



# Annual Report 2021/22



## Acknowledgement of Country

We acknowledge and pay our respects to the Kaurna people, the traditional custodians whose ancestral lands we gather on. We acknowledge the deep feelings of attachment and relationship of the Kaurna people to country and we respect and value their past, present and ongoing connections to the land and cultural beliefs.



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# 1. Welcome





## Welcome to the City of Playford 2021/22 Annual Report

This Report fulfils Council's obligation under the *Local Government Act* 1999 that requires councils, on or before 30 November each year, to prepare and adopt an annual report relating to the operations of the council for the preceding financial year.

The Report provides an overview of the services and projects that Council has delivered across the city throughout the year as identified in the 2021/22 Annual Business Plan and Budget.

The City of Playford General Purpose Financial Statements for the year ended 30 June 2022 and the Annual Reports for Council's subsidiaries, the Gawler River Floodplain Management Authority (GRFMA) and the Northern Adelaide Waste Management Authority (NAWMA) are also included as Appendices.

An online version of the City of Playford 2021/22 Annual Report can be downloaded at [www.playford.sa.gov.au](http://www.playford.sa.gov.au)



## 2. Our City

The City of Playford is a diverse city enriched by resilient communities living in new and established suburbs as well as semi-rural townships. Residential development is occurring at a rapid pace, with Playford the centre of growth in South Australia.





# Playford at a glance (ABS 2021)

## Population

**Older Residents**  
(aged 60 years and older)

**17.9%**

City of Playford

**24.6%**

Greater Adelaide

**Median age**

**33.3**

City of Playford

**40.6**

Greater Adelaide

**Aboriginal and  
Torres Strait  
Islander**

**3.5%**

City of Playford

Estimated resident  
population



2022

**101,274**

2041 forecast

**149,443**

Residents living with a disability **8,373**

Residents born overseas **21,612**

## Household type



Lone person

**24.7%**



Couple without children

**20.4%**



Couple with children

**27.7%**



One parent families

**17.9%**



Group household

**3.2%**

## Employment

Health care and social assistance are our biggest employers. We also work in retail trade, education and training, as well as manufacturing.

**345km<sup>2</sup>**  
**Area**

Covering  
the northern  
perimeter of  
metropolitan  
Adelaide

**345km<sup>2</sup>**



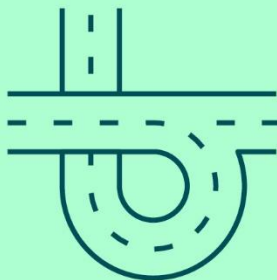
# Existing assets

Council has a significant portfolio of assets, ranging from roads and footpaths, to parks, community buildings, stormwater and fleet.

## Transport

MORE THAN  
**900KM**

of roads, plus eight Adelaide Ovals worth of car parks, as well as bridges, traffic islands and fencing



## Footpaths & Signage



MORE THAN  
**800KM**

of paths plus signage, bus pads and pram ramps

## Parks & Sportsfields

OVER  
**1000**

hectares of open space including 24 sportsfields and 100+ playgrounds



## Buildings

**189**

buildings including civic and corporate buildings, community centres, sports club rooms and halls



## Stormwater

**507KM**

of stormwater pipes plus 65km of network distributing recycled water to Council reserves, as well as schools and external customers



## Fleet

**231**

assets including cars, van, utes, heavy machinery and movers essential to delivering services to our community

## Technology



**2796**

items of technology equipment including computers, mobile devices and community audio-visual equipment



# 3. Strategic Planning Framework

Our Strategic Plan sits at the centre of our Strategic Planning Framework. It outlines Council's four-year goals for the city and provides direction for decision-making and how we prioritise the allocation of resources.





## The three phases of our Strategic Planning Framework:



Council's high level plans guide our investment. The **Playford Community Vision 2043\*** was developed in 2013 based on extensive community engagement and reflects the longer term aspirations of the community, organised under the goals of Prosperity, Liveability and Happiness.

**City-wide Strategies** focus on a particular asset class such as open space or cycling and walking and help prioritise projects across the City. **Masterplans** outline our vision across a particular precinct or project area such as the Lyell McEwin Health Precinct or Virginia Township.



Council continues to invest in our growing community by undertaking new projects and delivering new services. The **Long Term Financial Plan\*** ensures Council can deliver services, maintain assets and achieve its strategic objectives in a financially sustainable manner.

The **Annual Business Plan and Budget\*** is the 12-month plan to deliver the Strategic Plan and secure funding.



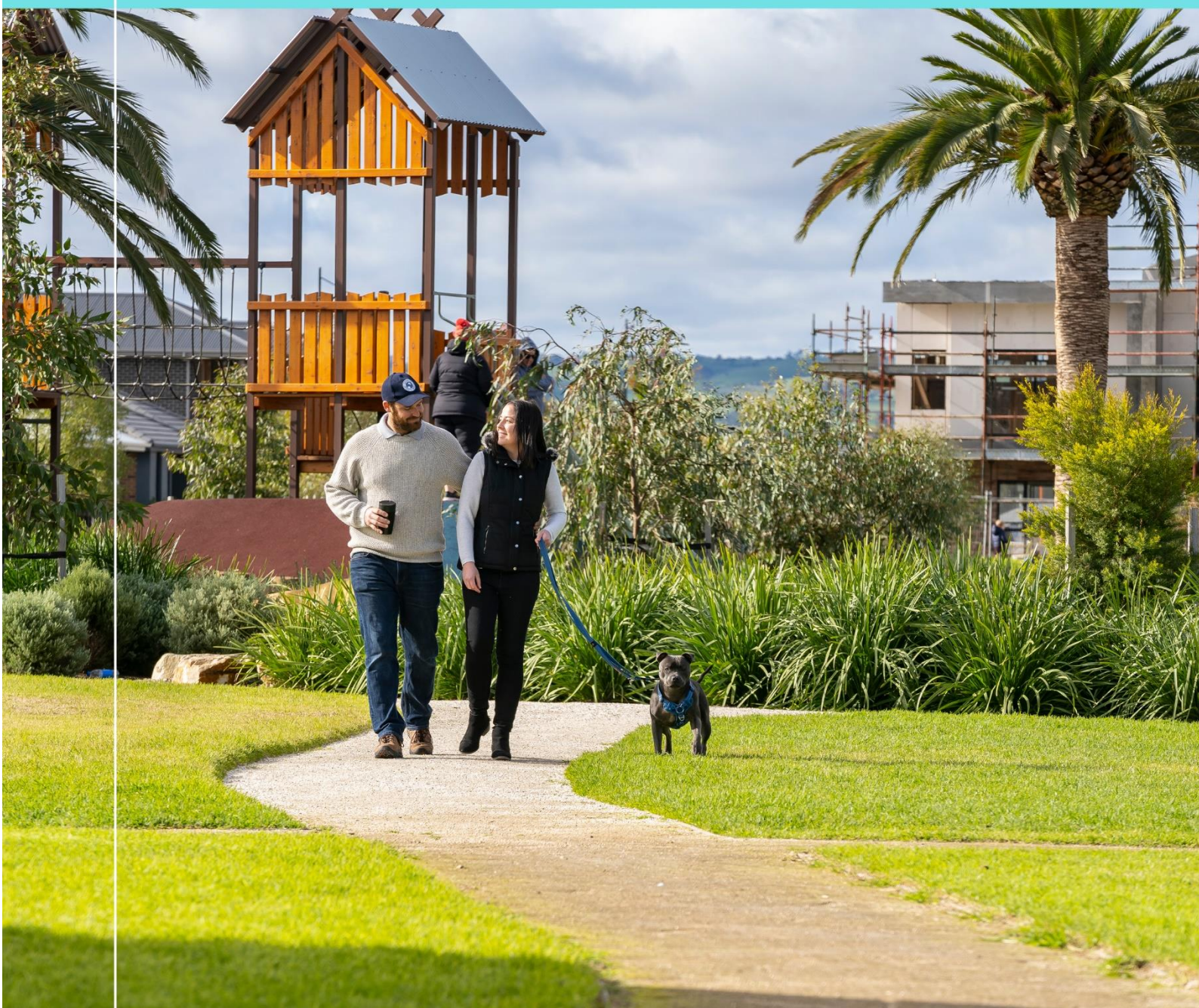
Council is constantly reviewing our investment. The **Strategic Asset Management Plan\*** ensures effective and comprehensive management of our asset portfolios. We complete a range of different **analyses and planning activities** such as the Public Health Plan and Disability Access and Inclusion Plan that continue to guide our investment in our existing services.

*\*These plans meet Council's obligations under Section 122 of the Local Government Act 1999, which states that a council must develop and adopt plans for the management of its area, to be called collectively the strategic management plan.*



# 4. Year in Review

A summary of the key outcomes of the services and projects undertaken as outlined in Council's 2021/22 Annual Business Plan and Budget.





# Year in Review

## Service Highlights

Council has 25 core services it delivers to the community annually. Each of these services is delivered to its own specific standard to ensure the same level of service across the city from year-to-year.

Highlights from our services in 2021/22 are detailed below.



## Community Facilities, Programs and Events

97,000 interactions by our **Customer Contact** team via phone calls, emails, front counter or webchat. Almost 32,000 customer requests were responded to and overall satisfaction with the team was rated at 84%.

Over 330,000 items were borrowed from our **Libraries**. The launch of the Tree Tots Nature Play Storytime program, in collaboration with The Precinct, aimed to improve every aspect of child development. The 'STEAM to you' program brought STEAM based activities out into the community.

The **Playford Civic Centre** was the base for SA Health's Elizabeth COVID-19 Vaccination Clinic with over 1100 daily vaccinations administered at its peak.

A record season of shows at **The Shedley Theatre** with most shows being sold out.

530 Playford residents became Australian Citizens as part of our **Events program**.

26,200 hours of community sport club use of Council **sportsfields and courts**.

Establishment of the **Playford Wellbeing Hub** with over 600 people participating in health and wellbeing activities, and a satisfaction rating of 4.7 out of 5 for its immediate impact on personal wellbeing. The hub received state recognition as the winner of the Local Government Professionals SA Annual Leadership Award for Excellence in Community Partnerships and Collaboration.

Over \$100,000 in **Community Grants** awarded to residents and community groups. This includes \$12,400 to assist young people to join local clubs and to recognise their outstanding achievements and \$90,000 for community projects such as community events, cultural activities and new sports programs and initiatives.

16,500 Easy Meals sold from the **Healthy Food Co.**

Launch of the '**Everyday Money Skills**' online learning platform to teach adults with intellectual disability important money skills.

Over 110,000 attendances across **community inclusion** services and programs with 93.46% of participants satisfied with the programs and services.

360 **volunteers** contributed almost 68,000 hours to support the planning and delivery of Council services.





## City Maintenance

**Graffiti Operations** responded to 482 CRS requests, 5624 incidents and removed 33,588 tags.

Maintenance of over 18 hectares of irrigated landscapes, such as garden beds, across our **Parks and Reserves**. 115 irrigated reserves were cut 26 times and unirrigated open space, such as reserves and windbreaks, in the urban areas were cut five times.

Over 1500 **Rapid Response** requests including for deceased animals, sump lids, rubbish hazards, damaged fences and bollard repairs.

Maintenance of our **rural streetscapes** with roadside slashing undertaken three times in the hills area and four times in the plains area.

Maintenance of 63 hectares of irrigated turf on our **sportsfields** across the City.

11,670 potholes filled, 1644 signs replaced, renewed, or installed and 66kms of line marking as part of our Roads and **Stormwater Network Maintenance** service.

Implementation of the Forestree app allowed our **Tree Services** team to proactively act upon risk and hazards in trees and implement tailored maintenance programs.

Over 10.5 hectares of irrigated landscapes maintained as part of the **Urban Streetscape Maintenance** service, including eight verge mowing cuts, 7.2km of irrigated median strips cut 26 times, 5.2km of irrigated verges cut 26 times, and 4.6km of footpath maintenance.



## Waste and Recycling

Overall, there was a slight increase in **Illegally Dumped Rubbish** across the City throughout the year. However, trials across three suburbs have seen reductions of up to 60% in dumped rubbish within those trial areas.

There were approximately 3,890,500 bin lifts to collect weekly rubbish and fortnightly recycling and organics as part of our **Kerbside Waste** service.

Also, 38,532,765 kg of waste, recycling, and composting were collected and processed, and 16,744 hard waste disposal services provided.



## Public Health, Regulatory and Environment

The **Environmental Health** team undertook 667 food safety inspections for 478 businesses to ensure safe and suitable food safety standards.

The **Environmental Sustainability** service saw 18,600 plants provided to the community for revegetation and greening. 161 hectares of Council reserves were managed and 174kms of rural roadsides maintained for biodiversity. Volunteers provided 1,187 hours for biodiversity work.

7311 people attended our school, community and business **Immunisation** clinics and received 11,433 vaccinations.

The **Regulatory Services** team assisted with Safe Pets Safe Families days held at The Precinct. This quarterly event helps members of the community who find themselves homeless, displaced or domestic violence victims and offers a free vet check, worming, free animal grooming and micro-chipping for their animals.

**Dog registrations** increased thanks in part to education provided to dog owners on the responsibility and importance of identifying their dogs.

2860 development applications lodged with Councils **Development Services** of which 1009 were applications for new dwellings.

Approximately \$48.5 million in developer **contributed assets** were handed over to Council.

Over 1200 **building inspections** were carried out and the team responded to over 1100 compliance/local nuisance customer requests and over 1000 traffic related customer requests.



## Local Business Support

**Business Support** team interacted with over 2000 local businesses and provided services to facilitate businesses to plan, start or grow their businesses, which supported the creation of 154 local jobs.

The **Stretton Centre** coworking facility continues to grow, with 40 businesses based on site. The centre developed a tailored **NDIS** networking platform to allow businesses to learn from each other and create new business opportunities.

Targeted events and collaboration created a focus on **defence industries** in Playford.



## Strategic Projects Update

Our annual operating budget provides funds for concept plans, feasibility studies and other investigations to be carried out for future work. The table below shows the status of Strategic Projects for 2021/22.

Each project has been assessed as being completed, commenced or deferred.

Strategic Project	Status
Argana Park Infrastructure Masterplan	Completed
Creative Industries	Completed
GEP Strategic Investigations	Completed
Greening Adelaide – Heat Mapping	Commenced
Kooranowa and Munno Para Reserves (Athletics) Concept Planning	Completed
Local Park Upgrades	Completed
Mofflin Reserve Concept Plan	Completed
Northern Adelaide Plains Food Cluster	Commenced
Park Road Drainage System – Planning and Design	Commenced
Planning and Design Code Amendments	Commenced
Review of City-wide Sportsground Strategy	Commenced
Ridley Reserve (Football) Concept Planning	Deferred*
Shared Path Concept Planning	Commenced
Stormwater Investigations	Completed
Stormwater Management Plans	Completed
Traffic Concept Planning	Completed
Traffic Management – Lighting	Completed
Virginia Main Street Signage	Commenced

\*Deferred pending outcomes of Adelaide United Football Club organisation directions.

## Asset Management Plan Overview

Council's capital expenditure budget of \$60.2M included \$21.9M allocated to asset renewals. Council manages its physical assets through the development and implementation of Asset Management Plans (AMPs), which detail the actions required to deliver the agreed level of service in a fiscally responsible and sustainable manner, and in accordance with Council's [Strategic Plan 2020-2024](#). These actions are a combination of maintaining and managing existing assets, and the renewal and upgrade of existing assets when they reach end of life or the optimum time in their lifecycle to intervene.

Delivery of our 2021/22 renewal program was impacted by supply chain disruptions due to the COVID 19 pandemic. This resulted in delays to the initiation of some work that was scheduled to take place. The footpath program was also delayed by the setting-up of a new long-term contract. These works have been carried over and will be undertaken in the 2022/23 financial year.

A summary of the 2021/22 community infrastructure renewals, including stormwater, buildings, footpaths and transport assets, is listed below, with the status of each project noted as being in the Planning and Design or Construction phase, Completed or Deferred.

## Stormwater Infrastructure

\$0.5M of stormwater asset renewals completed or initiated at the following sites:

Project	Status
<b>Andrews Farm</b>	
Carabeen Crescent	Completed
President Avenue	Completed
Sophia Way	Completed
<b>Blakeview</b>	
Bentley Road	Contract awarded
Berkshire Lane	Completed
Coachwood Close	Completed
Sherwood Place	Completed
Woodcroft Drive	Completed
<b>Craigmore</b>	
Adams Road	Completed
Currawong Crescent	Completed
Karinga Avenue	Completed
Kakuna Crescent	Completed



Project	Status
Somerset Grove	Completed
<b>Davoren Park</b>	
William Drive	Completed
<b>Elizabeth East</b>	
Bellinger Road	Completed
<b>Elizabeth Vale</b>	
Kennedy Street	Contract awarded
<b>Hillbank</b>	
Norway Avenue	Completed
<b>Munno Para</b>	
Alawoona Road	Completed
<b>Penfield</b>	
Andrews Road	Completed
<b>Waterloo Corner</b>	
Symes Road	Contract awarded

## Parks and Sportsfields

\$0.6M of parks and recreation renewal works were completed at the following sites:

Project	Scope	Status
Argana Park Oval Fencing	Fencing renewal at Argana Oval, Elizabeth Downs	Completed
Perre Reserve Shelter	Shelter renewal at Perre Reserve, Craigmore	Completed
Playgrounds AMP Replacement	Playground renewal at Michael Crescent Reserve, Munno Para Linear Reserve and Dauntsey Reserve	Completed
Renewal of Park Structures	Park structures and furniture renewal at the following sites: <ul style="list-style-type: none"> <li>– Argana Park bin enclosure</li> <li>– Blake Road Median bench seat</li> <li>– Braemore Reserve bench seating &amp; bin</li> <li>– Manningford Road Reserve bench seat</li> <li>– Holyoake Court East Reserve bench seats</li> <li>– Karri Reserve bin, bench seating &amp; picnic setting</li> </ul>	Completed

Project	Scope	Status
	<ul style="list-style-type: none"> <li>Knightsbridge Estate Reserve bins</li> <li>Little Athletics Oval picnic setting</li> <li>Perre Reserve shelter &amp; picnic setting</li> <li>Pipkin Road Reserve bench seat &amp; bin</li> <li>Playford Waters bench seating</li> <li>Stratton Reserve bench seat</li> <li>Womma Park bins</li> </ul>	
Womma Park - Coaches Boxes	Coach boxes renewal at Womma Park, Elizabeth North	Completed

## Footpaths and Transport

2.1km of renewed footpath was constructed throughout the city for a total of \$0.3M, as well as 9.2km of road and kerb renewal and 2130m<sup>2</sup> of carpark renewal delivered totalling \$3M. Below is a summary of the volume of footpath and transport assets categorised by suburb:

Project	Scope	Status
<b>Bibaringa</b>		
Alexander Avenue Kerb & Reseal	Resurface 3135m of road from Gawler One Tree Hill to boundary line	Construction underway
Cornishmans Hill Road Kerb & Reseal	Resurface 1680m of road from Cornishmans Hill Road from Uleybury museum to Tyeka Drive	Construction underway
<b>Blakeview</b>		
Craigmore Road Kerb & Reseal	Resurface the roundabout exit and entry lane	Completed
Village Terrace Kerb & Reseal	Resurface 315m road from Craigmore Road to Main Terrace	Completed
Woodhaven Walk Kerb & Reseal	Resurface 180m of road from Main Terrace to Gumbrae Place	Completed
<b>Craigmore</b>		
Adams Road Kerb & Reseal	Resurface 180m of road from Stringbark Avenue to Sturt Drive	Completed
California Avenue Kerb & Reseal	Resurface 200m the road from Venice Street to Jacaranda Drive	Completed
Tatura Court Kerb & Reseal	Resurface 490m road from Tareena Street entry to 1 Tatura Court.	Completed
Washington Drive Footpath	Renew 549m of footpath from California Avenue to California Avenue	Construction underway



Project	Scope	Status
Zurich Road Kerb & Reseal	Resurface 275m of road from Rome Court to Adams Road	Completed
<b>Davoren Park</b>		
Bishopstone Road Footpath	Renew 480m of footpath from Meadows Lane to carpark	Completed
Christopher Court Kerb & Reseal	Resurface 50m of road from Pix to the end of road (Cul-de-sac)	Kerb construction underway
Cummins Street Footpath	Renew 350m of footpath from Marshman Street to Lawson Street	Completed
Pat Herbert Kerb & Reseal	Resurface 50m of road from Pix to end of road (Cul-de-sac)	Kerb construction underway
Peachy Road Kerb & Reseal	Resurface 410m of road from Block Pave to finish of block pave	Completed
Pix Road Kerb & Reseal	Resurface 640m of road from Whittington to Pix Road	Kerb construction underway
Prichard Street Footpath	Renew 500m of footpath from McLelland Street to Coventry Road	Completed
Pritchard Street Kerb & Reseal	Resurface 350m of road from Coventry to McLelland	Completed
Swallowcliffe Road Footpath	Renew 75m of footpath from Peachey Road to Westwood Street	Completed
William Drive Kerb & Reseal	Crack seal 350m from Smith Place to Gerald Boulevard roundabout	Planning and Design
Wilton Street Kerb & Reseal	Resurface 200m of road from Peachey to Pritchard Side	Completed
<b>Elizabeth</b>		
Wilcox Road Kerb & Reseal	Resurface 210m of road from Ogbury Street to Short Road	Completed
<b>Elizabeth Downs</b>		
Barritt Street Kerb & Reseal	Resurface 215m of road from Haldane Street to Parkinson Street	Completed
Haldane Street Kerb & Reseal	Resurface 80m of road from Barritt Street to Andrews Road	Completed
Mavros Road Kerb & Reseal	Resurface 450m of road from Midway Road to Dockett Road	Completed
Stratton Reserve Kerb & Reseal	Resurface 590m2 of carpark	Completed
<b>Elizabeth East</b>		
Catalina Road Footpath	Renew 100m of footpath from Saratoga Road to Yorktown Road	Completed

