A healthy, inclusive and prosperous community, living and working in harmony with the environment.

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The activities of the City of Mitcham have been matched against key result areas of our Strategic Management Plan to form the 2013/2014 Annual Report.

The key result areas ensure Council and Administration remain focussed on issues of importance to the local community. These are:

► Accessible City
► Liveable City
► Inclusive and Capable Community
► Healthy Environment
► Enterprising City
► Excellence in Government

Copies of the 2013/2014 Annual Report are available for inspection at the:

► City of Mitcham Civic Centre, 131 Belair Road, Torrens Park
► Blackwood Library, 215 Main Road, Blackwood
► Mitcham Library, 154 Belair Road, Hawthorn
► www.mitchamcouncil.sa.gov.au

Copies can be purchased from the City of Mitcham Customer Service Centre at 131 Belair Road, Torrens Park for $11.10.

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MESSAGE FROM THE MAYOR AND CHIEF EXECUTIVE OFFICER

Michael Picton
Mayor
Mr Matt Pears
Chief Executive Officer

Welcome to the Annual Report of the City of Mitcham for the Financial Year 2013/2014. Once again we are pleased to jointly present this report.

This year Council invested $13 million renewing infrastructure and maintaining assets. Over 156,035 square metres of road rehabilitation works were undertaken, 16.5 kilometres of new and replacement block paved footpaths were constructed, 7.04 kilometres of kerb and water-table was constructed, two car parks resealed and three bridges maintained.

Open space and recreation facilities continue to be a focal point for the City. Council has over 203 open space reserves, 22 recreational areas, 150 landscaped gardens and roundabouts and 59 playgrounds. Council constructed a stormwater infiltration infrastructure in Naomi Reserve at Pasadena to assist in reducing the costs of watering. This system will harvest approximately 750 kilolitres of stormwater to sustain trees and turf in the reserve.

As we continue our long term commitment to plan for tomorrow’s community today we have remained focused on ensuring the Council’s operations are financially sustainable while still delivering the services and facilities demanded by a modern City.

Our largest expenditure continues to be the renewal and maintenance of our assets and infrastructure, which are worth over six hundred million dollars.

Council in partnership with the Cities of Marion, Onkaparinga and Holdfast Bay continued to develop a regional climate change adaptation plan for the southern Adelaide region. This plan focuses on the impact of climate change in relation to the region’s economy and infrastructure, environment and natural resources, and social and community values. It provides 57 preferred adaptation options and a timeline for how southern Adelaide can respond to and actively manage the challenges of climate change.

We have also remained focussed on improving our financial position to ensure we can continue to deliver services required by the community. A number of improvements to financial processes and policies have been introduced to improve reporting and financial management. Improvement to business processes has resulted in financial savings that have either improved or maintained levels across a number of Council services including procurement and administrative systems.

The Stormwater Management Plan for Brown Hill and Keswick Creeks was approved in February 2013. The plan identifies the preferred solution for 80% of the works. This year investigation to consider the remaining 20% for works required upstream of Anzac Highway began. This has necessitated compilation of a number of reports and technical investigations involving consideration of a range of solutions. The Plan remains committed to a preference to pursue a feasible and whole of catchment, community supported, ‘no dam’ solution for the upper catchment works.

Council continued to invest in community centres which play an important role by providing a space for our residents, both young and old to gather, socialise, learn and get fit. Council has taken on the management of two more Community Centres – Hawthorn and Cumberland. These centres as well as the Blackwood Community Centre were upgraded with new carpets, kitchens, air conditioning, crockery, tables and chairs.

Volunteers continue to be integral to many activities across the City. Over 360 volunteers contribute over 25,000 hours supporting staff, Council and the local community. Their commitment to our local community is truly inspirational and we are indeed fortunate to have members of the community so willing to give their time, knowledge and skills. These are a few of the achievements of the past year and there are many more mentioned in this Annual Report. They are a tribute to the dedication and hard work of the Elected Members, volunteers and staff in pursuit of the strategic directions of Council.
Welcome to the City of Mitcham, a healthy, inclusive and prosperous community, living and working in harmony with the environment.

**Traditional Custodians**

We acknowledge the Kaurna people as the traditional custodians and caretakers of the land that includes much of this City, known as Tarndanyangga country which means ‘The place of the Red Kangaroo Dreaming’.

The Kaurna people’s rich cultural heritage and spiritual beliefs still connect their people with this land and we welcome a new relationship with the living members of their community today.

**Our Past**

The City of Mitcham took its name from Mitcham Village which was settled in 1840 on the banks of Brown Hill Creek on land owned by the South Australian Company. Mitcham Village was named after Mitcham in Surrey, England - now part of the London Borough of Merton. Proclaimed in May 1853 under the District Councils Act 1852, Mitcham is one of the oldest councils in South Australia.

Within the Council area is the ‘Garden Suburb’ of Colonel Light Gardens, now a proclaimed State Heritage Area. It became the site, in 1924, for 700 homes of the State’s Thousand Homes Scheme – a scheme which aimed to provide affordable homes to working class families.

Mitcham slowly changed from a largely rural area in the early 1900s where it was characterised by small farms, large estates and a number of stately homes. By the mid 1950s a significant industrial area was established along South Road, and development had greatly intensified in the Mitcham hills.

By 1930 our population was approaching 20,000. After the war, development was dramatic. The population declined marginally in the 1990s but has recovered due mainly to recent growth in Craigburn Farm.

**Our Present**

Mitcham is now a thriving City, valued for its proximity to the City of Adelaide, the hills and the sea. Our City is known for its avenues of street trees, its large areas of open space, its stately homes, its unique historical areas and its magnificent views from the hills over the City.

The hills boast a diverse range of unique natural habitats, specimen trees and native vegetation that form part of a significant green corridor across the western slopes of the Mount Lofty Ranges. The hills contain one of the largest remnant stands of endangered Grey Box Grassy Woodland (Eucalyptus microcarpa) in South Australia and are the home of many threatened native plants and animals. Preserving our natural landscape will be an important legacy.

Mitcham is in the catchment area for both Brown Hill Creek and the Sturt River, and collects significant volumes of stormwater from the Adelaide foothills. This creates opportunities and challenges for its management in our City and across the plains before discharging into Gulf St Vincent.

Our City is home to over 65 high quality educational institutions including kindergartens, schools, colleges and universities, with many students living locally. This reflects a vibrant education industry that will continue to develop with more students from overseas.

We have a similar proportion of preschoolers and younger people compared with other areas of Adelaide. Our young people are generally well educated and some may leave the State in search of employment, with fewer young people in our workforce.

Statistics indicate that Mitcham is an ageing community, with a higher proportion of people in the older age groups compared to other areas of Adelaide. Along with the Australian population as a whole, we are living longer, with life expectancy predicted to increase even further over the coming years. Our community is getting older however, less people report needing help in their day-to-day lives due to disability than for Adelaide as a whole.

Our community is prosperous with more households enjoying an above average income compared with other areas of Adelaide, and many of us choosing to work locally. Close to 40% of our employed population work in hospitals, aged care and other medical facilities, education and training, and retail trade.

Most commercial premises are located along or near Belair Road, Goodwood Road, South Road and Main Road (Blackwood and Belair). Most industrial premises are located immediately adjoining South Road and extend eastwards.

Population growth in Mitcham has been increasing by just over 200 persons per year. The number of persons per household however is falling.

Today there are over 65,000 people living and over 5,000 businesses operating in Mitcham and enjoying what our City has to offer.
Our People
The City of Mitcham, with a population of approximately 65,000, is situated some six kilometres from the City and extends into the beautiful Mitcham hills, comprising an area of 75.7 square kilometres stretching from Cross Road to the north, to the Sturt River in the south, from Mount Barker Road in the east to South Road in the west.

Residents live in 26,199 homes across 33 suburbs all of which have their own particular style and community spirit. From the leafy backdrop of the hills environment, to the foothills homes which share magnificent panoramic views of Adelaide and the plains, the variety and uniqueness of the area is obvious.

Our suburbs include our State Heritage listed garden suburb Colonel Light Gardens, which provides an excellent example of 1920s town planning and historic Belair, a unique suburb surrounded on three sides by parks including South Australia’s oldest park Belair National Park. We also have Springfield, one of Adelaide’s most prestigious suburbs as well as a new housing development at Craigburn Farm.

Our Economy
Whilst largely residential, the City of Mitcham has just over 7,000 businesses and two key commercial areas in the Blackwood and Mitcham Centres with neighbourhood shopping in other areas. Industrial activities occur on the western boundary of the City adjacent to South Road.

Our Places
Council currently manages approximately 600 hectares of open spaces including over 220 reserves, approximately 25 sport and recreational areas and 58 playgrounds. Our open space reserve areas vary in size from very small pocket parks of 90m² to woodland reserves of approximately 60 hectares in size.

The City is also well served by many tourist attractions including Carrick Hill Estate, Belair National Park, Brown Hill Creek Reserve, Waite Arboretum, reserves and numerous walking trails through the historic Mitcham Precinct, St Marys, Lower Mitcham, Brown Hill Creek and Colonel Light Gardens.

The Hills Face Zone provides a backdrop to the plains. There are large areas of open space, especially in the hills and foothills, some containing disused quarries, and the City is renowned for its leafy streetscapes.

The City contains some of the last substantial stands of Eucalyptus microcarpa (grey box woodland) plant associations in the State and these are of high conservation priority on a local and regional scale.

Our Services
The City has an active and committed Council which listens to its community and is working to enhance the key strategic goal areas of Accessible City, Liveable City, Inclusive and Capable Community, Healthy Environment, Enterprising City and Excellence in Government in all Council programs and activities.

Residents of Mitcham are well catered for by a wide range of Council’s services:
► Community service programs for all age groups.
► Library and Toy Library facilities at Blackwood and Mitcham.
► First class waste management and recycling services.
► Building and planning services.
► Environmental and public health services including water pollution surveillance, immunisations, animals control, bushfire and traffic management.
► Roads, drainage, footpath and street tree development and maintenance.
► Excellent sports and recreational facilities.
► A strong commitment to preserving our natural biodiversity.

VISION AND GOALS

OUR VISION
A healthy, inclusive and prosperous community, living and working in harmony with the environment.

OUR GOALS
Accessible City
Streets, open spaces, community buildings and facilities will be accessible, connected and people friendly.

Liveable City
A well-designed and safe City responsive to lifestyle, heritage, environment and landscape.

Inclusive and Capable Community
A community that welcomes and respects all people and brings them together in friendship and community lead action.

Healthy Environment
A green and biodiverse City characterised by clean air, land, water and responsible consumption.

Enterprising City
A strong and resilient local economy that supports business and attracts investment.

Excellence in Government
A Council with strong leadership that values its people, customers and partners.
Accessible City

► Road safety improvements were undertaken along Barretts Road, in the vicinity of Clapham Primary School and at the Newark Avenue/Ayr Avenue intersection.
► An Emu crossing was installed outside St James Kindergarten in Strathcona Avenue, Clapham.
► Traffic and parking studies were undertaken in Clapham/Panorama, Blackwood South, St Marys, Torrens Park and precincts around the Mitcham Shopping Centre, Unley High School and Repatriation Hospital.
► Council reviewed its cycling plan to provide an overall integrated cycleway strategy.
► 156,035 square metres of road rehabilitation works, including asphalt resealing and seal preservation were completed at a cost of $3.1 million.
► Edward Street, Melrose Park was resurfaced between South Road and Winston Avenue at a cost of $980,000.
► Corunna Avenue, Melrose Park car park and Bailey Reserve car park were ressealed.
► A total of 16.5 kilometres of new and replacement block paved footpaths were constructed at a cost of $2.64 million.
► Bridge maintenance was undertaken on stone bridges in Springfield, a major road culvert in Grand Boulevard Craigburn Farm and on the arched footbridge in Mitcham Reserve.
► Council commenced a review to consider relocating the Blackwood Toy Library.
► Planning and scoping of the works required at the Blackwood Library was undertaken.
► Council began preparing an Access and Inclusion Plan.
► A review of the usage of community and sporting facilities was undertaken.
► Property management processes have been developed and introduced to deal with unauthorised use of council land.
► The Memorial Arch at Mitcham Reserve was restored and the decking on the Mitcham Reserve footbridge was replaced.
► Lighting and fencing have been updated at the Windy Point Lookout.
► Two tennis courts were upgraded at Balham Reserve and one dilapidated court was removed and returned to open space.
► Sports lighting at Price Memorial Oval was replaced.
► A detailed study was completed on seven potential stormwater reuse schemes.
► Turf rejuvenation was completed at Bailey Soccer and Rugby ground, Price Memorial Oval, Karinya Reserve and Blackwood Hill oval during the year.
► Playgrounds were renewed at Balham Reserve, Morlock Park and a new playground was built at Meadowbank Reserve.
► Park furniture was renewed at Avenue Road Reserve, Naomi Reserve, Strathcona Reserve, Riverside Drive Reserve and Davies Thomas Reserve.
► New drinking fountains were installed at Apex Park, Hawthorndene.
► Volunteers contributed 3,052 hours to maintain and preserve garden and open space areas.
► 4,448 volunteer hours assisted in the management and preservation of Council’s woodland reserves.
► An audit was undertaken of all trees in Council reserves.
► Installation of a new gazebo, seating, tree planting and landscaping was completed at Netherby Reserve.
► Sutton Gardens was upgraded.
► A review was undertaken in relation to documents and controls affecting Morlock Park in Colonel Light Gardens.
► The planning and implementation of shared use trails throughout Council’s bushland reserves continued.
Liveable City

- 1,138 development plan consent decisions were issued.
- 136 development applications were referred to the Development Assessment Panel.
- 1,210 building rules consent applications decisions were issued.
- An electronic development application register was established.
- Council continued to redevelop and improve the older section of the Mitcham Cemetery.
- A total of 1,100 new trees were planted to replace trees removed as a result of tree audits and to fill gaps in street tree planting across these areas.
- Council continued to maintain street trees through pruning to maintain health, amenity and safety as well as planting a mix of indigenous, native and exotic trees.
- Trees in over 70 reserves were assessed with an emphasis on the condition and health of the trees.
- 500 storm damaged trees were audited to determine if they posed a safety risk and/or required work to make safe.
- Planning for a review of the nature of existing centre zones in terms of location, size, land use and configuration, and to identify any current or potential future gaps in the distribution of centres began.
- The Residential Strategy 2014 was adopted by Council on the 24 June 2014.

- The Heritage Development Plan Amendment commenced a 12-month ‘interim operation’ period on 13 February 2014. Community consultation was undertaken.
- The Cities of Unley and Mitcham developed a draft Public Health Plan.
- High risk food safety audits were undertaken for 19 food businesses within the Council area.
- 80 routine inspections were undertaken as part of the public health inspection program and 16 follow-up inspections were completed to ensure compliance with relevant legislative requirements.
- 277 inspections and follow-up inspections were undertaken in response to complaints concerning inadequate housing and living conditions, vermin control, water, water treatment systems, public access swimming pools and spas, mosquito control, cooling towers and Legionella control, air pollution and stormwater pollution.
- 217 routine food safety inspections and 83 follow-up inspections were carried out on food premises to ensure compliance with the Food Safety Standards and the Food Act 2001.
- 25 complaints relating to unsafe food, unclean premises, alleged food poisoning, poor personal hygiene and poor food handling practices were investigated.
- 9,625 dogs were registered with 452 expiations issued for breaches of the Dog and Cat Management Act 1995 and Council’s By-Laws. Council impounded 246 dogs of which 232 were later returned to their owners.
- 2,444 cats were registered.
- Council wrote to 1,300 residents advising them of their responsibilities under the Fire and Emergency Services Act and asked residents to undertake necessary hazard reduction work.
- Council continued to work with landowners to develop voluntary land management plans for the removal of woody weeds and pest plants from their properties.
- Fuel hazard reduction works were undertaken in Ashby Reserve, Brown Hill Reserve, Tilley’s Hill Road, Chowilla Street, Randell Park, Perry Lane, Willora Road and Willunga Street Reserve.
- 90 community and school based immunisation clinics were conducted with a total of 8,637 vaccines administered.
- A total of 15 influenza clinics were undertaken administering 794 influenza vaccines as part of Council’s flu vaccination program.

Inclusive and Capable Community

- The Library Services received 339,949 visits with 30,712 members borrowing 920,125 items including 58,880 items sent to borrowers at other library services. 21,724 people participated in library activities.
- The Library Service prepared to implement Radio Frequency Identification technology and self-service kiosks.
- 38,481 searches of the Libraries’ subscription databases were undertaken.
- 11,322 e-audiobooks and e-books were downloaded.
- 7,350 children and carers attended Preschool storytelling.
- 2,339 children and carers attended Baby story-time.
- The Library currently holds 114,506 books, magazines and audio-visual items.
- 400 Toy Library members borrowed 17,529 educational toys and games.
- Consultation with over 100 local young people and youth service providers were undertaken to begin the development of a new Youth Plan for 2013-2016.
- Seminars for young people where held to celebrate milestones.
- The Library Service prepared a draft Public Health Plan.
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- Events were held including Carols by the Creek, Australia Day, SA ‘About Time’ History Festival, Citizenship ceremonies, and Voices of the Village.
- The Heritage Centre 2014-2017 Strategic Plan was endorsed.
- The Maggy Ragless Scholarship was shared between Eden Hills High School, Australia Day, SA ‘About Time’ History Festival, Citizenship ceremonies, and Voices of the Village.
- The Harvey Hayes Scholarship Prize Band, Flinders University to support the Australian Refugee pageant, the Blackwood Hills Cultural Village.
- Anzac Eve Youth Vigil, Mitcham City Pageant, the Blackwood Hills Christmas Carols, the Blackwood RSL Anzac Eve Youth Vigil, Mitcham City Band, Flinders University to support the Harvey Hayes Scholarship Prize and local Scouts groups.
- New resident kits were sent to welcome 1,290 new households.
- A Review of Representation was completed Council’s structure and composition remained unchanged.
- Community consultation was undertaken on: Annual Business Plan and Long Term Financial Plan, Heritage Development Plan Amendment; WA Norman Reserve, Blackwood South Traffic Management Review; Denman Tennis Club, Access and Inclusion Plan; and Sherwood Drive Reserve.
- Volunteers provided a total of 4,557 hours of invaluable social support.
- 744 residents received 4,436 hours of home maintenance.
- Dedicated volunteer drivers and helpers transported 291 residents on 15,347 trips.
- 92 volunteers provided 9,357 hours to Community Participation and Transport services.
- 360 volunteers contributed 25,170 hours of volunteer service to the community across 27 programs.
- Council, in partnership with the Cities of Marion, Onkaparinga and Holdfast Bay, continued to develop a regional climate change adaptation plan for the southern Adelaide region.

- $21,500 grants were provided to support the Australian Refugee Association, the Blackwood Christmas Pageant, the Blackwood Hills Cultural Village, the Blackwood Hills Community Association, the Blackwood RSL Anzac Eve Youth Vigil, Mitcham City Band, Flinders University to support the Harvey Hayes Scholarship Prize and local Scouts groups.
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- Basic home maintenance, domestic care, transport and social support were provided to 1,550 people receiving 49,351 hours of assistance on 36,806 occasions.
- 373 residents received 4,818 hours of Domestic Assistance.
- 74 residents enjoyed weekly Lunch Clubs and 1,467 subsidised meals were arranged.
- 312 residents were assisted with transport and social support to get out and about for social activities at local community groups and venues.
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Healthy Environment

► Council undertook weed control in former ‘Caring For Our Country’ grant sites across 67 hectares of Grey Box grassy woodland, Blackwood Hill Reserve and Randell Park Reserve.
► A significant fuel break was completed in Randell Park.
► On-going restoration of a Grey Box Woodland continued in O’Dea’s Quarry Reserve.
► The 3.2 kilometre strategic fire break along Shoak Road was maintained.
► A fire break was established and weed control was undertaken in Seeps Hill Quarry Reserve, along with Brownhill Creek Road, McElligott’s Quarry and Apex Park.
► Council approved $11,860 in grants to five landholders in the Mitcham hills to assist in the control of weeds and revegetation of land.
► The Cities of Mitcham and Onkaparinga continued to work together to develop the Sturt River Linear Trail.
► An online carbon auditing program has been introduced to measure and report on Council’s corporate greenhouse gas emissions.
► Stormwater upgrades were completed in: High Street, Mitcham; Barretts Road, Torrens Park; Coxlie Street, St Marys; Batchelor Reserve, Westbourne Park; Suffolk Road, Hawthorn; Goldney Grove, Hawthorn; Lowan Avenue, Ginnala; and Adamson Avenue, Belair.
► Stormwater infiltration infrastructure was constructed in Naomi Reserve, Pasadena to harvest approximately 750 kilolitres from the stormwater system annually to sustain trees and turf.
► Council continued to investigate the effectiveness of permeable pavement systems to manage stormwater runoff, improve street tree health and reduce footpath damage from tree roots.
► Approximately 40 TREENET Inlets were constructed to assist stormwater management by harvesting the most polluted ‘first flush’ to reduce runoff and improve water quality in Eynesbury Avenue, Torrens Park and Coolidge Avenue, Lower Mitcham.
► A total of 7.04 kilometres of kerb and water table was constructed at a cost of $2.11 million.
► 12,529 tonnes of domestic waste was removed from 28,500 properties, 6,392 tonnes of recyclables were processed and 8,905 tonnes of green waste were recovered for composting.
► 962 tonnes of hard waste was collected from 5,494 residential properties, with scrap metal recycled.
► 16 residents visited sites where waste and recyclables go including a domestic waste transfer station, e-waste recycling factory and a commercial composting facility.
► A composting information session was held at Gamble Garden, Blackwood.
► Two presentations were held to demonstrate the environmental benefits of modern cloth nappies.
► Council provided 20 free disposal days to assist residents in disposing of green waste as part of their bushfire season preparation.
► 1,490 tonnes of green organic material was collected and turned into mulch and compost material.
► Council’s street sweeping program swept in excess of 12,400 kilometres of road and prevented 2,987.41 tonnes of material from entering the stormwater system.

Enterprising City

► Council took on the management of three new Community Centres – Blackwood Community Centre, Hawthorn Community Centre and Cumberland Park Community Centre.
► The centres have been upgraded with new carpets, kitchens, air conditioning, crockery, tables and chairs being made available for use to the hirers.
► Investigations for Part B of the Brown Hill Keswick Creek Stormwater Management Plan continued. Key, feasible solutions include existing creek rehabilitation and specific upgrade creek works, construction of a detention dam (at two sites), construction of bypass culvert systems together with diversion of creek flows along the rail corridor.

Excellence in Government

► A new asset management system has been purchased to manage Council’s assets.
► A major review and redevelopment of core business management system continued.
► 13 Freedom of Information applications were received. 12 were processed and one was transferred in full to another agency. Of the 12 processed, five were granted full release, six were granted partial release and one was refused.
► A total of 20 confidential items, being 3% of the total number of items, were tabled at meetings of Council.
► In the past year Council received four requests for a review of a decision, citing section 270 of the Local Government Act 1999.
► Council commenced a procurement road map process.
► An on line tendering system was purchased to assist in the management of all pre-qualified panels.
► The Risk Management Profile, placed Mitcham overall at the metropolitan Council average of 93%.
► Council commenced an extensive cultural development plan to build a great community.
► This year 52 staff reached 10 years or more working with the City of Mitcham.
► Council employed a total of 313 people; 222 full, 50 part-time employees and 41 people were employed on a casual basis.
► The Customer Service Centre handled an average of 5,822 calls, processed an average of 2,345 transactions and 673 customer requests each month and managed 9,625 dog renewals and new dog registrations and 2,444 cat renewals and new cat registrations.
OUR COUNCIL

The Council consists of the Mayor and 13 Councillors, a total of 14 Elected Members.

Members’ Allowances

The Local Government Act 1999 provides for the payment of Elected Member allowances.

An Elected Member of Council is entitled to an annual allowance for performing and discharging official functions and duties determined by the Remuneration Tribunal of South Australia.

Mayor $74,372 (including the use of a motor vehicle)

Elected Members $18,593

The Elected Member Allowances and Support Policy sets out a comprehensive summary of the provisions of the Local Government Act 1999 and Regulations in respect to Elected Member allowances, expenses and provision of facilities, support and benefits. It also sets out the circumstances under which Council approves the reimbursement of additional expenses on a discretionary basis.

Full details of these and other reimbursements paid to members of Council are detailed in the Register of Allowances and Benefits available for viewing at the City of Mitcham Civic Centre, 131 Belair Road, Torrens Park.

Fees for Audit Committee members were set by Council resolution as follows:

► Audit Committee Chairperson $473 per meeting.
► Audit Committee Independent Members $370 per meeting.
► Elected Member representative $0 per meeting.

A total allowance of $6,908 was paid to Independent Members.

Fees for Development Assessment Panel members were set by Council resolution as follows:

► Presiding Member $480 per meeting.
► Independent Members $380 per meeting.
► Elected Member Representatives $195 per meeting.

A total allowance of $20,910 was paid to Development Assessment Panel Members.

Elected Member Training and Development

Several Elected Members attended the Australian Local Government Association National General Assembly in Canberra and Local Government Association Ordinary General Meeting. All members received training on the implications of the new Independent Commission Against Corruption Legislation.

Community Ward Forums

Five Community Ward Forums were held between February and March 2014 with approximately 68 community members attending to discuss items of local interest with their Elected Members.
DECISION MAKING STRUCTURE AT THE CITY OF MITCHAM

Decisions of the Council are made through Full Council, the Development Assessment Panel which has delegated powers or by staff through delegated authority. All committees make recommendations to Full Council for determination. Informed decision making is critical to ensuring that decisions are made in the best interests of the wider community.

Council’s formal decision making structure comprised:

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<th>Number of Meetings</th>
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<td>Cr Tim Hein</td>
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Full Council
The Council is the main decision making body.
The Council met at 7 pm on the second and fourth Tuesday of each month except December 2013 when it met on the second Tuesday and January 2014 when it met on the fourth Tuesday. Members of the community were welcome to attend, except where matters were discussed by the members of the Council and the public was excluded, known as being discussed ‘in confidence’.
The Council held a total of 21 General Full Council meetings and two Special Full Council meetings, totalling 23 meetings. The attendances at meetings were:

Committees of Council
When establishing a committee, the Council determines the reporting and other accountability requirements that are to apply to the committee.
The Council, pursuant to Section 41 of the Local Government Act 1999, may establish committees to:
 ► Assist the Council in the performance of its functions;
 ► Inquire into and report to the Council on matters within the ambit of the Council’s responsibilities;
 ► Provide advice to the Council; and
 ► Exercise, perform or discharge delegated powers, functions or duties.

Standing Committees
Council received advice and recommendations from seven standing committees. Their role during the period under review is set out on the following pages.
Audit Committee

The Audit Committee is required to meet at least six times a year. The Committee:

- Reviewed the annual financial statements to ensure they present fairly the state of affairs of the Council;
- Liaised with Council’s External Auditors as required;
- Reviewed the adequacy of the accounting, internal controls, and other financial management systems and practices of the Council, by reference to the external auditor’s management letter;
- Considered reports in relation to the management and reporting of Council’s financial assets, activities, risks and the performance of contracts entered into by Council;
- Considered reports in relation to financial and accounting policies; and
- Monitored and reviewed the performance of Council’s Risk Management Program.

The Audit Committee met six times. The attendances at meetings were:

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<thead>
<tr>
<th>Members</th>
<th>Number of Meetings Eligible to Attend</th>
<th>Attended</th>
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<tbody>
<tr>
<td>Mayor Michael Picton</td>
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<tr>
<td>Cr Judith Weaver</td>
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<td>Councillor John Sanderson</td>
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<tr>
<td>Cr Tim Hein</td>
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Councillor John Sanderson attended in a proxy capacity for Councillor Tim Hein on two occasions.

CEO Performance Review Committee

The CEO Performance Review Committee undertakes the annual performance review of the Chief Executive Officer. The Committee comprised a panel of four members being three Councillors as well as the Mayor who chaired the meetings. It met to establish key performance objectives for the Chief Executive Officer and then to appraise his actual performance against those objectives and carry out a review of his salary.

The CEO Performance Review Committee met twice. The attendances at meetings were:

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Mitcham Cultural Village Committee

The Mitcham Cultural Village Committee is required to meet quarterly to:
- Provide advice on local issues, needs, programs, projects and trends that facilitate growth and evolution of the Mitcham Cultural Village;
- Identify strategic directions and take account of policy and procedure which is relevant or may be required;
- Propose activities and events, and monitoring their implementation;
- Review and comment on operating costs and opportunities for income generation;
- Review appropriateness of proposed service provision and any partnership opportunities;
- Assist Council in ensuring the Mitcham Cultural Village meets the changing needs of the Mitcham Community;
- Propose methods of community engagement as is required; and
- Contribute to and identify strategies for promotion and marketing of the Mitcham Cultural Village.

The Mitcham Cultural Village Committee met four times. The attendances at meetings were:

<table>
<thead>
<tr>
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<td>Ms Leanne Moriarty</td>
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<tr>
<td>Mr Philip Knight</td>
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<tr>
<td>Ms Pamela Rajkowski</td>
<td>4</td>
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<tr>
<td>Ms Pam Smith (resigned Feb 2014)</td>
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<tr>
<td>Mr Robert Storey</td>
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Mitcham Heritage Committee

The Mitcham Heritage Committee met on an as-needs basis when heritage issues required consideration. The Committee:
- Identified heritage items, areas and places;
- Formed policies for the conservation of heritage items, areas and places;
- Promoted historically significant localities and items contributing to the character of the City;
- Developed strategies to implement heritage policies;
- Pursued and recommended allocation of heritage funding;
- Raised awareness of heritage items, areas and places in the local community; and
- Assisted in the provision of community feedback on heritage issues.

The Mitcham Heritage Committee met four times. The attendances at meetings were:

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Strategic Planning and Development Policy Committee

The Strategic Planning and Development Policy Committee met on an as-needs basis when strategic and development policies required consideration. The Committee:
- Provides advice in relation to the extent to which the Council’s strategic planning and development policies accord with the State Planning Strategy;
- Assists the Council in undertaking strategic planning and monitoring; and
- Provides advice to the Council in relation to strategic Planning and development policy issues for Strategic Directions Report and Development Plan Amendments.

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<td>Cr Elaine Grinn</td>
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<td>Cr Tim Heen</td>
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<td>Cr David Munro</td>
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<td>Cr Yvonne Poland</td>
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<td>Cr Leanne Moriarty</td>
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General Purpose Committee

The General Purpose Committee met at 6:30 pm on the second Tuesday of the month. The Committee:
- Considered and reviewed issues relating to the achievement of Council’s environmental, social, economic and corporate business of Council;
- Considered and reviewed strategic policy matters; and
- Undertook the functions of a Strategic Planning and Development Policy Committee as defined in Section 101A of the Development Act 1993.

