**Deputations** - a person or persons wishing to appear as a deputation at a meeting must deliver a written request to the Council. The written request must be delivered five (5) working days prior to the 1<sup>st</sup> Council meeting of each month (to the principal office of the Council). The Mayor or person acting in that position may allow any resident, acting individually or representing a group of individuals or a community organisation to present a deputation to the Council on any matter pertaining to the affairs of Council or the community, subject to:

- no person making more than one deputation per meeting;
- the deputation being a statement only;
- the deputation to be not longer than 5 minutes;
- the deputation shall be presented by one speaker, unless the Mayor or person acting in that position allows otherwise;
- no further deputations will be allowed if the subject has been raised by a previous speaker;
- The Mayor or person acting in that position shall have absolute discretion in exercising this policy.

**Petitions** – Written petitions will be considered by Council on any issue within Council’s jurisdiction.

- Petitions to Council should be legibly written, printed or typed, be respectful in language and clearly set out the request or submission of the petitioners.
- The petition must be forwarded to/or lodged with Council’s Chief Executive Officer.

**Written Requests** - a member of the public can write to the Council on any Council policy, matter, activity or service.

**Elected Members** - members of the public can contact their elected members of Council to discuss any issue relevant to Council.

**World Wide Web** – Council has a web site [www.walkerville.sa.gov.au](http://www.walkerville.sa.gov.au) which provides an opportunity for comment and feedback.

*This does not apply to Development Applications under the Development Act 1993.*

## 4.2 Community Consultation

The Council of the Town of Walkerville consults with local residents on particular issues that affect their neighbourhood and has adopted a Public & Community Consultation Policy to assist this process. Examples of what steps Council will take in specific circumstances are as follows:

- Topics that affect several residents – letters addressed to individual residents with information and providing contact person(s) to obtain further information or to make a submission.
- Topics that affect several streets – letterbox drop, inviting expressions of interest. Follow up with details of a consultation forum if sufficient interest, or individual contact with interested parties.
- Topics affecting the broader community or that are likely to attract considerable community interest. For example, proposed land management plans, major works, regional issues, topics with potential for Council wide impact – notice in local paper, media release, notices in strategic locations, inviting expressions of interest. Convene consultation forum, which will include information sessions and opportunities for the community to express views through questions and answers, workshop sessions, staffed displays, and formal submissions.
- Invite submissions following initial consultation phase – display at Council office, Library or public places, staffed between specific hours. Individual consultation and comment sheets to enable stakeholder feedback to be recorded.

In addition to the matters set out in the Local Government Act 1999, Council may choose to follow this policy in regard to other matters. Without limiting the extent of the operation of this policy, issues warranting community consultation may include:

- Major public infrastructure development.
- The provision of services and facilities.
- Traffic Management and Parking Controls
- Proposals for change.

***This does not apply to Development Applications under the Development Act 1993.***

Pursuant to the Development Act, Category 2 and 3 applications are publicly notified. Residents have the opportunity to write to Council expressing their view of the application and, in respect to category 3 applications, to subsequently personally address the Development Assessment Panel before a decision is made.

## 5 Access to Council Documents

### 5.1 Documents Available for Inspection

The following documents are available for public inspection at the Council Offices, 66 Walkerville Terrace, Gilberton between 9.00 am and 5.00 pm weekdays. Members of the public may purchase copies of these documents by payment of the fees set out in the Fees and Charges Register.

Inquiries concerning the procedures for inspecting and purchasing the Council's policy documents should be directed to Council staff.

- Annual Financial Statements
- Annual Report
- Assessment Record
- Annual Budget
- By-Laws
- Code of Conduct for Elected Members & Employees
- Code of Practice - Access to Council Meetings, Council Committees and Council Documents
- Community Land Management Plans
- Contracts and Tenders Policy
- Council Agendas
- Council Minutes
- Delegations – recorded under Local Government Act 1999
- Development Assessment Panel Agendas
- Development Assessment Panel Minutes
- Elected Members Allowances and Benefits Policy
- Fees and Charges Listing
- Internal Review of Council Decisions Policy
- Occupational Health Safety & Welfare Policy Manual
- Order Making Policy
- Plan Amendment Reports (once authorised for Public Consultation)
- Policy Manual
- Public & Community Consultation Policy
- Rating Policy / Statement
- Register of Elected Members Allowances & Benefits
- Register of Campaign Donations Returns
- Register of Community Land
- Register of Interests – Elected Members
- Register of Public Roads
- Register of Remuneration, salaries & benefits – staff
- Register Development Applications / Consents / Approvals
- Register Dogs
- Strategic Management Plan
- Register of Parking Controls
- Committee Agendas
- Committee Minutes
- Street Tree Manual
- Voters Roll (LG (Elections) Act 1999)

## 5.2 Other Information Requests

- Information not included in Clause 5.1 will be provided, if possible, without referral to the provisions of the Freedom of Information legislation. Information provided in this way will be assessed and charges may be imposed to recover costs.

## 5.3 Freedom of Information

Requests for access to other Council documents will be considered in accordance with the Freedom of Information Act 1991. Under this legislation, a written application accompanied by the prescribed application fee is required.

The application fee and the fees for dealing with the application (including photocopying of documents) are prescribed in the Freedom of Information (Fees and Charges) Regulations 2003. The Council must waive or remit fees for pensioners and other prescribed persons.

Freedom of Information requests should be addressed to:



Freedom of Information Officer  
Town of Walkerville  
PO Box 55  
WALKERVILLE SA 5081

Forms are available from the Council Offices, 66 Walkerville Terrace, Gilberton

Applications will be responded to as soon as practicable within 30 days of Council receiving a proper written request, together with the prescribed application fee.

## **6 Amendment of Council Records**

A person to whom access to Council documents has been given may apply under the Freedom of Information Act 1991 for the amendment of the Council's records if –

- the document contains information concerning the person's personal affairs; and
- the information is available for use by the Council in connection with its administrative functions; and
- the information is, in the person's opinion, incomplete, incorrect, out-of-date and misleading.

Applications must be in writing and contain the information specified in Section 31 of the Freedom of Information Act 1991. Forms for this purpose are available at the Council Office, 66 Walkerville Terrace, Gilberton.