Project	Scope	Status
Saratoga Road Footpath	Renew 660m of footpath from Catalina Road to Anderson Steet	Completed
<b>Elizabeth Park</b>		
Dwight Reserve Kerb & Reseal	Resurface 1540m2 carpark	Completed
<b>Elizabeth Vale</b>		
Jarvis Road Kerb & Reseal	Resurface 610m road from Porter Street to John Rice Avenue	Completed
<b>Hillbank</b>		
Henryk Drive Kerb & Reseal	Resurface 90m of road from Bungarra Street to Wells Court	Completed
Menka Street Kerb & Reseal	Resurface 120m of road from Shandon Drive to Stanley Street	Completed
Stanley Street Kerb & Reseal	Resurface 140m of road from Menka Street to West End Side	Completed
<b>Munno Para</b>		
Coventry Road Kerb & Reseal	Resurface 465m of road from Dalkeith Road to Demannu Road	Design completed for construction in 2022/23
<b>One Tree Hill</b>		
Miles Road Kerb & Reseal	Resurface 550m of road from Uley to End Side	Design completed for construction in 2022/23
Potts Road Kerb & Reseal	Resurface the road from 550m West of Gawler One Tree Hill Rd to Goth Road	Completed
<b>Penfield</b>		
Andrews Road Kerb & Reseal	Resurface 1150m of road from Womma Road to Bellchambers Road	Completed
Bellchambers Road Kerb & Reseal	Resurface 1070m road from Stebonheath Road to Andrews Road	Completed
<b>Smithfield</b>		
Graeber Road Kerb & Reseal	Resurface 300m of road from Overlander Way to Andersons Walk	Completed
<b>Uleybury</b>		
Chapman Drive Kerb & Reseal	Resurface 980m of road from Uley Road to the cul-de-sac	Design completed for construction in 2022/23



Project	Scope	Status
<b>Virginia</b>		
Brady Street Kerb & Reseal	Resurface 60m of road from Phineas Street to Leach Street	Deferred****
King Road Kerb & Reseal	Resurface 200m of road from Quintrell Road to Downer Drive	Design completed for construction in 2022/23
Womma West Road Kerb & Reseal	Resurface 480m of road from Gawler Road to Crosby Road	Completed
<b>Waterloo Corner</b>		
Talbot Road Kerb & Reseal	Resurface 845m of road from Tozer Road to bend.	Completed

## Buildings

Building Renewals totalling \$2.9M were completed during 2021/22:

Project	Scope	Status
Aquadome, Elizabeth	Retiling of the 50M pool and major upgrade of the plant filtration system	Completed
The Precinct, Smithfield	Replacement dishwasher	Completed
Spruance Hall, Elizabeth East	Upgraded fire system and replacement HVAC system	Completed
Playford Operations Centre, Davoren Park	Replacement storage shed (shed 13), and EV Charging Station	Completed
Duncan Anderson Reserve, Elizabeth Vale	Replacement veranda	Completed

## Capital Projects Update

Each year Council also introduces a range of new projects which are over and above our existing services and assets. The status of the new projects for 2021/22, as well as those projects continuing from previous years, are listed below. The status of each project is noted as being in the Planning and Design or Construction phase, Completed or Deferred.

Project	Status
Angle Vale Community Sports Centre Stage 5	Completed
Building Works Minor Projects	Commenced

Project	Status
Curtis Road/Peachey Road Intersection Minor Safety Upgrades	Design completed for construction in 2022/23
Deed Delivery and Infrastructure Design for Playford Growth Areas Project	<ul style="list-style-type: none"> <li>- Heaslip Road – Design completed for construction 2022/23</li> <li>- Stebonheath Culvert – Construction underway</li> </ul> <p>Completed</p> <ul style="list-style-type: none"> <li>- Chivell Road outfall drain (Design Only)</li> </ul>
Fremont Park Stage 3	Design
ICT Minor Projects	Commenced
McGilp Reserve Upgrade	Deferred*
Munno Para Linear South Reserve Irrigation	Design completed for construction in 2022/23
New Footpath Projects	<p>Completed</p> <ul style="list-style-type: none"> <li>- Harvest Court footpath</li> <li>- Hillier Court footpath</li> <li>- Kingate Boulevard footpath</li> <li>- Garden street footpath</li> <li>- Womma Road footpath</li> </ul> <p>Planning and Design</p> <ul style="list-style-type: none"> <li>- Sheedy Road footpath</li> <li>- Burnlea Parade footpath</li> <li>- Camelot Drive footpath</li> <li>- Tuner Drive footpath</li> <li>- Olinda Street footpath</li> <li>- Pinda Court footpath</li> <li>- Browne Circuit footpath</li> </ul>
Northern CBD Prince Charles Street	Deferred**
Open Space Minor Projects	<p>Completed</p> <ul style="list-style-type: none"> <li>- Miscellaneous minor reserve improvements</li> <li>- Jo Gapper Dog Park lighting</li> <li>- Blakeview Basketball Court</li> <li>- Eyre Sports Park shade sails</li> <li>- Blakeview Pumptrack shelter</li> <li>- Hillbank shelter</li> </ul>



Project	Status
Park Road Drainage System	Design commenced
Playford Sports Precinct – CDFC Changerooms and Playford International College Floodlights	Construction underway
Playford Sports Precinct Softball Lights	Planning and design
Rural Road Sealing – Riggs Road	Completed
Sport and Recreation Minor Projects	Completed
Stebonheath Road/Dalkeith Road Intersection Upgrade	Deferred***
Stebonheath Road Upgrade Stage 2	Construction underway
Stormwater Minor Works – Andrews Road	Design completed for construction in 2022/23
Traffic Management Minor Projects	Completed
Virginia Main Street Upgrade	Construction underway

\*The upgrade to McGilp Reserve was deferred pending grant funding and is included in Council's 2022/23 Annual Business Plan and Budget.

\*\*Northern CBD Prince Charles Street was deferred pending the Expression Of Interest (EOI) for the CBD development and is included in Council's 2022/23 Annual Business Plan and Budget.

\*\*\* The intersection upgrade for Stebonheath Road/Dalkeith Road was deferred due to an unsuccessful grant application. Funding will be sought through the Blackspot Program in 2022/23.

\*\*\*\* Brady Street Kerb & Reseal has been deferred to align with the Virginia Main Street upgrade.

## Playford Growth Areas Infrastructure

In 2010, the South Australian Government prepared the 30-Year Plan for Greater Metropolitan Adelaide. This Plan identified the City of Playford as the centre of residential growth in northern metropolitan Adelaide. Primary production land in Angle Vale, Virginia and Playford North was rezoned in 2013/2014 as residential land, in what became known as the Playford Growth Areas. As part of the re-zoning, agreements known as Infrastructure Deeds, were negotiated with landowners and the State Government. These Deeds set out the legal arrangements between landowners, Council and the State Government and identify required infrastructure, costs and the mechanisms for delivery between the various parties to the Deeds.

Deeds cover social, transport and stormwater infrastructure and require Council and the State Government to report on an annual basis, the funds raised within the Growth Areas and any expenditure of the funds.

Council is the Administering Body for the **social** and **stormwater** deeds and the tables below show the status of the funds for 2021/22.

## Social Infrastructure Deeds

Virginia	Amount	
Contributions received into the Fund 2021/22	\$25,344	
Expenditure from the Fund 2021/22	\$0	
<b>2020/21 Total</b>	<b>\$25,344</b>	
Whole of life total contributions received into the Fund (up to 30 June 2022)		\$133,193
Total Expenditure from the Fund (up to 30 June 2022)		\$0
<b>Balance of Fund (up to 30 June 2022)</b>		<b>\$133,193</b>

Angle Vale	Amount	
Contributions received into the Fund 2021/22	\$397,205	
Expenditure from the Fund 2021/22	\$0	
<b>2021/22 Total</b>	<b>\$397,205</b>	
Whole of life total contributions received into the Fund (up to 30 June 2022)		\$1,018,487
Total Expenditure from the Fund (up to 30 June 2022)		\$0
<b>Balance of Fund (up to 30 June 2022)</b>		<b>\$1,018,487</b>

- Riverbanks College opened in February 2022 and the shared recreation facilities negotiated for use by Council have been completed. Council has commenced making some payments towards its shared costs and these funds have been sourced from the annual Budget.

. Playford North Extension	Amount	
Contributions received into the Fund 2021/22	\$38,758	
Expenditure from the Fund 2021/22	\$0	
<b>2021/22 Total</b>	<b>\$38,758</b>	
Whole of life total contributions received into the Fund (up to 30 June 2022)		\$204,094
Total Expenditure from the Fund (up to 30 June 2022)		\$0
<b>Balance of Fund (up to 30 June 2022)</b>		<b>\$204,094</b>



## Stormwater Infrastructure Deeds

The framework for the necessary stormwater and flood mitigation works in the three Playford Growth Areas are guided by Growth Area Stormwater Management Plans (SMPs). These SMPs prescribe a range of works on both private and public land.

As part of the land division development assessment/approval process, the majority of SMP works are undertaken by private parties as negotiated works-in-kind. For example, in 2021/22 the developer undertook work on the first section of the Broadacres Drive Regional Outfall Drain with the project being nearly completed. Negotiations are underway to have the next section of the drain constructed.

These works are not accounted for in the tables below but play a critical role in realising the Growth Area SMPs, which in turn allows development to continue to take place in the Growth Areas and provide the necessary protections for the community.

Virginia	Amount	
Contributions received into the Fund 2021/22	\$0	
Expenditure from the Fund 2021/22	\$165,979	
<b>2021/22 Total</b>	<b>(\$165,979)</b>	
Whole of life total contributions received into the Fund (up to 30 June 2022)		\$150,056
Total Expenditure from the Fund (up to 30 June 2022)		\$302,397
<b>Balance of Fund (up to 30 June 2022)</b>		<b>(\$152,341)</b>

Angle Vale	Amount	
Contributions received into the Fund 2021/22	\$0	
Expenditure from the Fund 2021/22	\$328,085	
<b>2021/22 Total</b>	<b>(\$328,085)</b>	
Whole of life total contributions received into the Fund (up to 30 June 2022)		\$400,150
Total Expenditure from the Fund (up to 30 June 2022)		\$679,520
<b>Balance of Fund (up to 30 June 2022)</b>		<b>(\$279,370)</b>

- The detailed design for the Chivell Road Regional Outfall Drain has been completed and will shortly go to tender.

Playford North Extension	Amount	
Contributions received into the Fund 2021/22	\$0	
Expenditure from the Fund 2021/22	\$254,901	
<b>2021/22 Total</b>	<b>(\$254,901)</b>	
Whole of life total contributions received into the Fund (up to 30 June 2022)		\$0
Total Expenditure from the Fund (up to 30 June 2022)		\$581,419
<b>Balance of Fund (up to 30 June 2022)</b>		<b>(\$581,419)</b>

- The Stebonheath Road Regional Outfall Culvert has now been completed facilitating critical stormwater drainage for a number of new Growth Area land divisions.

## Transport Infrastructure Deeds

The Department for Infrastructure and Transport (DIT) is the Administering Body for the transport deeds and the tables below show the status of the funds for 2021/22.

Angle Vale	Amount	
Contributions received into the Fund 2021/22	\$3,630,000	
Expenditure from the Fund 2021/22	\$1,151,000	
<b>2021/22 Total</b>	<b>\$2,479,000</b>	
Whole of life total contributions received into the Fund (up to 30 June 2022)		\$8,994,000
Total Expenditure from the Fund (up to 30 June 2022)		\$2,237,000
<b>Balance of Fund (up to 30 June 2022)</b>		<b>\$6,757,000</b>

Works undertaken by DIT in 2021/22:

- AV13 – Curtis Road/Heaslip Road roundabout. Concept and design work further continuing into 2022/23. Construction is expected to commence in 2023.
- AV15 – Heaslip Road/Saverio Boulevard. Construction of a single lane roundabout completed.
- AV18 – Heaslip Road upgrade. Design work commenced and construction expected to commence in 2022/23.
- AV34 – Fradd Road upgrade. Portion of upgrade complete. Further design and construction of the remaining section expected to occur in 2023/24.

Playford North Extension	Amount	
Contributions received into the Fund 2021/22	\$242,000	
Expenditure from the Fund 2021/22	\$0	
<b>2021/22 Total</b>	<b>\$242,000</b>	
Whole of life total contributions received into the Fund (up to 30 June 2022)		\$1,326,000
Total Expenditure from the Fund (up to 30 June 2022)		\$0
<b>Balance of Fund (up to 30 June 2022)</b>		<b>\$1,326,000</b>

Works undertaken by DIT in 2021/22:

- PN23 – Womma Road/Stebonheath Road. Installation of a single lane roundabout complete. This was funded separately from the Eyre Development/Renewal SA Deed.

Virginia	Amount	
Contributions received into the Fund 2021/22	\$ 484,000	
Expenditure from the Fund 2021/22	\$0	
<b>2021/22 Total</b>	<b>\$484,000</b>	
Whole of life total contributions received into the Fund (up to 30 June 2022)		\$2,380,000
Total Expenditure from the Fund (up to 30 June 2022)		\$0
<b>Balance of Fund (up to 30 June 2022)</b>		<b>\$2,380,000</b>

Works undertaken by DIT in 2021/22:

- Nil



# 5. Financial Snapshot

Council is committed to delivering long-term financial sustainability, with a focus on producing a sustainable operating surplus position, effectively managing debt and sustainably growing assets and services.



# Financial Snapshot

## Financial Snapshot

### 2021/22 Performance

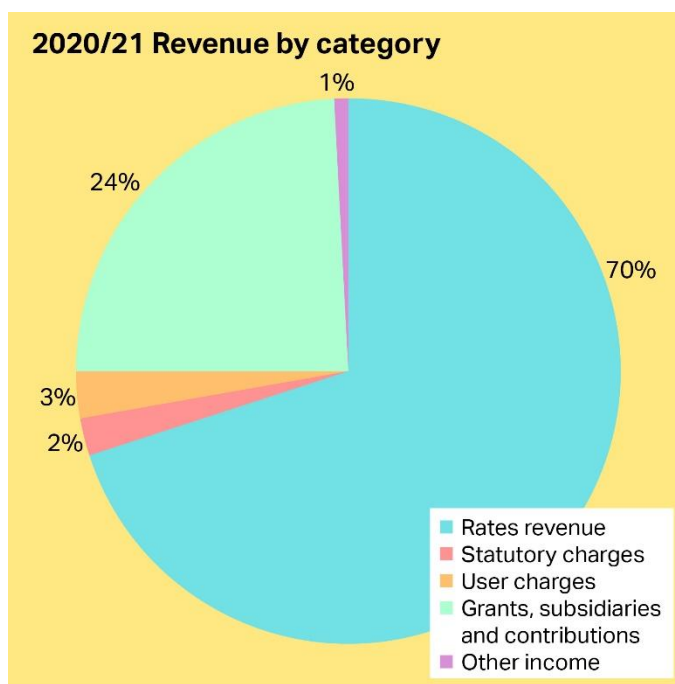
Item	2021/22 Actual \$M
Operating income	124.2
Operating expenses	108.6
Operating result	15.6

The operating surplus for 2021/22 is \$15.6M against an original budgeted surplus of \$4.4M. This favourable result is mainly due to increased Federal Government Grants, developer contributions, employee cost savings, interest savings and savings related to delays in capital projects.

Revenue was higher than 2020/21 by \$8.3M largely due to Council receiving higher than anticipated developer contributions and grants of \$5.2M, user charges of \$0.7M, profit share of \$0.2M, rate revenue of \$2.7M which was partially offset by a reduction in other income \$0.8M.

Actual operating expenses have increased from 2020/21 by \$4.2M. The increase in operating costs is largely due to higher depreciation as a result of revaluation of assets. The increase was partially offset by a reduction in finance costs.

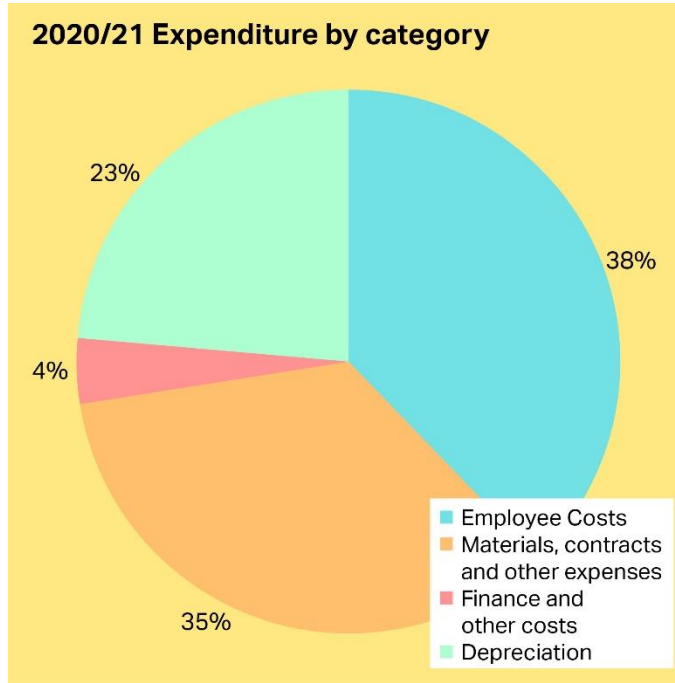
### Where Council's money comes from



The City of Playford received income of \$124.2M in 2021/22. The main sources of revenue were rates revenue (commercial and residential) of \$86.3M and grants, subsidies and contributions totalling \$29.2M. The balance of \$8.7M was generated through statutory charges, user charges and other minor sources.

# Financial Snapshot

What Council's money was spent on



The City of Playford spent \$108.6M on delivering services in 2021/22. Operating expenses included employee and labour hire costs of \$41.7M, materials, contracts and general expenses of \$37.5M, depreciation of \$25.5M and finance and other costs \$4.0M.



# 6. Measuring our Performance

A range of performance measures and financial targets help track our progress as we deliver against the Annual Business Plan and Budget.





## Playford Community Survey

The Playford Community Survey is a key part of Council's commitment to listen effectively to community experiences about living in our city. In 2021, we undertook a major review of our annual survey to improve the experience and accessibility for our community and garner more meaningful feedback. Part of this review also included aligning questions to our Strategic Plan themes to increase our community's understanding of the work being undertaken by Council.

With the insights gathered from the 2021 survey still being used today, in 2022 the Playford Community Survey acted as a 'pulse check' with our community. We sought to understand how they are experiencing our city halfway through the delivery of our 2020-2024 Strategic Plan.

### What we heard in the 2022 Playford Community Pulse Survey

Feedback was collected online, over the phone, through field work and promotional QR codes across the city. Over 1200 members of the Playford community shared their thoughts and experiences. The graphics below show the average rating out of five for each Community Theme. The average Community Sentiment is also shown below. This represents community trust and confidence in council, as well as satisfaction with council over the past 12 months.



## Financial Sustainability

Council includes its financial strategies, objectives and targets in a Long Term Financial Plan (LTFP). This plan has direct links to all Council strategic plans including the Asset Management Plan, Playford Community Vision 2043 and Annual Business Plan.

The table below summarises the results for the 2021/22 financial year. Some of ratios are outside the target range due to additional developer contributions and grant funding, as noted in the comments.

The 2021/22 LTFP shows that over the next 10 years Council will maintain a solid financial position with the 10 year average with all financial indicators falling within the target range over the long term.

