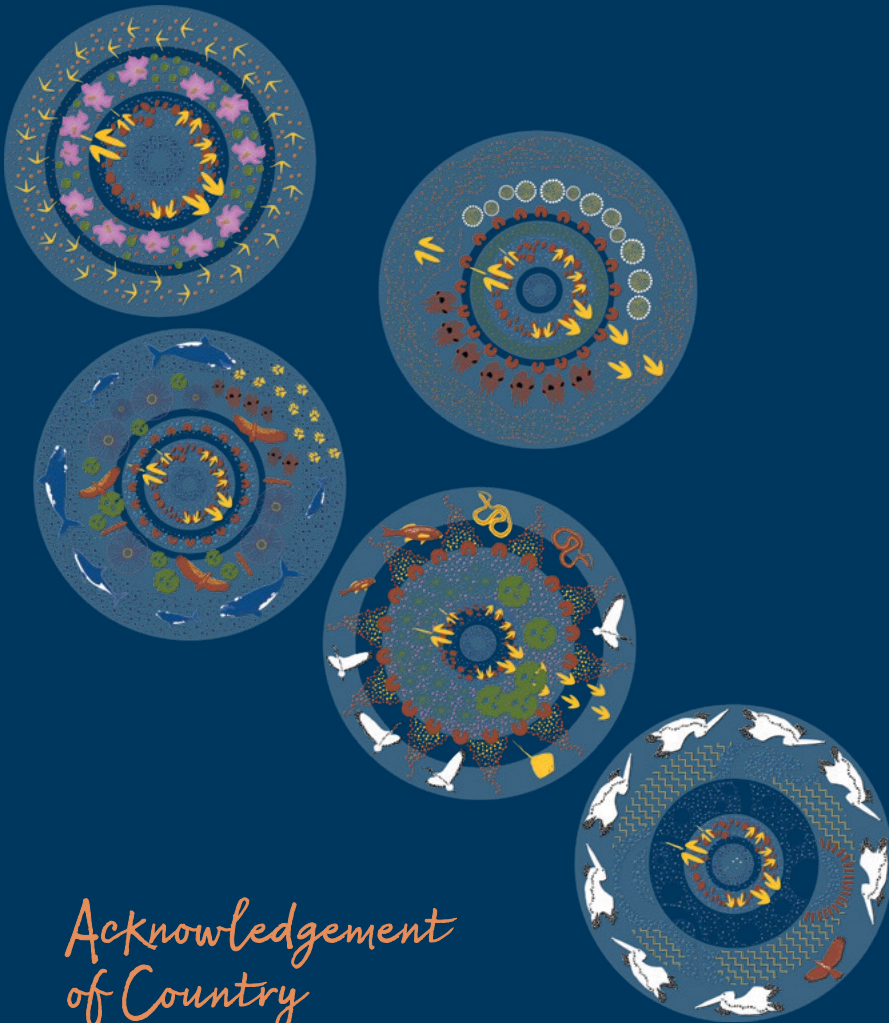


2023-24 South Australian Water Corporation Annual Report

For the year ending
30 June 2024



Acknowledgement of Country

We acknowledge the Traditional Owners of Country throughout South Australia and in other areas of Australia where we operate and recognise their unique and continuing connection to lands and waters. We pay respect to Elders past and present, and extend that respect to all Aboriginal and Torres Strait Islander peoples visiting or living in South Australia.

Letter of transmittal

30 September 2024

The Honourable Nick Champion MP
Minister for Housing Infrastructure

Dear Minister Champion

On behalf of the Board of SA Water, I am pleased to present our annual report for the financial year ending 30 June 2024.

The report is submitted for your information and presentation to Parliament, in accordance with requirements of the *Public Corporations Act 1993* and the *Public Sector Act 2009*.

This report is verified as accurate for the purposes of annual reporting to the Parliament of South Australia.

A handwritten signature in black ink, consisting of a stylized 'A' followed by a long horizontal line.

Allan Holmes
Chair of the Board

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A message from the Chair



SA Water continues to do what it is meant to do – provide safe drinking water and dispose of sewage while meeting the high-performance standards expected of it. We do that across the state, over vast distances, and under challenging conditions.

The Corporation is owned by the state and is governed by a board of 7 directors appointed by the government. The Board has a legislated mandate but must work closely with government to help it deliver its priorities. And the people that rely on our services have expectations as well. That is the balancing act the Board has to perform.

The biggest change in our operating environment has been our shift to the new super department, the Department for Housing and Urban Development, created by government to tackle the housing crisis in South Australia. The signal from government is that we need to accelerate the provision of critical water and sewerage infrastructure and \$1.2 billion has been allocated for that task.

The last year has seen the culmination of the regulatory review that occurs every 4 years. Our operation is scrutinised by an independent regulator that sets the broad operating parameters – how much we can earn, how much we can spend, and what performance standards we are required to meet. However, the government of the day has the final say in the prices we charge customers, how much we can spend, and the dividend we pay back to the state. With the completion of that process, our course is set for the next regulatory period, however it is worth reflecting on the challenges ahead.

Water utilities across Australia, and in comparable countries in the western world, grapple with the short and long-term demands of maintaining and replacing expensive infrastructure as it ages and wears. SA Water and the state government are mindful of this need to invest, yet at the same time balance the costs to the public for these essential services. Transparency and openness about condition, solutions and costs are essential. The board recognises the important role it plays in working with government to ensure our long-term viability and continuing performance.

To conclude, I acknowledge the effective working relationship with government, especially Minister Champion, Minister Close, and Treasurer Mullighan.

I thank the board for its collaborative and diligent operation, and recognise the particular contributions of Janet Finlay and Chris Ford, whose terms concluded in August 2024.

David Ryan and his executive have provided outstanding service, as have the staff and extended network of partners. I thank them sincerely.

A handwritten signature in black ink, consisting of a stylized, cursive 'A' followed by a long horizontal line that tapers to the right.

Allan Holmes
Chair of the Board

A message from the Chief Executive



Over the past 12 months, our people have achieved significant outcomes for South Australia.

Cost-of-living pressures continue to impact many of our customers, and we have been planning and preparing for the future as we move into a new 4-year regulatory period. I'm enormously proud of our people and partners for their work providing essential water services for our state.

In 2023-24, as we came to the end of a regulatory period, we accomplished a significant amount to benefit our customers and our community.

Water security remains an important part of our strategy, with our Kangaroo Island Desalination Plant hitting major milestones including submerged pipelines and completed marine works. On the Eyre Peninsula, the ongoing planning and development of our proposed desalination project continues, as we work with the community to ensure an ongoing, reliable supply of water in our drying climate.

We also finished building 2 desalination plants in regional South Australia. Oodnadatta celebrated first water in August 2023 and residents of Marla received the first drinking water from their desalination plant, which has brought the community safe and clean drinking water.

I've had the pleasure of seeing these new assets – and the local communities – firsthand. In the past year, I've had the opportunity to visit remote communities in the Anangu Pitjantjatjara Yankunytjatjara Lands and spend some time with our people who help deliver services on the ground. Travelling from west to east, and then onto Marla and Coober Pedy, I saw how our assets and these services are enabling these remote communities to thrive.

We achieved an outstanding outcome through the regulatory determination process for 2024-28 and will deliver on these commitments as determined by the Essential Services Commission of South Australia (ESCOSA). Our people have the skills, experience and expertise in both the business and through our partners to deliver for our customers. The final determination included \$3.3 billion in net capital expenditure – including \$1.2 billion of investment to support housing growth as directed by the state government – and \$2.3 billion in operating expenditure.

Through managing the growth of our community and essential services, we also maintain our asset reliability. Much of our infrastructure can last more than 100 years and service multiple generations and we continue to renew older existing assets each year. In the past 12 months, we invested \$87.5 million in our water main network and infrastructure, and another \$31.6 million in our wastewater pipe network and infrastructure. Main break numbers remain low, and capital projects and major works were delivered to ensure continued access to safe and clean drinking water for our customers every day.

It is important that we continue to build a workforce that is diverse, inclusive and reflects the community we serve. Our Diversity, Equity and Inclusion Strategic Plan developed in 2023-24 sets out how we will achieve this to support improved outcomes for our people and our customers. A new Diversity, Equity and Inclusion Council was formed to govern this work and ensure we achieve the outcomes set in the plan. The council has representatives from across our business ensuring a collaborative and collective approach to help us shift how we interact with customers and inspire local communities and our partners.

The health and wellbeing of our people, partners, contractors and visitors remains a high priority and underpins our commitment to ensuring the safety of our people. Delivery of our Health and Safety Improvement Plan has seen us advance work on 15 critical risks and deliver important wellness checks. Our focus in this area has started important conversations in our business and keeps our people informed, supported and safe in their day-to-day tasks.

Our commitment as a participant in the United Nations Global Compact is reaffirmed as we continue to work towards delivering services and achieving positive outcomes for our community and the planet. As part of this commitment, we are a signatory to the Australian water industry's commitment to support the United Nations Sustainable Development Goals.

We have been recognised by our industry and peers with 9 state finalists and 2 national winners in the Australian Water Association Awards, a national and state winner in the IoT (Internet of Things) Awards, and a national finalist placement in the CIPS (Chartered Institute of Procurement) and Supply Excellence Awards.

As we look towards the future, our work this year and over the 2020-24 regulatory period has laid a strong foundation for the next steps in our journey to support South Australia's growth and prosperity.

As a state, we're facing our largest housing infrastructure challenge in a generation. In the 2024-28 regulatory period, we will invest \$1.2 billion to support delivery of the South Australian government's Housing Roadmap. Working with the government and industry, we will deliver water and wastewater services to help unlock new housing in the wider Adelaide metropolitan area.

I thank our people and partners for their tireless work and continued dedication to delivering for our customers and state. Our collective efforts have seen us set a strong platform for the future, and I'm incredibly proud of what we've accomplished.

Thanks also goes to the Chair of our Board, Allan Holmes, and our Board of Directors for continuing to guide our business to deliver trusted water services for a healthy and sustainable South Australia.



David Ryan
Chief Executive

About SA Water





Our vision

Delivering trusted water services for a sustainable and healthy South Australia.

Our organisation

We are South Australia's leading provider of water services for more than 1.8 million people. For more than 165 years we have been working together with South Australians to ensure a reliable supply of safe, clean water and a dependable sewerage system. We deliver for customers by ensuring continuity of service, making smart asset decisions, responding to changing operational environments and achieving operational efficiencies to keep costs down.

As a statutory corporation, we report to an independent board and balance the delivery of services in a competitive market with our responsibility to provide a financial return to government.

We are included in the portfolio of Minister for Housing Infrastructure, and work closely with South Australian government agencies including:

- Department of the Premier and Cabinet
- Department of Treasury and Finance
- Department for Environment and Water
- SA Health
- Environment Protection Authority.

Our strategy

A new strategy was developed to achieve our vision of delivering trusted water services for a sustainable and healthy South Australia. A focus on measuring customer trust, service delivery, sustainability and our people, sets our 2020-25 strategy on a clear direction and charts our course for 5 years. It maintains a view towards 2050 because decisions we make can have a long-term impact on the wellbeing of our customers and community, and the future sustainability of South Australia.

Delivering trusted water services for a sustainable and healthy South Australia



Driving customer outcomes

Safe, smart, reliable and affordable services - now and for the future.

Success is: maintained trust, water quality, asset reliability, service continuity, efficient and affordable



Water for the future

All water sources, delivery and service options considered, including influencing policy and decisions.

Success is: secure customer access to fit for purpose water



Healthy communities

Promote the health and wellbeing of active, thriving communities.

Success is: greener, cooler communities, reconciliation in action



Proactive environmental leadership

Climate change action with a reduce and reuse mindset.

Success is: waste reduced, increased by-product reuse, climate change resilience



Our people for the future

A more diverse, inclusive and capable workforce.

Success is: safe and healthy workplaces, high employee engagement, creativity through diversity

Our services

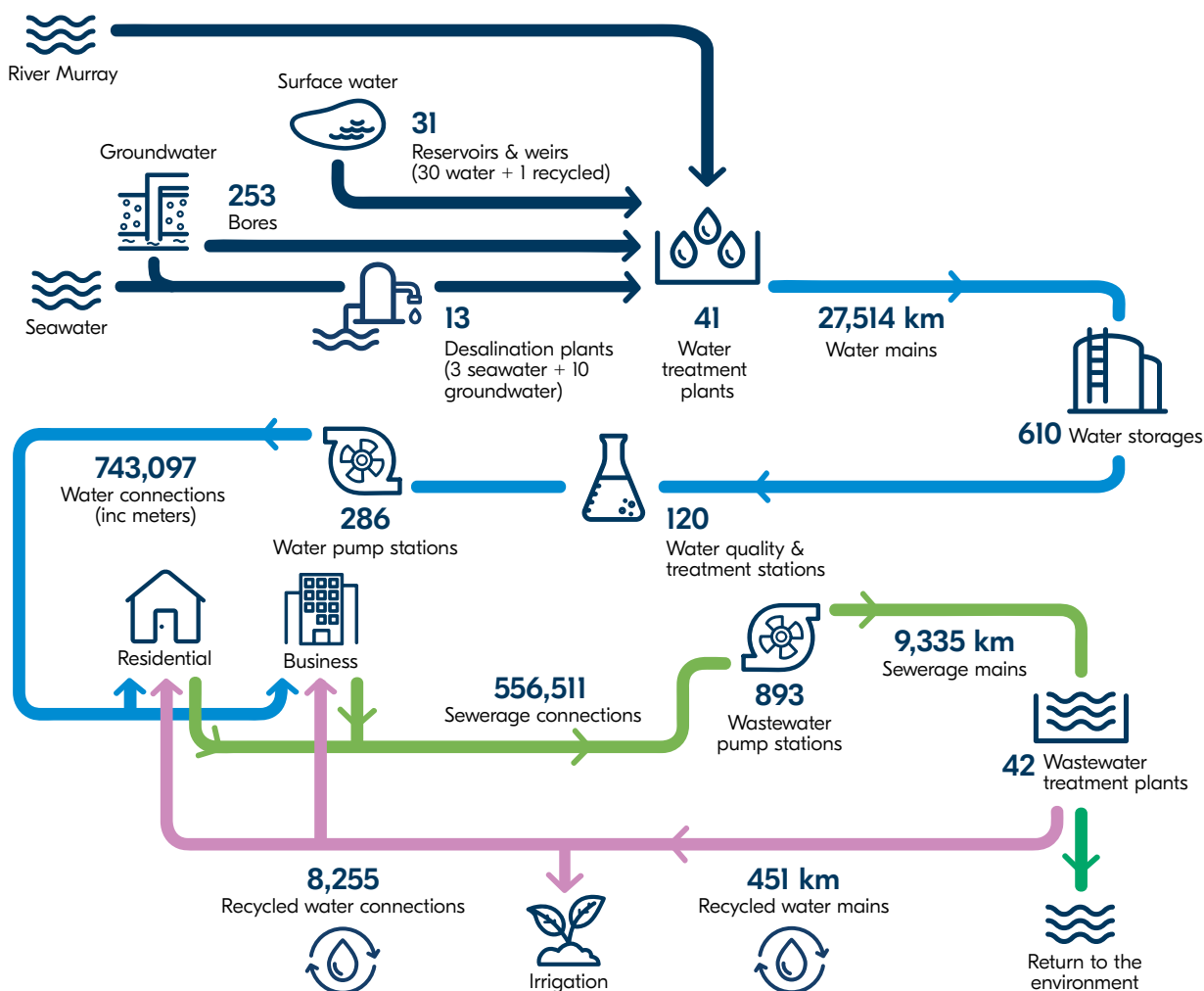
Every day, we provide essential water services to cities, suburbs and towns across South Australia.

As one of the most efficient water utilities in Australia, we are continually improving the way we do this for our customers to keep prices as low and stable as possible over time. To deliver value for money, we strive to make smart, long-term investments, and the best use of new technologies. We remain focused on what is important to our customers and meeting our legal and regulatory responsibilities.

We are the custodians of the longest water mains supply network of any Australian water utility at a length of more than 27,000 kilometres. In addition, we manage more than 9,000 kilometres of sewerage mains and a 451 kilometre recycled water network.

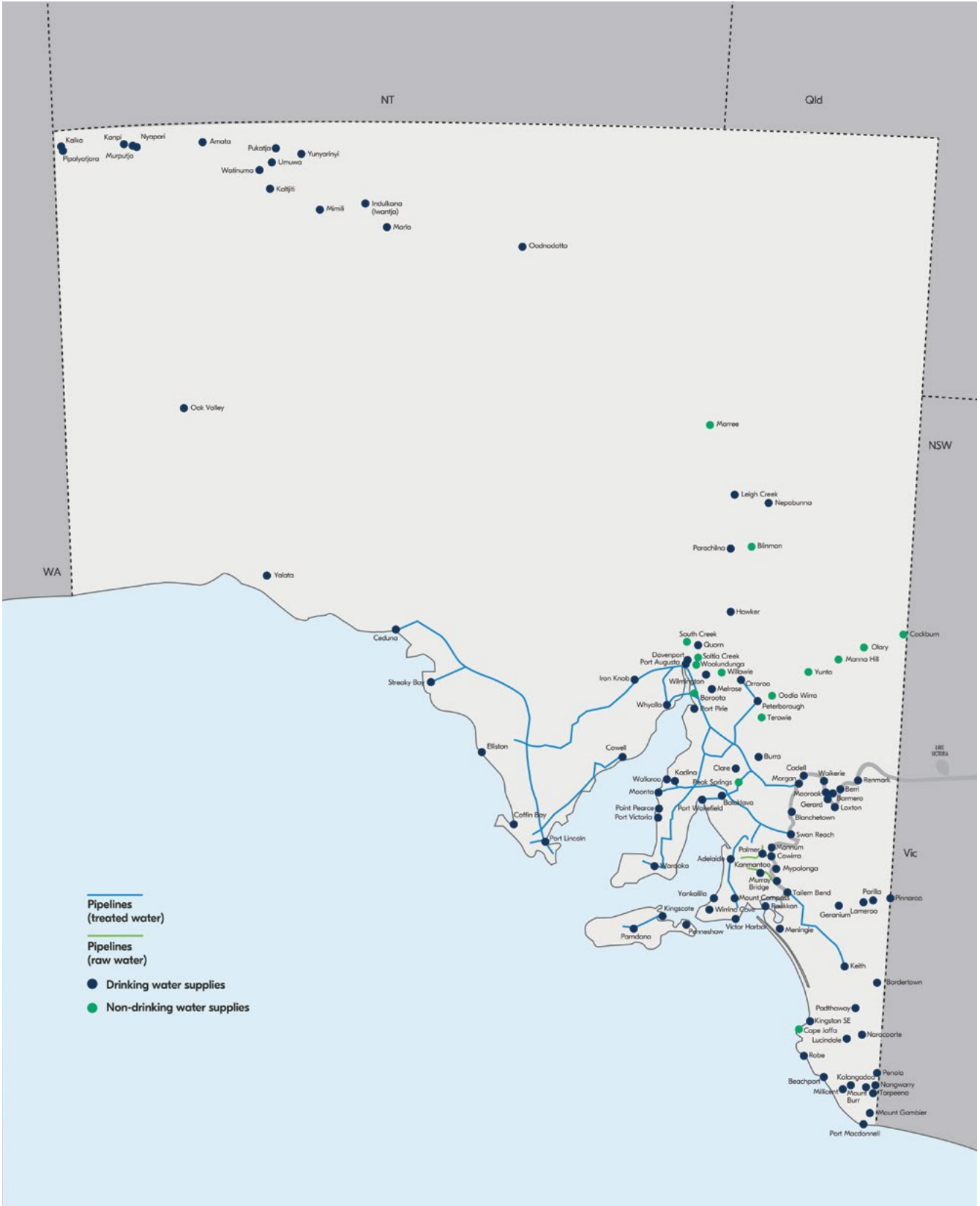
We manage drinking water quality from catchment to tap, working cooperatively with SA Health to ensure the continued protection of public health and supply of high quality, safe drinking water for our customers across the state.

Overview of our network and assets

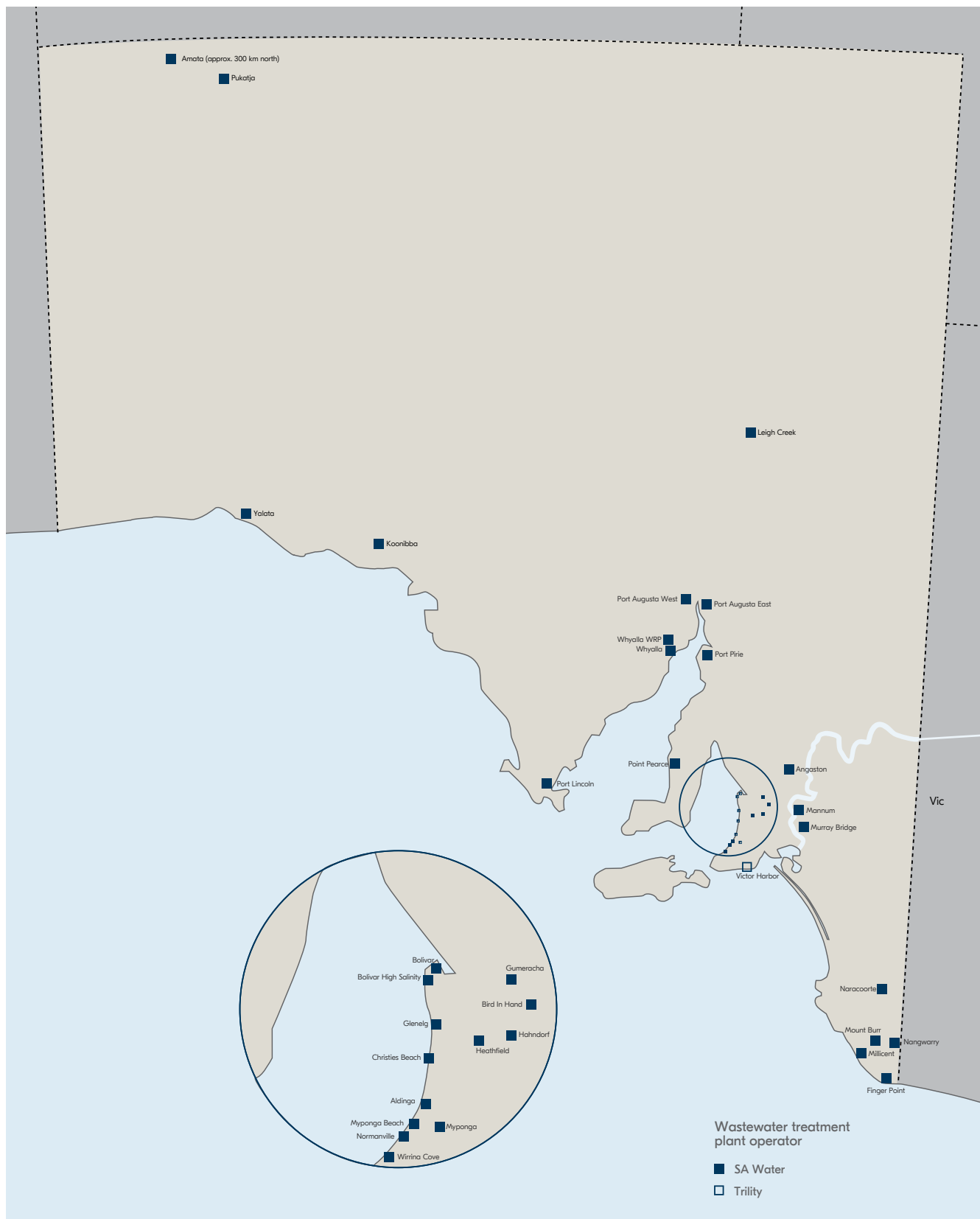


As at June 2024, including all SA Water-managed infrastructure in remote Aboriginal communities in South Australia.

Our water supply areas (as at August 2024)



Our wastewater treatment plants (as at August 2024)



Year in review



Highlights



258+ billion litres of water delivered to 750,499 homes and businesses



93% customer satisfaction



\$702.3 million capital investment



300,000+ customers receiving eBills



55.6 kilometres of new water mains installed



46,505 water samples collected



412,000 visitors to reservoir reserves



Driving customer outcomes

We provide our customers with safe, smart, reliable and affordable water services. To achieve this, we maintain trust by ensuring water quality and asset reliability, and provide continuity of service by preventing or minimising temporary service interruptions. We deploy connected and intelligent assets to make smart decisions and operate efficiently so our services remain affordable.

Water price increase less than the consumer price index

Water and wastewater prices for 2023-24 were capped at 4.8 per cent, well below the Australian inflation rate of 7.0 per cent.

This meant the average metropolitan residential customer paid \$24 less on their combined water and sewerage bill in 2023-24 than if the price had held to the consumer price index.

In the Bureau of Meteorology's *National Performance Report* for 2022-23 (released in February 2024), which analyses and compares the performance of water utilities across the country, the ranking of our annual residential combined water and sewerage bill (based on 200 kilolitres) sits fourth cheapest of the 15 comparably-sized utilities across Australia.

Research and development builds capability

Research and development helps us meet the changing needs of our business, builds the knowledge and capability of our people, and ensures we are prepared for challenges and opportunities in the future.

In 2023-24, we delivered key research and development projects to:

- continue knowledge building and assess the feasibility of assisted restoration options to promote seagrass recruitment and long-term recovery, as part of the 10-year research program to guide interventions for regeneration of seagrass in Adelaide's coastal waters
- develop an acid resistant concrete for use in aggressive wastewater network environments using a waste product from our water treatment plants
- explore operational improvements to mitigate greenhouse gas generation from wastewater treatment plant sludge drying lagoons.

Sustaining and expanding our networks

Our continued focus to improve and maintain our water and wastewater networks saw us invest \$87.5 million in our water network and infrastructure, and \$31.6 million in our wastewater network and infrastructure.

In 2023-24 we installed 55.6 kilometres of new water mains through our water main management program, with 6.2 kilometres laid in metropolitan Adelaide and 49.4 kilometres in country areas of the state.

As part of our 4-year, \$155 million water main management program, new water mains were installed throughout the state, at the following locations:

Location	Meters of mains installed
Lyndhurst	6,384
Gulnare	2,475
Chinbingina	5,582
Reeves Plains	2,933
Windsor Gardens	577
Croydon	562
South Plympton	517
Keswick	460
Salisbury	348



We invested \$87.5 million in our water network and infrastructure.

Main leaks and breaks

In 2023-24, 3,862 water main leaks and breaks were reported across our 27,000 kilometre network, compared with 3,722 in 2022-23. While this is a slight increase, it is still in line with historical trends and predicted models.

Meeting our customer service standards

Performance measures and service standards set by our economic regulator, the Essential Services Commission of South Australia, guide how we measure our success in delivering what our customers and the community expect.

In 2023-24, we achieved 93 per cent customer satisfaction against a target of 93 per cent. Of the 138,390 fault-related phone calls we received during the year, 118,584 (86 per cent) were answered by our Customer Care Centre in Adelaide within our target timeframe of 50 seconds, ahead of our 85 per cent target.

Other notable achievements include:

Measure	Target	Achieved
First contact resolution	85%	100%
Water quality responsiveness (metropolitan Adelaide)	97%	99%
Water quality responsiveness (regional South Australia)	99%	100%
Connection application responsiveness	95%	97%
Water event responsiveness (high priority) metro	99%	100%
Water event responsiveness (high priority) regional	99%	99%
Sewer event responsiveness metro	99%	100%
Sewer event responsiveness regional	99%	100%

We met 21 of our 22 customer service standards. Our response to sewer overflow clean-ups in metropolitan Adelaide was at 96 per cent, just short of the 98 per cent target. This was primarily due to customers requesting partial or whole clean-ups at a different time of day to better suit them, or where work was hampered due to access or safety issues.



Our summer messaging encouraged customers to use water efficiently.

Summer messaging a hit with customers

Approaching the 2023-24 summer season, the Bureau of Meteorology predicted a hotter, drier summer for South Australia which was expected to impact our customers and community.

We responded with a summer messaging campaign that focused on informing customers of the environmental benefits and financial savings of using water more efficiently, along with waterwise tips to help them make changes.

For the first time, we tailored content to provide practical tips that were relevant to different groups of customers.

Customer research showed our customers were aware of the campaign and agreed that we educated them to be water conscious. This was supported by the campaign results which demonstrated a wide reach, with more than one million social media impressions and a click-through rate that exceeded government benchmark standards.

