

EastWaste



**ANNUAL
REPORT
2018-2019**



A TOTAL OF 105,328

KERBSIDE TONNES

COLLECTED

EastWaste

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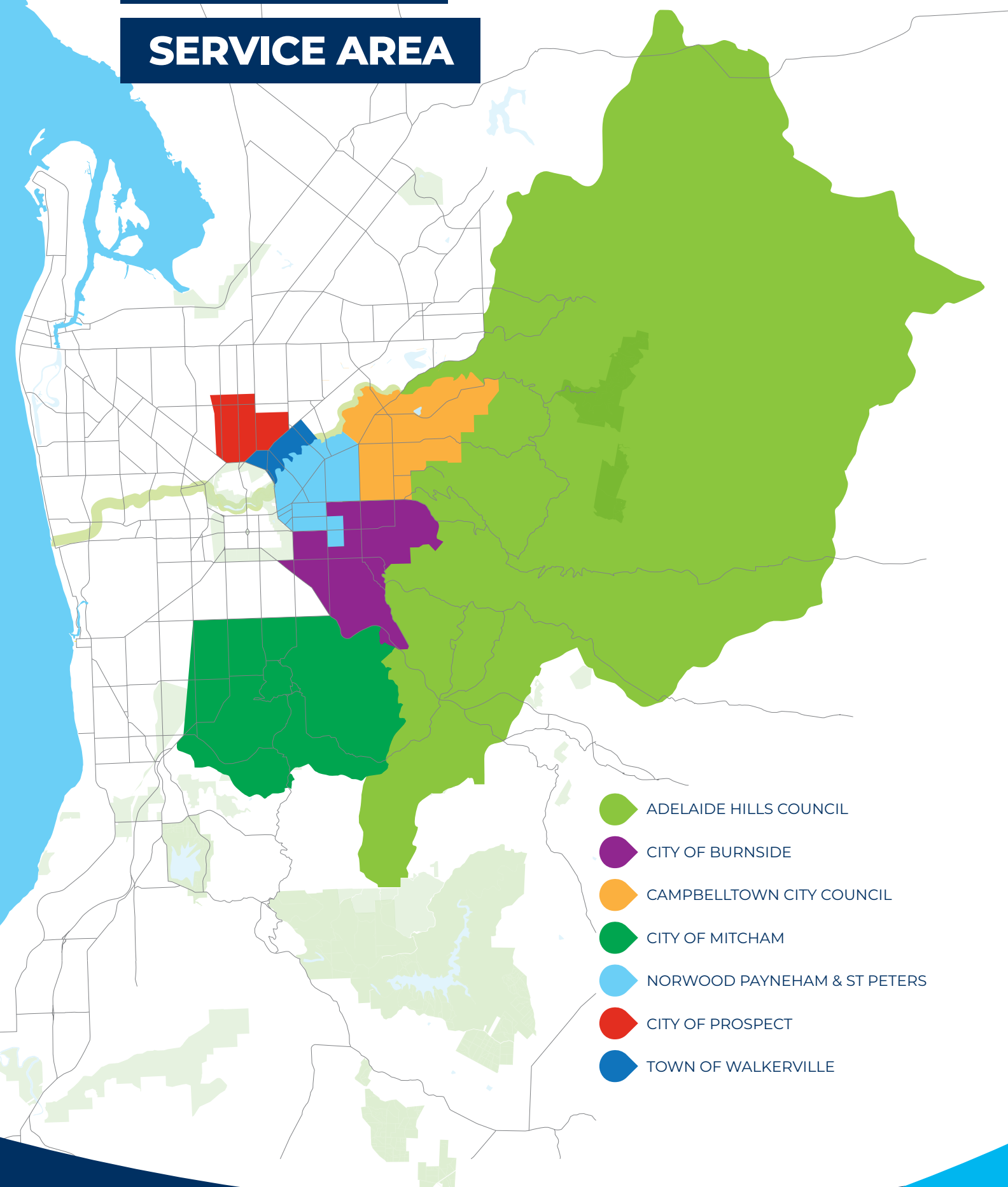
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EAST WASTE

SERVICE AREA



CHAIRPERSON'S REPORT

The public interest and momentum within the resource recovery industry continues and from an environmental and cost perspective, responsible organisations are strongly focused on recovering kerbside materials that can be recycled and re-purposed, and diverting any collected materials from going to landfill.

As such, East Waste continues to show leadership in shaping the future of the sector in a range of areas. Throughout this Report, (and East Waste's General Manager Rob Gregory's Report), we will highlight what East Waste is doing to reduce material going to landfill and how we are doing it.

In my last year as Chairperson of East Waste, it is my pleasure to be able to bring to your attention the accomplishments of East Waste in this Report for the 2018/19 financial year.

Education and Behaviour Change Initiatives

East Waste's on-going "Why waste it?" education campaign continues to build on its success of recent years. As part of East Waste's education focus, stakeholders and residents may be aware of East Waste's whichbin.com.au website, which provides a detailed A-Z guide, assisting the community in knowing what items go in 'which bin' and how to divert many resources from going to landfill.

The success of this A-Z guide has garnered considerable interest, which prompted the

South Australian Government to approach East Waste seeking to take over the ownership of the website and A-Z guide, with the intention of targeting residents and providing consistent information to all South Australians.

The East Waste Board were more than happy to hand over the whichbin.com.au website and A-Z guide to the State Government, as it was seen as a positive step forward in providing a consistent education recycling message to all South Australian's.

The State Government's whichbin.com.au website can be found at: whichbin.sa.gov.au

Strategic Focus

The 2018/19 Financial Year has seen East Waste review its 10 Year Business Plan. East Waste has consulted with its Member Councils, its Board, staff and industry experts to assist in shaping and identifying its future strategic direction.