Financial Indicator	Explanation	2021/22 Actual	Target	Comments
Operating Surplus Ratio	Performance Indicator This ratio expresses Council's operating result as a percentage of Council's total income	12.5%  9.4% when adjusted for prepayment of FAGs <sup>1</sup>	1%-10%	Above target range due to the one off effects of additional developer contributions and grant funding for capital projects.
Cash Flow from Operations Ratio	<i>Performance Indicator</i> The cash generated each year from operations compared to the 10 year average requirements in the Asset Management Plan. This ratio measures whether Council is generating enough cash from its operations to cover the replacement of assets over time.	212.2%  160.1% when adjusted for prepayment of FAGs	Between 90% and 110%	Above target range. This ratio is above target range due to the effects of additional developer contributions and once off grant funding for capital projects. These funds are committed to long term capital projects and thus this ratio will normalise over time.
Asset Renewal Funding Ratio	Infrastructure Indicator This ratio shows whether or not Council is replacing assets at the rate as required in the Asset Management Plan.	70%	Between 90% and 110%	Below target range due to delays in a number of asset renewal programs
Net Financial Liabilities Ratio	Debt Indicator This ratio shows net financial liabilities as a percentage of Total Operating Income	102%  114% when adjusted for prepayment of FAGs	50%-160%	Within target range

<sup>1</sup> FAGs = Financial Assistance Grants



# Measuring our Performance

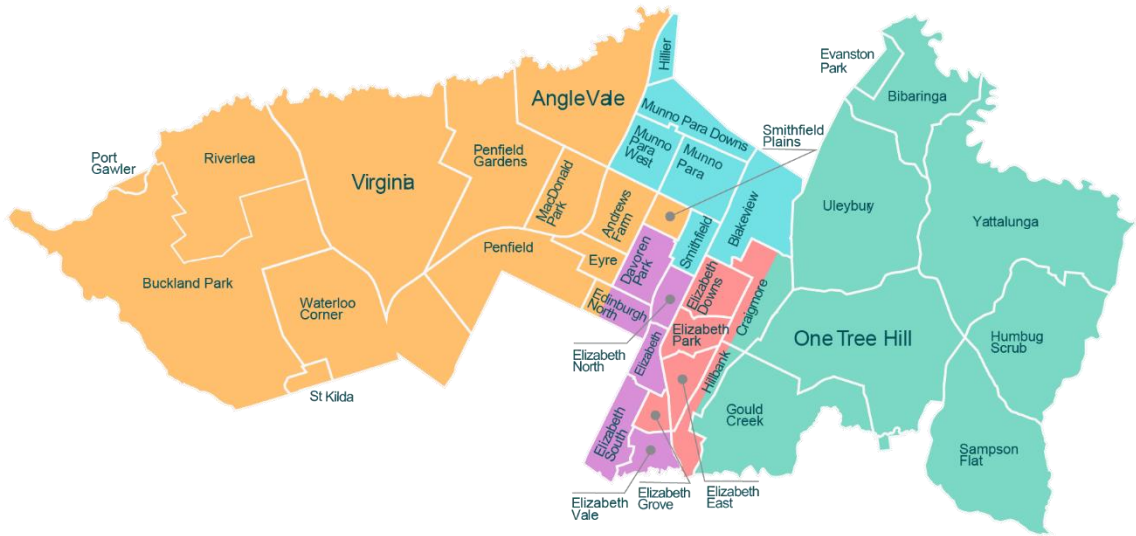
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Financial Indicator	Explanation	2021/22 Actual	Target	Comments
Interest Expense Cover Ratio	Debt Indicator This ratio shows how much rate income is used to pay interest on borrowings.	4.5%	4%-8%	Within target range

# 7. Your Council

The City of Playford is divided into five wards, with a Mayor and 15 Councillors. Each ward is represented by three Councillors. The ward boundaries endeavour to provide an equal number of electors represented by a Councillor.





## MAYOR



### Mayor Glenn Docherty

Ordinary Council  
Strategy & Services Committee (Sep-Jun)  
Services Committee (Jul-Aug)  
Strategic Planning Committee (Jul-Aug)  
CEO Review Committee (Chair)  
Civic Events Committee (Ex Officio)  
Corporate Governance Committee  
Policy Review Committee (Chair)

## WARD 1



### Cr Clint Marsh

Ordinary Council  
Strategy & Services Committee (Sep-Jun)  
(Chair – Mar-Jun)  
Services Committee (Jul-Aug)  
Strategic Planning Committee (Jul-Aug)  
Policy Review Committee



### Cr Peter Rentoulis Deputy Mayor

Ordinary Council  
Strategy & Services Committee (Sep-Jun)  
(Chair – Sep-Feb)  
Services Committee (Jul-Aug)  
Strategic Planning Committee (Jul-Aug)  
CEO Review Committee



### Cr Cathy-Jo Tame

Ordinary Council  
Strategy & Services Committee (Sep-Jun)  
Services Committee (Jul-Aug)  
Strategic Planning Committee (Jul-Aug)

## WARD 2



### Cr Stephen Coppins

Ordinary Council  
Strategy & Services Committee (Sep-Jun)  
Services Committee (Jul-Aug)  
Strategic Planning Committee (Jul-Aug)  
Council Assessment Panel (Jul-Nov)



### Cr Jane Onuzans

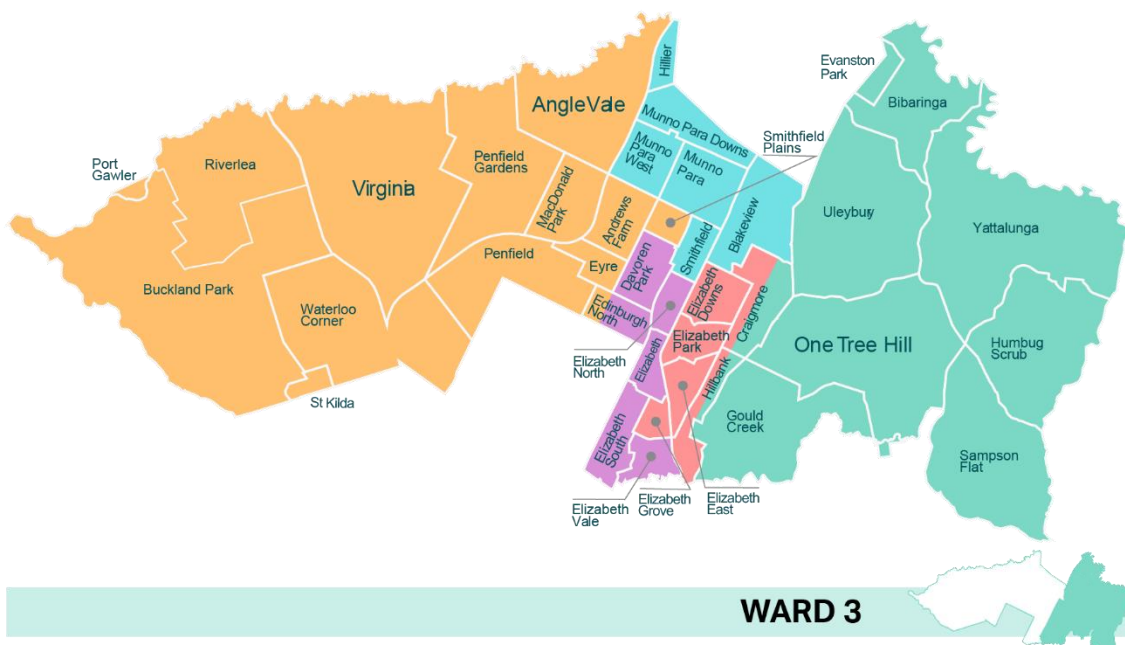
Ordinary Council  
Strategy & Services Committee (Sep-Jun)  
Services Committee (Jul-Aug) (Chair)  
Strategic Planning Committee (Jul-Aug)  
Corporate Governance Committee (Jul-Oct)



### Cr Gay Smallwood-Smith

Ordinary Council  
Strategy & Services Committee (Sep-Jun)  
Services Committee (Jul-Aug)  
Strategic Planning Committee (Jul-Aug)  
Civic Events Committee (Jul-Apr) (Chair)





## WARD 3



**Cr. Andrew Craig**

Ordinary Council  
Strategy & Services  
Committee (Sep-Jun)  
Services Committee  
(Jul-Aug)  
Strategic Planning  
Committee (Jul-Aug)



**Cr. Veronica Gossink**

Ordinary Council  
Strategy & Services  
Committee (Sep-Jun)  
Services Committee  
(Jul-Aug)  
Strategic Planning  
Committee (Jul-Aug)



**Cr. David Kerrison**

Ordinary Council  
Strategy & Services  
Committee (Sep-Jun)  
Services Committee  
(Jul-Aug)  
Strategic Planning  
Committee (Jul-Aug)  
(Chair)  
Policy Review  
Committee

## WARD 4



**Cr. Marilyn Baker**

Ordinary Council  
Strategy & Services  
Committee (Sep-Jun)  
Services Committee  
(Jul-Aug)  
Strategic Planning  
Committee (Jul-Aug)  
CEO Review Committee



**Cr. Dennis Ryan**

Ordinary Council  
Strategy & Services  
Committee (Sep-Jun)  
Services Committee  
(Jul-Aug)  
Strategic Planning  
Committee (Jul-Aug)  
Civic Events Committee  
(Jul-Apr)  
CEO Review Committee



**Cr. Katrina Stroet**

Ordinary Council  
Strategy & Services  
Committee (Sep-Jun)  
Services Committee  
(Jul-Aug)  
Strategic Planning  
Committee (Jul-Aug)  
Civic Events Committee  
(Jul-Apr)  
Council Assessment  
Panel (Dec-Jun)  
(Deputy Member)

## WARD 5



**Cr. Akram Arifi**

Ordinary Council  
Strategy & Services  
Committee (Sep-Jun)  
Services Committee  
(Jul-Aug)  
Strategic Planning  
Committee (Jul-Aug)  
Policy Review  
Committee (Jul-Aug)



**Cr. Shirley Halls**

Ordinary Council  
Strategy & Services  
Committee (Sep-Jun)  
Services Committee  
(Jul-Aug)  
Strategic Planning  
Committee (Jul-Aug)  
Corporate Governance  
Committee (Nov-Jun)



**Cr. Misty Norris**

Ordinary Council  
Strategy & Services  
Committee (Sep-Jun)  
Services Committee  
(Jul-Aug)  
Strategic Planning  
Committee (Jul-Aug)  
Council Assessment  
Panel (Dec-Jun)  
Policy Review  
Committee (Sep-Jun)

## Council Members and Representation

The table below shows Council's representation quota and the average representative quota for councils of a similar size and type in South Australia.

Council	Council Members	Electors	Rep. Quota	Number of Wards	Ward Quota
Playford	16	67796	4237	5	4519
Tea Tree Gully	13	74880	5760	6	6240
Onkaparinga	13	131830	10140	6	10985
Salisbury	15	98474	6564	7	7033
Marion	13	68216	5247	6	5684
Charles Sturt	17	90259	5309	8	5641
Port Adelaide Enfield	18	89105	4950	7	5241
Adelaide	12	33540	2795	3	3049
<ul style="list-style-type: none"> <li>• Data Source: Local Government Association</li> <li>• Representation Quota = number of electors divided by number of Councillors and the Mayor</li> <li>• Ward Quota = number of electors divided by the number of Councillors representing wards</li> <li>• *Refer to <a href="http://www.ecsa.gov.au">www.ecsa.gov.au</a> for ward quota structure information</li> </ul>					

The City of Playford last completed a representation review on 16 October 2017. The next period of review will be April 2024 to April 2025.

The public will be informed of the preparation of the representation options paper and invited to make written submissions when this occurs.

## Council Member Allowances and Benefits

Council Members receive an allowance for discharging their official functions and duties as provided for under Section 76 of the *Local Government Act 1999*. Allowances are adjusted by the Remuneration Tribunal of South Australia each November.

In addition to the allowance paid to Council Members, the *Local Government Act 1999* also provides for the reimbursement of certain expenses; provision of facilities and support; and training and development activities to assist Members in performing or discharging official functions and duties. These supports are detailed in the Council Member Support Policy and Procedure and the Council Member Training and Development Policy and Procedure and include:

- Provision of technology (mobile phone/iPad) and reimbursement of expenses where a Council Member utilises their personal internet and/or mobile phone service
- Reimbursement for travel and childcare expenses when undertaking Council business.

- Training and development activities including seminars, conferences, and short courses

The Mayor has access to a vehicle for Council business and civic duties and is also provided with office space and administrative support. Additional supports provided to the Mayor are detailed in the Mayor Support Procedure.

Council Member	2021/22 Allowance & Benefits	Council Member	2021/22 Allowance & Benefits
Mayor Glenn Docherty	\$91,187	Cr Clint Marsh	\$25,144
Cr Akram Arifi	\$23,478	Cr Misty Norris	\$23,701
Cr Marilyn Baker	\$24,182	Cr Jane Onuzans	\$23,605
Cr Stephen Coppins	\$21,982	Cr Peter Rentoulis	\$29,306
Cr Andrew Craig	\$22,072	Cr Dennis Ryan	\$22,202
Cr Veronica Gossink	\$21,982	Cr Gay Smallwood-Smith	\$28,768
Cr Shirley Halls	\$22,695	Cr Katrina Stroet	\$22,248
Cr David Kerrison	\$23,028	Cr Cathy-Jo Tame	\$22,401

## Independent Member Sitting Fees

Independent Members on the Corporate Governance Committee and Council Assessment Panel are paid a sitting fee for meetings they attend.

Meeting	Chair Sitting Fee	Member Sitting Fee
Corporate Governance Committee	\$594	\$475
Council Assessment Panel	\$563	\$450

## Council and Committee Structure

Council has established a number of statutory and non-statutory committees to assist with its decision-making.

A comprehensive review of Council's governance structure in relation to committees, reference and advisory groups was undertaken in 2021. This review resulted in a restructure of Council's Section 41 Committees to provide for more effective decision making and reduce formality and structure: therefore enabling more time for informative workshops and presentations. The Section 41 Strategic Planning and Services Committees were dissolved, and a new Section 41 Strategy and Services Committee established, amalgamating the functions of the Strategic Planning and Services Committees. The new committee structure is detailed below.

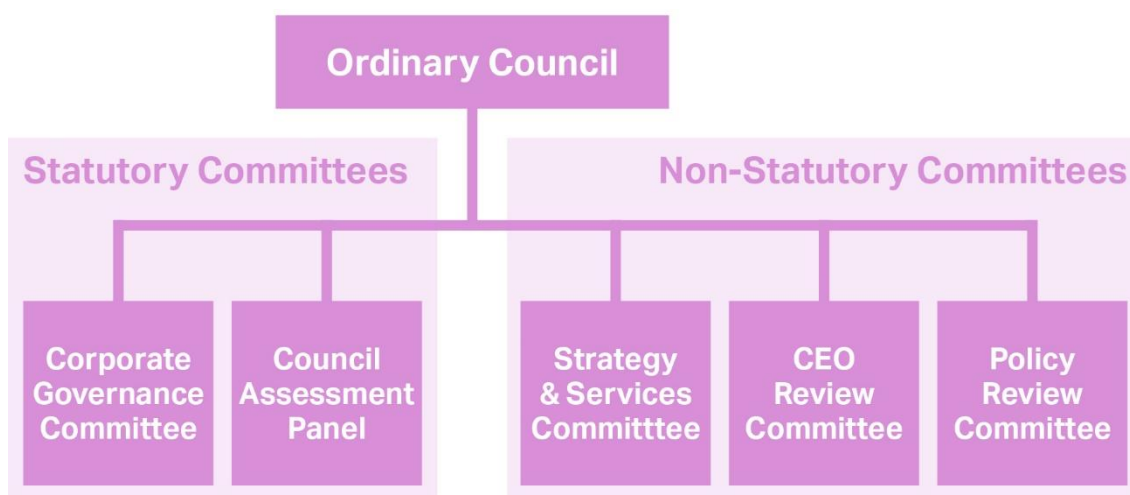


## Statutory Committees:

- Council Assessment Panel
- Corporate Governance Committee<sup>2</sup>

## Non-statutory Committees:

- Strategy & Services Committee
- Chief Executive Officer Review Committee
- Policy Review Committee



## Council Meetings

In 2021/22 Council met on 12 occasions with two Special Council meetings held where a decision was required prior to the next Ordinary Council meeting.

## Council Meeting Attendance

Council Member	Attendance Council Meetings	Attendance Special Council Meetings	Council Member	Attendance Council Meetings	Attendance Special Council Meetings
Mayor Glenn Docherty	11/12	2/2	Cr Clint Marsh	12/12	2/2
Cr Akram Arifi	12/12	2/2	Cr Misty Norris	12/12	2/2
Cr Marilyn Baker	12/12	2/2	Cr Jane Onuzans	12/12	2/2
Cr Stephen Coppins	10/12	1/2	Cr Peter Rentoulis	11/12	2/2
Cr Andrew Craig	11/12	2/2	Cr Dennis Ryan	10/12	2/2
Cr Veronica Gossink	10/12	2/2	Cr Gay Smallwood-Smith	11/12	2/2

<sup>2</sup>. In accordance with Section 126 of the *Local Government Act 1999*, the Corporate Governance Committee has also been appointed as the Audit Committee.

Cr Shirley Halls	12/12	2/2	Cr Katrina Stroet	10/12	2/2
Cr David Kerrison	12/12	2/2	Cr Cathy-Jo Tame	9/12	2/2

## Information Sessions

In 2021/22, 29 Information Sessions were held in accordance with Section 90A of the *Local Government Act 1999*.

## Confidentiality

As prescribed by the *Local Government Act 1999*, matters of a confidential nature may be discussed at closed Council and Committee meetings. As per the *Planning, Development and Infrastructure Act 2016*, the public may be excluded from meetings of the Council Assessment Panel.

During 2021/22, there were 37 occasions where a Committee or Council were satisfied it was necessary to exclude the public and consider items in confidence.

Confidential Orders made under Section 90(2)			Section 90 (3) provision
Meeting	Date	Subject	
Special Council	13/07/21	CBD Development Strategy	b, d, j
Ordinary Council	27/07/21	Litigation Matter – Public Lighting	h
CEO Review Committee	02/08/21	Review of Chief Executive Officer's Quarterly Performance	a, b, d
CEO Review Committee	02/08/21	CEO Performance Assessment 2020/21	a
Ordinary Council	24/08/21	Virginia Main Street Sewer Upgrade	d
Ordinary Council	24/08/21	Health Precinct – Lot 144 John Rice Avenue	b
Ordinary Council	24/08/21	CEO Performance Assessment 2020/21	a
Ordinary Council	28/09/21	Independent Membership Appointment for the City of Playford Council Assessment Panel	a
Corporate Governance Committee	05/10/21	Findings of External Audit	b
Corporate Governance Committee	05/10/21	Northern CBD	b, d
Ordinary Council	26/10/21	Litigation Matter – Public Lighting	h

Confidential Orders made under Section 90(2)			Section 90 (3) provision
Meeting	Date	Subject	
CEO Review Committee	08/11/21	CEO Annual Total Employment Cost Package Review	a
CEO Review Committee	08/11/21	Review of Chief Executive Officer's Quarterly Performance	a, b, d
Ordinary Council	23/11/21	CEO Annual Total Employment Cost Package Review	a
Ordinary Council	23/11/21	Health Precinct Strategy	b
Special Council	30/11/21	CBD Development Strategy	b, c, i, j
Corporate Governance Committee	07/12/21	Revaluation of Assets	b
Strategy & Services Committee	07/12/21	Munno Para West Neighbourhood Park	a, b
Ordinary Council	14/12/21	Munno Para West Neighbourhood Park	a, b
Ordinary Council	14/12/21	Lot 4 Mingari Street, Munno Para	d
Ordinary Council	14/12/21	Investment Opportunity	d
Ordinary Council	24/01/22	Code of Conduct Complaint	a
Corporate Governance Committee	01/02/22	Revaluation of Assets	b
CEO Review Committee	14/02/22	Quarter 2 – Review Progress of the CEO KPIs and Half Year Financials to Date	a, b, d
Ordinary Council	22/02/22	Lot 3 Mingari Street, Munno Para	b
Ordinary Council	22/03/22	Hotel Development Update	b, h
Corporate Governance Committee	05/04/22	Hotel Update	b
Corporate Governance Committee	05/04/22	Update on Long Term Financial Plan and Annual Business Plan 2022/23	b
CEO Review Committee	11/04/22	Quarter 3 – Review Progress of the CEO KPIs and Half Year Financials to Date	a, b, d
Ordinary Council	26/04/22	CBD Development Strategy	d



Confidential Orders made under Section 90(2)			Section 90 (3) provision
Meeting	Date	Subject	
Ordinary Council	26/04/22	Hotel Development Strategy	b
Corporate Governance Committee	03/05/22	CBD Development Update Presentation	b, d
Strategy & Services Committee	10/05/22	Rate Rebate Report	b
Strategy & Services Committee	10/05/22	NAWMA 2022/23 Budget Presentation	b
Ordinary Council	24/05/22	Rate Rebate Report	a
Ordinary Council	24/05/22	Code of Conduct Matter	a
Ordinary Council	23/06/22	Building Upgrade Finance	d, h

During 2021/22, seven of the Confidential Orders made under Section 90(2) above expired or were revoked during the financial year.

As of 30 June 2022, the total number of items remaining in confidence under Section 91(7) of the *Local Government Act 1999* stands at 141, excluding any orders made prior to 15 November 2010.

## Internal Review of a Council Decision (Section 270 Review)

The Council, including the elected body and administration, makes decisions every day which impact our community and customers. We are committed to open, responsive and accountable government which includes providing the opportunity for our community and customers who may be adversely affected by our decisions to request an internal review of a Council decision as per Section 270 of the *Local Government Act 1999*.

In 2021/22, two applications were made to have a decision reviewed under Section 270 of the *Local Government Act 1999*.

Area of Complaint	Type of Matter	Outcome
Insurance Claims	Decision to reject an insurance claim.	All information was considered and reviewed. Original decision upheld.
Insurance Claims	Decision to reject an insurance claim.	All information was considered and reviewed. Original decision upheld.