The General Purpose Committee met once before it was dissolved on the 31 July 2013. The attendances at meetings were:

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<tr>
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<td>Cr Yvonne Poland</td>
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<td>Cr Yvonne Poland</td>
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<td>Cr John Sanderson</td>
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<tr>
<td>Cr Leanne Moriarty</td>
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City of Mitcham Annual Report 2013/2014
Development Assessment Panel

The Development Assessment Panel (a quasi-legal body in its own right) operated within the provisions of the Development Act to make decisions on development applications with due regard to Council’s Development Plan and considered development enforcement matters, appeals and land management agreements. It met on the first Thursday of the month at 6.30 pm, except in January.

The Development Assessment Panel met 11 times. The attendances at meetings were:

<table>
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<tr>
<th>Members</th>
<th>Number of Meetings</th>
<th>Eligible to Attend</th>
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<tbody>
<tr>
<td>Mr Gavin Lloyd Jones (Independent Member)</td>
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<tr>
<td>Mr Richard Wood (Independent Member)</td>
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<tr>
<td>Ms Vite Ingrassi (Independent Member)</td>
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<tr>
<td>Ms Andrea Thompson (Independent Member)</td>
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<td>Mr Elaine Grinem (Council Member)</td>
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<tr>
<td>Mr Chris Adcock (Council Member)</td>
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<tr>
<td>Mr David Munro (Council Member)</td>
<td>11</td>
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<tr>
<td>Mr Anthony Kelly (Council Member) (resigned April 2014)</td>
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<td>6</td>
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<tr>
<td>Mr Bill O’Connor (Independent Member) (resigned April 2014)</td>
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Council Briefings

The City of Mitcham holds Council Briefings with Elected Members throughout the year. Council Briefings are an informal public gathering held pursuant to Chapter 6, Part 3, Section 90 (8) of the Local Government Act 1999, and are open to the public.

Briefings are generally held on the first, third and fifth Tuesday of each month unless a Special Council meeting is held. Information regarding Council’s briefings is available on Council’s website www.mitchamcouncil.sa.gov.au.

Delegations to Chief Executive Officer

The Council has provided the Chief Executive Officer with delegated authority to make decisions on a number of specified administrative and policy matters. The Council reviews these delegations annually. The Chief Executive Officer is able to sub-delegate to other officers of Council.

In keeping with legislative requirements Council:

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

Council also has interests in two regional subsidiary committees pursuant to Section 43 of the Local Government Act 1999 being the:

- Centennial Park Cemetery Authority
- Eastern Waste Management Authority

The financial performance of both corporate bodies is set out in the appendices.

STRUCTURE OF THE ORGANISATION

Administration operated five key divisions which worked together to manage the activities of the City. They were:

Chief Executive Officer
- Overall management and responsibility

Development and Compliance
- Building
- Building Compliance
- Dog and Cat Management
- Environmental Health
- Environmental Plans and Projects
- Fire Prevention
- Heritage Advisory Service
- Immunisation
- Parking Control
- Pest Control
- Planning and Planning Policy
- Ranger Service

Engineering and Horticulture
- Civil and Infrastructure Asset Management
- Depot Operations
- Design Services
- Engineering Services
- Fleet Management
- Horticultural Services
- Open Space Asset Management
- Project Management
- Purchasing
- Stormwater Management
- Traffic Management
- Waste Management
- Workshop
- Works Superintendence
- Sustainability/ Environment

Community Services and Business Development
- Communications
- Community Development
- Community Information
- Community Services
- Events
- Governance
- Human Resources
- Library Services
- Local History Service
- Organisation Development and Training
- Positive Ageing and Community Care
- Risk Management
- Strategic Planning
- Trails Development
- Volunteers
- Youth Development

Corporate Services
- Accounting and Finance
- Accounts Payable
- Asset Management
- Business Improvement
- Contract Management
- Customer Service
- Information Systems
- Occupational Health and Safety
- Payroll
- Property Management
- Rates
- Records Management

The activities of the City of Mitcham have been matched against the key result areas of our Strategic Management Plan to form the 2013/2014 Annual Report.

The key result areas ensure Council and Administration remain focussed on issues of importance to the local community. These are:

- Accessible City
- Liveable City
- Inclusive and Capable Community
- Healthy Environment
- Enterprising City
- Excellence in Government
TRANSPORT

Traffic and Transport

Road safety improvements were undertaken along Barretts Road, in the vicinity of Clapham Primary School and at the Newark Avenue/Ayr Avenue intersection.

An Emu crossing was installed outside St James Kindergarten in Strathcona Avenue, Clapham.

Traffic and parking studies were completed for:

► Integrated Traffic Management Plan for Clapham/Panorama.
► Blackwood South Traffic Management Plan.
► Mitcham Shopping Centre and surrounding area.
► Unley High School and surrounding school precinct.
► Repatriation Hospital and surrounding area.
► Cashel Street, St Marys.
► Ayr Avenue, Torrens Park.

Council continued development of plans for traffic improvements along Brighton Parade, Blackwood South and implemented a wide range of minor parking improvements.

State Government has approved funding for cycle improvements along Sussex Terrace, Hawthorn.

Edward Street was resurfaced between South Road and Winston Avenue at an overall cost of $980,000. Council received $490,000 from the Special Local Roads Program as a contribution to the overall costs. Works were completed in two stages with a combination of day and night work to minimise impacts and disruption to the community, local businesses and traffic. 5,143 tonnes of asphalt was placed on Edward Street as part of this project.

Corunna Avenue car park and Bailey Reserve car park were ressealed.

Footpath

A total of 16.5 kilometres of new and replacement block paved footpaths were constructed at a cost of $2.64 million. Approximately 66% of the footpath network is now complete utilising block pavers.

Roads

Council was responsible for the provision, maintenance and improvement of approximately 400 kilometres of road infrastructure (excluding arterial roads) throughout the City.

A total of 156,035 square metres of road rehabilitation works, including asphalt resealing and seal preservation were completed at a cost of $3.1 million. 88 roads and two carparks were completed - 34 roads received new asphalt seals, totalling 16,451 tonnes and 54 roads or 95,440 square metres received a sprayed seal preservation treatment. Council also completed the sealing of one of the last gravel roads in the Council area at Olave Hill Road in Hawthornend.

State Government has approved funding for cycle improvements along Sussex Terrace, Hawthorn.

Council reviewed its cycling plan to provide an overall integrated cycleway strategy which linked on-road and off-road cycleways across the City.

Bridges

Council has a total of 22 vehicle bridges and 51 pedestrian structures including bridges, boardwalks and stairs at an estimated value of $10.4 million.

Advanced utility and traffic works were undertaken in preparation for the Ayr Avenue Bridge Replacement project.

Bridge maintenance was undertaken on stone bridges in Springfield, a major road culvert in Grand Boulevard at Craigburn Farm and on the arched footbridge in Mitcham Reserve.
CONNECTED COMMUNITY PLACES

Blackwood Toy Library Relocation
Council commenced a review to consider relocating the Blackwood Toy Library.

Library Building Improvements
Planning and scoping of the works required at the Blackwood Library has been undertaken. Works to upgrade the toilet facilities to meet building code and workers health and safety requirements for staff and the community will be undertaken in 2014.

Access and Inclusion Plan
Council began preparing an Access and Inclusion Plan which will set out Council’s commitment to advancing Access and Inclusion in a number of key areas.

Properties in the Community
Priorities with a particular focus on outcomes for people living with disability. Priorities identified will assist residents to move about and to actively participate in the life of our community. Residents living with a disability and their carers, friends and family, parents who use prams and strollers and senior residents will benefit directly from this Plan.

OPEN SPACE AND RECREATION FACILITIES

Parks and Gardens
The City has more than 230 open space reserve areas as well as 22 recreational areas. Council introduced irrigation to a further 10 reserves during the year and now has 50 irrigated reserves as well as significant natural bushland reserves, developed gardens and linear parks along natural creeks and waterways. The total area of open space exceeds 550 hectares.

The Memorial Arch at Mitcham Reserve was restored and the decking on the Mitcham Reserve footbridge was replaced.

Lighting and fencing have been updated at the windy Point Lookout in order to improve the amenity and safety of this area.

Sports grounds and Turf Maintenance
Two tennis courts were upgraded at Balham Reserve with works including repaving the courts, painting and line marking, new fencing and improvements to local landscaping and equipment in the adjacent reserve. One dilapidated court was removed and returned to open space.

Sports lighting at Price Memorial Oval was replaced during the year and the old lighting columns removed.

Water conservation continued to be a high priority. Council operated under the Irrigated Public Open Space Code of Practice which focuses on best practice irrigation and turf care. A number of Council’s major playing fields are irrigated by bores which are registered and regulated under the Natural Resources Management Act 2004.

Central Adelaide Region groundwater provisions
A detailed study was completed on seven potential stormwater reuse schemes based on potential implementation of aquifer storage and recovery sites within the City.

Council’s continued to regularly evaluate playing field surfaces against the Irrigated Public Open Space Code of Practice and reported monthly to SA Water on reserve water usage.

Turf rejuvenation was completed at Bailey Soccer and Rugby ground, Price Memorial Oval, Karinya Reserve and Blackwood Hill Oval during the year. The playing surfaces were aerated, fertilised and top dressed to increase the vigour of the turf and help alleviate areas of compaction to improve player safety and irrigation efficiency.

Garden Bed and Verge Maintenance
Council managed over 150 landscaped gardens and roundabouts located across the City. Water Sensitive Urban Design principles were adopted as part of the management approach with planting of drought tolerant species, use of local stormwater capture, mulching and soil management.

Playgrounds
Council’s 59 playgrounds were regularly inspected and maintained by removing graffiti, replacing vandalised equipment and topping up soft fall. Playgrounds were renewed at Balham Reserve, Mortlock Park and a new playground was built at Meadowbank Reserve to replace a play structure that was destroyed during a storm event.

Park furniture was renewed at Avenue Road Reserve, Naomie Reserve, Stathamona Reserve, River Side Reserve and Davies Thomas Reserve.

New drinking fountains were installed at Apex Park in Hawthorndene.

Colonel Light Gardens Community Land Management
A review has been undertaken in relation to documents and controls affecting Mortlock Park in Colonel Light Gardens. The review includes decisions made by Council:

► Master Concept Plan.
► Community Land Management Plan.
► Dog management on the reserve.

Mitcham Trails
The planning and implementation of shared use trails throughout Council’s bushland reserves continued. Permit and other land management approvals have continued to be discussed and negotiated for areas in Blackwood Hill Reserve, Ashby Reserve, O’Dea Reserve and Saddle Hill Reserve.

Council undertook regular inspections and coordinated the maintenance of the Zone two trails to set standards. Council presented an information session about the trails to the Blackwood Reconciliation Group and Clapham Primary School.

Community trail volunteers supported maintenance to the Lynton Reserve Trails, Ashby Reserve, Saddle Hill and Blackwood Hills Reserve.

Throughout the year 10 community trail volunteer sessions were conducted with 216 hours of volunteer trail maintenance completed.
LiVEABLE CITY
A well-designed and safe City responsive to lifestyle, heritage, environment and landscape.

CITY CHARACTER AND DESIGN

Development Services
1,256 applications were lodged seeking Development Plan Consent. A total of 1,136 decisions were issued. 100% of Schedule 1A and complying development applications have been processed within legislated timeframes.
A total of 136 development applications were referred to the Development Assessment Panel for determination.
Council received a total of 1,237 building rules consent applications with a total of 1,210 decisions being issued.
All applications that included a swimming pool were inspected for compliance with the Building Code of Australia and the Australian Standard relating to pool safety barriers.
An electronic development application register was established published weekly on Council’s website.

Mitcham Cemetery
Council continued to redevelop and improve the older section of the Mitcham Cemetery. The last of the main paths on the lower heritage area have now been paved. Detailed design to improve the stormwater management within the cemetery was completed.
New interpretive signs have been added to the area around the cemetery.
Council, with the support of volunteers, restored existing grave sites, defined burial areas and undertook work on maintaining existing sites, this has included defining previously unmarked sites with concrete edging and spreading white gravel over the sites.

Street Tree Planning
Council continued street tree audits with over 58,000 street trees identified. The audit process provides an evaluation and management tool to ensure that the potential impacts of changing climatic conditions can be reflected in the management plans for Council’s ageing street trees.
Trees in over 70 reserves were assessed with an emphasis on the condition and health of the trees.
Following severe storms in December and February, 500 storm damaged trees, including those in high use reserves, were audited to determine if they posed a safety risk and/or required work to make safe. Over 300 trees were identified for additional tree pruning.

GREEN STREETSCAPES

Street Trees Maintenance and Planting
Council adopted a whole-of-suburb approach to street tree planting to improve establishment and maintenance efficiencies. Tree audits in Clarence Gardens, Cumberland Park, Westbourne Park, Hawthorn, Merrose Park and Daw Park identified 130 trees in poor and deteriorating health and were removed.
A total of 1,100 new trees were planted to replace trees removed as a result of tree audits and to fill gaps in street tree planting across these areas. Focusing into defined areas will improve the efficiency and survival rates for new trees. Planting also focused on restoring avenues including Kingston Avenue, Ormond Avenue, Price Street, Gladys Street, Eynesbury Avenue and High Street to ensure they remain attractive well into the future.

Development continued of innovative street tree water program where TREENET inlets are being used to capture excess stormwater for irrigation at a streetscape scale.
Policy Review and Development

Section 30 Review of the Development Plan

In February the Minister’s delegate confirmed that Council had completed the necessary procedures pursuant to Section 30 of the Development Act in reaching an agreement as to the investigations and Development Plan Amendment program for the Council.

The Strategic Directions Report identified aspects and policies in the current Development Plan which will require further investigations to be undertaken over the next five years to meet Council’s Strategic Vision and have regard to the policies and targets contained in The 30 Year Plan for Greater Adelaide.

It is noted that the Strategic Investigations are to be undertaken ahead of a Statement of Intent being commenced.

Residential Yield Analysis

A residential yield analysis is being undertaken of the Council area based on current Development Plan provisions and a focussed analysis on areas of potential growth, utilising various density models.

Activity Centres Strategic Directions Review

Consultants have been engaged to strategically review the nature of existing centre zones in terms of location, size, land use and configuration, and to identify any current or potential future gaps in the distribution of centres.

Southern Corridor Structure Plan

A series of workshops involving Department Planning, Transport and Infrastructure and Elected Members to focus on areas as candidates for change, renewal and/or growth, identification of priority growth areas at Mitcham Centre and other growth areas including Blackwood Centre and St Marys/Bedford Park adjacent Flinders University and Flinders Medical Centre.

City of Mitcham Residential Strategy 2007 (Planning)

This strategy was reviewed with a subsequent strategy adopted by Council on the 24 June 2014 titled the Residential Strategy 2014.

Heritage Development Plan Amendment

Work continued on a Heritage Development Plan Amendment to incorporate additional Local Heritage Places in Mitcham’s Development Plan and to investigate potential additional Historic Conservation Zones/Policy Areas. As part of this Plan Amendment potential Heritage Places and Historic Conservation Areas have been identified and examined against criteria for inclusion in Council’s Development Plan.

The Heritage Development Plan Amendment commenced a 12-month ‘interim operation’ period on 13 February 2014. The first six months of this interim operation period saw Council carry out community consultation and decide the content of the final draft of the Development Plan Amendment.

Watercourse Development Plan Amendment

The Watercourse Development Plan Amendment, to protect riparian character, property and life from flooding events associated with the Brown Hill Creek and Sturt River and their tributaries, is awaiting further progression of the Brown Hill and Keswick Creeks Stormwater Management Plan.

Council is committed to advancing the Watercourse Development Plan Amendment however an integral component of this project is having an appreciation of the flood plain mapping for Brown Hill Creek.
SAFE PUBLIC REALM

Public and Environmental Health Control

The Cities of Unley and Mitcham developed a draft Public Health Plan, aligned with the goals of the State Public Health Plan, as required under the South Australian Public Health Act 2011. The draft Plan began consultation in June 2014.

Council’s Environmental Health Service continued to meet the ongoing Plan’s objectives by conducting routine public health inspections and follow-up inspections, responding to customer complaints and investigations, and undertaking community education on public health matters.

Mitcham Environmental Management Project

The Clean Sites Project continued to help prevent pollution from building and construction sites entering waterways and polluting the surrounding environment. Particular focus is on the Craigburn Farm development. Close partnerships with the EPA and RESAB continue to strengthen development. Close partnerships with the EPA and RESAB continue to strengthen.

Particular focus is on the Craigburn Farm development. Close partnerships with the EPA and RESAB continue to strengthen development. Close partnerships with the EPA and RESAB continue to strengthen.

Food Safety

Council continued to promote and enforce proper standards of public and environmental health through inspection and monitoring programs to ensure adequate standards of public health were met in the community. High risk food safety audits were undertaken for 19 food businesses within the City of Mitcham. Programs were promoted through the Mitcham Community News, Council’s website and during food inspections.

Environmental Health Officers inspected events held in the Council area to ensure satisfactory standards as required under the Food Act and being met.

Council’s Environmental Health Officers underwent training provided by SA Health and the Local Government Association to support the legislative transition to the new South Australian Public Health Act 2011.

80 routine inspections were undertaken as part of the public health inspection program and 16 follow-up inspections were completed to ensure compliance with relevant legislative requirements. 277 inspections and follow-up inspections were undertaken in response to complaints concerning inadequate housing and living conditions, vermin control, waste water treatment systems, public access swimming pools and spas, mosquito control, cooling towers and Legionella control, air pollution and stormwater pollution.

Education and promotion of public and environmental health was delivered through special interest group presentations including pollution prevention, squatter land hoarding, Legionella control and Local Government’s responsibility to improve and protect public and environmental health.

217 routine food safety inspections and 83 follow-up inspections were carried out on food premises to ensure compliance with the Food Safety Standards and the Food Act 2001. 25 complaints relating to unsafe food, unclean premises, alleged food poisoning, poor personal hygiene and poor food handling practices were investigated.

Bushfire Protection Management

Council continued its approach to bushfire protection and land management by educating and informing residents of their responsibilities under the Fire and Emergency Services Act 2005. Residents living in the high fire prone areas were encouraged to remove woody weeds, undergrowth and flammable material from their properties through publicity, inspections, notices and personalised letters. Council wrote to 1,300 residents advising them of their responsibilities under the Fire and Emergency Services Act and asked residents to undertake necessary hazard reduction work.

Council continued to focus on high risk areas from the south west corner of Shepherds Hill Reserve, north east to the junction of Belair, Olb Belair and Sheoak Roads, including, Ardrossan, Highland, Neate, Nurriya, Aerial, Peppermint and Bankside Avenues, Mead Street, Burnell Drive, Gum Grove, Belair Road and streets on the southern side of Gloucester Avenue in Belair and Blackwood.

Council encouraged residents to undertake fuel hazard reduction clean-ups on their properties by providing the opportunity for residents in the ‘fire danger area’ to burn green waste and to dump, free of charge, green organic waste removed from their properties on specific days in October and November prior to the start of the fire danger season.

Council has also continued to work with landowners to develop voluntary land management plans for the removal of woody weeds and pest plants from their properties.

Maintenance of fire tracks and fuel breaks in woodland reserves continued to be a major focus for Council’s bushfire prevention works to ensure safe access for CFS vehicles and personnel, and reduce fuel hazards near houses. Fuel hazard reduction works were undertaken in Ashby Reserve, Brown Hill Reserve, Tillyes Hill Road, Chowilla Street, Randell Park, Perry Lane, Willora Road and Willunga Street Reserve.

Immunisation

90 community and school based immunisation clinics were conducted with a total of 8,637 vaccines administered. A total of 15 influenza clinics were undertaken administering 794 Influenza vaccines as part of Council’s flu vaccination program.

Parking Control

Council, to ensure public safety was maintained, continued to monitor parking controls, engage in education, management and enforcement of the Australian Road Rules and associated legislation. A coordinated approach ensured that parking spaces were subjected to regular inspections and turnover and compliance was maintained. A total of 6,001 expiation notices were issued and emphasis continued to be placed on education and enforcement around areas of high risk to public safety, including hospitals, schools, hotels, bike lanes, clearways, events and shopping precincts.

Ranger Service

The Ranger Service continued to provide an after-hours service on weekends and evenings to ensure regulatory and emergency response services were provided to the community. Council’s Rangers performed routine patrols and surveillance of Council facilities and events outside of office hours, to enhance public safety.

By-laws

Council continued to enforce its By-laws as shown in the table below.

Street Lighting

Council maintained public lighting and investigated concerns raised by the community regarding lighting standards. Council purchased 20% green power for 12 and 24 hour street and traffic lighting.
Community Goal

Inclusive and Capable Community Goal

A community that welcomes and respects all people and brings them together in friendship and community lead action.

Creative and Learning Community

Library Service

The Library Service received 339,949 visits. There were 30,712 active borrowers registered with the service borrowing 920,125 items. This included 58,880 items sent to borrowers at other library services. 21,724 people participated in library activities.

The Library Service prepared for the implementation of Radio Frequency Identification (RFID) technology and self-service kiosks with the selection of a supplier. The library collection was thoroughly reviewed to ensure that older and less used items were removed before commencing the tagging process.

The Library Service continued to give high priority to digital literacy and provide access to electronic sources with the most popular being Press Display. 38,481 searches of the Libraries’ subscription databases were undertaken which included 11,322 e-audios and e-books that were downloaded by customers. Wireless usage increased with 4,660 wireless logins over the course of the year. 176 people attended IT training which focused on helping customers getting started on the internet and email. iPad classes have again been very popular.

Almost 72,000 queries were received from members of the public, Administration and Elected Members. Questions were answered in person, over the phone and via email.

Preschool storytelling sessions continued to be held twice weekly at each Library with 7,350 children and carers attending.

Baby story-time sessions continued to be extremely popular with 2,339 children and carers attending.

Approximately 1,525 people attended Children’s Book Week, with an additional 564 children participating in school holiday programs.

Programs for youth were held including a make-up session, a babysitting course and a graphic novels session.

Programs for adults were held including visits by authors Matthew Reilly and Emma Ayres with a total attendance of 231 people. Other sessions included Pruning Roses, Growing Vegetables, Decluttering and Budgeting. Two health information sessions were held on surviving a stroke and fighting Alzheimer’s. Every Generation events were popular with the highlight being afternoon tea served daily by Library staff. 459 people participated in activities ranging from cheese making to memory trees.

The Library Service supported 17 book discussion groups with 170 members whom met monthly, one writers’ group and a monthly knitting and crochet group. New community groups were introduced including scrabble, cards and English as a Second Language.

The Libraries’ annual booksale continued to be popular with approximately 650 people attending the event.

The Library currently holds 114,506 books, magazines and audio-visual items. Blu-ray discs were added to the range of collections offered by the Libraries this year.

The Home Library Service delivered items to 185 individuals who were unable to visit the Library. The Community Bus transported 53 residents for monthly Library visits.

Approximately 60 volunteers assist in the delivery of Library Services and in total contributed 3,096 hours of valued service during the year.

The Toy Libraries have 400 borrowers who paid the annual fee to use the service. 17,529 educational toys and games were borrowed by families in the community.

Youth Development

The 2008-2012 Youth Strategy underwent a review as part of the development of a new Youth Plan for 2013-2016. In partnership with the South Australian Youth Affairs Council, consultations with over 100 local young people and youth service providers were carried out involving six local secondary schools with students ranging from Years 7 to 12.

Soul Divas, with Council support, conducted a series of Emotional Health and Wellbeing workshops for over 80 girls aged 12 to 15 years from local high schools. The workshops taught skills to manage body image issues, poor self-esteem, bullying and stress.

Encounter Youth, with funding support from Council, conducted Safety at Schoolies Seminars to over 700 year 12 students from secondary schools within the Council area. These seminars helped educate local young people about the effects of alcohol, poor decision making and the responsibilities of individuals for their own safety and their friends when participating in end of school year celebrations.

Council provided funding support to the Sammy D. Foundation to deliver seminars to over 600 Year 9 to 12 students from six local secondary school to raise awareness about the consequences of alcohol fuelled violence, bullying and antisocial behaviour.
Council with the Blackwood Football Club facilitated the Sammy D. Foundation, SAPOL, and SA Ambulance to deliver a Party Wise Forum to juniors and parents. Over 60 people attended the forum, where information about the consequences of irresponsible alcohol consumption, the risks and responsibilities of hosting a party, the legalities involved and what to do in an emergency situation were shared.

Campus Life continued to deliver Leadership and Resilience Building Programs to over 200 students from Blackwood High and Pasadena High Schools, as well as involving a number of local Primary Schools.

Council received a grant from the Office for Youth to deliver a series of events and activities as part of National Youth Week celebrations. Over 400 young people participated in a range of activities held across the Council area, delivered in partnership with the Blackwood and Mitcham Libraries, Blackwood Community Recreation Centre, Mitcham Village Community Shed and Scorcher Fest.

The Mitcham Hills Community Housing Association continued to provide medium term, affordable accommodation for local young people in the Mitcham hills area with the support of the Baptist Care SA and Junction Housing.

The Mitcham Youth Advisory Committee was reviewed and 11 local young people in years 9 to 12, representing four local secondary schools were recruited. The new structure improves links between Council and local high schools and offers far greater opportunities for youth engagement and leadership development.

Council assisted Blackwood High School and Umbrae Agricultural High School with their Student Representative Council Leadership Days. Over 30 students participated in the events that were held at the Council Chambers and the Blackwood Community Centre.

Community Grants
Council continued to support local groups through its Community Development Grants program. A total of $30,500 was allocated to 27 organisations in the categories of community and cultural development, recreation, community events, environmental improvement, facilities upgrade and equipment purchase.

Council provided through the Recurrent Grants scheme a total of $21,500 in support for the Australian Refugee Association, the Blackwood Christmas Pageant, the Blackwood Hills Christmas Carols, the Blackwood RSL Anzac Eve Youth Vigil, Mitcham City Band, Flinders University to support the Harvey Hayes Scholarship Prize and local Scouts groups.

Council, through its individual donation scheme, supported 74 individuals who represented the City of Mitcham in a range of state, national and international opportunities, with a total cost of $10,000.

ENGAGED COMMUNITY

Community Information and Arts
The Community Information Service continued to provide information and support for residents, community groups, businesses, government organisations, and interstate and overseas contacts. Topics included social and recreation activities, historical, tourism information, demographic statistics and environment issues. The demand for hard copy information from the community is high with over 31,200 information flyers and brochures updated and distributed through community information displays from Civic Centre, Mitcham Depot, Mitcham and Blackwood Libraries, Mitcham Cultural Village, Heritage Research Centre, Mitcham, Hawthorn, Cumberland Park and Blackwood Community Centres.

New resident kits were sent to welcome 1,185 new households to the Mitcham Council area. A Mitcham Community Directory, detailing community groups, organisations and Council information, was prepared for distribution to a wide variety of government organisations, local groups and to welcome new residents. The Foyer Gallery hosted 11 exhibitions including Reconciliation Week and South Australian Living Artists (SALA) promoting country artists with participation from various local artists and local schools with 40 artists displaying arts and crafts.

Community displays were organised for 25 individual groups and organisations including volunteering, bush fire awareness, history month, youth week, dog and cat ownership and various community consultations.

Elections
The Elected Body totals 14 members. Council’s current representation quota is one Councillor for every 3,380 electors – 14 Elected Members for 47,324 electors. This compares with average representation quotas for councils of a similar size and type which include: City of West Torrens – one Councillor for 2,600 electors (15 Elected Members for 39,000 electors); the City of Playford with one Councillor for every 3,288 electors (16 Elected Members for 52,622 electors); and City of Campbelltown – one Councillor for 3,106 electors (11 Elected Members for 34,172 electors).

A Review of Representation commenced in 2012 and was completed in October 2013. Council’s structure and composition is unchanged as a result of the review.

Representation Submission and Boundary Change
Under Section 28 of the Local Government Act 1999 it is possible for a member of the community to initiate an elector submission to request Council to consider changing Council boundaries or to alter the composition of the representative structure of Council.

Consultation and Engagement
Community consultation was undertaken on: Annual Business Plan and Long Term Financial Plan; Heritage Development Plan Amendment; WA Norman Reserve; Blackwood South Traffic Management Review; Denman Tennis Club; Access and Inclusion Plan; and Sherwood Drive Reserve.

Public Participation
Members of the public have a number of opportunities to present their views on particular issues to the Council:

► Deputations
With the written permission of the Mayor or Chairperson of a committee a member of the public can address a Council or committee personally or on behalf of a group of residents.

► Petitions
Written petitions can be addressed to the Council on any issue within the Council’s jurisdiction and are presented to the next meeting of Council following their receipt.

A member of the public can write to the Council on any Council policy, activity or service.

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

Public Consultation Policy
The City of Mitcham values effective consultation in developing a positive relationship with its community and recognises that community input is valuable in the decision-making process.

Council’s Public Consultation policy ensures that the Council’s responsibilities to effectively communicate and engage with stakeholders are fulfilled.

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VIBRANT AND DIVERSE COMMUNITY

Events
Carols by the Creek
Carols by the Creek was held on Sunday 8 December at the Soldiers Memorial Gardens. This celebration of Christmas brought together over 3,500 members of the community and included participation from local schools, churches, service clubs, performers and Council. The event was hosted by Brian Gibertson and featured performances by The BrokeRae and Humphrey B. Bear.

Australia Day
Australia Day celebrations including a Citizenship and Award Presentation Ceremony were held at Camellia Hill to celebrate Australia, its cultural diversity and the contribution of individuals and groups to the community. Approximately 600 people attended the event enjoying a shared breakfast cooked by service clubs and live entertainment by the Mitcham City Band and local female duo Sitarra. 84 members of the community from 20 different countries became Australian citizens.

Australia Day Awards
Australia Day Awards were presented to recognise members of the community who have made significant contributions to the local community.

The Australia Day Citizen of the Year Award was presented to the SA Women’s Memorial Playing Fields Trust Inc for the annual Bangka Memorial Service. The Excellence in Design award was presented to the Temperance Hotel. The Excellence in Community Service Award was presented jointly to Nan Davies and Colonel Light Gardens Community RSL. The Excellence in Sport was presented to Hugh Hayman.

Citizenship Ceremonies
Four public citizenship ceremonies were held at which 268 people became Australian citizens.