Sewer smell solutions in Whyalla

A \$4 million odour control unit was installed in Whyalla to improve the management of sewer network odour within hotspot areas of the regional city. The unit, an intricate system of filters, pipes and valves, connects to the sewer network through existing pipework and uses a biofilter and activated carbon filters to absorb odorous compounds and reduce sewer smells.

In June, we completed the rehabilitation of more than 2,700 metres of sewer mains across Whyalla as part of our ongoing investment in reliable wastewater services. The \$2 million project involved relining pipes with a PVC liner being fed inside the pipes to create a new surface and restore its structural integrity.

Several of the city's roads, such as Booth Street, Cudmore Terrace, Nicolson Avenue and Playford Avenue have benefited from this project.



Upgraded wastewater infrastructure at Pipalyatjara in the Anangu Pitjantjatjara Yankunytjatjara Lands.

Pipalyatjara sewer services upgrade

The \$770,000 upgrade to wastewater infrastructure at Pipalyatjara in the Anangu Pitjantjatjara Yankunytjatjara Lands has supported increased demand for more local housing and improved environmental performance of the community's wastewater pump station.

The upgrade ensures the pump station can take on extra sewage and minimise the risk of overflows.

Sewer network upgrades in the Adelaide Hills

We upgraded more than 100 metres of sewer main in Bridgewater as part of our investment in reliable wastewater services for the Adelaide Hills. We also installed a new pipe and built a gabion wall to improve erosion protection. The existing 100-millimetre-diameter pipe travels underneath Cox Creek to our Hahndorf Wastewater Treatment Plant.

Stirling sewerage storage tank up and running

In July 2023, we completed work on our new one megalitre concrete wastewater storage tank in Stirling.

The tank, which is partly underground, stands at 21 metres long and 13 metres wide and was built to provide extra capacity within the local sewerage network and reduce the risk of sewage overflows during heavy rainfall events.

Tea Tree Gully Sustainable Sewers project

We have now converted more than 700 properties from the old community wastewater management system and laid 15,000 metres of sewer pipes as part of the Tea Tree Gully Sustainable Sewers project.

A new wastewater pump station in Banksia Park, the first in the program, was also completed in November 2023 and it has the capacity to receive and transfer wastewater from 750 homes.

We installed sustainable landscaping, watered by Tea Tree Gully Council's recycled water network, to minimise the visual impact of the new station.

Work on the project has been well received by our customers, resulting in an overall post-conversion customer satisfaction rating of more than 95 per cent.

Myponga spillway gate upgrade

Major work took place at Myponga Reservoir as part of our \$3.7 million upgrade of the dam spillway gates, to ensure the long-term safety of the structure and to secure the Fleurieu Peninsula's water supply.

Myponga's 3 spillway gates were removed and refurbished to ensure they keep operating reliably. The gates facilitate controlled release of water from the reservoir based on its capacity and rain inflows from the catchment.

Our Adelaide service delivery partnership

Our Adelaide service delivery partnerships with Service Stream and SUEZ continued in 2023-24.

Metro field operations service provider, Service Stream:

- completed 106,727 work orders and achieved 7 out of 7 customer service standards set by the Essential Services Commission of South Australia (including best endeavours)
- maintained customer satisfaction through optimised delivery solutions, such as non-dig-up sewer repairs and preventative sewer maintenance techniques
- delivered services for our customers with an average customer satisfaction score of 95 per cent
- continued to operate and maintain the Community Wastewater Management System in Tea Tree Gully
- supported our capital delivery teams in delivering more than 6,000 metres of new and replacement water mains in metropolitan areas
- supported the rapid mobilisation of the 2023 Adelaide 500 supercar event by ensuring our water and wastewater networks were ready for increased customer demand
- supported regional teams, particularly in the Barossa, with dedicated crew members allocated to the region
- planned, assessed and provided comprehensive condition assessment of septic tank effluent drainage scheme networks in Aboriginal communities in South Australia
- cleaned, assessed and provided recommendations for wastewater assets in remote communities including Gerard, Raukkan, Point Pearce, Davenport, Nepabunna, Yalata and Koonibba, Pukatja, Fregon, Kaltjiti, Amata, Indulkana, Mimili and Pipalyatjara
- won the SA Training Awards 2023 Industry Collaboration Award with TAFE SA for developing and delivering Service Stream's bespoke Certificate III in Water Industry Operations (Networks).

Our production and treatment alliance partner SUEZ delivered projects including a depot upgrade at our Roseworthy site, new switchboards at O'Halloran Hill and Seaview Downs pump stations, a wastewater filtration plant at Anstey Hill, and an upgrade of the Bolivar inlet works to ensure it is ready for wastewater systems growth.

In operating our wastewater treatment plants, SUEZ produced 29,715 megalitres of recycled water, supplied 83,565 tonnes of biosolids for farmers in South Australia, and achieved a 12 per cent reduction in their waste footprint compared to 2022-23.

Other initiatives included collaborating with local land care groups, biodiversity groups and community members to continue driving revegetation projects at our Glenelg and Aldinga wastewater treatment plants.

SUEZ's innovation was recognised by an Australian Water Awards National Safety Award at Ozwater'24 in May, which they won for their portable chlorine disinfection skid.



Adelaide Service Delivery Project team.



Water for the future

Our production and treatment activities ensure the water we provide is fit for our customers to use and to be recycled or returned to the environment. We harvest, store, treat, distribute and reuse water to provide fit-for-purpose water services to our customers to stimulate economic growth and meet customer needs, and look for opportunities to positively influence policy and decisions.

Delivering climate independent water on Kangaroo Island

As the Kangaroo Island Desalination Plant nears completion. We laid 3 large underwater pipelines off the coast of Penneshaw. The 200-metre-long submerged pipelines include 2 intake pipes which will draw in seawater for treatment into safe, clean drinking water at the new, 2 million-litre-per-day capacity desalination plant near Hog Bay Road.

The third outfall pipe will return saline concentrate from the desalination process to the ocean, in accordance with strict environmental guidelines.

The plant and pipe network which will deliver water to customers has been commissioned and is set to deliver water to new customers from mid 2024. This includes delivering water to people living in American River, Island Beach, Baudin Beach and Sapphire town.

Penneshaw's new desalination plant will work in tandem with the existing nearby desalination facility and Middle River Water Treatment Plant to increase the security of Kangaroo Island's drinking water supply for future generations.



A section of pipeline being laid off the coast of Penneshaw.



The Marla Desalination Plant is producing up to 87,000 litres of water each day.

Water for remote communities

In a drying climate and with increasing customer demand, sustainable and climate independent water sources are a growing focus for our people. As our available water sources are set to reduce over the coming decades, we need to consider new water sources to deliver secure and resilient sources of drinking water.

In August 2023, the first water was delivered from the desalination plant in Oodnadatta. This gave residents and visitors of the outback town safe, clean drinking water from their taps for the first time.

The small-scale reverse osmosis plant can produce up to 210,000 litres of drinking water each day.

Marla's desalination plant was completed in January 2024 and is delivering safe, clean drinking water to residents and businesses directly from their taps.

The plant produces up to 87,000 litres of water every day and was constructed inside a shipping container to protect it from the harsh weather in the area.

Located in the state's Far North, Marla's water supply has historically been designated as non-drinking, with residents sourcing their own drinking water from private rainwater tanks, water carting or bottled products.

We continued to progress infrastructure upgrades so that we can deliver safe, clean drinking water to the regional towns of Yunta, Manna Hill and Terowie in the state's north-east. We expect these upgrades to be completed by mid-2024.



We continued our conversation with the local community about the Eyre Peninsula Desalination Project.



Water wise gardening.

Water security for Eyre Peninsula

We are addressing water security on the Eyre Peninsula by working with the community and stakeholders to build a desalination plant at Billy Lights Point.

The desalination plant is critical to augment supply, currently drawn from an under-stress Uley South Basin, the region's primary source of drinking water and deliver a long-term, climate-independent drinking water source for the 35,000 people in this community.

We are proceeding with plans to build a more than \$300 million desalination plant to secure water supply after extensive engagement with community and stakeholders and the detailed consideration of social, environmental and technical factors.

In 2023-24 we made significant progress on the project by way of design and development approvals. We were able to progress beyond concept design by using an early contractor engagement process. The plans developed will support the submission of a development plan to the State Planning Authority and the progress of other federal and state approvals. The design process has required a number of terrestrial and marine studies to be completed, including geotechnical activities to collect soil and rock samples from the ocean floor to determine the site's geology and potential construction method. In May, we began talking with Eyre Peninsula communities about using water wisely in and around their homes and encouraged people to be part of ensuring a secure water future for the region.

We also began a review of our Water Security Response Plan to prepare for all scenarios, including what actions may need to be taken in response to a licensed water reduction or if there are significant delays to the proposed desalination plant.

Housing roadmap

We are working with the state government and industry to plan and deliver viable water and wastewater solutions for housing growth across the state in response to South Australia's new housing infrastructure roadmap released in June 2024. The project requires us to deliver the single largest expansion of our metropolitan water and wastewater network in decades. It includes directly enabling the delivery of 25 kilometres of new trunk water main, 43 kilometres of trunk wastewater main, 4 new pumping stations and 2 new water storage tanks.

The state government's commitment to the housing roadmap will deliver 40,000 new homes, including an extra 17,000 new homes in the state's growth areas. The greatest number of new homes will be unlocked in the priority areas of: Angle Vale (2,200), Riverlea (3,980) and Roseworthy (1,562).

Construction on water and wastewater infrastructure is scheduled to commence in late 2024, when we will also begin building our resourcing, developing governance, and community engagement with key stakeholders and communities.



Healthy communities

We support and promote the health and wellbeing of an active, thriving South Australia. This is achieved by building sustainable and liveable communities. We share new ways of using water effectively and efficiently to create comfortable green spaces that support wellbeing. Through actions to achieve reconciliation, we support stronger Aboriginal and Torres Strait Islander communities by helping to create economic opportunities.

Recreational access at our reservoir reserves

In 2023-24, our 10 reservoir reserves welcomed more than 412,000 visitors.

Through our Reservoirs Partnership Program, which supports grassroots events and projects held at reservoir reserves, we supported 4 organisations: Nature Play SA, RecFish SA, Walking SA and Paddle SA.

In a pioneering effort to conserve and study the endangered Murray cod, we partnered with RecFish SA, along with their partners Pembroke School and AusOcean, to launch a 'CodPod'. This is an artificial breeding habitat in Happy Valley Reservoir to help monitor breeding activity of Murray cod.

The project aims to foster natural breeding habitats for this iconic species, crucial for both recreational fishing and environmental health.



Murray cod are being monitored at Happy Valley Reservoir to learn more about their breeding activity.



Artists and our people at the Minlacowie water tank mural.

Community education, events and engagement

New artworks can be found on water infrastructure from Minlacowie on Yorke Peninsula to Loxton in the Riverland and Lochiel Park in Adelaide's north-east. Seven new murals were painted on our infrastructure around South Australia in 2023-24, brightening pump stations and tanks for communities and visitors.

In this reporting period we also:

- delivered 144 sessions of The Well education program, which included incursions, tours, workshops, and a program created specifically for students in the APY Lands
- delivered community presentations and site tours for 793 South Australians to increase their knowledge of the work we do to deliver safe, clean drinking water across the state
- booked 229 events for our Quench Benches and fountains, including 16 Aboriginal and Torres Strait Islander community events across the Riverland, Port Lincoln and Yorke Peninsula
- sent brand ambassadors to attend community events including the VAILO Adelaide 500, the National Pharmacies Christmas Pageant and WOMADelaide, where BYOB bottles were provided for a \$5 donation to the event charity partners.

More than 35,000 people learnt about and engaged in a range of projects underway across the state through our Water Talks website including the:

- Tea Tree Gully Sustainable Sewers project
- Eyre Peninsula Desalination Project
- Tailem Bend to Keith pipeline valve upgrades
- Myponga Dam safety upgrade.



Our Brand Ambassadors at the Kulilaya Festival, April 2024.

Using a school and community approach to promote water literacy in remote communities, we partnered with Atria Group to develop and deliver a unique education program to 6 schools. In this program, we worked with school communities to discover, record, and share the local water stories. This included sessions at Amata School, Pipalyatjara School, Murputja School, Pukatja/Ernabella School, Indulkana School, and Yunyarinyi/Kenmore Park School.

The program is based on a two-way learning philosophy that embraces both traditional Anangu knowledge and the modern science and technology behind water sources and treatment, bringing them together to encourage new generations of water advocates.



Proactive environmental leadership

As a leader in environmental management, and by partnering with our stakeholders, customers and community, we are taking action to adapt to climate change and finding ways to reduce our greenhouse gas emissions. We make decisions that reduce waste and grow opportunities to reuse resources and by-products of our production processes to create environmental benefits.

Keeping sewers healthy

The number of wastewater network blockages caused by 'unflushables' such as sanitary waste has been increasing, and so we delivered geographically targeted advertising in May and June 2024 that focused on suburbs with a high rate of blockages. The focus was on what people can't flush and rinse, such as non-flushable wet wipes and tissues, to encourage behaviour change. Messages were shared through digital channels (Facebook, Instagram, TikTok and Mamamia podcasts) and on the back of toilet doors in shopping centres in the targeted areas. The campaign will be evaluated to inform future activity.

Tonnes of biosolids

More than 83,000 tonnes of biosolids, sourced from our sewage treatment facilities, were supplied as soil conditioners across 13,000 hectares of broadacre cropping land in South Australia. Providing biosolids to the agriculture sector promotes sustainable farming practices and reduces agricultural input costs, benefiting both farmers and the environment.

Protecting native birds across South Australia

We implemented 2 significant initiatives to help conserve native bird species across South Australia in 2023-24, and these initiatives showcase how we support biodiversity preservation.


Our River Murray operation team and contractors participated in an innovative trial to monitor fairy tern breeding at the Murray Mouth site. Maritime Constructions, our partners for dredging work, collaborated with BirdLife Australia to undertake a breeding monitoring program for endangered birds including fairy terns, little terns, and hooded plovers.

Despite challenges posed by storms and significant rainfall, the breeding season yielded a successful outcome with 14 fairy tern chicks and 13 fledglings recorded. This is a testament to the effectiveness of our monitoring program.


Expanding owl habitats on Kangaroo Island

In this reporting period, we expanded our network of nest boxes to provide refuge for native owls at the Middle River Reservoir Reserve on Kangaroo Island. This initiative is part of a broader program to enhance the habitat for barn owls and boobook owls. These owls contribute to the local ecosystem's balance by controlling rodent populations that attract feral cats.



Our sewers,
have no space,
for your sanitary
waste.

Hey there!
Are you having
issues? We can
see all your
tissues.



We know what you're flushing.
Put it in the bin, South Australia.

Our targeted campaign provided messages about what not to flush and rinse.



One of the newest owl nest boxes provided for native owls.

Restoring our environment

Our ecosystem restoration project highlights our efforts to conserve biodiversity at Hope Valley Reservoir Reserve. In 2023-24, we began to restore 3 hectares of South Australian blue gum grassy woodland, and we have introduced more than 30 species of trees, shrubs and native grasses. This significantly improves the biodiversity value and natural amenity of the area. The collaboration between our rangers and Reservoirs SA volunteers to deliver this work has supported improved habitat for woodland birds such as the white-winged chough (rated rare in South Australia) that has already been observed using the site.

A restoration initiative began in December 2023 at Myponga Reservoir Reserve to recreate 7 hectares of habitat for the nationally endangered southern brown bandicoot. Once the vegetation becomes established, it will double the extent of suitable habitat available for the existing population of bandicoots and support other threatened species such as heath goanna, yellow-footed Antechinus and western pygmy possums.

In March 2024, we established seed production areas across 3 sites in the Mount Lofty Ranges to ensure there is enough seed supply to support future restoration and revegetation programs. These 'seed farms' are cultivating more than 80 species of understory plants (native grasses, herbs, and sedges) so we can re-introduce them back into reservoir reserves and support biodiversity, conservation priorities and improve the ecological function of our restoration efforts. Many of these species have conservation significance such as the pale everlasting (endangered in South Australia) and swamp wallaby-grass (rare in South Australia).



Our people for the future

We proactively grow a diverse and inclusive business with people who reflect the community we serve. This brings creative thinking and diversity of thought to build innovation, embracing technology to help us be safer and more efficient. Our people work safely and are part of a high performing culture where learning and collaboration deliver great customer outcomes.

Improving health, safety and wellbeing

This year we made significant progress in the delivery of our Health and Safety Improvement Plan objectives. The 3-year program, which will finish in December 2024, aligns the Health and Safety Management System across our business with international work health and safety standards.

Programs of work delivered in 2023-24 included:

- occupational hygiene testing based on business-specific occupational hygiene hazards and potential exposures
- reviewing and updating our standards and procedures to support improved contractor health and safety management
- updating emergency management plans and risk management programs and plans
- adding new and updated operational risk management tools, including Safe Work Method Statements and Job Hazard Analysis, Plant and Equipment Risk Assessments, and associated health and safety leadership risk management activities
- delivering a critical risk program with 15 critical risks identified.

In the reporting period, our high potential incident frequency rate result of 3.0 was significantly better than our target of 6.7.

Our end-of-year total recordable injury frequency rate result of 6.0 was slightly above our target of 5.5. The lost time injury frequency rate of 3.0 was also above our target of 2.0.

Diversity, equity and inclusion

In 2023-24 our new Diversity Equity and Inclusion (DEI) Strategic Plan came into effect. This will guide delivery on our 2030 goal: enabling diversity and inclusion as a part of everything we do. To oversee implementation of the plan, we formed the Diversity Equity and Inclusion Council with representation from across the business.

Other activity delivered in 2023-24 included:

- improving accessibility by providing translations to key parts of our customer bills on our website and to stakeholder organisations
- initiating a workforce review to improve Aboriginal workforce representation
- sponsoring the Women in STEM Career's program run by the University of Adelaide
- promoting and celebrating diverse experiences through our employee networks groups Together for Women, Pride Together, Kauwi Miyurna and Able Together
- continuing cultural awareness training
- partnering with the Clontarf Foundation which supports young Aboriginal and Torres Strait Islander men to participate in education, employment and society in a positive way.

We achieved:

- 46.84 per cent of leadership positions held by women (DEI target: 50 per cent)
- 1.85 per cent Aboriginal employment (DEI target: 3 per cent).

In August 2023, we released a report on barriers to women working in STEM. In response to this report, we have created a Women in STEM Action Plan to address some of the barriers. This is being delivered through the Capital Delivery Strategic KPI Program.



Overlooking the construction of water tanks at the Summit.

Disability access and inclusion

At the end of 2023 we closed off our Disability Access and Inclusion Plan (DAIP) with 32 out of 39 actions complete.

We delivered on actions that included training our customer care centre teams to recognise and respond to customers experiencing vulnerability and developing a Priority Services Register enabling us to identify customers living with disability, while protecting their privacy.

We also created easy-read documents for our customer communications and reviewed and improved accessibility to information of publicly accessible sites.

Other actions, including building partnerships with education providers to identify opportunities to students and offering disability awareness training to leaders, will be revisited in the new DAIP.

Highlights included:

- piloting a new accessible worksite checklist with our Customer Experience team and Major Framework Partners (MFPs)
- working with our MFPs to review the accessibility of our construction sites
- disability and inclusion training for our MFPs to help their teams better understand the needs of people living with disability.

In June 2024 we became a signatory of the Autism Inclusion Charter, an initiative of the South Australian government that demonstrates the ongoing commitment of government agencies to improve outcomes for autistic and other neurodiverse people.

The opportunity to join the state government's Neurodivergent Public Sector Employee Network was made available to our people, as was online autism awareness training, and we began working on developing our next disability access and inclusion plan.

Performance management

Our annual performance appraisal and development cycle is aligned to the financial year and includes setting goals, supporting our people's development and having performance discussions. In 2023-24, 99 per cent of our people completed their annual performance reviews.

Water quality

SA Health statement

SA Health and SA Water continue to work cooperatively to ensure the protection of public health in the supply of drinking water across South Australia. SA Water continues to comply with the requirements of the *Safe Drinking Water Act 2011* including water quality monitoring, the notification of incidents, and successfully completed an independent audit against criteria in the Act during March and April 2024.

Monitoring of drinking water supplies was in accordance with SA Health approved monitoring programs. During 2023-24, SA Water collected 46,505 samples from drinking water supplies throughout the state. Samples were analysed for compliance with the Australian Drinking Water Guidelines (2011) (ADWG) and results reported to SA Health in line with agreed reporting protocols. Compliance with the ADWG for *E. coli* was achieved in 100.00 per cent of metropolitan Adelaide samples and 99.93 per cent of regional samples. Overall compliance with the ADWG for health-related parameters was 99.99 per cent for metropolitan systems and 99.92 per cent for regional areas.

There was a decrease in the number of detections of *E. coli* in drinking water samples in 2023-24. Detections were low-level and in isolated samples, with follow-up samples clear of *E. coli*. Overall compliance of *E. coli* monitoring remained high.

Incidents were notified and managed under the interagency Water/Wastewater Incident Notification and Communication Protocol and reported in a timely manner. Appropriate remedial actions and responses were implemented following incidents to ensure the protection of public health was maintained at all times.

The total number of incidents notified by SA Water during 2023-24 (179) was the same as 2022-23. One Priority Type 1 incident raised during 2023-24 due to the detection of high concentrations (>100,000 cells/ml) of an atypical cyanobacterium *Microcystis aeruginosa* in the River Murray. The incident was later downgraded following confirmation that it was non-toxic. The algal bloom was closely monitored during its duration to ensure that the water treatment plants were operating effectively for the removal of cyanobacterial cells and taste and odour compounds.

There was an increase in the detection of elevated cyanobacteria concentrations in drinking water reservoirs but these were managed appropriately to prevent risks to drinking water quality.

The detection of enteric protozoa (*Cryptosporidium* and *Giardia*) in drinking water catchments and source waters was reduced in 2023-24 possibly influenced by lower rainfall in the first 6 months of 2024. There were 3 Type 1 incidents involving detection of enteric protozoa including one in treated product water (*Cryptosporidium*) and 2 at the inlets to drinking water treatment plants. The *Cryptosporidium* detected in the treated water sample was not human infectious. Protozoa were not detected in follow up samples. No faults were detected from the continuous monitoring of treatment plant performance during the periods when the protozoa were detected. Installation of ceramic membranes for the treatment of wastewash water at the Anstey Hill Treatment Plant provided additional protection for drinking water quality.

The number of incidents (3) for drinking water reservoirs open to recreational activities has decreased since 2022-23 (9). These incidents were managed effectively and did not have a measurable impact on drinking water quality. The detection of high concentrations of toxic cyanobacterium *Cylindrospermopsis raciborskii* in Lake Alexandrina led to advice being issued to the public not to use Lake Alexandrina for body contact recreational activities. While Lake Alexandrina is not a drinking water source it is used for recreational purposes and continues to be closely monitored.



Safe drinking water legislation

The *Safe Drinking Water Act 2011* (the Act) and *Safe Drinking Water Regulations 2012* provide the regulatory framework for drinking water providers in South Australia and are administered primarily by SA Health.

Provisions in the Act are underpinned by the Australian Drinking Water Guidelines (ADWG) and prescribe requirements for drinking water providers, including:

- registration of drinking water providers with SA Health
- development and implementation of risk management plans
- establishment of approved drinking water quality monitoring programs
- notification of incidents or non-compliance
- audits and inspections to determine compliance with the Act
- use of National Association of Testing Authorities (NATA) accredited laboratories for sample testing
- reporting of water quality test results to SA Health and providing consumers with drinking water quality information.

As a registered drinking water provider, we have established risk management plans, including approved monitoring programs and an incident notification protocol. We provide water quality testing reports for metropolitan and regional water supplies on a monthly basis.

An independent audit was undertaken in March and April of 2024, as required by the Act. The 9-day audit examined a selection of representative drinking water supplies. It encompassed both desktop assessments and on-site visits, which included travelling to South Australia's largest water treatment plant at Happy Valley, ground water supplies in the South East and some of our Riverland water supplies.

The audit recognised that we comply with the requirements of the Act, and that the drinking water in the schemes audited is managed in accordance with the intent of the ADWG. Highlights identified by the auditor included:

- a drinking water management system that is comprehensive and implemented
- proactive management of drinking water quality that is a core aspect of how we operate this has been further enhanced in the past year by adoption of a specific drinking water quality policy that outlines how we achieve this aim
- close integration of our partner organisations (Production & Treatment Alliance, Service Stream and TRILITY)
- a new tank inspection procedure and related training program that has been implemented to ensure that tanks are regularly inspected.

While the audit demonstrated a very high level of compliance, 3 non-conformances and a number of improvement actions were identified, as is expected with a detailed assessment. As in previous years, these items will be evaluated and corrective actions will be implemented.

Catchment to tap

We manage drinking water quality from catchment to tap in line with our Drinking Water Quality Management System to ensure a consistent and reliable supply of high quality, safe drinking water for our customers. This management system is based on the Framework for Management of Drinking Water Quality outlined in the ADWG and endorsed by the National Health and Medical Research Council. The framework outlines good drinking water supply management, based on the best available scientific evidence that will assure drinking water quality and safety at the tap.

Water quality monitoring and testing

We operate 87 drinking water supplies that serve customers across metropolitan and regional South Australia. This includes 2 new drinking water supplies commissioned this financial year at Oodnadatta and Marla. Both sites feature newly constructed desalination plants that use reverse osmosis technology to treat and remove salt and other impurities that are naturally present in the groundwater.

We implement SA Health-approved drinking water quality monitoring programs to ensure the quality of our supply. These programs involve collecting around 409,000 results from samples at various stages of the water supply system, including catchment areas, source water, treatment processes, and distribution networks up to the water meter on individual properties.

We monitor for health and aesthetic compliance and to optimise water quality. Samples are collected by trained field workers to make sure they are taken correctly and that field results have a high degree of integrity. Our Australian Water Quality Centre conducts laboratory analyses in compliance with ISO 9001 Quality Systems and NATA requirements. In 2023-24 we were proud to celebrate 50 years of continuous accreditation to the NATA 17025 Standard.

Number of sample locations and test analytes – statewide, metropolitan, regional supply systems, 2023-24

Drinking water systems	Statewide	Metropolitan	Regional
Supply systems	87	7	80
Customer tap sample locations	514	174	340
Catchment to tap sample locations*	1,512	350	1,162
Catchment to tap routine test analytes	≈409,000	≈69,000	≈340,000

*Includes customer tap sample locations

Drinking water quality and performance

In 2023-24, we demonstrated robust management of water quality by consistently providing safe, clean drinking water to our customers.

Statewide, metropolitan and regional drinking water supply systems health-related performance, 2023-24

Health-related parameters	Statewide systems (number of test analytes)	Metropolitan systems (number of test analytes)	Regional (number of test analytes)
Samples free from <i>E. coli</i>	99.95% (10,231)	100.00% (3,179)	99.93% (7,052)
Samples compliant with ADWG health parameters*	99.94% (46,505) Target: 99.90%	99.99% (12,629) Target: 99.90%	99.92% (33,876) Target: 99.90%

*Percentage of routine results at customer tap sample locations within drinking water systems which comply with the ADWG health limits (including *E. coli*).

Direct exceedances of the ADWG were used rather than the 95th percentiles for compliance of individual chemical parameters.

Before calculating per cent compliance for health-related chemicals, individual results are rounded to the same number of significant figures as the guideline value in the ADWG (as prescribed in the ADWG and agreed with SA Health).

We analysed 46,505 test analytes from our drinking water supplies (customer tap sample locations) throughout South Australia to determine health-related compliance. We achieved 99.95 per cent *E. coli* compliance across customer tap sample locations with detections in 5 regional systems. These *E. coli* detections all occurred in the presence of chlorine or chloramine residuals at levels sufficient to mitigate risk. Plant operation and residuals from various locations around the time of the detections were reviewed and all were within specifications. Follow-up samples showed consistent residuals, with no *E. coli* detected.

Compliance with ADWG health-related parameters across customer tap sample locations was above target at 99.94 per cent.

While we strive for 100 per cent compliance at all times, the ADWG acknowledges that occasional exceedances may occur and for most characteristics these occasional excursions beyond the guideline value are not necessarily an immediate threat to health. In accordance with the guidelines and the interagency Water/Wastewater Incident Notification and Communication Protocol, all detections were immediately communicated to SA Health, investigated by us and corrective actions implemented as agreed with SA Health. SA Health confirmed that the drinking water we provide to customers is safe and that our responses effectively mitigated any risks to public health.

Incident management

We apply the ADWG Framework for Management of Drinking Water Quality which includes 2 components for the management of incidents:

1. communication
2. incident and emergency response protocols.