## Training and Development

During 2021/22, Council Members represented the City of Playford at conferences, meetings and on organisations and attended training as shown below:

Council Member	Event
Mayor Glenn Docherty	ALGA National General Assembly LGA Annual General Meeting LGA Ordinary General Meeting
Cr Clint Marsh	Northern Adelaide Waste Management Authority Gawler River Floodplain Management Authority
Cr Misty Norris	ALGA National General Assembly
Cr Katrina Stroet	ALGA National General Assembly
Cr Shirley Halls	LGA Annual General Meeting
Cr Veronica Gossink	LGA Annual General Meeting
Cr David Kerrison	Northern Adelaide Waste Management Authority
Cr Jane Onuzans	LGA Ordinary General Meeting
Cr Peter Rentoulis	Gawler River Floodplain Management Authority

## Registers, Codes and Policies

The following documents are available to the public on request, in accordance with the *Local Government Act 1999*:

### Registers

- Council Member Register of Interests
- Council Member Allowances and Benefits Register
- Officers Register of Salaries
- Fees and Charges
- Community Management Plans
- City of Playford Public Road Register
- By Laws

### Codes

- Code of Practice for Public Access to Meetings and to Associated Meeting Documents
- Code of Conduct for Council Members
- Code of Conduct for Council Employees
- Code of Practice for Council and Committee Meetings

## Statutory Policies

- Prudential Management Policy
- Procurement Policy
- Community Engagement Policy
- Council Member Support Policy
- Council Member Training and Development Policy
- Naming of Assets Policy
- Complaints Handling Policy

## Local Government (Elections) Act 1999

Part 14 Campaign Donation Returns prepared by candidates.

## Freedom of Information Act

Section 9 Information Statement

## Travel

A summary of travel undertaken by Council Members in 2021/22 is shown below:

Council Member	Travel Details	Cost
Mayor Glenn Docherty	Australian Local Government Association (ALGA) Annual General Meeting - Canberra	\$2,557
Cr Misty Norris	ALGA Annual General Meeting – Canberra	\$2,855
Cr Katrina Stroet	ALGA Annual General Meeting – Canberra	\$2,637
Total		\$8,049

## Gifts

Council Members did not receive any gifts above \$50 funded in whole or in part by Council in 2021/22.



## Community Engagement

Council recognises the role of community engagement and public consultation in helping to shape and test ideas and support decision making, leading to stronger outcomes (services, infrastructure, planning and programs) for the community.

In line with legislation and the City of Playford Community Engagement Policy, the following public engagements took place in 2021/22:

July 2021	<ul style="list-style-type: none"> <li>Proposed Revocation of Community Land Classification: Main North Road Allotments</li> <li>Proposed Revocation of Community Land Classification: Allotment 52 (Elizabeth CBD)</li> </ul>
February 2022	<ul style="list-style-type: none"> <li>Mofflin Health and Wellness Reserve</li> </ul>
April 2022	<ul style="list-style-type: none"> <li>Draft Stormwater Management Plans</li> </ul>
May 2022	<ul style="list-style-type: none"> <li>Annual Business Plan and Budget 2022/23</li> <li>Long Term Financial Plan 2022/23</li> </ul>
June 2022	<ul style="list-style-type: none"> <li>Draft Sports Facility Strategy</li> </ul>

## Tendering Arrangements

We are committed to ensuring that our competitive tendering activities provide best value to our community and are undertaken in an open, honest and accountable manner. All tendering is managed within the following principles, outlined in our Procurement Policy:

- Promoting open and fair competition
- Valuing accountability and transparency
- Achieving value for money
- Fostering environmental sustainability
- Commitment to Industry Participation Principals
- Commitment to protecting human health, safety and welfare
- Ensuring our processes are compliant with relevant legislation and regulations

## National Competition Policy

Competitive neutrality is one of the key principles of the National Competition Policy. The principle is based on the concept of a level playing field for people competing in business and related to situations where there is, or is the potential for, competition between the private and public sectors.

Councils are required to identify what its business activities are and disclose those in Category One (annual gross operating income greater than \$2 million per year) and Category Two (annual gross operating income less than \$2 million per year).

There are no Category One business activities operated by the City of Playford.

In 2021/22 the City of Playford had the following significant (Category Two) business activities:

- Food Co-Operatives
- Water Business Unit
- Shedley Café
- Windsor Car Park
- John McVeity Centre

Councils are required to identify the review and reform of by-laws which restrict competition, including proposals for new by-laws.

In 2021/22 the City of Playford initiated a review of its existing by-laws. The following proposed by-laws include parts which have the potential to restrict competition.

- By-Law 2 – Moveable Signs By-Law 2022
- By-Law 3 – Local Government Land By-Law 2022
- By-Law 6 – Bird Scaring Devices By-Law 2022
- By-Law 7 – Roads By-Law 2022
- By-Law 8 – Waste Management By-Law 2022

No complaints were made to the State Competition Commissioner regarding the City of Playford.

## Auditors Payment

The expenditure for external audit fees was \$32,525 (excl. GST) and this amount was included in the 2021/22 financial statements. There was no other remuneration payable.

## Financial Assistance Grants

The South Australian Grants Commission is responsible for the distribution of Commonwealth Financial Assistance Grants to councils in accordance with State and Federal legislative requirements.

Council has a significant reliance on Federal Assistance Grants (FAGs) with approximately 10% of total operating revenue (adjusted) coming from this source. Allocation of the grants is based on a complex formula involving analysing Council's income and expenses with State averages and other factors such as our demographic profile, the movement in our population relative to the movement in both South Australia's and Australia's population, and our community's ability to pay relative to other council communities.

During 2021/22 financial year Council received \$6.4million (50% allocation) of the 2021/22 grant and \$10.2million (72% allocation) of the 2022/23 grant.

## Credit Card Expenditure

Expenditure incurred on Council credit cards was \$485,752 (incl. GST) and this amount was included in the 2021/22 financial statements across a number of expense categories.

## Legal Costs

The expenditure for legal fees was \$558,799 (excl. GST) and this amount was included in the 2021/22 financial statements. There was no other remuneration payable.

## Community Reference Groups

For a number of years, the City of Playford had several Community Reference Groups in place. These groups were reviewed in late 2021. While the insight the individuals on these groups provided was invaluable, this review established that our community were looking for more opportunities to connect with Council and each other and have their ideas and experiences understood and heard. Consequently, the City of Playford's Community Reference Groups began to transition to action focused groups.

This new approach for the Reference Groups will ensure representation and participation is relevant, diverse and focused with clear objectives and outcomes.

The Reference Groups and relevant Council staff will participate in regular and meaningful consultation and collaboration to identify annual actions. Through co-design, the reference groups will shape and test ideas and may offer recommendations for consideration to support decision making and progression of identified actions.

There are now three Community Reference Groups in place:

- Access and Social Inclusion Advisory Group (ASIAG)
- Youth Advisory Committee (YAC)
- Aboriginal and Torres Strait Islander Community Reference Group

## Community Land

Community Land Management Plans identify the purpose and objectives of land held for community use in accordance with Section 196 of the *Local Government Act 1999*.

In 2020/21 the following community land had its classification revoked for alternative use:

- Lot 52, Prince Charles Street, Elizabeth

## Ombudsman Report

The Office of the South Australian Ombudsman provides free, impartial, informal and timely resolution of complaints to promote fairness, openness and good public administration in South Australia. It assists with complaints about the administrative actions of local government and reviews decisions about Freedom of Information. The Ombudsman 2020/2021 Annual Report can be accessed via [www.ombudsman.sa.gov.au](http://www.ombudsman.sa.gov.au).

## Freedom of Information

Requests for documents that are not already public (and are not listed as public documents under "Documents Held by Council") will be considered under the *Freedom of Information Act 1991*. This does not guarantee access.

Requests are required to be in writing and addressed to the Freedom of Information Officer, City of Playford, 12 Bishopstone Road, Davoren Park, SA 5113.

Request for Access Forms are available from the following locations, and can be lodged together with the prescribed fee determined by Regulation (currently \$39, other processing fees may be applicable):

- Playford Civic Centre, Customer Service Counter, 10 Playford Boulevard, Elizabeth
- State Records of South Australia website Freedom of Information Application Form

Although the *Freedom of Information Act 1991* allows 30 days to deal with applications, Council endeavours to process them as quickly as possible.

Full information about City of Playford and Freedom of Information can be found on our website at [www.playford.sa.gov.au](http://www.playford.sa.gov.au).

## Your Rights

The right exists to amend personal information of a document held by Council to ensure that personal information, which may be used by the Council, does not unfairly harm or misrepresent the person referred to.

A person can apply for the amendment of a Council document which they have already obtained, provided that:

- The document containing the personal information relates to the applicant only
- The information is available for use by Council in connection with its administrative functions
- The information is, in the person's opinion, incomplete, incorrect, out of date or misleading

Access to documents may be available under other arrangements, in some circumstances, without the need to refer to provisions contained in the *Local Government Act 1999*.

## Who to contact

Applications and enquiries relating to Freedom of Information matters may be directed to the Freedom of Information Officer between 9am and 5pm, Monday to Friday by telephone 8256 0227.

## Freedom of Information Applications

Twenty-one applications were received under Freedom of Information legislation and 21 applications were assessed within 30 days in the 2021/22 year. Twelve applications were determined for full release. Nine applications were refused; eight for non-payment of fees and one as information was otherwise available. No applications were received for either an internal or for an external review by the Ombudsman. Council received applications on various topics including those related to complaints to Council, compliance matters, and infrastructure and development documentation.



## Freedom of Information Statements

For the purposes of Section 9(1) and (1a) of the *Freedom of Information Act 1991*, an information statement relating to the City of Playford is published on Council's website.

## Rates

Rates are administered by each council in line with the *Local Government Act 1999* which allows some flexibility for each council to make decisions to suit its local community. The City of Playford Rating Policy and Procedure sets out Council's policy for setting and collecting rates from its community.

## Rate Relief

Council applies rate remissions, concessions, postponements and rebates in accordance with the Act and its Rating and Rate Rebate Policies.

### Remission of Rates – Hardship

Section 182 of the *Local Government Act 1999* permits a council to postpone or give remission on rates due to hardship and other defined reasons.

### Seniors Rates Postponement

Seniors Rates Postponement allows ratepayers who hold a state government issued Seniors Card to postpone payment of Council rates amounts above \$500 per year until their property is sold, or eligibility ceases. This can assist eligible ratepayers who have a high level of equity in their home but are on limited incomes. Ongoing compounded monthly interest is applied to postponed amounts. Further information about the Seniors Rate Postponement Scheme is available on Council's website.

### Discretionary Rebates

Council may consider an application and approve a rebate under its discretion in accordance with Section 166 of the *Local Government Act 1999*. Further information is detailed in the Rate Rebate Policy.

### Hardship Policy

Council is committed to assisting customers who are experiencing financial hardship to manage their bills on an ongoing basis and to make payments in a mutually acceptable manner, helping ratepayers clear their outstanding and ongoing rates debt.

Ratepayers are encouraged to contact Council as soon as they become aware that they may be unable to meet their quarterly rates payment and if experiencing financial hardship.

Council's Hardship Policy provides options for ratepayers seeking rates relief due to hardship or extenuating circumstances. Council may refer the ratepayer to an accredited financial counsellor or negotiate a flexible affordable payment schedule through Centrepay or Direct Debit.

## Local Nuisance and Litter Control Act and Regulations

The total number of complaints of local nuisance or littering received by Council reached 481(nuisance) and 2908 (litter) complaints. NB: of the 2908 litter requests 2186 of them were not investigated by Council.

There were 44 offences under the Act that were expiated, comprising of:

Section	Number of expiations
Section 18(2)(a) causing local nuisance body corporate	9
Section 20 person must cease local nuisance if asked	0
Section 22(1)(b) disposing of litter over 50L	27
Section 22(1)(d) disposing of litter up to 50L (general)	2
Section 30(9) fail to comply with abatement notice	6

There were 10 nuisance abatement notices issued in relation to unsightly properties.

No offences under the Act were prosecuted. There were no civil penalties negotiated under Section 34 of the Act, nor applications by the Council to the Court for orders for civil penalties under Section 34 of the Act.

# 8. Our Workforce

The City of Playford is focused on building sustainable foundations and places the community at the heart of everything we do. We provide a supportive and collaborative environment where employees feel engaged and connected to the work of the organisation, to each other, and the community.



## Our Workforce

### Strategic Aspiration

Our Strategic Aspiration is to support and foster the development of a workplace environment where all employees feel engaged and connected to the work of the organisation, to each other and the community.

### Foundation Principles

The City of Playford Foundation Principles provide two clear boundaries that everyone in our organisation works within. Our two principles – **Full Disclosure** and **Do No Harm** – are non-negotiable and help create an environment where we can make the most of our skills and experience and genuinely contribute to the community we work in.

**Full Disclosure** means no surprises. Share the right information, with the right people, at the right time, so we can all do our jobs well. Talk about the risks as well as all the opportunities. It's not about sharing everything with everyone but using judgement to ensure all stakeholders have the information they need when they need it.

**Do No Harm.** Do no physical or psychological harm. This means to people, but also extends to our assets, environment, and our community. Be honest, respectful, and ethical.

### Workforce and Remuneration Profile

As of 30 June 2022, City of Playford employed 453 employees from a broad demographic base. The headcount by position status and gender are as follows:

Status	Nº	%	Male		Female	
			Nº	%	Nº	%
On-going Full Time	291	64.24%	194	42.83%	97	21.41%
On-going Part Time	58	12.80%	10	2.21%	48	10.60%
Fixed Term Contract Full Time	48	10.60%	24	5.30%	24	5.30%
Fixed Term Contract Part Time	29	6.40%	8	1.77%	21	4.64%
Casual	27	5.96%	13	2.87%	14	3.09%
<b>Total</b>	<b>453</b>		<b>249</b>	<b>54.97%</b>	<b>204</b>	<b>45.03%</b>

Salary ranges for employees are reported in the table below, excluding compulsory superannuation contributions. No bonuses or incentive payments are paid to any member of staff or management.



Employee Categories	Salary Range \$,000	Male	%	Female	%	Tot.	%
CEO	250-300	1	0.4%	0	0.0%	1	0.22%
General Managers	200-250	2	0.8%	1	0.49%	3	0.66%
Senior Managers	150-200	7	2.81%	6	2.94%	13	2.87%
Managers and Senior Officers	99-150	45	18.07%	29	14.22%	74	16.34%
Other Staff	0-99	194	77.91%	168	82.35%	362	79.91%
<b>Totals</b>		<b>249</b>		<b>204</b>		<b>453</b>	

Members of the Executive Team (including the Chief Executive Officer and General Managers) have salary packages that may include a fully maintained vehicle or novated lease vehicle and are provided with devices such as mobile phones, tablets and laptops as work tools in accordance with Council's ICT Acceptable Use Procedure.

Managers with the ability to incur private use of a Council vehicle pay the net vehicle costs from their salary in recognition that the vehicle is available for staff and volunteers to use as a 'pool vehicle' during business hours in accordance with Council's Motor Vehicle Fleet Management Procedure.

## Management/Staff Ratio

Title	Number
Management*	62
Staff (other than Management)	391
<b>Total Council Staff</b>	<b>453</b>

\*Identified as having direct reports

## Service Delivery

Direct Services FTE	Indirect Services FTE	Combined Total FTE
263.19	135.75	398.94

\* An FTE of 1.0 means that the person is working the hours equivalent to a full-time worker.

The Service Delivery table represents the Full-Time Equivalent (FTE) in the organisation that is providing either:

- Direct Services for the community
- Indirect Services where roles are not directly involved with the delivery of services to the community such as Financial Services, ICT, Risk and WHS and Procurement.

## Organisational Structure



**SAM GREEN**

### Chief Executive Officer

The Chief Executive Officer, in partnership with the Mayor and Councillors, is responsible for leading, managing and implementing efficient and effective services to the community.

The CEO provides leadership and direction on behalf of the Council that promotes a positive culture for the benefit of its staff and the community; ensures the Council's statutory and governance obligations are met in a timely and effective manner; and drives the financial sustainability of Council through the development and implementation of appropriate strategic and operational financial plans.

Key areas of responsibility include: developing and maintaining a strong customer service focus for the organisation, maintaining a positive and collaborative working relationship with the Mayor and Councillors, Leadership and Strategy, Finance and Asset Management, People and Culture.



**SIMON BLOM**

### General Manager City Assets

The General Manager City Assets is responsible for a significant portfolio comprising two distinct components being the management of Council's \$1b asset portfolio and the program management of Council's key strategic projects.

Key areas of responsibility include: providing sustainable and enjoyable parks, playgrounds, sports grounds, streetscapes, cycling and walking trails for the needs of a growing city, development of the northern CBD, fleet, infrastructure asset management, and property portfolios.



**DALE WELSH**

### General Manager Strategy and Corporate

The General Manager Strategy and Corporate is responsible for a diverse portfolio, providing services to both internal and external stakeholders to deliver the strategic intent of Council.

Key areas of responsibility include maintaining corporate functions such as financial services, organisational development, and information, technology and governance, as well as planning for the growth of the city through our corporate and city planning functions. The community engagement and experience teams seek to ensure greater connection with our community.



**TINA HUDSON**

### General Manager City Services

The General Manager City Services supports an extensive scope of service delivery to the community from education and training programs through to Development Services and Environmental Health.

Key areas of responsibility include: providing direct service delivery areas to the community through links to the NDIS and My Aged Care, library services, youth programs, community volunteers, waste management, environment sustainability and biodiversity, urban design and construction.

#### Asset Operations

- Service Development
- Buildings
- Fleet
- Operations
- Security

#### City Operations

- Support Services
- Roads & Stormwater
- Parks & Verges
- Parks & Landscapes
- Tree Services

#### Assets & Delivery

- Asset Management
- Asset Delivery

#### City Property

- Sports & Property
- Repurposing Assets

#### Financial Services

- Finance
- Procurement & Accounts Payable
- Rates

#### City and Corporate Planning Community Engagement and Experience

- Engagement and Insights
- Customer Contact
- Marketing, Communications and Events

#### Organisational Development

- HR Services
- Risk & WHS

#### Information, Technology and Governance

- ICT Service Delivery
- ICT Service Solutions
- Information Management
- Governance

#### Development, Environment and Community Safety

- Building & Compliance
- Planning Services
- Engineering Services
- Regulatory Services
- Health & Immunisation
- Environment & Waste

#### Libraries, Civic Venues and Stretton

- Library Services
- Civic Venues
- Stretton Centre

#### Community Services

- Community Inclusion
- Community Development
- Creative Cultural Development

# Our Workforce

## Recruitment and Selection

The City of Playford considers recruitment to be a significant financial investment. We commit to investing the time required in our recruitment processes to gather as much data as possible to be confident in the decision we make that each successful candidate is the right person for their role and we are the right organisation for our candidate.

Recruitment and selection of employees in the City of Playford complies with all legal requirements including equal opportunity and sound human resource management principles, together with the policies and procedures adopted by the City of Playford.

We aim to recruit and select employees who demonstrate attributes that are consistent with our organisation's Foundation Principles and that will best meet the organisation's needs to deliver on our strategic objectives.

Our recruitment and selection processes have been created to include:

- Ensuring selection panels incorporate at least one panel member who does not work within the workgroup for which the recruitment is being conducted.
- Incorporating methods by which any real, perceived, or potential conflicts of interest are identified and appropriately dealt with.
- The requirement for a selection panel summary report to be produced at the conclusion of the recruitment process, with signatory from the panel members, that comprehensively outlines the recruitment process that was undertaken and the rationale for appointment.

## Equal Employment Opportunities (EEO)

The City of Playford continues to deliver high quality, responsive council services, through the support and development of its people in a positive working environment with effective workforce planning processes.

We are committed to equal employment and advancement opportunities without regard to race, colour, gender, marital status, religion, age, national origin or citizenship status, disability, sexual orientation, or any other protected characteristic as established by law.

This commitment to fair employment practices applies to every aspect of the employment life cycle, ensuring that equal consideration is extended to all employees and applicants in all aspects of employment including remuneration, recruitment and selection, learning and development, performance evaluation, career development and progression opportunities.

## Learning and Development

A Learning and Development Framework has been implemented for employees to engage in training and further development that is linked to workforce planning needs, the position, capability and professional growth, and meeting legislative requirements.

Continuation of our focus on the Mental Health of our workforce included ongoing training and awareness, the appointment of further designated Mental Health First Aiders and being recognised by Mental Health First Aid Australia as a Skilled Level workplace.

## Employee Assistance Program

The organisation values the wellbeing of its employees and pro-actively provides access to professional and confidential counselling services through an Employee Assistance Program (EAP) for all City of Playford employees, Councillors and their immediate families, for any personal or work-related issues. Counselling is available on site, off site or by telephone, and aims to assist in clarifying any challenges or problems they may be facing, with a focus on building effective strategies and solutions to address those issues.

## Risk and Work Health and Safety (WHS)

Like all organisations, City of Playford has continued to adapt and respond to the impacts of the COVID-19 pandemic throughout 2021/22. The Continuity Management Team (CMT), established to respond to the COVID-19 outbreak, assessed recommendations for service provision and the workplace from subject matter experts, taking into consideration Commonwealth and State Government advice to inform decision-making. The three principles followed to guide decision-making were:

- Provision of a safe workplace.
- Provision of services to our community where it was safe to do so and where the community wanted to access those services safely.
- Taking advice from Australian Government Departments including SA Health and South Australian Police (SAPOL).

Pro-active risk, WHS and injury management work has continued across the organisation to ensure ongoing employee safety and legislative compliance. This included the establishment of a two-tier WHS Committee structure, allowing for an increased focus on both strategic and operational components of WHS.

Risk management training continued to be delivered across the organisation to ensure staff have the knowledge and skills to meet their risk management obligations. To further enhance our risk management capabilities, a software platform was implemented that captures and effectively reports on strategic, operational and project risks for the organisation.