SA ‘About Time’ History Festival
The SA ‘About Time’ History Festival, held in May, celebrated Mitcham’s diverse history. The Mitcham Heritage Research Centre, Mitcham Cultural Village and volunteers presented nine events. Bus tours identifying Mitcham’s house styles, discovering Mitcham’s corner shops and Brown Hill Creek. Guided walks through Mitcham and Anglican Cemeteries and Colonel Light Gardens were undertaken. Traditional paper marbling and bookbinding workshops was held at the Mitchell Heritage Research Centre. Sporting history storytelling slam and quiz was held at the Edinburgh Hotel. Open day at the Temperance Hotel and one on one help with research about early Coromandel Valley families was offered. Due to demand, additional events were programmed – all day bus tour of Blackwood Village, guided walks of Mitcham and Blackburn Action Group for the annual Bangka Memorial Service, supported by the Rotary Club of Mitcham and Blackwood Action Group.

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The unveiling of the Mitcham Village interpretive tram signs was launched. The Mitcham Heritage Research Centre provided resources for students for individual projects and teachers in areas of historical inquiry. Guided history walks of Mitcham Village were given to the St Therese Primary School for the year three students.

The Mitcham Heritage Research Centre continued building community links with ongoing liaison with Coromandel Valley National Trust and Blackwood Action Group.

Mitcham Cultural Village
Mitcham Cultural Village continued to provide a hub for arts, culture and creativity.

Each week approximately 600 people participated in activities including Meditation, Woman’s Discussion Group, Tai Chi, Zumba, Yoga, Ballroom Dancing, Seniors in Harmony, Kunun, Pilates, Bridge Club, Adelaide Sound Connection, Ballet, Disability Exercise Program, Gallery One (art and craft classes for children and adults), The Friday Dance Class (ballroom dancing), Kids Camera Action (children’s filming courses) and much more.

During the year the number of both casual and regular hirers has remained steady, making the facility a very popular venue for activities, private functions such as parties and public meeting sessions.

The Mitcham Village Markets, run by an external group, held monthly with live entertainment, fresh produce, food and coffee, as well as many local artists, craftpeople and small business owners.

A number of volunteers assisted over the year at the Mitcham Cultural Village working on special events, operational tasks and program development.

The Atrium Gallery hosted several exhibitions over the year – a display in January and February by five local textile artists and a display ‘Ruminations’ showing the history of Council’s Community Centres during May for History Month.

The Mitcham Community Shed continued to attract new members with two sessions at near capacity. The Community Shed hosted a conference for Community Sheds around the state on safety.

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The Mitcham Cultural Village Committee continued to assist Council with the management and direction for the Mitcham Cultural Village.

Positive Ageing and Community Care

Home and Community Care continued to assist residents who are older and frail, younger with a disability and their carers to remain living independently in their homes and participate in community life. The Commonwealth provided 92% of Council’s Home and Community Care funding for people 65 years and over and the State provided 8% for people under 65 (50 years if Aboriginal or Torres Straight Islander). Assistance included basic home maintenance, domestic care, transport and social support. 1,550 people received 49,351 hours of assistance on 36,806 occasions.

Domestic Assistance

The Domestic Assistance services were coordinated with a competent panel of contractors that offer residents improved choice tailored to their needs. Occasional spring cleans have been an important support to those residents who manage their own cleaning. Short term or longer fixed term arrangements have been directed to those most in need and service reviews have been prioritised. In all, 373 residents received 4,818 hours of assistance.

Social Support

Council’s Community Participation services are inclusive and the social connectedness gained is vital to wellbeing and ageing positively. 74 residents enjoyed their weekly Lunch Club at Blackwood or Westbourne Park Centres with transport, entertainment and interesting speakers and the occasional bus trip. They also dined at local venues, community clubs and with a local Church group. 1,467 subsidised meals were arranged. The Mah-jong group at Mitcham Community Centre was well attended by keen players.

A further 312 residents were assisted with transport and social support to get out and about for social activities at local community groups and venues, monthly men’s lunches, shopping, visiting family, and for essential medical and therapy appointments. A project to introduce taxi vouchers as a feasible option where appropriate was undertaken.

Volunteers provided a total of 4,557 hours of invaluable social support.

Home Maintenance and Modifications

Council’s Home Maintenance service provided essential basic gardening, maintenance and simple modifications to 744 residents who received over 4,436 hours of assistance. The team focussed on safety in and around the home with improved expertise and arrangements for modifications and safety assessments. Residents who live in highly vegetated areas and have limited means to prepare for bushfire and yard safety were able to access more assistance and information and willing community groups helped if needed.

Community Bus Service

Dedicated volunteer drivers and helpers transported 291 residents, who live independently but are transport disadvantaged to local shopping centres and libraries for 15,347 trips.

Each bus received new corporate branding. All operations are now located at the Depot and more volunteer drivers and helpers assisted. The service was also well booked with daytime hires where space is available within the busy shopping/library schedule.

A committed group of 92 volunteers providing 9,557 hours of their valuable time ensured the success of the Community Participation and Transport services.

Volunteering

360 volunteers contributed 25,170 hours of volunteer service to the community across 27 programs, with 20% volunteering in more than one activity. Volunteers provide 503 hours per week for services including Justice of the Peace, health and fitness, community transport, social programs, library services, gardens and wetlands, trails, local history, community centres, youth services, events, community shed and information services.

88 new volunteers were welcomed and inducted in Council’s policies and procedures including 12 students from local schools forming the Youth Advisory Committee. As part of the Volunteer Work, Health and Safety Management System, existing volunteers were updated in current health and safety practices including knowledge of the Work Health and Safety Act. Volunteers were encouraged to attend Senior First Aid, Manual Handling training, Driver Awareness workshops, Cultural Awareness and Dementia Awareness training sessions as well as training relevant to their particular work area. The introduction of open space reserve volunteering opportunities at Mitcham Scented Gardens, Clapham Reserve, JWS Morris Reserve and Kenny Park has been seen the induction of 32 new volunteers.

In May, National Volunteer Week was celebrated with an event attended by 100 volunteers. A ‘Morning at the Movies’ was held in recognition of the enormous and essential contribution which Mitcham volunteers make to the community each year.

EMERGENCY PREPAREDNESS AND RESILIENCE

Resilient South Project

Council, in partnership with the Cities of Marion, Onkaparinga and Holdfast Bay, continued to develop a regional climate change adaptation plan for the southern Adelaide region. The project’s foundation is a set of scientifically rigorous projections regarding regional climate impacts such as sea level rise, reduced rainfall, increased storms, bushfires and heatwaves. A Climate Change Scenarios Report, Regional Profile and Integrated Vulnerability Assessment were completed. Engagement with stakeholders was a critical component of the Resilient South Project. A total of 24 workshops involving 141 participants were held with representatives from State Government, Local Government, business and community. Of the 141 participants, nominations from 72 project champions were received. These 72 were involved in subsequent stakeholder engagement activities throughout the Project. The Regional Adaptation Plan recognises that adaptation to climate change is a shared responsibility requiring a joint effort by all levels of government, business, communities and individuals. The Project runs in parallel with the development of the Zone Emergency Management Plan for the southern region.
HEALTHY ENVIRONMENT
GOAL

A green and biodiverse City characterised by clean air, land, water and responsible consumption

Biodiversity

Woodland Reserve

Council undertook follow-up weed control of Boneseed, Bridal Creeper and Cape Broom in former ‘Caring For Our Country’ grant sites across 67 hectares of Grey Box grassy woodland. Additional weed control of European Olive and Buckthorn was undertaken in Blackwood Hill Reserve and Randell Park and Bridal Creeper in other woodland reserves.

Follow-up bushcare work to remove Bridal Creeper, European Olive, Tangier Pea and Rice Millet was undertaken at a former Envirofund project site in Randell Park to support regeneration of local native plants.

Council, with funding support of $50,000 by the Adelaide and Mount Lofty Ranges Natural Resources Management Board, undertook 0.96 hectares of declared plant control. A significant fuel break was completed in Randell Park by removing Aleppo Pine below houses on Beverley Crescent and Burnell Drive. On-going restoration of a Grey Box Woodland continued in O’Dea’s Quarry Reserve by drilling and filling European Olives. A portion of the grant was also used to control Boneseed, Cape Broom and European Olive in Brownies Quarry.

The 3.2 kilometre strategic fire break along Sheoak Road was maintained through sensitive bushcare work, spot spraying control of broadleaf weeds along the road edge and brush cutting for fuel hazard reduction. Local native plant cover is being nurtured within the fire break and protection of plants listed under the Federal Environment Protection Biodiversity Conservation Act 1999 continued.

Following a grass fire at Brown Hill Reserve, 12 hectares of the western gully was sprayed to control broadleaf weed infestations.

Primary weed control along Upper Sturt Road and Olive Hill Road was completed, targeting declared plants (listed under the Natural Resources Management Act 2004) such as European Olive, Cape Broom and Gorse.

Bushfire prevention works including clearing and maintaining fuel breaks, fire tracks and weed control in woodland and road reserves was undertaken. A significant fire break and weed control was undertaken in Steeps Hill Quarry Reserve, along with Brownhill Creek Road, McGillogath Quarry and Apex Park.

Land Management Plans

Council continued to work with landowners in the Mitcham hills to meet their legal obligations under the Natural Resources and Management Act 2004. Landowners implemented voluntary five-year Land Management Plan agreements with Council to reduce weed infestations such as Blackberry, Cape Broom, European Olive and Wild Artichoke, re-establish native plants and lower fire hazards.

Council approved $11,860 in grants to five landholders in the Mitcham hills to assist in the control of weeds and revegetation of land.

Linear Parks

The Cities of Mitcham and Onkaparinga continued to work together to develop the Sturt River Linear Trail. Minor works continued to be undertaken along the trail to enhance community access.

Planning for stage three of the trail from the Coromandel Institute Coromandel Valley to Coromandel Parade (Homer’s Bridge) including a draft project plan was completed and community consultation was undertaken in partnership with the City of Onkaparinga.
CLEAN ENERGY

Environmental Sustainability

An online carbon auditing program has been introduced to measure and report on Council’s corporate greenhouse gas emissions.

Overall emissions are:

Total emissions produced: 5,814 tonnes

Overall emissions are:

An online carbon auditing program has been introduced to measure and report on Council’s corporate greenhouse gas emissions.

Total energy consumed: 28,389 GJ

Scope 1 emissions: 2,369 tonnes

Scope 2 emissions: 2,369 tonnes

Scope 3 emissions: 2,366 tonnes

Total energy consumed: 28,389 GJ

Scope 1 emissions include the usage of:

- Liquid fuels for stationary energy purposes.
- Fuels for transport energy purposes.
- Natural gas.
- Refrigerant gas.

Scope 2 emissions come from:

- Consumption of purchased electricity from the South Australian grid.

Scope 3 emissions are indirect emissions that are a consequence of Council activities, but occur from sources not owned or controlled by Council, including:

- Business travel.
- Paper.
- Waste generation.

WATER SMART

Stormwater

Council continued to maintain and upgrade the existing stormwater system within the City. Maintenance work included regular cleaning and removal of debris from side entry pits, pipes, culverts and pollution control devices to reduce the potential for flooding from blockages and minimising pollutants entering local water ways.

Council was responsible for approximately 120 kilometres of stormwater pipes at an estimated value of $93.5 million. Stormwater upgrades were completed in: High Street, Mitcham; Barretts Road, Torrens Park; Cashel Street, St Marys; Batchelor Reserve, Westbourne Park; Suffolk Road, Hawthorn; Golden Grove, Hawthorn; Lowan Avenue, Glenalta; and Adamson Avenue, Belair.

Water Use for Reserves

Council continued its commitment to ‘best practice’ Irrigation Public Open Space System and Water Sensitive Urban Design practices. Water use for Council reserves increased due to a longer than normal summer period and Council’s decision to irrigate more open space areas.

Kerb and Watertable

A total of 7.04 kilometres of kerb and watertable was constructed at a cost of $21.1 million. Council is responsible for the provision and maintenance of approximately 798 kilometres of kerbing, including kerbing on arterial roads, throughout the City.

RESPONSIBLE CONSUMPTION AND WASTE MINIMISATION

Waste Management

Council continued to provide a three-bin kerbside collection system to all residents including a fortnightly collection of recyclables and green organics. A total of 12,529 tonnes of domestic waste was removed from 28,500 properties, 6,392 tonnes of recyclables were processed and 8,905 tonnes of greens were recovered for composting.

Council’s waste diversion rate was 5% below the Zero Waste SA target of 60%. To help increase our diversion rates, Council began selling kitchen caddies for food scraps recycling. A free waste and recycling tour was held in conjunction with KESAB and cost benefits of TREENET Inlets. Additional investigations on the capacity and cost benefits of TREENET Inlets.

Approximately 40 TREENET Inlets were constructed to assist stormwater management by harvesting the most polluted ‘first flush’ to reduce runoff and improve water quality in Eynesbury Avenue, Torrens Park and Coolidge Avenue, Lower Mitcham.

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Street Cleaning

A regular cycle of street sweeping was maintained throughout the City, with increased frequency in areas affected by high level seasonal leaf and berry drops. Council’s street sweeping program swept in excess of 12,400 kilometres of road and prevented 2,987.41 tonnes of material from entering the stormwater system.

Clean Up Australia Day

Residents, students and community groups participated in Clean Up Australia Day and helped remove rubbish from parks, reserves and schools. Council provided support to those who required assistance with disposing of rubbish collected.

Lynton Green Organics

The Lynton Green Organics Drop Off Facility continued to operate on the first, third and fifth Saturday of each month. This facility accepts green organic material for a small fee.

Council provided 20 free disposal days to assist residents in disposing of green waste as part of their bushfire season preparation.

1,490 tonnes of green organic material was collected and turned into mulch and compost material.
ENTERPRISING CITY GOAL
A strong and resilient local economy that supports business and attracts investment.

VIBRANT DISTRICT CENTRES
Community Centres
Council took on the management of three new Community Centres – Blackwood Community Centre, Hawthorn Community Centre and Cumberland Park Community Centre, which were handed back to Council. Together with the existing Community Centres – Mitcham Community Centre, Mitcham Cultural Village Institute Hall and East Wing and Halls for Hire a centralised booking system was introduced to manage these centres.

With the existing senior citizens activities, new hirers commenced, including dance, calisthenics, drama and boxing classes, taekwondo, recreation associations, yoga, as well as casual hire for meetings and events.

The centres have been upgraded with new carpets, kitchens, air conditioning, crockery, tables and chairs being made available for use to the hirers.

STRATEGIC PROJECTS AND INFRASTRUCTURE
Brown Hill Creek Sustainable Flood and Water Management Project
The Stormwater Management Authority approved the Brown Hill Keswick Creek Stormwater Management Plan in February 2013. The approved Stormwater Management Plan which has been indicatively estimated to cost $147.6 million has been agreed to by the Cities of Mitcham, Adelaide, Burnside, Unley and West Torrens. The Stormwater Management Plan contains a strategy to undertake works known as Part A which refers to proposed works downstream of Anzac Highway and includes approximately 80% of the value of the works required to alleviate significant flood risks across the five municipalities.

The approved Stormwater Management Plan outlines a strategy for the works required upstream of Anzac Highway, known as Part B Works, premised on Council’s recognition of community opposition to a dam in the upper reaches of Brown Hill Creek and a preference to pursue a feasible, whole of catchment community supported no dam solution.

The Part B investigation process is underway and will benefit from:

► Revised hydrology (rainfall data released in mid 2013 by the Bureau of Meteorology and updated runoff forecasts (hydrological modelling)).
► Updated assessments of creek channel capacity.
► Updated hydraulic modelling and flood plain mapping showing the extent of stormwater inundation beyond the watercourse.
► Updated project cost estimates based on revised technical information.

The Part B process has necessitated compilation of a number of reports and technical investigations involving consideration of a range of solutions. Key, feasible solutions include existing creek rehabilitation and specific upgrade creek works, construction of a detention dam (at two sites), construction of bypass culvert systems together with diversion of creek flows along the rail corridor.

It is anticipated that the Brown Hill Keswick Creek Stormwater Management Plan Part B Process Report will be completed and released in September 2014 prior to undertaking a formal public consultation process in 2015.
Financial Summary
The 2013/2014 Annual Financial Statements show that Council reported an operating deficit of $1.13 million representing an improvement of $0.49 million over the original budgeted operating deficit of $1.62 million and an improvement of $0.64 million over the third revised budget in May 2014, which forecast an operating deficit of $1.77 million.

Council invested $12.86 million replacing existing assets and $1.91 million creating new assets, which after grants and sales of assets resulted in a cash total of $13.29 million spent on asset replacement and creation. Council also repaid $1.11 million in loan principal and did not take out any new loans. This resulted in an overall decrease of cash held from $10.21 million at the beginning of the financial year to $8.63 million at the end of the financial year.

With a significant amount of cash on hand, Council did not take out any new loan borrowings during 2013/2014 and loans outstanding as at 30 June 2014 amounted to $7.97 million ($9.09 million 2012/2013).

Statement of Comprehensive Income
Council’s operating income increased by 1.0% ($0.53 million) when compared to the third revised budget, with operating expenditure decreasing by 0.2% ($0.11 million). The increase in operating income is a result of $0.14 million increase in recovery of utility costs, $0.13 increase in the value of equity accounted Council businesses and $0.05 million from Eastern Waste Management Authority regarding a fuel rebate.

The slight decrease in operating expenditure when compared to the third revised budget is largely a result of a decrease in depreciation of $0.48 million as a result of the review of infrastructure assets (performed at the end of 2012/2013) and revaluations of buildings (performed as at 1 July, 2013), as well as a net favourable variation of $0.11 million on materials, contracts and other expenses. These savings were offset by a correction to prior year employee entitlements of $0.49 million.

Balance Sheet
Council’s total equity (assets less liabilities) has decreased by $1.64 million from $547.7 million reported in the 2012/2013 Annual Report (as at 30 June 2013) to $546.1 million as at 30 June 2014.

2013/2014 was the first financial year under which AASB 13 Fair Value Measurement was enacted. Council revalued its buildings in accordance with this new Accounting Standard as at 1 July, 2013. This resulted in a decrease in carrying value of buildings of $0.43 million and a subsequent decrease in annual depreciation.

The decrease in total equity is also is due to a combination of the following:
► Council’s operating deficit of $1.13 million,
► A loss on disposal of assets for 2013/2014 of $1.44 million, and
► A decrease in the carrying value of buildings of $0.43 million, offset by
► Grants received for the construction of assets of $0.67 million,
► Assets worth $0.68 million received free of change as part of new developments, and
► Share of equity accounted Council businesses comprehensive income of $0.01 million.

Towards a Sustainable Future
Council has set administration the target of finding a further $1.15 million of savings in the 2014/2015 budget. The Annual Business Plan (and associated Long Term Financial Plan) that was adopted by Council projects an operating surplus of $0.17 million ($0.28 million including Council subsidiaries) in 2014/2015 on the assumption that those $1.15 million in savings are found and delivered. The Long Term Financial Plan then projects the operating surplus reducing to $0.05 million ($0.08 million including Council subsidiaries) in 2015/2016.

Financial Ratios and Trends
Provided over are 10 year trends of Council’s financial indicators and other financial information of interest. A trend is often a better tool to provide the context of financial information that is not always meaningful if only viewed at a point in time.
The operating surplus (deficit) ratio is designed to identify the portion of Council’s rates that is contributing to a surplus result, or alternatively the additional portion of Council’s rates needed to address a deficit result. A positive result on this ratio indicates the percentage of Council’s rates that is available to fund new initiatives or to repay debt. A negative result indicates the percentage increase in Council’s rates on top of that already proposed for that year required to achieve a break even position.

The adopted Council target for this ratio is 6%. Council has commenced a review of this and its other financial indicators and targets in conjunction with its Audit Committee in an effort to further improve its monitoring and measurement of financial sustainability and ensure that the ratios and targets being used are the most appropriate for the City of Mitcham.

The results above show that the 2013/2014 operating deficit was (2.6%) which is below the current target of 6% set by Council. Council is committed to balancing the budget excluding non cash gains from subsidiaries by year 2014/2015.

The net financial liabilities ratio measures the level of debt of Council and articulates that amount of debt as a percentage of total annual income (less the Natural Resources Management Levy). The level of debt also affects the amount of interest that Council pays and so this ratio is best considered in conjunction with the Interest Coverage Ratio.

The adopted Council target for this ratio is not to exceed 50% and the results above show that for 2013/2014, Council’s net financial liabilities are well below this limit.

The asset sustainability ratio attempts to measure the extent to which Council is replacing assets at the rate at which it needs to be (on average) to ensure consistent service delivery and the maintenance of its asset stock in serviceable condition. It is important to note that this ratio does not measure if Council is funding the asset replacement requirements from sustainable sources. It simply measures that Council is actually replacing assets at the rate at which they are wearing out.

The adopted Council target for this ratio is not to exceed 100% of the annual depreciation charge on replacement of Council’s assets. The results above show that for 2013/2014, Council’s asset sustainability ratio was below this limit primarily as a result of reductions to the levels of capital expenditure on renewal/replacement that were brought to account via Council’s budget reconsiderations, some of which has been re-budgeted into 2014/2015 and have positively impacted on the 2014/2015 forecast ratio.

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This ratio will be developed further in 2014/2015 in conjunction with Asset Management Plans.

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The adopted Council target for this ratio is not to exceed 50% and the results above show that for 2013/2014, Council’s net financial liabilities are well below this limit.

The interest cover ratio measures the affordability of Council’s debt and articulates the portion of Council’s total operating income (less Natural Resources Management Levy and interest income) that is being used to pay interest. This ratio is strongly linked both to interest rates and the level of debt and so this ratio should be considered in conjunction with the Net Financial Liabilities Ratio.

The adopted Council target for this ratio is not to exceed 5% and the results above show that for 2013/2014, Council’s interest cover was well below this limit.

The graph shows how Council’s total operating income and total operating expenditure are tracking over the past ten years. It also shows capital expenditure on new and renewal of assets as well as the portion of operating expenditure that are comprised of employee cost.

The graph shows a basic calculation of the average rate for Council. It is the total rate revenue divided by the number of rateable properties to give an average rate per property across all rate categories combined. This differs from the amount of rates that the average property actually pays in each category which is based on the average property valuation of that category, not the number of properties.
Improvements to Financial Processes

Ongoing improvements to the finance reporting framework were introduced including:
► Tailored quick links to individuals for desktop reporting.
► Implementation of ProWizard reports to produce financial reports.
► Three day close-off of Creditors and better use of accrual accounting principles, preventing timing issues of BAS.
► Monthly balance sheet reconciliation processes underway.
► Gradual enforcement of purchase order usage.
► Weekly treasury report.

Capital and Operating Budget handbooks were provided to identify general ledger coding of budgets by function to facilitate the correct coding of expenditure during the year.

A number of new policies were developed and adopted including:
► Treasury Management and Reserves.
► Accounting for Property, Plant, Equipment and Infrastructure.
► Re-budgeting into Next Financial Year.
► Debt Management.

Control Track was implemented to assess and manage Council’s financial internal control environment. Assessment reports were presented to the Audit Committee meetings throughout the year.

A Treasury Management Policy was implemented and the resulting focus on cash flow requirements foresaw no need for an additional debenture.

Rating

A rating data base of approximately 28,300 properties was maintained for billing and collection of rate payments and the administration of Council’s Rating Policy (Appendix C). Council raised $43.8 million in rates revenue towards the delivery of services to the community in 2013/2014.

Auditor Remuneration

Remuneration for audit services for 2013/2014 amounted to $52,000. There were no payments for other non-audit related services. The appropriate Auditor Independence Statements are included in the Financial Statements section of this report.

Asset Management Plans

The strategic asset management plans for traffic (which includes roads, footpaths, kerb and water table) along with the open space asset management plans have been completed in draft format for presentation to Council.

Asset Management

Council has purchased and implemented a new asset management system that will have the capability of holding all current information relating to each asset, its condition and financial value. This information assists in the selection and prioritisation of Council’s assets for future renewal and/or upgrade.

Council’s infrastructure including roads, kerbing, footpaths, bridges and bus shelters has recently been assessed against a series of ‘distress/failure’ condition criteria and given an overall ‘condition index’. Data relating to all Council’s assets including condition, location, dimension, as well as replacement value and depreciated value is stored in an Asset Management System.

The Asset Management System includes a GIS component which allows data to be displayed graphically on a map. The condition assessment assists Council in prioritising and programming future replacement work and maintenance work. The Asset Management System also includes a sophisticated strategic forecast modelling component, to determine when the assets will require replacement in the future and how much capital expenditure Council will require in future years to facilitate their renewal.

Based on the condition of assets a review has also been undertaken to determine the expected useful life of asset categories. The determination of useful lives of assets with greater confidence is critical when forecasting asset renewal and the financial cost to the community.

SERVICE EFFICIENCY AND EFFECTIVENESS

Service and Efficiency Review

The Efficiency and Effectiveness Program commenced in 2012 to provide a resource to identify and progress efficiency savings. The Program has a range of objectives including reducing cost, improving business processes and addressing service level gaps.

Between 2012 and 2014 cost and efficiency savings of $1.335 million were identified and delivered and a further $1.145 million is targeted for 2014/2015. Whilst cost and efficiency savings can always be achieved, once the quick wins have been identified and delivered more effort and upfront investment is needed to obtain them without affecting service outputs.

With $2.48 million of cost and efficiency savings delivered / targeted over the last two years and next year, Council is starting to transition from a period of large wholesale savings to a more structured and steady annual cost and efficiency saving regime. That is not to say that there are not still large wholesale savings to be found, but that they will start to become harder to realise and require more upfront resourcing and investment.

Efficiency and Effectiveness Projects that have been completed or are progressing include:
► Domestic Waste Services Review.
► Procurement and Spend Analysis.
► Printing Rationalisation Project.
► Continuous Improvement Business Processes.
► Review of Corporate Computer Systems and Capabilities.
► Compliance Staffing and Rostering Review.
► Environmental Health Staffing Review.
► Planning Team review.

This program has been consistently building momentum and is starting to deliver significant benefits in terms of cost savings and general business improvements. It is driving a culture of continuous improvement where people are encouraged and enabled to make positive changes within their work area.
GOOD GOVERNANCE

Documents Available to the Public

The City of Mitcham has a range of corporate governance documents, registers and policies to assist with decision making and to ensure Council’s activities are undertaken in an accountable, efficient, open and transparent manner. These documents are also available to the public from the City of Mitcham Civic Centre, 131 Belair Road, Torres Park or on Council’s website at www.mitchamcouncil.sa.gov.au.

The following list outlines current corporate governance documents, registers and policies:

- Register of Campaign Donations
- Register of By-laws
- Register of Community Land
- Register of Dogs
- Register of Members Allowances and Benefits
- Register of Land Management Agreements
- Register of Land Management Agreements – Development Applications
- Register of Interests – Elected Members
- Register of Planning and Building Applications
- Register of Roads
- Register of Remuneration, Salaries and Benefits – Employees
- Voters Roll

**Environmental Management**

- Anti Graffiti
- Banners and Signs (temporary) for Local Functions
- Biodiversity
- Environmental Improvement - Operations Organisation
- Waste Management
- Waste Management Recycling
- Water Use and Catchment Protection

**Financial Management**

- Acceptance of Money by Council Officers
- Asset Capitalisation and Materiality Thresholds
- Asset Class
- Capital Funding of Major External Facilities and Projects
- Community Development Grants
- Contracts and Tenders
- Debt
- Depreciation
- Donations - Individual Financial Statements
- Impairment of Assets
- Individual Achievement Grants
- Involuntary Non-profit Organisations
- Insurance of Buildings Occupied by a Club on Council Land
- Internal Controls
- Investment
- Land Under Roads
- Non-Current Asset Revaluation
- Predicted Financial Result
- Rates - Payable by Instalments
- Rating
- Significant Accounting
- Sponsorship – Charity
- Sponsorship, Grants and Donations Received by Council
- Treasury Management

** Fleet Management**

- Greening the Fleet
- Governance
- Caretaker
- Critics of Officers by Council Members
- Election of Members Attendance at Conferences
- Elected Members Use of Email
- Election Signs
- Flag Flying
- Induction, Training and Development for Elected Members
- Internal Review of Council Decisions
- Long Service – Elected Members
- Members Allowances and Support
- Nomination of Outside Persons to External Bodies
- Order Making
- Private Use of Goods and Services
- Public Consultation
- Unincorporated Bodies
- Whistleblower Protection

**Government Relations**

- Protocols for Joint Council Projects

**Human Resource Management**

- Acting Chief Executive Officer
- Corporate Wardrobe
- Council Contribution to Staff Christmas Lunch
- Leave for Executive Officers
- Occupational Health and Safety Statement
- Outside Employment of Council Employees
- Youth Employment and Training

**Information Management**

- Complaints about Residents – Elected Members
- Records Management

**Infrastructure**

- Bus Stop Shelters
- Directional Signs
- Drive ways
- Footpath Levels
- Footpaths - Minor Encroachments
- Footpaths/Paving
- Grass Cutting - Council Controlled Areas Infrastructure
- Grass Cutting - Council Controlled Areas Infrastructure Maintenance
- Kerbside Numerating and Street Naming
- Laneeway
- Major Vegetation Pruning or Trimming
- Nature Stips/Graves - Conditions for Use
- Outdoor Dining
- Parking Control - Charges
- Resident Access to Properties along Public Roads
- Road Naming
- Roadside - Significant Vegetation
- Roadside Reserve Maintenance
- South Road Streetscaping
- Stobie Pole Murals
- Street Lighting – Energy Efficiency
- Street Lights - Shading
- Street Litter Bins
- Streetscapes and the Undergrouding of Services
- Tree

**Legal Provisions**

- Conflict of Interest – Elected Members
- Obtaining Legal Advice
- Legal Advice

**Property Management**

- Asset Management
- Commemoration/Naming
- Council Commemoration of Service to the Community
- Council Offices - Use of Mayor’s Parlour and Committee Room
- Development on Council Land
- Fences between Private and Council Property
- Gaining Machines
- Lease of Council Houses
- Leases
- Liquor Licence Applications - Consultation (Council owned Premises)
- Mitcham Cemetery – Non Council Section – Minimum Standards
- Non Smoking
- Objectives for Recreational Areas
- Olives - Picking on Council Properties
- Open Space - Acquisition, Development and Disposal
- Ovals - Minor Works for School

**Social, Cultural and Community Services**

- Anti-Violence
- Community Care Services
- Community Collections and Information Services
- Community Cultural Arts Development
- Community Noticeboards - Conditions of Use
- Community Survey (Annual)
- Community Transport
- Libraries Closures on Public Holidays
- Mountain Bike
- Volunteer
- Youth Services

**Strategic Management**

- Disposal of Assets
- Risk Management
- Social Development

**Traffic Management**

- Residential Parking Permits


Codes of Conduct or Practices

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

Code of Practice – Employees: This Code of Conduct is a public declaration of the principles of good conduct and standards of behaviour that the Mitcham Council has decided its stakeholders could reasonably expect of Council employees to demonstrate in the performance of their duties and functions. This Code is required by the Local Government Act 1999, Section 110.