Mr Brian Cunningham
Independent Chairperson

CHAIRPERSON'S REPORT

The focus of this plan, and one that is supported by the abovementioned stakeholders, is the identification of residential/community behaviour change initiatives that will result in the reduction of materials/resources going to landfill.

Of particular focus within the strategic direction, is identifying and putting into practice tangible plans that will get food scraps out of the kerbside general waste bins and into the green organics bin, whereby it can be processed into organic products such as compost and mulch. I look forward to the endorsed Strategic Plan being released in the 2019/20 Financial Year and guiding the Organisations exciting future.

Well done to East Waste's Board, Audit and Risk Management Committee and Executive Staff for overseeing a positive result for East Waste's Member Councils.

Thank you, and farewell

My tenure as Chairperson of East Waste has come to its conclusion, therefore this is my last East Waste Annual Report. Having been initially appointed as Chairperson in 2013, I have been privileged to be able occupy this position for the past six (6) years.

In this time, the East Waste Board has overseen significant positive change across its entire



Financial Performance

I am pleased to be able to report that East Waste has delivered an operating surplus of \$136,000 for the 2018/19 Financial Year. In a year that has seen ever increasing fuel prices, this is an outstanding result and is a testament to the robust financial policies, practices and governance arrangements East Waste has established to ensure strict management of its annual budgets.

business and service delivery to its Member Councils. The maturity and growth of East Waste as an organisation and industry advocacy leader has been extremely satisfying, and I am genuinely proud of who East Waste is today.

I would like to thank the East Waste Board and Audit and Risk Management Committee for their continued commitment to deliver strong leadership and positives outcomes for East Waste during my tenure.



5,500 RESIDENTS RECEIVING

THE 'SPOTLIGHT ON WASTE'

WEEKLY NOTIFICATIONS

CHAIRPERSON'S REPORT



City of Prospect

Solutions for Waste Forum

Can you make a difference?

Both the Board and Committee members were always collegial in their approach and put the interests of East Waste before anything else. This approach, and the conduct of all members, has put East Waste in the position it is in today.

To East Waste Member Councils, thank you for your support and leadership in working with East Waste to deliver its vision of growth and improvement. It has been a pleasure to oversee the delivery of service to all Member Councils.

To East Waste's General Manager, Mr Rob Gregory, thank you for your leadership of the

East Waste staff and your unwavering work ethic to see East Waste continue to provide leadership within the waste/resource recovery industry.

As I depart, I am confident in the future of the East Waste business under Rob's leadership. I look forward to watching East Waste's journey from afar.

I commend the 2018/19 East Waste Annual Report to you.

Brian Cunningham
Independent Chairperson



EAST WASTE ARE EDUCATING RESIDENTS AT COMMUNITY EVENTS

RECYCLE

EastWaste
Don't let contamination make our recyclables go to waste!

Although South Australians are the best recyclers in the nation, we can still do better by reducing our contamination.

Placing incorrect items in the recycling bin is called 'contamination'. Contamination makes processing during the sorting of recyclables, as well as decreasing the ability of the bins to be recycled, more difficult, or worse, costly, and a few contaminated bins can mean an entire load of recyclables goes to a landfill.

The top 10 items we need to keep out of our yellow-lidded recycling bins:

- PLASTIC BAGS:** We hate to be a nag, but please don't place your recycling in a bag!
- FRAGILE:** Recyclables cannot be sorted and often go to waste. For this reason, it can be recycled. Plastic bags and other soft plastic wrapping cause problems by getting caught in the sorting system, as well as wrapping around machinery at the recycling facility. So please leave plastic bags and soft plastic out.
- PLASTIC:** Plastic bags and other soft plastics can be placed in the REDcycle bins found at Coles and Woolworths. The soft plastics are recycled and made into outdoor furniture, bollards and boardwalks for beaches and resorts.
- E-WASTE:** Kerbside bins are not the place to recycle or place your electronic waste!
- TEXTILES:** No clothes please – or textiles/fabric in the recycling bin!
- FOOD AND LIQUID:** Food and liquid can't go down well in a...

GENERAL MANAGER'S REPORT

My Report in the 2017/18 East Waste Annual Report referred to the busy year that was 2017/18. The 2018/19 Financial Year has been no different, with considerable interest and focus on the waste/resource recovery industry and the local government/subsidiary environment.

Australia's Recycling industry continued to be impacted by the China Sword decision and flow-on affects throughout the 2018/19 Financial Year. East Waste has not been immune to the impacts, however, later in my report I will highlight East Waste's leadership and response to the disruption to the recycling industry.

I provide the following highlights to you:

Farewell to East Waste's Chairperson

Those that know about East Waste will be aware that Mr Brian Cunningham has been the Independent Chairperson for the past 6 years. Brian's tenure as Chairperson of East Waste has now concluded, and I would like to take this opportunity to express our (East Waste and its Member Councils) enormous gratitude to Brian.

Brian's tenure can only be described as highly successful. Brian has provided strong leadership to not only the Board but also to East Waste staff during his time. Brian's extensive leadership experience, network and capabilities genuinely shaped East Waste into the strong, mature business that we see today.

For all his success, whether in business or on the football field, Brian is a truly humble and respectful person who showed genuine care and belief in the Board, Committee's, staff, Member Councils and all other stakeholders. East Waste will truly miss Brian's contribution to East Waste and we wish him well for the future.