The number of Return to Work (RTW) Claims decreased during 2021/22, while the number of days lost and claims costs increased.



## Return to Work Claims\*

Financial Year	RTW Claims Playford	RTW Claims Group Average	LTI Days Playford	LTI Days Group Average	Duration Rate (days) Playford	Duration Rate (days) Group Average
2020/21	28	31	169	288	15.4	20.6
2021/22	21	21	544	135	24.7	19.3

\*Data is accurate from the Local Government Risk Services (LGRS) Member Centre as at 27 July 2022 and is subject to change due to on-going claims and costs which may carry over into other financial years.

## Return to Work Claim Costs\*

Financial Year	Claims Cost Playford	Claims Cost Group Average
2020/21	\$321,575	\$344,404
2021/22	\$504,239	\$142,729

\*Data is accurate from the Local Government Risk Services (LGRS) Member Centre as at 27 July 2022 and is subject to change due to on-going claims and costs which may carry over into other financial years.

## Insurance Claims

### Liability, Fleet and Assets

Financial Year	Liability Claims	Fleet Claims	Asset Claims
2020/21	30	31	5
2021/22	36	87	10

The increase in the number of fleet claims is due to the hailstorm event in October 2021.

## Other Key Activities

City of Playford has also delivered several key activities across 2021/2022. These include:

- Provision of an income protection scheme through the Local Government Risk Services (LGRS) that supports staff if they suffer from an injury or illness that occurs outside of the workplace.
- An online employee survey tool was implemented enabling the effective measurement, analysis and reporting of employee engagement and feedback.
- Delivery of hearing assessments for staff required to wear hearing protection.
- Delivery of annual flu vaccinations for staff.

The following activities were undertaken as part of our Healthy Wellbeing Program:

- Skin cancer checks for staff who regularly work outdoors (also available to all employees).
- Annual health assessments for employees.
- Cancer Council Biggest Morning Tea.

## Corporate Awards and Recognition

### Local Government Professionals, Annual Leadership Excellence Awards 2021

- Management Challenge – Play for Growth (Winner)
- Excellence in Cross Council Collaboration – Northern Sport and Recreation Network (Cities of Playford, Salisbury, Tea Tree Gully, Port Adelaide Enfield, and Charles Sturt) – (Winner)

### Australian Red Cross Lifeblood – National Council Blood Challenge 2021

Council participated in the Australian Red Cross Blood Challenge, where City of Playford was the leading council for SA/NT in 2021 for the fourth year in a row whilst placing fifth nationally.

- Most Donors (Winner for SA/NT, 4<sup>th</sup> place nationally)
- Most New Donors (Winner for SA/NT)
- Most Plasma Donors (Winner for SA/NT)

## Travel

A summary of travel undertaken by Council employees in 2021/22 is show below:

Details	Attendees	Cost
<b>School Vaccination Program</b> Port Augusta and Clare Valley	Administration Officer – Immunisation x2 Environmental Health Administration Officer, Immunisation Nurse and Community Immunisation Nurse Coordinator	\$3755
<b>Attendance at Conferences &amp; Events</b> Environmental Health Australia 40 <sup>th</sup> SA State Conference	Environmental Health Officer x 4	\$644
National Growth Areas Alliance – National Congress	Executive Strategic Advisor	\$322
Creative Cultural Development /Northern Sound System Team participation as Panel hosts at the Launceston Freelance Festival	Manager – Creative Cultural Development, Creative Cultural Facilitator, Creative Industries Project Support Officer, Creative Cultural Project Officer, Creative Industries Project Officer	\$1920
<b>Project Management Support</b> District Council of Coober Pedy	Manager – Operations	\$3199
Total		\$13,273

## Gifts

A summary of gifts received by Council employees in 2021/22, funded in whole or in part by the Council, is shown below:

Details	Position	Cost
<b>Years of Service recognition</b>		
20 years x 4	Executive Strategic Advisor, Human Resources Partner, Playford 10 Community Partnerships and Project Lead, Records Management Officer	\$400
25 years x 3	Administration Assistant, Library Officer, Systems Administration Officer	\$450
30 years x 1	City Operations Specialist	\$150
35 years x 3	Pathways to Employment Coordinator, PA / Team Assistant, Road Sweeper Operator	\$450
40 Years x 1	Team Assistant	\$150
<b>Retirement Gift x 3</b>	Pathways to Employment Coordinator, Skilled Labourer – Civil, Rates Officer	\$750
<b>Total</b>		<b>\$2350</b>



# 9. Looking Forward

Council's 2022/23 Annual Business Plan and Budget outlines the services, projects and programs Council will deliver in the year ahead.





# Looking Forward

## 2022/23 Annual Business Plan and Budget

The 2022/23 Annual Business Plan and Budget (ABP) was adopted by Council on 28 June 2022 following a period of community engagement.

The plan outlines the services, projects and programs Council will deliver in the year ahead, reflecting Council's sustained focus on investing in the things that matter most to the community – building core infrastructure, improving the local environment and supporting a quality lifestyle for residents.

It includes extensive renewal of existing roads, footpaths and kerbs; it allows for 2,000 trees to be planted across the city; it details major upgrades to sports facilities and community infrastructure and there will be new and revitalised outdoor play spaces across the city.

These are the things we know will make a positive difference to the lives of people in our community, with investment in long term assets also benefiting future generations who will call Playford home.

Council is committed to maintaining a responsible budget while keeping rates as low as possible. We continue to implement our long-term Finance Strategy to manage debt and make the organisation financially sustainable, through ongoing breakeven or surplus operating positions and reducing historical debt. The 2022/23 budget maintains an operating surplus position, meaning we only spend the income we have and do not borrow money for ongoing service delivery.

In 2022/23, Council is facing increasing costs, such as inflationary costs and impacts of supply chain shortages. We have managed to partially offset these with \$1M of ongoing savings. A 2.85% increase in rate revenue for the year enables us to continue to deliver our existing services and introduce new services to our city.

## Measures and Targets

Section 123 of the *Local Government Act 1999* states that the Annual Business Plan must include the measures (financial and non-financial) that the council intends to assess the performance of council against its objectives over the financial year. Council has a strong focus on engaging with our community and customers to understand their experience of us and gather feedback and insights to help measure our performance and improve service delivery. Council monitors its performance in several ways to ensure we are on track to meet the objectives of our Strategic Plan 2020-24.

In 2022/23 the **Playford Community Survey** will again be used to capture the sentiment, perception and performance of Council. The results will be used to guide our decision making around priorities for the budget to ensure up-to-date feedback from the community is considered as part of our planning.

**Financial Indicators** are used to measure Council's financial sustainability. The target ranges for these financial indicators for 2022/23 have been reviewed by Council and slightly narrowed in some cases. The target and budgeted outcomes are outlined in the table below:

Financial Indicator	Explanation	Target	2021/22 Revised Budget	2022/23 Budget	Projected 5 Year Average
Operating Surplus Ratio	This ratio gives an indication of Council's ability to service its operations from expected income, while maintaining long term financial sustainability.	Between 1% and 10%	3.0%	1.6%	2.2%
Cash Flow from Operations Ratio	This ratio measures whether Council is generating enough cash from its operations to cover the replacement of assets over time.	Between 90% and 110%	145.2%	173.4%	194.6%
Asset Renewal Funding Ratio	This ratio shows whether or not Council is replacing assets at the rate as required in the Asset Management Plan.	Between 90% and 110%	113.4%	111.3%	102.3%
Net Financial Liabilities Ratio	This ratio shows the extent to which Council is managing its debt.	Between 50% and 160%	132.1%	133.0%	99.1%
Interest Expense Ratio	This ratio shows how much discretionary income is used to pay interest on borrowings	Between 4% and 8%	5.7%	5.5%	4.5%



# 10. Legislative Check List

This check list incorporates annual reporting requirements set out in the Local Government Act 1999 and other relevant Acts and statutory instruments.





## Legislative Check List

The City of Playford Annual Report has been developed in line with the *Local Government Act 1999* and *Local Government (General) Regulations 2013*. The checklist below identifies the relevant sections of the Act(s) and the corresponding page number(s) in the Report.

Legislative Requirement	Page Reference
<p><b>Representation quota</b></p> <p><i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i></p> <p>(h) a statement of—</p> <p>(i) the council's representation quota; and</p> <p>(ii) the average representation quota for councils of a similar size and type (taking into account various factors prescribed by the regulations); and</p> <p>(iii) when the council is next required to conduct a review under Chapter 3 Part 1 Division 2;</p> <p>Schedule 4, Clause 3 defines <b>representation quota</b> for the purpose of the annual report requirements as follows:</p> <p><b>Representation quota</b> for a council is an amount ascertained by dividing the number of electors for the area of the council (as at the last closing date under the <i>Local Government (Elections) Act 1999</i>) by the number of members who constitute the council (ignoring any fractions resulting from the division and expressed as a quota).</p>	<p>Page 38 – Council Members and Representation</p>
<p><b>Strategic Management Plans</b></p> <p><i>Schedule 4, Clause 2, Local Government Act 1999 (mandatory)</i></p> <p>(a) the council's performance in implementing its strategic management plans during the relevant financial year, and the council's projections and targets under its plans for the next financial year;</p> <p>(ab) the council's performance against its annual business plan for the relevant financial year;</p>	<p>Page 11 – Year in Review</p> <p>Page 31 – Measuring our Performance</p>
<p><b>Council Member content</b></p> <p><i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i></p> <p>(f) information on allowances paid to members of the council or a council committee;</p> <p><b>Note</b> – this includes allowances paid to members of the Audit Committee and other committees established under section 41 of the <i>Local Government Act 1999</i>.</p>	<p>Page 38 – Council Member Allowances and Benefits</p>

<p><i>Schedule 4, Clause 2, Local Government Act 1999 (mandatory)</i></p> <p><i>(ca) the training and development activities for members of the council during the relevant financial year;</i></p> <p><i>Regulation 35(2), Local Government (General) Regulations 2013 (mandatory)</i></p> <p><i>(b) a summary of the details (including the cost) of any interstate and international travel (excluding prescribed interstate travel) undertaken by members of the council during the relevant financial year funded in whole or in part by the council;</i></p> <p><i>Regulation 35(2), Local Government (General) Regulations 2013 (mandatory)</i></p> <p><i>(d) a summary of the details (including the cost) of any gifts above the value of \$50 provided to members of the council during the relevant financial year funded in whole or in part by the council;</i></p> <p>Regulation 35(3) provides that gift includes hospitality.</p>	<p>Page 44 – Training and Development</p> <p>Page 45 Travel and Gifts</p>
<p><b>Management and Staffing</b></p> <p><i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i></p> <p><i>(g) information on the number of senior executive officers and information on the kinds of allowances, bonuses and benefits that are made available to those officers as part of a salary package;</i></p> <p><i>Regulation 35(2), Local Government (General) Regulations 2013 (mandatory)</i></p> <p><i>(c) a summary of the details (including the cost) of any interstate and international travel (excluding prescribed interstate travel) undertaken by employees of the council during the relevant financial year funded in whole or in part by the council;</i></p> <p><i>Regulation 35(2), Local Government (General) Regulations 2013 (mandatory)</i></p> <p><i>(d) a summary of the details (including the cost) of any gifts above the value of \$50 provided to employees of the council during the relevant financial year funded in whole or in part by the council;</i></p> <p>Regulation 35(3) provides that gift includes hospitality.</p>	<p>Page 53 – Workforce and Remuneration Profile</p> <p>Page 60/61 – Travel and Gifts</p>
<p><b>Internal review of Council actions</b></p> <p><i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i></p> <p><i>(3) other material prescribed by the regulations;</i></p> <p><b>Regulation 35(2), Local Government (General) Regulations 2013</b></p> <ul style="list-style-type: none"> <li><i>the report required under section 270(8) of the Act;</i></li> </ul>	<p>Page 43 – Internal Review of a Council Decision (Section 270 Review)</p>

<p>Section 270(8) of the <i>Local Government Act 1999</i> provides:</p> <p>(8) <i>A council must, on an annual basis, initiate and consider a report that relates to—</i></p> <p>(a) <i>the number of applications for review made under this section; and</i></p> <p>(b) <i>the kinds of matters to which the applications relate; and</i></p> <p>(c) <i>the outcome of applications under this section; and</i></p> <p>(d) <i>such other matters as may be prescribed by the regulations.</i></p>	
<p><b>Community land and Council facilities</b></p> <p><i>Schedule 4, Clause 2, Local Government Act 1999 (mandatory)</i></p> <p>(e) <i>the progress of the council in preparing or finalising any management plans for community land required under Chapter 11;</i></p>	<p>Page 48 – Community Land</p>
<p><b>Local Nuisance and Litter Control Act and Regulations</b></p> <p><i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i></p> <p>(j) <i>other information to be included in the annual report under this or another Act.</i></p> <p><b>Section 8 of the Local Nuisance and Litter Control Act 2016.</b></p> <p><i>A council must, in its annual report prepared pursuant to section 131 of the Local Government Act 1999 in relation to a particular financial year, include details of the performance by the council during that year of functions conferred on it under this Act.</i></p> <p><b>Regulation 5 of the Local Nuisance and Litter Control Regulations 2017</b></p> <p><i>For the purposes of section 8 of the Act, a council's annual report should include details of—</i></p> <p>(a) <i>the number of complaints of local nuisance or littering received by the council; and</i></p> <p>(b) <i>the number and nature of—</i></p> <p>(i) <i>offences under the Act that were expiated; and</i></p> <p>(ii) <i>offences under the Act that were prosecuted; and</i></p> <p>(iii) <i>nuisance abatement notices or litter abatement notices issued; and</i></p> <p>(iv) <i>civil penalties negotiated under section 34 of the Act; and</i></p> <p>(v) <i>applications by the council to the Court for orders for civil penalties under section 34 of the Act and the number of orders made by the Court on those applications; and</i></p> <p>(c) <i>any other functions performed by the council under the Act.</i></p>	<p>Page 51 – Local Nuisance and Litter Control Act Regulations</p>
<p><b>Confidentiality</b></p> <p><i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i></p>	<p>Page 41 - Confidentiality</p>

<p><i>(ga) a report on the use of sections 90(2) and 91(7) by the council and its council committees containing the information required by the regulations;</i></p> <p>Regulation 35(1), <i>Local Government (General) Regulations 2013</i> provides the following information to be reported:</p> <p><i>(a) in the case of a report on the use of section 90(2) of the Act, the following information is required:</i></p> <p><i>(i) the total number of orders made under that subsection in the financial year;</i></p> <p><i>(ii) the date and subject of each order within the ambit of subparagraph (i);</i></p> <p><i>(iii) in relation to each paragraph ((a) to (o)) of section 90(3) of the Act—the number of times in the financial year that an order made under section 90(2) was made on the basis that the information or matter fell within the ambit of the paragraph; and</i></p> <p><i>(b) in the case of a report on the use of section 91(7) of the Act, the following information is required:</i></p> <p><i>(i) the total number of orders made under that subsection in the financial year;</i></p> <p><i>(ii) the number of orders made under that subsection that expired, ceased to apply or were revoked during the financial year;</i></p> <p><i>(iii) the number of orders made under that subsection that remained operative at the end of the financial year (but not including orders made before 15 November 2010);</i></p> <p><i>(iv) the date and subject of each order within the ambit of subparagraph (i) or (iii).</i></p>	
<p><b>Freedom of Information Statements</b></p> <p><i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)<sup>11</sup></i></p> <p><i>(gb) a report on the applications made to the council under the Freedom of Information Act 1991 during the relevant financial year containing the information required by the regulations;</i></p> <p>Separate to the requirement to report on the number of applications received, Section 9(1a) of the <i>Freedom of Information Act 1991</i> requires councils to publish a freedom of information statement, at intervals of not more than 12 months. Regulation 5 of the <i>Freedom of Information (General) Regulations 2017</i> provides that an information must be published in one or both of the following ways:</p> <ul style="list-style-type: none"> <li>• in the annual report of the agency;</li> <li>• on a website maintained by the agency.</li> </ul>	<p>Page 50 – Freedom of Information</p>



Section 9(2) and (3) of the *Freedom of Information Act 1991* provide the following requirements for inclusion in an information statement:

- (2) *An information statement must contain:*
  - (a) *a description of the structure and functions of the agency (including of any board, committee or other body constituted by two or more persons that is part of the agency or has been established for the purpose of advising the agency and whose meetings are open to the public or the minutes of whose meetings are available for public inspection); and*
  - (b) *a description of the ways in which the functions (including, in particular, the decision-making functions) of the agency affect members of the public; and*
  - (c) *a description of any arrangements that exist to enable members of the public to participate in the formulation of the agency's policy and the exercise of the agency's functions; and*
  - (d) *a description of the various kinds of documents that are usually held by the agency, including—*
    - (i) *a description of the various kinds of documents that are available for inspection at the agency (whether as part of a public register or otherwise) in accordance with the provisions of a legislative instrument other than this Act, whether or not inspection of any such document is subject to a fee or charge; and*
    - (ii) *a description of the various kinds of documents that are available for purchase from the agency; and*
    - (iii) *a description of the various kinds of documents that are available from the agency free of charge; and*
  - (e) *a description of the arrangements that exist to enable a member of the public to obtain access to the agency's documents and to seek amendment of the agency's records concerning his or her personal affairs; and*
  - (f) *a description of the procedures of the agency in relation to the giving of access to the agency's documents and to the amendment of the agency's records concerning the personal affairs of a member of the public, including— (i) the designation of the officer or officers to whom inquiries should be made; and (ii) the address or addresses at which applications under this Act should be lodged.*
- (3) *An information statement—*
  - (a) *must identify each of the agency's policy documents; and*
  - (c) *must specify the designation of the officer or officers to whom inquiries concerning the procedures for inspecting and purchasing the agency's policy documents should be made; and*
  - (d) *must specify the address or addresses at which, and the times during which, the agency's policy documents may be inspected and purchased.*
- (4) *Nothing in this section requires the publication of information if its inclusion in a document would result in the document being an exempt document.*



<p><i>Regulation 35(2), Local Government (General) Regulations 2013 (mandatory)</i></p> <p>(f) <i>a statement of the total amount of expenditure incurred using credit cards provided by the council for use by members or employees of the council during the relevant financial year.</i></p>	<p>Page 47 – Credit Card Expenditure</p>
<p><b>Auditors</b></p> <p><i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i></p> <p>(j) <i>other information to be included in the annual report under this or another Act.</i></p> <p><b>Section 128(9) of the Local Government Act 1999</b></p> <p>The information required by section 128(9) of the Local Government Act concerning the council auditor</p> <p>(9)(a) <i>information on the remuneration payable to its auditor for work performed during the relevant financial year, distinguishing between—</i></p> <p>(i) <i>remuneration payable for the annual audit of the council's financial statements; and</i></p> <p>(ii) <i>other remuneration;</i></p> <p>(9)(b) <i>if a person ceased to be the auditor of the council during the relevant financial year, other than by virtue of the expiration of his or her term of appointment and not being reappointed to the office—the reason or reasons why the appointment of the council's auditor came to an end.</i></p>	<p>Page 47 – Auditors Payment</p>
<p><b>Subsidiaries</b></p> <p><i>Schedule 4, Clause 1, Local Government Act 1999 (mandatory)</i></p> <p>(ha) <i>the annual report of any subsidiary received by the council under Schedule 2 for the relevant financial year;</i></p> <p><b>Schedule 2, Local Government Act 1999</b></p> <p><b>Clause 12</b></p> <p>(1) <i>A subsidiary must, at the request of the council, report to the council on any matter, and on any basis, specified by the council.</i></p> <p>(2) <i>A subsidiary must, on or before a day determined by the council, furnish to the council a report on the work and operations of the subsidiary for the preceding financial year.</i></p> <p>(3) <i>A report under subclause (2) must—</i></p> <p>(a) <i>incorporate the audited financial statements of the subsidiary for the relevant financial year; and</i></p> <p>(b) <i>contain any other information or report required by the council or prescribed by the regulations.</i></p>	<p>Appendices 2 &amp; 3</p>

- (4) *A report under subclause (2) must be incorporated into the annual report of the council.*

**Clause 28**

- (1) *A regional subsidiary must, on or before a day determined by the constituent councils, furnish to the constituent councils a report on the work and operations of the subsidiary for the preceding financial year.*
- (2) *A report under subclause (1) must—*
- (a) incorporate the audited financial statements of the subsidiary for the relevant financial year; and*
  - (b) contain any other information or report required by the council or prescribed by the regulations.*
- (3) *A report under subclause (1) must be incorporated into the annual report of each constituent council.*



# 11. Appendices

1. City of Playford General Purpose Financial Statements 2021/22
2. NAWMA Annual Report 2021/22
3. GRFMA Annual Report 2021/22







# City of Playford

# **General Purpose**

# **Financial**

# **Statements**

For the year ended 30 June 2022

## General Purpose Financial Statements

for the year ended 30 June 2022

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## General Purpose Financial Statements

for the year ended 30 June 2022

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### Certification of Financial Statements

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

**In our opinion:**

- the accompanying financial statements comply with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards,
- the financial statements present a true and fair view of the Council's financial position at 30 June 2022 and the results of its operations and cash flows for the financial year,
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year,
- the financial statements accurately reflect the Council's accounting and other records.