Code of Practice - Access to Meetings and Documents: This Code of Practice is a public declaration relating to public access to Council and Committee meetings and the minutes of those meetings and the use of confidentiality provisions. This Code is required by the Local Government Act 1999, Section 92.

Code of Practice – Meeting Procedures: This Code of Practice was developed and endorsed in October 2011. It contains the Local Government Meeting Regulations and articulates local meeting practices that are particular to the City of Mitcham.

Code of Conduct for Development Panel Members: This Code has been adopted pursuant to the provisions of the Development Act 1993 as a Code of Conduct to be observed by Members of the Development Assessment Commission, Members of Regional Development Assessment Panels, Members of Council Development Assessment Panels and delegates.

Copies of Codes and Registers and Returns are available at the City of Mitcham Civic Centre, 131 Belair Road, Torrens Park.

Other Corporate Documents

► Annual Report.
► Audited Financial Statements.
► Charter for Centennial Park.
► Cemetery Trust.
► Charter for East Waste.
► Council and Committee Agendas and Minutes.
► Delegations Manual.
► Development Plan and Development Plan Amendments.
► Electoral Roll.
► Fees and Charges.
► Information Statement.
► Strategic Management Plan.
► Annual Business Plan.
► Long Term Financial Plan.
► Asset Management Plans.

Community Land

Under Section 193 of the Local Government Act 1999 (the Act), all local government land owned by Council or under our care and control (excluding roads) is classified as community land. Section 207 of the Act requires us to develop and maintain a Community Land Register.

Council has management plans for all its community land including:

► Category One Reserves (high maintenance/high use open space).
► Category Two Reserves (strategically important local open space/high use).
► Category Three Reserves (smaller neighbourhood parks/minimal community use).

► Category Four Reserves (largely undeveloped area/limited public access).
► Category Five Reserves (woodland reserves/important remnant native vegetation).
► Sport and Recreational Facilities (25 facilities).
► Drainage Reserves (may contain watercourses or infrastructure, or serve no practical drainage function).
► Community Facilities (eg community halls).

► Other Community Land:
► Kaurna Views (former Eden Hills landfill).
► Gamble Cottage and Garden.
► Gladstone Road Carpark.
► Rupert Avenue Carpark.
► Lynton Depot (former).
► Lynton Landfill (former).
► Mitcham Community Centre.
► Mitcham Community Court and environs (including Mitcham Library).
► Winns Bakehouse and Museum.

The Community Land Register and Plans are amended as required, as new reserves are created (eg at Craigburn Farm) or community land is revoked and disposed.

Freedom of Information

Under Section 12 of the Freedom of Information Act 1991, a person has a legally enforceable right to be given access to an agency’s documents in accordance with this Act. There were 13 Freedom of Information applications received. 12 were processed and one was transferred in full to another agency. Of the 12 processed, five were granted full release, six were granted partial release and one was refused.

Under Section 38 of the Freedom of Information Act 1991, a person who is aggrieved by a determination made by an agency is entitled to a review of the determination. There was one application for internal review received and processed with the decision being varied.

Under Section 39 of the Freedom of Information Act 1991, a person who is aggrieved by an agency following an internal review or by a determination that is not liable to internal review may apply to the relevant review authority for a review of the determination. There was one application to the Ombudsman SA for an external review.

Council is required under Section 9(1) and (1a) of the Freedom of Information Act 1991 to publish annually an Information Statement. A copy of this Statement is available from www.mitchamcouncil.sa.gov.au.
Confidential Provisions

The City of Mitcham is committed to the principal of open and accountable government. Council also recognises that on occasions it may be necessary in the broader community interest to restrict public access to discussion and/or documents.

A total of 20 confidential items, being 3% of the total number of items, were tabled at meetings of Council. In accordance with Council’s Code of Practice relating to the principles, procedures and practices that the Council applies for the purpose of the operation of Sections 90(2), 90(3) and 91(7) of the Local Government Act 1999, the following summary, on the use of the Confidentiality Provisions, is provided.

The confidential items covered the following functions:

- Economic Development 1
- Financial Management 2
- Governance 3
- Human Resource Management 4
- Infrastructure 2
- Property Management 6
- Strategic Management 2

The table below show the number of times each clause has been used by Council or its committees. It should be noted that in some instances multiple clauses have been used for single items.

<table>
<thead>
<tr>
<th>Local Government Act 1999 relevant section</th>
<th>Number of times used</th>
<th>Attended</th>
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<tr>
<td>90 (2) A council or council committee …</td>
<td>15</td>
<td>Council</td>
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<td>90 (3) (a) information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead)</td>
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<td>90 (3) (b) information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the council;</td>
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<td>90 (3) (d) commercial information of a confidential nature (not being a trade secret) the disclosure of which could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party;</td>
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<td>90 (3) (k) tenders for the supply of goods, the provision of services or the carrying out of works</td>
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<td>91 (7) if an order is made under subsection (2), a note must be made in the minutes of the making of the order and of the grounds on which it was made</td>
<td>16</td>
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Section 270 Review

In the past year Council received four requests for a review of a decision, citing section 270 of the Local Government Act 1999. The applications related to:

- The decision to locate a Telstra tower on Hewett Sports Ground.
- The non-removal of a street tree at the rear of a property on Cross Road.
- Council’s failure to move vagrants from CC Hood Reserve.
- Development-related decisions made by Planning staff.

Only one - the approval of the Telstra tower - was deemed to fall within the scope of a section 270 application. An external investigation found that Council did not err in its decision making. The matter has since become the subject of an Ombudsman enquiry.

While two of the other complaints did not relate to Council decisions, efforts were made to resolve them. The tree was removed and the problem with vagrants abated.

In the fourth instance, the planning decisions were made by Council staff under delegated authority and as such were subject to appeal provisions in the Development Act 1993.

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

The competition principles applicable to Local Government under the competition principles agreement require that each Local Government authority issue a clause 7 statement which, in the last year, Council advises that it:

- Has two significant businesses defined as category 1 businesses under competitive neutrality principles – Eastern Waste Management Authority and Centennial Park Cemetery Authority.
- Has no By-laws which place barriers on market entry, conduct or discriminates between competitors.
- Has received no complaints alleging a breach of competitive neutrality principles by the agency.
- Has not been involved in any structural reform of monopolies.

Ensuring Cost Effectiveness

Council’s Contracts and Tenders Policy provided for market testing by public tender of all Council services estimated to cost in excess of $100,000. Public tenders were called for herb and water table works, road construction, bushland restoration works, traffic management studies, playground renewals and updates and fleet replacements.

Panel contracts of pre-qualified contractors were established for services including weed spraying, brush cutting and civil consultants in addition to existing supply contracts. In excess of 65% of Council expenditure was subject to market forces.

Council called for expressions of interest through an open tender call to establish a number of pre-qualified panels in the following disciplines:

- Minor civil works less than $50,000.
- Major civil works up to $500,000.
- Bushland works.
- Arboriculture services.
- General building repairs and maintenance.
Centennial Park Cemetery Authority

Centennial Park Cemetery Authority is a body corporate established as a Regional Subsidiary in accordance with the relevant provision of the Local Government Act 1999. The property of the Authority is held on behalf of the constituent owner Councils, the Cities of Mitcham and Unley. A Board of Management consisting of two Councillors from each Council and three independent members (chosen for their specific areas of expertise) are responsible for the administration of affairs of the subsidiary. A formal charter agreed on by the two constituent councils sets out the powers, functions and duties of Centennial Park Cemetery Authority. The charter was reviewed and approved by all constituent Councils. A full copy of the Annual Report is located in appendix A.

Policy Management

The Code of Conduct for Council members was gazetted in the Government Gazette on 22 August 2013 and commenced on 1 September 2013. The Code was made in line with the Local Government (General) Variation Regulation 2013. In addition, the new sector-wide Code of Conduct for Council employees was gazetted on 13 February 2014. The new Code replaces the codes of conduct made by individual Councils and covers all Council employees.

Council maintained its operational practices to ensure the safety of staff and volunteers in response to the changes to the national fire danger warning system developed on the findings of the Victorian Bushfire Commission for Catastrophic Fire Danger Warnings.

Council’s policy documents, Codes of Conduct and Codes of Practices provided a comprehensive guide for Elected Members and Council administration.

Risk Management

The Local Government Association Mutual Liability Scheme did not conduct their annual Risk Management Review this year but rather conducted a Risk Management Profile Exercise in its place. The results of this exercise informed the required contribution to the Scheme for Mitcham Council. Council received a bonus of $46,756 for its performance in Risk and Claims Management which is a marginal increase on the bonus received last year ($45,750) and provides a small offset to the increase of 2.2% in the annual gross contribution to this insurance.

The Risk Management Profile, placed Mitcham overall at the metropolitan Council average of 93%. Based on this outcome Council received a bonus of $45,750 for its performance in Risk and Claims Management which is a marginal increase on the bonus received last year ($44,503) and provides a small offset to the increase of 2.8% in the annual gross contribution to this insurance.

Council’s Emergency Plans remain unchanged.

People and Workplace Culture

Human Resource Management

Council commenced an extensive cultural development plan with its purpose defined as building a great community. The work included the establishment of a culture and leadership brand. Work will continue to be implemented over the next few years.

As part of the cultural development plan there is an ongoing commitment to the learning and development of all staff and volunteers, delivering programs that enhance skills and knowledge in both accredited and non-accredited areas. Council allocated approximately 1.6% out of its total organisational budget towards learning and development.

Fair Treatment Training was undertaken for all staff. This included acceptable behaviour in terms of discrimination, bullying and harassment.

An LGMA Challenge Development Program was run for a second consecutive year and provided a number of staff from across the organisation an opportunity to gain further personal and professional development. Council achieved third place.

Workplace Health and Safety

Following the introduction of the South Australia Work Health and Safety Act and Safety Regulations in January 2013, Council undertook an initial review to ensure relevant internal policies and procedures are linked to the new legislation.

In 2012 the Local Government Association Workers Compensation Scheme completed a self-insurer key performance indicator audit on the City of Mitcham’s workplace health and safety management system. Council in response to this audit is reviewing its workplace health and safety policy framework, compliance with legislation as well as ensuring all hazards are identified and controlled. A strategic plan for safety management is currently under development.

Code of Conduct

Seven allegations were made against employees in regards to the Code of Conduct all of which resulted in investigations and appropriate action taken. Four of these allegations were sustained and managed through Council’s Disciplinary Policy and Procedure.

Recognition of Service

This year 52 staff reached 10 years or more working with the City of Mitcham. A function was held during the year to recognise the contribution made by these long standing staff.

Staff Demographics

Workforce Profile by Gender

<table>
<thead>
<tr>
<th>Employee Categories</th>
<th>Male</th>
<th>Female</th>
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<tr>
<td>No %</td>
<td>No %</td>
<td>No %</td>
</tr>
<tr>
<td>Chief Executive Officer</td>
<td>1</td>
<td>0%</td>
</tr>
<tr>
<td>Divisional Director</td>
<td>3</td>
<td>75%</td>
</tr>
<tr>
<td>Manager</td>
<td>10</td>
<td>6.2%</td>
</tr>
<tr>
<td>Team Leader</td>
<td>9</td>
<td>52.9%</td>
</tr>
<tr>
<td>Employees</td>
<td>134</td>
<td>48.7%</td>
</tr>
<tr>
<td>Total</td>
<td>157</td>
<td>50.2%</td>
</tr>
</tbody>
</table>

Workforce Profile by Size

<table>
<thead>
<tr>
<th>Status</th>
<th>No</th>
<th>%</th>
<th>No</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Casual</td>
<td>41</td>
<td>13.1%</td>
<td>85</td>
<td>85.4%</td>
</tr>
<tr>
<td>Ongoing Full Time</td>
<td>188</td>
<td>59.0%</td>
<td>128</td>
<td>64.3%</td>
</tr>
<tr>
<td>Ongoing Part Time</td>
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<td>14.1%</td>
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<tr>
<td>Contract Leadership</td>
<td>13</td>
<td>4.2%</td>
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<td></td>
</tr>
<tr>
<td>Fixed Term Contract</td>
<td>21</td>
<td>6.7%</td>
<td>10</td>
<td>47.6%</td>
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<td>Secondment</td>
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<td>0%</td>
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<td>0%</td>
</tr>
<tr>
<td>Contract Part Time</td>
<td>6</td>
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<td>33.3%</td>
</tr>
<tr>
<td>Total</td>
<td>313</td>
<td>100%</td>
<td>157</td>
<td>50.2%</td>
</tr>
</tbody>
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City of Mitcham Annual Report 2013/2014
Management/Staff Profile

<table>
<thead>
<tr>
<th>Title</th>
<th>Sum</th>
</tr>
</thead>
<tbody>
<tr>
<td>Management</td>
<td>21</td>
</tr>
<tr>
<td>Staff</td>
<td>292</td>
</tr>
</tbody>
</table>

Approximate ratio is 1: 14.93 (1 Manager to 14.93 staff)

Management in the Management/Staff Ratio table consist of Chief Executive Officer, Divisional Directors and Managers. Team Leaders are excluded.

Senior Management

<table>
<thead>
<tr>
<th>Salary Range $</th>
<th>Male</th>
<th>Female</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>170,000 to 180,000</td>
<td>0</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>180,000 to 190,000</td>
<td>2</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>190,000 to 200,000</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>200,000 to 210,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>210,000 to 220,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>220,000 to 230,000</td>
<td>0</td>
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<td>230,000 to 240,000</td>
<td>0</td>
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<td>240,000 to 250,000</td>
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<td>250,000 to 260,000</td>
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<tr>
<td>260,000 to 270,000</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>270,000 to 280,000</td>
<td>1</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Total</td>
<td>4</td>
<td>1</td>
<td>5</td>
</tr>
</tbody>
</table>

The remuneration package for senior executive officers consists of the employer superannuation contribution, cost of Council supplied vehicle and salary.

Customer Focus

Customer Service Centre

Council’s Customer Service Centre continued to focus on delivering exceptional service, acting as the central contact point for residents’ enquiries, both over the phone and face to face, as well as providing general information, receipting payments, reporting on residents’ feedback and questions.

The Centre handled an average of 5,822 calls per month, answering 87.2% of these calls within 30 seconds, continuing to exceed the standard call centre target of 80%.

The customer service team resolved 40% of all calls in the first instance, meeting the resolution target of 40%.

The Customer Service Centre processed an average of 2,345 transactions and 673 customer requests each month and managed 9,625 dog renewals and new dog registrations and 2,444 cat renewals and new cat registrations.

Community Facility Booking System

The Community Centre Booking System is used to manage spaces for regular hirers and casual hirers for the Community Centres including:

- Hawthorn Community Centre
- Blackwood Community Centre
- Cumberland Park Community Centre
- Mitcham Community Centre
- Mitcham Cultural Village Institute Hall
- East Wing
- Mitcham Community Shed
- Colonel Light Gardens Institute Hall
- Penang Hall
- Richmond Road Memorial Hall
- Westbourne Park Memorial Hall

Council Reputation

Strategic Planning

The City of Mitcham endorsed the Strategic Management Plan in 2013, Planning for Tomorrow’s Community Today in consultation with the community. The Strategic Management Plan is an enunciation of the community aspirations that will drive Council into the future under six goals. Additionally in response to Community feedback the Business Plan 2013-2015 includes more information on the funded Council projects and services that contribute to delivering the Strategic Management Plan.

Communications and Publications

The Mitcham Community News, Council’s newspaper, was produced on a bi-monthly basis and delivered to every household and business within the City and to a special mailing list of interested parties.

The City of Mitcham produced a regular column, Mitcham Community News, in the Messenger Press (Mitcham and Hills, and Eastern Courier) to provide information about Council’s activities and events.

Council continued to use enews including Facebook, Twitter and a dedicated email list to provide regular information to residents.
The Board of Centennial Park is very conscious of its responsibility for the oversight and guidance on behalf of the owners, Mitcham and Unley Councils – of what has been the preeminent cemetery for South Australia since its establishment in 1936.

Since that time, the service requirements of South Australians from the Cemetery have changed significantly, while the wider context of service provision by funeral directors and others has developed to provide a very sophisticated and varied service to the public. In responding to these changes, the Board has focussed on continually improving the quality and scope of Centennial Park’s service offering to ensure that we continue to be the most desirable resting place in Adelaide.

Following the retirement of a key marketing executive, the Board commissioned the development of a new Marketing Plan for the Cemetery, which has led to an Action Plan to substantially improve our exposure and our responsiveness to the evolving needs of the community.

The physical presentation of the Cemetery is a crucial element in its success, while at the same time the Board has been conscious of the need to maximise the efficiency of space usage,

to improve the flow of traffic through and within the Park, and to ensure that sufficient room was available to cater for a growing range of community requirements. To this end, we have undertaken the development of a Cemetery Master Plan that will provide direction for the further development and enhancement of the infrastructure and grounds of Centennial Park.

The Jubilee Complex is uniquely beautiful, and the jewel in the crown of Centennial Park.

However, research undertaken with Funeral Directors during the previous year drew attention to the need for an upgrade of the fabric and service offering in the Complex. This year we have refurbished the Mawson Chapel and Lounge, re-laid the slate foyer to the building, and substantially upgraded the audio visual equipment, together with wholesale changes in staffing and procedures to improve the experience of Funeral Directors and mourners. We have now obtained a liquor licence to improve the service offering following services in the Chapels.

Despite the fierce competition for cremation services – which has resulted in the price of an adult cremation being the lowest it has been in a decade – it is pleasing to report that an operating surplus has been recorded for the financial year. The financial returns provided to the owner councils from the activities of Centennial Park have remained strong and I take the opportunity to thank my fellow Board members, the CEO and staff for their significant efforts during the year.

Stephen Hains
CHIEF EXECUTIVE OFFICER’S REPORT

In the centenary year of the proclamation of the state of South Australia, Centennial Park was established by the Cities of Unley and Mitcham. Our first burial was in 1938 with the provision of cremation services commencing in 1955. To the end of June 2014 a total of 737,469 deaths have been recorded in South Australia since 1938 and of those deaths one third of the services have been performed at Centennial Park. Centennial Park touches the lives of many South Australians by either having the service of their loved one at Centennial Park or by attending a service at Centennial Park.

Our aim is to continue to be a part of the community we serve for many years to come, while ensuring that the products and services we provide are relevant and meet community needs and expectations.

There are a number of plans and projects that are coming to fruition or are under investigation that will increase the variety of products and services that will be offered by Centennial Park in the coming years. A refurbishment program has commenced in the Jubilee Complex with the aim of ensuring this iconic facility continues to be part of the fabric of funeral services. The provision of alcohol as part of post-funeral services offerings is one option that will be provided in the new financial year for those families who request it. Springbank West is now available for cremation memorials and is another example of the creative landscape designs of our team that sets us apart from many other facilities. It is our intention to utilise that creative energy within our cemetery grounds to provide a level of choice to our burial customers that has never been possible in the past.

The Board is supportive of the need to ensure that the financial sustainability of Centennial Park is secured for many years to come and as part of that aim, many other strategies will be explored, evaluated and if feasible introduced over the coming years ahead. It is an exciting time as we all strive to ensure Centennial Park continues to touch the lives of many South Australians.

The Burial and Cremation Act 2013 and the 2014 Regulations came into effect on 1st February 2014. A comprehensive audit of our systems and procedures has been undertaken to ensure that, as an organisation, we comply with the new legislation. The work that has been done with our new Cemetery Management System has ensured the transition to the new legislation has been as seamless as possible.

Our financial results for the year are contained later in this report and reflect that there are changes occurring in the market place as more and more families are choosing cremation. Competition amongst the crematoria is strong which is resulting in heavily discounted prices for the service provided. All at Centennial Park are cognisant that an efficient and professional service is required to ensure the viability of this part of our business. I am proud to be part of a strong and cohesive team that is dedicated to serving our families and visitors, ensuring the grounds, facilities and services are the best that we can offer. Centennial Park staff do have a passion for their roles and they continually receive praise and thanks from the families that they have helped.

The following pages detail some of the highlights of the year that was.

Bryan Elliott

BOARD OF MANAGEMENT

The Centennial Park Cemetery Authority board is the main decision-making body and is comprised of 7 members; 2 representatives from The City of Mitcham, 2 representatives from The City of Unley and 3 independent members.

The Board of Management is committed to a high level of corporate governance whilst at all times acting honestly, equitably and accepting the principles of openness and accountability.

During the year the board held a total of 11 meetings. The attendances at the meetings were:

<table>
<thead>
<tr>
<th>Members</th>
<th>Number of Meetings Eligible to Attend</th>
<th>Attended</th>
</tr>
</thead>
<tbody>
<tr>
<td>L Bishop (Chair)</td>
<td>4</td>
<td>3</td>
</tr>
<tr>
<td>G Vogt</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>S Mounce (City of Mitcham)</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>S Mounce (Independent)</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td>M Carey (City of Unley)</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>K Outta (City of Mitcham)</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>S Hains</td>
<td>1</td>
<td>1</td>
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</tbody>
</table>

Committee Meetings

The Board members have been very active attending a variety of meetings and committees to ensure they are kept abreast of new initiatives for the continual improvement of Centennial Park.

Heritage Committee

<table>
<thead>
<tr>
<th>Members</th>
<th>Number of Meetings Eligible to Attend</th>
<th>Attended</th>
</tr>
</thead>
<tbody>
<tr>
<td>A Lapidge</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Cr J Weaver</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>M Rudy</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>E Thon</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>T Willis</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>M Rudy</td>
<td>1</td>
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</tr>
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<td>S Le Cornu</td>
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</table>

Audit and Risk Management

<table>
<thead>
<tr>
<th>Members</th>
<th>Number of Meetings Eligible to Attend</th>
<th>Attended</th>
</tr>
</thead>
<tbody>
<tr>
<td>L Bishop (Chair)</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>G Vogt</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>S Mounce (City of Mitcham)</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>S Mounce (Independent)</td>
<td>4</td>
<td>2</td>
</tr>
<tr>
<td>M Carey (City of Unley)</td>
<td>4</td>
<td>4</td>
</tr>
<tr>
<td>K Outta (City of Mitcham)</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>S Hains</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

Heritage Committee

<table>
<thead>
<tr>
<th>Members</th>
<th>Number of Meetings Eligible to Attend</th>
<th>Attended</th>
</tr>
</thead>
<tbody>
<tr>
<td>A Lapidge</td>
<td>1</td>
<td>0</td>
</tr>
<tr>
<td>Cr J Weaver</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>M Rudy</td>
<td>1</td>
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<td>E Thon</td>
<td>1</td>
<td>1</td>
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<tr>
<td>T Willis</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>M Rudy</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>S Le Cornu</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

Audit and Risk Management
KEY FINDINGS

There are currently five key business activities that are core to ensuring the sustainable future of Centennial Park. These include the provision of burial and cremation services, chapel facilities, memorialisation of loved ones and the investment income generated from funds held in reserve to guarantee the future maintenance of the grounds.

State Deaths

Over the past decade the number of deaths recorded in the state has shown a steady increase that represents a ten percent growth over that time. The challenge for us is to ensure that we continue to offer services that are relevant to the community we serve. For some, location and familial ties play a significant part in the decision-making process. Centennial Park continues to perform a burial or cremation service in excess of 30% of all recorded deaths in the state.

Burials

The number of burials performed at Centennial Park in 2013 – 2014 was 789 representing a fall from the 855 performed in the previous year. We performed 37.3% of all recorded deaths in the state. The challenge that we face is to continue to provide relevant services to the community through the diversification of the range of burial options currently available within the grounds.

Cremations

A total of 3,309 cremations were conducted by Centennial Park during the financial year representing the 28th year that over 3,000 cremations have been performed in the financial year. This number represents a similar market share of the state’s cremations to the prior year. The challenge of competing in a very competitive market where the level of “no service cremations” continues to increase and the price charged for a cremation remains at a ten-year low is ongoing. We work closely with many funeral directors to ensure a high level of customer service and satisfaction.

Memorial Income

The level of memorial appointments continued to fall from the previous year by a further 3.1%, however, income generated in the year exceeded the amount achieved in the prior year by over 23%, due in part to an increased focus on extensions of existing interment rights. The current result demonstrates a 21.55% growth over the past decade. Memorial income represents nearly 1/3 of the reported income for the year.

A concerted effort continues to be made to contact interment right holders to identify their wishes regarding interment rights (both burial and cremation memorials) which results in income in excess of $1.34m being received for extensions to interment rights.

Investment income

Over the past decade we have been working towards a goal of ensuring sufficient funds exist to maintain the grounds to a standard that all who visit have become accustomed to. The amount of cash and cash equivalents has been steadily growing over that time with the slight reduction that occurred in 2012 representing the utilisation of funds to finance the construction of the Operations Complex. It was agreed that the interest foregone was a cheaper option than paying interest on a loan. A longer term strategy is currently being implemented to improve the return on the level of Cash and Cash equivalents that are being held.
### STRATEGIC PLAN GOALS

During the 2012-2013 financial year the Board and Management Team developed a Strategic Plan 2013-2023 which was approved and adopted by the owner councils and came into effect on 1 July 2013. The following details the achievements to date on the four goals detailed in the plan.

**GOAL 1: ACHIEVE LONG-TERM FINANCIAL SUSTAINABILITY BY STRENGTHENING OUR COMPETITIVE POSITION**

**Financial Performance**

The full financial year’s result is a surplus of $309,034 which represents a return on income of 3.6% compared to a budgeted return of 2.6%. The Liability Guarantee paid to the owner councils totalled $391,926 representing 16.9% of general operating expenses (17.6% in the previous year).

The Future Upkeep Provision was maintained at the same level as at 30 June 2013. Discounting the Liability Guarantee and the Future Upkeep Provision, the result for the year would have been $700,963, $75,641 above budget; 8.06% return on income of 3.6% compared to 15.05% last year. The comprehensive report was received in May 2014 with many of the recommendations to be implemented in a Marketing Action Plan currently being considered by the Board. We are committed to meeting our customers’ needs with various initiatives being undertaken including the recent involvement in the South Australian Living Artists exhibitions. The outcome of the review will be to ensure that, as an organisation, we will become more customer-centric in all that we do.

**SUMMARY FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2014**

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<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td>$1,276,806</td>
<td>$1,276,806</td>
<td>$1,276,806</td>
<td>$1,276,806</td>
<td>$1,276,806</td>
<td>$1,276,806</td>
<td>$1,276,806</td>
<td>$1,276,806</td>
<td>$1,276,806</td>
</tr>
</tbody>
</table>

**Surplus/Deficit from ordinary activities**

A summary of the financial performance of the Authority is provided over a complete set of audited Annual Accounts is attached.

**Improve and broaden offerings to meet customer needs and expectations**

The Jubilee Complex has been providing improved and renowned surroundings for over 27 years since it was opened in 1986; however, it was recognised that elements of the complex were in need of review, renovation and refurbishment. The Board committed expenditure to ensure that the facility continues to provide a high standard of presentation and service to the families and funeral directors we serve.

**The Mawson Chapel and Lounge were upgraded.**

During the year Springbank West was completed and is now available for memorialisation of cremated remains. This area represents one of the last areas identified for new memorial options. All existing memorial gardens will be identified for new memorial options.

**Customer-focused in all that we do.**

The Mawson Chapel and Lounge were upgraded.

**The figures produced for the financial years ending June 2005, 2006, 2007, 2008, 2009, 2010 and are based on the transition to new accounting standards (AIFRS).**

**Improving funding levels sufficient to safeguard the future upkeep obligations of the Authority is a stated mission for the foreseeable future.**

GOAL 2: REMAIN THE MARKET LEADER AND MAINTAIN
OUR PREMIER POSITION BY
LEVERAGING OUR EXPERTISE
TO ADDRESS NEW MARKET OPPORTUNITIES

Existing products and services to new markets

The boundaries of Centennial Park are clearly defined with the opportunity to expand beyond the current site limited not only by the availability of additional land, but the sheer cost of developing such a site. The current attention is, therefore, centered on identifying opportunities to utilise the expertise and knowledge that exists at Centennial Park by providing services and expertise to other councils and cemeteries. Currently we have been providing some grave digging services for the City of Charles Sturt and continually looks to other similar opportunities.

The feasibility of offering back-office support (administrative services and mapping) is also being investigated following the development of the Cemetery Management System as well as the new cemetery mapping software. The Marketing Action Plan will also explore opportunities to engage new communities to make them aware of the products and services we offer and how we may be able to tailor them to meet their potential needs.

New products and services

Diversification and exploring the feasibility of new products and services we provide with the opportunity to enhance the income streams currently being generated. A program has been implemented that aims to provide closer working relationships with funeral directors as partners of Centennial Park. Work has already commenced on increasing the range of products and services to be offered in the Jubilee Complex by obtaining a special circumstances liquor licence that will allow families to order selected alcohol as part of an after-service “wake” option.

A number of other diverse income-generating opportunities are currently being explored that will be the subject of extensive feasibility studies to review only viable and sustainable opportunities are developed. This includes the option of creating a cafe / florist facility onsite. The development of a Cemetery Master Plan also identifies the concept of new burial options, including full monumentation, burial gardens, monumentation of grander styles, family capella and a potential mausoleum. The feasibility of such concepts will be explored in the life of the Cemetery Master Plan.

Environmental performance

We have been a leader in the industry in identifying the impact of our operations on the environment. This commitment continues with voluntary annual audits of our carbon emissions and the purchase of certified carbon credits to offset the emissions we cannot fully eliminate.

The last completed audit was for the financial year 2012/2013. Our emissions for 2012/2013 decreased by -74.4 t CO2-e. This represents a reduction of 5.3% over the prior year. The audits first commenced in the financial year 2007/2008 and it is pleasing to report that the 2012/2013 assessment emissions resulted in a net decrease of 255 tonnes of CO2-e or 17.8% since the audits commenced.

We are committed to continually improving our environmental performance and during the year two 30 kilowatt solar panel arrays were installed (one each on the Jubilee Complex and the Operations Complex) at a total cost of $84,361 (excluding GST). It is anticipated that savings from this investment will be realised within 3 years.

Since March 2011 Centennial Park has been required to report all its emissions under the Federal Government’s National Pollutant Inventory (NPI), based on guidelines for Crematoria. In 2013/14 we were required to report on the emission for the following substances for the year:

- Carbon monoxide
- Fluoride compounds
- Hydrochloric acid
- Mercury and compounds
- Particulate matter 10.0um
- Particulate matter 2.5um
- Polycyclic aromatic hydrocarbons
- Sulphur dioxide
- Total volatile organic compounds

Emission data in the NPI report is based on the use of a calculated emission factor to estimate the level of emissions to the environment of the substances reported. It is important to note that the emission levels identified are estimates only.