Our Water Quality Incident and Emergency Management Protocol is in place and we have a web-based incident management system to record and generate notifications of water quality incidents. These are aligned to the interagency Water/Wastewater Incident Notification and Communication Protocol that is maintained by SA Health to adopt the principles of the ADWG and satisfy requirements of the Act and *Safe Drinking Water Regulations 2012*.

SA Health defines 3 types of health-related incident classifications based on a precautionary approach:

1. Priority Type 1 incident notification

An incident that, without immediate appropriate response or intervention, could cause serious risk to human health and is likely to require immediate interagency meetings to consider responses. Procedures for Type 1 incident notifications also apply.

2. Type 1 incident notification

An incident that, without appropriate response or intervention, could cause serious risk to human health.

3. Type 2 incident notifications

An incident that, without appropriate response or intervention, represents a low risk to human health.

Number of incidents in statewide drinking water supplies (metropolitan and regional)

Reporting period	Priority Type 1	Type 1	Type 2
2023-24	0	50	129
2022-23	2	48	129
2021-22	0	50	86
2020-21	1	45	57
2019-20	1	36	63

Note: these notifications do not include wastewater, recycled water and non-drinking supplies.

Priority Type 1 and Type 1 incidents are immediately reported to SA Health, while all Type 2 notifications are reportable within 24 hours, in line with the interagency Water/Wastewater Incident Notification and Communication Protocol.

In the 2023-24 period, no Priority Type 1 incidents were reported. But the total number of reportable incidents remained consistent with the previous financial year.

The introduction of chlorate Type 1 incident criteria in June 2023 and subsequent SA Health approved extra monitoring locations led to an increase in Type 1 disinfection by-product notifications. Whilst chlorate is not a health parameter currently in the ADWG, SA Health have indicated that it may be incorporated in future editions.

In 2023-24, we continued to address the causes of preventable Type 1 notifications. Strategies used to achieve this include ongoing operational and capital improvements, incident management training, optimisation of our drinking water quality monitoring program and continuous improvement of our Drinking Water Quality Management System.

The proactive water quality management of our water supply systems and the detection and management of risks continued during 2023-24. Changes in reporting criteria issued by SA Health in the interagency Water/Wastewater Incident Notification and Communication Protocol also occurred and contributed to a change in reporting requirements.

Incident Response Index

The Incident Response Index (IRI) drives and guides correct responses when a Priority Type 1 or Type 1 incident is detected. The IRI is assessed against a number of criteria, with each component in the IRI designed to help manage water quality incidents.

Criteria used in the IRI based on total reportable SA Health Priority Type 1 and Type 1 incident notifications are:

- incident reported to relevant agencies by phone immediately (less than one hour)
- incident entered into the incident management system in less than 2 hours
- initial effective response taken within 3 hours
- written report to the Minister for Housing Infrastructure by 3pm the next business day
- root cause analysis completed within 10 working days
- preventive actions implemented within agreed timeframes. The overall 2023-24 strategic target for the IRI is 85 per cent compliance.

The Incident Response Index achieved for metropolitan and regional incidents in 2023-24

System	IRI
Metropolitan	100%
Regional	96%
Target	85%



Undertaking lab work.

Effective governance





Legislation

Established as a public corporation on 1 July 1995 under the *South Australian Water Corporation Act 1994*, legislation guides our operations, the most significant legislature includes:

- *Public Corporations Act 1993*
- *Water Industry Act 2012*
- *Safe Drinking Water Act 2011*
- *South Australian Public Health Act 2011*
- *Work, Health and Safety Act 2012*
- *Environment Protection Act 1993*
- *Landscape South Australia Act 2019*.

Key regulators

The Essential Services Commission of South Australia is the state's independent economic regulator that determines our allowable revenue, sets service standards, and monitors our performance and compliance in the delivery of essential water and sewerage services for our customers.

SA Health sets and monitors standards for drinking water quality and regulates recycled water use in the state.

The Office of the Technical Regulator sets standards and requirements for water and sewerage infrastructure, and the operation of that infrastructure, to ensure public safety.

The Environment Protection Authority sets standards for acceptable discharge from wastewater treatment facilities and monitors our operations and activities to minimise impact on the environment.

The Department for Environment and Water regulates access to natural water sources, protects water catchments and native vegetation and is the state body responsible for the River Murray as part of arrangements for managing the Murray-Darling Basin.

The Board

The Directors of our Board are appointed by the Governor pursuant to the *South Australian Water Corporation Act 1994* and *Public Corporations Act 1993*, reporting to the Minister for Housing Infrastructure. The Board sets our strategic direction and monitors performance, driving efficiency and protecting our long-term financial viability in accordance with the *Public Corporations Act 1993*.

The following Board Directors, appointed by the Governor of South Australia, served during 2023-24:

- Allan Holmes, Chair
- Janet Finlay
- Chris Ford
- Celine McInerney
- Ken Williams
- Denise Picton
- David Ryan

Day-to-day management of the business is delegated by the Board through the Chief Executive to the Executive. Pursuant to section 18 of the *South Australian Water Corporation Act 1994*, the Minister has delegated authority to the Board of SA Water to approve procurements of up to \$15 million (GST inclusive) and expenditure up to \$4.4 million (GST inclusive) on any one project.

A charter prepared by a previous Minister and the Treasurer, in consultation with the Board, was in place for 2023-24 in accordance with section 12 of the *Public Corporations Act 1993*. The charter guided the Board in seeking to balance community service with prudent commercial principles.

Directors' interests and benefits

For 2023-24, no Director had an interest in any contract or proposed contract with SA Water, other than contracts in the ordinary course of business. No benefits were received by any Director of SA Water by virtue of a contract that was made with SA Water, other than in normal course of business as set out in the financial statements.

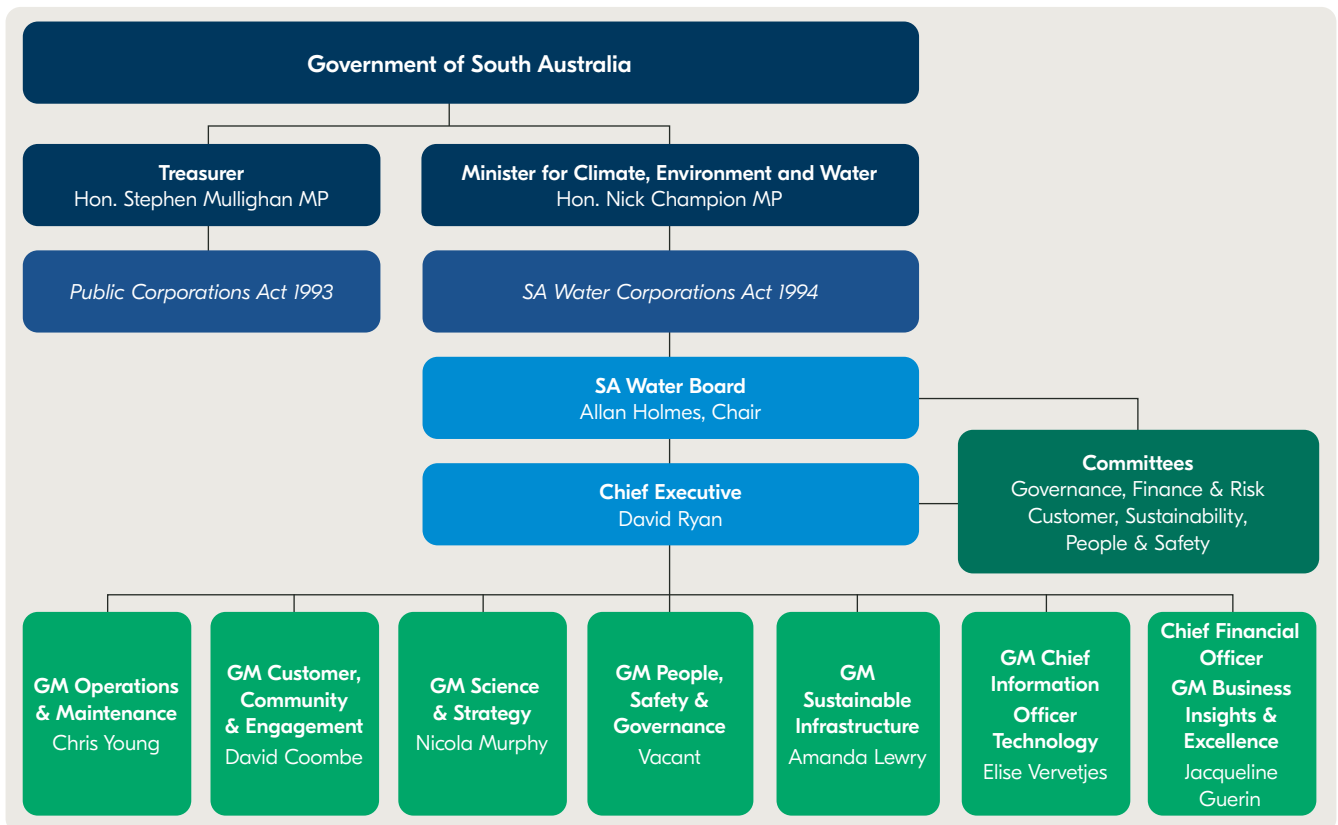
Board committees

The Board has established a committee structure to help it meet its responsibilities. Each committee has a charter that guides its functions and duties and is reviewed regularly.

- **Governance, Finance and Risk Committee** – supports the Board in fulfilling its corporate governance and oversight responsibilities for our financial planning and reporting, internal and external audit, internal control processes, risk management systems, legal compliance, and fraud control.
- **Customer, Sustainability, People and Safety Committee** – supports and advises the Board regarding our people, our customers and outcomes related to the environment and sustainability. This committee focuses on strategic matters that may significantly affect our business, and actively participates in discussions about the direction for any relevant strategies of the Corporation. The committee helps ensure the business has the right capabilities and plans in place to manage the impacts of an ever-changing climate and ensuring future generations are considered in the decisions of today.

Organisation structure

As at 30 June 2024



Financial performance





Financial performance summary

In the 2023-24 financial year, we recorded year-end profit before tax of \$156.9 million. Revenue was \$1.569 billion with some of the contributors to this being:

- strong water sales
- significant contributed assets arising from mains extension contributions and infrastructure assets gifted to us from developers
- capital contributions to us for work we perform, due to strong statewide development activities.

Total expenses were \$1.412 billion. Some of the contributors to this were:

- significant operating costs including alliance contracts and framework partner costs
- significant electricity volumetric and network charges to operate our networks
- interest expense and depreciation of infrastructure assets, which makes up more than 41 per cent of total expenses.

Contributions to government

As a significant revenue contributor to the Government of South Australia, for the broader benefit of the people of South Australia, an amount of \$321.3 million was paid in 2023-24.

This saw \$78.9 million of business operating expenditure contributed to other government agencies and/or councils through:

- external fees and charges paid to other government agencies
- provision of services delivered by other government agencies
- operational taxes such as land tax or council rates.

Within interest expense, \$94.4 million was paid to the South Australian Financing Authority as guarantee fees and margins. An income tax equivalent of \$41.1 million and a dividend of \$107.0 million were also paid.

Contributions to government	2023-24 actuals \$'000
External fees and charges	57,516
Contract services provided	1,127
Operational taxes and tax equivalents	20,214
Total contained within operating expenses	78,857
As a percentage of total operating expenses	10.0%
Interest expense – guarantee fees*	89,874
South Australia Government Financing Authority margin fees	4,484
Additional interest paid to owner	94,358
Income tax equivalents	41,087
Dividends at 100% of profit after tax**	106,952
Total amounts paid to government	321,254

*Guarantee fees are paid to the South Australian government to remove any competitive advantage we might have due to our ability to borrow under the South Australian government credit rating.

**Dividend was paid based on 100 per cent of the forecast profit after tax (PAT) as at April 2024. The actual year end PAT position was higher. This will be adjusted in the 2024-25 dividend payment.

Capital expenditure

This year, we spent \$702.3 million on capital expenditure, with \$24.5 million spent on information technology and \$677.8 million on infrastructure and mandated growth (extensions and connections).

Information technology investments continue to focus on improving outcomes for our customers and the business as well as the safety of our people, including:

- improved service channels and customer digital experience
- increased technology security and reliability (including cyber security and remote connectivity via Starlink)
- increased business efficiency and employee experience
- innovative technologies such as smart maintenance, cathodic protection and body cameras for reservoir rangers.

We continue to focus on improvements to our water and wastewater infrastructure assets and water security of the state, and to invest in major infrastructure projects, all of which have a positive impact on our customers and/or the state. In 2023-24 these included:

- Kangaroo Island desalination plant – \$58.1 million
- Bolivar Wastewater Treatment Plant capacity growth upgrade – \$48.8 million
- Tea Tree Gully Sustainable Sewers – \$26.7 million
- Eyre Peninsula Desalination Project – \$25.6 million

Consultants

The following is a summary of external consultants engaged, and the nature and cost of the work undertaken.

Consultant	Amount (\$)	Description/purpose
Less than \$10,000		
Nil		
Between \$10,000 and \$50,000		
Red Wagon Workplace Solutions	31,770	Advice regarding staff matters and industrial relations issues
Greater than \$50,000		
Farrah Seidel	69,858	An independent service provider to investigate employee matters

Supplementary reporting items



Fraud

Our Fraud and Corruption Control Framework outlines our commitment to creating an honest and ethical business environment with zero tolerance of fraud or corruption in any form. We perform a range of activities to prevent, detect and respond to fraud and corruption, including:

- executive oversight of our Fraud and Corruption Control Framework by the Chief Financial Officer as designated Fraud and Corruption Control Coordinator
- regular fraud and corruption risk assessments undertaken with risk treatment plans for high-risk areas
- investigations of all allegations of fraud or corruption in accordance with our Fraud and Corruption Control Framework
- data analytic reviews conducted on payroll and accounts payable transactions by our internal audit function
- communication to our people on their requirement to act in accordance with our Ethical Standards Procedure, how to report matters of concern and the protections provided to them in the *Public Interest Disclosure Act 2018*. There were no instances of potential fraud externally reported in 2023-24.

Public interest disclosure

Through our Public Interest Disclosure Procedure, we are committed to encouraging and facilitating disclosure, in the public interest, of information about substantial risks to public health, safety or the environment, or about corruption, misconduct and maladministration in public administration.

There were no new allegations of fraud, corruption, misconduct or maladministration substantiated or reported to the Office for Public Integrity or the Independent Commission Against Corruption South Australia in 2023-24.

Assurance and risk management

Our enterprise risk management approach is aligned with the South Australian Government Risk Management Guide and the principles of risk management as set out in the international risk management standard ISO 31000:2018 Risk Management – Guidelines.

Our commitment to effective risk management enables consideration and treatment of risk that is integrated into functions, programs and operations with well informed, risk-based decision making.

Our enterprise risk profile is reported regularly to our Board through its Governance, Finance and Risk Committee.

Complaints

Our Customer Care Centre is the first point of contact for all customer feedback and our customer advocate team manages responses for all escalated complaints and investigations. Across these 2 teams, we continue to proactively identify improvements to the feedback management processes across our business.

All forms of organisational feedback, including complaints, are valued and help us to build customer trust and confidence as well as improve our performance in delivering excellent customer experiences.

In 2023-24, we received a total of 3,198 complaints. This equated to 3.94 complaints per 1,000 customers, which is higher than the 3.55 complaints per 1,000 customers received in 2022-23. This increase was driven by our continued commitment to improving complaint recognition and capture, including broader training for our people in complaint management. The increase continues to be viewed as a positive indication of our improvement and has not been identified as a specific trend or operational issue at this time.

The most common complaint types received in 2023-24 related to:

1. water quality
2. operations and maintenance in the metropolitan Adelaide area
3. meter reading and estimates.

Of the customer complaints received, 41.39 per cent were resolved at the first point of customer contact, which is an increase from 36 per cent in 2022-23. We responded to 97.43 per cent of complaints within target times, with 7.74 per cent of complaints escalated to the industry ombudsman.

A total of 281 complaints on a range of issues were escalated to the Energy and Water Ombudsman of South Australia (EWOSA) for review in 2023-24. This was an increase from 184 complaints in 2022-23. The highest complaint type escalated to EWOSA remains, costs incurred for high water use, which has remained a consistent trend over the past 3 years.

Through our complaint management process, the customer advocate team completes root cause analyses, post complaint reviews and case studies for complaints throughout the year. Case studies include a full account of the complaint details, a summary of the case investigation, the outcomes, and any applicable process improvement recommendations.

We continue to review our processes, strive for best practice guidelines and improve our recognition and capture of customer complaints at first contact. This work is designed to collect insights for our business and improve our overall customer experience.

Supporting customers

In 2023-24, 1,367 new customers joined our Payment Assistance Program. The program helps residential customers with support to help pay their bills. At 30 June 2024, 2,732 residential customers had participated in a financial hardship program with a \$2,590 average bill balance. The program connects customers with support to help them better manage their bills, and in 2023-24, 834 residential customers successfully exited the program.

Recognising the financial constraints that many people are experiencing, we proactively promoted the Payment Assistance Program, targeting people who were experiencing, or at risk of experiencing, financial hardship. We saw a positive impact with increased inquiries about support available, both through payment extensions and the Payment Assistance Program.

Ministerial directions

DIRECTION TO THE SOUTH AUSTRALIAN WATER CORPORATION **PURSUANT TO SECTION 6 OF THE PUBLIC CORPORATIONS ACT 1993**

I, Nicholas David Champion, Minister for Housing Infrastructure, direct SA Water to charge the following augmentation charges for connection to SA Water infrastructure:

1. Augmentation charges will be payable in relation to all New Incremental Allotments within the Greater Adelaide Region.
2. Separate augmentation charges will be payable in relation to connection to water infrastructure and connection to wastewater (sewer) infrastructure, except:
 - 2.1. an allotment that is to be connected to only one service will only be subject to the augmentation charge applicable to that service;
 - 2.2. an augmentation charge for a particular service will not be imposed in relation to an allotment when SA Water is not the licensed retailer for that service under the *Water Industry Act 2012* for the allotment;
 - 2.3. an augmentation charge is not payable in relation to an allotment where it is connected to SA Water infrastructure using the existing connection, or where a new connection replaces a single existing connection;
 - 2.4. an augmentation charge is not payable in relation to:
 - 2.4.1. an allotment developed by or on behalf of a community housing provider, or a not-for-profit entity that is registered with the Australian Charities and Not-for-profit Commission; or
 - 2.4.2. an apartment; or
 - 2.4.3. any other category of allotment determined by SA Water, subject to my consent.
3. The following augmentation charges are payable in relation to New, Incremental Residential Allotments:
 - 3.1. in designated greenfield locations:
 - \$5,000 for connection to water infrastructure
 - \$5,000 for connection to wastewater (sewer) infrastructure
 - 3.2. in all other locations:
 - \$1,250 for connection to water infrastructure
 - \$1,250 for connection to wastewater (sewer) infrastructure
4. The following augmentation charges are payable in relation to all other classes of land use:

Greenfield Augmentation Charge	Residential	Commercial/ Industrial	Reserves	
			<400m ²	>400m ²
	100%	225%	100%	225%
Water	\$5,000	\$11,250	\$5,000	\$11,250
Sewer	\$5,000	\$11,250	\$5,000	\$11,250

All Other Locations Augmentation Charge	Residential	Commercial/ Industrial	Reserves	
			<400m ²	>400m ²
	100%	225%	100%	225%
Water	\$1,250	\$2,813	\$1,250	\$2,813
Sewer	\$1,250	\$2,813	\$1,250	\$2,813

5. These charges will be payable for all applications for connections formally made between 1 July 2024 and 30 June 2025.

DEFINITIONS

“Designated greenfield locations” are locations within the Greater Adelaide region that come within the definition of “greenfield” in Table 1 of the [Land Supply Report for Greater Adelaide](#) (July 2023).

“Greater Adelaide Region” means the planning region of that name proclaimed by the Governor under section 5 of the *Planning, Development and Infrastructure Act 2015* on 19 March 2020, a map of which is available in Figure 1 of the [Land Supply Report for Greater Adelaide](#) (July 2023)c

A “New, Incremental Allotment” is an Allotment that requires a new or additional connection(s) to SA Water infrastructure as a result of greenfield or infill development.

A “Residential Allotment” is a property classified with the use of land for detached dwelling, group dwelling, multiple dwelling, residential flat building, or dwelling or semi-detached dwelling for the purposes of the *Planning, Development and Infrastructure Act 2015*.



Hon Nick Champion MP
MINISTER FOR HOUSING INFRASTRUCTURE

25/6 / 2024

DIRECTION TO THE SOUTH AUSTRALIAN WATER CORPORATION
PURSUANT TO SECTION 6 OF THE PUBLIC CORPORATIONS ACT 1993

BACKGROUND

1. Pursuant to section 6 of the *Public Corporations Act 1993*, and sections 6 and 7(2)(f) of the *South Australian Water Corporations Act 1994*, the South Australian Water Corporation (**SA Water**) is subject to control and direction by its Minister, and has the functions conferred on it by its Minister.
2. The *South Australian Water Corporation Act 1994* is committed to the Minister for Housing Infrastructure (**the Minister**) as per *Gazettal* notice dated 15 April 2024 (p. 683).
3. The *Water Industry Act 2012* provides for the regulation of prices for water and sewerage retail services by declaring the water industry to constitute a regulated industry for the purposes of the *Essential Services Commission Act 2002* and authorising the Essential Services Commission of South Australia (**the Commission**) to make a determination under the *Essential Services Commission Act 2002* regulating prices, conditions relating to prices, and price-fixing factors for water and sewerage retail services.
4. In making such a determination, the Commission must comply with the requirements of any pricing order issued by the Treasurer under section 35 of the *Water Industry Act 2012*.
5. The Treasurer issued a pricing order under section 35 of the *Water Industry Act 2012* (**the pricing order**) on 5 February 2024 which applies to a determination made by the Commission in respect of drinking water and sewerage retail services provided by SA Water for the four-year period commencing 1 July 2024 and ending 30 June 2028 (**the fourth regulatory period**).
6. As part of the pricing order, the Treasurer has required that any determination of the Commission in respect to such services allow SA Water to recover:
 - a. the efficient cost of assets acquired (or to be acquired), which are required to support activities that SA Water is required to provide in accordance with a direction under section 6 of the *Public Corporations Act 1993*;
 - b. costs relating to externalities (including water planning and management) attributable to and payable by SA Water in accordance with the law, including a direction under section 6 of the *Public Corporations Act 1993*; and
 - c. such costs (less any relevant contributions to such costs that it receives) that are attributable to activities that SA Water is required to provide in accordance with a direction under section 6 of the *Public Corporations Act 1993* and are either:
 - i. specified in the relevant direction, or if not specified,
 - ii. determined by the Commission to be efficient.

7. The Minister considers it appropriate, in the interests of transparency, to direct SA Water, over the course of the fourth regulatory period, to:
- a. provide certain services, in addition to the services it is required to provide pursuant to section 7 of the *South Australian Water Corporation Act 1994*, and the Charter for SA Water;
 - b. purchase renewable energy certificates or carbon offsets for the purpose of operating the Adelaide Desalination Plant;
 - c. maintain state-wide pricing in respect of the drinking water and sewerage retail services it provides to customers;
 - d. continue to contribute to water planning and management charges;
 - e. continue to annually reimburse the Minister in respect of fees paid to the Valuer-General for copies of the valuation rolls;
 - f. flush the Torrens Lake to prevent algae green–blue blooms in a manner that is consistent with its water licence for the prescribed water resource of the Western Mount Lofty Ranges (WMLR);
 - g. use surplus water to meet environmental water obligations in a manner that is consistent with its water licences for the River Murray Prescribed Watercourse;
 - h. improve the security and water supply on Kangaroo Island through the construction of a 2 megalitres per day desalination plant and associated delivery infrastructure;
 - i. complete construction and maintain potable water supplies for SA Water customers in 7 regional areas whose water was upgraded to potable water during the third regulatory period;
 - j. continue to provide services for potable water and wastewater supplies to aboriginal communities;
 - k. progressively transition from the Tea Tree Gully community wastewater management scheme to SA Water’s sewerage retail services;
 - l. facilitate the growth of greenfield property development in metropolitan Adelaide by investing in water and wastewater infrastructure that supports new customers;
 - m. provide common water treatment and deliver infrastructure necessary to supply up to 12 gigalitres (GL) per year of additional recycled water from the Bolivar Wastewater Treatment Plant; and
- the costs of which may be recovered by SA Water in accordance with the terms of the pricing order.
8. The Minister intends that, from 1 July 2024, this Direction will revoke and replace the previous Direction made to SA Water pursuant to section 6 of the *Public Corporations Act 1993* on 28 May 2020 and published on the Gazette on 11 June 2020 (p. 3378).

9. This Direction may be revoked and replaced by a subsequent direction pursuant to section 6 of the *Public Corporations Act 1993*.

DIRECTION

I, Nicholas David Champion, Minister for Housing Infrastructure, direct SA Water to purchase or provide the following services, facilities and contributions from 1 July 2024 and until further notice, subject to and in accordance with the following provisions:

A. Emergency Management Services

Emergency engineering functional services as required for compliance with the State Emergency Management Plan prepared by the State Emergency Management Committee under the *Emergency Management Act 2004*, up to the following cost in each financial year of the fourth regulatory period:

2024-25	2025-26	2026-27	2027-28
\$690 000	\$707 000	\$735 000	\$753 000

The South Australian Government will make the following contributions to SA Water in relation to such costs in each financial year of the fourth regulatory period:

2024-25	2025-26	2026-27	2027-28
\$690 000	\$707 000	\$735 000	\$753 000

B. Government Radio Network Services

Services required for SA Water's ongoing connection to and participation in the South Australian Government Radio Network, up to the following cost in each financial year of the fourth regulatory period:

2024-25	2025-26	2026-27	2027-28
\$682 000	\$699 000	\$716 000	\$734 000

The South Australian Government will make the following contributions to SA Water in relation to such costs in each financial year of the fourth regulatory period:

2024-25	2025-26	2026-27	2027-28
\$682 000	\$699 000	\$716 000	\$734 000

C. Fluoridation Services

Services required for:

- (i) the continuation of the fluoride dosing program in metropolitan Adelaide and the existing country dosing installations;
- (ii) the construction and operation of any new fluoride dosing installations;

as recommended or agreed by or on behalf of the Chief Executive, Department for Health and Wellbeing, from time to time.

D. Purchase of renewable energy or carbon offsets for the Adelaide Desalination Plant

SA Water must purchase applicable renewable energy certificates (RECs) for the purposes of the operation and maintenance of the Adelaide Desalination Plant and associated infrastructure, or otherwise fully offset the carbon impact of that operation and maintenance, sufficient to maintain South Australia's commitment at clause 17 of the *Implementation Plan for Augmentation of the Adelaide Desalination Plant (100 gegalitres per annum)*, National Partnership Agreement on Water for the Future.

E. State-wide Pricing Facility

SA Water must, in fixing standard terms and conditions governing the provision of services pursuant to section 36 of the *Water Industry Act 2012*, set such standard terms and conditions relating to the prices of, or tariffs for, the provision of drinking water and sewerage retail services it provides on the basis of state-wide pricing, i.e. the tariffs or tariff components for such services must be the same, or result in a similar outcome, for any customer in the class of customer to which the terms and conditions are expressed to apply, irrespective of the customer's location.

The South Australian Government will make the following contributions to SA Water in each financial year of the fourth regulatory period in order to support the lowest levels of state-wide standard terms and conditions relating to price as possible:

- (i) In relation to SA Water's drinking retail services:

2024-25	2025-26	2026-27	2027-28
\$67 416 173	\$67 416 173	\$67 416 173	\$67 416 173

- (ii) In relation to SA Water's sewerage retail services:

2024-25	2025-26	2026-27	2027-28
\$40 162 827	\$40 162 827	\$40 162 827	\$40 162 827

F. Water Planning and Management Charges Contribution

SA Water must make the following contributions to the Department for Environment and Water in each financial year of the fourth regulatory period in order to support water planning and management activities:

2024-25	2025-26	2026-27	2027-28
\$35 136 000	\$36 007 000	\$36 900 000	\$37 815 000

G. Annual reimbursement of fees paid for valuation roll

SA Water must make the following contributions to the Minister in each financial year of the fourth regulatory period in order to reimburse the Minister for fees paid to the Valuer-General pursuant to section 21(a) of the *Valuation of Land Act 1971* for a copy of the valuation roll or any addition, correction or amendment to the roll:

2024-25	2025-26	2026-27	2027-28
\$5 488 000	\$5 625 000	\$5 766 000	\$5 910 000

H. Flushing of Torrens Lake

Subject to the availability of water from prescribed water resources, SA Water must provide water as necessary to meet annual dilution flow requirements for Torrens Lake (up to a total of 2.5 gigalitres per annum), as part of SA Water's contribution of up to 16.5 gigalitres under the existing environmental water provisions of the WMLR Water Allocation Plan. SA Water must also make the following contributions to associated operating costs:

2024-25	2025-26	2026-27	2027-28
\$698 600	\$716 100	\$734 000	\$752 300

I. Environmental Watering Volume

SA Water must provide the full environmental watering volume required in eligible years under clause S-IV(ii) of Schedule 1 of the *Implementation Plan for Augmentation of the Adelaide Desalination Plant (100 gigalitres per annum)*, *National Partnership Agreement on Water for the Future* (up to 12 gigalitres), prior to trading to third parties any unused allocations obtained on account of water access entitlements on its South Australian River Murray licences.