Turning a challenge into an opportunity

East Waste collects approximately 23,000 tonnes of kerbside (yellow bin) recyclables on behalf of its seven (7) Member Councils annually and holds the head contract on behalf of all Member Councils for the disposal of the collected recyclables.

The impacts of the world-wide recycling challenges resulted in East Waste having to undertake a procurement process with the intention of entering into a contract for the receipt and processing of recyclables.



Mr Rob Gregory
General Manager

GENERAL MANAGER'S REPORT



East Waste and its Member Councils entered into this process with a clear edict that any potential contractor would need to demonstrate transparency in how collected materials are processed and where they end up, on-shore processing where possible, commitment to a circular economy and a risk share approach to the management of the contract.

I am pleased to report, that after a robust process, the Board and all Member Councils resolved to enter into a contract with the Northern Adelaide Waste Management Authority (NAWMA) for the receipt and processing of recyclables. NAWMA holds a clear vision for the on-shore processing of the materials they receive, and they have a strong commitment to a circular economy here in South Australia.

The contract entered into is a first in Australia for its type and I look forward to the partnership with NAWMA.

Education


East Waste has operated in various iterations for over 90 years, principally in waste logistics, but is now evolving from predominately waste

collection to 'resource managers and educators' on behalf of our Member Councils. East Waste has in recent years been industry leaders in the waste education space thanks to passionate staff and as detailed in the Chairman's report resulted in the State Government taking ownership of our highly successful WhichBin? Branding for a statewide rollout. East Waste will continue delivering waste education as we seek to go an important step further and influence meaningful behaviour change practices.

East Waste were instrumental in working with the Local Government Association to expand the delivery of waste education and messaging via the My Local Services App across all South Australian Councils. If you haven't yet downloaded the free App I strongly encourage you to do so, so that you never miss bin night and you receive important waste disposal reminders at the same time.

Safety & Wellbeing

East Waste has and will continue its pursuit of improvement and implementation of innovative technology in order to advance the services



THE 'WHICH BIN' CAMPAIGN TO GO STATEWIDE

GENERAL MANAGER'S REPORT



provided to our Member Councils. Underpinning this and all that we do is our principle of 'Safety First.' East Waste proactively embraced the requirements of the National Heavy Vehicle Legislation and this was formally recognised late last year by being awarded a WHS Best Practice Merit Award through the Local Government Association Workers Compensation Scheme.

This is but one of a number of significant improvements that we continue to implement to ensure all East Waste staff and other road users remain safe and free from injury.