We have commenced direct measurement and sampling of specific substances being emitted from our cremators and aims to report the actual level of emissions of specific substances as a result of their continuous monitoring in the future.

GOAL 3: BE AN EFFECTIVE AND EFFICIENT ORGANISATION
BY INTEGRATING OUR MANAGEMENT SYSTEMS

Realising significant efficiencies

In a highly competitive environment it is important that we ensure that all facets of our organisation are operated in an efficient and cost-effective manner, albeit ensuring compliance with all legislative requirements.

During the year work commenced on the integration of the Cemetery Management System (CMS) and the Electronic Records Management System (ERMS) which will be completed in the first quarter of the new financial year. Work also continues on the provision of a portal for funeral directors to book services directly into the CMS.

A further enhancement of the Accounting system has been implemented that now requires most orders placed with suppliers to be performed electronically through a new requisitions module. Paper-based orders are almost completely eliminated resulting in a more compliant ordering system that electronically administers levels of delegated purchasing authority.

Continuous improvement

As part of the commitment to continuous improvement, the Enterprise Agreements that were negotiated during the year have specifically included clauses that provide an opportunity for all Staff to have involvement in exploring and investigating our day-to-day practices and processes to identify if improvements can be made and measured against productivity and cost efficiencies.

Combined with a new initiatives register, continuous improvement is aimed at ensuring all at Centennial Park employees are committed to delivering the best outcome for the Authority’s Board of Management, customers, providers, stakeholders and the general public.

Corporate Governance Framework

We are committed to working towards exceeding all legislative, regulatory and statutory requirements and to consistently demonstrate ethical behaviour.

As part of ensuring this occurs, an independent legislative compliance audit is performed every five years. This was performed during the year with the results showing positive indications of the standard of compliance achieve.

The new Burial and Cremation Act 2013 and associated regulations came into force on 1st February 2014. As part of the compliance audit a detailed review was undertaken of compliance with the new act. A number of items were identified; however, they were all addressed prior to the end of the financial year.

As part of good corporate governance the Board also reviewed its own performance. This review was externally facilitated and included a workshop of the findings. As a result of this process a policy has been developed addressing levels of delegated purchasing authority.

National Competition Policy Review

The Board is required to annually review the methodology by which Centennial Park complies with the National Competition Policy. The Board has reconfirmed that Cost Reflective Pricing is the methodology utilised to achieve Competitive neutrality. In adopting cost reflective pricing Centennial Park:

• Identifies products and services that may reasonably be seen to compete with others;
• Notes the potential for Centennial Park to have a cost advantage over other providers; and
• Compares pricing of relevant products and services to arrive at a price which is competitively neutral.

Any competitive neutrality claims in relation to Centennial Park will be handled by the Constituent Councils to ensure that they are independently assessed.

Freedom of Information Requests

There were no Freedom of Information requests during the 2013 – 2014 financial year.

Records management

Records Management continues to be a core function of the Authority. The majority of the documentation generated in our day-to-day business has “permanent record” status under the State Records Act. This classification and the volume of records generated in any cemetery and crematorium operation means that the management of records is a key function for Centennial Park. The implementation of the Electronic Records Management System was planned to be completed in 3 years, however, the capital project is now complete one year ahead of schedule.
GOAL 4: BE AN EMPLOYER OF CHOICE BY PROVIDING ALL EMPLOYEES WITH A SAFE ENVIRONMENT, OPPORTUNITIES FOR LEARNING AND DEVELOPMENT AND COMPETITIVE REMUNERATION

Work Health and Safety

We continue to focus on providing a safe, healthy and happy environment for all customers, visitors and staff with a desired outcome of minimising accidents and incidents, customer complaints and work-related injuries.

A new WHS & IM Plan 2013-2015 has been developed and endorsed by the WHS Committee, with direct input from the Management Team.

The new plan provides for 5 new programs as follows:

- Outstanding Actions Arising from the LGAWCS KPI Audit 2012
- Risk Assessments
- Development of Safe Work Instructions (SWI)
- Internal Auditing
- Performance Standards For Self Insurers (PSSI) – Standard 1 – 3

The development of learning packages through our membership with eLearning Insurers (PSSI) – Standard 1 - 3 is continuing and proving to be an important and valuable tool in the implementation of internal training programs.

We continue to engage a consultant to assist in the ongoing development and implementation of the “One System” model, with support from the Local Government Association Workers Compensation Scheme (LGAWCS) to systematically address our existing nonconformances and develop the policies and procedures necessary to meet with the WHS ‘One System’ model.

The table below notes WHS data for the last seven years.

**WHRS DATA 2013-2014**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of days lost due to injury</td>
<td>2.7</td>
<td>141</td>
<td>16</td>
<td>16</td>
<td>6</td>
<td>7</td>
<td>0.87</td>
</tr>
<tr>
<td>Number of workplace inspections completed</td>
<td>18</td>
<td>24</td>
<td>22</td>
<td>30</td>
<td>35</td>
<td>36</td>
<td>36</td>
</tr>
<tr>
<td>Number of items replaced or repaired as a result of inspections</td>
<td>47</td>
<td>76</td>
<td>44</td>
<td>67</td>
<td>55</td>
<td>39</td>
<td>47</td>
</tr>
<tr>
<td>Attendance record at WHS &amp; IM Committee meetings</td>
<td>90%</td>
<td>93%</td>
<td>83.5%</td>
<td>88%</td>
<td>87.5%</td>
<td>100%</td>
<td>97%</td>
</tr>
</tbody>
</table>

*The development of new and improved operation complex has reduced the need for workplace inspections required from 6 to 3.

Plant replacement and upgrades

As an organisation we have a policy covering the replacement of major plant and equipment on a scheduled basis to ensure the equipment does not unduly age or become excessively costly to maintain. This is a further demonstration of the commitment to a safe work environment. During the year a number of projects were undertaken to either improve or replace equipment. This included:

- Upgrading the Programmable Logic Controllers on two cremators,
- Upgrading the suction system on all three cremators,
- Replacing the gas detection system in the crematorium
- Replacing the front-end loader
- Replacing 10 desktop computers
- Replacing the air conditioning for the Heysen Chapel
- Installing new water chiller unit for the Mawson and Florey Chapels.

The items detailed above are in addition to those mentioned in other parts of this report. Overall $727,672 was capitalised during the year with a further $379,294 committed to projects that were not complete at the end of the financial year and will be finalised within the next few months.

Learning and Development

It is acknowledged that the quality, responsiveness and professionalism of our workforce are inextricably linked to the achievement of our mission and strategic goals.

We are committed to promoting and supporting a continuous learning environment for employees and recognises that effective employee development strategies and initiatives contribute to individual job satisfaction, workplace productivity and reward and recognition.

Organisational goals and priorities are identified and, on an annual basis, a training needs analysis is conducted. An organisational Learning and Development Plan (L&D Plan) is then developed incorporating a range of learning and development strategies and initiatives which build the capacity, skills and professionalism of employees to enable them to contribute effectively to our mission and strategic direction.

**HR METRICS**

<table>
<thead>
<tr>
<th>Staff Level with Age and Gender Profile</th>
<th>Operations</th>
<th>Business &amp; Corporate Services</th>
<th>Client &amp; Information Services</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>M</td>
<td>F</td>
<td>M</td>
<td>F</td>
<td>M</td>
</tr>
<tr>
<td>up to 30</td>
<td>4</td>
<td>0</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>31-40</td>
<td>4</td>
<td>5</td>
<td>2</td>
<td>6</td>
</tr>
<tr>
<td>41-50</td>
<td>9</td>
<td>0</td>
<td>3</td>
<td>1</td>
</tr>
<tr>
<td>51-60</td>
<td>3</td>
<td>6</td>
<td>4</td>
<td>6</td>
</tr>
<tr>
<td>61+</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Total by Gender</td>
<td>20</td>
<td>1</td>
<td>3</td>
<td>16</td>
</tr>
<tr>
<td>Total by department</td>
<td>21</td>
<td>19</td>
<td>9</td>
<td>49</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Staff Levels</th>
<th>Operations</th>
<th>Business &amp; Corporate Services</th>
<th>Client &amp; Information Services</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ongoing Full Time</td>
<td>19</td>
<td>9</td>
<td>6</td>
<td>34</td>
</tr>
<tr>
<td>Ongoing Part Time</td>
<td>0</td>
<td>5</td>
<td>0</td>
<td>5</td>
</tr>
<tr>
<td>Fixed Term Full Time</td>
<td>2</td>
<td>1</td>
<td>3</td>
<td>6</td>
</tr>
<tr>
<td>Casuals</td>
<td>0</td>
<td>4</td>
<td>0</td>
<td>4</td>
</tr>
<tr>
<td>Total</td>
<td>21</td>
<td>19</td>
<td>9</td>
<td>49</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Years of Service</th>
<th>Operations</th>
<th>Business &amp; Corporate Services</th>
<th>Client &amp; Information Services</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-5</td>
<td>11</td>
<td>14</td>
<td>7</td>
<td>32</td>
</tr>
<tr>
<td>6-10</td>
<td>2</td>
<td>2</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>11-15</td>
<td>1</td>
<td>2</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>16-20</td>
<td>2</td>
<td>1</td>
<td>0</td>
<td>3</td>
</tr>
<tr>
<td>21-25</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>26-30</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>31-35</td>
<td>2</td>
<td>0</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>35+</td>
<td>1</td>
<td>0</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Total</td>
<td>21</td>
<td>19</td>
<td>9</td>
<td>49</td>
</tr>
</tbody>
</table>
ANNUAL ACCOUNTS FOR THE
YEAR ENDED 30TH JUNE 2014

Certification of Financial Statements

We have been authorised by the Centennial Park Cemetery Authority to certify the financial statements in their final form. In our opinion:

• The accompanying financial statements comply with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and the Australian Accounting Standards.
• The financial statements present a true and fair view of the Authority’s financial position at 30 June 2014 and the results of its operations and cash flows for the financial year.
• Internal controls implemented by the Authority provide a reasonable assurance that the Authority’s financial records are complete, accurate and reliable and were effective throughout the financial year.
• The financial statements accurately reflect the Authority’s accounting and other records.

Bryan Elliott
Chief Executive Officer

Stephen Harris
Chair of the Board

Dated this 28th day of August 2014

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDING 30 JUNE 2014

<table>
<thead>
<tr>
<th>Income</th>
<th>Notes</th>
<th>$</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>User charges - Sales</td>
<td>2</td>
<td>8,738,557</td>
<td>8,524,288</td>
</tr>
<tr>
<td>Investment income</td>
<td>2</td>
<td>400,622</td>
<td>445,541</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td></td>
<td><strong>9,139,179</strong></td>
<td><strong>9,970,829</strong></td>
</tr>
<tr>
<td><strong>EXPENSES</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Employee costs</td>
<td>3</td>
<td>3,662,748</td>
<td>3,435,079</td>
</tr>
<tr>
<td>Materials, contracts &amp; other expenses</td>
<td>3</td>
<td>3,616,824</td>
<td>3,200,033</td>
</tr>
<tr>
<td>Depreciation, amortisation &amp; impairment</td>
<td>3</td>
<td>1,551,500</td>
<td>1,394,366</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td></td>
<td><strong>8,873,072</strong></td>
<td><strong>8,035,488</strong></td>
</tr>
<tr>
<td><strong>OPERATING SURPLUS / (DEFICIT)</strong></td>
<td></td>
<td><strong>366,107</strong></td>
<td><strong>950,351</strong></td>
</tr>
<tr>
<td>Net gain (loss) on disposal or revaluation of assets</td>
<td>4</td>
<td>(57,070)</td>
<td>18,320</td>
</tr>
<tr>
<td><strong>NET SURPLUS / (DEFICIT)</strong></td>
<td></td>
<td><strong>309,037</strong></td>
<td><strong>968,673</strong></td>
</tr>
<tr>
<td>Other Comprehensive Income</td>
<td>7</td>
<td>-</td>
<td>(48,110)</td>
</tr>
<tr>
<td><strong>TOTAL COMPREHENSIVE INCOME</strong></td>
<td></td>
<td><strong>309,037</strong></td>
<td><strong>920,563</strong></td>
</tr>
</tbody>
</table>

This Statement is to be read in conjunction with the attached Notes.
## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2014

<table>
<thead>
<tr>
<th>Year</th>
<th>Notes</th>
<th>Restated Opening Balance</th>
<th>Contributed Equity</th>
<th>Restated Opening Balance</th>
<th>Contributed Equity</th>
<th>TOTAL EQUITY</th>
<th>Net Surplus / (Deficit) for Year</th>
<th>Contributed Equity</th>
<th>TOTAL EQUITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td></td>
<td>29,962,345</td>
<td>41,943</td>
<td>48,702</td>
<td>36,900,909</td>
<td></td>
<td>305,037</td>
<td>305,037</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2013</td>
<td></td>
<td>29,962,345</td>
<td>41,943</td>
<td>48,702</td>
<td>36,900,909</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2014

CASH FLOWS FROM OPERATING ACTIVITIES

<table>
<thead>
<tr>
<th>Description</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating payments to suppliers &amp; employees</td>
<td>(48,110)</td>
<td>(48,110)</td>
</tr>
<tr>
<td>Net cash provided by (or used in) Operating Activities</td>
<td>6,847,019</td>
<td>29,962,345</td>
</tr>
</tbody>
</table>

CASH FLOWS FROM INVESTING ACTIVITIES

<table>
<thead>
<tr>
<th>Description</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds of disposal of assets</td>
<td>9,721,153</td>
<td>9,444,623</td>
</tr>
<tr>
<td>Payments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditure on renewal / replacement of assets</td>
<td>(871,728)</td>
<td>(888,405)</td>
</tr>
<tr>
<td>Expenditure on new / upgraded assets</td>
<td>(541,904)</td>
<td>(2,653,198)</td>
</tr>
<tr>
<td>Net cash provided by (or used in) Investing Activities</td>
<td>(2,413,362)</td>
<td>(4,743,640)</td>
</tr>
</tbody>
</table>

CASH FLOWS FROM FINANCING ACTIVITIES

<table>
<thead>
<tr>
<th>Description</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net cash provided by (or used in) Financing Activities</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

## CASH FLOWS FROM OPERATING ACTIVITIES

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 judgment in applying the Authority’s accounting policies. The area 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.

### 3. Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when the Authority obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs. All revenue is recognised when the transaction is completed. Cremation, burial interment and monumental permit fees are recognised when the service is performed. Plaque and base sales are recognised when payment is received.

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

Cash Assets include all amounts readily convertible to cash on hand at the Authority’s option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition. All receivables are reviewed at the reporting date and adequate allowances made for the risk of which is considered doubtful. As at 30th June 2014 there were no doubtful debts (2013: $0.00).

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

### 5. Inventories

All inventories are valued at the lower of cost or net realisable value. Costs are assigned a specific identification basis and include costs and appropriate overheads if any.

### 6. Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architectural fees and engineering design fees and all other costs incurred. For assets acquired at no cost or nominal consideration, cost is determined as fair value at the date of acquisition. Fair value is based on the sale price for an identical item (likely to be achieved in an active market by a willing but not anxious seller).
Where an asset that has been revalued is subsequently impaired, the rebuttable assumption is made that the current replacement cost exceeds the depreciated replacement cost. In assessing impairment for these assets, a 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 flows, and where the future economic benefits would exceed its recoverable amount (which is the higher of the present value of future cash flows, and where the future economic benefits would exceed its recoverable amount (which is the higher of the present value of future cash flows, and where the future economic benefits would exceed its recoverable amount (which is the higher of the present value of future cash flows, and where the future economic benefits would exceed its recoverable amount (which is the higher of the present value of future cash flows, and where the future economic benefits would exceed its recoverable amount (which is the higher of the present value of future cash flows, and where the future economic benefits would exceed its recoverable amount (which is the higher of the present value of future cash flows, and where the future economic benefits would exceed its

8. Employee Benefits

8.1 Salaries, Wages & Compensated Absences

Liabilities for employees’ entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based on costs) measured in accordance with AASB 119. Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based on costs) to be made in respect of services provided by employees up to the reporting date. No accrual is made for sick leave as the Authority experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. The Authority does not make payment for untaken sick leave.

Present values are calculated using the government bond rate of 2.51% (2013: 2.59%)

8.2 Superannuation

The Authority makes employer superannuation contributions in respect of its employees to Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Accumulation Fund Members The accumulation fund receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings in accordance with the Superannuation Guarantee Legislation (9.25% in 2023/2014; 9% in 2012/2013). No further liability accrues to the employer as the superannuation benefits are accrued. Employee contributions are represented by their share of the net assets of the Fund. Defined Benefit Members The Authority makes employer contributions to the defined benefits categories of the Scheme at rates determined by the Scheme’s Trustees. The rate is currently 6.3% (6.3% in 2012/2013) of superannuation salary. Employees also make member contributions to the Fund. As such, assets accumulate in the Fund to meet the members’ benefits, as defined in the Trust Deed, as they accrue.

The Fund’s Defined Benefit Plan is a multi-employer sponsored plan. As the Fund’s assets and liabilities are pooled and are not allocated by employer, the Actuary is required to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119 (3.2.6), the Authority does not use defined benefit accounting for these contributions.

9. Provision for Carbon Tax

The Authority’s aggregate emissions are substantially below the taxaton threshold of 25,000 tonnes of carbon dioxide equivalent (CO2e) gas emissions. The Authority considers that it has no current or likely future liability for this tax.
NOTE 2 - INCOME

<table>
<thead>
<tr>
<th>Description</th>
<th>Notes</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapel Catering Fees</td>
<td></td>
<td>111,227</td>
<td>137,134</td>
</tr>
<tr>
<td>Vault Sales</td>
<td></td>
<td>114,940</td>
<td>233,283</td>
</tr>
<tr>
<td>Chapel Catering Fees</td>
<td></td>
<td>111,227</td>
<td>137,134</td>
</tr>
<tr>
<td>Chapel Hire Fees</td>
<td></td>
<td>994,923</td>
<td>1,015,228</td>
</tr>
<tr>
<td>Payroll &amp; Base Sales</td>
<td></td>
<td>638,675</td>
<td>594,691</td>
</tr>
<tr>
<td>Sales - general</td>
<td></td>
<td>10,484</td>
<td>7,427</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>8,738,557</td>
<td>8,824,288</td>
</tr>
</tbody>
</table>

INVESTMENT INCOME

<table>
<thead>
<tr>
<th>Description</th>
<th>Notes</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest on investments</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local Government Finance Authority</td>
<td></td>
<td>65,553</td>
<td>100,737</td>
</tr>
<tr>
<td>Banks &amp; other</td>
<td></td>
<td>335,069</td>
<td>344,024</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>400,622</td>
<td>446,120</td>
</tr>
</tbody>
</table>

NOTE 3 - EXPENSES

<table>
<thead>
<tr>
<th>Description</th>
<th>Notes</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Costs</td>
<td>Notes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries and Wages</td>
<td></td>
<td>2,992,307</td>
<td>2,761,249</td>
</tr>
<tr>
<td>Employee leave expense</td>
<td></td>
<td>417,029</td>
<td>401,874</td>
</tr>
<tr>
<td>Superannuation - defined contribution plan contributions</td>
<td>15</td>
<td>299,037</td>
<td>316,531</td>
</tr>
<tr>
<td>Superannuation - defined benefit plan contributions</td>
<td>20</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Workers’ Compensation Insurance</td>
<td></td>
<td>82,068</td>
<td>75,860</td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loss: Capitalised and distributed costs</td>
<td>127,753</td>
<td>(150,940)</td>
<td></td>
</tr>
<tr>
<td>Total Operating Employee Costs</td>
<td></td>
<td>3,602,748</td>
<td>3,453,079</td>
</tr>
<tr>
<td>Total Number of Employees</td>
<td></td>
<td>45</td>
<td>45</td>
</tr>
</tbody>
</table>

MATERIALS, CONTRACTS & OTHER EXPENSES

<table>
<thead>
<tr>
<th>Description</th>
<th>Notes</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individually Significant Items</td>
<td>Notes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Trading Stock</td>
<td></td>
<td>57,587</td>
<td>57,787</td>
</tr>
<tr>
<td>Cash on Hand and at Bank</td>
<td></td>
<td>106,248</td>
<td>106,248</td>
</tr>
<tr>
<td>Deposits at Call</td>
<td></td>
<td>1,790,134</td>
<td>1,790,134</td>
</tr>
<tr>
<td>Short Term Deposits &amp; Bills, etc.</td>
<td></td>
<td>7,779,878</td>
<td>7,779,878</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>9,676,260</td>
<td>9,676,260</td>
</tr>
<tr>
<td>SUBTOTAL: Other Materials, Contracts &amp; Expenses</td>
<td>Notes</td>
<td>3,662,324</td>
<td>3,189,132</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>3,666,024</td>
<td>3,200,031</td>
</tr>
</tbody>
</table>

NOTE 3 - EXPENSES (CONT)

<table>
<thead>
<tr>
<th>Description</th>
<th>Notes</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Depreciation, Amortisation &amp; Impairment</td>
<td>Notes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings &amp; Other Structures</td>
<td></td>
<td>226,481</td>
<td>167,006</td>
</tr>
<tr>
<td>Infrastructure</td>
<td></td>
<td>582,842</td>
<td>582,212</td>
</tr>
<tr>
<td>Plant &amp; Equipment</td>
<td></td>
<td>475,360</td>
<td>475,360</td>
</tr>
<tr>
<td>Other Assets</td>
<td></td>
<td>158,841</td>
<td>172,297</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>1,353,500</td>
<td>1,299,560</td>
</tr>
</tbody>
</table>

NOTE 4 - ASSET DISPOSAL & FAIR VALUE ADJUSTMENTS

<table>
<thead>
<tr>
<th>Description</th>
<th>Notes</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS</td>
<td>Notes</td>
<td>(57,070)</td>
<td>18,327</td>
</tr>
</tbody>
</table>

NOTE 5 - CURRENT ASSETS

<table>
<thead>
<tr>
<th>Description</th>
<th>Notes</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>CASH &amp; EQUVALENT ASSETS</td>
<td>Notes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash on Hand and at Bank</td>
<td></td>
<td>137,789</td>
<td>139,735</td>
</tr>
<tr>
<td>Deposits at Call</td>
<td></td>
<td>1,790,134</td>
<td>1,790,134</td>
</tr>
<tr>
<td>Short Term Deposits &amp; Bills, etc.</td>
<td></td>
<td>7,779,878</td>
<td>7,779,878</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>9,676,260</td>
<td>9,676,260</td>
</tr>
<tr>
<td>TRADE &amp; OTHER RECEIVABLES</td>
<td>Notes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td></td>
<td>137,789</td>
<td>139,735</td>
</tr>
<tr>
<td>Debtors - general</td>
<td></td>
<td>427,372</td>
<td>570,725</td>
</tr>
<tr>
<td>Prepayments</td>
<td></td>
<td>172,644</td>
<td>172,644</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>1,569,759</td>
<td>1,842,096</td>
</tr>
</tbody>
</table>

INVENTORIES

<table>
<thead>
<tr>
<th>Description</th>
<th>Notes</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stores &amp; Materials</td>
<td></td>
<td>72,792</td>
<td>57,787</td>
</tr>
<tr>
<td>Trail Stock</td>
<td></td>
<td>107,879</td>
<td>140,876</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>180,671</td>
<td>198,613</td>
</tr>
</tbody>
</table>

City of Mitcham Annual Report 2013/2014
NOTE 6 - NON-CURRENT ASSETS

Financial Assets

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Notes</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Term Deposits</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL FINANCIAL ASSETS</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Other Non-Current Assets

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Works in Progress</td>
<td>325,176</td>
<td>166,215</td>
</tr>
<tr>
<td>TOTAL OTHER NON-CURRENT ASSETS</td>
<td>325,176</td>
<td>166,215</td>
</tr>
</tbody>
</table>

NOTE 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

There were no transfers during the year between any fair value hierarchy level for recurring fair value measurements. The Authority's policy is to recognise transfers into and out of the different fair value hierarchy levels at the date of the event or change in circumstances that cause the transfer occurred.

NOTE 7 (CONT) - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Valuation of Assets

Fair Value Measurement

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

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

- Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the Authority can access at 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).

Valuation techniques used to derive Level 2 and Level 3 fair values recognised in the financial statements:

The following table sets out the valuation techniques used to measure fair value within Level 2, including a description of the significant inputs used.

### Description

- **Land**
  - Valuation approach: Sale price comparison approach. Sales prices of comparable land in a similar location are adjusted for differences in key attributes such as land size. The valuation model is based on price per square metre.

- **Buildings & Other Structures**
  - Valuation approach: Depreciated replacement cost being the current cost to construct the asset (or its modern engineering equivalent) less an allowance for depreciation that would have accumulated since original construction. Buildings and other structures have been allocated to Level 2 where unobservable inputs do not have a significant impact on the valuation.

Valuation of Land

The cost of assets constructed within the Authority includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads. Subsequent costs are included in the asset's carrying amount only when it is probable that future economic benefits associated with the item will flow to the Authority and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Valuation of Buildings & Other Structures

Estimated future costs of reinstatement of land, capitalized in accordance with AASB 116.16(c), are reviewed annually (see Note 1) and depreciated over the estimated remaining life of the relevant asset. Land available for burials and memorials is a restricted asset as the Authority has issued interment rights to third parties for periods of up to 50 years and the site must be maintained for 50 years after the last interment should the Authority cease to operate.

Valuation of Plant, Furniture & Equipment

- Valuation approach: Sale price comparison approach. Sales prices of comparable equipment in active markets are adjusted for differences in key attributes such as age and condition. The valuation model is based on price per unit or a combination of price per unit and price per square metre.

The cost of assets includes the cost of materials, labour, and an appropriate proportion of fixed and variable overheads. Subsequent costs are included in the asset's carrying amount only when it is probable that future economic benefits associated with the item will flow to the Authority and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Valuation of Plant and Equipment

The cost of assets includes the cost of materials, labour, and an appropriate proportion of fixed and variable overheads. Subsequent costs are included in the asset's carrying amount only when it is probable that future economic benefits associated with the item will flow to the Authority and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Valuation of Infrastructure

The cost of assets includes the cost of materials, labour, and an appropriate proportion of fixed and variable overheads. Subsequent costs are included in the asset's carrying amount only when it is probable that future economic benefits associated with the item will flow to the Authority and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Valuation of Property

The cost of assets includes the cost of materials, labour, and an appropriate proportion of fixed and variable overheads. Subsequent costs are included in the asset's carrying amount only when it is probable that future economic benefits associated with the item will flow to the Authority and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.
The carrying amount of plant and equipment is reviewed annually by the Board to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset’s employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

### Note - 8 Liabilities

<table>
<thead>
<tr>
<th>Description</th>
<th>Valuation approach</th>
<th>Unobservable inputs</th>
<th>Range of inputs</th>
<th>Relationship between unobservable inputs and fair value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Buildings &amp; Other Structure</td>
<td>Depreciated replacement cost being the current cost to construct the asset (or its modern engineering equivalent) less an allowance for depreciation that would have accumulated since original construction.</td>
<td>Replacement cost</td>
<td>From $68,000 to $8,600,000</td>
<td>The higher the replacement cost, the higher the fair value.</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>Depreciated replacement cost being the current cost to construct the asset (or its modern engineering equivalent) less an allowance for depreciation that would have accumulated since original construction.</td>
<td>Remaining Useful Life</td>
<td>From 28 years to 51 years</td>
<td>The lower the remaining useful life, the lower the fair value.</td>
</tr>
</tbody>
</table>

**Infrastructure**

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is related to the revalued amount of the asset.

The cost of assets constructed within the Authority includes the cost of materials, direct labour, borrowing costs and an appropriate proportion of fixed and variable overheads. Subsequent costs are included in the assets carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Authority and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

**Plant, Furniture & Equipment**

Plant and equipment is carried at cost, less any accumulated depreciation and impairment losses. The carrying amount of plant and equipment is reviewed annually by the Board to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset’s employment and subsequent disposal. The expected net cash flows have been discounted to their present values in determining recoverable amounts.

**All other assets**

Motor vehicles are measured on the basis less depreciation.

**Capitalisation Thresholds**

All items where the purchase price is greater than $1,000 excluding GST are capitalised.

**Estimated Useful Lives**

The range of useful lives for a range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

<table>
<thead>
<tr>
<th>Class</th>
<th>Useful Life</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plant furniture &amp; equipment</td>
<td>2.5 to 10 years</td>
</tr>
<tr>
<td>Building &amp; Other Structures</td>
<td>20 to 70 years</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>12 to 50 years</td>
</tr>
<tr>
<td>Other assets</td>
<td>5 to 10 years</td>
</tr>
</tbody>
</table>

**Note - 9 Reserves**

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

A reserve has been recognised for a bequest received from the estate of a deceased interred at the Park to maintain the site. The Board has resolved that the expenses incurred on an annual basis maintaining the site will be charged against the reserve. Interest accrued from the reserve will be absorbed in general operating revenue to offset the administration of the same.

**Purpose of Reserves**

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

A reserve has been recognised for a bequest received from the estate of a deceased interred at the Park to maintain the site. The Board has resolved that the expenses incurred on an annual basis maintaining the site will be charged against the reserve. Interest accrued from the reserve will be absorbed in general operating revenue to offset the administration of the same.
## NOTE 11 - FINANCIAL INSTRUMENTS

### Recognised Financial Instruments

#### Bank, Deposits at Call, Short Term Deposits
Accounting Policy: Carried at lower of cost and not realisable value; Interest is recognised when earned.

Terms & conditions: Deposits are returning fixed interest rates between 3.70% (2013: 4.00% and 4.60%). Short-term deposits have an average maturity of 90 days and average interest rate of 3.00% (2013: 90 days, 3.00%).

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

<table>
<thead>
<tr>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total contractual flows</td>
<td>$10,639,273</td>
</tr>
<tr>
<td>Fair Value through P&amp;L</td>
<td>$9,676,260</td>
</tr>
</tbody>
</table>

#### Receivables - Fees & other charges
Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.

Terms & conditions: Unsecured, and do not bear interest.

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

<table>
<thead>
<tr>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total contractual flows</td>
<td>$700</td>
</tr>
<tr>
<td>Fair Value through P&amp;L</td>
<td>-</td>
</tr>
</tbody>
</table>

#### Liabilities - Creditors and Accruals
Accounting Policy: Liabilities are recognized for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.