In order of priority, this environmental contribution must come from allocations obtained on account of the following water access entitlements held by SA Water: Class 3 (High Security); Class 6; and then Class 2.

J. Improving the security and water supply on Kangaroo Island

To construct a 2 megalitres per day desalination plant and associated delivery infrastructure (including energy supply) on Kangaroo Island to improve the security and supply of water on Kangaroo Island.

SA Water will fund capital expenditure of up to \$16.3 million (nominal) over the four years to 30 June 2028 (as per the table below):

2024-25	2025-26	2026-27	2027-28
\$16 297 500	\$0	\$0	\$0

Carryover of RD20 Capital

SA Water will also fund the associated operating expenditure (as per the table below):

2024-25	2025-26	2026-27	2027-28
\$835 200	\$856 000	\$877 400	\$899 400

K. Maintain potable water supply for SA Water customers in certain regional areas

To maintain the supply of potable water to SA Water customers in certain regional areas.

During the fourth regulatory period, SA Water must maintain the supply of potable water in the regional areas of Yunta, Oodnadatta, Maree, Terowie, Marla, Manna Hill (and the associated filling station at Peterborough).

SA Water will fund operating costs over the fourth regulatory period not exceeding \$9.0 million (as per the table below):

(i) In relation to SA Water's operating expenditure:

2024-25	2025-26	2026-27	2027-28
\$2 155 400	\$2 209 300	\$2 264 500	\$2 321 100

L. Aboriginal communities serviced by SA Water through a CSO funded by Government

Services required for the provision of potable water and wastewater supplies to the communities of Amata, Davenport, Gerard, Indulkana, Kalka, Kaltjiti, Kanpi, Koonibba, Mimili, Murputja, Nepabunna, Nyapari, Oak Valley, Pipalyatjara, Point Pearce, Pukatja, Raukkan, Umoona, Umuwa, Watinuma, Yatala and Yunyarinyi up to the following operating cost in each financial year of the fourth regulatory period:

2024-25	2025-26	2026-27	2027-28
\$11 484 300	\$11 771 400	\$12 065 700	\$12 367 300

The South Australian Government will make the following contributions to SA Water in relation to such costs in each financial year of the fourth regulatory period:

2024-25	2025-26	2026-27	2027-28
\$9 254 000	\$9 485 000	\$9 722 000	\$9 966 000

M. Tea Tree Gully Community Wastewater Management System

With the agreement of the City of Tea Tree Gully (and on terms and conditions acceptable to SA Water), SA Water must:

- (i) provide sewerage services to properties serviced by the Tea Tree Gully Community Wastewater Management System (the Properties), in a staged manner over the fourth regulatory period, noting that completion will occur in the fifth regulatory period.

During the fourth regulatory period, SA Water will fund up to \$326.9 million of capital expenditure progressively as it acquires, upgrades or constructs assets together with associated operating costs not exceeding \$45.1 million (as per the tables below):

- (i) In relation to SA Water's capital expenditure:

2024-25	2025-26	2026-27	2027-28
\$77 349 200	\$79 028 400	\$86 559 500	\$83 948 400

- (ii) In relation to SA Water's operating expenditure:

2024-25	2025-26	2026-27	2027-28
\$11 268 300	\$11 387 200	\$11 426 600	\$10 999 900

- (iii) In relation to Decommissioning CWMS Asset – carryover of South Australian Government contribution:

2024-25	2025-26	2026-27	2027-28
\$3 175 000	\$0	\$0	\$0

Carryover RD20 community service obligation payment

These services and assets will form part of SA Water's sewerage retail services from 1 July 2020 or a date of their provision and acquisition, whichever is later.

N. Water and wastewater infrastructure in metropolitan Adelaide

SA Water will fund up to \$1,192.0 million of capital expenditure to meet water and wastewater infrastructure requirements in metropolitan Adelaide, together with associated operating costs not exceeding \$621,300:

(i) In relation to SA Water's capital expenditure:

2024-25	2025-26	2026-27	2027-28
\$298 000 000	\$298 000 000	\$298 000 000	\$298 000 000

(ii) In relation to SA Water's operating expenditure:

2024-25	2025-26	2026-27	2027-28
\$41 600	\$85 200	\$194 200	\$300 300

O. Northern Adelaide Irrigation Scheme


SA Water will fund capital expenditure of up to \$9.0 million over the fourth regulatory period to provide common water treatment and deliver infrastructure necessary to supply up to 12 gigalitres (GL) per year of recycled water from the Bolivar Wastewater Treatment Plant.

(i) In relation to SA Water's capital expenditure:

2024-25	2025-26	2026-27	2027-28
\$0	\$9 000 000	\$0	\$0

Carryover of RD20 Capital

Despite anything else in this Direction, activities that SA Water is required to undertake by this Direction which involve capital expenditure (and any associated operating expenditure) may be provided after the end of the fourth regulatory period if the capital works are unfinished and the amounts directed to be spent are not fully spent at the end of the period, provided that any specified maximum expenditure is not exceeded.



Hon Nicholas David Champion MP

MINISTER FOR HOUSING INFRASTRUCTURE

19/6 / 2024

PUBLIC CORPORATIONS ACT 1993
PURSUANT TO SECTION 6
Direction to the South Australian Water Corporation

Background:

1. Pursuant to section 6 of the *Public Corporations Act 1993*, and sections 6 and 7(2)(f) of the *South Australian Water Corporation Act 1994*, the South Australian Water Corporation (SA Water) is subject to control and direction by its Minister, and has the functions conferred on it by its Minister.
2. The *South Australian Water Corporation Act 1994* is committed to the Minister for Housing Infrastructure (the Minister) as per Gazettal notice dated 15 April 2024, p. 683.
3. Pursuant to section 32 of the *Water Industry Act 2012* (SA), Cape Jaffa Anchorage Essential Services (CJAES) wrote to the Essential Services Commission of South Australia to surrender its retail licence for the provision of sewerage and non-drinking water services to residential and non-residential customers, with an effective surrender date of 31 October 2022.
4. The Minister previously considered it appropriate to direct SA Water to temporarily take over the existing operations of Cape Jaffa Anchorage Essential Services (CJAES).
5. The Minister now considers a new direction is appropriate to extend the timeframe for SA Water's temporary take over of existing operations at Cape Jaffa to allow more time to confirm and transition to long term arrangements for water and sewerage services.

Direction:

6. I, Nick Champion, Minister for Housing Infrastructure, direct SA Water under section 6 of the *Public Corporations Act 1993* to:
 - i. use its best endeavours to negotiate access to all relevant assets necessary to continue its temporary operation of non-drinking water and sewerage services at Cape Jaffa, to ensure continued operation to existing customers of Cape Jaffa Anchorage Essential Services (CJAES) (as at 30 June 2024) until 31 December 2024;
 - ii. provide a retail service to these same customers, with all charges to be based on the previous charges of CJAES (see Attachment 1), appropriately indexed.
7. For the avoidance of doubt and to the extent of any inconsistency, as at 1 July 2024 this direction overrides any other previous direction to SA Water under section 6 of the *Public Corporations Act 1993* – with respect to customers of CJAES.
8. For the avoidance of doubt this direction is conditional upon SA Water having or acquiring the proper licensing and legal authority to comply with this direction.
9. This Direction may be revoked at any time.

Dated: 28 June 2024



HON NICK CHAMPION MP
Minister for Housing Infrastructure

Appendices





SA Water

NICOLA

SA Water

3M Scotch-lite
Reflective Material

Appendix A – Audited financial statements

South Australian Water Corporation
annual financial statements for the
year ended 30 June 2024.

INDEPENDENT AUDITOR'S REPORT

Government of South Australia

Audit Office of South Australia

Level 9
 State Administration Centre
 200 Victoria Square
 Adelaide SA 5000
 Tel +618 8226 9640
 ABN 53 327 061 410
 enquiries@audit.sa.gov.au
 www.audit.sa.gov.au

**To the Chair
 South Australian Water Corporation**

Qualified opinion

I have audited the financial report of the South Australian Water Corporation for the financial year ended 30 June 2024.

In my opinion, except for the possible effects of the matter described in the 'Basis for qualified opinion' section of my report, the accompanying financial report gives a true and fair view of the financial position of the South Australian Water Corporation as at 30 June 2024, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Chair, the Chief Executive and the Chief Financial Officer.

Basis for qualified opinion*Procurement reporting disclosure*

The South Australian Water Corporation was required by the Treasurer's Instructions (Accounting Policy Statements) to include a disclosure reporting the value of procurement with South Australian and non-South Australian businesses for 2023-24.

This requirement uses a framework established by the Treasurer's Instructions (Accounting Policy Statements) and definitions within Treasurer's Instruction 18 *Procurement*.

The South Australian Water Corporation included that disclosure in note 35 to the financial report.

My review of the processes used by the South Australian Water Corporation identified that it did not have an effective process to meet the requirements of the framework which has been established for procurement reporting under the Treasurer's Instructions.

As such, I am not able to obtain sufficient appropriate audit evidence for the amounts disclosed in note 35.

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the South Australian Water Corporation. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Chief Executive and the Board for the financial report

The Chief Executive is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

The Board is responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 32(4) of the *Public Corporations Act 1993*, I have audited the financial report of the South Australian Water Corporation for the financial year ended 30 June 2024.

My 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 my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the South Australian Water Corporation's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive
- conclude on the appropriateness of the Chief Executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Chief Executive and the Board about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Andrew Blaskett
Auditor-General

22 September 2024

Certification of the Financial Statements


We certify that the:

- Financial statements of SA Water Corporation:
 - are in accordance with the accounts and records of the authority; and
 - with the exception of Treasurer's Instructions (Accounting Policy Statements) APS101.K, comply with relevant Treasurer's instructions; and
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the authority at the end of the financial year and the result of its operations and cash flows for the financial year.

- Internal controls employed by SA Water Corporation for the financial year over its financial reporting and its preparation of financial statements have been effective.



.....
Jacqueline Guerin
Chief Financial Officer



.....
David Ryan
Chief Executive



.....
Allan Holmes
Chair

Date 19 September 2024
.....

**South Australian Water Corporation
Statement of comprehensive income
For the year ended 30 June 2024**

	Notes	2024 \$'000	2023 \$'000
Income			
Revenue from ordinary activities	4	1,552,610	1,424,011
Other income	5	16,076	1,436
Total income		1,568,686	1,425,447
Expenses			
Depreciation and amortisation expense	6	(309,110)	(364,717)
Borrowing costs	6	(310,838)	(298,478)
Electricity expense		(72,425)	(71,525)
Services and supplies	6	(203,998)	(209,273)
Operational and service contracts		(273,665)	(240,029)
Employee benefits expense	6	(159,088)	(142,440)
Other expenses	6	(82,677)	(28,157)
Total expenses		(1,411,801)	(1,354,619)
Profit before income tax equivalents		156,885	70,828
Income tax equivalent expense	7	(41,087)	(18,774)
Profit after income tax equivalents		115,798	52,054
Other comprehensive income			
Items that will not be reclassified to net result			
Loss on revaluation of infrastructure, plant and equipment assets	32(a)	(931,418)	(1,906,277)
Income tax relating to items of other comprehensive income	7(c)	286,203	579,531
Other comprehensive income for the year, net of tax		(645,215)	(1,326,746)
Total comprehensive result		(529,417)	(1,274,692)
Total comprehensive result for the year is attributable to:			
The SA Government as owner		(529,417)	(1,274,692)

The above statement of comprehensive income should be read in conjunction with the accompanying notes.

South Australian Water Corporation
Statement of financial position
As at 30 June 2024

	Notes	2024 \$'000	2023 \$'000
ASSETS			
Current assets			
Cash and cash equivalents	29	3,543	5,571
Receivables	8	203,261	185,120
Inventories	9	11,497	10,771
Tax receivables	20	8,691	5,951
Finance lease receivable	11	-	1,527
Other current assets	10	20,757	17,012
Total current assets		247,749	225,952
Non-current assets			
Deferred tax assets	12	105,457	95,455
Intangible assets	13	159,691	174,549
Infrastructure, plant and equipment	14	11,063,744	11,616,319
Right-of-use assets	16	143,699	151,945
Other non-current assets	17	2,837	2,391
Total non-current assets		11,475,428	12,040,659
Total assets		11,723,177	12,266,611
LIABILITIES			
Current liabilities			
Payables	18	253,010	208,955
Financial liabilities/borrowings	19	51,010	62,982
Provisions	21	34,449	36,629
Other financial liabilities	22	-	289
Other current liabilities	23	27,552	35,975
Total current liabilities		366,021	344,830
Non-current liabilities			
Payables	24	2,003	1,863
Financial liabilities/borrowings	25	7,705,443	7,386,612
Deferred tax liabilities	26	523,960	768,135
Provisions	27	35,786	30,204
Other non-current liabilities	28	307,107	316,378
Total non-current liabilities		8,574,299	8,503,192
Total liabilities		8,940,320	8,848,022
Net assets		2,782,857	3,418,589
EQUITY			
Contributed equity		250,429	249,792
Asset revaluation surplus	32(a)	2,219,755	2,868,715
Retained earnings	32(b)	312,673	300,082
Total equity		2,782,857	3,418,589

The above statement of financial position should be read in conjunction with the accompanying notes.

South Australian Water Corporation
Statement of changes in equity
For the year ended 30 June 2024

Notes	Contributed equity \$'000	Asset revaluation surplus \$'000	Retained earnings \$'000	Total \$'000
Balance at 1 July 2023	249,792	2,868,715	300,082	3,418,589
Deferred income tax finance lease	-	-	(165)	(165)
Restated total equity at the beginning of the financial year	249,792	2,868,715	299,917	3,418,424
Profit for the year	-	-	115,798	115,798
Transfer to retained profits on (disposal)/transfer from asset revaluation surplus	-	(3,910)	3,910	-
Income tax relating to components of other comprehensive income	-	286,368	-	286,368
Loss on revaluation of infrastructure, plant and equipment assets	-	(931,418)	-	(931,418)
Total comprehensive result for the period	-	(648,960)	119,708	(529,252)
Transactions with the SA Government in their capacity as owners:				
Contributions of equity*	637	-	-	637
Dividends provided for or paid	-	-	(106,952)	(106,952)
	637	-	(106,952)	(106,315)
Balance at 30 June 2024	250,429	2,219,755	312,673	2,782,857

*In 2023/24, SA Water received the following contributions of equity:

- \$0.583m was received for the Government Employee Housing Scheme Acquisition which was used to facilitate the transfer of buildings between the Department for Infrastructure and Transport and SA Water;
- \$0.054m from the SA Government to partially fund the opening of South Australian reservoirs for recreational use.

In accordance with Interpretation 1038 Contributions by Owners made to Wholly-Owned Public Sector Entities, these payments have been recognised as contributed equity.

The above statement of changes in equity should be read in conjunction with the accompanying notes.

South Australian Water Corporation
Statement of changes in equity
For the year ended 30 June 2024
(continued)

Notes	Contributed equity \$'000	Asset revaluation surplus \$'000	Retained earnings \$'000	Total \$'000
Balance at 1 July 2022	238,147	4,207,847	285,466	4,731,460
Deferred income tax finance lease	-	-	(526)	(526)
Restated total equity at the beginning of the financial year	238,147	4,207,847	284,940	4,730,934
Profit for the year	-	-	52,054	52,054
Transfer to retained profits on (disposal)/transfer from asset revaluation surplus	-	(12,912)	12,912	-
Income tax relating to components of other comprehensive income	-	572,400	-	572,400
Income tax relating to non-assessable income from prior year	-	7,657	-	7,657
Loss on revaluation of infrastructure, plant and equipment assets	-	(1,906,277)	-	(1,906,277)
Total comprehensive result for the period	-	(1,339,132)	64,966	(1,274,166)
Transactions with the SA Government in their capacity as owners:				
Contributions of equity*	12,255	-	-	12,255
Transfer of Crown land**	(610)	-	-	(610)
Dividends provided for or paid	-	-	(49,824)	(49,824)
	11,645	-	(49,824)	(38,179)
Balance at 30 June 2023	249,792	2,868,715	300,082	3,418,589

*In 2022/23, SA Water received the following contributions of equity;

- \$2.60m from the SA Government to partially fund the opening of South Australian reservoirs for recreational use;
- \$4.269m to partially fund key works completed for the Kangaroo Island Desalination Plant;
- \$0.486m was received to fund completion of the Angle Vale Super School Augmentation project;
- \$4.90m was received for the construction of a new Wastewater Treatment Plant and pipeline for Thomas Foods International.

In accordance with Interpretation 1038 Contributions by Owners made to Wholly-Owned Public Sector Entities, these payments have been recognised as contributed equity.

**SA Water transferred parcels of land at Beetaloo Reservoir to the SA Government under the Crown Land Management Act 2009 (CLMA 2009). This land had been dedicated by the Minister for Environment and Water to SA Water, pursuant to legislative powers vested to the Minister under section 18 of this Act. Upon revocation of dedication under section 19 of the Act the land has reverted to the Minister and is accounted for as a redemption of ownership interest in SA Water.

The above statement of changes in equity should be read in conjunction with the accompanying notes.

South Australian Water Corporation
Statement of cash flows
For the year ended 30 June 2024

	2024	2023
Notes	\$'000	\$'000
Cash flows from operating activities		
Receipts from customers	1,447,797	1,347,282
Payments to suppliers and employees	(825,941)	(758,934)
Interest received	231	181
Receipts from community service obligations	138,442	141,057
Receipts from contributions	17,237	14,061
Receipts from government grants	1,389	2,135
Borrowing costs paid	(311,017)	(299,774)
Income tax equivalents paid	(17,731)	(17,736)
Income tax equivalents refunded	5,934	33,103
Net cash inflow from operating activities	30 456,341	461,375
Cash flows from investing activities		
Payments for construction and purchase of infrastructure, plant and equipment	(654,087)	(538,658)
Payments for intangible assets	(14,900)	(17,415)
Payment for acquisition of interest in Joint Operation	-	(1,260)
Proceeds from sale of infrastructure, plant and equipment	15,601	5,900
Proceeds from sale of renewable energy certificates	1,105	3,674
Net cash (outflow) from investing activities	(652,281)	(547,759)
Cash flows from financing activities		
Proceeds from borrowings	1,318,600	1,063,200
Repayment of borrowings	(996,890)	(921,274)
Proceeds from equity contributions	637	12,255
Dividends paid	36 (106,952)	(49,824)
Repayments of finance lease liability	(21,483)	(19,578)
Net cash inflow from financing activities	193,912	84,779
Net (decrease) in cash and cash equivalents		
	(2,028)	(1,605)
Cash and cash equivalents at the beginning of the financial year	5,571	7,176
Cash and cash equivalents at end of period	29 3,543	5,571

The above statement of cash flows should be read in conjunction with the accompanying notes.

1 About these Financial Statements

The South Australian Water Corporation ("SA Water" or the "Corporation") was established on 1 July 1995, as a State owned statutory corporation by the South Australian Water Corporation Act 1994, to which the provisions of the *Public Corporations Act 1993* apply. SA Water provides retail water supply and sewerage services in accordance with its licence, provided by the *Water Industry Act 2012* (the Act) which came into operation on 1 July 2012.

The Corporation has prepared these financial statements in compliance with section 23 of the *Public Finance and Audit Act 1987*.

(a) Basis of preparation

These general purpose financial statements have been prepared in accordance with relevant Australian Accounting Standards and comply with the Treasurer's Instructions and Accounting Policy Statements promulgated under provisions of the *Public Finance and Audit Act 1987*, as well as complying with and Interpretations issued by the Australian Accounting Standards Board and the *Corporations (South Australia) Act 2001*. South Australian Water Corporation is a for-profit entity for the purpose of preparing the financial statements. Where the Treasurer's Instructions are more prescriptive than the equivalent Australian Accounting Standards, SA Water has applied the Treasurer's Instructions in the application of accounting frameworks.

The financial statements are prepared based on a 12 month reporting period and presented in Australian currency/dollars. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

The Corporation's statement of Comprehensive Income, Statement of Financial Position and Statement of Changes in Equity have been prepared on an accrual basis and are in accordance with the historical cost convention, except for infrastructure, plant and equipment, derivative financial instruments and renewable energy certificates which are measured on a fair value basis in accordance with the valuation policy applicable.

Changes in accounting policy

There were no changes in accounting policy during the financial period.

Comparative information

The presentation and classification of items in the financial statements are consistent with prior periods except where specific accounting standards and/or accounting policy statements have required a change.

Where presentation or classification of items in the financial statements have been amended, comparative figures have been adjusted to conform to changes in presentation or classification in these financial statements unless impracticable.

The restated comparative amounts do not replace the original financial statements for the preceding period.

Rounding

All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000) unless otherwise stated.

(b) Taxes

SA Water is liable for income tax equivalents, land tax and council rate equivalents, payroll tax, fringe benefits tax, goods and services tax (GST) and emergency services levy.

Income tax equivalents

From 1 July 2001, the Corporation has operated under the National Tax Equivalent Regime (NTER) pursuant to the Memorandum of Understanding on NTER between the Commonwealth of Australia, the Commissioner of Taxation and all of the States and Territories. The NTER is administered by the Australian Taxation Office.

South Australian Water Corporation
Notes to the financial statements
30 June 2024
(continued)

1 About these Financial Statements (continued)

(b) *Taxes (continued)*

Income tax equivalents (continued)

Income tax expense is calculated in accordance with AASB 112 *Income Taxes* using the balance sheet liability method. The income tax expense for the period is the tax payable on the current period's taxable income measured at the current national income tax rate adjusted for permanent differences and movements in deferred tax assets and liabilities.

Deferred tax assets and liabilities are recognised for temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. The measurement of deferred tax assets and liabilities reflects the tax consequences that would follow from the manner in which the Corporation expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities. Deferred tax assets and liabilities are recognised at the tax rates expected to apply when the assets are recovered or liabilities are settled. Current and deferred tax is recognised as an expense in the statement of comprehensive income except where it relates to items that are credited or debited to equity, in which case the deferred tax is also recognised directly in equity.

Deferred tax assets are recognised to the extent that it is probable that future tax profits will be available against which deductible temporary differences can be utilised.

Land tax and council rate equivalents

The charge for land tax and council rate equivalents has been calculated by Revenue SA, based on valuations supplied by the Valuer-General.

Goods and services tax

Income, expenses and assets are recognised net of the amount of GST except:

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the Australian Taxation Office is included as part of receivables or payables in the statement of financial position.

Cash flows are included in the statement of cash flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the Australian Taxation Office is classified as part of operating cash flows.

(c) *New accounting standards and interpretations not yet effective*

Australian accounting standards and interpretations that have recently been issued or amended but are not yet effective, have not been adopted by the Corporation for the period ending 30 June 2024.

None of these are expected to have a material impact on future reporting periods either because of the types of transactions addressed by the pronouncements or because of the extent to which they might impact the Corporation is not expected to be material.

2 Financial risk management

(a) Market risk

Market risk is the risk to the Corporation's earnings that arise from fluctuations in market prices. The Corporation has exposure to fluctuations in interest rates and commodity (electricity) prices.

(i) Interest rate risk exposures - financial liabilities

The Corporation's financial liabilities are exposed to interest rate risk. The Corporation constantly analyses its interest rate exposure and consideration is given to potential renewals of existing positions and the use of alternative risk mitigation strategies. To minimise interest rate volatility, the Corporation enters into forward starting loans (FSLs) with the South Australian Financing Authority (SAFA) where it agrees to borrow specified amounts in the future at a pre-determined interest rate. FSLs are non-derivative financial instruments which are outside the scope of AASB 9, and are disclosed as unrecognised fixed rate loan commitments. Refer note 2c.

A key component of the Corporation's interest rate risk management framework is the requirement for a permissible duration range to be maintained, which reflects the average term to maturity of the Corporation's core debt portfolio. SA Water's Treasury Risk Management Policy allows for a permissible duration range of 2.1 - 6.5 years.

The following sensitivity analysis is based on the interest rate risk exposures in existence at the balance date, assuming all other variables are held constant. The movements in post-tax profit and equity for the year are due to higher/lower interest costs from floating rate debt and cash balances. The movement in interest expense is estimated by applying the interest rate movement to the balance of floating rate debt and cash balances outstanding at balance date. There is no exposure to interest rate risk for fixed rate debt at balance date, so it is excluded from the sensitivity analysis.

At 30 June 2024 it has been assumed that a reasonable possible shift in interest rates over the next reporting period could be 1.00% upwards and -1.00% downwards.

	Carrying amount \$'000	Interest rate risk			
		-1.00%		+1.00%	
		Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
30 June 2024					
Financial assets					
Cash and cash equivalents	3,543	(25)	(25)	25	25
Financial liabilities					
Short term borrowings	(34,600)	242	242	(242)	(242)
Total increase/(decrease)		217	217	(217)	(217)

	Carrying amount \$'000	Interest rate risk			
		-0.75%		+0.75%	
		Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
30 June 2023					
Financial assets					
Cash and cash equivalents	5,571	(29)	(29)	29	29
Financial liabilities					
Short term borrowings	(42,700)	224	224	(224)	(224)
Total increase/(decrease)		195	195	(195)	(195)

South Australian Water Corporation
Notes to the financial statements
30 June 2024
(continued)

2 Financial risk management (continued)

(a) Market risk (continued)

(ii) Electricity price risk exposures

The Corporation has established a multi-faceted risk management framework incorporating an overarching Energy Price Risk Management Policy to manage its energy price exposure in the wholesale National Electricity Market.

The energy portfolio is managed to mitigate the associated financial risk through activities including demand management, electricity self-generation and financial market hedging.

The Corporation monitors its energy consumption profile and uses permitted electricity derivatives, where the pre-determined risk limits are forecast to be exceeded, to manage its exposure to electricity spot prices on energy purchases.

All derivatives are categorised as financial assets or financial liabilities at fair value through profit and loss and classified as economic hedges in the Statement of Financial Position as the Corporation has elected not to apply hedge accounting under AASB 9 Financial Instruments: Recognition and Measurement.

Permitted electricity derivatives include exchange traded futures and electricity swaps.

The Corporation is prohibited from the selling and early termination of derivative financial instruments.

The following sensitivity analysis is based on electricity price risk exposures in existence at balance date assuming all other variables are held constant. The movements in post-tax profit and equity for the year are due to higher/lower electricity costs associated with electricity purchased at a floating market price.

It has been assumed that a reasonable possible change in the relevant forward prices for wholesale electricity prices over the next reporting period could be 10% upwards and 10% downwards. Sensitivity of 10% is based on industry standards and historical volatilities in the electricity pool prices.

There were no electricity swaps recognised at 30 June 2024 so sensitivity analysis was not applicable.

	Carrying amount \$'000	Electricity Price Risk			
		-10%		+10%	
		Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
30 June 2023					
Financial liabilities					
Derivative financial instrument - Electricity swaps	(289)	(20)	(20)	20	20
Total increase/(decrease)		(20)	(20)	20	20

(b) Credit risk

Credit risk is the risk of financial loss to the Corporation resulting from the failure of a customer or a counterparty to a financial instrument to meet its financial obligations as and when they fall due.

Credit management policies and procedures are in place to ensure there is an appropriate level of due diligence in relation to credit history and financial integrity for financial transactions undertaken by SA Water. In addition, receivable balances are monitored on an ongoing basis and actions to recover outstanding debt are instigated in accordance with the Corporation's collection policies and practices with the result that exposure to bad debts is not significant.

Under the South Australian Water Corporation Act 1994, water rates and charges are secured via a first charge on the property. The Corporation has no significant concentration of credit risk.

All borrowings are directly undertaken by SAFA on behalf of the Corporation. The Corporation does not hold any credit derivatives to offset its credit exposure.

Electricity derivatives are entered into on organised exchanges and with highly rated financial counterparties.