**Sam Green**  
**Chief Executive Officer**

25 October 2022



**Glenn Docherty**  
**Mayor**

25 October 2022



## Statement of Comprehensive Income

for the year ended 30 June 2022

	Notes	2022 \$ '000	2021 \$ '000
<b>Income</b>			
Rates	2a	86,346	83,635
Statutory Charges	2b	2,852	2,565
User Charges	2c	3,929	3,205
Grants, Subsidies and Contributions	2g	29,150	23,912
Investment Income	2d	10	9
Reimbursements	2e	905	871
Other income	2f	205	1,050
Net Gain - Equity Accounted Council Businesses	19(a)i	842	641
<b>Total Income</b>		<b>124,239</b>	<b>115,888</b>
<b>Expenses</b>			
Employee costs	3a	41,719	41,218
Materials, Contracts and Other Expenses	3b	37,507	37,452
Depreciation, Amortisation and Impairment	3c	25,537	21,495
Finance Costs	3d	3,847	4,253
Net loss - Equity Accounted Council Businesses	19(a)i	77	88
<b>Total Expenses</b>		<b>108,687</b>	<b>104,506</b>
<b>Operating Surplus / (Deficit)</b>		<b>15,552</b>	<b>11,382</b>
Physical Resources Received Free of Charge	2h	48,511	16,812
Asset Disposal & Fair Value Adjustments	4	(4,769)	(1,736)
Amounts Received Specifically for New or Upgraded Assets	2g	2,516	1,380
<b>Net Surplus / (Deficit)</b>		<b>61,810</b>	<b>27,838</b>
<b>Other Comprehensive Income</b>			
<b>Amounts which will not be reclassified subsequently to operating result</b>			
Changes in Revaluation Surplus - I, PP&E	9a	215,794	11,773
Impairment (Expense) / Recoupments Offset to Asset Revaluation Reserve	9a	(689)	—
Other Equity Adjustments - Equity Accounted Council Businesses	19(a)i	29	29
<b>Total Amounts which will not be reclassified subsequently to operating result</b>		<b>215,134</b>	<b>11,802</b>
<b>Total Other Comprehensive Income</b>		<b>215,134</b>	<b>11,802</b>
<b>Total Comprehensive Income</b>		<b>276,944</b>	<b>39,640</b>

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

## Statement of Financial Position

as at 30 June 2022

	Notes	2022 \$ '000	2021 \$ '000
<b>ASSETS</b>			
<b>Current assets</b>			
Cash & Cash Equivalent Assets	5a	1,818	122
Trade & Other Receivables	5b	6,403	6,209
Other Financial Assets	5c	23	19
Inventories	5d	192	146
Other Current Assets	5e	757	558
Non-Current Assets Held for Sale	20	5,156	6,472
<b>Total current assets</b>		<b>14,349</b>	<b>13,526</b>
<b>Non-current assets</b>			
Financial Assets	6a	273	295
Equity Accounted Investments in Council Businesses	6b	10,759	9,965
Other Non-Current Assets	6c	12,726	10,681
Infrastructure, Property, Plant & Equipment	7a(i)	1,527,134	1,271,126
<b>Total non-current assets</b>		<b>1,550,892</b>	<b>1,292,067</b>
<b>TOTAL ASSETS</b>		<b>1,565,241</b>	<b>1,305,593</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & Other Payables	8a	20,575	19,223
Borrowings	8b	6,314	6,565
Provisions	8c	6,429	6,036
<b>Total Current Liabilities</b>		<b>33,318</b>	<b>31,824</b>
<b>Non-Current Liabilities</b>			
Borrowings	8b	100,269	119,052
Provisions	8c	1,269	1,292
<b>Total Non-Current Liabilities</b>		<b>101,538</b>	<b>120,344</b>
<b>TOTAL LIABILITIES</b>		<b>134,856</b>	<b>152,168</b>
<b>Net Assets</b>		<b>1,430,385</b>	<b>1,153,425</b>
<b>EQUITY</b>			
Accumulated surplus		415,270	496,160
Asset revaluation reserves	9a	1,001,855	645,797
Other reserves	9b	13,260	11,468
<b>Total Council Equity</b>		<b>1,430,385</b>	<b>1,153,425</b>
<b>Total Equity</b>		<b>1,430,385</b>	<b>1,153,425</b>

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

## Statement of Changes in Equity

for the year ended 30 June 2022

\$ '000	Notes	Accumulated surplus	Asset revaluation reserve	Other reserves	Total equity
<b>2022</b>					
Balance at the end of previous reporting period		496,160	645,797	11,468	1,153,425
Adjustments (Correction of Prior Period Errors)		16	—	—	16
Net Surplus / (Deficit) for Year		61,810	—	—	61,810
<b>Other Comprehensive Income</b>					
- Gain (Loss) on Revaluation of I,PP&E	7a	—	215,794	—	215,794
IPP&E Impairment (Expense) / Recoupments					
Offset to ARR	7a	—	(689)	—	(689)
Transfer to Accumulated Surplus on Sale of I,PP&E	9a	(67,458)	67,458	—	—
Other Equity Adjustments - Equity Accounted Council Businesses	19(a)i	29	—	—	29
<b>Other comprehensive income</b>		<b>(67,429)</b>	<b>282,563</b>	<b>—</b>	<b>215,134</b>
<b>Total comprehensive income</b>		<b>(5,619)</b>	<b>282,563</b>	<b>—</b>	<b>276,944</b>
Transfers between Reserves		(75,287)	73,495	1,792	—
<b>Balance at the end of period</b>		<b>415,270</b>	<b>1,001,855</b>	<b>13,260</b>	<b>1,430,385</b>
<b>2021</b>					
Balance at the end of previous reporting period		470,924	634,024	8,837	1,113,785
Net Surplus / (Deficit) for Year		27,838	—	—	27,838
<b>Other Comprehensive Income</b>					
- Gain (Loss) on Revaluation of I,PP&E	7a	—	11,773	—	11,773
Other Equity Adjustments - Equity Accounted Council Businesses	19(a)i	29	—	—	29
<b>Other comprehensive income</b>		<b>29</b>	<b>11,773</b>	<b>—</b>	<b>11,802</b>
<b>Total comprehensive income</b>		<b>27,867</b>	<b>11,773</b>	<b>—</b>	<b>39,640</b>
Transfers between Reserves		(2,631)	—	2,631	—
<b>Balance at the end of period</b>		<b>496,160</b>	<b>645,797</b>	<b>11,468</b>	<b>1,153,425</b>

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

## Statement of Cash Flows

for the year ended 30 June 2022

	Notes	2022 \$ '000	2021 \$ '000
<b>Cash flows from operating activities</b>			
<u>Receipts</u>			
Rates Receipts		86,551	84,580
Statutory Charges		2,852	2,565
User Charges		4,242	3,412
Grants, Subsidies and Contributions		29,228	24,019
Investment Receipts		10	9
Reimbursements		980	944
Other Receipts		6,464	13,513
<u>Payments</u>			
Payments to Employees		(41,885)	(41,373)
Payments for Materials, Contracts & Other Expenses		(42,989)	(44,750)
Finance Payments		(3,847)	(4,253)
<b>Net cash provided by (or used in) Operating Activities</b>	11b	<u>41,606</u>	<u>38,666</u>
<b>Cash flows from investing activities</b>			
<u>Receipts</u>			
Amounts Received Specifically for New/Upgraded Assets		2,516	1,380
Sale of Replaced Assets		1,361	1,455
Sale of Surplus Assets		4,334	4,030
Repayments of Loans by Community Groups		18	23
<u>Payments</u>			
Expenditure on Renewal/Replacement of Assets		(15,110)	(21,089)
Expenditure on New/Upgraded Assets		(13,839)	(13,901)
<b>Net cash provided (or used in) investing activities</b>		<u>(20,720)</u>	<u>(28,102)</u>
<b>Cash flows from financing activities</b>			
<u>Receipts</u>			
Proceeds from Loans		138,615	66,529
<u>Payments</u>			
Repayments of Loans		(157,671)	(78,701)
Repayment of Finance Lease Liabilities		(134)	(154)
<b>Net Cash provided by (or used in) Financing Activities</b>		<u>(19,190)</u>	<u>(12,326)</u>
<b>Net Increase (Decrease) in Cash Held</b>		<u>1,696</u>	<u>(1,762)</u>
plus: Cash & Cash Equivalents at beginning of period		122	1,884
<b>Cash and cash equivalents held at end of period</b>	11a	<u>1,818</u>	<u>122</u>

Additional Information:

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



## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Contents of the Notes accompanying the General Purpose Financial Statements

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## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 1. Summary of Significant Accounting Policies

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

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

#### (1) Basis of Preparation

##### 1.1 Compliance with Australian Accounting Standards

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

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

##### 1.2 Historical Cost Convention

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

##### 1.3 Critical Accounting Estimates

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

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

##### 1.4 Rounding

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

#### (2) The Local Government Reporting Entity

City of Playford is incorporated under the South Australian *Local Government Act 1999* and has its principal place of business at 12 Bishopstone Road, Davoren Park. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

Other entities in which Council has an interest but does not control are reported in Note 19.

#### (3) Income Recognition

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

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

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

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

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 1. Summary of Significant Accounting Policies (continued)

	Cash Payment Received \$ '000	Annual Allocation \$ '000	Difference \$ '000
2019/20	\$11,367	\$11,211	\$156
2020/21	\$11,396	\$11,332	\$64
2021/22	\$16,583	\$12,371	\$4,212

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

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

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

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

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

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

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

#### (5) Inventories

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

##### 5.1 Other Real Estate Held for Resale

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

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

##### 5.2 Non-current assets or disposal groups classified as held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continued use. They are measured at the lower of their carrying amount and fair value less costs of disposal. For non-current assets to be classified as held for sale, they must be available for immediate sale in their present condition and their sale must be highly probable.

An impairment loss is recognised for any initial or subsequent write down of the non-current assets to fair value less costs of disposal. A gain is recognised for any subsequent increases in fair value less costs of disposal of a non-current assets and assets of disposal groups, but not in excess of any cumulative impairment loss previously recognised.

Non-current assets are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of assets held for sale continue to be recognised.

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 1. Summary of Significant Accounting Policies (continued)

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Non-current assets classified as held for sale are presented separately on the face of the statement of financial position, in current assets.

#### **(6) Infrastructure, Property, Plant & Equipment**

##### **6.1 Initial Recognition**

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

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

##### **6.2 Materiality**

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

Examples of capitalisation thresholds applied during the year are include in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

##### **6.3 Subsequent Recognition**

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

##### **6.4 Depreciation of Non-Current Assets**

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

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

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

##### **6.5 Impairment**

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

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

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

##### **6.6 Borrowing Costs**

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



## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 1. Summary of Significant Accounting Policies (continued)

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#### **(7) Payables**

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

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

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

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

#### **(8) Borrowings**

Borrowings are recorded initially at fair value, being the cost of the borrowings, net of transaction costs. The measurement basis subsequent to initial recognition is at amortised cost. 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.

Weighted avg. discount rate 4.03% (2021, 3.03%)

Weighted avg. settlement period 1.86 years (2021, 1.94 years)

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

##### **9.2 Superannuation**

The Council makes employer superannuation contributions in respect of its employees to the nominated fund selected by employees under the "Choice of Fund" legislation.

No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 18.

#### **(10) Leases**

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

##### **10.1 Council as a lessee**

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

##### **i) Right-of-Use-Assets**

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

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 1. Summary of Significant Accounting Policies (continued)

leased asset. Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

Building, plant, equipment and other	2 to 5 years
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The right-of-use assets are also subject to impairment. Refer to the accounting policies above - 6.5 Impairment.

#### ii) Lease Liabilities

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

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

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

### (11) Equity Accounted Council Businesses

Council participates in cooperative arrangements with other Councils for the provision of certain services and facilities.

Council's equity in the Northern Adelaide Waste Management Authority (NAWMA) and Gawler River Floodplain Management Authority (GRFMA) are accounted for in accordance with AASB 128 and set out in detail in Note 19.

### (12) GST Implications

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

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

### (13) New accounting standards and UIG interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2021. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

#### Amendments to AASB 16 Covid-19 Related Rent Concessions

In 2020, the AASB issued AASB 2020-4, Amendments to AASs - Covid-19-Related Rent Concessions. The amendments provide relief to lessees from applying AASB 16 guidance on lease modification accounting for rent concessions arising as a direct consequence of the Covid-19 pandemic. As a practical expedient, a lessee may elect not to assess whether a Covid-19 related rent concession from a lessor is a lease modification. A lessee that makes this election accounts for any change in lease payments resulting from the Covid-19 related rent concession the same way it would account for the change under IFRS 16, if the change were not a lease modification. The amendment was intended to apply until 30 June 2021, but as the impact of the Covid-19 pandemic is continuing, in 2021 the AASB extended the period of application of the practical expedient to 30 June 2022. The amendment applies to annual reporting periods beginning on or after 1 April 2021. This amendment had no impact on the financial statements.

#### Standards issued by the AASB not yet effective

The AASB has issued Australian Accounting Standards and Interpretations which are not effective at 30 June 2022, these standards have not been adopted by Council and will be included in the financial statements on their effective date. Where the standard is expected to have a significant impact for Council then further information has been provided in this note.

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 1. Summary of Significant Accounting Policies (continued)

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

#### Effective for NFP annual reporting periods beginning on or after 1 January 2022

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current and associated standards (amended by AASB 2020-6)
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies and Definition of Accounting Estimates (amended by AASB 2021-6)

#### Effective for NFP annual reporting periods beginning on or after 1 January 2025

- AASB 2014-10 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (amended by AASB 2015-10, AASB 2017-5 and AASB 2021-7)

### (14) COVID-19 Pandemic

The COVID-19 pandemic has impacted the 2020/21 and 2021/22 financial statements, which may impact on the comparability of some line items and amounts reported in these financial statements and/or the notes.

The financial impacts are a direct result of either Council's response to the pandemic or due to the mandatory shut downs as directed by the Australian Government and the advice from the Australian Government Department of Health and SA Health.

Examples include;

- Reduced revenue from civic events and venue hire
- Business support in the form of temporary suspension of;
  - Fines
  - Penalties
  - Interest
  - Rent (including sportsfields)
  - Licence fees
  - Debt recovery actions
- Additional costs for:
  - Cleaning
  - Health and safety initiatives
  - Hibernation costs for Council venues

### (15) Comparative Figures

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

### (16) Disclaimer

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

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

### Note 2. Income

	2022 \$ '000	2021 \$ '000
<b>(a) Rates</b>		
<b>General Rates</b>		
General Rates	89,922	88,333
Less: Mandatory Rebates	(4,296)	(5,031)
Less: Discretionary Rebates, Remissions & Write Offs	(1,050)	(1,326)
<b>Total General Rates</b>	<b>84,576</b>	<b>81,976</b>
<b>Other Rates (Including Service Charges)</b>		
Regional Landscape Levy (Formerly Natural Resource Management Levy)	1,151	1,118
<b>Total Other Rates (Including Service Charges)</b>	<b>1,151</b>	<b>1,118</b>
<b>Other Charges</b>		
Penalties for Late Payment	343	273
Legal & Other Costs Recovered	276	268
<b>Total Other Charges</b>	<b>619</b>	<b>541</b>
<b>Total Rates</b>	<b>86,346</b>	<b>83,635</b>
<b>(b) Statutory Charges</b>		
Development Act Fees	1,336	1,181
Animal Registration Fees & Fines	712	678
Parking Fines / Expiation Fees	407	409
Environmental Control Fines	111	47
Other Licences, Fees & Fines	286	250
<b>Total Statutory Charges</b>	<b>2,852</b>	<b>2,565</b>
<b>(c) User Charges</b>		
Commercial Activity Revenue	200	146
Hall & Equipment Hire	2,412	1,782
Sundry	160	121
Commercial Activity - Food Cooperative	269	249
Commercial Activity - Water	368	434
Home and Aged Care	432	382
Immunisation	49	53
Library	39	38
<b>Total User Charges</b>	<b>3,929</b>	<b>3,205</b>



## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 2. Income (continued)

	2022 \$ '000	2021 \$ '000
<b>(d) Investment Income</b>		
Interest on Investments		
- Local Government Finance Authority	2	—
- Loans to Community Groups	8	9
<b><u>Total Investment Income</u></b>	<b><u>10</u></b>	<b><u>9</u></b>

### (e) Reimbursements

Other	905	871
<b><u>Total Reimbursements</u></b>	<b><u>905</u></b>	<b><u>871</u></b>

### (f) Other income

Insurance & Other Recoupments - Infrastructure, IPP&E	46	111
Sundry	159	939
<b><u>Total Other income</u></b>	<b><u>205</u></b>	<b><u>1,050</u></b>

### (g) Grants, Subsidies, Contributions

Amounts Received Specifically for New or Upgraded Assets	2,516	1,380
<b>Total Amounts Received Specifically for New or Upgraded Assets</b>	<b><u>2,516</u></b>	<b><u>1,380</u></b>
Other Grants, Subsidies and Contributions	18,934	17,908
Individually Significant Item - Additional Grants Commission Payment (refer below)	10,216	6,004
<b>Total Other Grants, Subsidies and Contributions</b>	<b><u>29,150</u></b>	<b><u>23,912</u></b>
<b><u>Total Grants, Subsidies, Contributions</u></b>	<b><u>31,666</u></b>	<b><u>25,292</u></b>

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

#### (i) Sources of grants

Commonwealth Government	7,536	7,572
State Government	20,307	13,830
Other	3,823	3,890
<b>Total</b>	<b><u>31,666</u></b>	<b><u>25,292</u></b>

#### (ii) Individually Significant Items

Grant Commission (FAG) Grant Recognised as Income	10,216	6,004
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## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 2. Income (continued)

	2022 \$ '000	2021 \$ '000
<b>(h) Physical Resources Received Free of Charge</b>		
Infrastructure	48,280	16,535
Plant & Equipment	231	277
<b><u>Total Physical Resources Received Free of Charge</u></b>	<b><u>48,511</u></b>	<b><u>16,812</u></b>

### Note 3. Expenses

	2022 \$ '000	2021 \$ '000
<b>(a) Employee costs</b>		
Salaries and Wages	34,497	34,421
Employee Leave Expense	2,115	1,880
Superannuation	3,482	3,456
Workers' Compensation Insurance	1,488	1,441
Other Employee Related Costs	1,249	1,264
Less: Capitalised and Distributed Costs	(1,112)	(1,244)
<b><u>Total Operating Employee Costs</u></b>	<b><u>41,719</u></b>	<b><u>41,218</u></b>
Total Number of Employees (full time equivalent at end of reporting period)	400	409

### (b) Materials, Contracts and Other Expenses

#### (i) Prescribed Expenses

Auditor's Remuneration		
- Auditing the Financial Reports	32	28
Bad and Doubtful Debts	3	(2)
Elected Members' Expenses	440	437
Lease Expense - Low Value Assets / Short Term Leases	20	20
<b><u>Subtotal - Prescribed Expenses</u></b>	<b><u>495</u></b>	<b><u>483</u></b>

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

### Note 3. Expenses (continued)

	2022 \$ '000	2021 \$ '000
<b>(ii) Other Materials, Contracts and Expenses</b>		
Advertising	214	172
Contractors	10,694	10,858
Contributions	439	1,058
Energy	2,720	2,674
Insurance Premiums	1,083	1,002
Legal Expenses	559	350
Levies - Other	224	268
Levies Paid to Government - Regional Landscape Levy	1,151	1,118
Maintenance	3,001	2,950
Parts, Accessories & Consumables	3,055	3,027
Professional Services	1,161	1,823
Recruitment	84	107
Sundry	1,222	758
Waste Collection	10,218	9,743
Water	1,187	1,061
<b>Subtotal - Other Material, Contracts &amp; Expenses</b>	<b>37,012</b>	<b>36,969</b>
<b><u>Total Materials, Contracts and Other Expenses</u></b>	<b><u>37,507</u></b>	<b><u>37,452</u></b>

### (c) Depreciation, Amortisation and Impairment

Buildings & Other Structures	3,163	2,829
Infrastructure	19,987	16,228
Right-of-use Assets	134	152
Plant & Equipment	2,253	2,286
<b><u>Total Depreciation, Amortisation and Impairment</u></b>	<b><u>25,537</u></b>	<b><u>21,495</u></b>

### (d) Finance Costs

Interest on Loans	3,652	4,092
Interest on Leases	5	5
Bank Charges	239	247
Less: Capitalised and Distributed costs	(49)	(91)
<b><u>Total Finance Costs</u></b>	<b><u>3,847</u></b>	<b><u>4,253</u></b>

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 4. Asset Disposal & Fair Value Adjustments

	2022 \$ '000	2021 \$ '000
<b>Infrastructure, Property, Plant &amp; Equipment</b>		
<b>(i) Assets Renewed or Directly Replaced</b>		
Proceeds from Disposal	1,361	1,455
Less: Carrying Amount of Assets Sold	(6,130)	(6,269)
<b>Gain (Loss) on Disposal</b>	<b>(4,769)</b>	<b>(4,814)</b>
<b>(ii) Assets Surplus to Requirements</b>		
Proceeds from Disposal	4,334	4,030
Less: Carrying Amount of Assets Sold	(4,334)	(952)
<b>Gain (Loss) on Disposal</b>	<b>–</b>	<b>3,078</b>
<b>Net Gain (Loss) on Disposal or Revaluation of Assets</b>	<b>(4,769)</b>	<b>(1,736)</b>

### Note 5. Current Assets

	2022 \$ '000	2021 \$ '000
<b>(a) Cash &amp; Cash Equivalent Assets</b>		
Cash on Hand at Bank	1,818	122
<b>Total Cash &amp; Cash Equivalent Assets</b>	<b>1,818</b>	<b>122</b>
<b>(b) Trade &amp; Other Receivables</b>		
Rates - General & Other	3,395	3,611
Council Rates Postponement Scheme	15	4
Accrued Revenues	1,466	69
Debtors - General	1,145	1,795
GST Recoupment	196	562
Sundry	141	128
Debtors - Other	53	43
<b>Subtotal</b>	<b>6,411</b>	<b>6,212</b>
Less: Loss Allowance	(8)	(3)
<b>Total Trade &amp; Other Receivables</b>	<b>6,403</b>	<b>6,209</b>
<b>(c) Other Financial Assets</b>		
Loans to Community Organisations	23	19
<b>Total Other Financial Assets</b>	<b>23</b>	<b>19</b>

Amounts included in other financial assets that are not expected to be received within 12 months of reporting date are disclosed in Note 13.



## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 5. Current Assets (continued)

	2022 \$ '000	2021 \$ '000
(d) Inventories		
Stores & Materials	192	146
<u>Total Inventories</u>	<u>192</u>	<u>146</u>
(e) Other Current Assets		
Prepayments	757	558
<u>Total Other Current Assets</u>	<u>757</u>	<u>558</u>

### Note 6. Non-Current Assets

	2022 \$ '000	2021 \$ '000
(a) Financial Assets		
<b>Receivables</b>		
Loans to Community Organisations	273	295
<u>Total Financial Assets</u>	<u>273</u>	<u>295</u>

	Notes	2022 \$ '000	2021 \$ '000
(b) Equity Accounted Investments in Council Businesses			
NAWMA	19	4,080	3,117
GRFMA		6,679	6,848
<u>Total Equity Accounted Investments in Council Businesses</u>		<u>10,759</u>	<u>9,965</u>

### (c) Other Non-Current Assets

<b>Other</b>			
Capital Works-in-Progress		12,726	10,681
<u>Total Other Non-Current Assets</u>		<u>12,726</u>	<u>10,681</u>

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

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

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

		as at 30/06/21				Asset movements during the reporting period										as at 30/06/22			
		Fair Value Level	At Fair Value \$ '000	At Cost \$ '000	Accumulated Depreciation \$ '000	Carrying amount \$ '000	Asset Additions New / Upgrade \$ '000	Asset Additions Renewals \$ '000	WDV of Asset Disposals \$ '000	Depreciation Expense (Note 3c) \$ '000	Impairment Loss (recognised in Equity) (Note 9) \$ '000	Adjustments & Transfers \$ '000	Tfrs from/(to) "Held for Sale" category \$ '000	Revaluation Decrements to Equity (ARR) (Note 9) \$ '000	Revaluation Increments to Equity (ARR) (Note 9) \$ '000	At Fair Value \$ '000	At Cost \$ '000	Accumulated Depreciation \$ '000	Carrying amount \$ '000
Land	2		451,478	–	–	451,478	1,952	–	–	–	–	3,333	(2,593)	–	52,043	506,213	–	–	506,213
Buildings & Other Structures	3		164,626	–	(37,833)	126,793	455	3,577	(1,958)	(3,163)	–	(1,689)	–	(46,404)	–	119,565	–	(41,954)	77,611
Infrastructure	3		963,285	–	(284,589)	678,696	58,095	5,570	(2,929)	(19,987)	(689)	(2,227)	–	–	210,155	1,352,492	–	(425,808)	926,684
Right-of-Use Assets			–	728	(470)	258	157	–	–	(134)	–	–	–	–	–	–	886	(605)	281
Plant & Equipment			–	27,659	(13,758)	13,901	555	5,215	(1,243)	(2,253)	–	170	–	–	–	–	27,051	(10,706)	16,345
<b>Total Infrastructure, Property, Plant &amp; Equipment</b>			<b>1,579,389</b>	<b>28,387</b>	<b>(336,650)</b>	<b>1,271,126</b>	<b>61,214</b>	<b>14,362</b>	<b>(6,130)</b>	<b>(25,537)</b>	<b>(689)</b>	<b>(413)</b>	<b>(2,593)</b>	<b>(46,404)</b>	<b>262,198</b>	<b>1,978,270</b>	<b>27,937</b>	<b>(479,073)</b>	<b>1,527,134</b>
Comparatives			1,535,501	28,383	(319,190)	1,244,694	26,775	22,645	(7,221)	(19,209)	–	–	(6,045)	–	11,773	1,579,389	28,387	(336,650)	1,271,126

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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

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

##### Fair Value Measurement

Council measures certain assets and liabilities at fair value where required by Australian Accounting Standards. AASB 13 Fair Value Measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

This section explains the judgements and estimates made in determining the fair values of the assets that are recognised and measured at fair value in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the Council has classified its property, plant and equipment into the three levels prescribed under the accounting standards. An explanation of each level follows:

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

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

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

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset and the level of the fair value hierarchy as explained above.

Council re-assesses level categorisation and determines whether transfers have occurred between levels in the hierarchy, based on the level of inputs that is significant to the fair value measurement as a whole for the asset class.

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

##### Valuation Techniques

Council undertakes a formal valuation of land, buildings and infrastructure assets at least every five years. The valuations are performed by independent experts engaged by Council with inhouse desktop valuation undertaken all other years.

The best evidence of fair value is current prices in an active market for similar properties. Where such information is not available the Council considers information from a variety of sources including:

- current prices in an active market for properties of a different nature or recent prices of similar properties in less active markets, adjusted to reflect those differences
- income projections based on a property's estimated net market income
- depreciated replacement cost, being the cost to construct the asset at current prices less the depreciation that would have accumulated since original construction.

##### Highest and best use

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

Highest and best use - For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some or all of the existing buildings and structures affixed to the land. Much of the land under Council's care and control is Crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

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

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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

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

#### AASB 13 - Fair Value Measurement

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

#### Capitalisation Thresholds

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

	\$
Office Furniture & Equipment	2.000
Plant & Equipment	2.000
Buildings and Other Structures	5.000
Infrastructure - Stormwater	5.000
Infrastructure - Streetscape	5.000
Infrastructure – Parks & Reserves	5.000

#### Estimated Useful Lives

Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below:

Building & Other Structures	10 to 100 years
Infrastructure - Stormwater	10 to 120 years
Infrastructure - Streetscape	10 to 100 years
Infrastructure – Parks & Reserves	10 to 100 years
Plant and Equipment	2 to 15 years
Office Furniture & Equipment	2 to 15 years
Right-of-Use Assets	2 to 5 years
Land	infinite
Infrastructure - Formation	infinite

#### Land & Land Improvements

- Basis of valuation: Fair Value / Market Value / Written down current replacement cost
- Date of valuation: 01 July 2021. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Liquid Pacific

#### Buildings & Other Structures

- Basis of valuation: Fair Value / Market Value / Written down current replacement cost
- Date of valuation: 01 July 2021. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Liquid Pacific

#### Infrastructure

##### Streetscape

- Basis of valuation: Written down current replacement cost
- Date of valuation: 01 July 2021. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Liquid Pacific

##### Stormwater

- Basis of valuation: Written down current replacement cost
- Date of valuation: 01 July 2021. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Liquid Pacific



## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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

#### Parks and Reserves

- Basis of valuation: Written down current replacement cost
- Date of valuation: 01 July 2021. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Liquid Pacific

#### Structures, Bridges, Car Parks

- Basis of valuation: Market Value / Written down current replacement cost
- Date of valuation: 01 July 2021. All acquisitions made after the respective date of valuation are recorded at cost.
- Valuer: Liquid Pacific

#### Plant & Equipment

- Basis of valuation: Cost
- Date of valuation: not revalued carried at cost less accumulated depreciation

#### Furniture & Fittings

- Basis of valuation: Cost
- Date of valuation: not revalued carried at cost less accumulated depreciation

### Note 8. Liabilities

	2022 Current \$ '000	2022 Non Current \$ '000	2021 Current \$ '000	2021 Non Current \$ '000
--	----------------------------	--------------------------------	----------------------------	--------------------------------

#### (a) Trade and Other Payables

Goods & Services	8,015	—	9,113	—
Payments Received in Advance	9,224	—	7,634	—
Accrued Expenses - Other	763	—	931	—
Other	2,573	—	1,545	—
<b>Total Trade and Other Payables</b>	<b>20,575</b>	<b>—</b>	<b>19,223</b>	<b>—</b>

	2022 Current \$ '000	2022 Non Current \$ '000	2021 Current \$ '000	2021 Non Current \$ '000
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Notes

#### (b) Borrowings

Loans	13	6,174	100,126	6,451	118,905
Lease Liabilities	17b	140	143	114	147
<b>Total Borrowings</b>		<b>6,314</b>	<b>100,269</b>	<b>6,565</b>	<b>119,052</b>

#### (c) Provisions

Employee Benefits (Annual Leave)	2,965	—	2,914	—
Employee Benefits (Long Service Leave)	3,464	1,269	3,122	1,292
<b>Total Provisions</b>	<b>6,429</b>	<b>1,269</b>	<b>6,036</b>	<b>1,292</b>

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

### Note 9. Reserves

	as at 30/06/21				as at 30/06/22
	Opening Balance \$ '000	Increments (Decrements) \$ '000	Transfers \$ '000	Impairments \$ '000	Closing Balance \$ '000

#### (a) Asset Revaluation Reserve

Land	351,412	52,043	12,737	–	416,192
Buildings & Other Structures	45,886	(46,404)	67,719	–	67,201
Infrastructure	245,826	210,155	60,885	(689)	516,177
Plant & Equipment	388	–	(388)	–	–
JV's / Associates - Other Comprehensive Income	2,285	–	–	–	2,285
<b>Total Asset Revaluation Reserve</b>	<b>645,797</b>	<b>215,794</b>	<b>140,953</b>	<b>(689)</b>	<b>1,001,855</b>
Comparatives	634,024	11,773	–	–	645,797

	as at 30/06/21				as at 30/06/22
	Opening Balance \$ '000	Tfrs to Reserve \$ '000	Tfrs from Reserve \$ '000	Other Movements \$ '000	Closing Balance \$ '000

#### (b) Other Reserves

Developer Contributions	10,129	3,476	(2,346)	–	11,259
Other Reserves	37	–	–	–	37
Supplementary Local Roads	1,302	662	–	–	1,964
<b>Total Other Reserves</b>	<b>11,468</b>	<b>4,138</b>	<b>(2,346)</b>	<b>–</b>	<b>13,260</b>
Comparatives	8,837	3,721	(1,090)	–	11,468

### 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 (less any subsequent impairment losses, where applicable).

#### Developer Contributions

Where developers elect to make a cash contribution to Council in lieu of installing a physical asset, the cash must be paid to Council at the time of processing the planning application. Council sets these funds aside in the Developer Contribution Reserve for construction of the assets after development is completed.

#### Supplementary Local Roads

The Supplementary Local Road Funding program is an additional allocation of road funding provided by Federal Government. Any unspent funds from the financial year are set aside in the Reserve for construction of future local roads.

### Note 10. Assets Subject to Restrictions

The nature of some of the City of Playford's assets are restricted, wholly or partially, by legislation or other externally imposed requirements. The assets are required to be utilised for the purposes for which control was transferred to Council, or for which the revenues were originally obtained.

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 11. Reconciliation to Statement of Cash Flows

	Notes	2022 \$ '000	2021 \$ '000
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#### (a) Reconciliation of Cash

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

Total Cash & Cash Equivalents Assets	5	1,818	122
<b>Balances per Statement of Cash Flows</b>		<b>1,818</b>	<b>122</b>

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

<b>Net Surplus/(Deficit)</b>		61,810	27,838
<b>Non-Cash Items in Income Statements</b>			
Depreciation, Amortisation & Impairment	3c	25,552	21,495
Equity Movements in Equity Accounted Investments (Increase)/Decrease	19(a)i	(765)	(553)
Non-Cash Asset Acquisitions		(48,511)	(16,812)
Grants for capital acquisitions treated as Investing Activity	2g	(2,516)	(1,380)
Net (Gain) Loss on Disposals	4	4,769	1,736
		<b>40,339</b>	<b>32,324</b>
<b>Add (Less): Changes in Net Current Assets</b>			
Net (Increase)/Decrease in Receivables	5b	(199)	3,126
Change in Allowances for Under-Recovery of Receivables	5b	(5)	2
Net (Increase)/Decrease in Inventories	5d	(46)	11
Net (Increase)/Decrease in Other Assets	5c,5e	(205)	(181)
Net Increase/(Decrease) in Trade & Other Payables	8a	1,352	3,046
Net Increase/(Decrease) in Other Provisions	8c	370	338
<b>Net Cash provided by (or used in) operations</b>		<b>41,606</b>	<b>38,666</b>

#### (c) Non-Cash Financing and Investing Activities

##### Acquisition of assets by means of:

Physical Resources Received Free of Charge	2h	48,511	16,812
<b>Total Non-Cash Financing and Investing Activities</b>		<b>48,511</b>	<b>16,812</b>

#### (d) Financing Arrangements

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

Bank Overdrafts	1,500	1,500
Corporate Credit Cards	250	250
LGFA Cash Advance Debenture Facility	51,895	34,291

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

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

### Note 12(a). Functions

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

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	2022 \$ '000	2021 \$ '000	2022 \$ '000	2021 \$ '000	2022 \$ '000	2021 \$ '000	2022 \$ '000	2021 \$ '000	2022 \$ '000	2021 \$ '000
<b>Functions/Activities</b>										
Community Facilities, Programs and Events	5,633	5,350	17,356	17,021	(11,723)	(11,671)	3,240	3,413	67,290	111,286
City Maintenance	3,804	4,096	62,516	58,004	(58,712)	(53,908)	19	–	1,468,478	1,161,545
Waste and Recycling	937	1,116	17,272	17,144	(16,335)	(16,028)	–	–	4,080	3,117
Local Business Support	338	266	1,004	845	(666)	(579)	–	–	273	295
Public Health, Regulatory and Environment	4,398	4,374	10,539	11,221	(6,141)	(6,847)	918	973	–	–
Administration and Other Activities	109,129	100,686	–	271	109,129	100,415	24,973	19,526	25,120	29,350
<b>Total Functions/Activities</b>	<b>124,239</b>	<b>115,888</b>	<b>108,687</b>	<b>104,506</b>	<b>15,552</b>	<b>11,382</b>	<b>29,150</b>	<b>23,912</b>	<b>1,565,241</b>	<b>1,305,593</b>

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



## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 12(b). Components of Functions

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The activities relating to Council functions are as follows:

#### **Community Facilities, Programs and Events**

##### **Club and Sporting Governance**

We support over 80 sporting clubs with facilities for training and competition, including regional sites such as the Playford Tennis Centre, Aquadome, Playford Bowling Club and Elizabeth Oval. We work with clubs and associations to support effective administration, operations and compliance to optimise utilisation of facilities for the community's benefit.

##### **Community Development and Health Initiatives**

Community development supports knowledge and skills development for individuals and families. Services are delivered at several sites including the Playford Wellbeing Hub, the Healthy Food Co, Marni Waiendi and the Elizabeth Rise Community Centre.

These initiatives support the community in various ways, such as promotion of health and wellbeing practices, providing volunteer opportunities, advocacy and provision of a range of social and educational activities.

##### **Community Inclusion**

Council provides education, information and support to assist older and vulnerable people to remain independent and connected within the community. Inclusion programs are run at sites including the Grenville Hub and Playford Wellbeing Hub, as well as outreach programs in One Tree Hill and Virginia. We also support people living with a disability through the NDIS, which is supported by Council's Disability Access and Inclusion Plan.

##### **Community Venues**

We have a range of venues the community can access for events and experiences. The Shedley Theatre is the northern suburbs' premier theatre venue, hosting a calendar of high-profile, professional artists, as well as supporting local amateur groups and school events.

The Uley Road and Spruance Halls provide high quality space for the community to utilise. The Northern Sound System (NSS) is the state's leading youth music facility, engaging young people through music and creative industries. An extensive range of programs build the capacity of young people, while also offering a live music venue, rehearsal spaces and recording studio.

##### **Customer Contact**

Our Customer Contact Team provides prompt, helpful and accurate information and transactional services to our community.

##### **Event Management**

Council delivers a range of community and civic events across the city and, where appropriate, looks to partner to extend the range of events on offer. These events celebrate the community and promote a sense of connection.

##### **Library**

Library Services provide access to information, technology and educational programs, cultural engagement, local history, social interaction, entertainment and leisure for our community. Branches at the Civic Centre and Stretton Centre are supported by the Mobile and Home Library Services.

##### **Volunteer Development**

Volunteers extend and enhance the services and programs delivered by Council through sharing their time, energy and skills to benefit the community. Volunteers receive many opportunities to develop new skills and knowledge, connect with others and enjoy a sense of accomplishment.

#### **City Maintenance**

##### **Parks and Reserves**

We maintain over 100 parks and reserves to provide welcoming outdoor spaces for residents and visitors to enjoy.

##### **Rapid Response**

Providing a rapid response team to attend to urgent situations helps reduce risk to our community. The primary objective is to make the situation safe, with additional work then referred to other Council services.

##### **Rural Streetscapes**

Regular road maintenance is undertaken in our rural areas, with a programmed and proactive approach based on risk. This service enables a safe and connected community for our rural residents.

##### **Sportsfield Maintenance**

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 12(b). Components of Functions (continued)

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The maintenance of Council's many sports fields is important to ensure our community can actively engage and participate in a range of sporting activities on offer across our city.

#### **Stormwater Network**

The stormwater network provides for the collection and transportation of stormwater throughout the city. Maintenance of the network reduces the risk of flooding and associated property damage. It also improves the water quality to wetlands and protects against water damage to road infrastructure.

#### **Tree Services**

Our tree service team ensures that all trees within the council area are well maintained, which contributes to the look and feel of the city, as well as positively impacting on the health and wellbeing of Playford residents and visitors.

#### **Urban Streetscapes**

This service provides safe pedestrian access, a safe and orderly urban road network, and improved appearance of street frontages, contributing to overall city presentation.

#### **Graffiti Operations**

The graffiti team provides a quick and timely response to the removal of graffiti from Council assets, leading to a clean and attractive city with a reduction in overall visible graffiti.

#### **Waste and Recycling**

##### **Kerbside Waste**

The kerbside waste management service includes household waste, recycling, green organics and hard waste. Diversion rates away from landfill, through recycling, reduction in contamination rates, and uptake of the green organics service are a focus of this service.

##### **Illegal Dumping**

This service manages the collection and disposal of illegally dumped rubbish throughout the city as well as penalises illegal dumping offences.

#### **Local Business Support**

##### **Business Support and Industry Development**

This service fosters business growth and supports and facilitates the creation of local jobs. Our modern co-working facility at the Stretton Centre provides cost effective office space and one-to-one business support. Support is also provided at an industry level through specific projects, advocacy and connection, as well as through the Virginia Horticulture Centre.

#### **Public Health, Regulatory and Environment**

##### **Environmental Health**

This service covers the assessment, improvement and compliance to public health, food safety and wastewater standards.

##### **Environmental Sustainability**

In collaboration with our community, we enhance our local environment with resident engagement initiatives such as plant distribution programs, projects to improve our urban and rural biodiversity and targeted biodiversity management on rural roadsides.

##### **Immunisation**

Our immunisation service seeks to minimise the incidence of vaccine-preventable diseases and covers early childhood immunisation, secondary school programs, the New Arrival Refugee Immunisation (NARI) program and public and business programs.

##### **Regulatory Services**

Key regulatory requirements are maintained to minimise the risk to public safety: animal management, parking compliance, fire prevention, litter prevention, by-laws and Local Government Act compliance. Coupled with education initiatives, these all contribute to a safer and better quality of life for our community.

##### **Development Services**

This service facilitates safe and desired city development by coordinating and managing growth, assessing development applications, providing advice, ensuring development is constructed to Council standards and is compliant with relevant regulations.

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 12(b). Components of Functions (continued)

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#### **Administration and Other Activities**

Items under this function include General Purpose grants, non-program related grants and Rates revenue. These items are not directly attributed to a service and other minor activities.

### Note 13. Financial Instruments

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#### **Recognised Financial Instruments**

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

###### **Accounting Policy:**

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

###### **Terms & Conditions:**

Deposits at call have a returning interest rate between 0.08% to 0.38% (2021: 0% to 0.35%).

###### **Carrying Amount:**

Approximates fair value due to the short term to maturity.

##### **Receivables - Rates & Associated Charges**

###### **Accounting Policy:**

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

###### **Terms & Conditions:**

Secured over the subject land, arrears attract interest of 2% (2021: 2%). Each month thereafter a further interest penalty of 0.42% (2021: 0.43%) is added. Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.

###### **Carrying Amount:**

Approximates fair value (after deduction of any allowance).

##### **Receivables - Fees & Other Charges**

###### **Accounting Policy:**

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

###### **Terms & Conditions:**

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

###### **Carrying Amount:**

Approximates fair value (after deduction of any allowance).

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 13. Financial Instruments (continued)

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#### Liabilities - Creditors and Accruals

**Accounting Policy:**

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

**Terms & Conditions:**

Liabilities are normally settled on 30 day terms.

**Carrying Amount:**

Approximates fair value.