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

Carrying amount: approximates fair value.

<table>
<thead>
<tr>
<th>2013</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total contractual flows</td>
<td>$10,674,847</td>
</tr>
<tr>
<td>Fair Value through P&amp;L</td>
<td>-</td>
</tr>
</tbody>
</table>

### Liquidity Analysis

#### 2014

<table>
<thead>
<tr>
<th>Floating Interest Rate</th>
<th>Due &lt;1 year</th>
<th>Due &gt;1 year &lt; 5 years</th>
<th>Due &gt;5 years</th>
<th>Total contractual flows</th>
<th>Carrying Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Assets</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Cash Assets</td>
<td>1,634,554</td>
<td>9,004,020</td>
<td>-</td>
<td>700</td>
<td>10,639,273</td>
</tr>
<tr>
<td>Other Financial Assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Loans &amp; Receivables</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>458,141</td>
</tr>
<tr>
<td>Receivables</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>1,634,554</td>
<td>9,004,020</td>
<td>-</td>
<td>700</td>
<td>10,674,847</td>
</tr>
</tbody>
</table>

#### 2013

<table>
<thead>
<tr>
<th>Floating Interest Rate</th>
<th>Due &lt;1 year</th>
<th>Due &gt;1 year &lt; 5 years</th>
<th>Due &gt;5 years</th>
<th>Total contractual flows</th>
<th>Carrying Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Assets</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Cash Assets</td>
<td>1,895,141</td>
<td>7,779,878</td>
<td>-</td>
<td>1,000</td>
<td>9,676,260</td>
</tr>
<tr>
<td>Other Financial Assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Loans &amp; Receivables</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Receivables</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>570,725</td>
</tr>
<tr>
<td>Total</td>
<td>1,895,141</td>
<td>7,779,878</td>
<td>-</td>
<td>1,000</td>
<td>10,246,885</td>
</tr>
</tbody>
</table>

Weighted Average Interest rate: 2.89% 4.44%

#### Financial Liabilities

<table>
<thead>
<tr>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payables</td>
<td>422,567</td>
</tr>
<tr>
<td>Total</td>
<td>422,567</td>
</tr>
</tbody>
</table>

#### Excess of Financial Assets over Liabilities

<table>
<thead>
<tr>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>$10,674,847</td>
<td>$9,733,834</td>
</tr>
</tbody>
</table>

### Reconciliation to Cash Flow Statement

#### 2014

(a) Reconciliation of Cash

<table>
<thead>
<tr>
<th>Notes</th>
<th>$</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total cash &amp; equivalent assets</td>
<td>10,639,273</td>
<td>9,676,260</td>
</tr>
<tr>
<td>Balances per Cash Flow Statement</td>
<td>10,639,273</td>
<td>9,676,260</td>
</tr>
</tbody>
</table>

(b) Reconciliation of Change in Net Assets

<table>
<thead>
<tr>
<th>Notes</th>
<th>$</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>To Cash from Operating Activities</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net Surplus (Deficit)</td>
<td>309,037</td>
<td>968,673</td>
</tr>
<tr>
<td>Non-cash items in Income Statement</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Depreciation, amortisation &amp; impairment</td>
<td>1,553,500</td>
<td>1,394,366</td>
</tr>
<tr>
<td>Future Recoverable Provision</td>
<td>-</td>
<td>(65,800)</td>
</tr>
<tr>
<td>Net increase (decrease) in unpaid employee benefits</td>
<td>26,975</td>
<td>301,070</td>
</tr>
<tr>
<td>Net Gain (loss) on Disposals</td>
<td>57,070</td>
<td>(18,327)</td>
</tr>
<tr>
<td>Add (Less): Changes in Net Current Assets</td>
<td>1,946,582</td>
<td>2,559,987</td>
</tr>
<tr>
<td>Net increase (decrease) in receivables</td>
<td>112,584</td>
<td>73,882</td>
</tr>
<tr>
<td>Net increase (decrease) in inventories</td>
<td>17,942</td>
<td>111,987</td>
</tr>
<tr>
<td>Net increase (decrease) in other current assets</td>
<td>(25,280)</td>
<td>(41,873)</td>
</tr>
<tr>
<td>Net increase (decrease) in trade &amp; other payables</td>
<td>(198,997)</td>
<td>9,190</td>
</tr>
<tr>
<td>Net increase (decrease) in other provisions</td>
<td>160,491</td>
<td>(297,449)</td>
</tr>
<tr>
<td>Net Cash provided by (or used in) operations</td>
<td>2,013,322</td>
<td>2,416,524</td>
</tr>
</tbody>
</table>

(d) Financing Arrangements

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

- Bank Overdrafts | 50,000 | 50,000 |
- Corporate Credit Cards | 30,000 | 30,000 |

The bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.
### NOTE 12 - COMMITMENTS FOR EXPENDITURE

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Commitments</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Notes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings &amp; Other Structures</td>
<td>75,693</td>
<td>49,016</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>121,327</td>
<td>6,175</td>
</tr>
<tr>
<td>Plant &amp; Equipment</td>
<td>116,704</td>
<td>184,883</td>
</tr>
<tr>
<td>Current Liabilities</td>
<td>313,724</td>
<td>591,224</td>
</tr>
<tr>
<td>Capital Commitments</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Notes</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Expenditure Commitments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Liabilities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Liabilities</td>
<td>-</td>
<td>19,218</td>
</tr>
<tr>
<td>Other Expenditures</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Notes</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### NOTE 13 - FINANCIAL INDICATORS

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Revenue</td>
<td>8,969,829</td>
<td>9,465,418</td>
<td>9,489,153</td>
</tr>
<tr>
<td>Less: Provision for Other Liabilities</td>
<td>(85,800)</td>
<td>(855,800)</td>
<td>(986,420)</td>
</tr>
<tr>
<td>Net Surplus / (Deficit)</td>
<td>$968,673</td>
<td>$266,165</td>
<td>$3,525,155</td>
</tr>
<tr>
<td>Operating Surplus / (Deficit) Ratio</td>
<td>10.78%</td>
<td>2.80%</td>
<td>11.82%</td>
</tr>
<tr>
<td>Net Surplus (Deficit)</td>
<td>896,287</td>
<td>266,835</td>
<td>3,525,155</td>
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<tr>
<td>Depreciation and amortisation</td>
<td>3,582,729</td>
<td>1,370,345</td>
<td>1,113,632</td>
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<tr>
<td>Net Financial Liabilities</td>
<td>15,665,526</td>
<td>15,884,026</td>
<td>15,757,328</td>
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<tr>
<td>Net Financial Liabilities Ratio</td>
<td>3.40%</td>
<td>10.78%</td>
<td>11.82%</td>
</tr>
</tbody>
</table>

### Net Financial Liabilities

- **Total Liabilities**: $15,665,526
- **Current Liabilities**: $10,639,273
- **Non-current Liabilities**: $5,026,253
- **Current Financial Liabilities**: $4,260,518
- **Non-current Financial Liabilities**: $4,505,809
- **Net Financial Liabilities**: $9,082,109
- **Net Financial Liabilities Ratio**: 9.82%
NOTE 14 - UNIFORM PRESENTATION OF FINANCES

City of Mitcham Annual Report 2013/2014

Borrowings are internally funded.

Net Lending / (Borrowing) for Financial Year

Operating Surplus / (Deficit)

Operating Revenues

Less Operating Expenses

Operating Surplus / (Deficit)

Contributions to Salarylink as determined by the Scheme's Trustee based on normal commercial terms and conditions and no more favourable than those paid by other employers.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member’s contribution rate, number of years and level of contribution and final average salary. The Authority makes employer contributions to Salarylink as determined by the Scheme’s Trustee based on advice from the Scheme’s Actuary. The rate is currently 6.3% (6.3% in 2012/2013) of “superannuation” salary. Effective from 24 November 2009 the Defined Benefit Plan was closed to new members.

In addition, the Authority makes a separate contribution of 3% of salary of Salarylink members to their Marketlink account. Employees also make member contributions to the Fund. As such, assets accumulate in the Fund to meet the member’s benefits, as defined in the Trust Deed, as they accrue.

The Salarylink Fund is a multi-employer sponsored plan. As the Fund’s assets are of the accumulation type, where the superannuation benefits accruing to the member’s benefits, as defined in the Trust Deed, as they accrue.

Salarylink members to their Marketlink account. Employees also make member contributions to the Fund. As such, assets accumulate in the Fund to meet the member’s benefits, as defined in the Trust Deed, as they accrue.

The Authority operates in one business and geographical segment being burials, cremations and memorials within South Australia.

NOTE 18 - FUTURE COMMITMENTS

An arrangement is available to the public whereby any service currently offered by the Authority is capable of being prepaid. Resultant funds are paid to Funeral Plan Management Pty Ltd with income to the Authority being recorded only when the service has been provided. Funds under management by Funeral Plan Management Pty Ltd at 30 June 2014 total $921,461 (2013 $875,769).

NOTE 19 - SEGMENT REPORTING

The Authority operates in one business and geographical segment being burials, cremations and memorials within South Australia.

NOTE 20 - RELATED PARTY TRANSACTIONS

a) The Authority’s Constituent Councils are:

Mr. Hains Independent Chair appointed July 2013 to June 2015.


Mr C Adcock Representing Mitcham Council appointed December 2012 to November 2014.

Mr. G Vugt Independent Chair appointed June 2011 to June 2013. Reappointed July 2013 to June 2016.


All Board members receive payments for services rendered ranging from $6,300 to $19,000 per annum. A total of $69,700 was paid during the 2013/2014 financial year ($67,666 2012/2013).

No other transactions occurred with Board members.
INDEPENDENT AUDITOR’S REPORT TO THE MEMBERS OF THE CENTENNIAL PARK CEMETERY AUTHORITY

We have audited the accompanying financial report of Centennial Park Cemetery Authority, which comprises the statement of financial position as at 30 June 2014, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the statement of certification of the financial statements.

The Board of Management Responsibility for the Financial Report
The Board of management is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations) and the Local Government Act 1999 and Local Government (Financial Management) Regulation 2011. The Board of Management’s responsibility also includes such internal control as the Board of Management determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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

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

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

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

Opinion
In our opinion the financial report of Centennial Park Cemetery Authority presenting fairly, in all material respects, Centennial Park Cemetery Authority’s financial position as at 30 June 2014 and its performance for the year ended on that date in accordance with Australian Accounting Standards, the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011.

BDO AUDIT (SA) Pty Ltd
Andrew Tickle, Director
Adelaide, 28 August 2014

CERTIFICATION OF AUDITORS INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Centennial Park Cemetery Authority for the year ended 30 June 2014, the Authority’s Auditor, BDO Chartered Accountants, has maintained its independence in accordance with the requirements of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(1) Local Government (Financial Management) Regulations 2011.

Date: 28th August 2014

Bryan Elliott
CHIEF EXECUTIVE OFFICER
Lisa Bishop
PRESIDING MEMBER
AUDIT & RISK MANAGEMENT COMMITTEE

I confirm that, for the audit of the financial statements of Centennial Park Cemetery Authority for the year ended 30 June 2014, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(1) Local Government (Financial Management) Regulations 2011.

A R Tickle
Director
BDO Audit (SA) Pty Ltd
Adelaide, 28 August 2014

APPENDIX B

EAST WASTE
ANNUAL REPORT
2013/2014
It is with great pleasure that I provide my second report as the Independent Chair of East Waste and I am pleased to report that significant positive changes (which were begun as a result of the adoption of the new Charter in late 2012) have been accelerated over the past 12 months. The Board continues to set high standards for the organisation and has resolved to drive the business to higher levels of efficiency and performance into the future.

Over the past few years East Waste has been extremely well served by the Acting General Manager Trevor Hockley who led the organisation through some challenging periods. Together with the committed staff Trevor has established a strong administrative and operational Subsidiary which serves Member Councils very well. In addition Trevor provided astute strategic advice to the Board regarding the waste industry which he has reviewed and challenged all aspects of the business with a view to continued provision of service excellence and new initiatives to add value to member Councils.

Governance

The Board of East Waste continues to provide valuable professional advice to the General Manager and his team with its focus squarely on quality, value for money, engagement with our key clients and a mantra of continual improvement and efficiency throughout East Waste.

The Board and the General Manager are well progressed on the development of the new 10 year Strategic Business Plan and the long term Financial and Asset Management Plans for the organisation which has been an inclusive process aiming to involve all stakeholders. Indeed the enhanced interaction and engagement with Member Councils in 2013/2014 is intended to ensure that this subsidiary is more than able to satisfy the owner’s needs.

The 2014/2015 Annual Plan was approved by Member Councils and it promises to provide operational efficiencies, strong engagement with Councils, and an ability to provide new services and proactively respond to community demands in order to exceed expectations.

During the year the Board approved a new set of Terms of Reference for the Audit and Risk Management Committee. Allied to this, it is with much sadness that the Board and Management of East Waste noted the sudden passing of our much valued independent member of the Committee Allen Bolaffi. Allen was widely recognised in both business and government sectors for his wise counsel and business expertise. We pass on our sincere sympathies to his family for their great loss.

Performance

The Audited Financial Statements for East Waste showed an operating surplus for the year of $313,370 after distributing member Council surplus for the year of $313,370. The Audited Financial Statements for East Waste showed an operating surplus for the year of $313,370 after distributing member Council surplus for the year of $313,370.

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GENERAL MANAGER’S REPORT

The Eastern Waste Management Authority (“East Waste”) can look back on 2013/2014 with the knowledge that it achieved a lot in terms of governance, administration improvement, and operational efficiencies. The East Waste Board and the staff are to be congratulated on providing these services and their communities.

I joined East Waste as the General Manager in February 2014, and found the organisation to be in a steady administrative and operational position. Again the staff and the Board can take credit, along with the previous Acting General Manager, for the direction and status of the Subsidiary.

After a complete review and challenge of each component of the Subsidiary, the Board and I developed an enthusiastic 2014/2015 Annual Plan that aims to deliver immediate operational efficiency, with a concentration on implementing policies and procedures that are focussed on “repeatable quality”. Instilling an ethic of “repeatable quality” into all of our decision making will assist East Waste in delivering excellence in service delivery that compliments the reputation of the Member Councils.

2013/2014 saw the introduction of a litter and public place bin collection service for Adelaide Hills Council, and the expansion of the at-call hard waste service for City of Campbelltown. Both services were implemented in a seamless fashion in full communication with the relative communities and key staff at the respective Member Council.

It is this access to flexible and reactive service delivery models that provides the added value for Member Councils of East Waste. East Waste continues to show an ability to adapt to community expectations and operational demands of Member Councils by providing at-cost high-quality service offerings.

The Board endorsed the purchase of five (5) new collection vehicles in 2013/2014 to continue with an industry best practice fleet management program. This program aims to keep a desirable average age of fleet to reduce maintenance costs, downtime, and provide a positive public image.

On the important aspect of workplace health and safety, East Waste recorded its highest no-loss-time of 418 days in January 2014. An audit score of 84% issued by the Local Government Association Workers Compensation Scheme was an improvement over the previous financial year (82%). On a financial front East Waste recorded its highest no-lost-time of 418 days in January 2014. An audit score of 84% issued by the Local Government Association Workers Compensation Scheme was an improvement over the previous financial year (82%).

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The 2013/2014 year was the second full year that Member Council fees were based on common fleet costing defined by GPS technology. This costing system ensures that Member Councils only pay for the actual costs associated with servicing their residents. This costing system is unique to East Waste, and is an indicator of the innovation and productivity efficiencies evident throughout the Subsidiary.

Under the guidance of the East Waste Board I look forward to delivering on the defined strategic intent, while seeking that “repeatable quality” in customer service, efficiencies, and excellence in service delivery.

SUMMARY FINANCIAL STATEMENT

for the year ended 30 June 2014

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<tr>
<th></th>
<th>2014</th>
<th>2013</th>
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<td><strong>REVENUE</strong></td>
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<td>Employee Costs</td>
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<td>Materials, contracts &amp; other expenses</td>
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<td>Depreciation, amortization &amp; impairment</td>
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<td>Finance Costs</td>
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<td><strong>TOTAL EXPENSES</strong></td>
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<td>14,331,888</td>
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<td><strong>OPERATING SURPLUS/(DEFICIT)</strong></td>
<td>-259,854</td>
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<tr>
<td>Net gain (loss) from disposal or revaluation of assets</td>
<td>23,049</td>
<td>78,999</td>
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<td>Income Tax Equivalent Charge arising from the Principle of Competitive Neutrality</td>
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<td>119,761</td>
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<td>NET SURPLUS (DEFICIT)</td>
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<td><strong>TOTAL COMPREHENSIVE INCOME</strong></td>
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<td><strong>CURRENT ASSETS</strong></td>
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<td>Cash and Cash Equivalents</td>
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<td>Trade and Other Receivables</td>
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<td>Inventories</td>
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<td>Infrastructure, Property, Plant &amp; Equipment</td>
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<td>6,541,663</td>
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<td><strong>TOTAL NON-CURRENT ASSETS</strong></td>
<td>6,619,596</td>
<td>6,541,663</td>
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<td><strong>TOTAL ASSETS</strong></td>
<td>8,761,526</td>
<td>8,602,826</td>
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<td><strong>CURRENT LIABILITIES</strong></td>
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<td>Trade and Other Payables</td>
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<td>Borrowings</td>
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<td>3,447,906</td>
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<tr>
<td>Borrowings</td>
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<td>Provisions</td>
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<td><strong>TOTAL NON-CURRENT LIABILITIES</strong></td>
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<td><strong>TOTAL LIABILITIES</strong></td>
<td>8,740,207</td>
<td>8,894,879</td>
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<td><strong>NET ASSETS</strong></td>
<td>313,370</td>
<td>57,740</td>
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<tr>
<td><strong>EQUITY</strong></td>
<td></td>
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<tr>
<td>Accumulated Surplus</td>
<td>21,319</td>
<td>(220,651)</td>
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<tr>
<td><strong>TOTAL EQUITY</strong></td>
<td>21,319</td>
<td>(220,651)</td>
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</table>
The City of Mitcham develops and adopts a Rating Policy statement on an annual basis which determines the principles surrounding the setting and collection of rates from its community. In determining its rating structure for 2013/2014, the City of Mitcham has taken into account the impact of the rates structure on key strategic documents including Council’s Strategic Management Plan, Annual Business Plan and Long Term Financial Plan.

2. Purpose
The purpose of this policy statement is to outline the principles used by the City of Mitcham in determining the Rating Policy for the 2013/2014 financial year. It also assists in complying with the requirements of the Local Government Act 1999 (the Act) and in particular Section 123 which requires a Council to prepare an Annual Business Plan which sets out the rates structure and policies for the financial year and is adopted in conjunction with the declaration of rates.

3. Scope
The Policy applies to all properties within the City of Mitcham.

4. Principles
4.1 Relationship Between Strategic Management Plans, Budget and Rate Structure
In setting its rates for the 2013/2014 financial year Council has considered its relationship to the Council’s Strategic Management Plans and Budget.

Section 122 of the Local Government Act 1999 (as amended) requires councils to develop and adopt Strategic Management Plans that identify the council’s objectives for its area over a period of at least four years. The Local Government Act 1999 (as amended) also prescribes that councils must undertake a comprehensive review of its Strategic Management Plan within two years after each general council election. Councils must ensure that members of the public have a reasonable opportunity to be involved in the development and review of these plans. Council has undertaken an extensive consultation process with the community, Council staff and key stakeholders on the Draft Strategic Management Plan. This included a consultation survey, online feedback as well as a public hearing. Feedback received was incorporated into the draft Strategic Management Plan and Council adopted its Strategic Management Plan “Planning for Tomorrow’s Community Today” on 26 March 2013.

The Strategic Management Plan focuses on sustainability to ensure that the needs of both current and future communities are met by achieving healthy ecosystems, strong communities and productive economies through their integrated and long-term management. The Strategic Management Plan includes the following broad goal areas.

1. Accessible City
2. Liveable City
3. Inclusive and Capable Community
4. Healthy Environment
5. Enterprising City
6. Excellence in Government

which in turn includes the following objectives of:

• Financial Sustainability
• Service Efficiency and Effectiveness
• Good Governance
• People and Workplace Culture
• Customer Focus
• Council Reputation

The goal areas are intrinsically linked to ensure that achievements in one area are not at the expense of those in another. Under each goal area is a series of objectives and under each objective a series of strategies that guide Council’s Annual Business Plan and Budget.

The Annual Business Plan details the key activities, targets and performance indicators for the priority strategies which will be reported annually. In setting its annual budget and rates for the 2013/2014 financial year, the Council has taken into consideration:

• The competing demands of community priorities that have emerged during the consultation process, i.e. the imperative of maintaining existing infrastructure
• That it is the custodian of significant community assets held and managed on behalf of the local community and future generations
• The need for significant capital works to replace and upgrade infrastructure assets

4.2 Valuation Method of Valuation
Council may adopt one of three valuation methodologies to value the properties in its area. They are:

• Capital Value: the value of the land and all of the improvements on the land
• Site Value: the value of the land and any improvements which permanently affect the amenity of use of the land such as drainage works, but excluding the value of buildings and other improvements
• Annual Value: valuation of the rental potential of the property. The Council has decided to continue to use capital value as the basis for valuing land within the Council area. The Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:
The equity principle of taxation requires that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth.

Property value is a relatively good indicator of wealth and capital value, which closely approximates the market value of a property and provides the best indicator of overall property value.

The distribution of property values may, for good reason, determine to accept an objection to the valuation, the Valuer-General will be rated at the general rate applied to vacant land will be the same rate that is applied to commercial/industrial properties.

The following differential general rates will apply for 2013/2014:

- 0.205106 cents in the dollar on capital value of land use classification of Residential, Category 7 (Primary Production), Category 9 Other
- 0.505729 cents in the dollar on capital value of land use classification of Commercial – Shop, Category 3 (Commercial – Office), Category 4 (Commercial – Other), Category 5 (Industry – Light), Category 6 (Industry – Other), Category 8 (Vacant Land)

Land use as determined in the Local Government (General) Regulations 1999 under the Local Government Act 1999 (as amended), is used as the factor to apply differential rates. Land that has been identified (coded) by the Valuer-General as Vacant land and is contiguous to a residential dwelling, will be rated at the general rate applied to residential properties if it is owned by the same owner and occupied by the same occupier. Vacant land that is contiguous to a non-residential property, will be rated according to the predominant use of the whole of the land.

Council may, for good reason, accept an objection to a land use attribution outside of the 60 day period. Council will make a decision on the objection as it sees fit and will then notify the ratepayer.

A ratepayer also has the right to appeal Council’s decision to the Land and Valuation Court. It is important to note that the lodgement of an objection does not change the due date for payment of rates.

4.5 Minimum Rate

Section 158 of the Local Government Act 1999 (as amended) provides that councils may adopt a minimum rate. Council believes that the adoption of a minimum rate recognises that each rateable property within the City benefits from a minimum level of service and should therefore make a minimum level of contribution to Council’s revenue.

The minimum rate is levied against the whole of an allotment (including land under a separate lease or licence) and any one rateable property is levied against two or more pieces of adjoining land owned by the same owner and occupied by the same occupier.

The reasons for imposing a minimum rate are that Council considers it appropriate that all rateable properties make a contribution to: • The cost of administering the Council’s activities; and • The cost of creating and maintaining the physical infrastructure that supports and underpins the value of each property.

Council has a policy to set its minimum rate at a level not exceeding 85% of the average rate of all rateable properties. With an average rate of all rateable properties this year of $1,586 the minimum rate has been fixed at $880. Hence, the minimum rate represents 56% of the average rate of all rateable properties.

The minimum rate will affect 11.5% of all rateable properties.

4.6 Natural Resources Management Levy

The Council is in the Adelaide and Mount Lofty Ranges Natural Resources Region and is required under the Natural Resources Management Act 2004 to fund the operations of the Adelaide and Mount Lofty Ranges Natural Resources Management Board. For 2013/2014 the Board has advised Council that the amount of $1,327,286 is required to be collected from ratepayers. It does so by imposing a separate rate of 0.00952 cents in the dollar against all rateable properties in the Council area.

Council is operating as a revenue collector for the Adelaide and Mount Lofty Ranges Natural Resources Management Board in this regard and does not retain this revenue.

4.7 Business Impact Statement

Council considers the impact of rates on all businesses in the Council area. In doing so, Council considers and assesses the following matters:

• The demand made on Council services by commercial and industrial users as a proportion of rate revenue
• Council’s Strategic Management Plan and those priorities relating to business development mentioned above
• Specific Council projects for the coming year that will solely or principally benefit businesses
• Preference for local suppliers where price, quality and service provision are comparable to suppliers outside the Council area
• Current local, state and national economic conditions and expected changes during the next financial year. The expectation is that relatively low rates of inflation (2.5%-3%) and current levels of interest rates will prevail (5%-6%)
• Changes in the valuation of commercial and industrial properties in comparison to residential properties

4.8 Concessions, rebates, capping and postponement of rates Rate Concessions

The State Government, in providing equity across South Australia in this area, funds a range of concessions on council rates. The concessions are administered by various State agencies but determine eligibility and pay the concession directly to Council on behalf of the ratepayer. Concessions are available only on the principal place of residence.

Ratepayers who believe they are entitled to a concession should apply for concessions on rates pending assessment of an application by the State Government as penalties apply to overdue rates. A refund will be paid to an eligible person if Council is advised that a concession applies and the rates have already been paid.

Concessions

Concessions are granted by the State Government and administered by the Department for Communities and Social Inclusion. You may be able to receive a State Government concession on the amount of your council rates of up to $190 per year (or up to $100 per year if you are a State Seniors Card holder).

Eligibility

You may be eligible if you:

• Own or own your home, and it is your principal place of residence on the date that the council rates account is payable for that financial year.

• Are responsible for paying the rates on that property.

• Hold a Pensioner Concession Card or Department of Veterans Affairs Gold Card (TPF, EDA or War Widow), or receive an eligible payment from Centrelink or the Department for Veterans Affairs (or on or between the issue date and up to 14 days after the due date of the relevant account)

• Can demonstrate that you are on a low income (i.e. your gross income is below the low income limits applied by the Department for Families and Communities).

Note: Your spouse or domestic partner’s income may also be considered for this purpose.

Eligible Centrelink payments are: Newstart Allowance, Sickness Allowance, Widow Allowance, Youth Allowance, Partner Allowance, Parenting Payment Partnered, Bereavement Allowance,
A rebate will be granted, subject to the rebate or otherwise on application to Council. The rate capping rebate will be applied according to the Local Government Act 1999 (as amended) permits Council, on the basis of hardship. Where a ratepayer is suffering hardship in paying rates he / she or wholly remit rates or to postpone rates on the principal place of residence of the ratepayer and is the only owner of the rateable property has changed since 1 July 2013 the rate capping rebate will be calculated based on the amount of general rates payable in 2012/2013 (inclusive of capping) and will exclude the Natural Resources Management Levy and any Special or Separate rates applicable. The rate capping rebate will be applied either by Council of its own initiative, where the Council is in possession of sufficient information to determine entitlement to the rebate or otherwise on application to Council. A rebate will be granted, subject to the eligibility criteria below, such that the increase in rates payable in any one year is limited to a maximum of 12.5%. Rate capping rebates will not be subject to a formal application and will be deducted from the first rates notice. If you believe you are eligible for a rate capping rebate and it has not been automatically granted, an application can be made by 31 December 2013 for the 2013/2014 financial year.

For properties other than Vacant Land, the rate capping rebate will not apply, and therefore the full rates amount will be payable, where:

a) Any such increase in general rates is due or partly due to an increase in valuation of the land in the assessment because of improvements made to it (development) worth more than $25,000

b) Any such increase in general rates is due or partly due to a change in land use in the land in the assessment between that declared for the 2013/2014 financial year and that declared for the 2012/2013 financial year

c) The ownership of the rateable property has changed since 1 July 2012 For Vacant Land, the rate capping rebate will not apply, and therefore the full rates amount will be payable, where:

a) The Vacant Land has not been rated previously, i.e. new land division

b) The ownership of the Vacant Land has changed since 1 July 2013

d) The rate capping rebate will be calculated based on the amount of general rates payable in 2012/2013 (inclusive of capping) and will exclude the Natural Resources Management Levy and any Special or Separate rates applicable.

Remission of Rates

Section 182 of the Local Government Act 1999 (as amended) permits Council, on the written application of a ratepayer, in partially or wholly remit rates or to postpone rates on the basis of hardship. Where a ratepayer is suffering hardship in paying rates he / she is invited to contact the Senior Officer Rating Services on 8372 8856 to discuss the matter. Such inquiries are treated confidentially by the Council.

Flexible Rate Payments Scheme

Any ratepayer who may, or is likely to experience difficulty in meeting the standard payment arrangements of Council is invited to contact the Senior Officer Rating Services to discuss alternative payment arrangements. Late payment fines and interest may apply. All such enquires will be treated confidentially by Council.

Rate Deferral Scheme

Section 182 (1)(a) and (2) of the Local Government Act 1999 (as amended) provides for postponement of rates for a minimum of five years with an ownership of the rateable property has changed since 1 July 2012 The rate capping rebate will be calculated based on the amount of general rates payable in 2012/2013 (inclusive of capping) and will exclude the Natural Resources Management Levy and any Special or Separate rates applicable.

Remission of Rates

Section 182 of the Local Government Act 1999 (as amended) permits Council, on the written application of a ratepayer, in partially or wholly remit rates or to postpone rates on the basis of hardship. Where a ratepayer is suffering hardship in paying rates he / she is invited to contact the Senior Officer Rating Services on 8372 8856 to discuss the matter. Such inquiries are treated confidentially by the Council.

Flexible Rate Payments Scheme

Any ratepayer who may, or is likely to experience difficulty in meeting the standard payment arrangements of Council is invited to contact the Senior Officer Rating Services to discuss alternative payment arrangements. Late payment fines and interest may apply. All such enquires will be treated confidentially by Council.

Postponement of Rates Scheme for State Seniors

Section 182A of the Local Government Act 1999 (as amended) provides for postponement of rates on the principal place of residence by seniors who meet the eligibility criteria, make application and hold a current Seniors Card. The amount which can be postponed is any amount greater than $500 ($125 per quarter) less any concession entitlement. In accordance with Section 182A (12) interest will accrue on the postponed balances at a rate which is 1% above the cash advance debenture rate. The accrued debt is payable on disposal or sale of the property. Further information is set out in Attachments 1 and 2 to this policy.

4.9 Payment of Rates Frequency of Payment of Rates

Council rates are due quarterly on 16 December, 16 March 2014 and 16 June 2014. Council offers a discount of 1% for the payment of the full amount due on 16 June 2013.