2 Financial risk management (continued)

(c) Liquidity risk

The Corporation has in place a Treasury Risk Management Policy to provide a prudential framework for managing liquidity risk. The policy was reviewed in 2021 and approved by the Treasurer on 28 February 2022. SA Water is required to hold in cash or committed facilities appropriate capacity to meet immediate funding requirements and provide any unforeseen cash flow needs. Liquidity levels are monitored on a daily basis.

Contractual maturities

The table below analyses the Corporation's financial liabilities as at the reporting date based on the remaining period to the contractual maturity date. The amounts disclosed are the future contractual undiscounted cash flows. The contractual cash flows for fixed rate and floating rate borrowings include principal, interest, guarantee fees and SAFA margins.

Maturing borrowings are included in the table at their maturity date and are refinanced at prevailing market interest rates. Fixed rate borrowings are interest only with no fixed repayment date for the principal component. Any principal component of fixed rate borrowings that has already been refinanced prior to the reporting date via forward starting loans (FSLs) is excluded from the relevant maturity grouping. The future cash flows relating to FSLs are separately disclosed in the table below as unrecognised fixed rate loan commitments.

At 30 June 2024	Less than 1 year \$'000	Between 1 and 2 years \$'000	Between 2 and 5 years \$'000	Over 5 years \$'000	Total contractual cash flows \$'000
Non-derivatives					
Non-interest bearing liabilities*	179,282	-	-	-	179,282
Fixed rate borrowings	1,194,517	250,262	3,888,480	2,904,547	8,237,806
Floating rate borrowings	34,933	-	-	-	34,933
Unrecognised fixed rate loan commitments**	38,797	50,165	150,524	1,003,672	1,243,158
Lease liabilities	20,035	12,497	32,407	55,729	120,668
Total non-derivatives	1,467,564	312,924	4,071,411	3,963,948	9,815,847

* Non-interest bearing liabilities disclosed are financial liabilities at cost and exclude amounts relating to statutory payables such as tax equivalents and commonwealth taxes including fringe benefits tax and PAYG withholding.

**For 30 June 2024, the principal component relating to FSLs that were refinanced prior to reporting date have been excluded from the less than 1 year category, and included in the over 5 years category in which the FSLs will mature.

South Australian Water Corporation
Notes to the financial statements
30 June 2024
(continued)

2 Financial risk management (continued)

(c) Liquidity risk (continued)

	Less than 1 year \$'000	Between 1 and 2 years \$'000	Between 2 and 5 years \$'000	Over 5 years \$'000	Total contractual cash flows \$'000
At 30 June 2023					
Derivatives					
Electricity swaps	289	-	-	-	289
Total derivatives	289	-	-	-	289
Non-derivatives					
Non-interest bearing liabilities*	136,017	-	-	-	136,017
Fixed rate borrowings	319,021	1,753,579	3,018,557	2,611,132	7,702,289
Floating rate borrowings	42,937	-	-	-	42,937
Unrecognised fixed rate loan commitments**	20,965	41,053	123,176	956,009	1,141,203
Lease liabilities	25,122	19,753	27,544	67,521	139,940
Total non-derivatives	544,062	1,814,385	3,169,277	3,634,662	9,162,386

* Non-interest bearing liabilities disclosed are financial liabilities at cost and exclude amounts relating to statutory payables such as tax equivalents and commonwealth taxes including fringe benefits tax and PAYG withholding.

**For 30 June 2023, the principal component relating to FSLs that were refinanced prior to reporting date have been excluded from the less than 1 year category, and included in the over 5 years category in which the FSLs will mature.

2 Financial risk management (continued)

(d) *Fair value measurements*

The fair value of financial assets and financial liabilities is the price that would be received to sell the asset or paid to transfer a liability in an orderly transaction between market participants at the balance date.

(i) *Fair value of financial liabilities*

The fair value for long term borrowings is estimated by discounting the anticipated future cash flows to their present value based on current market interest rates at the respective balance dates.

The carrying amounts and fair values of long term borrowings at balance date are:

	Carrying amount \$'000	2024 Fair value \$'000	Carrying amount \$'000	2023 Fair value \$'000
Long term borrowings (note 25)	7,618,810	7,180,282	7,289,000	6,805,622

The fair values of all other financial liabilities approximate the carrying values.

South Australian Water Corporation
Notes to the financial statements
30 June 2024
(continued)

3 Accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also requires management to exercise judgement in the process of applying the Corporation's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

In particular, the areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are listed below:

- Contributed assets (refer note 4);
- Renewable energy certificates (refer note 10);
- Configuration or customisation in a cloud computing environment (refer note 13);
- Asset valuation methodology and useful lives of assets (refer note 14);
- Impairment of assets (refer note 14);
- Unbilled water sales (refer note 4);
- Provision for long service leave (refer note 27); and
- Provision for workers compensation (refer note 21 & 27).

4 Revenue from ordinary activities

	2024 \$'000	2023 \$'000
Revenue from contracts with customers		
Water and sewer rates and charges	1,190,162	1,087,901
Recoverable works	85,160	81,159
Fees and charges	63,366	63,449
Contributed assets	55,273	41,762
	1,393,961	1,274,271
Other revenue		
Community service obligations	144,738	136,371
Government grants	11,258	10,689
Rents	2,308	2,420
Miscellaneous	114	62
Interest	222	152
Interest - finance leases	9	46
	158,649	149,740
Total	1,552,610	1,424,011

Water and sewer rates and charges

SA Water sets its water and sewerage prices in accordance with a pricing methodology that is guided by the principles outlined in the National Water Initiative and the South Australian Government's statewide pricing policy. Statewide pricing means that most customers pay the same price regardless of where they live or the actual cost of providing the service. Prices are set to ensure that the revenue caps set by the Essential Services Commission of South Australia (ESCOSA) are not exceeded. The water demand and sewerage customer growth inputs are consistent with ESCOSA's regulatory determination.

The revenue for water and sewerage charges is comprised of the following:

Water usage charge

This is a volumetric charge based on the number of kilolitres of water that are used by the customer. This is charged to customers for costs associated with pumping, treatment and the filtration of water. The supply of water to the customer is deemed to be a distinct performance obligation under the contract with the customer.

Revenue is recognised over time as water is received and consumed by the customer. The amount of revenue recognised is comprised of water usage billed for the period and an accrual for unbilled usage at 30 June.

The underlying revenue recognition principle is to recognise revenue in the period it is consumed. The period ended 30 June calculation is based on state-wide water supplied, customer billing information, and an assessment and adjustment for non-revenue water (includes water produced and then lost or unaccounted for, such as evaporation, fire fighting and leaks).

4 Revenue from ordinary activities (continued)

Water and sewer rates and charges (continued)

Water access charge

This is a fixed charge that is billed to customers whose properties have been provided with access to the water supply network (connected or unconnected). This is charged to customers for costs associated with building, maintaining and replacing water mains, pipes, reservoirs and other water infrastructure. Commercial customers receive a fixed charge per annum, plus additional property rate charge per \$1000 that applies to the portion of property value greater than \$10 million. Most other customers receive a fixed charge equivalent to the minimum charge. Commercial property rate charges are updated every year on the basis of the latest Valuer General property values.

Revenue is recognised over time as customers require access to their water service connection.

Sewerage access charge

A performance obligation exists to enable customers to have access to SA Water's sewerage infrastructure. Revenue is recognised over time as customers require access to the sewerage services. All customers are billed quarterly with the last bill of the year being for the period ended 30 June. Revenue is recognised as the performance obligation is satisfied.

Properties that have been provided with access to the sewerage network (connected or unconnected) pay this charge. This is a charge that is billed to the customer quarterly for the removal and treatment of sewage. Charges are associated with building, maintaining and replacing sewer pipes, sewerage pump stations, sewerage treatment plants and other sewerage infrastructure.

Sewerage charges are updated every year on the basis of the latest Valuer-General property values. The number of cents charged per \$1,000 of property value is varied to ensure alignment with the regulatory revenue allowance. Therefore, SA Water does not incur revenue gains or losses from changes in property values.

Community service obligations (CSOs)

The Corporation is required under its charter to provide a number of non-commercial services to the community on behalf of the Government. The Government provides SA Water with funding to compensate for these non-commercial activities. The main CSOs relate to under recovery of country water and sewerage services (due to the requirement for statewide pricing) and the provision of water and sewerage concessions to certain properties e.g. charities, churches, public schools and remote communities.

4 Revenue from ordinary activities (continued)

Contributed assets

Contributed assets principally arise from:

(i) Mains extensions contributions:

Customers or Developers who make a contribution where a service or connection has been requested that will require construction of a new main.

A performance obligation exists to construct infrastructure for customers based on the cash contributions that are received by SA Water. This performance obligation is satisfied at a point in time and revenue is recognised when the constructed assets are practically completed. When the customer initially makes the payment the amount received is recognised as a contract liability.

(ii) Gifted assets:

Developers who make contributions where they construct water and sewer infrastructure and transfer them to SA Water for nil consideration. This contribution at initial recognition is recognised at the fair value of these assets based upon an estimate of the Greenfield's replacement cost as at the date of acceptance. Contributed asset revenue is recognised when the Corporation issues a certificate of practical completion to the developer and the ownership of the constructed assets is transferred to SA Water.

(iii) Miscellaneous capital contributions:

The Corporation constructs the infrastructure at the developer's request.

The performance obligation is satisfied over time and revenue recognised at key milestones during the construction of the asset.

(iv) Augmentation cash contributions:

When an individual development forms part of a larger area where further development will occur, rather than only consider what upgrade work is required for the individual development, an augmentation charge can be established to recover the overarching infrastructure investments required to serve the total area to be developed.

An augmentation charge may also be applied where there are a number of existing properties not currently connected to a service offered by SA Water.

The performance obligation is satisfied at a point in time when the customer has access to water and sewerage services.

The administration fees associated with the processing of an application are treated as a distinct performance obligation. Revenue is recognised at a point in time when payment is received from the customer.

Recoverable works

SA Water is requested by local councils and other government departments to undertake capital works and make alterations to the water and sewerage network in accordance with contract specifications. The performance obligation for these contracts is satisfied over time as the work is undertaken.

SA Water provides a comprehensive range of water and sewerage services including sampling, analysis, advice and research. The performance obligation for these contracts is satisfied at a point in time. Revenue is recognised as customers are billed, which is after testing has been undertaken and the results have been reported to the customer.

South Australian Water Corporation
Notes to the financial statements
30 June 2024
(continued)

4 Revenue from ordinary activities (continued)

Fees and charges

This includes ancillary services that are associated with the provision of water and sewerage services. These services include the connection of the customer to the water and sewerage network. A performance obligation exists for SA Water to connect customers to the water and sewerage network. As the service provided requires the construction of an asset, revenue is recognised over time as the constructed assets are practically completed. In accordance with the contract with the customer, payment must be received before works can be undertaken. When the customer initially makes the payment, the amount received is recognised as a contract liability. For other fees and charges the performance obligation is satisfied and revenue recognised at a point in time once the service has been provided by SA Water.

A performance obligation also exists to provide customers access to dispose of hazardous waste through SA Water infrastructure. The amount charged is based on volume of waste that is disposed. Revenue recognition occurs as services are provided.

Government grants

In accordance with AASB 120 *Accounting for Government Grants and Disclosure of Government Assistance*, grants from the Government are recognised at their fair value when there is reasonable assurance that the grant will be received and the Corporation will comply with all attached conditions to the grant.

Government grants relating to construction of infrastructure, plant and equipment are initially recognised as unearned revenue (current and non-current liability) and then transferred to income over the periods, and in the proportions, in which depreciation on those assets is charged.

Disaggregation of revenue from contracts with customers

In accordance with AASB 15, revenue has been disaggregated based on the provision of water and wastewater services to customers.

30 June 2024	Water \$'000	Wastewater \$'000	Total \$'000
Revenue from contracts with customers			
Water and sewer rates and charges	827,865	362,297	1,190,162
Recoverable works	75,706	9,454	85,160
Fees and charges	35,852	27,514	63,366
Contributed assets	29,626	25,647	55,273
Total revenue from contracts with customers	969,049	424,912	1,393,961
30 June 2023	Water \$'000	Wastewater \$'000	Total \$'000
Revenue from contracts with customers			
Water and sewer rates and charges	746,325	341,576	1,087,901
Recoverable works	71,105	10,054	81,159
Fees and charges	38,731	24,718	63,449
Contributed assets	18,444	23,318	41,762
Total revenue from contracts with customers	874,605	399,666	1,274,271

5 Other income

	2024 \$'000	2023 \$'000
Net gain on disposal of infrastructure, plant and equipment	13,878	914
Gain on derecognition of right-of-use asset*	-	22
Reversal of prior year infrastructure, plant and equipment revaluation decrement**	2,061	500
Net gain on disposal of renewable energy certificates	137	-
Total	16,076	1,436

The gain or loss on disposal of non-current assets is recognised at the date that control of the asset passes to the buyer. The gain or loss on disposal is calculated as the difference between the carrying amount of the asset at the time of the disposal and net proceeds from the sale. Upon disposal or derecognition, any asset revaluation surplus relating to a particular asset being sold is transferred to retained earnings.

* During the 2023 financial year a sublease was entered into which resulted in a gain being recognised on derecognition of that portion of the building that had been recognised as a right-of-use asset.

** Reversal of prior year revaluation decrement relates to land and buildings asset classes.

South Australian Water Corporation
Notes to the financial statements
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(continued)

6 Expenses

	2024	2023
Notes	\$'000	\$'000
<u>Depreciation and amortisation</u>		
Infrastructure, plant and equipment	14 270,396	321,643
Intangible assets	13 23,837	23,147
Right-of-use assets	16 14,877	19,927
Total depreciation and amortisation	309,110	364,717
<u>Borrowing costs</u>		
Interest paid/payable on short term and long term borrowings	305,761	292,136
Interest expense on lease liabilities	5,077	6,342
Total borrowing costs	310,838	298,478
<u>Services & supplies</u>		
External fees and charges	62,137	56,925
Cost of goods/services provided	33,834	31,169
Materials and chemicals	31,540	35,043
Licences	25,702	32,345
Other services and supplies	19,313	23,419
Accommodation	10,927	10,896
Operational taxes	10,126	8,762
Plant, equipment and vehicles	7,920	9,343
Short-term leases	2,397	1,157
Consultancy costs	102	214
Total services & supplies	203,998	209,273
<u>Employee benefits</u>		
Salaries and wages	118,265	111,194
Superannuation contribution	19,183	16,327
Annual leave	14,761	11,301
Long service leave	5,804	3,337
Workers compensation	1,075	281
Total employee benefits	159,088	142,440
<u>Other expenses</u>		
Infrastructure, plant and equipment revaluation decrement	49,504	24,698
Write-off in value of infrastructure, plant and capital WIP	29,502	2,462
Write-off in value of intangible capital WIP	2,731	409
Net loss from electricity derivatives at fair value through P&L	802	289
Net bad and doubtful debts	138	299
Total other expenses	82,677	28,157
<u>Consultancy costs</u>		
\$10,000 and above (Number 2024: #2; 2023: #5)	102	214
	102	214

6 Expenses (continued)

Superannuation

The amount charged to the statement of comprehensive income represents the contributions made by the Corporation to the superannuation plan in respect of employment services of current staff. The contributions are made to the state government superannuation scheme and several non-state government superannuation schemes. With relation to the state government superannuation scheme, the Department of Treasury and Finance centrally recognises the superannuation liability in the whole of government financial statements.

Depreciation

Leased infrastructure, plant and equipment are depreciated over the term of the lease. For Build-Own-Operate-Transfer (BOOT) arrangements, as ownership of the underlying asset is transferred to the Corporation at the end of the lease term, depreciation is calculated over the useful life of the underlying asset. Owned infrastructure, plant and equipment and other assets are depreciated using the straight line method over their estimated useful lives ranging from 2 to 170 years. The useful lives of assets are reviewed annually and have been assessed as follows:

<u>Class of assets</u>	<u>Useful life (years)</u>
- Water and sewer	7 - 170 years
- Renewable energy assets	4 - 25 years
- Right-of-use infrastructure assets	20 - 50 years
- Buildings	50 years
- Plant and equipment	3 - 15 years
- Other	2 - 50 years

The method of depreciation has regard to the underlying nature of the assets and their expected use in operations of the Corporation. Work in progress is not depreciated until assets are completed and have been commissioned for operation.

Borrowing costs

Borrowing costs include interest expense, government guarantee fees, SAFA margins and finance lease charges.

In accordance with AASB 123 *Borrowing Costs*, borrowing costs attributable to the acquisition or construction of infrastructure, plant and equipment are capitalised after considering materiality. The Corporation has not capitalised borrowing costs in the year as the proportion related to the acquisition and construction of infrastructure was assessed as not material.

The Corporation's Treasury Risk Management Policy and Energy Price Risk Management Policy provide a prudential framework for the management of the Corporation's financial risks including interest rate risk, foreign exchange price risk and commodity price (e.g. electricity) risk. Within the parameters of these policies, SA Water utilises derivative financial instruments for foreign exchange and commodity price risk to implement appropriate financial risk mitigation strategies. Interest rate risk arising from borrowings is managed in accordance with the debt management strategies outlined in note 2(a)(i).

Derivatives

Derivative financial instruments are initially recognised at fair value on the date on which a derivative contract is entered into and subsequently remeasured to fair value.

Any changes in the fair value of derivatives are recognised immediately as an adjustment to other income or other expenses in the Statement of Comprehensive Income.

Electricity derivatives are remeasured to fair value with reference to published market prices and quotations.

6 Expenses (continued)

Leases

At inception of a contract, the Corporation considers whether a contract is, or contains a lease in accordance with AASB 16 Leases. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition the Corporation assesses whether the contract meets three key requirements which are whether:

- The contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to the Corporation.
- The Corporation has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract.
- The Corporation has the right to direct the use of the identified asset throughout the period of use. This will arise where the Corporation has the right to direct 'how and for what purpose' the asset is used.

At lease commencement date, the Corporation recognises a right-of-use asset and a lease liability on the statement of financial position. The right-of-use asset is measured at cost, which is made up of the initial measurement of the lease liability and any initial direct costs incurred by the Corporation. When the Corporation incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognised and measured under AASB 137 Provisions, Contingent Liabilities and Contingent Assets. The costs are included in the related right-of-use asset.

The lease liability is measured at the present value of the lease payments unpaid at that date, discounted using the interest rate implicit in the lease if that rate is readily available or the incremental borrowing rate. The lease payment is allocated between interest expense and a reduction in the lease liability, with the interest expense calculated using the incremental borrowing rate published by the Department of Treasury and Finance (Refer Note 19 and 25).

The right-of-use asset is adjusted for remeasurement of lease liabilities and derecognition associated with the recognition of a finance lease for subleases. The right-of-use asset is also assessed for impairment when such indicators exist (Refer Note 16).

Short term and low-value leases

In accordance with AASB 16 Leases and Treasurer's Instructions (Accounting Policy Statements) the Corporation must apply the recognition exemption for short-term leases and leases for which the underlying asset is of low value. The recognition exemption for short-term leases is applied by class of underlying asset to which the right-of-use relates. In accordance with AASB 16 a short-term lease is a lease that, at the commencement date, has a lease term of 12 months or less. The recognition exemption of low-value assets has been applied where the underlying asset value is less than \$15,000. In accordance with AASB 16 the lease payments associated with these types of leases are recognised as an expense over the term of the lease.

7 Income tax expense

(a) *Income tax expense*

	2024 \$'000	2023 \$'000
Current tax on profits for the year	9,037	6,262
Deferred tax	32,050	12,508
Amounts under provided in prior years	-	4
	41,087	18,774

Deferred income tax included in income tax expense comprises:

Increase in deferred tax assets (note 12)	(8,055)	(4,923)
Increase in deferred tax liabilities (note 26)	40,105	17,432
	32,050	12,509

(b) *Numerical reconciliation of income tax expense to prima facie tax payable*

	2024 \$'000	2023 \$'000
Profit from continuing operations before income tax expense	156,885	70,828
Tax at the Australian tax rate of 30.0% (2023: 30.0%)	47,066	21,248
Tax effect of amounts which are not deductible (taxable) in calculating taxable income:		
ADP intangible asset amortisation	510	510
Government grants	(2,626)	(2,619)
Provision for employee benefits	(8)	(70)
Gain on sale of land	(3,855)	(299)
	41,087	18,770
Amounts under provided in prior years	-	4
Income tax expense	41,087	18,774

(c) *Income tax relating to items of other comprehensive income*

	2024 \$'000	2023 \$'000
Loss on revaluation of infrastructure, plant and equipment (note 26 & 12)	(286,368)	(572,400)
Non-assessable income from prior year	-	(7,657)
Leased infrastructure assets (note 26)	165	526
	(286,203)	(579,531)

South Australian Water Corporation
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(continued)

8 Current assets - Trade and other receivables

	2024	2023
	\$'000	\$'000
<u>Receivables</u>		
Rates receivable (water and sewer)	135,226	121,536
Sundry debtors*	48,798	44,859
Impairment loss on receivables (note 8(a))	(310)	(174)
	183,714	166,221
<u>Other receivables</u>		
Community service obligations	19,547	18,899
	203,261	185,120

*Sundry debtors includes trade waste revenue, Australian Water Quality Centre revenue & other miscellaneous fees and charges.

Receivables for rates and charges and sundry debtors are normally settled within 21 days. These are recognised in the accounts as amounts due. Collectability of receivables is reviewed on an ongoing basis. An allowance for doubtful debts is raised based on a review of outstanding amounts at balance date.

(a) *Impaired trade receivables*

The Corporation recognises an allowance for impairment loss on receivables from the initial recognition of trade receivables using the simplified approach permitted by AASB 9. Under the simplified approach lifetime expected credit losses have been recognised using historical write-off experience.

An allowance for impairment loss on receivables has also been recognised based on an assessment of expected credit losses where a debtor has experienced a known credit event.

Receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the failure of a debtor to enter into a payment plan with the Corporation, the Company has gone into liquidation or the Corporation is unable to recover the water and sewer charges from the sale of the customers property in accordance with the South Australian Water Corporation Act 1994.

Movements in the allowance for impairment loss on receivables are as follows:

	2024	2023
	\$'000	\$'000
Opening balance at 1 July	174	119
Increase in the allowance	234	76
Amounts written off	(1)	(244)
Amounts reversed	(97)	223
Closing balance at 30 June	310	174

SA Water has elected not to adopt a provision matrix methodology for measuring expected credit losses under AASB 9 due to the immateriality of exposure to credit risk. The information relating to the ageing analysis for rates and sundry receivables is shown below:

8 Current assets - Trade and other receivables (continued)

(a) *Impaired trade receivables (continued)*

	2024 \$'000	2023 \$'000
At 30 June the ageing of rates receivable is as follows:		
Not past due	88,848	89,451
Past due 22 - 60 days	18,845	14,500
Past due 61 - 90 days	8,986	2,688
Past due 91 - 120 days	672	870
Past due > 120 days	17,875	14,027
	135,226	121,536
	2024	2023
	\$'000	\$'000

At 30 June the ageing of sundry debtors is as follows:

Not past due	40,269	39,875
Past due 31 - 60 days	7,674	4,461
Past due 61 - 90 days	176	184
Past due 91 - 120 days	211	16
Past due > 120 days	468	323
	48,798	44,859

Balances for other receivables relates to Community Service Obligations and do not contain impaired assets and are not past due. It is expected that these balances will be received when due.

(b) *Fair value and credit risk*

Due to the short-term nature of the current receivables, their carrying amount is assumed to approximate their fair value.

The maximum exposure to credit risk at the end of the reporting period is the carrying amount of each class of receivables mentioned above. Refer to note 2 for more information on the risk management policy of the Corporation and the credit quality of the Corporation's receivables.

9 Current assets - Inventories

	2024 \$'000	2023 \$'000
Raw materials and stores	11,339	10,840
Allowance for obsolete stock	(139)	(215)
Work in progress	297	146
	11,497	10,771

Inventories are valued at cost. The cost of goods and services, if any, manufactured by SA Water are on a full absorption cost basis.

Inventories are held for purposes of maintenance and construction and not for resale.

South Australian Water Corporation
Notes to the financial statements
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(continued)

10 Current assets - Other current assets

	2024	2023
	\$'000	\$'000
Interest receivable	25	25
Prepayments	15,379	13,822
Renewable Energy Certificates*	5,032	3,148
Australian carbon credits	321	17
	<u>20,757</u>	<u>17,012</u>

*SA Water generates and purchases Renewable Energy Certificates (RECs) from renewable sources such as solar, biogas and hydro, to meet legislated obligations in relation to Australia's Renewable Energy Target scheme. Unused RECs accumulated as at 30 June are recorded at their fair value and are expected to be utilised in satisfying the Corporation's future Renewable Energy target obligations or sold where surplus RECs have been created.

11 Finance lease receivable

The following is a maturity analysis of the current and non-current finance lease receivable which is required under AASB 16 Leases:

	2024	2023
	\$'000	\$'000
Undiscounted finance lease payments receivable		
Less than 1 year	-	1,536
Less unearned finance income	-	(9)
Total finance lease receivables	-	<u>1,527</u>
Current finance lease receivable	-	1,527
Non-current finance lease receivable	-	-
Total finance lease receivable	-	<u>1,527</u>

The Corporation subleased two floors of its office building located in Adelaide CBD. One floor was subleased to the South Australian Tourism Commission and another floor to the Department for Trade, Tourism and Investment. These subleases ended on 2 March 2024. As the remaining term of each of the subleases aligned to the head lease they were classified as a finance lease. The payments received for the subleases was allocated between a reduction in the lease receivable and interest received. There were no subleases entered into at 30 June 2024.

None of the finance lease receivable at the end of the reporting period is past due and taking into consideration the historical default experience and current economic conditions it is considered not to be impaired.

12 Non-current assets - Deferred tax assets

	2024 \$'000	2023 \$'000
Notes		
The balance comprises temporary differences attributable to:		
Doubtful debts	54	13
Obsolete stock	42	65
Infrastructure, plant and equipment	41,591	28,947
Pooled assets	46	60
Payables	1,823	1,759
Audit fee payable	155	150
Government grants	10,272	10,435
Employee benefits	13,842	12,856
Deferred lease incentives	173	173
Lease liability - right-of-use assets	(14,010)	(11,146)
Unearned customer contributions	136	59
Unearned income	2,513	4,917
Provisions	5,358	5,537
Lease make good provision	(60)	-
Provision for workers compensation	203	171
Derivative financial instruments	-	87
	62,138	54,083
<i>Amounts recognised directly in equity:</i>		
Unearned customer contributions	2,335	2,335
Revaluation of Infrastructure, plant and equipment	(136)	(290)
Lease liability - Initial adoption of AASB 16	36,236	36,236
Leased infrastructure assets	(1,061)	(1,061)
Lease make good provision	494	494
Deferred lease incentives	(173)	(173)
Doubtful debts - Initial adoption of AASB 9	39	39
	37,734	37,580
<i>Recognition of leases - AASB 16</i>		
Recognition of new leases	5,605	3,785
Lease liability remeasurement	10	7
Amounts (over) provided in prior years	(30)	-
	5,585	3,792
Total deferred tax assets	105,457	95,455
	2024 \$'000	2023 \$'000
Movements:		
Opening balance at 1 July	95,455	88,953
Charged to the statement of comprehensive income (note 7(a))	8,055	4,923
Charged to equity (note 32(a))	154	52
Recognition of new leases - AASB 16	1,820	988
Lease liability remeasurement	3	7
Amounts (over)/under provided in prior years	(30)	532
Closing balance at 30 June	105,457	95,455
Deferred tax assets expected to be recovered within 12 months	28,514	21,773
Deferred tax assets expected to be recovered after more than 12 months	76,943	73,682
	105,457	95,455

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13 Non-current assets - Intangible assets

	Work in progress \$'000	Easements \$'000	Prescription rights \$'000	Computer software \$'000	ADP intangible \$'000	Purchased water rights \$'000	Total \$'000
Year ended 30 June 2024							
Opening net book amount	36,909	6,737	4,500	34,171	51,073	41,159	174,549
Additions*	10,744	39	-	18,912	-	966	30,661
Amortisation charge	-	-	-	(22,137)	(1,700)	-	(23,837)
Transfers	(18,951)	-	-	-	-	-	(18,951)
Asset write-down	(2,731)	-	-	-	-	-	(2,731)
Closing net book amount	25,971	6,776	4,500	30,946	49,373	42,125	159,691
At 30 June 2024							
Cost	25,971	6,776	4,500	314,326	70,982	42,125	464,680
Accumulated amortisation	-	-	-	(283,380)	(21,609)	-	(304,989)
Net book amount	25,971	6,776	4,500	30,946	49,373	42,125	159,691

*Additions include transfers from work in progress.