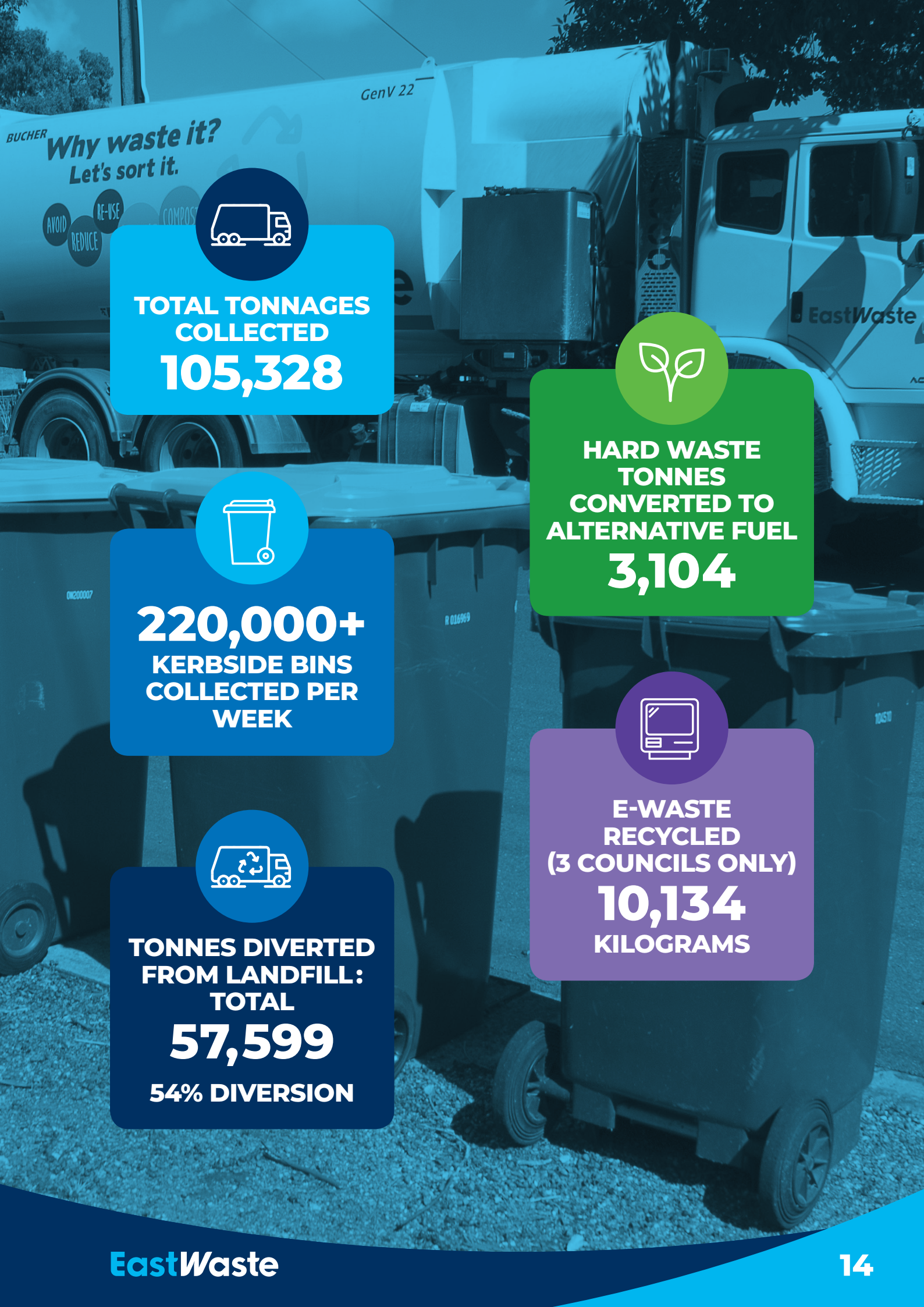
Thanks

The 2018/19 Financial Year has been busy and challenging one, however was ultimately a successful one, particularly with respect to the positive deliverables and strong operating results. This success would not have been possible without the commitment and work ethic of the East Waste Board, Audit and Risk Management Committee, Member Councils and importantly the East Waste staff.

I would like to thank the Board, Member Councils and the East Waste Executive Team for their support and guidance over the past 12 months.

East Waste has a number of exciting developments as part of the 2019/20 adopted Annual Plan and Budget and I look forward with great excitement to working with Member Councils, the Board and staff to deliver these over the coming 12 months.

Rob Gregory
General Manager



**TOTAL TONNAGES
COLLECTED**

105,328



**220,000+
KERBSIDE BINS
COLLECTED PER
WEEK**



**TONNES DIVERTED
FROM LANDFILL:
TOTAL**

57,599

54% DIVERSION



**HARD WASTE
TONNES
CONVERTED TO
ALTERNATIVE FUEL**

3,104




**E-WASTE
RECYCLED
(3 COUNCILS ONLY)**

**10,134
KILOGRAMS**

KERBSIDE TONNAGES

COLLECTED 2018-2019



Member Council	Recyclables	Organics	Waste
Adelaide Hills Council	3,473	3,863	7,027
City of Burnside	4,004	6,649	7,570
Campbelltown City Council	4,103	6,328	9,123
City of Mitcham	5,913	9,373	11,867 ¹
City of Norwood, Payneham & St Peters	3,332	4,526	6,839
City of Prospect	1,682	2,663	3,911
Town of Walkerville	633	1,058	1,392

¹ City of Mitcham undertakes the collection of waste for its residents.



EAST WASTE

GOVERNANCE

East Waste is administered by a Board in accordance with the requirements of the *Local Government Act 1999*, the East Waste Charter, and various other policies and codes.

The membership of the Board comprises of eight directors – one director appointed by each of the Member Councils, and one independent person who acts as Chair. The Board appoints a General Manager who is responsible for implementing

the decisions made by the Board, and running the day-to-day operations of East Waste.

The Board held eleven formal meetings over the 2018 – 2019 financial year. The table below details Board Member attendance.

BOARD MEMBER	MEETINGS
Mr Brian Cunningham (Chair)	6/11*
Cr Linda Green (Adelaide Hills Council)	11/11
Cr Grant Piggott (City of Burnside)	9/11
Mr Paul Di Iulio (Campbelltown City Council)	7/11
Cr Karen Hockley (City of Mitcham) *Term expired 25/11/2018	3/4
Mr Matthew Pears (City of Mitcham) *Appointed 25/11/2018 until 12/2/19	2/2
Mayor Heather Holmes-Ross (City of Mitcham) *Appointed 12/2/2019	4/5
Mr Mario Barone (City of Norwood, Payneham & St Peters)	11/11
Cr Gianni Busato (Corporation of the Town of Walkerville) *Term expired 23/11/2018	2/4
Cr Rob Ashby (Corporation of the Town of Walkerville) *Appointed 26/11/2018	6/7
Ms Cate Hart (City of Prospect) *Resignation effective 28 June 2019	8/10

*In order to appropriately manage a conflict of interest through the recycling tender process, Brian excused himself from meetings where the sole business related to the recycling tender.

EAST WASTE GOVERNANCE

DEPUTY DIRECTOR ATTENDANCE	MEETINGS
Mr Simon Bradley (City of Prospect)	2/11
Cr Stephen Fisher (City of Mitcham)	2/11
Mr Andrian Wiguna (Campbelltown City Council)	1/11
Cr Graham Webster (Corporation of the Town of Walkerville)	1/11

Audit and Risk Management Committee

In accordance with the requirements of the *Local Government Act 1999*, East Waste has an established Audit and Risk Management Committee (the Audit Committee). The principal objective of the Audit Committee is to ensure that the East Waste Board meets its legislative and probity requirements as required by the

Local Government Act 1999 and other relevant legislation, standards and codes.

The Audit Committee held five formal meetings over the 2018 – 2019 financial year.

The table below details Audit Committee Member attendance.

AUDIT & RISK MANAGEMENT COMMITTEE MEMBER	MEETINGS
Mr Brian Cunningham (Chair)	4/5
Mr Mario Barone (City of Norwood, Payneham & St Peters)	5/5
Cr Karen Hockley (City of Mitcham) *Term expired 25/11/2018	1/1
Cr Grant Piggott (City of Burnside) *Appointed 13 December 2018	3/3
Mr Tim Muhlhausler (Independent Member)	5/5
Mr Leigh Hall (Independent Member)	3/5

The Audited Financial Statements for the year ending 30 June 2019 are provided at page 19.

Recycling Review Technical Working Committee

As per information provided in the Chairperson's Report and General Manager's Report, the China Sword issue has impacted Local Governments across all of Australia.

To assist in navigating the challenges and complexities that have arisen out of the China Sword decision, the East Waste Board established a Recycling Review Technical Working Committee (the Committee) in accordance with Clause 78 of the East Waste Charter.