Methods of Paying Rates

BPAY Payment may be made by phone and the internet through a bank, Credit Union or Building Society. A financial institution must be contacted to make this payment from cheque, savings or credit card accounts.

Australia Post Payment may be made at any Australia Post Office with a “One Stop Pay BPAY” service. Present the notice at the Post Office.

Centrepay Centrepay is a direct bill paying service offered to customers receiving payments from Centrelink. The rate payment is deducted from your Centrelink payment before it goes into your bank. The minimum payment amount is $10 per fortnight. Call Centrelink on your normal payment number or register online. Forms are also available from Council.

Telephone Payment may be made by calling 1300 303 201, for an Interactive Voice Response (IVR) Service. This payment option is by credit card only.

Internet Payment may be made via the internet by accessing Council’s website at www.mitchamcouncil.sa.gov.au - select “Rate Payments” in the Online Payments box and follow the prompts. This payment option is by credit card only.

Mail By Cheque only. Made payable to: City of Mitcham and marked “Not Negotiable”. Attach the tear off slip and send to:

City of Mitcham

PO Box 21

Mitcham Shopping Centre

TORRENDS PARK SA 5062

Receipts will not be issued unless requested.

In Person Present the rate notice at the Customer Service Centre:

City of Mitcham

131 Belair Road

TORRENDS PARK SA 5062

EFTPOS and credit card facilities are available at the Council Office. Debit Cards, Visa and MasterCard are accepted, however, no cash out facility is available.

Any ratepayer who may, or is likely to experience difficulty in meeting the standard payment arrangements is invited to contact Rating Services to discuss alternative payment arrangements. Such enquiries are treated confidentially by Council.

Late Payment of Rates

The Local Government Act 1999 (as amended) provides that councils impose a penalty of a 2% fee on any payment for rates, whether instalment or otherwise, that is received late. A payment that continues to be late is then charged a prescribed interest rate, set each year according to a formula in the Local Government Act 1999 (as amended), for each month it continues to be late.

The purpose of this penalty is to act as a genuine deterrent to ratepayers who might otherwise fail to pay their rates on time, to allow councils to recover the administrative cost of following up unpaid rates and to cover any interest cost Council may meet because it has not received the rates on time. Council allows a further three working days after the due date for payment as a grace period. Fines are payable under the Local Government Act 1999 (as amended), but Council will remit this amount if payment is received within the three days grace period. Thereafter fines for late payment are fully imposed. Council is prepared to remit penalties for late payment of rates where ratepayers can demonstrate hardship. Council issues a final notice for payment of rates when rates are overdue or unpaid by the due date. Should rates remain unpaid more than 21 days after the issue of the final notice then Council refers the debt to a debt collection agency for collection. The debt collection agency charges collection fees that are recoverable from the ratepayer.

When Council receives a payment in respect of overdue rates the Council applies the money received as follows:

- first – to satisfy any costs awarded in connection with court proceedings
- second – to satisfy any interest costs
- third – in payment of any fines imposed
- fourth – in payment of rates, whether instalment or otherwise.

(chronological order starting with the oldest account first)

Sale of Land for Non Payment of Rates

The Local Government Act 1999 (as amended) provides that a council may sell any property where the rates have been in arrears for three years or more. Council is required to notify the owner of the land of its intention to sell the land, provide the owner with details of the outstanding amounts, and advise the owner of its intention to sell the land if payment of the outstanding amount is not received within one month.

Overpayment of Rates

Council is required, pursuant to provisions in the Local Government Act 1999 (as amended), to refund balances that are in credit as a result of an overpayment of rates. In some instances interest interest may be calculated on these credit balances.

Council will not refund amounts less than $20 due to the administrative costs associated with processing refunds. In these instances the credit balance will be applied against the next instalment of rates. If a request for refund is sought based on grounds of hardship the refund will be made irrespective of the minimum $20 balance requirement.

4.10 Changes to Assessment Records

All changes to postal address of a ratepayer or owner or change of ownership of a property must be notified promptly to Council in writing.

4.11 Application of the Policy

Where it is considered that Council has failed to properly apply this policy it should raise the matter with the Council. In the first instance contact the Senior Officer Rating Services on 8372 8856 to discuss the matter. If, after this initial contact, a ratepayer is still dissatisfied they should write to Mr Matthew Roan, Chief Executive Officer, City of Mitcham, PO Box 21, Mitcham Shopping Centre, Torrens Park SA 5062.

4.12 Disclaimer

A ratepayer is challenged on the basis of non compliance with this policy and must be paid in accordance with the required payment provisions.
2013/2014

ANNUAL FINANCIAL STATEMENTS

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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 Council’s financial position at 30 June 2014 and the results of its operations and cash flows for the financial year.

• Internal controls implemented by Council provide a reasonable assurance that Council’s financial records are complete, accurate and reliable and were effective throughout the financial year.

• The financial statements accurately reflect Council’s accounting and other records.

Matthew Pearse
CHIEF EXECUTIVE OFFICER

Michael Pickett
MAYOR

Date: 31-10-14
### STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2014

<table>
<thead>
<tr>
<th>Notes</th>
<th>2014 $’000</th>
<th>2013 $’000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCOME</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rates</td>
<td>2</td>
<td>45,096</td>
</tr>
<tr>
<td>Statutory charges</td>
<td>2</td>
<td>1,518</td>
</tr>
<tr>
<td>User charges</td>
<td>2</td>
<td>545</td>
</tr>
<tr>
<td>Grants, subsidies and contributions</td>
<td>2</td>
<td>3,931</td>
</tr>
<tr>
<td>Investment income</td>
<td>2</td>
<td>443</td>
</tr>
<tr>
<td>Reimbursements</td>
<td>2</td>
<td>297</td>
</tr>
<tr>
<td>Other income</td>
<td>2</td>
<td>683</td>
</tr>
<tr>
<td>Net gain - equity accounted Council businesses</td>
<td>18</td>
<td>198</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td></td>
<td>52,311</td>
</tr>
</tbody>
</table>

| **EXPENSES** | | |
| Employee costs | 3 | (21,274) | (19,307) |
| Materials, contracts & other expenses | 3 | (20,229) | (18,846) |
| Depreciation, amortisation & impairment | 3 | (11,340) | (11,480) |
| Finance costs | 3 | (596) | (671) |
| **Total Expenses** | | (53,444) | 50,924 |

| **OPERATING SURPLUS / (DEFICIT)** | | |
| | | (1,133) | 527 |

| | | | |
| Asset disposal & fair value adjustments | 4 | (1,437) | (930) |
| Amounts received specifically for new or upgraded assets | 2 | 671 | 374 |
| Physical resources received free of charge | 2 | 683 | 1,202 |

| **NET SURPLUS / (DEFICIT)** | | |
| | | (1,216) | 1,173 |

|  |  | | |
| **Amounts which will not be reclassified subsequently to operating result** | | | |
| Changes in revaluation surplus - infrastructure, property, plant & equipment | 9 | (434) | 11,890 |
| Share of other comprehensive income - equity accounted Council businesses | 9,18 | 9 | (24) |

|  |  | | |
| **Total Other Comprehensive Income** | | | |
| | | (427) | 11,866 |

| **TOTAL COMPREHENSIVE INCOME** | | |
| | | (1,643) | 13,039 |

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

### STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2014

<table>
<thead>
<tr>
<th>Notes</th>
<th>2014 $’000</th>
<th>2013 $’000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ASSETS</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Current Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>5</td>
<td>8,629</td>
</tr>
<tr>
<td>Trade and other receivables</td>
<td>5</td>
<td>2,708</td>
</tr>
<tr>
<td><strong>Total Current Assets</strong></td>
<td></td>
<td>11,442</td>
</tr>
<tr>
<td>Non-current Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equity accounted investments in Council businesses</td>
<td>6, 18</td>
<td>18,608</td>
</tr>
<tr>
<td>Infrastructure, property, plant and equipment</td>
<td>7</td>
<td>532,653</td>
</tr>
<tr>
<td>Other non-current assets</td>
<td>6</td>
<td>1,239</td>
</tr>
<tr>
<td><strong>Total Non-current Assets</strong></td>
<td></td>
<td>552,500</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td></td>
<td>563,902</td>
</tr>
</tbody>
</table>

|  |  | | |
| **LIABILITIES** | | | |
| Current Liabilities | | | |
| Trade and other payables | 8 | (5,124) | (2,765) |
| Borrowings | 8 | (1,040) | (1,114) |
| Provisions | 8 | (3,521) | (2,565) |
| **Total Current Liabilities** | | (9,685) | (6,444) |
| Non-current Liabilities | | | |
| Borrowings | 8 | (6,937) | (7,977) |
| Provisions | 8 | (1,212) | (1,448) |
| Liability - Equity accounted Council businesses | 8 | (49) | |
| **Total Non-current Liabilities** | | (8,149) | (9,474) |
| **Total Liabilities** | | (17,834) | (15,918) |
| **NET ASSETS** | | 546,068 | 547,711 |

|  |  | | |
| **EQUITY** | | | |
| Accumulated Surplus | 322,503 | 319,538 |
| Asset Revaluation Reserves | 9 | 223,565 | 223,992 |
| Other Reserves | 9 | - | 4,181 |
| **TOTAL EQUITY** | | 546,068 | 547,711 |

This Statement is to be read in conjunction with the attached Notes.
## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2014

<table>
<thead>
<tr>
<th>Notes</th>
<th>Accumulated Surplus</th>
<th>Asset Revaluation Reserve</th>
<th>Other Reserves</th>
<th>TOTAL EQUITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>$'000</td>
<td>$'000</td>
<td>$'000</td>
<td>$'000</td>
</tr>
<tr>
<td>Balance at end of previous reporting period</td>
<td>319,538</td>
<td>223,992</td>
<td>4,181</td>
<td>547,711</td>
</tr>
<tr>
<td>Net Surplus / (Deficit) for Year</td>
<td>(1,216)</td>
<td>-</td>
<td>-</td>
<td>(1,216)</td>
</tr>
<tr>
<td>Other Comprehensive Income</td>
<td>-</td>
<td>(436)</td>
<td>-</td>
<td>(436)</td>
</tr>
<tr>
<td>Changes in revaluation surplus – infrastructure, property, plant &amp; equipment</td>
<td>-</td>
<td>9</td>
<td>-</td>
<td>9</td>
</tr>
<tr>
<td>Share of other comprehensive income - equity accounted Council businesses</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers between reserves</td>
<td>9</td>
<td>4,181</td>
<td>-</td>
<td>(4,181)</td>
</tr>
<tr>
<td>Balance at end of period</td>
<td>322,503</td>
<td>223,565</td>
<td>-</td>
<td>546,068</td>
</tr>
</tbody>
</table>

### 2013

<table>
<thead>
<tr>
<th>Notes</th>
<th>Accumulated Surplus</th>
<th>Asset Revaluation Reserve</th>
<th>Other Reserves</th>
<th>TOTAL EQUITY</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at end of previous reporting period</td>
<td>318,385</td>
<td>212,126</td>
<td>4,161</td>
<td>534,672</td>
</tr>
<tr>
<td>Net Surplus / (Deficit) for Year</td>
<td>1,173</td>
<td>-</td>
<td>-</td>
<td>1,173</td>
</tr>
<tr>
<td>Other Comprehensive Income</td>
<td>-</td>
<td>11,890</td>
<td>-</td>
<td>11,890</td>
</tr>
<tr>
<td>Gain on revaluation of infrastructure, property, plant &amp; equipment</td>
<td>-</td>
<td>(24)</td>
<td>-</td>
<td>(24)</td>
</tr>
<tr>
<td>Share of other comprehensive income - equity accounted Council businesses</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers between reserves</td>
<td>9</td>
<td>(20)</td>
<td>-</td>
<td>20</td>
</tr>
<tr>
<td>Balance at end of period</td>
<td>319,538</td>
<td>223,992</td>
<td>4,181</td>
<td>547,711</td>
</tr>
</tbody>
</table>

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

## STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30 JUNE 2014

### CASH FLOWS FROM OPERATING ACTIVITIES

<table>
<thead>
<tr>
<th>Notes</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td>$’000</td>
<td>$’000</td>
</tr>
<tr>
<td>Rates - general and other</td>
<td>45,324</td>
<td>42,160</td>
</tr>
<tr>
<td>Fees and other charges</td>
<td>1,504</td>
<td>1,486</td>
</tr>
<tr>
<td>User charges</td>
<td>548</td>
<td>544</td>
</tr>
<tr>
<td>Investment receipts</td>
<td>644</td>
<td>589</td>
</tr>
<tr>
<td>Grants utilised for operating purposes</td>
<td>3,531</td>
<td>5,042</td>
</tr>
<tr>
<td>Reimbursements</td>
<td>1,764</td>
<td>1,023</td>
</tr>
<tr>
<td>Other revenues</td>
<td>482</td>
<td>2,651</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Payments</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee costs</td>
<td>(20,537)</td>
<td>(19,105)</td>
</tr>
<tr>
<td>Materials, contracts &amp; other expenses</td>
<td>(19,833)</td>
<td>(22,036)</td>
</tr>
<tr>
<td>Finance payments</td>
<td>(596)</td>
<td>(980)</td>
</tr>
<tr>
<td>Net Cash provided by (or used in) Operating Activities</td>
<td>11,831</td>
<td>10,956</td>
</tr>
</tbody>
</table>

### CASH FLOWS FROM INVESTING ACTIVITIES

<table>
<thead>
<tr>
<th>Notes</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receipts</td>
<td>$’000</td>
<td>$’000</td>
</tr>
<tr>
<td>Amounts specifically for new or upgraded assets</td>
<td>671</td>
<td>374</td>
</tr>
<tr>
<td>Sale of replaced assets</td>
<td>953</td>
<td>882</td>
</tr>
<tr>
<td>Payments</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenditure on renewal/replacement of assets</td>
<td>(12,998)</td>
<td>(10,299)</td>
</tr>
<tr>
<td>Expenditure in new/upgraded assets</td>
<td>(1,931)</td>
<td>(1,244)</td>
</tr>
<tr>
<td>Net Cash provided by (or used in) Investing Activities</td>
<td>(13,239)</td>
<td>(11,543)</td>
</tr>
</tbody>
</table>

### CASH FLOWS FROM FINANCING ACTIVITIES

<table>
<thead>
<tr>
<th>Notes</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Payments</td>
<td>$’000</td>
<td>$’000</td>
</tr>
<tr>
<td>Repayments of borrowings</td>
<td>(1,114)</td>
<td>(1,123)</td>
</tr>
<tr>
<td>Net Cash provided by (or used in) Financing Activities</td>
<td>(1,114)</td>
<td>(1,123)</td>
</tr>
<tr>
<td>Net Increase (Decrease) in cash held</td>
<td>(1,576)</td>
<td>(445)</td>
</tr>
<tr>
<td>Cash and cash equivalents at beginning of period</td>
<td>11,205</td>
<td>10,650</td>
</tr>
<tr>
<td>Cash and cash equivalents at end of period</td>
<td>8,629</td>
<td>10,205</td>
</tr>
</tbody>
</table>

This Statement is to be read in conjunction with the attached Notes.
NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES
The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1. Basis of Preparation
1.1 Compliance with Australian Accounting Standards
This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.
The 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.
The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

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

1.4 Rounding
All amounts in the financial statements have been rounded to the nearest thousand dollars ($’000).

2. The Local Government Reporting Entity
City of Mitcham is incorporated under the South Australian Local Government Act 1999 and has its principal place of business at 131 Belair Road, Torrens Park SA 5062. These Annual Financial Statements include the consolidated fund and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3. Income recognition
All income is stated net of the amount of Goods and Services Tax (GST).

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

Control over assets acquired from rates is obtained at the commencement of the rating period, or earlier, upon receipt of the rates.

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

Where grants, contributions and donations recognised as income during the reporting period were “ready for use”, the amounts paid to those non-discharged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period, which were obtained in respect of the Council’s operations for the current reporting period.

Control over granted assets is normally obtained upon their receipt. The timing of control commencement depends on the arrangement between the grantor and the Council.

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 is made for amounts where their receipt is considered doubtful.

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

5. Inventories
Inventories held in respect of stores have been valued by using the weighted average cost on a continual basis, after adjustment for loss of service potential.

6. Infrastructure, Property, Plant and Equipment
6.1 Land Under Roads
Council, at its meeting of 24 June 2008, elected not to recognise land under roads in accordance with the deferral arrangements available under AASB 1045 which expired on 30 June 2008. From 1 July 2008, Council has elected not to recognise any values for land under roads acquired before the commencement of AASB 1051 Land Under Roads.

6.2 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 carried 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.

Capital works still in progress at balance date are recognised as other non-current assets transferred to infrastructure, property, plant and equipment when completed and ready for use.

6.3 Materiality
Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 7.

6.4 Subsequent Recognition
All material asset classes are reviewed on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Further detail of existing valuations, methods and values are provided at Note 13.

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

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

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

6.6 Impairment
Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment.

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset’s carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash outflows or value in use).

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

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

6.7 Borrowing Costs
Borrowing costs are currently not included in the cost of acquiring fixed assets.

7. Payables
7.1 Goods and Services
Creditors represent 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 and Deposits
Amounts received from external parties in advance of service delivery, and security deposits held against possible damage to Council assets, are recognised as liabilities until the service is delivered or damage rectified, or the amount is refunded as the case may be.

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

9. Employee Benefits
9.1 Salaries, Wages and 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 (excluding payroll-based on-costs) measured in accordance with AASB 119.

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

Weighted average discount rate 2.54% (2013, 2.76%)
Weighted average settlement period 7 years (2013, 7 years)
Annual Leave
A liability for annual leave is recognised, and is measured as the amount unpaid at the reporting date at current pays rates in respect of employees’ service up to date.

City of Mitcham Annual Report 2013/2014
10. Construction Contracts

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

11. Joint Ventures and Associated Entities

Council has a 50% share in the regional subsidiary, Centennial Park Cemetery Authority, and a 16.7% share in the regional subsidiary, Eastern Waste Management Authority. Council's share in these Authorities has been recognised in the Financial Statements by including its share of the net assets within the Balance Sheet. The change in equity share, excluding the asset revaluation, is disclosed in the Income Statement. These regional subsidiaries are accounted for in accordance with AASB 128 and set out in detail in Note 18.

As a result of changes made to the Charter of the Centennial Park Cemetery Authority in August 2011, all distributions paid by the Authority to Council are treated as payments for guaranteeing the liabilities of the Authority and accordingly are recorded as revenue in the Statement of Comprehensive Income of the Authority. Council also participates in cooperative arrangements with other councils for the provision of services and facilities.

12. Leases

Lease arrangements have been accounted for in accordance with AASB 117. In respect of finance leases, where Council substantially carries the entire risks incident to ownership, the leased items are initially recognised as assets and liabilities equal in amount to the present value of the minimum lease payments. The assets are disclosed within the appropriate asset class, and are amortised to expense over the period during which the Council is expected to benefit from the use of the leased assets. Lease payments are allocated between interest expense and reduction of the lease liability, according to the interest rate implicit in the lease. City of Mitcham does not hold any finance leases as at 30 June 2014.

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

13. GST Implications

In accordance with UIG Abstract 1031 “Accounting for the Goods and Services Tax (GST)”: Receivables and Creditors include GST receivable and payable except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the expense of the item. Non-current assets and capital expenditures include GST net of any recoupment. Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

14. Financial Instruments

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

Financial Assets at Fair Value through the Statement of Comprehensive Income

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

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are stated at amortised cost using the effective interest rate method.

Held-to-Maturity Investments

These investments have fixed maturities, and it is Council's intention to hold these investments to maturity. Any held-to-maturity investments held by Council are stated at amortised cost using the effective interest rate method.

Available-for-Sale Financial Assets

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

Financial liabilities

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

Impairment

At each reporting date, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered.

15. Pending Accounting Standards

Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2014 reporting period and have not been used in preparing these reports.

AASB 9 Financial Instruments

AASB 10 Consolidated Financial Statements

AASB 11 Joint Arrangements

AASB 127 Separate Financial Statements

AASB 128 Investments in Associates and Joint Ventures

AASB 2011-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards (AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17)

AASB 2012-3 Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities (AASB 132)

AASB 2013-3 Recoverable Amount Disclosures for Non-Financial Assets

AASB 2013-4 Novation of Derivatives and Continuation of Hedge Accounting

AASB 2013-5 Investment Entities

Interpretation 21 Levies

(Standards not affecting Local Government have been excluded from the above list.)

As at reporting date, Council was not in a position to determine if any of the new Standards or Interpretations will affect any of the amounts recognised in the financial statements. The Australian Accounting Standards Board is currently reviewing AASB 1004 Contributions. It is anticipated that the changes resulting from this review may have a material effect on the timing of the recognition of grants and contributions, but the financial consequences cannot be estimated until a revised accounting standard is issued.
### NOTE 2 - INCOME

<table>
<thead>
<tr>
<th>Category</th>
<th>2014</th>
<th>2013</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RATES REVENUES</strong></td>
<td>$44,836</td>
<td>$41,875</td>
<td></td>
</tr>
<tr>
<td>General Rates</td>
<td>(730)</td>
<td>(899)</td>
<td>Notes</td>
</tr>
<tr>
<td>Less: Mandatorily rates</td>
<td>(451,024)</td>
<td>(40,949)</td>
<td></td>
</tr>
<tr>
<td>Less: Discretionary rates, remissions and write-offs</td>
<td>(482)</td>
<td>(233)</td>
<td></td>
</tr>
<tr>
<td><strong>STATUTORY CHARGES</strong></td>
<td>$4,624</td>
<td>$4,049</td>
<td></td>
</tr>
<tr>
<td>Other Charges (including service charges)</td>
<td>(392)</td>
<td>(74)</td>
<td>Notes</td>
</tr>
<tr>
<td>Natural Resource Management levy</td>
<td>(1,327)</td>
<td>(1,258)</td>
<td></td>
</tr>
<tr>
<td><strong>Other Charges</strong></td>
<td>(1,327)</td>
<td>(1,258)</td>
<td>Notes</td>
</tr>
<tr>
<td>Penalty for late payment</td>
<td>(139)</td>
<td>(179)</td>
<td></td>
</tr>
<tr>
<td>Legal and other costs recovered</td>
<td>6</td>
<td>7</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL INCOME</strong></td>
<td>$45,096</td>
<td>$43,624</td>
<td>Notes</td>
</tr>
<tr>
<td>Bank and other 122</td>
<td>(122)</td>
<td>(101)</td>
<td>Notes</td>
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#### NOTE 2 - INCOME (CONTINUED)

<table>
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<tr>
<th>Category</th>
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<th>2013</th>
<th>Notes</th>
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<tbody>
<tr>
<td><strong>INTEREST ON INVESTMENTS</strong></td>
<td>$357</td>
<td>$342</td>
<td></td>
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<tr>
<td><strong>SUNDRY</strong></td>
<td>(73)</td>
<td>(7)</td>
<td>Notes</td>
</tr>
<tr>
<td>Sales - general</td>
<td>(43)</td>
<td>(52)</td>
<td>Notes</td>
</tr>
<tr>
<td>Home Services</td>
<td>(29)</td>
<td>(14)</td>
<td>Notes</td>
</tr>
<tr>
<td>Total Other Income</td>
<td>45,022</td>
<td>43,575</td>
<td>Notes</td>
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</table>

#### NOTE 3 - EXPENSES

<table>
<thead>
<tr>
<th>Category</th>
<th>2014</th>
<th>2013</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EMPLOYEE COSTS</strong></td>
<td></td>
<td></td>
<td>Notes</td>
</tr>
<tr>
<td>Salaries and Wages</td>
<td>(17,800)</td>
<td>(16,686)</td>
<td></td>
</tr>
<tr>
<td>Employee taxes expenses</td>
<td>(3,205)</td>
<td>(1,280)</td>
<td></td>
</tr>
<tr>
<td><strong>SUPERANNUATION</strong></td>
<td>(1,135)</td>
<td>(931)</td>
<td>Notes</td>
</tr>
<tr>
<td>Making defined benefit plan payments</td>
<td>17</td>
<td>17</td>
<td>Notes</td>
</tr>
<tr>
<td><strong>WORKER COMPENSATION INSURANCE</strong></td>
<td>(523)</td>
<td>(628)</td>
<td>Notes</td>
</tr>
<tr>
<td><strong>LATE PAYMENT PENALTIES</strong></td>
<td>(129)</td>
<td>(139)</td>
<td>Notes</td>
</tr>
<tr>
<td>Less: Capitalised and distributed costs</td>
<td>(539)</td>
<td>(634)</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL OPERATING EXPENSES</strong></td>
<td>(21,274)</td>
<td>(19,307)</td>
<td>Notes</td>
</tr>
<tr>
<td>Total Number of Employees</td>
<td>256</td>
<td>253</td>
<td>Notes</td>
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</table>

#### NOTE 3 - EXPENSES (CONT)

<table>
<thead>
<tr>
<th>Category</th>
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<th>2013</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>FINANCE COSTS</strong></td>
<td></td>
<td></td>
<td>Notes</td>
</tr>
<tr>
<td>Interest on Loans</td>
<td>(596)</td>
<td>(671)</td>
<td>Notes</td>
</tr>
<tr>
<td><strong>OTHER EXPENSES</strong></td>
<td></td>
<td></td>
<td>Notes</td>
</tr>
<tr>
<td>Professional services</td>
<td>(2,228)</td>
<td>(2,228)</td>
<td>Notes</td>
</tr>
<tr>
<td>Plant and Equipment</td>
<td>(4,257)</td>
<td>(2,793)</td>
<td>Notes</td>
</tr>
<tr>
<td>Furniture and Fixings</td>
<td>(1,349)</td>
<td>(1,460)</td>
<td>Notes</td>
</tr>
</tbody>
</table>

#### NOTE 4 - ASSET DISPOSAL AND FAIR VALUE ADJUSTMENTS

<table>
<thead>
<tr>
<th>Category</th>
<th>2014</th>
<th>2013</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Infrastructure, Property, Plant and Equipment</td>
<td>703</td>
<td>882</td>
<td>Notes</td>
</tr>
<tr>
<td>Assets renewed or directly replaced</td>
<td>Proceeds from disposal</td>
<td>(1,347)</td>
<td>Notes</td>
</tr>
<tr>
<td>Loss: Carrying amount of assets sold</td>
<td>(2,390)</td>
<td>(1,812)</td>
<td>Notes</td>
</tr>
<tr>
<td>Gain (Loss) on disposal</td>
<td>(1,437)</td>
<td>(930)</td>
<td>Notes</td>
</tr>
</tbody>
</table>

### NOTES

1. **TOTAL PHYSICAL RESOURCES RECEIVED FREE OF CHARGE**

<table>
<thead>
<tr>
<th>Category</th>
<th>2014</th>
<th>2013</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parks and open space</td>
<td>(1,317)</td>
<td>(1,285)</td>
<td>Notes</td>
</tr>
<tr>
<td>Reserve and other</td>
<td>(1,004)</td>
<td>(909)</td>
<td>Notes</td>
</tr>
<tr>
<td><strong>TOTAL PHYSICAL RESOURCES RECEIVED FREE OF CHARGE</strong></td>
<td>(683)</td>
<td>(1,022)</td>
<td>Notes</td>
</tr>
</tbody>
</table>

City of Mitcham Annual Report 2013/2014
### NOTE 5 - CURRENT ASSETS

<table>
<thead>
<tr>
<th>Notes</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash on Hand and at Bank</td>
<td>83</td>
<td>158</td>
</tr>
<tr>
<td>Deposits at Call</td>
<td>8,546</td>
<td>10,047</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>8,629</strong></td>
<td><strong>10,205</strong></td>
</tr>
</tbody>
</table>

### NOTE 6 - NON-CURRENT ASSETS

#### Financial Assets

<table>
<thead>
<tr>
<th>Notes</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Receivables</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loans to community organisations</td>
<td>863</td>
<td>863</td>
</tr>
<tr>
<td>Less: Provision for Impairment</td>
<td>(863)</td>
<td>(863)</td>
</tr>
<tr>
<td><strong>Total Financial Assets</strong></td>
<td><strong>8,629</strong></td>
<td><strong>10,205</strong></td>
</tr>
</tbody>
</table>

Within the terminology of Section 43 of the Local Government Act 1999, the Centennial Park Cemetery Trust Incorporated is a joint controlling authority of the City of Mitcham and the City of Unley each having 50% interests in the assets, liabilities and operations of the Authority. The Authority was established for the cemetery industry and no financial contributions have been made to the Authority for the financial year. The City of Mitcham's investment in the Authority has been accounted for under the equity method (Note 18).

Within the terminology of Section 43 of the Local Government Act 1999, the Eastern Waste Management Authority Incorporated is a joint controlling authority of the City of Mitcham, City of Boroondara, City of Bayside, City of Frankston, City of Mornington and District Council of the Western Port. Within the terminology of Section 43 of the Local Government Act 1999, the Centennial Park Cemetery Trust Incorporated and the Eastern Waste Management Authority Incorporated are accounted for under the equity method (Note 18).

#### EQUITY ACCOUNTED INVESTMENTS IN COUNCIL BUSINESSES

<table>
<thead>
<tr>
<th>Notes</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>Centennial Park Cemetery Authority</td>
<td>18,605</td>
<td>18,450</td>
</tr>
<tr>
<td>Eastern Waste Management Authority</td>
<td>18</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>18,608</strong></td>
<td><strong>18,450</strong></td>
</tr>
</tbody>
</table>

Other non-current assets include inventories including capital works-in-progress as at 30 June 2014.

### NOTE 7 - INFRASTRUCTURE, PROPERTY, PLANT AND EQUIPMENT

#### Comparative information

<table>
<thead>
<tr>
<th>2013</th>
<th>$'000</th>
<th>2014</th>
<th>$'000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CARRYING AMOUNT MOVEMENTS DURING YEAR</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>New/Upgrade Renewals</td>
<td>20,302</td>
<td>817</td>
<td>(9,878)</td>
</tr>
<tr>
<td>Additions</td>
<td>8,608</td>
<td>18,450</td>
<td>11,241</td>
</tr>
<tr>
<td>Transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Disposals</td>
<td>(8,700)</td>
<td>(2,989)</td>
<td>5,711</td>
</tr>
<tr>
<td>Depreciation</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net Revaluation</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>CARRYING AMOUNT</strong></td>
<td>520,688</td>
<td>884,518</td>
<td>532,051</td>
</tr>
</tbody>
</table>

#### Total Infrastructure, Property, Plant and Equipment

<table>
<thead>
<tr>
<th>Notes</th>
<th>2013</th>
<th>$'000</th>
<th>2014</th>
<th>$'000</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CARRYING AMOUNT</strong></td>
<td>532,051</td>
<td>1,961</td>
<td>12,864</td>
<td>-</td>
</tr>
<tr>
<td>Depreciation</td>
<td>(2,390)</td>
<td>(11,349)</td>
<td>(436)</td>
<td>-</td>
</tr>
<tr>
<td><strong>CARRYING AMOUNT</strong></td>
<td>529,661</td>
<td>12,864</td>
<td>532,051</td>
<td></td>
</tr>
</tbody>
</table>

#### Depreciation

At 1 July 2004 upon the transition to APFRS, Council elected pursuant to AASB 13 to retain a previously established deemed cost under GASB as its deemed cost. With subsequent additions at cost, this remains as the basis of recognition of non-material asset classes.