13 Non-current assets - Intangible assets (continued)

	Work in progress \$'000	Easements \$'000	Prescription rights \$'000	Computer Software \$'000	ADP intangible \$'000	Purchased water rights \$'000	Total \$'000
Year ended 30 June 2023							
Opening net book amount	27,311	6,647	4,500	46,903	52,773	41,159	179,293
Additions*	18,812	90	-	8,715	-	-	27,617
Transfers	(8,805)	-	-	-	-	-	(8,805)
Amortisation charge	-	-	-	(21,447)	(1,700)	-	(23,147)
Asset write-down	(409)	-	-	-	-	-	(409)
Closing net book amount	36,909	6,737	4,500	34,171	51,073	41,159	174,549
At 30 June 2023							
Cost	36,909	6,737	4,500	298,435	70,982	41,159	458,722
Accumulated amortisation	-	-	-	(264,264)	(19,909)	-	(284,173)
Net book amount	36,909	6,737	4,500	34,171	51,073	41,159	174,549

*Additions include transfers from work in progress.

13 Non-current assets - Intangible assets (continued)

Issued water licences

The South Australian Government has issued water licences to the Corporation upon adoption of the relevant Water Allocation Plan for the water resource given effect by the *Landscape South Australia Act 2019*. Some of these licences have conditions attached which restrict the use of the allocations endorsed thereon. All licences are held to underpin the water security of SA Water customers. These licences are held by the Corporation in accordance with Department of Treasury & Finance (DTF) Accounting Policy Statement on Intangible assets.

In accordance with the requirements of Treasurer's Instructions (Accounting Policy Statements) covering valuation of intangible assets, the water rights are valued at cost. The water rights have an indefinite useful life and as such are not subject to amortisation.

The Corporation holds River Murray licences to underpin the metropolitan Adelaide, associated country areas and our River Murray Country towns customers.

Rights other than those relating to the River Murray are:

- Various South East region licences;
- Various Murray Mallee area licences;
- Various Eyre Peninsula region licences;
- McLaren Vale licence for the Aldinga wastewater treatment plant;
- Northern Adelaide Plains licence for the Bolivar wastewater treatment plant;
- Western Mount Lofty Ranges licences; and
- Far North region licences.

Purchased water rights

The Corporation owns a series of tradable water rights that it has purchased from the Southern Murray Darling Basin water trading markets. The rights are perpetual and title is held by the Corporation under the relevant legislation in the jurisdiction of issue (as water access entitlements onto licences issued by the South Australian Government under the *Landscape South Australia Act 2019 (SA)*, as water shares issued by the Victorian Government under the *Water Act 1989 (VIC)*, and as unit shares issued by the New South Wales Government under the *Water Management Act 2000 (NSW)*). The allocations made to these water rights are held in South Australia or are able to be transferred into South Australia from within the Southern Murray Darling Basin, subject to statutory trading rules.

During normal River Murray flow conditions the South Australian purchased River Murray licences must be held to meet the requirements of the Section 6 direction of the Public Corporation Act 1993. This direction was gazetted on 11 June 2020 and requires that:

"SA Water must provide the full environmental watering volume required in eligible years under clause S-IV(ii) of Schedule 1 of the Implementation Plan for Augmentation of the Adelaide Desalination Plant (100 gigalitres per annum), National Partnership Agreement on Water for the Future (up to 12 gigalitres), prior to trading to third parties any unused allocations obtained on account of water access entitlements on its South Australian River Murray licences."

In accordance with the requirements of *Treasurer's Instructions (Accounting Policy Statements)* covering valuation of intangible assets, the water rights are valued at cost. The water rights have an indefinite useful life and as such are not subject to amortisation.

13 Non-current assets - Intangible assets (continued)

Easements

In accordance with the *Treasurer's Instructions (Accounting Policy Statements)* and AASB 138 *Intangible Assets*, easements have been classified as an intangible asset and valued at cost. Easements gifted to the Corporation are not valued.

Application software

Application software is valued at cost as per AASB 138. The useful life is reviewed annually and has been assessed at 5 years. The software is amortised using the straight-line method.

Software-as-a-Service (SaaS) arrangements

SaaS arrangements are service contracts providing the Corporation with the right to access the cloud provider's application software over the contract period. Costs incurred to configure or customise, and the ongoing fees to obtain access to the cloud provider's application software, are generally recognised as operating expenses when the services are received.

Where some of the costs incurred are for the development of software code that enhances, modifies or creates additional capability to existing on-premise systems and meets the recognition criteria for an intangible asset, these costs are recognised as intangible software assets and amortised over the useful life of the software on a straight-line basis.

Work in progress

In the 2023/24 financial year work in progress relating to intangible assets has been reclassified from work in progress water & sewerage cash generating unit (CGU) (note 14) to work in progress intangible assets (note 13). Prior year comparatives have also been reclassified.

Costs incurred on incomplete intangible assets that are being progressively acquired are recognised as work in progress at the reporting date. These assets are transferred to completed intangible assets when the assets are fully acquired and are operational or available for use. Work in progress intangible assets are recognised at cost.

ADP intangible asset

An intangible asset exists in relation to the network connection agreement between SA Water and SA Power Networks. The agreement grants the Corporation the legal right to connect to the SA Power Networks substation constructed at Port Stanvac and thus acquire electricity for the Adelaide Desalination Plant (ADP) at the rates specified in the agreement.

In accordance with AASB 138, this right was recognised in 2012/13 as an intangible asset and is measured at the construction cost of the SA Power Networks' substation.

The useful life is based on the average useful life of the ADP assets belonging to SA Water upon which the intangible asset is dependent as per AASB 138. As with other non-current assets, the useful life of the intangible asset is assessed annually and is currently 41.75 years. The ADP intangible asset is amortised using the straight-line method.

South Australian Water Corporation
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14 Non-current assets - Infrastructure, plant and equipment

	Work in progress Water & Sewerage \$'000	Work in progress Renewable energy \$'000	Land \$'000	Renewable energy \$'000	Plant and equipment \$'000	Infrastructure assets \$'000	Other property, plant and equipment \$'000	Total \$'000
Year ended 30 June 2024								
Opening net book amount	860,994	-	378,905	272,579	31,392	10,014,021	58,428	11,616,319
Additions*	690,353	1,231	1,513	-	6,551	379,051	10,704	1,089,403
Transfers	(359,967)	-	-	-	-	-	-	(359,967)
Depreciation charge	-	-	-	(13,014)	(3,987)	(237,296)	(16,099)	(270,396)
Asset write-down	(28,351)	-	-	-	-	(1,151)	-	(29,502)
Disposals	-	-	(1,408)	-	(393)	(1,451)	-	(3,252)
Revaluation increase/(decrease)	-	-	35,884	(47,251)	-	(967,494)	-	(978,861)
Closing net book amount	1,163,029	1,231	414,894	212,314	33,563	9,185,680	53,033	11,063,744
At 30 June 2024								
Cost or fair value	1,163,029	1,231	414,894	235,652	76,831	16,695,313	384,801	18,971,751
Accumulated depreciation	-	-	-	(23,338)	(43,268)	(7,509,633)	(331,768)	(7,908,007)
Net book amount	1,163,029	1,231	414,894	212,314	33,563	9,185,680	53,033	11,063,744

*Additions include transfers from work in progress.

14 Non-current assets - Infrastructure, plant and equipment (continued)

	Work in progress Water & Sewerage \$'000	Work in progress Renewable energy \$'000	Land \$'000	Renewable energy \$'000	Plant and equipment \$'000	Infrastructure assets \$'000	System Other property, plant and equipment \$'000	Total \$'000
Year ended 30 June 2023								
Opening net book amount	631,589	87,955	377,266	219,191	29,641	11,887,523	72,053	13,305,218
Additions*	539,559	3,555	1,673	85,740	6,035	327,362	6,553	970,477
Transfers	(307,692)	(91,510)	-	-	-	-	-	(399,202)
Depreciation charge	-	-	-	(10,252)	(3,834)	(287,379)	(20,178)	(321,643)
Asset write-down	(2,462)	-	-	-	-	-	-	(2,462)
Disposals	-	-	(5,145)	-	(450)	-	-	(5,595)
Revaluation increase/(decrease)	-	-	5,111	(22,100)	-	(1,913,485)	-	(1,930,474)
Closing net book amount	860,994	-	378,905	272,579	31,392	10,014,021	58,428	11,616,319
At 30 June 2023								
Cost or fair value	860,994	-	378,905	288,130	72,307	18,095,895	379,462	20,075,693
Accumulated depreciation	-	-	-	(15,551)	(40,915)	(8,081,874)	(321,034)	(8,459,374)
Net book amount	860,994	-	378,905	272,579	31,392	10,014,021	58,428	11,616,319

*Additions include transfers from work in progress.

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Notes to the financial statements
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(continued)

14 Non-current assets - Infrastructure, plant and equipment (continued)

Infrastructure, plant and equipment

(a) Carrying amounts that would have been recognised

If revalued assets were stated on the historical cost basis less accumulated depreciation, the amounts would be as follows:

	Land \$'000	Renewable energy assets \$'000	System infrastructure assets \$'000	Other property, plant and equipment \$'000	Total \$'000
Revalued assets based on cost model					
Cost	58,882	356,834	9,192,808	309,512	9,918,036
Accumulated depreciation	-	(35,068)	(3,300,188)	(262,174)	(3,597,430)
At 30 June 2024 net carrying amount	58,882	321,766	5,892,620	47,338	6,320,606

Revalued assets based on cost model

Cost	56,942	356,875	8,856,224	304,137	9,574,178
Accumulated depreciation	-	(18,976)	(3,126,786)	(252,299)	(3,398,061)
At 30 June 2023 net carrying amount	56,942	337,899	5,729,438	51,838	6,176,117

Acquisition

Items of infrastructure, plant and equipment are initially recorded at cost in accordance with AASB 116 *Property, Plant and Equipment*, and are depreciated as outlined in expenses (note 6). Assets acquired under BOOT agreements are brought to account when commissioned as right-of-use assets, ownership is transferred to SA Water once the lease expires.

Subsequent costs are included in the asset's 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 Corporation and the cost of the item can be measured reliably. All other repairs and maintenance are charged to the statement of comprehensive income during the financial period in which they are incurred.

Where system infrastructure assets are handed over by developers free of charge, they are initially recognised at fair value using the cost approach based on an estimate of the Greenfield's replacement cost as at the date of acceptance.

Valuations

The Corporation has adopted the revaluation method for measuring and reporting infrastructure assets and renewable energy assets in the statement of financial position in accordance with AASB 13 *Fair Value Measurement* and AASB 116 *Property, Plant and Equipment*. Refer note 15 for disclosures regarding fair value level hierarchy.

The application of the income approach means the assets are valued using a discounted cash flow methodology which is based on the discounted value of the future cash flows expected to be generated from the use of SA Water's assets under the environment in which the Corporation operates as a for profit entity. Future cashflows generated from the use of these assets are considered the primary factor that a market participant would consider when pricing these assets. An independent valuation is required periodically and was last performed in June 2023 by KPMG Financial Advisory Services (Australia) Pty Ltd.

Revaluations undertaken during each reporting period are effective from 30 June. Depreciation for the year is based on the carrying value of assets prior to revaluation.

14 Non-current assets - Infrastructure, plant and equipment (continued)

Infrastructure, plant and equipment (continued)

System infrastructure assets

Includes all the Corporation's network assets, its treatment plants for both water and sewerage, storage related assets and buildings and depots. These assets deliver water, sewerage and recycled water to and from the customer through its integrated network of assets. The network of assets are assessed as an integrated network because of the interdependent nature of their operations.

The income approach has been adopted by SA Water to determine the fair value of system infrastructure assets, as there is generally no active market for assets of such a specialised nature. As a for-profit entity, any expected transaction price for the Corporation's assets would be based on the income that the assets derive.

The income approach calculates the future net cashflows from the whole of the integrated network of system infrastructure assets held by the Corporation, which are discounted to their present value.

The Corporation aligns its approach in determining the future cash flows with the methodology applied by the Essential Services Commission of South Australia (ESCOSA). In addition to the cash flows for regulated assets under this approach, the Corporation's fair value calculations also include estimated cash flows from non-regulated assets excluding non-regulated renewable energy assets.

The fair value of system infrastructure assets is determined by calculating the total value of all SA Water assets that contribute to the generation of future cashflows and then deducting asset classes that have been valued using the market or cost approach.

Renewable energy assets

Includes all renewable energy assets that were delivered as part of the Corporation's Zero-Cost Energy Future program (ZCEF). The Corporation has installed solar panels and battery storage on some of its existing land and facilities, to offset its electricity needs and reduce operating costs. Any excess electricity is sold back to the wholesale energy market. As there is an accessible active market for the sale of this electricity, these renewable energy assets have been classified as a separate cash generating unit from that of the corporation's sewerage and water cash generating unit.

The income approach has been adopted by SA Water to determine the fair value of renewable energy assets. Estimated cashflows for renewable energy assets are based on independently modelled electricity market and renewable energy certificate pricing estimates applied to the generation profiles and capacities of assets installed under the program. The revenues forecast include benefits from energy generation, renewable certificate production and savings on network charges.

Land

Land is independently valued using the market approach by the State Valuer-General. The Valuer-General uses site values of generically similar allotments to arrive at a unit rate used to assign a value to individual parcels. Rates depend on whether the site is residential, industrial or commercial.

Land is valued separately from any structures or improvements residing on it. It is acquired and held principally for continued use. Land has an unlimited useful life and is not a depreciable asset.

Plant and equipment

Includes operating plant and machinery, vehicles and office equipment. These are valued at cost which is deemed to be fair value.

Costs associated with this class include construction cost or purchase price, installation costs and attributable labour.

Other property, plant and equipment

Includes telemetry, leasehold improvements and assets that do not fall into the above categories.

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(continued)

14 Non-current assets - Infrastructure, plant and equipment (continued)

Infrastructure, plant and equipment (continued)

Other property, plant and equipment (continued)

Until 2018/19 assets in this class were recognised at fair value under the cost approach using a directors valuation based on the Producer Price Index for 'Road and Bridge Construction in South Australia' (ABS Index 3101). Assets acquired since then are valued at cost which is deemed to be fair value.

Work in progress

Work in progress is split out between the Corporation's water and sewerage CGU and the renewable energy CGU. The CGUs include their respective capital projects that are currently under construction.

The Corporation's work in progress is recognised at cost which is deemed to be fair value at 30 June 2024.

In the 2023/24 financial year work in progress relating to intangible assets has been reclassified from work in progress water & sewerage CGU (note 14) to work in progress intangible assets (note 13). Prior year comparatives have also been reclassified.

14 Non-current assets - Infrastructure, plant and equipment (continued)

Infrastructure, plant and equipment (continued) Fair value model

A discounted cash flow model is used to determine fair value for all assets classes valued under the income approach. Determining fair value under this approach is highly dependent on the assumptions and inputs used to estimate the future cashflows.

The significant judgement and estimate of assumptions and inputs used in the Corporation's fair value model (primarily level 3 inputs) are tabled below. Each input is detailed in relation to its particular CGU, and whether it relates to water and sewerage or the renewable energy assets (ZCEF).

Input	Impact on fair value measurement	For 30 June 2024 (water and sewerage CGU)	For 30 June 2024 (ZCEF CGU)
Discount rate	Asset value would increase as the discount rate decreases.	Nominal post-tax Weighted Average Cost of Capital (WACC) of 4.63% (2023: 4.60%).	Nominal post-tax Weighted Average Cost of Capital (WACC) of 5.31% (2023: 5.24%).
Perpetual growth rate	Asset value would increase as the perpetual growth rate increases.	2.58% (2023: 2.50%)	N/A
CPI rate	Asset value would increase as CPI increases.	2024/25 is based on the 2024/25 State Budget Outcome approved CPI increase. 2025/26 and 2026/27 is based upon RBA inflation forecast and 2027/28 onwards utilises a glide path to a long term rate of 2.50%	2024/25 is based on the 2024/25 State Budget Outcome approved CPI increase. 2025/26 and 2026/27 is based upon RBA inflation forecast and 2027/28 onwards utilises a glide path to a long term rate of 2.50%
Period of discounting	Asset value would increase as period of discounting increases.	5 years (with an estimate of terminal value).	27 years (with a defined future point of 2051, in line with the cash-flow period for ZCEF)
Cash inflows:			
Service and usage revenue	Asset value would increase if future revenue increases.	Estimates of future revenues were based the SA Water Regulatory Determination 2024 and expected revenue over succeeding regulatory periods.	N/A
Other non-regulated revenue	Asset value would increase if non-regulated revenue increases.	Non-regulated revenue is based on forward estimates. Investment and interest income is excluded.	Revenue is based on independently modelled electricity market and renewable energy certificate pricing estimates applied to generation profiles and capacities of respective assets.
Cash outflows:			
Operating expenditure	Asset value would increase as operating expenditure decreases.	Operating expenditure is based on the 2024/25 State Budget Outcome.	Operating expenditure is based on the operating estimates and maintenance profiles of the ZCEF assets.
Capital expenditure	Asset value would increase as capital expenditure decreases.	Capital expenditure is based on the 2024/25 State Budget Outcome.	Capital expenditure is based on the 2024/25 State Budget Outcome.

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14 Non-current assets - Infrastructure, plant and equipment (continued)

Infrastructure, plant and equipment (continued)
Fair value model (continued)

Sensitivity analysis (Water and sewerage)

(i) Discount rate	Rate applied %	If higher +0.1%	If lower -0.1%
Nominal post-tax rate	4.63%	4.73%	4.53%
Calculated fair value of infrastructure, plant and equipment ('\$000)	\$11,154,000	\$10,520,900	\$11,852,700
Resulting change ('\$000)		(\$633,100)	\$698,700

(ii) Perpetual nominal growth rate	Rate applied %	If higher +0.1%	If lower -0.1%
Nominal Post tax rate	2.58%	2.68%	2.48%
Calculated fair value of infrastructure, plant and equipment ('\$000)	\$11,154,000	\$11,808,100	\$10,560,800
Resulting change ('\$000)		\$654,100	(\$593,200)

(iii) Sustainable Capital Expenditure	Value applied \$	If higher \$10.0m	If lower \$10.0m
Nominal post-tax value	\$469.7m	\$417.4m	\$397.4m
Calculated fair value of infrastructure, plant and equipment ('\$000)	\$11,154,000	\$10,745,200	\$11,562,800
Resulting change ('\$000)		(\$408,800)	\$408,800

Sensitivity analysis (ZCEF)

(i) Discount rate	Rate applied %	If higher +0.1%	If lower -0.1%
Nominal post-tax rate	5.31%	5.41%	5.21%
Calculated fair value of renewable energy assets ('\$000)	\$213,545	\$211,170	\$215,960
Resulting change ('\$000)		(\$2,375)	\$2,415

(ii) Forecast revenue	Valued applied \$	If higher 10% p.a	If lower 10% p.a
Nominal post-tax rate	Varying p.a.		
Calculated fair value of renewable energy assets ('\$000)	\$213,545	\$236,212	\$190,008
Resulting change ('\$000)		\$22,667	(\$23,537)

The sensitivity analysis is being carried out on those variables which have the greatest influence over the discounted cashflow model.

14 Non-current assets - Infrastructure, plant and equipment (continued)

Infrastructure, plant and equipment (continued) Impairment of assets

AASB 136 *Impairment of Assets* requires for-profit entities, at each reporting date, to undertake an assessment for impairment indicators for its non-current assets including infrastructure, plant and equipment. Where there is an indication of impairment, an impairment test is undertaken for a CGU and the recoverable amount is estimated. SA Water has two CGUs being the water and sewerage CGU and the renewable energy CGU. Recoverable amount is determined as the higher of fair value less cost of disposal and value-in-use.

An amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss. For revalued assets, any impairment loss is offset against the relevant asset revaluation surplus until fully extinguished with any remaining amount expensed in the statement of comprehensive income.

SA Water, in accordance with AASB 136, has sound impairment monitoring processes where management assess whether there are any "impairment Indicators" being present from external and internal sources prior to each reporting date. External and internal sources include but are not limited to market conditions, technology changes or asset obsolescence.

For the year ending 30 June 2024, SA Water has undertaken a discounted cashflow asset valuation to determine fair value using current market data to inform assumptions. There are no further indications, for either the water and sewerage CGU or the renewable energy CGU, that the carrying value is not reflective of fair value or would constitute an impairment indicator against the fair value measurement.

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15 Fair value measurements

The Corporation measures and recognises the following financial liabilities and non-financial assets at fair value on a recurring basis:

- Other financial liabilities (note 22);
- Land (note 14);
- System infrastructure assets (note 14);
- Plant and equipment (note 14);
- Other property, plant and equipment (note 14); and
- Renewable energy (note 14).

(a) Fair value measurements

AASB 13 *Fair Value Measurement* requires disclosure of fair value measurements by level of the following fair value measurement hierarchy (consistent with the hierarchy applied to financial assets and financial liabilities):

- (a) quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1);
- (b) inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly (level 2); and
- (c) inputs for the asset or liability that are not based on observable market data (unobservable inputs) (level 3).

The following table presents the Corporation's financial liabilities and non-financial assets measured and recognised at fair value at 30 June 2024.

(i) Recognised fair value measurements

30 June 2024	Notes	2024 \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Recurring fair value measurements					
Financial liabilities					
Electricity Swap		-	-	-	-
Total financial liabilities		-	-	-	-
Non-financial assets					
	14				
Land		414,894	-	414,894	-
System infrastructure assets		9,185,680	-	-	9,185,680
Renewable energy assets		212,314	-	-	212,314
Plant and equipment and other		86,596	-	-	86,596
Total non-financial assets		9,899,484	-	414,894	9,484,590

15 Fair value measurements (continued)

(a) *Fair value measurements (continued)*

(i) *Recognised fair value measurements (continued)*

30 June 2023	Notes	2023 \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000
Recurring fair value measurement					
Financial liabilities					
Electricity Swap		289	289	-	-
Total financial liabilities		289	289	-	-
Non-financial assets					
Land	14	378,905	-	378,905	-
System infrastructure assets		10,014,021	-	-	10,014,021
Renewable energy assets		272,579	-	-	272,579
Plant and equipment and other		89,820	-	-	89,820
Total non-financial assets		10,755,325	-	378,905	10,376,420

There were no transfers between levels for recurring fair value measurements during the period.

The Corporation's policy is to recognise transfers into and transfers out of fair value hierarchy levels as at the end of the reporting period.

(ii) *Disclosed fair values*

The Corporation has a number of assets and liabilities which are not measured at fair value, but for which fair values are disclosed in the notes.

The carrying amounts of cash and cash equivalents, trade receivables, payables and other current liabilities are assumed to approximate their fair values due to their short-term nature.

The fair value of financial instruments that make up the long term borrowings disclosed in note 2(d)(i) have been deemed to be level 2 in the fair value hierarchy. The valuation is based on SAFA bond rates (market observable) which reflects the cost of funds. The carrying amount of short term borrowings approximates its fair value, as the impact of discounting is not significant.

(b) *Valuation techniques used to derive level 3 fair values*

(i) *Recurring fair value measurements*

The valuation techniques used to derive level 3 fair values are described in note 14.

There were no changes in the valuation techniques during the reporting period.

The amounts shown as comparatives for fair value in note 15 are disclosed according to the fair value definitions that apply or applied in each relevant reporting period. When categories of assets are revalued based on the income approach, the gross carrying amount and any existing accumulated depreciation or amortisation are proportionately adjusted to equal the carrying amount of the revalued asset.

15 Fair value measurements (continued)

(b) *Valuation techniques used to derive level 3 fair values (continued)*

(ii) Non-recurring fair value measurements

SA Water has no non-recurring fair value measurements.

(iii) Valuation inputs and relationships to fair value

Refer to note 14 for information relating to unobservable inputs and valuation processes.

(c) *Fair value measurements using significant unobservable inputs (level 3)*

The recurring fair value measurements for those asset classes using significant unobservable inputs (level 3) is disclosed under note 14.

16 Non-current assets - Right-of-use asset

	Land \$'000	Buildings \$'000	Plant and equipment \$'000	Infrastructure assets \$'000	Total \$'000
Year ended 30 June 2024					
Opening balance at 1 July 2023	531	57,400	4,983	89,031	151,945
Additions	-	-	6,066	-	6,066
Lease liability remeasurement	11	-	-	554	565
Depreciation	(23)	(5,597)	(3,530)	(5,727)	(14,877)
Closing net book amount at 30 June 2024	519	51,803	7,519	83,858	143,699
At 30 June 2024					
Cost	623	82,002	24,435	118,306	225,366
Accumulated depreciation	(104)	(30,199)	(16,916)	(34,448)	(81,667)
Net book value	519	51,803	7,519	83,858	143,699
Year ended 30 June 2023					
Opening balance at 1 July 2022	527	63,163	4,889	98,279	166,858
Additions	-	109	3,184	-	3,293
Lease liability remeasurement	25	(1)	-	1,754	1,778
Derecognition	-	(57)	-	-	(57)
Depreciation	(21)	(5,814)	(3,090)	(11,002)	(19,927)
Closing net book amount at 30 June 2023	531	57,400	4,983	89,031	151,945
At 30 June 2023					
Cost	612	82,002	18,369	117,752	218,735
Accumulated depreciation	(81)	(24,602)	(13,386)	(28,721)	(66,790)
Net book value	531	57,400	4,983	89,031	151,945

The Corporation has entered into a number of leases:

A Memorandum of Lease has been entered into with Adelaide Airport Limited for the use of land for the purpose of storm water capture, management and treatment. The term of the lease is 29 years with monthly rental payments which are increased annually by the higher of 4% and CPI. As at 30 June 2024 there is 24 years left remaining on the lease.

A Memorandum of Administrative Arrangement has been entered into with the Department for Infrastructure and Transport for the lease of its office accommodation in Adelaide CBD. The initial recognition of the right-of-use asset was calculated in accordance with the transitional requirements of AASB 16. The carrying amount of the right-of-use asset for the office in the CBD has been calculated at the commencement date of the lease, but discounted using the incremental borrowing rate at 1 July 2019. The lease is paid monthly and increased annually by a fixed amount of 3%.

SA Water has motor vehicle leases with SAFA. Motor vehicle leases are non-cancellable, with rental payments paid monthly in arrears. Motor vehicle lease terms can range from 1 year up to 5 years and up to 10 years by exception on approval. The lease term can also range in duration from 60,000km up to 100,000km and 200,000km by exception. No contingent rental provisions exist within the lease agreements and no options exist to renew the leases at the end of their term.

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16 Non-current assets - Right-of-use asset (continued)

At the commencement date of the lease, where the Corporation is not reasonably certain of exercising any lease extension options, the additional term/s have not been included in the measurement of the right-of-use asset and remaining lease liability.

The Corporation has previously entered into BOOT agreements for a number of infrastructure facilities. These BOOT agreements include the requirement for an ongoing availability tariff, as escalated over time by certain indices, for the term of the agreement. In accordance with AASB 16 lease payments included in the measurement of the lease liability include variable lease payments that depend on an index or a rate.

At 30 June 2024 the remaining lease liability has been remeasured using the indexes applicable at this date.

17 Other non-current assets

	2024	2023
	\$'000	\$'000
Prepayments	2,837	2,391

18 Current liabilities - Payables

	2024	2023
	\$'000	\$'000
Interest payable	59,948	60,127
Trade creditors	175,150	135,133
Other creditors	17,912	13,695
	253,010	208,955

Liabilities, whether or not yet billed to the Corporation, are recognised as amounts to be paid in the future for goods and services received, including any related GST. Trade accounts payable are normally settled within 30 days.

19 Current liabilities - Financial liabilities/borrowings

	2024	2023
	\$'000	\$'000
Lease liabilities	16,410	20,282
Short term borrowings	34,600	42,700
	51,010	62,982

The Corporation has a \$150m short term borrowing facility with SAFA, bearing interest at SAFA's daily cash rate.

(a) Risk exposures

Information regarding interest rate risk and liquidity risk exposure is set out in note 2.

(b) Fair value disclosures

Information about the security relating to each of the secured liabilities and the fair value of each of the borrowings is provided in note 2.

Due to the short term nature of these interest bearing liabilities, their carrying value is assumed to approximate their fair value. Refer to note 2.