Membership of the Committee is as follows:

RECYCLING REVIEW TECHNICAL WORKING COMMITTEE

Cr Karen Hockley (Chair)

Mr Grant Piggott (City of Burnside)

Mr Paul Di Iulio (Campbelltown City Council)

Mr Jeff Tate (Independent Member)

Mr Rob Gregory (East Waste)

Mr Shane Raymond (East Waste)

The Committee held two formal meetings in the 2018 – 2019 financial year.

MY LOCAL SERVICES APP

AVAILABLE TO RESIDENTS

THROUGH 2018-2019



Due to local success, East Waste facilitated a statewide rollout of the waste spotlights on the My Local Services App.

EastWaste



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FINANCIAL STATEMENTS 2018-2019

CERTIFICATION OF FINANCIAL STATEMENTS

EASTERN WASTE MANAGEMENT AUTHORITY INC

ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2019

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by Eastern Waste Management Authority Inc. to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards*.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2019 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.



Rob Gregory
EXECUTIVE OFFICER



Paul Di Iulio
ACTING CHAIRPERSON

Date: 26/09/2019

FINANCIAL STATEMENTS 2018-2019

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

	Notes	2019 \$'000	2018 \$'000
INCOME			
User charges	2	15,440	12,689
Investment income	2	32	19
Grants, subsidies and contributions		38	15
Other	2	684	413
Total Income		16,194	13,136
EXPENSES			
Employee costs	3	5,580	5,605
Materials, contracts & other expenses	3	8,229	5,776
Finance costs		290	321
Depreciation, amortisation & impairment	3	1,959	1,767
Total Expenses		16,058	13,469
OPERATING SURPLUS / (DEFICIT)		136	(333)
transfer to Equity Statement			
Asset disposal & fair value adjustments	4	32	10
Amounts received specifically for new/upgraded assets		-	-
NET SURPLUS / (DEFICIT)		168	(323)
Other Comprehensive Income			
Changes in revaluation surplus - infrastructure, property, plant & equipment		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		168	(323)

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

FINANCIAL STATEMENTS 2018-2019

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2019

	Notes	2019 \$'000	2018 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	1,967	1,376
Trade & other receivables	5	717	1,127
Total Current Assets		2,684	2,503
Non-current Assets			
Infrastructure, Property, Plant & Equipment	6	6,100	6,165
Total Assets		8,784	8,668
LIABILITIES			
Current Liabilities			
Trade & Other Payables	7	771	821
Provisions	7	540	530
Borrowings	7	1,987	2,007
Total Current Liabilities		3,298	3,358
Non-current Liabilities			
Borrowings	7	4,702	4,774
Provisions	7	78	63
Total Non-current Liabilities		4,780	4,837
Total Liabilities		8,078	8,195
NET ASSETS		706	473
EQUITY			
Accumulated Surplus		706	473
TOTAL EQUITY		706	473

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

FINANCIAL STATEMENTS 2018-2019

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2019

	Accumulated Surplus \$'000	TOTAL EQUITY \$'000
2019		
Balance at end of previous reporting period	473	473
Net Surplus/ (Deficit) for Year	168	168
Other Comprehensive Income		
Contributed Equity	65	65
Distributions to Member Councils	-	-
Balance at end of period	706	706

	Accumulated Surplus \$'000	TOTAL EQUITY \$'000
2018		
Balance at end of previous reporting period	611	611
Net Surplus/ (Deficit) for Year	(323)	(323)
Other Comprehensive Income		
Contributed Equity	185	185
Distributions to Member Councils	-	-
Balance at end of period	473	473

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

FINANCIAL STATEMENTS 2018-2019

STATEMENT OF CASH FLOWS
AS AT 30 JUNE 2019

	Notes	2019 \$'000	2018 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts</i>			
Operating receipts		16,572	12,400
Investment receipts		32	20
<i>Payments</i>			
Employee costs		(5,555)	(5,548)
Materials, contracts & other expenses		(8,260)	(5,808)
Finance payments		(309)	(320)
Net Cash provided by (or used in) Operating Activities	8	2,480	744
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts</i>			
Sale of replaced assets	4	35	11
Sale of surplus assets	4	-	-
<i>Payments</i>			
Expenditure on renewal/replacement of assets	6	(1,897)	1,887
Expenditure on new/upgraded assets		-	-
Distributions to member councils		-	-
Net Cash provided by (or used in) Investing Activities		(1,862)	(1,876)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Receipts</i>			
Capital contribution by member councils		65	185
Proceeds from Borrowings		1,814	1,971
<i>Payments</i>			
Repayments of Borrowings		(1,906)	(1,632)
Net Cash provided by (or used in) Financing Activities		(27)	524
Net Increase (Decrease) in cash held		591	(608)
Cash & cash equivalents at beginning of period	5	1,376	1,984
Cash & cash equivalents at end of period	5	1,967	1,376

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



EastWaste

EastWaste

EAST WASTE COLLECTED

34,459 TONNES OF

ORGANIC WASTE

FINANCIAL STATEMENTS 2018-2019

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1 Basis of Preparation

1.1 Compliance with Australian equivalents to International Financial Reporting Standards

This general purpose financial report has been prepared in accordance with 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.

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of the Adelaide Hills Council, City of Burnside, Campbelltown City Council, City of Mitcham, City of Norwood, Payneham & St Peters, City of Prospect and the Corporation of the Town of Walkerville. The seven Member Councils have an equity share and the Board comprises a Director from each Council and an Independent Chair appointed by the absolute majority of the Member Councils.