Land

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

Stockhold land and land over which Council has control, but does not have title, is recognised on the replacement cost basis. Councils land assets were independently valued by Liquid Pacific as at 30 June 2011.

A capitalisation threshold of $1,000 is applied to the acquisition of land.

The introduction of AASB13 Fair Value Measurement has had no impact on this class of assets.

Land 3 classified Land assets relate to properties where there is an inability or restriction on Council to sell this asset on the open market.

Buildings

The asset class of Buildings was reviewed by Matoncy Field Services, as at 1 July 2013.

Buildings have been disclosed as either Fair Value hierarchy Level 2 valuations or as Fair Value hierarchy Level 3 valuations, in accordance with AASB 13 Fair Value Measurement.

Building valuations, disclosed as Level 3. There is no known market for these assets in an active market, with directly or indirectly observable adjustments being applied to determine fair values. Building valuations, disclosed as Level 2, are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages adjusting the fair values.

Building valuations, disclosed at Level 2, are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages adjusting the fair values.

Building valuations, disclosed at Level 3, is based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages adjusting the fair values.
assets and they are valued at depreciated current replacement cost. This method involves:

- The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on experience of this or similar Councils, or on industry construction guides where these are more appropriate.
- The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the straight-line depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques.

Assets acquired since last valuation have been valued at cost. The introduction of AASB 13 Fair Value Measurement has resulted in 28 infrastructure assets being disclosed as Level 2 assets. The revaluation of all Council’s buildings has resulted in the net WDV of buildings disclosed as Level 2 and buildings disclosed as Level 3, increasing by $6,473,000.

Other Structures

Other structures were valued by Liquid Pacific, at written down current replacement cost as at 1 July 2011.

The asset received free of charge during the financial year 2011 / 2012 has been valued by Council officers.

Infrastructure

Infrastructure assets were valued by Council officers at written down current replacement cost as at 1 July 2012. This revaluation was based on a combination of Rawlinson’s index adjusted for effects of actual costs incurred during the reporting period ended 30 June 2013. The rates and useful lives used by council staff were externally validated by Asset Engineering (Steve Walker B Eng (Civil)). All acquisitions made after the respective date of valuation are recorded at cost. The introduction of AASB13 Fair Value Measurement has had no impact on this class of assets.

Plant and Equipment

These assets are recognised on the cost basis.

Furniture and Fittings

These assets are recognised on the cost basis.

Capitalisation Thresholds

Capitalisation thresholds used by Council for a representative range of assets are shown below:

- Office Furniture and Equipment: $1,000
- Other Plant and Equipment: $1,000
- Buildings - New Construction / Extensions: $5,000
- Park and Playground Furniture and Equipment: $1,000
- Road Construction and Reconstruction: $5,000
- Paving and Footpaths, Kerb and Gutter: $1,000
- Drains and Culverts: $5,000
- Reticulation Extensions: $5,000

Estimated Useful Lives

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

- Office Equipment: 5 to 10 years
- Office Furniture: 3 to 10 years
- Vehicles and Road-making Equipment: 2 to 8 years
- Other Plant and Equipment: 5 to 15 years

Building and Other Structures

- Buildings – Structures: 40 to 80 years
- Buildings – Roofing: 40 years
- Buildings – Fit Outs: 25 to 45 years
- Buildings – Services: 40 to 60 years
- Park Structures – Masonry: 40 to 80 years
- Park Structures – Other Construction: 25 to 60 years
- Playgrounds Equipment: 25 to 60 years
- Benches, Seats, etc: 25 to 40 years

Infrastructure

- Sealed Roads – Surface: 14 to 35 years (including seal preservation)
- Sealed Roads – Surface – Concrete Block: 40 years
- Sealed Roads – Pavements: 60 to 80 years
- Unsealed Roads: 10 years
- Bridges – Vehicular: 50 to 200 years
- Bridges – Pedestrian: 35 to 200 years
- Footpaths: 10 to 50 years
- Kerbing and Gutters: 30 to 80 years
- Drains and Culverts: 100 years
- Bus Shelters: 30 years

Estimated Residual Values

Residual values are estimated for each individual asset. A residual value of an asset is the estimated amount that would currently be obtained from disposal of an asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life. The range of residual values for a representative range of assets is shown below, although individual assets may have an estimated residual value of a greater or lesser amount:

- Plant and Equipment
  - Minor Plant: 0% to 90% of cost basis
  - Major Plant: 16% to 27% of cost basis
- Infrastructure
  - Sealed Roads – Pavements: 13% to 26% of current replacement cost
- Buildings
  - Buildings: 0% to 40% of fair value

Investment property

As at 30 June 2014, Council did not hold any investment property.

NOTE 8 - LIABILITIES

<table>
<thead>
<tr>
<th>Category</th>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Trade and Other Payables</strong></td>
<td>$'000</td>
<td>$'000</td>
</tr>
<tr>
<td><strong>Notes</strong></td>
<td><strong>Current</strong></td>
<td><strong>Non-current</strong></td>
</tr>
<tr>
<td><strong>Current</strong></td>
<td><strong>Non-current</strong></td>
<td></td>
</tr>
<tr>
<td>Goods and Services</td>
<td>(4,011)</td>
<td>(1,940)</td>
</tr>
<tr>
<td>Payments received in advance</td>
<td>(565)</td>
<td>(374)</td>
</tr>
<tr>
<td>Accrued expenses - employee entitlements</td>
<td>(19)</td>
<td>(3)</td>
</tr>
<tr>
<td>Accrued expenses - other</td>
<td>(447)</td>
<td>(425)</td>
</tr>
<tr>
<td>Deposits, Retentions and Bonds</td>
<td>(27)</td>
<td>(24)</td>
</tr>
<tr>
<td>Other payables</td>
<td>(5)</td>
<td>(4)</td>
</tr>
</tbody>
</table>

Estimation of the useful lives for each individual asset is shown below:

- Buildings: 40 years
- Office equipment: 5 to 10 years
- Vehicles and road-making equipment: 2 to 8 years
- Other plant and equipment: 5 to 15 years

NOTE 9 - RESERVES

<table>
<thead>
<tr>
<th>Category</th>
<th>30 June 2013</th>
<th>30 June 2014</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Asset Revaluation Reserve</strong></td>
<td>$'000</td>
<td>$'000</td>
</tr>
<tr>
<td>Land</td>
<td>106,523</td>
<td>106,524</td>
</tr>
<tr>
<td>Buildings and Other Structures</td>
<td>18,075</td>
<td>(436)</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Roads, bridges, footpaths</td>
<td>84,931</td>
<td>84,392</td>
</tr>
<tr>
<td>Joint Ventures - Other Compensatory Reserve</td>
<td>15,011</td>
<td>15,011</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>223,992</td>
<td>223,992</td>
</tr>
</tbody>
</table>

**PURPOSES OF RESERVES**

Asset Reserve

The Asset 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).

Property Reserve

The Property Reserve represented funds set aside for proposed infrastructure works, future land acquisitions for development, open space and other projects. In 2013 / 2014 this reserve was consolidated with Accumulated Surplus.

Bushfire Track Construction

The Bushfire Track Construction Reserve represented funds set aside for the proposed future construction of new bushfire tracks and the upgrade of existing fire tracks in accordance with a program of priorities. In 2013 / 2014 this reserve was consolidated with Accumulated Surplus.

Plant Reserve

The Plant Reserve was established to provide for the even spread of funding for the replacement of Council’s plant and equipment. In 2013 / 2014 this reserve was consolidated with Accumulated Surplus.
NOTE 10 - ASSETS SUBJECT TO RESTRICTIONS

The nature of some of the City of Mitcham’s assets, and in particular Centennial Park, is such that they have restricted use because of legal restrictions, heritage requirements or community expectations. 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.

<table>
<thead>
<tr>
<th>2014</th>
<th>2013</th>
</tr>
</thead>
<tbody>
<tr>
<td>$'000</td>
<td>$'000</td>
</tr>
<tr>
<td>CASH AND FINANCIAL ASSETS</td>
<td>Notes</td>
</tr>
<tr>
<td>Suspended amounts received from Federal Government</td>
<td></td>
</tr>
<tr>
<td>Mountain Bike Trails</td>
<td>136 136</td>
</tr>
<tr>
<td>Sturt Creek Linear Park</td>
<td>40</td>
</tr>
<tr>
<td>Special Local Roads program – Winston Ave</td>
<td></td>
</tr>
<tr>
<td>TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS</td>
<td>122</td>
</tr>
<tr>
<td>INFRASTRUCTURE, PROPERTY, PLANT AND EQUIPMENT</td>
<td></td>
</tr>
<tr>
<td>Centennial Park Cemetery Authority</td>
<td>18,605 18,405</td>
</tr>
<tr>
<td>Eastern Waste Management Authority</td>
<td>3</td>
</tr>
<tr>
<td>TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS</td>
<td>18,608 18,450</td>
</tr>
</tbody>
</table>

NOTE 11 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

$$\begin{align*}
2014 & \quad 2013 \\
\text{Total cash and cash equivalent assets} & \quad 8,629 \quad 10,205 \\
\text{Balances per Cash Flow Statement} & \quad 8,629 \quad 10,205 \\
\text{(b) Reconciliation of Change in Net Assets to Cash from Operating Activities} & \\
\text{Net Surplus (Deficit)} & \quad (1,216) \quad 1,173 \\
\text{Depreciation, amortisation and impairment} & \quad 11,349 \quad 11,480 \\
\text{(Increase)/ decrease in equity accounted investments} & \quad (198) \quad (527) \\
\text{Net increase (decrease) in unpaid employee benefits} & \quad 720 \quad 198 \\
\text{Premiums and discounts recognised and unwound} & \quad - \quad - \\
\text{Non-cash asset acquisitions} & \quad (683) \quad (1,203) \\
\text{Grants for capital acquisitions treated as Investing Activity} & \quad (871) \quad (374) \\
\text{Net (Gain) Loss on Disposals} & \quad 1,437 \quad 930 \\
\text{Add (Less): Changes in Net Current Assets} & \quad 10,738 \quad 11,737 \\
\text{Net (Increase)/ decrease in receivables} & \quad (255) \quad (684) \\
\text{Net (Increase)/ decrease in inventories} & \quad (11) \quad 13 \\
\text{Net increase (decrease) in trade and other payables} & \quad 2,359 \quad (1,109) \\
\text{Net Cash provided by (or used in) operations} & \quad 12,831 \quad 10,956 \\
\text{(c) Non-Cash Financing and Investing Activities} & \\
\text{Acquisition of assets by means of} & \\
\text{Unrestricted access was available at balance date to the following lines of credit} & \\
\text{Corporate Credit Cards} & \quad 42 \quad 44 \\
\text{LGFA Cash Advance Debenture facility} & \quad 2,000 \quad 2,000 \\
\text{Council does not have access to a bank overdraft facility. Council does have immediate access to a short-term draw-down facility, and variable interest rate borrowings under a cash advance facility, both from the Local Government Finance Authority of South Australia.} & \\
\end{align*}$$

NOTE 12 - FUNCTIONS

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

<table>
<thead>
<tr>
<th>Incomes</th>
<th>Expenses</th>
<th>Operating Surplus (Deficit)</th>
<th>Grants Included in Income</th>
<th>Total Assets Held (Current and Non-Current)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Actual</td>
<td>Actual</td>
<td>Actual</td>
<td>Actual</td>
<td>Actual</td>
</tr>
<tr>
<td>2014</td>
<td>2013</td>
<td>2014</td>
<td>2013</td>
<td>2013</td>
</tr>
<tr>
<td>$'000</td>
<td>$'000</td>
<td>$'000</td>
<td>$'000</td>
<td>$'000</td>
</tr>
</tbody>
</table>

- Business Undertakings
  - Community Services
  - Cultural Services
  - Environment
  - Recreation
  - Regulatory Services
  - Transport
  - Council Administration
  - TOTALS

- Unclassified Activities

- The activities relating to Council functions are as follows:
  - Community Services
  - Regulatory Services
  - Transport
  - Unclassified Activities

- The activities relating to Council functions are as follows:
  - Community Services
  - Regulatory Services
  - Transport
  - Unclassified Activities

- The activities relating to Council functions are as follows:
  - Community Services
  - Regulatory Services
  - Transport
  - Unclassified Activities

- The activities relating to Council functions are as follows:
  - Community Services
  - Regulatory Services
  - Transport
  - Unclassified Activities
NOTE 13 - FINANCIAL INSTRUMENTS

Bank, Deposits at call, Short term deposits

Accounting Policy: Carried at lower of cost and net realisable value; interest is recognised when earned.

Terms and Conditions: At 30 June 2014, at call deposits were returning an average floating interest rate of 3.1% (2013: 3.00%).

Carrying Amount: Approximates fair value due to the short term to maturity.

Receivables - Rates and Associated Charges (including legal changes and penalties for late payment)

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

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

Terms and Conditions: Secured over the subject land, amounts attract interest of 7.75% (2013: 8.00%). Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within Council’s boundaries in the State.

Carrying Amount: Approximates fair value (after deduction of any allowance).

Receivables - Fees and Charges

Accounting Policy: Carried at nominal values less any allowance for doubtful debts. Amounts due are calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of the Governments of the Commonwealth and State.

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

Carrying Amount: Approximates fair value (after deduction of any allowance).

Receivables - Other Levels of Government

Accounting Policy: Carried at nominal values.

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

Carrying Amount: Approximates fair value.

Liabilities - Creditors and Accruals

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

Terms and Conditions: Liabilities are normally settled on 30 day terms.

Carrying Amount: Approximates fair value.

Liabilities - Interest Bearing Borrowings

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

Terms and Conditions: Secured over future revenues, borrowings are repayable bi-annually; interest is charged at fixed rates between 5.65% and 8.27% (2013: 5.65% and 8.27%).

Carrying Amount: Approximates fair value.

NOTE 13 (CONT) FINANCIAL INSTRUMENTS

Liquidity Analysis

<table>
<thead>
<tr>
<th></th>
<th>Due &lt;1 year</th>
<th>Due &gt;1 year</th>
<th>Due &gt;5 years</th>
<th>Total Contractual Cash Flows</th>
<th>Carrying Values</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>$'000</td>
<td>$'000</td>
<td>$'000</td>
<td>$'000</td>
<td>$'000</td>
</tr>
<tr>
<td>Financial Assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Cash Equivalents</td>
<td>8,629</td>
<td>-</td>
<td>-</td>
<td>8,629</td>
<td>8,629</td>
</tr>
<tr>
<td>Receivables</td>
<td>3,555</td>
<td>-</td>
<td>-</td>
<td>3,555</td>
<td>2,692</td>
</tr>
<tr>
<td>Total</td>
<td>12,184</td>
<td>-</td>
<td>-</td>
<td>12,184</td>
<td>11,321</td>
</tr>
<tr>
<td>Financial Liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payables</td>
<td>(4,658)</td>
<td>-</td>
<td>-</td>
<td>(4,658)</td>
<td>(4,658)</td>
</tr>
<tr>
<td>Current Borrowings</td>
<td>(1,366)</td>
<td>-</td>
<td>-</td>
<td>(1,366)</td>
<td>(1,040)</td>
</tr>
<tr>
<td>Non-Current Borrowings</td>
<td>-</td>
<td>(4,913)</td>
<td>(4,265)</td>
<td>(9,178)</td>
<td>(6,937)</td>
</tr>
<tr>
<td>Total</td>
<td>(6,224)</td>
<td>(4,913)</td>
<td>(4,265)</td>
<td>(15,397)</td>
<td>(12,635)</td>
</tr>
<tr>
<td>2013</td>
<td>$'000</td>
<td>$'000</td>
<td>$'000</td>
<td>$'000</td>
<td>$'000</td>
</tr>
<tr>
<td>Financial Assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and Cash Equivalents</td>
<td>10,205</td>
<td>-</td>
<td>-</td>
<td>10,205</td>
<td>10,205</td>
</tr>
<tr>
<td>Receivables</td>
<td>2,983</td>
<td>-</td>
<td>-</td>
<td>2,983</td>
<td>2,120</td>
</tr>
<tr>
<td>Total</td>
<td>13,188</td>
<td>-</td>
<td>-</td>
<td>13,188</td>
<td>12,325</td>
</tr>
<tr>
<td>Financial Liabilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payables</td>
<td>(2,338)</td>
<td>-</td>
<td>-</td>
<td>(2,338)</td>
<td>(2,338)</td>
</tr>
<tr>
<td>Current Borrowings</td>
<td>(1,718)</td>
<td>-</td>
<td>-</td>
<td>(1,718)</td>
<td>(1,114)</td>
</tr>
<tr>
<td>Non-Current Borrowings</td>
<td>-</td>
<td>(5,475)</td>
<td>(5,265)</td>
<td>(10,740)</td>
<td>(7,977)</td>
</tr>
<tr>
<td>Total</td>
<td>(4,056)</td>
<td>(5,475)</td>
<td>(5,265)</td>
<td>(15,796)</td>
<td>(11,429)</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>30 June 2013</th>
<th>30 June 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weighted Average Interest Rate</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>Payables</td>
<td>nil</td>
<td>(8,658)</td>
</tr>
<tr>
<td>Fixed Interest Rate</td>
<td>6.84</td>
<td>(7,977)</td>
</tr>
<tr>
<td>Total</td>
<td>(12,635)</td>
<td>(11,429)</td>
</tr>
</tbody>
</table>

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.
**NOTE 15 - FINANCIAL INDICATORS**

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

<table>
<thead>
<tr>
<th>Operating Surplus Ratio</th>
<th>2014</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Percent</td>
<td>3%</td>
<td>1%</td>
<td>1%</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Net Financial Liabilities Ratio</th>
<th>13% (1%)</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>Net Asset Renewals</th>
<th>85%</th>
<th>82%</th>
<th>89%</th>
</tr>
</thead>
</table>

| Infrastructure and Asset Management Plan required expenditure |

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

Amounts shown above an asterisk (*) indicate that depreciation expense has been used as a proxy, pending finalisation of the Infrastructure and Asset Management Plan.

**NOTE 16 - UNIFORM PRESENTATION OF FINANCES**

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

All 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.

<table>
<thead>
<tr>
<th>Operating Surplus / (Deficit)</th>
<th>2014</th>
<th>2013</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>$’000 (9,133)</td>
<td>13,580</td>
<td>(10,290)</td>
<td></td>
</tr>
<tr>
<td>Net Depreciation, Amortisation and Impairment</td>
<td>11,349</td>
<td>11,480</td>
<td></td>
</tr>
<tr>
<td>Net Proceeds from Sale of Replaced Assets</td>
<td>953</td>
<td>882</td>
<td></td>
</tr>
<tr>
<td>Net Outlays on Existing Assets</td>
<td>1,728</td>
<td>2,072</td>
<td></td>
</tr>
<tr>
<td>Capital Expenditure on renewal and replacement of Existing Assets</td>
<td>(2,020)</td>
<td>(1,244)</td>
<td></td>
</tr>
<tr>
<td>Net Amounts received specifically for New and Upgraded Assets</td>
<td>671</td>
<td>374</td>
<td></td>
</tr>
<tr>
<td>Net Lending / (Borrowing) for Financial Year</td>
<td>1,729</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**NOTE 17 - SUPERANNUATION**

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

Marketlink (Accumulation 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 Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2012/2013) of “superannuation” salary.

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

The Salarylink section is a multi-employer sponsored plan. As the Fund’s assets and liabilities are pooled and are not allocated by each employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), Council does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Scheme’s actuary, A C Miller, FFA, of Russell Employee Benefits Pty Ltd at 30 June 2011. 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.
NOTE 17 - JOINT VENTURES AND ASSOCIATED ENTITIES

All equity-accounted Council businesses are required to prepare Annual Financial Statements that comply with the SA Local Government Model Financial Statements.

Centennial Park Cemetery Authority

Centennial Park Cemetery Authority is a regional subsidiary established in terms of Section 42 and 43 of the Local Government Act. It is a regional subsidiary of the City of Mitcham and the City of Unley, each holding a 50% interest in the net assets. The Council’s share of net assets of the Authority included in these statements are consistent with the Authority’s audited financial statements and notes therein.

Opening Balance 18,450 17,990

Share in Operating Result 155 484

Share in other comprehensive income (24)

Share in Equity of Joint Operation 18,605 18,450

Contingent Liabilities

Each member of the operation is jointly and severally liable for the debts of the operation:

- arising from Council’s share of the joint operation (7,883) (7,638)
- arising from joint and several liability of all members (15,661) (15,677)

The Centennial Park Cemetery Authority has a contingent liability in relation to unused licences in the event the Authority ceases to take any business.

NOTE 18 - JOINT VENTURES AND ASSOCIATED ENTITIES

The Eastern Waste Management Authority is a regional subsidiary established pursuant to Section 43 of the Local Government Act 1999, for the purpose of the collection and disposal of waste within the areas of the constituent Councils and the collection and disposal of waste outside the areas of the constituent Councils.

The Authority is a regional subsidiary established by: City of Burnside, City of Norwood, Payneham and St. Peter’s, Corporation of the Town of Walkerville, City of Mitcham, City of Campbelltown and Adelaide Hills Council. On 29 November 2012 a new charter was gazetted which has had the effect of decreasing the City of Mitcham’s ownership interest from 26.2% to 16.7%. The transactions which occur between Council and the Authority are arm’s length and are for the provision of waste management services.

NOTE 19 - CONTINGENCIES ASSETS AND LIABILITIES NOT RECOGNISED IN THE BALANCE SHEET

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

1. Land Under Roads

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

At reporting date, Council controlled 401.3 km of road reserves of average width 7.2 metres.

2. Potential Insurance Losses

Council is a multi-purpose organisation providing a 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 remains unasserted. Council insures against all known insurable risks using a range of insurance policies, each of which is subject to a deductible “insurance excess”, the amount of which varies according to the class of insurance. Council has recognised the potential loss arising from claims known at reporting date based on average historical net cost (including insurance excess) of similar types of claims. Other potential claims not reported to Council may have existed at reporting date.

3. Bank Guarantees

Council has guaranteed certain loans and other banking facilities advanced to community organisations and sporting bodies, amounting to $Nil $60,995 (2013: $60,995) at reporting date.

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

4. Legal Expenses

Council is the planning authority for its area under the Development Act 1995 (as amended). Pursuant to that Act, certain persons approved by a planning decision of the Council may appeal. It is normal that parties bear their own legal costs. At the date of these reports Council had notice of seven appeals (2013: 19) against planning decisions made prior to the reporting date. All known legal costs have been recognised, but the amount of further costs cannot be known until the appeals are determined.

5. Carbon Tax

From 1 July 2013 a new tax on emissions of certain “greenhouse” gases commenced operation. Council has two landfill facilities which emit, and will continue for many years to emit, gas of this type. Advice received is that “sequestration” emissions from garbage placed in landfills prior to commencement of the tax will not subsequently become liable to the tax.

These statements only include Council’s share of the carbon tax liability for the financial year ended 30 June 2014 as advised by Waste Care SA.

6. Brownhill Keswick Creek Storm Water Project

The City of Mitcham continues to work collaboratively with the Cities of Burnside, Unley and West Torrens and the Corporation of the City of Adelaide to develop a catchment based Storm Water Management Plan (SMP) for the Brown Hill Keswick Creek catchment. The purpose of the SMP is to mitigate and manage flood risk in the Brown Hill and Keswick Creek catchments and to achieve storm water reuse where feasible and economical.

A project council submitted the SMP 2012 in late 2012 and this SMP was subsequently approved and gazetted by the Storm Water Management Authority in March 2013. Under the approved SMP, Councils proposed engineering and other works in Brown Hill (downstream of Arcadia Highway) and Keswick Creek and its tributaries. These works, referred to as Part A works were endorsed and comprised approximately 90% of the value of the project. Determination of the remaining flood mitigation works in Brown Hill Creek upstream of Arcadia Highway (referred to as Part B works) were to be completed within one year of gazettal of the SMP 2012 (as by March 2014). Investigations into the proposed Part B works continued at 30 June 2014 with an expectation that the final Part B proposals would be submitted to the SMC in late 2014 or early 2015 following community consultation.

The gazetted SMP 2012 requires that councils establish a regional subsidiary primarily to undertake the design, construction and maintenance of the Part A and B flood mitigation works over a defined project timetable subject to funding commitments from Federal and State Governments. The five project Councils have agreed to progress with approximately 80% of the agreed works designated as “Part A” works and continue to fund the investigation and concept design of the “Part B” works.

The forecast cost of the Brown Hill and Keswick Creeks Storm Water Management Plan is estimated to be in the order of $147 million, with implementation planned over a 10 year implementation period. However, any significant construction work is unlikely to be carried out until after the twelve month investigation of Part B works which are now forecast to be submitted to the SMC in late 2014 or early 2015. Commencement of construction works is dependent on funding support from other levels of government. No funding commitments have yet been received.

Based on the estimated costs identified in the approved Storm Water Management Plan and reliant on the three spheres of government contributing, the City of Mitcham’s share of the local government contribution is set at 10%, which equates to an indicative cost of between $5.0 million and $7.5 million depending on project funding support received.

Current investigations into the Part B work indicate that the likely cost of these works will remain within the overall budget amount allowed in the SMP 2012.

7. Goodwood Junction Rail Project – Contribution towards costs of Brown Hill Creek Diversion

As part of the State Governments rail improvement project and major project separation of rail infrastructure at Goodwood Junction was undertaken in 2013 and 2014. One of the requirements of the project was to short Brown Hill Creek around the proposed rail infrastructure from approximately Victoria Street Goodwood to Finsborough Road. Although the State Department of Planning Transport and Infrastructure funded a major part of the works, the Brown Hill Keswick Creek Project also applied to fund up to $5.0 million of the total project costs, subject to the SMA confirming that they would meet 50% of the project’s costs once the works were constructed. On this basis, the City of Mitcham is committed to pay 10% of the local government contribution of $5.0 million, being $500,000 subject to the SMA reimbursing 50% of that amount. Payment of the local government contribution to DPIIR is due by 30 June 2015 and Council can then apply to the SMA for reimbursement of up to 50% of its actual payment. Council’s net liability is therefore expected to be $250,000. 

City of Mitcham Annual Report 2013/2014

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Independent Auditors Report to the Members of the City of Mitcham

We have audited the accompanying financial report of the City of Mitcham, which comprises the statement of financial position as at 30 June 2014 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies and other explanatory notes and the Certification of Financial Statements statement.

The Responsibility of the Chief Executive Officer for the Financial Report

The Chief Executive Officer of the City of Mitcham is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Auditor’s Responsibility

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

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

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

Independence

In conducting our audit, we have complied with the independence requirements of the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011. We confirm that the independence declaration required by the Local Government Act 1999 and Local Government (Financial Management) Regulations 2011 provided to the Chief Executive Officer, would be the same terms if provided to the Chief Executive Officer as at the date of this auditor’s report.

Auditor’s Opinion

In our opinion, the financial report presents fairly, in all material respects, the financial position of the City of Mitcham as at 30 June 2014, and its financial performance and cash flows for the year then ended in accordance with the Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and the Australian Accounting Standards (including Australian Accounting Interpretations).

Signed on the 5th day of November 2014,
at 1214 McBurney Street, North Adelaide, South Australia 5006.

Independent Assurance Report on the Internal Controls of the City of Mitcham

We have audited the Internal Controls of the City of Mitcham (the Council) under the requirements of Section 129(1)(b) of the Local Government Act 1999 in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities of the period 1 July 2013 to 30 June 2014 have been conducted properly and in accordance with law.

The Council’s Responsibility for the Internal Controls

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

Our Responsibility

Our responsibility is to express an opinion on the Council’s compliance with Section 129(1)(b) of the Local Government Act 1999 in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable Australian Standards on Assurance Engagements ASAE 3100 Compliance Engagements, issued by the Australian Auditing and Assurance Standards Board, in order to state whether, in all material respects, the Council has complied with Section 125 of the Local Government Act 1999 in relation only to the Internal Controls specified above for the period 1 July 2013 to 30 June 2014. ASAE 3100 also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

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

Limitation of Use

This report has been prepared for the members of the Council in accordance with Section 129(1)(b) of the Local Government Act 1999 in relation to the Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report by any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

Inherent Limitations

Due to the inherent limitations of any compliance procedure, it is possible that fraud, error or non-compliance may occur and not be detected. A reasonable assurance engagement is not designed to detect all instances of non-compliance with Section 125 of the Local Government Act 1999 in relation to the Internal Controls specified above, as the engagement is not performed continuously throughout the period and the procedures performed in respect of compliance with Section 125 of the Local Government Act 1999 in relation to the Internal Controls specified above are undertaken on a test basis.

The opinion expressed in this report has been formed on the above basis.

Independence

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

In our opinion, the Council has complied, in all material respects, with Section 125(1)(b) of the Local Government Act 1999 in relation to Internal Controls established by the Council relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transaction of the Council have been conducted properly and in accordance with the law for the period 1 July 2013 to 30 June 2014.

Signed on the 6th day of November 2014
at 214 Melbourne Street, North Adelaide, South Australia, 5006

DEAN NEWBERY & PARTNERS
CHARTERED ACCOUNTANTS

Certification of Auditor Independence

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of City of Mitcham for the year ended 30 June 2014, the Council’s External Auditor, Dean Newbery & Partners, has maintained its independence, in accordance with the requirements of 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.

Matthew Peers
CHIEF EXECUTIVE OFFICER

Lisa Sindo
PRESIDING MEMBER, AUDIT COMMITTEE

Date: 31.10.14
Certification of Auditor’s Independence

I confirm that, for the audit of the financial statements of the City of Mitcham for the year ended 30 June 2014, I have maintained my independence in accordance with the requirements of APES 110 - Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011 made under that Act.

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

[Signature]
Jim Keough
Partner

DEAN NEWBERY & PARTNERS
CHARTERED ACCOUNTANTS

Dated this 5th day of November 2014
CITY OF MITCHAM

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Emergency after hours: 08 7111 3588
Opening hours:
Monday to Friday
(excluding public holidays)
from 9 am to 5 pm