20 Current liabilities - Tax liabilities/(receivables)

	2024	2023
	\$'000	\$'000
Provision for current income tax movements during the year were as follows:		
Opening balance at 1 July	(5,951)	4,341
Income tax paid	(17,731)	(17,736)
Income tax refunded	5,934	33,103
Current year's income tax provision (note 7(a))	9,037	6,262
Amounts under/(over) provided in prior years	20	(31,921)
	(8,691)	(5,951)

Current tax is calculated by reference to the amount of the income taxes payable or recoverable in respect of the taxable profit for the period. Taxable profit differs from the profit reported in the statement of comprehensive income because items of income or expense are taxable or deductible in other years and items that are never taxable or deductible. Taxable temporary differences are recognised as deferred tax assets and liabilities and items that are non-assessable or deductible are recognised as an adjustment to income tax expense.

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21 Current liabilities - Provisions

	2024 \$'000	2023 \$'000
Employee benefits	20,674	19,039
Asset decommissioning	7,165	9,210
Lease make good	-	200
Damages and claims	627	360
Workers compensation	1,005	1,015
Other provisions	4,978	6,805
	34,449	36,629

(a) Movements in provisions

Movements in each class of provision during the financial year, other than employee benefits, are set out below:

	Asset decommissioning \$'000	Lease make good \$'000	Damages and claims \$'000	Workers compensation \$'000	Other \$'000	Total \$'000
Opening balance at 1 July	9,210	200	360	1,015	6,805	17,590
Provisions recognised	1,250	-	(144)	1,570	2,416	5,092
Payments made during year	(1,509)	(200)	(877)	(1,580)	(4,243)	(8,409)
Re-measurement adjustments	-	-	1,288	-	-	1,288
Transfer from/(to) non-current provisions	(1,786)	-	-	-	-	(1,786)
Closing balance at 30 June	7,165	-	627	1,005	4,978	13,775

The Corporation has reclassified prior year amounts for consistency with the current year presentation.

Provisions are recognised when the Corporation has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Employee benefits

This includes liabilities for annual and long service leave. The annual leave and long service leave liability is expected to be payable within twelve months and is measured at the undiscounted amount for annual leave and the discounted amount for long service leave expected to be paid when the liability is settled.

Asset decommissioning

A provision for the disposal and abandonment of assets is recognised when there is a present obligation to undertake further work to decommission surplus assets and ensure they are safe to the public and do not cause harm to the environment.

The estimated costs of site rehabilitation and decommissioning non-current assets are based on past experience and current market prices.

21 Current liabilities - Provisions (continued)

Damages and claims

A provision is recognised for claims against the Corporation relating to property damage, personal injury and civil liability.

The amounts measured and recorded for claims are based on estimates of specified claims and the probability that the Corporation will be required to settle the obligation. Previous claims history and the Crown Solicitor's Office advice is used in the determination of the liability.

SA Water is insured under the South Australian Government's insurance and risk management arrangements with SAFA. Under this agreement between SAFA and SA Water, SAFA will meet the cost of any civil liability claim made against SA Water subject to SA Water's selected deductible.

In addition, insurance arrangements are in place for construction works, travel insurance, and director and officer liabilities.

Workers compensation

The Corporation is registered with ReturnToWorkSA as a government self-insurer and is responsible for the management and liability of all workers' compensation claims. The provision is for the estimated cost of ongoing payments to employees as required under current legislation. The Corporation's provision is an actuarial estimate of the outstanding liability as at 30 June 2024 provided by KPMG Financial Services Consulting Pty Ltd.

Other provisions

This includes constructive obligations to rectify safety issues, site remediation, onerous contract loss and other provisions.

22 Current liabilities - Other financial liabilities

	2024	2023
	\$'000	\$'000
Derivative financial instruments - at fair value		
Electricity swaps	-	289
	-	289

Details of derivative financial instruments are provided in note 2(a)(ii) and note 6.

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23 Current liabilities - Other current liabilities

	2024	2023
	\$'000	\$'000
Government grants	10,426	11,248
Unearned income	5,409	13,501
Deposits from customers	3,485	3,244
Contract liabilities	8,232	7,982
	27,552	35,975

Revenue totalling \$6.7m was recognised in 2023/24 that was included in contract liabilities at 1 July 2023. There was no revenue recognised which related to adjustments to prices for performance obligations satisfied or partially satisfied in prior periods.

24 Non-current liabilities - Payables

	2024	2023
	\$'000	\$'000
Employment on-costs	2,003	1,863

Employment on-costs include payroll tax and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged. These on-costs relate to the balance of long service leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether superannuation on-costs are recognised as a consequence of long service leave liabilities.

25 Non-current liabilities - Financial liabilities/borrowings

	2024	2023
	\$'000	\$'000
Lease liabilities	86,633	97,612
Long term borrowings	7,618,810	7,289,000
	7,705,443	7,386,612

The Corporation has a long term and short term borrowing facility with SAFA. The loans are denominated in Australian dollars and carry both fixed and floating interest rates. The floating interest rates only apply to short term borrowings (refer note 19). The Government provides a guarantee in respect of these borrowings pursuant to the provisions of the *Public Finance and Audit Act 1987*.

SA Water's debt portfolio is managed in line with the requirements outlined in the Treasury Risk Management Policy. The policy is approved by the State Treasurer and the SA Water Board. SA Water's Treasury Risk Management Committee (TRMC) is responsible for the management of the debt portfolio within the requirements of this policy. Under a Client Service Agreement between SAFA and SA Water, SAFA is an attendee of this Committee in an advisory capacity and executes debt transactions on behalf of SA Water.

25 Non-current liabilities - Financial liabilities/borrowings (continued)

The movements in the lease liability (current and non-current) relating to the right-of-use asset are set out below:

30 June 2024	Land \$'000	Buildings \$'000	Plant and equipment \$'000	Infrastructure assets \$'000	Total \$'000
Opening balance at 1 July 2023	612	90,631	5,026	21,625	117,894
Interest expense	22	3,006	228	1,821	5,077
Additions	-	-	6,066	-	6,066
Remeasurement	11	-	-	554	565
Lease payments	(24)	(9,092)	(3,685)	(13,758)	(26,559)
Closing net book amount at 30 June 2024	621	84,545	7,635	10,242	103,043

30 June 2023	\$'000	\$'000	\$'000	\$'000	Total \$'000
Opening balance at 1 July 2022	588	96,832	4,910	30,072	132,402
Interest expense	22	3,206	97	3,017	6,342
Additions	-	104	3,187	-	3,291
Remeasurement	25	(1)	-	1,754	1,778
Lease payments	(23)	(9,510)	(3,168)	(13,218)	(25,919)
Closing net book amount at 30 June 2023	612	90,631	5,026	21,625	117,894

The lease payments included in the measurement of the lease liability comprise fixed payments (including in-substance fixed payments) and variable lease payments that depend on an index or rate less any lease incentives.

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26 Non-current liabilities - Deferred tax liabilities

	2024 \$'000	2023 \$'000
The balance comprises temporary differences attributable to:		
Prepayments	1,829	1,755
Lease incentive asset	84	84
Infrastructure, plant and equipment	(19,412)	(63,404)
Right-of-use asset	(20,633)	(17,130)
Finance lease receivable	(1,321)	(863)
	(39,453)	(79,558)
 <i>Amounts recognised directly in equity</i>		
Revaluation of infrastructure, plant and equipment	497,900	784,114
Right-of-use asset - initial adoption of AASB 16	27,449	27,449
Finance lease receivable - initial adoption of AASB 16	1,321	1,321
Leased infrastructure assets	7,357	7,192
Lease incentive asset	(84)	(84)
	533,943	819,992
Recognition of new leases	5,606	3,786
Lease liability remeasurement	(7)	(10)
Amounts under provided in prior years	23,871	23,925
	29,470	27,701
 Total deferred tax liabilities	523,960	768,135
	2024 \$'000	2023 \$'000
Movements:		
Opening balance	768,135	1,296,722
Credited to the Statement of Comprehensive Income (note 7)	40,105	17,432
Charged to equity (note 32(a) & 32(b))	(286,049)	(571,822)
Recognition of new leases - AASB 16	1,820	1,013
Lease remeasurement	3	(10)
Amounts (over)/under provided in prior years	(54)	24,800
Closing balance at 30 June	523,960	768,135
Deferred tax liabilities to be settled within 12 months	1,779	2,213
Deferred tax liabilities expected to be settled after more than 12 months	522,181	765,922
	523,960	768,135

27 Non-current liabilities - Provisions

	2024 \$'000	2023 \$'000
Employee benefits	25,467	23,813
Workers compensation	3,155	2,501
Asset decommissioning	5,479	2,443
Lease make good	1,447	1,447
Other provisions	238	-
	35,786	30,204

(a) *Movements in provisions*

Movements in each class of provision during the financial year, other than employee benefits, are set out below:

	Workers compensation \$'000	Asset decommissioning \$'000	Lease make good \$'000	Other \$'000	Total \$'000
Opening balance at 1 July	2,501	2,443	1,447	-	6,391
Transfer from/(to) current provisions	-	1,786	-	-	1,786
Re-measurement adjustments	654	-	-	-	654
Additional provision recognised	-	1,250	-	238	1,488
Closing balance at 30 June	3,155	5,479	1,447	238	10,319

Employee benefits

AASB 119 Employee Benefits contains the calculation methodology for long service leave.

The long service leave liability is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to anticipated future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using interest rates on negotiable government guaranteed securities with terms of maturity that match, as closely as possible.

AASB 119 Employee Benefits requires the use of the yield on long-term Commonwealth Government Bonds as the discount rate in the measurement of the long service leave liability. The yield on long term Commonwealth Government Bonds has increased from 4.14% in 2023 to 4.31% in 2024. The increase in the bond yield, which is used as the rate to discount future long service leave cash flows, results in a decrease in the reported long service leave liability.

The net financial effect of the changes to actuarial assumptions in the current financial year is an increase in the long service leave liability of \$2.28m and employee benefit expense of \$2.28m. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions - including the long-term discount rate. The actuarial assessment undertaken has left the salary inflation rate unchanged from the 2023 rate of 3.5%. As a result, there is no net financial effect resulting from changes in the salary inflation rate. The Corporation's long service leave liability for 30 June 2024 was valued by KPMG Financial Services Consulting Pty Ltd.

Lease make good

The opening balance of the lease make good provision stems from recognising leases in accordance now with AASB 16. It is the expected cost of returning the properties to their original condition.

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27 Non-current liabilities - Provisions (continued)

(a) Movements in provisions (continued)
Other provisions

This includes a constructive obligation relating to site remediation.

28 Non-current liabilities - Other non-current liabilities

	2024 \$'000	2023 \$'000
Government grants	305,213	314,484
Unearned income*	1,894	1,894
	<u>307,107</u>	<u>316,378</u>

*Adelaide Desalination Plant CSO funding received in advance under the Water for Fodder program.

29 Reconciliation of cash

	2024 \$'000	2023 \$'000
Cash and cash equivalents	<u>3,543</u>	5,571

Cash and cash equivalents as at the end of the financial year as shown in the statement of cash flows is reconciled to the items in the statement of financial position as follows:

Cash on hand and at bank is stated at nominal value. For the purposes of the statement of cash flows, cash includes cash on hand and at bank.

(a) Fair Value

Due to the short term nature of cash and cash equivalents, their carrying value is assumed to approximate their fair value.

30 Reconciliation of profit after income tax to net cash inflow from operating activities

	2024 \$'000	2023 \$'000
Net profit for the year	115,798	52,054
Add/(less) non-cash items:		
Depreciation and amortisation	309,110	364,717
Amortisation of government grant revenue from liabilities	(11,258)	(10,689)
Gifted assets	(38,594)	(28,156)
Net (gain) on disposal of infrastructure, plant and equipment	(13,949)	(914)
Net (gain) on disposal of renewable energy certificates	(148)	-
Infrastructure, plant and equipment revaluation decrement reversal	(2,061)	(500)
Infrastructure, plant and equipment revaluation decrement	49,504	24,698
Write-off in value of infrastructure, plant and equipment and capital WIP	29,502	2,871
Write-off in value of intangible capital WIP	2,731	-
Gain on derecognition of right-of-use-asset	-	(22)
Change in assets and liabilities:		
(Increase)/decrease in receivables	(16,613)	2,640
(Increase) in inventories	(726)	(673)
(Increase)/decrease in prepayments	(2,003)	165
(Increase) in other operating assets	(3,144)	(4,018)
(Increase) in deferred tax assets	(8,055)	(4,924)
(Increase) in income tax receivable	(2,739)	(5,951)
Decrease in income tax equivalents refunded	5,934	33,103
(Decrease)/increase in trade creditors	(10,164)	15,616
Increase/(decrease) in provision for employee benefits	3,289	(4,196)
Increase/(decrease) in provision for workers compensation	644	(377)
Increase in other operating liabilities	14,563	10,431
(Decrease)/increase in derivative financial liability	(289)	289
Increase in government grants	1,389	2,135
(Decrease)/increase in other provisions	(531)	1,163
Increase in deferred tax liabilities	40,105	17,432
(Decrease) in income tax payable	(5,954)	(5,519)
Net cash inflow from operating activities	456,341	461,375

South Australian Water Corporation
Notes to the financial statements
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31 Capital risk management

Capital is managed within the parameters outlined in the financial ownership framework for SA Water, which encompasses the Corporation's relationship with its owner in respect of capital structure, community service obligations and dividends.

When managing capital, management's objective is to ensure the Corporation continues as a going concern as well as maintaining optimal returns to the State Government (as sole shareholder).

The gearing ratios based on continuing operations at 30 June 2024 and 30 June 2023 were as follows:

	2024	2023
	\$'000	\$'000
Interest bearing borrowings (note 19 & 25)	7,756,453	7,449,594
Less: cash and cash equivalents (note 29)	(3,543)	(5,571)
Net debt	7,752,910	7,444,023
Total assets	11,723,177	12,266,611
Gearing ratio	66.1%	60.7%

SA Water is required by the SA Government to adjust its borrowings each year prior to 30 June, to maintain a debt/asset gearing ratio of at least 45%. This commenced from the year ended 30 June 2017, and requires SA Water to make an additional return to the State Government, transacted as a specified dividend, as directed by the Treasurer, of an amount equivalent to the required incremental increase in borrowings.

There was no specified dividend to be paid for the year ended 30 June 2024 or the year ended 30 June 2023, in recognition that SA Water's debt/asset gearing ratio was maintained above the predetermined minimum gearing target of 45%.

32 Asset revaluation surplus and retained earnings

(a) *Asset revaluation surplus*

	2024 \$'000	2023 \$'000
Revaluation surplus - infrastructure, plant and equipment	2,219,755	2,868,715
	2,219,755	2,868,715

Movements:

Infrastructure, plant and equipment revaluation surplus

Opening balance at 1 July	2,868,715	4,207,847
Revaluation of infrastructure, plant and equipment*	(931,418)	(1,906,277)
Movements in deferred tax liability (note 26)	286,214	572,348
Transfer to retained profits on disposal	(3,910)	(12,912)
Movements in deferred tax assets (note 12)	154	52
Movements in income tax liability (receivable)	-	7,657
Closing balance at 30 June	2,219,755	2,868,715

*The 2023/24 revaluation decrease (10%) is attributable to the revaluation of system infrastructure assets that includes SA Water's network assets, treatment plants for both water and wastewater, storage related assets and buildings and depots.

*The 2022/23 revaluation decrease (16%) is attributable to the revaluation of system infrastructure assets that includes SA Water's network assets, treatment plants for both water and wastewater, storage related assets and buildings and depots.

(b) *Retained earnings*

Movements in retained earnings were as follows:

Opening balance at 1 July	300,082	285,466
Profit for the year	115,798	52,054
Dividends (note 36)	(106,952)	(49,824)
Transfers from asset revaluation surplus	3,910	12,912
Movement in deferred tax liability (note 26)	(165)	(526)
Closing balance at 30 June	312,673	300,082

(c) *Nature and purpose of other asset revaluation surplus*

(i) *Infrastructure plant and equipment revaluation surplus*

The infrastructure, plant and equipment revaluation surplus is the cumulative balance of asset revaluation increments and decrements.

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(continued)

33 Commitments and contingencies

(a) *Capital commitments*

Capital expenditure contracted for at the balance date but not recognised as liabilities in the financial statements, are committed as follows:

	2024	2023*
	\$'000	\$'000
Within one year	190,238	258,436
Later than one year but not later than five years	76,892	44,717
Later than five years	110,000	110,000
	377,130	413,153

* Prior year comparatives have been restated

The capital commitments relate to the Corporation's capital program in delivering water and sewer infrastructure, property, plant & equipment and intangible assets.

(b) *Other expenditure commitments*

Future other expenditure commitments not provided for in the financial statements are committed as follows:

	2024	2023*
	\$'000	\$'000
Within one year	197,248	200,935
Later than one year but not later than five years	254,362	395,716
Later than five years	139,443	177,347
	591,053	773,998

* Prior year comparatives have been restated

Other expenditure commitments include commitments pursuant to contracts to:

- Operate, manage and maintain the Adelaide metropolitan water and sewer networks and treatment plants.
- Operate, maintain and provide energy for the Adelaide Desalination Project.
- Other expenditure commitments reported are based on minimum contracted amounts payable at balance date and include an estimate for escalation of charges.

(c) *Other contingencies*

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The Corporation has a number of common law claims and civil law claims made against it by various claimants. The estimated maximum exposure facing the Corporation in respect of these claims is \$0.053m.

34 Remuneration of auditors

	2024 \$'000	2023 \$'000
Audit fees paid/payable:		
SA Water annual Public Finance and Audit Act audit	486	539
SA Water Regulatory financial statements audit*	30	12
Total	516	551

* Pursuant to *Water Industry Guideline Number 2* and confirmation from ESCOSA, a full Audit Opinion Certificate on the Corporation's special purpose (regulatory) financial statements is not required. An independent advisory engagement review has been determined to be the appropriate audit assurance to SA Water's Board and Management.

35 Expenditure – SA business and non-SA business

The following table includes all expenditure in relation to contracts above \$55,000 (GST inclusive) resulting from a procurement as defined in Treasurer's Instructions 18 - Procurement. Arrangements between public authorities and arrangements with other governments are not included.

	2024 \$'000	Proportion SA and non-SA businesses %
Expenditure is inclusive of non-recoverable GST.		
Total expenditure with South Australian businesses	911,562	95.70
Total expenditure with non-South Australian businesses	41,186	4.30
	952,748	100.00

Classification as SA business or non-SA business is generally based on circumstances as at the time of entering into a contract. For contracts entered into before 20 February 2023, where sufficient evidence of an assessment made under previous procurement requirements is known to the Corporation, this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI 18.

TI 18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents.

The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia.

In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

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36 Dividends

	2024	2023
	\$'000	\$'000
Dividend paid	106,952	49,824
	106,952	49,824

Dividends paid and payable are recognised in the reporting period in which the dividends are declared or have been specifically determined and approved by the Treasurer in consultation with the Corporation's Minister.

Dividend paid to the South Australian (SA) Government has been in accordance with the Financial Ownership Framework where the dividend paid is based on the recommendation of the Board and approved by the Treasurer pursuant to section 30 of the Public Corporations Act 1993.

SA Water is required by the SA Government to adjust its borrowings each year prior to 30 June, to maintain a debt/asset gearing ratio of a minimum of 45%. This is transacted as a specified dividend.

There was no specified dividend to be paid for the year ended 30 June 2023 and the year ended 30 June 2024, in recognition that SA Water's debt/asset gearing ratio was maintained above the predetermined minimum gearing target of 45% (refer to note 31).

37 Remuneration of employees

	Current employees 2024	Ex-Employees 2024	Current employees 2023	Ex-Employees 2023
The number of employees whose remuneration paid and payables falls within the following bands is:				
\$160,001 - 166,000**	n/a	n/a	28	3
\$166,001 - 186,000	90	2	63	8
\$186,001 - 206,000	48	-	18	3
\$206,001 - 226,000	14	-	9	3
\$226,001 - 246,000	12	1	9	1
\$246,001 - 266,000	8	-	2	2
\$266,001 - 286,000	3	-	3	-
\$286,001 - 306,000	2	-	1	-
\$306,001 - 326,000	1	-	1	-
\$326,001 - 346,000	1	-	1	1
\$346,001 - 366,000	1	-	-	-
\$406,001 - 426,000	-	-	-	-
\$426,001 - 446,000	1	-	3	-
\$446,001 - 466,000	2	1	1	-
\$466,001 - 486,000	1	-	-	-
\$566,001 - 586,000	-	-	1	-
\$586,001 - 606,000	1	-	-	-
Total	185	4	140	21

**This band has been included for the purpose of reporting comparative figures based on the executive base level remuneration for 2022-23.

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits, and any fringe benefits tax paid or payable in respect of those benefits. The total remuneration received by these employees for the year was \$38.8m (2023: \$32.0m).

37 Remuneration of employees (continued)

	2024 \$'000	2023 \$'000
Targeted voluntary separation packages (TVSPs)		
Amount paid during the reporting period to separated employees:		
TVSPs	126	-
Annual leave and long service leave paid to those employees	78	-
Net cost to SA Water	204	-

The number of employees who received TVSPs during the reporting period was 1 (2023: Nil).

38 Remuneration of directors

The Board of SA Water was established under the *South Australian Water Corporation Act 1994* and consists of up to seven members including the Chief Executive. Note: Although a member of the Board, the Chief Executive does not receive additional remuneration as a Board member. The remuneration of the Chief Executive is included in notes 37 and 39.

Remuneration of Directors (excluding the Chief Executive) is shown in the table below.

	2024 Number of directors	2023 Number of directors
The number of Directors of the Corporation (excluding the Chief Executive) whose remuneration paid and payable falls within the following bands is:		
\$0 - \$19,999	2	1
\$20,000 - \$39,999	2	-
\$40,000 - \$59,999	3	3
\$60,000 - \$79,999	-	2
\$80,000 - \$99,999	1	-
	8	6

The total remuneration paid and payable for those directors was \$0.30m (2023: \$0.29m) which includes superannuation contributions.

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39 Related party disclosures

(a) Directors

The following persons held the position of director of the Corporation during the financial year:

Mr A.N Holmes
Ms S.M Filby (ceased on 24 July 2023)
Ms J.M.H Finlay
Mr C.J Ford
Ms F.A Hele (ceased on 2 August 2023)
Mr D.A Picton
Mr K.G Williams
Ms C.C McInerney
Mr D.A Ryan

(b) Key management personnel

Key management personnel compensation for the years ended 30 June 2024 and 2023 is set out below. The key management personnel are the directors of the Corporation (including the Chief Executive) and the Executive Leadership Team who have responsibility for the strategic direction and management of the Corporation.

The Minister for Housing and Urban Development and the Minister for Climate, Environment and Water are also considered a member of the key management personnel of the Corporation by virtue of the Minister's power to control and direct the Corporation pursuant to the *Public Corporations Act 1993*. No remuneration has been included in this note disclosure for the Ministers as they are not directly remunerated by the Corporation.

	Number of key management personnel	Short-term benefits \$'000	Post-employment benefits \$'000	Long-term benefits \$'000	Termination benefits \$'000	Total \$'000
2024*	16	3,557	336	-	-	3,893
2023*	18	3,382	259	-	-	3,641

*Both 2024 and 2023 include an overlap of the senior leadership team members.

(c) Transactions with key management personnel and other related parties

The Corporation did not enter into any related party transactions with key management personnel or their close family members during the reporting period.

39 Related party disclosures (continued)

(c) *Transactions with key management personnel and other related parties (continued)*

All SA Government entities are related parties, significant transactions with SA Government entities are identifiable throughout this financial report. These include:

- SA Water receives community service obligation funding from the SA Government for the provision of certain non-commercial services (Refer to Note 4)
- Lease payments for vehicles supplied by Fleet SA (Refer to Note 16)
- The majority of accommodation expenses relate to accommodation supplied by the Department for Infrastructure and Transport (Refer to Note 16)
- Payment of a water planning management fee to the Department for Environment and Water (Refer Note 6)
- Borrowing costs include interest and guarantee fees paid to the South Australian Finance Authority (Refer Note 6)
- Short-term and long-term borrowings are received from the South Australian Finance Authority (Refer Note 19 and 25)
- SA Water must pay a dividend to the SA Government in accordance with the Financial Ownership Framework (Refer Note 36)

40 Events occurring after the reporting period

There are no known events after balance date that affect these financial statements.



Appendix B – Drinking water quality data

Table 1

2023-24 metropolitan Adelaide source water quality (inlets to water treatment plants (WTP))

Parameter	Samples	Min	Max	Ave*	Samples	Min	Max	Ave*
	Anstey Hill WTP				Hope Valley WTP			
Colour – True (456nm) [HU]	12	11	39	20	12	22	40	32
Dissolved Organic Carbon [mg/L]	52	4.9	12.8	7.6	52	6.4	15.7	8.9
Fluoride [mg/L]	12	<0.10	0.28	0.15	12	0.23	0.27	0.25
Hardness – Total [mg/L]	13	114	154	137	13	137	167	154
Nitrate as Nitrogen [mg/L]	26	<0.003	0.199	0.057	26	<0.003	0.321	0.078
pH [pH units]	12	7.1	7.8	7.4	12	7.9	8.4	8.2
Phosphorus – Total [mg/L]	26	0.020	0.060	0.040	26	0.012	0.074	0.034
Total Dissolved Solids [mg/L]	12	105	428	233	12	176	385	336
Turbidity [NTU]	12	8.2	48	23.8	12	1.3	5.6	2.3
	Barossa WTP				Little Para WTP			
Colour – True (456nm) [HU]	12	19	39	30	9	15	32	24
Dissolved Organic Carbon [mg/L]	52	11.0	12.5	11.9	40	7.1	9.6	8.5
Fluoride [mg/L]	12	0.23	0.29	0.26	9	0.26	0.29	0.28
Hardness – Total [mg/L]	13	91	131	109	13	127	164	144
Nitrate as Nitrogen [mg/L]	26	<0.003	0.071	0.022	26	0.071	0.244	0.154
pH [pH units]	12	7.4	7.9	7.7	10	7.6	8.1	7.9
Phosphorus – Total [mg/L]	26	0.010	0.054	0.023	26	0.018	0.052	0.030
Total Dissolved Solids [mg/L]	12	270	349	314	10	305	354	331
Turbidity [NTU]	12	0.43	1.3	0.75	9	3.0	11	7.6
	Happy Valley WTP							
Colour – True (456nm) [HU]	12	17	66	41				
Dissolved Organic Carbon [mg/L]	52	6.4	12.8	8.5				
Fluoride [mg/L]	12	0.20	0.25	0.23				
Hardness – Total [mg/L]	13	88	122	104				
Nitrate as Nitrogen [mg/L]	26	<0.003	0.200	0.066				
pH [pH units]	12	7.8	8.5	8.1				
Phosphorus – Total [mg/L]	26	0.029	0.114	0.049				
Total Dissolved Solids [mg/L]	12	256	308	282				
Turbidity [NTU]	12	1.7	13	7.0				

*Limit of reporting (LOR) values replaced with half LOR prior to calculating average.