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

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

1.4 Rounding

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

2 The Local Government Reporting Entity

Eastern Waste Management Authority Inc. operates as a regional subsidiary pursuant to Section 43 of the Local Government Act 1999 and Section 25 of the Local Government Implementation Act 1999.

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.

FINANCIAL STATEMENTS 2018-2019

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONT.)

4 Cash, Cash Equivalents and other Financial Instruments

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

Receivables are generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 9.

5 Property, Plant & Equipment

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use".

5.1 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.

5.2 Materiality

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

5.3 Depreciation of Non-Current Assets

Property, plant and equipment assets are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

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

Plant & Equipment	5 - 10 years
Buildings & Other Structures	5 - 20 years

5.4 Impairment

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

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash 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 the Authority 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.

FINANCIAL STATEMENTS 2018-2019

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONT.)

6 Payables

6.1 Goods & Services

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

Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

7 Employee Benefits

7.1 Salaries, Wages & Compensated Absences

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

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

No accrual is made for sick leave as the Authority's 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.

7.2 Superannuation

The Authority makes employer superannuation contributions in respect of its employees to Statewide Super. The Scheme has two types of membership, each of which is funded differently.

Accumulation Fund Members

Accumulation fund members receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings in accordance with Superannuation Guarantee Legislation (9.5% in 2018/19; 9.5% in 2017/18). No further liability accrues to the employer as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Defined Benefit Members

Defined benefit scheme is where the benefit payable is based on a formula determined by the member's contribution rate, number of years of contribution and final average salary. The Authority makes employer contributions as determined by the scheme's Trustee based on advice from the Scheme's Actuarial.

The most recent full actuarial investigation conducted by the Scheme's actuary, Louise Campbell, FIAA, of Willie Towers Watson as at 30 June 2017. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to the Authority's contribution rates at some future time.

FINANCIAL STATEMENTS 2018-2019**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018****NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONT.)**

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

8 Leases

Lease arrangements have been accounted for in accordance with AASB 117.

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

Lease payments are allocated between interest expense and reduction of the lease liability, according to the interest rate implicit in the lease.

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

9 GST Implications

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

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

10 Comparative Information

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

11 Critical Accounting Estimates and Judgements

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

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

FINANCIAL STATEMENTS 2018-2019

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONT.)

12 New Accounting Standards

Certain new accounting standards have been published that are not mandatory for the 30 June 2019 reporting period and have not been used in preparing these reports.

The Authority is of the view that AASB 16 Leases will have an immaterial impact on the future financial performance and position of the Authority. It is estimated that AASB 16 will result in the Authority recognising an additional \$44,000 operating expense in FY2020 to account for different accounting treatment of its operating leases compared to the current adopted accounting policies of the Authority.

The Authority is expected to record a 'Right-of-Use' asset and a corresponding liability of equal value of \$1.32 million as at 1 July 2019 as a result of the introduction of AASB 16.

13 Highbury Landfill Authority Inc.

The Authority, originally known as the East Torrens Municipal Destructor Trust, was established on 19 July 1928 (the name change took place in 1993). As at 1 July 2004, the Authority comprised of 3 Member Councils, being the City of Norwood, Payneham & St Peters, City of Burnside and the Corporation of the Town of Walkerville.

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

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

On 1 January 2005, the Authority's Charter was amended to include the three new Member Councils – the City of Mitcham, the City of Campbelltown and the Adelaide Hills Council.

On 1 January 2005 a loan was created between the Authority and the Highbury Landfill Authority that represented the net value of assets in East Waste prior to 1 January 2005. This was an At Call Loan and interest had been capitalised until the loan was called in by the Highbury Landfill Authority in November 2008. The loan amount was

\$873,000 and the Authority borrowed the money from the National Australia Bank with an Interest Only Loan. This loan has now been re-financed through the Local Government Finance Authority, to be repaid in 10 years.

The Board of the Authority resolved in February 2010 to charge Member Councils the loan repayments for this loan in their equity percentages as set out in the January 2006 Charter.

FINANCIAL STATEMENTS 2018-2019

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

NOTE 2 - INCOME

	Notes	2019 \$'000	2018 \$'000
USER CHARGES			
Waste Collection Income		11,768	11,215
Waste Processing Income		3,456	1,643
Administration		216	239
Recycle Rebate		-	306
Recycle Rebate - Member Councils		-	(306)
Member Council Waste Collection Rebate		-	(408)
		15,440	12,689
INVESTMENT INCOME			
Interest on investments			
Local Government Finance Authority		32	19
		32	19
OTHER INCOME			
Bin Supply		201	106
Replacement Bins		439	271
Sundry		44	36
		684	413
NOTE 3 - EXPENSES			
EMPLOYEE COSTS			
Salaries and Wages		4,434	4,120
Employee leave expense		25	38
Superannuation		369	330
Wages Casual Agency		522	787
Workers' Compensation Insurance		120	166
Other		110	164
Total Employee Costs		5,580	5,605
<i>Total Number of Employees (Full Time Equivalent as at reporting date)</i>		55	50

FINANCIAL STATEMENTS 2018-2019

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

NOTE 3 - EXPENSES (Cont.)