#### Liabilities - Interest Bearing Borrowings

**Accounting Policy:**

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

**Terms & Conditions:**

Secured over future revenues, borrowings are repayable (at maturity or Annual Principal & Interest); interest is charged at fixed or variable rates between 1.8% and 5.4% (2021: 1.30% and 6.60%).

**Carrying Amount:**

Approximates fair value.

#### Liabilities - Leases

**Accounting Policy:**

At the commencement date, a lessee shall measure the right-of-use asset at cost and the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.



## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 13. Financial Instruments (continued)

		Due < 1 year \$ '000	Due > 1 year & ≤ 5 years \$ '000	Due > 5 years \$ '000	Total Contractual Cash Flows \$ '000	Carrying Values \$ '000
Notes						
<b>Financial Assets and Liabilities</b>						
<b>2022</b>						
<b>Financial Assets</b>						
Cash & Cash Equivalents	5a	1,818	–	–	1,818	1,818
Receivables	5b	6,411	24	14	6,449	6,403
Other Financial Assets	5c,6a	23	105	167	295	273
<b>Total Financial Assets</b>		<b>8,252</b>	<b>129</b>	<b>181</b>	<b>8,562</b>	<b>8,494</b>
<b>Financial Liabilities</b>						
Payables	8a	13,394	8,937	12,420	34,751	11,173
Current Borrowings	8b	6,174	–	–	6,174	6,174
Non-Current Borrowings	8b	–	48,358	51,768	100,126	100,126
Leases	17b	140	143	–	283	283
<b>Total Financial Liabilities</b>		<b>19,708</b>	<b>57,438</b>	<b>64,188</b>	<b>141,334</b>	<b>117,756</b>
<b>2021</b>						
<b>Financial Assets</b>						
Cash & Cash Equivalents	5a	122	–	–	122	122
Receivables	5b	6,217	27	19	6,263	6,209
Other Financial Assets	5c,6a	19	100	196	315	315
<b>Total Financial Assets</b>		<b>6,358</b>	<b>127</b>	<b>215</b>	<b>6,700</b>	<b>6,646</b>
<b>Financial Liabilities</b>						
Payables	8a	13,585	7,762	8,970	30,317	11,630
Current Borrowings	8b	6,451	–	–	6,451	6,451
Non-Current Borrowings	8b	–	52,168	66,737	118,905	118,905
Leases	17b	114	147	–	261	261
<b>Total Financial Liabilities</b>		<b>20,150</b>	<b>60,077</b>	<b>75,707</b>	<b>155,934</b>	<b>137,247</b>

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

	2022		2021	
	Weighted Avg Interest Rate \$ '000	Carrying Value \$ '000	Weighted Avg Interest Rate \$ '000	Carrying Value \$ '000
Overdraft	7.93%	–	7.18%	–
Other Variable Rates	2.36%	21,801	1.91%	57,405
Fixed Interest Rates	3.61%	84,782	3.92%	68,212
		<b>106,583</b>		<b>125,617</b>

#### Net Fair Value

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

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

### Note 13. Financial Instruments (continued)

#### Risk Exposures

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

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

**Liquidity Risk** is the risk that Council will encounter difficulty in meeting its financial liability obligations. Council consider borrowings as an organisational response to the need for funds for capital projects or cashflow, without specifically borrowing for a particular project. The term of any borrowings, whether fixed interest or floating interest rate borrowings are sought with a range of maturity dates including access to bank overdraft and standby borrowing facilities to ensure a base level of liquidity is available at all times. This is in accordance with Council's Treasury Policy.

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

#### Expected Credit Losses (ECL)

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

	ECL Rate	Gross carrying amount \$ '000	Expected Loss \$ '000
<b>2022</b>			
Current (not past due)	0.1%	469	—
Past due 1-30 Days	0.3%	67	—
Past due 31-60 Days	0.6%	44	—
Past due 61-90 Days	0.8%	180	1
Past due 91 Days +	4.4%	140	7
		<b>900</b>	<b>8</b>
<b>2021</b>			
Current (not past due)	0.5%	387	1
Past due 1-30 Days	0.5%	130	1
Past due 31-60 Days	0.6%	82	—
Past due 61-90 Days	0.8%	14	—
Past due 91 Days +	0.9%	68	1
		<b>681</b>	<b>3</b>

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

### Note 13. Financial Instruments (continued)

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

	2022 \$ '000	2021 \$ '000
As at 1 July	3	5
Provisions	7	(1)
Write off	(2)	(1)
As at 30 June	8	3

### Note 14. Capital Expenditure and Investment Property Commitments

	2022 \$ '000	2021 \$ '000
--	-----------------	-----------------

#### Capital Commitments

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

Land	73	44
Buildings	1,109	236
Infrastructure	15,810	7,360
Plant & Equipment	1,440	1,492
	<b>18,432</b>	<b>9,132</b>

**These expenditures are payable:**

Not later than one year	18,432	9,132
	<b>18,432</b>	<b>9,132</b>

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

## Note 15. Financial Indicators

\$ '000	Amounts 2022	Indicator 2022	Indicators 2021 2020	
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These Financial Indicators have been calculated in accordance with Information paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

**Adjustments to Ratios**

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

**1. Operating Surplus Ratio**

Operating Surplus	<b>15,552</b>	<b>12.5%</b>	9.8%	4.5%
Total Operating Income	<b>124,239</b>			

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

**Adjusted Operating Surplus Ratio**

Operating Surplus	<b>11,340</b>	<b>9.4%</b>	10.3%	4.9%
Total Operating Income	<b>120,027</b>			

**2. Net Financial Liabilities Ratio**

Net Financial Liabilities	<b>126,339</b>	<b>102%</b>	126%	140%
Total Operating Income	<b>124,239</b>			

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

**Adjusted Net Financial Liabilities Ratio**

Net Financial Liabilities	<b>136,555</b>	<b>114%</b>	130%	146%
Total Operating Income	<b>120,027</b>			

**3. Asset Renewal Funding Ratio**

Asset Renewals	<b>13,749</b>	<b>70%</b>	108%	78%
Infrastructure & Asset Management Plan required expenditure	<b>19,605</b>			

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

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 16. Uniform Presentation of Finances

	2022 \$ '000	2021 \$ '000
The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.		
All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.		
The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances.		
Income	124,239	115,888
less Expenses	(108,687)	(104,506)
<b>Operating Surplus / (Deficit)</b>	<b>15,552</b>	<b>11,382</b>
<b>Net Outlays on Existing Assets</b>		
Capital Expenditure on Renewal and Replacement of Existing Assets	(15,110)	(21,089)
add back Depreciation, Amortisation and Impairment	25,537	21,495
add back Proceeds from Sale of Replaced Assets	1,361	1,455
	<b>11,788</b>	<b>1,861</b>
<b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets (including Investment Property & Real Estate Developments)	(13,839)	(13,901)
add back Amounts Received Specifically for New and Upgraded Assets	2,516	1,380
add back Proceeds from Sale of Surplus Assets (including investment property, real estate developments & non-current assets held for resale)	4,334	4,030
	<b>(6,989)</b>	<b>(8,491)</b>
<b>Net Lending / (Borrowing) for Financial Year</b>	<b>20,351</b>	<b>4,752</b>



## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

### Note 17. Leases

#### (i) Council as a lessee

##### Terms and conditions of leases

##### Building

Community building leases include Elizabeth Rise Community Centre. The rent is increased by market rent review or CPI annually.

##### Plant and Equipment

Includes photocopiers and vehicles leasing. The leases are fixed repayments.

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

#### (a) Right of use assets

	Building \$ '000	Plant and Equipment \$ '000	Total \$ '000
<b>2022</b>			
Opening balance	100	158	258
Additions to right-of-use assets	—	157	157
Depreciation charge	(20)	(114)	(134)
<b>Balance at 30 June</b>	<b>80</b>	<b>201</b>	<b>281</b>
<b>2021</b>			
Opening balance	35	181	216
Additions to right-of-use assets	100	94	194
Depreciation charge	(35)	(117)	(152)
<b>Balance at 30 June</b>	<b>100</b>	<b>158</b>	<b>258</b>

#### (b) Lease liabilities

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

	2022 \$ '000	2021 \$ '000
Balance at 1 July	261	221
Additions	157	194
Accretion of interest	5	5
Payments	(140)	(159)
<b>Balance at 30 June</b>	<b>283</b>	<b>261</b>
<b>Classified as:</b>		
Current	140	114
Non Current	143	147

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

### Note 17. Leases (continued)

	2022 \$ '000	2021 \$ '000
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The maturity analysis of lease liabilities is included in Note 13.

The following are the amounts recognised in the Statement of Comprehensive Income:

Depreciation expense of Right-of-Use Assets	132	152
Interest expense on lease liabilities	5	5
<b>Total amount recognised in profit or loss</b>	<b>137</b>	<b>157</b>

#### (ii) Council as a lessor

Council owns various buildings, plant and other facilities that are available for hire or lease (on a non-cancellable basis wherever practicable). Rentals received from such leases are disclosed in user charges (hall and equipment hire) in Note 2.

	2022 \$ '000	2021 \$ '000
--	-----------------	-----------------

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

Not later than one year	1,056	781
Later than one year and not later than 5 years	1,845	1,728
Later than 5 years	809	897
	<b>3,710</b>	<b>3,406</b>

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 18. Superannuation

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#### **Contribution to Superannuation Scheme**

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

#### **Accumulation only Members**

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation 10% (9.50% in 2020/21). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

#### **Salarylink (Defined Benefit Fund) Members**

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2020/21) of "superannuation" salary.

In addition, Council makes a separate contribution of 3% (3% 2020/21) of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willie Towers Watson as at 20 June 2022. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

#### **Contributions to Other Superannuation Schemes**

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

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

## Note 19. Interests in Other Entities

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

	Council's Share of Net Income		Council's Share of Net Assets	
	2022 \$ '000	2021 \$ '000	2022 \$ '000	2021 \$ '000
<b>Council's Share of Net Income</b>				
Joint Ventures	765	553	10,759	9,965
<b>Total Council's Share of Net Income</b>	<b>765</b>	<b>553</b>	<b>10,759</b>	<b>9,965</b>

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

## (a) Carrying Amounts

	Principal Activity	2022 \$ '000	2021 \$ '000
Northern Adelaide Waste Management (NAWMA)	Waste Management	4,080	3,117
Gawler River Flood Management Authority (GRFMA)	Floodplain Management	6,679	6,848
<b>Total Carrying Amounts - Joint Ventures &amp; Associates</b>		<b>10,759</b>	<b>9,965</b>

**Northern Adelaide Waste Management (NAWMA)**

The Northern Adelaide Waste Management Authority (NAWMA) manages recycling, waste collection and waste disposal for the City of Playford, City of Salisbury and Town of Gawler. Contributions are made towards waste collection, disposal and kerbside recycling and administration.

The City of Playford has a 36.50% equity interest in NAWMA for the year ended 30 June 2022 (2021: 35.36%). NAWMA has loan borrowings of \$10.55 million as at 30 June 2022. The City of Playford's share of borrowings is \$3.85 million.

**Gawler River Flood Management Authority (GRFMA)**

The Gawler River Floodplain Management Authority (GRFMA) was established in August 2002 to construct, operate and maintain flood mitigation infrastructure in the Gawler River area. Contributions are made to the administrative expenses of the Authority.

The City of Playford has a 30.90% equity interest in GRFMA as at 30 June 2022 (2021: 31.31%).

## (b) Relevant Interests

	Interest in Operating Result		Ownership Share of Equity		Proportion of Voting Power	
	2022	2021	2022	2021	2022	2021
Northern Adelaide Waste Management (NAWMA)	36.5%	35.4%	36.5%	35.4%	33.3%	33.3%
Gawler River Flood Management Authority (GRFMA)	30.9%	31.3%	30.9%	31.3%	17.0%	17.0%

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 19. Interests in Other Entities (continued)

#### (c) Movement in Investment in Joint Venture or Associate

	Northern Adelaide Waste Management (NAWMA)		Gawler River Flood Management Authority (GRFMA)	
	2022	2021	2022	2021
	\$ '000	\$ '000	\$ '000	\$ '000
Opening Balance	3,117	2,367	6,848	7,016
Share in Operating Result	842	641	(77)	(88)
Adjustments to Equity	121	109	(92)	(80)
<b>Council's Equity Share in the Joint Venture or Associate</b>	<b>4,080</b>	<b>3,117</b>	<b>6,679</b>	<b>6,848</b>

#### (d) Share of Joint Operations Expenditure Commitments

Expenditure committed for (excluding inventories) at the reporting date but not recognised in the financial statements as liabilities:

	2022	2021
	\$ '000	\$ '000
Not later than one year	6,239	5,944
Later than one year and not later than 5 years	6,947	12,569
	<b>13,186</b>	<b>18,513</b>

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

	2022	2021
	\$ '000	\$ '000

#### Carrying Amounts of Assets and Liabilities

##### Assets

Asset Held for Sale	5,156	6,472
<b>Total Assets</b>	<b>5,156</b>	<b>6,472</b>
<b>Net Assets</b>	<b>5,156</b>	<b>6,472</b>

These assets were previously classified as part of Land in Note 7a.

Prior to transferring to non-current assets held for sale, the land was revalued to reflect its fair value.



## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 21. Contingencies & Assets/Liabilities Not Recognised in the Balance Sheet

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

#### 1. Land under roads

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

At reporting date, Council controlled 937 km of road reserves of average width 15 metres.

#### 2. Potential insurance losses

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

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

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

#### 3. Bank guarantees

Council may guarantee certain loans and other banking facilities advanced to community organisations and sporting bodies. As at 30 June 2022 the amount guaranteed was \$nil (2021: \$nil).

Council holds guarantee for certain procurement contracts. As at 30 June 2022 the amount held in guarantees was \$1.3M (2021: \$0.8M).

#### 4. Legal expenses

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

#### 5. Indenture

As part of the indenture entered into in July 1998 by the South Australian Housing Trust (SAHT) and Council, the SAHT have maintained a trust account. These monies are to be used to assist in refurbishment of the areas in which SAHT houses are concentrated. The current balance of this account is \$1.44 million (2021: \$1.44 million).

At the time of expenditure Council assumes ownership of the asset.

### Note 22. Events after the Balance Sheet Date

---

Events that occur after the reporting date of 30 June 2022, up to and including the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

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

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

## Notes to and forming part of the Financial Statements

for the year ended 30 June 2022

### Note 23. Related Party Transactions

#### Key Management Personnel

##### Transactions with Key Management Personnel

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 44 persons were paid the following total compensation.

	2022 \$ '000	2021 \$ '000
--	-----------------	-----------------

##### The compensation paid to Key Management Personnel comprises:

Short-Term Employee Benefits	4,605	4,573
Termination Benefits	61	19
Councillor Allowances	431	430
<b>Total</b>	<b>5,097</b>	<b>5,022</b>

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

##### Receipts from Key Management Personnel comprise:

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

Planning and Building Application Fees	1	1
<b>Total</b>	<b>1</b>	<b>1</b>

Three close family members of key management personnel are employed by Council in accordance with the terms of the Award, and as recorded in the public Register of Salaries maintained in accordance with section 105 of the Local Government Act 1999.

Key management personnel or close family members (including related parties) lodged a total of five planning and building applications during the year. These people took no part in the assessment or approval process for these applications.

## Notes to and forming part of the Financial Statements for the year ended 30 June 2022

### Note 24. Council information and contact details

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**Principal place of business:**

10 Playford Boulevard  
Elizabeth SA 5112

#### Contact details

**Mailing Address:**

12 Bishopstone Road  
Davoren Park SA 5113

**Opening hours:**

9am-5pm  
Monday to Friday

**Telephone:** 08 8256 0333

**Facsimile:** 08 8256 0578

**Internet:** [www.playford.sa.gov.au](http://www.playford.sa.gov.au)

**Email:** [playford@playford.sa.gov.au](mailto:playford@playford.sa.gov.au)

#### Officers

**Chief Executive Officer**

Sam Green

#### AUDITORS

BDO

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Adelaide SA 5000

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[www.bdo.com.au](http://www.bdo.com.au)

#### Elected members

**Mayor**

Glenn Docherty

#### Councillor

Cr Agapios (Peter) Rentoulis

Cr Akram Arifi

Cr Andrew Craig

Cr Cathy-Jo Tame

Cr Clint Marsh

Cr David Kerrison

Cr Dennis Ryan

Cr Esperanza (Jane) Onuzans

Cr Gay Smallwood-Smith

Cr Katrina Stroet

Cr Marilyn Baker

Cr Misty Norris

Cr Shirley Halls

Cr Stephen Coppins

Cr Veronica Gossink

#### Other information

**ABN:** 99 397 793 662

## INDEPENDENT AUDITOR'S REPORT TO THE PRINCIPAL MEMBER OF CITY OF PLAYFORD

### Report on the Audit of the Financial Report

#### Opinion

We have audited the financial report of City of Playford (the Council), which comprises the statement of financial position as at 30 June 2022, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies, and the certification of the financial statements.

In our opinion the accompanying financial report presents fairly, in all material respects, the Council's financial position as at 30 June 2022, and its financial performance and its cash flows for the year ended in accordance with Australian Accounting Standards, the *Local Government Act 1999*, and the *Local Government (Financial Management) Regulations 2011*.

#### Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Council in accordance with the Local Government Act 1999 and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Local Government Act 1999*, which has been given to the Council, would be in the same terms if given to the Council as at the time of this auditor's report.

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

#### Information Other than the Financial Report and Auditor's Report Thereon

Management is responsible for the other information. The other information obtained at the date of this auditor's report is the annual reports of Northern Adelaide Waste Management Authority and Gawler River Floodplain Management Authority for the year ended 30 June 2022.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report of the City of Playford, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.



If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### **Council's Responsibility for the Financial Report**

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

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

#### **Auditor's responsibilities for the audit of the Financial Report**

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (<http://www.auasb.gov.au/Home.aspx>) at: [http://www.auasb.gov.au/auditors\\_files/ar4.pdf](http://www.auasb.gov.au/auditors_files/ar4.pdf).

This description forms part of our auditor's report.

A stylized, handwritten-style signature of the BDO logo in blue ink.

**BDO Audit Pty Ltd**

A handwritten signature in blue ink, appearing to read 'Andrew Tickle'.

Andrew Tickle  
Director

Adelaide, 28 October 2022



## **INDEPENDENT ASSURANCE REPORT ON THE INTERNAL CONTROLS OF THE CITY OF PLAYFORD**

### **Opinion**

We have undertaken a reasonable assurance engagement on the design and the operating effectiveness of controls established by City of Playford ('the Council') in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, throughout the period 1 July 2021 to 30 June 2022 relevant to ensuring such transactions have been conducted properly and in accordance with law.

In our opinion, in all material respects:

- (a) The controls established by Council in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities were suitably designed to ensure such transactions have been conducted properly and in accordance with law; and
- (b) The controls operated effectively as designed throughout the period from 1 July 2021 to 30 June 2022.

### **Basis for opinion**

We conducted our engagement in accordance with Standard on Assurance Engagements ASAE 3150 *Assurance Engagements on Controls* issued by the Auditing and Assurance Standards Board.

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

### **The Council's responsibilities for the internal controls**

The Council is responsible for:

- a) The receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities;
- b) Identifying the control objectives
- c) Identifying the risks that threaten achievement of the control objectives
- d) Designing controls to mitigate those risks, so that those risks will not prevent achievement of the identified control objectives; and
- e) Operating effectively the controls as designed throughout the period.

### **Our independence and quality control**

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



### **Assurance practitioner's responsibilities**

Our responsibility is to express an opinion, in all material respects, on the suitability of the design to achieve the control objectives and the operating effectiveness of controls established by Council in relation to financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities. ASAE 3150 requires that we plan and perform our procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the control objectives and the controls operated effectively throughout the period.

An assurance engagement to report on the design and operating effectiveness of controls involves performing procedures to obtain evidence about the suitability of the design of controls to achieve the control objectives and the operating effectiveness of controls throughout the period. The procedures selected depend on our judgement, including the assessment of the risks that the controls are not suitably designed or the controls did not operate effectively. Our procedures included testing the operating effectiveness of those controls that we consider necessary to achieve the control objectives identified. An assurance engagement of this type also includes evaluating the suitability of the control objectives.

### **Limitations of controls**

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

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

A handwritten signature in blue ink that reads 'BDO'.

**BDO Audit Pty Ltd**

A handwritten signature in blue ink, appearing to read 'Andrew Tickle'.

Andrew Tickle  
Director

Adelaide, 28 October 2022

## City of Playford

### General Purpose Financial Statements for the year ended 30 June 2022

#### Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of City of Playford for the year ended 30 June 2022, the Council's Auditor, BDO has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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



Sam Green  
Chief Executive Officer



Mark Labaz  
Presiding Member, Corporate Governance  
Committee

Date: 04 October 2022



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BDO Centre  
Level 7, 420 King William Street  
Adelaide SA 5000  
GPO Box 2018 Adelaide SA 5001  
Australia

## CERTIFICATION OF AUDITOR INDEPENDENCE

I confirm that, for the audit of the financial statements of the City of Playford for the year ended 30 June 2022, I have maintained my independence in accordance with the requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code), Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

A handwritten signature in blue ink, appearing to read 'Andrew Tickle', is written over a faint, light blue circular stamp.

Andrew Tickle  
Director

**BDO Audit Pty Ltd**

Adelaide, 28 October 2022