	Notes	2019 \$'000	2018 \$'000
MATERIALS, CONTRACTS & OTHER EXPENSES			
Auditor's Remuneration		9	9
Board Expenses		26	28
Lease costs		316	316
Subtotal - Prescribed Expenses		351	353
<i>Other Materials, Contracts & Expenses</i>			
Waste Processing Costs		3,479	1,657
Electricity		25	41
Fuel, Gas & Oil		1,180	971
GPS Expenses		17	63
Legal Expenses		88	70
Maintenance		1,815	1,736
Parts, Accessories & Consumables		9	84
Printing, Stationery & Postage		55	65
Professional Services		440	286
Registration & Insurance - Trucks		358	227
Sundry		370	176
Telephone		42	47
Subtotal - Other Materials, Contracts & Expenses		7,878	5,423
		8,229	5,776
DEPRECIATION			
Buildings & Other Structures		8	-
Plant, Machinery & Equipment		1,951	1,767
		1,959	1,767
NOTE 4 - ASSET DISPOSAL			
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
Assets renewed or directly replaced			
Proceeds from disposal		35	11
Less: Carrying amount of assets sold		(3)	(1)
Gain (Loss) on disposal		32	10
NOTE 5 - CURRENT ASSETS			
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		1,548	1,250
Deposits at Call		419	126
		1,967	1,376
TRADE & OTHER RECEIVABLES			
Debtors - general		716	1,098
Accrued Income		1	-
Prepayments		-	29
		717	1,127

FINANCIAL STATEMENTS 2018-2019

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

NOTE 6 - PROPERTY, PLANT & EQUIPMENT

	Notes	2019 \$'000	2018 \$'000
Buildings & Other Structures - At Cost		106	78
Accumulated Depreciation		(56)	(48)
		<u>50</u>	<u>30</u>
Plant, Machinery & Equipment		15,068	14,448
Accumulated Depreciation		(9,018)	(8,314)
		<u>6,050</u>	<u>6,134</u>
Work in Progress (WIP)		<u>-</u>	<u>1</u>
Total Property, Plant & Equipment		<u>6,100</u>	<u>6,165</u>

	2018 \$'000	CARRYING AMOUNT MOVEMENT DURING YEAR \$'000					2019 \$'000
	Carrying Amount	Additions		Disposals	Depreciation	Transfer	Carrying Amount
		New/ Upgrade	Renewal				
Buildings & Other Structures	30	28	-	-	(8)	1	50
Plant, Machinery & Equipment	6,134	1,869	-	(3)	(1,951)	1	6,050
Work in Progress	1	-	-	-	-	(1)	-
Total Property, Plant & Equipment	6,165	1,897	-	(3)	(1,959)	1	6,100
<i>2018 Totals</i>	<i>6,046</i>	<i>1,887</i>	<i>-</i>	<i>(1)</i>	<i>(1,767)</i>	<i>-</i>	<i>6,165</i>

FINANCIAL STATEMENTS 2018-2019

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

NOTE 7 - LIABILITIES

	2019 \$'000		2018 \$'000	
Notes	Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES				
Goods & Services	554	-	697	-
Accrued expenses - other	217	-	124	-
	771	-	821	-
BORROWINGS				
Loans	1,987	4,702	2,007	4,774
	1,987	4,702	2,007	4,774
PROVISIONS				
Annual Leave	236	-	223	-
Long Service Leave	304	78	307	63
	540	78	530	63

FINANCIAL STATEMENTS 2018-2019

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

NOTE 8 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2019 \$'000	2018 \$'000
Total cash & equivalent assets	5	1,967	1,376
Less: Short-term borrowings		-	-
Balances per Cash Flow Statement		1,967	1,376

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

Net Surplus (Deficit)	168	(323)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	1,959	1,767
Net increase (decrease) in unpaid employee benefits	25	38
Net increase (decrease) accrued interest charges	(32)	2
(Gain) / Loss on Disposal	(19)	(10)
	2,101	1,474
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	410	(717)
Net increase (decrease) in trade & other payables	(31)	(5)
Net increase (decrease) in other provisions	-	(8)
Net Cash provided by (or used in) operations	2,480	744

(c) Non-Cash Financing and Investing Activities

Acquisition of assets by means of:

- Physical resources received free of charge	-	-
- Non-cash grants & contributions	-	-
<i>Amounts recognised in Income Statement</i>	-	-
- Finance Leases	-	-

Total Non-Cash Financing and Investing Activities

-	-
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(d) Financing Arrangements

Corporate Credit Cards	15	15
Cash Advance Debenture Facility	1,000	1,000

FINANCIAL STATEMENTS 2018-2019

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

NOTE 9 - FINANCIAL INSTRUMENTS

Recognised Financial Instruments

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

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

Terms & conditions: Deposits on Call do not have a maturity period and have an average interest rates of 1.25% - 1.85% (2018: 1.5%).

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

**Receivables - Gate Fees
& Associated 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.

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

**Liabilities - Creditors and
Accruals**

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

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

Carrying amount: approximates fair value.

Net Fair Value

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

Risk Exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any provision for doubtful debts. All investments are made with the SA Local Government Finance Authority and Bank SA. There is no material exposure to any individual debtor.

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

Liquidity Risk is the risk that the Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Policy (LGA Information Paper 15), liabilities have a range of maturity dates based on cash inflows. The Authority also has available a range of bank overdraft and short-term draw down facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Most of the Authority's financial instruments are at fixed rates. Any such variations in future cash flows will not be material in effect on either the Authority's incomes or expenditures.

FINANCIAL STATEMENTS 2018-2019

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

NOTE 9 - FINANCIAL INSTRUMENTS (CONT)

Liquidity Analysis

2019	Floating Interest Rate	Fixed Interest Maturing In			Non- Interest Bearing	Total
		≤ 1 year	> 1 year ≤ 5 years	> 5 years		
<i>Financial Assets</i>	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Fair Value through P&L						
Cash Assets	1,548	419	-	-	-	1,967
Loans & Receivables						
Receivables	-	-	-	-	716	716
Total	1,548	419	-	-	716	2,683
<i>Financial Liabilities</i>						
Payables	-	-	-	-	554	771
Current Borrowings	-	1,987	-	-	-	1,987
Non-Current Borrowings	-	-	3,390	1,312	-	4,702
Total	-	1,987	3,390	1,312	554	7,460
EXCESS OF FINANCIAL ASSETS OVER LIABILITIES	1,548	(1,568)	(3,390)	(1,312)	162	(4,777)

2018	Floating Interest Rate	Fixed Interest Maturing In			Non- Interest Bearing	Total
		≤ 1 year	> 1 year ≤ 5 years	> 5 years		
<i>Financial Assets</i>	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Fair Value through P&L						
Cash Assets	1,250	126	-	-	-	1,376
Loans & Receivables						
Receivables	-	-	-	-	1,098	1,098
Total	1,250	126	-	-	1,098	2,474
<i>Financial Liabilities</i>						
Payables	-	-	-	-	697	698
Current Borrowings	-	2,007	-	-	-	2,007
Non-Current Borrowings	-	-	3,153	1,621	-	4,774
Total	-	2,007	3,153	1,621	697	7,479
EXCESS OF FINANCIAL ASSETS OVER LIABILITIES	1,250	(1,881)	(3,153)	(1,621)	401	(5,005)

FINANCIAL STATEMENTS 2018-2019

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

NOTE 10 - COMMITMENTS FOR EXPENDITURE

	Notes	2019 \$'000	2018 \$'000
Expenditure Commitments			
Other expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Audit Services		-	9
Truck Fleet Replacement		-	1,810
		-	1,819
These expenditures are payable:			
Not later than one year		-	1,819
Later than one year and not later than 5 years		-	-
Later than 5 years		-	-
		-	1,819

NOTE 11 - OPERATING LEASES

Lease payment commitments of Authority

No contingent rentals were paid during the current or previous reporting periods. No lease imposes any additional restrictions on the Authority in relation to additional debt or further leasing.

No lease contains any escalation clause. Commitments under non-cancellable operating leases that have not been recognised in the financial statements are as follows:

Not later than one year	263	252
Later than one year and not later than 5 years	1,159	834
Later than 5 years	80	603
	1,502	1,689

NOTE 12 - EVENTS OCCURRING AFTER REPORTING DATE

There were no events after Balance Date that are require to be disclosed.

FINANCIAL STATEMENTS 2018-2019

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2018

NOTE 13 - DISCLOSURES OF RELATED PARTY TRANSACTIONS

The Key Management Personnel include the Chair of the Board, Chief Executive and other prescribed officers as defined under Section 112 of the *Local Government Act 1999*. In all, 4 persons were paid the following total compensation:

	2019 \$'000	2018 \$'000
Salaries, allowances & other short term benefits	467	405
Long term benefits	-	-
TOTAL	467	405

Transactions with Related Parties:

The following transactions occurred with Related Parties:

Related Party Entity	Sale of Goods and Services (\$'000)	Amounts Outstanding from Related Parties (\$'000)	Description of Services Provided to Related Parties
Adelaide Hills Council	2,988	107	Provision of kerbside waste collection and hardwaste
City of Burnside	2,425	128	Provision of kerbside waste collection and hardwaste
City of Mitcham	2,438	193	Provision of kerbside waste collection and hardwaste
City of Norwood, Payneham & St Peters	2,249	96	Provision of kerbside waste collection and hardwaste
City of Prospect	1,108	49	Provision of kerbside waste collection and hardwaste
Corporation of the City of Campbelltown	2,658	117	Provision of kerbside waste collection and hardwaste
Corporation of the Town of Walkerville	502	23	Provision of kerbside waste collection and hardwaste

Amounts recorded as outstanding from Related Parties are recorded in Trade and other receivables in Note 5.

The Related Parties disclosed above are equity owners of the Authority and are referred to as Member Councils. Member Councils have equal representation on the Board of the Authority and accordingly have significant influence on the financial and operating decisions of the Authority. No one Member Council individually has control of those policies.

A photograph of Craig Reucassel, a man with dark hair, wearing a dark blazer over a plaid shirt. He is standing behind a black podium, gesturing with his hands while speaking into a microphone. The background is a blurred indoor setting. The entire image has a blue color overlay.

CRAIG REUCASSEL

FROM THE ABC'S

'WAR ON WASTE'

FINANCIAL STATEMENTS 2018-2019

INDEPENDENT AUDITOR'S REPORT

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE EASTERN WASTE MANAGEMENT AUTHORITY INC

Opinion

We have audited the accompanying financial report of the Eastern Waste Management Authority Inc, which comprises the statement of financial position as at 30 June 2019, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and the Certification of the Financial Statements.

In our opinion, the financial report gives a true and fair view of the financial position of the Eastern Waste Management Authority Inc as of 30 June 2019, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards and the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

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

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

Responsibilities of Management and Those Charged with Governance for the Financial Report

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

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

Those charged with governance are responsible for overseeing the entity's financial reporting process.



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Advisors
Accountants
Auditors

FINANCIAL STATEMENTS 2018-2019

INDEPENDENT AUDITOR'S REPORT

**Auditor's Responsibilities for the Audit of the Financial Report**

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at <http://www.auasb.gov.au/Home.aspx>. This description forms part of our auditor's report.

BENTLEYS SA AUDIT PARTNERSHIP

DAVID PAPA
PARTNER

Dated at Adelaide this 29th day of September 2019

EAST WASTE CONTINUED THEIR

FOCUS ON DIVERTING WASTE

FROM LANDFILL IN 2018-2019





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