Table 2

2023-24 metropolitan Adelaide distribution system – customer tap water quality against Australian Drinking Water Guidelines

Parameter	Health Guideline	Aesthetic Guideline	Samples	Min	Max	Ave*	% Compliance [#]
Anstey Hill Metro System							
Chlorine Residual – Free [mg/L]	≤5	-	217	<0.1	1.7	0.3	100
Chlorine Residual – Free [mg/L]	-	≤0.6	217	<0.1	1.7	0.3	86.6
Colour – True [HU]	-	≤15	4	<1	<1	<1	100
<i>E. coli</i> [per cfu/100mL]	++	-	217	0	0	0	100
Fluoride [mg/L]	≤1.5	-	4	0.10	0.97	0.67	100
Hardness – Total [mg/L]	-	≤200	4	60	98	77	100
Iron – Total [mg/L]	-	≤0.3	4	0.0030	0.0036	0.0034	100
Manganese – Total [mg/L]	≤0.5	-	4	0.0002	0.0005	0.0003	100
Manganese – Total [mg/L]	-	≤0.1	4	0.0002	0.0005	0.0003	100
pH Units	-	6.5-8.5	12	7.1	7.5	7.2	100
Total Dissolved Solids [mg/L]	-	≤600	4	152	333	216	100
Trihalomethanes – Total [µg/L]	≤250	-	53	64	205	108	100
Turbidity [NTU]	-	≤5	12	<0.10	0.12	<0.10	100
Barossa Metro System							
Chlorine Residual – Free [mg/L]	≤5	-	113	<0.1	1.1	0.3	100
Chlorine Residual – Free [mg/L]	-	≤0.6	113	<0.1	1.1	0.3	85.8
Colour – True [HU]	-	≤15	4	<1	2	1	100
<i>E. coli</i> [per cfu/100mL]	++	-	112	0	0	0	100
Fluoride [mg/L]	≤1.5	-	4	0.15	1.0	0.75	100
Hardness – Total [mg/L]	-	≤200	4	108	136	119	100
Iron – Total [mg/L]	-	≤0.3	4	0.0028	0.0349	0.0121	100
Manganese – Total [mg/L]	≤0.5	-	4	0.0007	0.0045	0.0021	100
Manganese – Total [mg/L]	-	≤0.1	4	0.0007	0.0045	0.0021	100
pH Units	-	6.5-8.5	12	7.0	7.3	7.2	100
Total Dissolved Solids [mg/L]	-	≤600	16	315	426	365	100
Trihalomethanes – Total [µg/L]	≤250	-	42	119	211	167	100
Turbidity [NTU]	-	≤5	12	<0.10	0.12	<0.10	100

Table 2 continued

Parameter	Health guideline	Aesthetic guideline	Samples	Min	Max	Ave*	% Compliance [#]
Central Metro System							
Chlorine Residual – Free [mg/L]	≤5	-	1150	<0.1	1.5	0.3	100
Chlorine Residual – Free [mg/L]	-	≤0.6	1150	<0.1	1.5	0.3	80.2
Colour – True [HU]	-	≤15	21	<1	2	<1	100
<i>E. coli</i> [per cfu/100mL]	++	-	1152	0	0	0	100
Fluoride [mg/L]	≤1.5	-	21	0.85	0.94	0.89	100
Hardness – Total [mg/L]	-	≤200	21	64	142	116	100
Iron – Total [mg/L]	-	≤0.3	21	0.0008	0.0319	0.0109	100
Manganese – Total [mg/L]	≤0.5	-	21	0.0004	0.0188	0.0030	100
Manganese – Total [mg/L]	-	≤0.1	21	0.0004	0.0188	0.0030	100
pH Units	-	6.5-8.5	70	7.0	7.5	7.2	100
Total Dissolved Solids [mg/L]	-	≤600	45	164	350	307	100
Trihalomethanes – Total [µg/L]	≤250	-	198	47	203	148	100
Turbidity [NTU]	-	≤5	69	<0.10	0.29	<0.10	100
East Metro System							
Chlorine Residual – Free [mg/L]	≤5	-	499	<0.1	4.0	0.3	100
Chlorine Residual – Free [mg/L]	-	≤0.6	499	<0.1	4.0	0.3	94.6
Colour – True [HU]	-	≤15	22	<1	2	<1	100
<i>E. coli</i> [per cfu/100mL]	++	-	499	0	0	0	100
Fluoride [mg/L]	≤1.5	-	22	0.87	0.96	0.91	100
Hardness – Total [mg/L]	-	≤200	22	92	151	117	100
Iron – Total [mg/L]	-	≤0.3	22	0.0024	0.4753	0.0305	95.5
Manganese – Total [mg/L]	≤0.5	-	22	0.0004	0.0249	0.0034	100
Manganese – Total [mg/L]	-	≤0.1	22	0.0004	0.0249	0.0034	100
pH Units	-	6.5-8.5	70	7.0	8.0	7.2	100
Total Dissolved Solids [mg/L]	-	≤600	22	242	436	301	100
Trihalomethanes – Total [µg/L]	≤250	-	99	91	223	157	100
Turbidity [NTU]	-	≤5	70	<0.10	1.5	0.10	100

Table 2 continued

Parameter	Health guideline	Aesthetic guideline	Samples	Min	Max	Ave*	% Compliance [#]
North Metro System							
Chlorine Residual – Free [mg/L]	≤5	-	560	<0.1	1.5	0.2	100
Chlorine Residual – Free [mg/L]	-	≤0.6	560	<0.1	1.5	0.2	90.4
Colour – True [HU]	-	≤15	23	<1	2	1	100
<i>E. coli</i> [per cfu/100mL]	++	-	560	0	0	0	100
Fluoride [mg/L]	≤1.5	-	23	0.22	1.0	0.85	100
Hardness – Total [mg/L]	-	≤200	23	95	158	131	100
Iron – Total [mg/L]	-	≤0.3	23	0.0018	0.0124	0.0068	100
Manganese – Total [mg/L]	≤0.5	-	23	0.0002	0.0071	0.0016	100
Manganese – Total [mg/L]	-	≤0.1	23	0.0002	0.0071	0.0016	100
pH Units	-	6.5-8.5	71	7.0	7.6	7.2	100
Total Dissolved Solids [mg/L]	-	≤600	126	199	446	342	100
Trihalomethanes – Total [µg/L]	≤250	-	101	74	228	163	100
Turbidity [NTU]	-	≤5	71	<0.10	0.14	<0.10	100
South Metro System							
Chlorine Residual – Free [mg/L]	≤5	-	99	<0.1	1.3	0.3	100
Chlorine Residual – Free [mg/L]	-	≤0.6	99	<0.1	1.3	0.3	83.8
Colour – True [HU]	-	≤15	4	<1	1	<1	100
<i>E. coli</i> [per cfu/100mL]	++	-	99	0	0	0	100
Fluoride [mg/L]	≤1.5	-	4	0.86	0.96	0.90	100
Hardness – Total [mg/L]	-	≤200	4	93	124	112	100
Iron – Total [mg/L]	-	≤0.3	4	0.0029	0.0051	0.0038	100
Manganese – Total [mg/L]	≤0.5	-	4	0.0003	0.0045	0.0014	100
Manganese – Total [mg/L]	-	≤0.1	4	0.0003	0.0045	0.0014	100
pH Units	-	6.5-8.5	11	7.2	7.6	7.4	100
Total Dissolved Solids [mg/L]	-	≤600	4	273	333	308	100
Trihalomethanes – Total [µg/L]	≤250	-	34	59	202	143	100
Turbidity [NTU]	-	≤5	11	<0.10	0.12	<0.10	100

Table 2 continued

Parameter	Health guideline	Aesthetic guideline	Samples	Min	Max	Ave*	% Compliance [#]
West Metro System							
Chlorine Residual – Free [mg/L]	≤5	-	566	<0.1	1.4	0.3	100
Chlorine Residual – Free [mg/L]	-	≤0.6	566	<0.1	1.4	0.3	88.9
Colour – True [HU]	-	≤15	23	<1	3	1	100
<i>E. coli</i> [per cfu/100mL]	++	-	540	0	0	0	100
Fluoride [mg/L]	≤1.5	-	23	0.17	0.96	0.73	100
Hardness – Total [mg/L]	-	≤200	23	106	173	134	100
Iron – Total [mg/L]	-	≤0.3	23	0.0032	0.0309	0.0118	100
Manganese – Total [mg/L]	≤0.5	-	23	0.0003	0.0106	0.0022	100
Manganese – Total [mg/L]	-	≤0.1	23	0.0003	0.0106	0.0022	100
pH Units	-	6.5-8.5	72	6.9	7.8	7.2	100
Total Dissolved Solids [mg/L]	-	≤600	287	185	455	318	100
Trihalomethanes – Total [µg/L]	≤250	-	117	109	255	171	99.2
Turbidity [NTU]	-	≤5	71	<0.10	0.20	<0.10	100
Metropolitan Adelaide – Total Distribution System							
Chlorine Residual – Free [mg/L]	≤5	-	3204	<0.1	4.0	0.3	100
Chlorine Residual – Free [mg/L]	-	≤0.6	3204	<0.1	4.0	0.3	86.5
Colour – True [HU]	-	≤15	101	<1	3	1	100
<i>E. coli</i> [per cfu/100mL]	++	-	3179	0	0	0	100
Fluoride [mg/L]	≤1.5	-	101	0.10	1.0	0.83	100
Hardness – Total [mg/L]	-	≤200	101	60	173	122	100
Iron – Total [mg/L]	-	≤0.3	101	0.0008	0.4753	0.0139	99.0
Manganese – Total [mg/L]	≤0.5	-	101	0.0002	0.0249	0.0024	100
Manganese – Total [mg/L]	-	≤0.1	101	0.0002	0.0249	0.0024	100
pH Units	-	6.5-8.5	318	6.9	8.0	7.2	100
Total Dissolved Solids [mg/L]	-	≤600	504	152	455	323	100
Trihalomethanes – Total [µg/L]	≤250	-	644	47	255	154	99.8
Turbidity [NTU]	-	≤5	316	<0.10	1.5	<0.10	100

++*E. coli* should not be detected in samples of drinking water.

*Limit of reporting (LOR) values replaced with half LOR prior to calculating average.

[#]Prior to calculating compliance for health-related chemicals, individual water sample test results are rounded to the same number of significant figures as the ADWG value (as prescribed in the ADWG and endorsed by SA Health).

Table 3

2023-24 regional – country source water quality

System	Total Dissolved Solids [mg/L]			Hardness – Total [mg/L]			Dissolved Organic Carbon [mg/L]			pH [pH units]		
	Min	Max	Ave*	Min	Max	Ave*	Min	Max	Ave*	Min	Max	Ave*
Barmera WTP	98	275	180	-	-	-	4.4	10.2	6.6	7.4	8.4	7.9
Barossa WTP	270	349	314	91	131	109	11.0	12.5	11.9	7.4	7.9	7.7
Beachport IRP	650	678	662	259	278	269	0.8	0.9	0.9	7.4	7.8	7.6
Berri WTP	83	269	167	-	-	-	4.0	9.8	6.3	7.1	8.2	7.7
Blanchetown WTP	100	299	192	-	-	-	4.7	9.9	6.6	7.2	8.7	7.9
Bordertown	363	605	486	195	320	255	0.6	0.8	0.6	7.1	7.5	7.3
Cadell WTP	101	300	191	-	-	-	4.7	12.2	6.9	6.3	8.4	7.8
Coffin Bay	352	551	406	214	243	226	0.4	0.5	0.4	7.6	7.9	7.8
Cowirra WTP	101	319	196	-	-	-	4.9	14.9	7.4	7.2	9.0	7.7
Elliston	583	1090	735	270	353	300	0.4	0.5	0.5	7.4	7.6	7.4
Eyre South	352	1450	690	207	532	290	0.4	0.9	0.6	7.1	7.7	7.4
Geranium	1330	1520	1450	543	571	557	0.6	0.8	0.7	6.9	7.1	7.0
Glossop WTP	83	269	167	-	-	-	4.0	9.8	6.3	7.1	8.2	7.7
Happy Valley WTP	256	308	282	88	122	104	6.4	12.8	8.5	7.8	8.5	8.1
Hawker Desalination WTP	2200	2620	2410	944	1070	1010	0.5	0.5	0.5	7.4	7.4	7.4
Kalangadoo IRP	527	546	539	356	359	358	1.1	1.2	1.2	7.2	7.7	7.3
Kanmantoo WTP	104	325	197	42	99	67	4.9	9.1	7.0	7.0	8.2	7.5
Kingston SE IRP	756	1040	871	236	300	270	0.9	1.0	1.0	7.2	7.7	7.5
Lameroo IRP	907	1010	963	241	252	247	0.5	0.5	0.5	7.6	7.7	7.6
Leigh Creek WTP	678	6000	2770	383	1290	756	0.4	0.9	0.6	7.0	7.6	7.3
Loxton WTP	87	284	173	-	-	-	3.9	10.0	6.3	7.1	8.4	7.8
Lucindale IRP	812	834	824	292	295	294	2.2	2.3	2.3	7.3	7.6	7.5
Mannum WTP	102	321	196	45	103	67	5.1	15.0	7.5	7.3	8.9	7.8
Marla	217	536	315	78	179	124	<0.3	0.4	<0.3	7.6	7.9	7.8
Melrose	1220	1820	1510	295	449	372	0.5	0.5	0.5	7.1	7.5	7.3
Middle River WTP	176	599	491	28	120	86	6.8	14.6	8.7	6.8	7.6	7.3
Millicent	605	672	631	322	380	360	1.0	1.4	1.2	7.4	7.7	7.5
Moorook WTP	97	272	178	-	-	-	4.3	11.9	6.7	7.4	8.4	7.9
Morgan WTP	101	296	190	41	100	66	4.6	10.4	7.0	7.3	8.9	8.0
Mt Burr	402	491	451	277	344	311	0.5	0.6	0.6	7.2	7.9	7.5
Mt Compass	112	247	167	39	54	47	<0.3	<0.3	<0.3	6.1	6.7	6.3
Mt Gambier	348	650	528	173	300	229	0.8	1.8	1.1	7.3	8.4	8.0
Mt Pleasant WTP	102	321	196	45	103	67	5.1	15.0	7.5	7.3	8.9	7.8
Murray Bridge WTP	104	325	197	42	99	67	4.9	9.1	7.0	7.0	8.2	7.5
Mypolonga WTP	103	318	199	-	-	-	4.9	9.1	6.8	6.9	9.0	7.6
Myponga WTP	277	379	347	106	125	115	12.7	16.5	14.7	7.4	8.1	7.8
Nangwarry	506	700	607	330	406	368	0.9	0.9	0.9	7.1	7.5	7.3
Naracoorte	1240	1310	1270	339	379	359	1.6	1.9	1.7	7.6	8.0	7.8
Oodnadatta	1680	4460	1980	313	506	410	<0.3	0.5	0.3	7.3	8.2	7.8
Padthaway	1310	1700	1600	602	621	612	0.7	0.8	0.8	7.0	7.2	7.1

Table 3 continued

System	Total Dissolved Solids [mg/L]			Hardness – Total [mg/L]			Dissolved Organic Carbon [mg/L]			pH [pH units]		
	Min	Max	Ave*	Min	Max	Ave*	Min	Max	Ave*	Min	Max	Ave*
Palmer WTP	102	321	196	45	103	67	5.1	15.0	7.5	7.3	8.9	7.8
Parachilna	817	840	829	316	316	316	<0.3	<0.3	<0.3	7.6	7.8	7.7
Parilla IRP	599	661	650	174	192	183	0.4	0.4	0.4	7.6	7.8	7.7
Penneshaw WTP	37300	39700	38100	-	-	-	<1.0	<1.0	<1.0	7.7	8.0	7.9
Penola IRP	650	672	661	310	328	319	1.4	3.1	2.3	7.3	7.5	7.4
Pinnaroo IRP	683	761	721	246	273	258	0.4	0.5	0.4	7.4	7.6	7.5
Port MacDonnell	689	705	696	22	26	24	1.2	1.3	1.3	8.2	8.4	8.3
Quorn	1080	1260	1170	533	540	537	0.6	0.9	0.8	7.1	7.4	7.3
Renmark WTP	79	268	162	35	91	61	3.9	11.0	6.7	7.0	8.4	7.8
Robe IRP	627	980	745	68	145	120	0.9	1.0	1.0	7.6	7.9	7.7
Summit WTP	-	-	-	-	-	-	4.9	10.5	6.8	7.3	9.2	7.9
Swan Reach Town WTP	103	312	199	-	-	-	5.1	11.8	7.1	7.4	9.0	8.0
Swan Reach WTP	98	302	193	44	94	66	4.8	13.1	7.5	7.5	8.9	8.0
Taillem Bend WTP	109	319	198	45	95	67	5.0	9.4	6.9	7.4	8.6	7.7
Tarpeena IRP	689	745	722	405	411	408	1.1	1.2	1.2	7.2	7.9	7.4
Waikerie WTP	97	303	191	-	-	-	4.6	10.4	7.3	7.5	8.6	8.0
Wilmington	284	323	302	93	121	107	<0.3	0.9	0.5	6.3	6.6	6.5
Wirrina Cove WTP	488	902	741	-	-	-	12.8	22.1	16.2	7.5	8.2	7.8
Woolpunda WTP	94	290	183	-	-	-	4.7	7.8	6.3	6.9	8.4	7.8

System	Turbidity [NTU]			Colour – True (456 nm) [HU]			Nitrate as Nitrogen [mg/L]			Phosphorous – Total [mg/L]		
	Min	Max	Ave*	Min	Max	Ave*	Min	Max	Ave*	Min	Max	Ave*
Barmera WTP	10	62	28	8	53	22	-	-	-	-	-	-
Barossa WTP	0.43	1.3	0.75	19	39	30	<0.003	0.071	0.022	0.010	0.054	0.023
Beachport IRP	2.5	4.2	3.2	<1	<1	<1	<0.003	0.008	0.005	0.042	0.048	0.045
Berri WTP	8.6	76	31	<1	53	22	-	-	-	-	-	-
Blanchetown WTP	8.0	63	31	8	43	21	-	-	-	-	-	-
Bordertown	<0.10	1.9	0.14	<1	<1	<1	0.019	0.663	0.178	0.006	0.015	0.011
Cadell WTP	8.9	60	29	9	46	21	-	-	-	-	-	-
Coffin Bay	<0.10	<0.10	<0.10	<1	<1	<1	0.132	0.928	0.693	0.014	0.023	0.016
Cowirra WTP	6.3	70	27	11	43	21	-	-	-	-	-	-
Elliston	<0.10	0.11	<0.10	<1	<1	<1	2.377	3.347	2.954	0.016	0.050	0.030
Eyre South	<0.10	8.7	0.14	<1	2	<1	0.068	6.437	3.238	<0.005	0.026	0.015
Geranium	<0.10	0.29	<0.10	<1	<1	<1	0.032	0.064	0.048	0.039	0.042	0.041
Glossop WTP	8.6	76	31	<1	53	22	-	-	-	-	-	-
Happy Valley WTP	1.7	13	7.0	17	66	41	<0.003	0.200	0.066	0.029	0.114	0.049
Hawker Desalination WTP	1.8	14	10	<1	<1	<1	<0.003	<0.003	<0.003	0.014	0.021	0.018
Kalangadoo IRP	1.4	5.0	3.1	<1	1	<1	<0.003	<0.003	<0.003	0.023	0.023	0.023
Kanmantoo WTP	8.2	67	32	<1	44	20	-	-	-	0.060	0.225	0.112
Kingston SE IRP	0.72	15	7.6	<1	1	<1	<0.003	0.036	0.012	<0.005	0.040	0.016
Lameroo IRP	2.1	4.7	3.0	<1	1	<1	<0.003	0.008	0.005	0.063	0.065	0.064

Table 3 continued

System	Turbidity [NTU]			Colour – True (456 nm) [HU]			Nitrate as Nitrogen [mg/L]			Phosphorous – Total [mg/L]		
	Min	Max	Ave*	Min	Max	Ave*	Min	Max	Ave*	Min	Max	Ave*
Leigh Creek WTP	<0.10	11	1.3	<1	1	<1	0.296	1.797	0.801	<0.005	0.021	0.011
Loxton WTP	7.2	73	33	8	55	23	<0.003	0.665	0.046	0.034	0.173	0.104
Lucindale IRP	0.30	8.9	4.8	<1	2	<1	<0.003	0.003	<0.003	0.037	0.044	0.041
Mannum WTP	7.6	61	30	10	43	20	<0.003	0.280	0.044	0.062	0.200	0.125
Marla	<0.10	6.1	1.5	<1	2	<1	3.677	13.10	7.660	0.018	0.038	0.027
Melrose	<0.10	0.49	0.17	<1	<1	<1	0.277	0.524	0.401	0.020	0.024	0.022
Middle River WTP	2.3	23	6.1	24	118	59	<0.003	0.266	0.092	0.009	0.114	0.029
Millicent	0.13	8.7	0.52	1	3	2	<0.003	0.048	0.032	0.018	0.063	0.034
Moorook WTP	10	74	32	8	52	22	<0.003	0.415	0.035	0.042	0.149	0.094
Morgan WTP	7.1	78	33	8	48	22	-	-	-	0.033	0.362	0.111
Mt Burr	<0.10	0.82	0.12	<1	<1	<1	0.403	1.295	0.849	0.032	0.037	0.035
Mt Compass	<0.10	1.1	0.15	<1	<1	<1	0.075	0.076	0.076	0.014	0.028	0.021
Mt Gambier	<0.10	8.6	1.1	<1	2	1	<0.003	3.252	2.130	<0.005	0.044	0.016
Mt Pleasant WTP	7.6	61	30	10	43	20	<0.003	0.280	0.044	0.062	0.200	0.125
Murray Bridge WTP	8.2	67	32	<1	44	20	-	-	-	0.060	0.225	0.112
Mypolonga WTP	6.7	81	31	12	46	20	-	-	-	-	-	-
Myponga WTP	0.64	5.2	2.6	45	102	74	0.008	0.222	0.115	0.036	0.130	0.073
Nangwarry	<0.10	0.25	<0.10	<1	<1	<1	0.232	2.907	1.570	0.018	0.018	0.018
Naracoorte	0.21	4.4	0.53	3	6	5	<0.003	0.014	0.008	0.059	0.064	0.062
Oodnadatta	2.2	6.9	4.2	<1	<1	<1	<0.003	0.008	0.005	0.011	0.015	0.013
Padthaway	<0.10	1.9	0.51	<1	<1	<1	0.066	0.156	0.111	0.017	0.021	0.019
Palmer WTP	7.6	61	30	10	43	20	<0.003	0.280	0.044	0.062	0.200	0.125
Parachilna	<0.10	0.14	<0.10	<1	<1	<1	1.207	1.207	1.207	0.009	0.009	0.009
Parilla IRP	2.2	4.7	3.4	<1	1	<1	<0.003	<0.003	<0.003	0.035	0.113	0.074
Penneshaw WTP	0.13	7.6	0.56	-	-	-	-	-	-	0.007	0.016	0.011
Penola IRP	5.8	26	11	1	3	2	<0.003	<0.003	<0.003	0.030	0.042	0.036
Pinnaroo IRP	1.7	8.3	3.5	<1	<1	<1	<0.003	0.010	0.005	0.045	0.051	0.048
Port MacDonnell	<0.10	10	0.78	3	10	5	<0.003	0.006	0.004	0.192	0.212	0.202
Quorn	<0.10	0.10	<0.10	<1	<1	<1	0.106	0.114	0.110	0.017	0.029	0.023
Renmark WTP	8.0	93	37	8	67	23	<0.003	0.463	0.030	0.045	0.261	0.119
Robe IRP	0.24	2.3	0.92	<1	2	1	<0.003	<0.003	<0.003	0.033	0.043	0.039
Summit WTP	6.4	50	24	12	40	18	<0.003	0.339	0.119	0.054	0.228	0.108
Swan Reach Town WTP	11	100	31	1	43	20	-	-	-	-	-	-
Swan Reach WTP	<0.10	82	31	8	46	21	<0.003	0.187	0.019	0.059	0.200	0.125
Tailem Bend WTP	6.5	60	30	1	44	19	-	-	-	<0.005	0.225	0.105
Tarpeena IRP	6.6	18	12	<1	1	<1	<0.003	<0.003	<0.003	0.036	0.044	0.040
Waikerie WTP	6.3	70	26	8	49	22	<0.003	0.225	0.029	<0.005	0.363	0.109
Wilmington	<0.10	0.60	0.29	<1	<1	<1	0.201	0.219	0.210	0.066	0.104	0.085
Wirrina Cove WTP	1.5	11	4.5	35	182	93	-	-	-	0.036	0.221	0.077
Woolpunda WTP	9.3	74	37	9	47	21	-	-	-	-	-	-

*Limit of reporting (LOR) values replaced with half LOR prior to calculating average.

Table 4

2023-24 regional drinking water distribution systems – country customer tap water quality against Australian Drinking Water Guidelines

System	<i>E. coli</i> [per cfu/100 mL]		Total Dissolved Solids [mg/L]			
	Samples	Health compliance %	Min	Max	Ave*	Aesthetic compliance %
ADWG value		++				≤600
Barmera WTP	56	100	182	256	217	100
Barossa WTP	460	100	310	413	366	100
Beachport IRP	63	100	672	672	672	0.0
Berri WTP	60	100	171	245	216	100
Blanchetown WTP	51	100	159	253	202	100
Bordertown	57	100	476	532	503	100
Cadell WTP	52	100	188	272	226	100
Coffin Bay	64	100	453	551	496	100
Cowirra WTP	56	100	196	303	259	100
Elliston	52	100	661	678	672	0.0
Eyre South	368	99.7	577	616	606	23.5
Eyre South/Morgan WTP	217	100	390	517	486	100
Geranium	52	100	1450	1480	1470	0.0
Glossop WTP	57	100	143	237	191	100
Happy Valley WTP	63	100	271	320	303	100
Hawker Desalination WTP	51	100	327	334	331	100
Kalangadoo IRP	63	100	543	554	549	100
Kanmantoo WTP	56	100	147	297	202	100
Kingston SE IRP	62	100	829	846	835	0.0
Lameroo IRP	51	100	935	975	962	0.0
Leigh Creek WTP	69	100	102	131	115	100
Loxton WTP	80	100	174	309	212	100
Lucindale IRP	63	100	823	840	833	0.0
Mannum WTP	56	100	137	315	203	100
Marla†	2	100	156	162	159	100
Melrose	52	100	1460	1550	1520	0.0
Middle River WTP	140	100	434	689	575	50.0
Millicent	64	100	627	661	639	0.0
Moorook WTP	55	100	117	239	188	100
Morgan/Swan Reach WTP	414	100	165	345	247	100
Morgan WTP	672	100	157	385	257	100
Mt Burr	52	100	449	458	455	100
Mt Compass	56	100	195	252	241	100
Mt Gambier	152	100	352	367	357	100
Mt Pleasant WTP	76	100	197	307	253	100
Murray Bridge WTP	181	100	162	315	226	100
Mypolonga WTP	58	100	160	288	212	100
Myponga Metro	152	99.3	387	467	422	100
Myponga WTP	211	100	234	434	397	100

Table 4 continued

System	<i>E. coli</i> [per cfu/100 mL]		Total Dissolved Solids [mg/L]			
	Samples	Health compliance %	Min	Max	Ave*	Aesthetic compliance %
ADWG value		++				≤600
Nangwarry	62	100	571	616	596	75.0
Naracoorte	75	100	1260	1280	1270	0.0
Oodnadatta [†]	4	100	256	327	282	100
Padthaway	52	100	1640	1690	1670	0.0
Palmer WTP	69	100	134	331	213	100
Parachilna	51	100	823	846	830	0.0
Parilla IRP	52	100	650	672	664	0.0
Penneshaw WTP	61	100	279	367	338	100
Penola IRP	64	100	655	666	662	0.0
Pinnaroo IRP	56	100	711	728	721	0.0
Port MacDonnell	64	100	700	705	701	0.0
Quorn	51	100	1130	1220	1180	0.0
Renmark WTP	189	100	123	287	205	100
Robe IRP	64	100	683	801	760	0.0
Summit WTP	413	99.8	184	320	248	100
Swan Reach Town WTP	56	100	182	284	217	100
Swan Reach WTP	356	99.7	159	336	252	100
Tailem Bend WTP	248	99.6	167	324	238	100
Tarpeena IRP	64	100	728	739	731	0.0
Waikerie WTP	55	100	128	259	206	100
Wilmington	52	100	310	329	320	100
Wirrina Cove WTP	52	100	661	935	803	0.0
Woolpunda WTP	76	100	136	306	201	100

++*E. coli* should not be detected in samples of drinking water. While we aim for 100 per cent compliance all the time, the ADWG recognises exceedances in test results can happen occasionally. Any detection is immediately investigated and corrective action can be taken, in conjunction with SA Health.

[†]Given their remote locations *E. coli* monitoring is performed quarterly as agreed with SA Health. Marla was commissioned in the second half of 2023-24.

*Limit of reporting (LOR) values replaced with half LOR prior to calculating average.

Table 4 continued

System	Chlorine Residual – Free [mg/L] [†]				Chlorine Residual – Total [mg/L] [†]			
	Min	Max	Ave*	Health compliance % [#]	Min	Max	Ave*	Health compliance % [#]
ADWG value	≤5				≤5			
Barmera WTP	<0.1	2.4	1.1	100	-	-	-	-
Barossa WTP	<0.1	3.2	0.5	100	-	-	-	-
Beachport IRP	0.6	1.3	0.9	100	-	-	-	-
Berri WTP	0.4	2.1	1.2	100	-	-	-	-
Blanchetown WTP	0.4	1.6	0.8	100	-	-	-	-
Bordertown	0.2	1.9	1.1	100	-	-	-	-
Cadell WTP	0.4	2.0	1.2	100	-	-	-	-
Coffin Bay	0.7	1.3	0.9	100	-	-	-	-
Cowirra WTP	0.3	1.6	0.9	100	-	-	-	-
Elliston	0.8	1.4	1.1	100	-	-	-	-
Eyre South	0.7	1.8	1.1	100	-	-	-	-
Eyre South/Morgan WTP	0.1	2.3	1.4	100	-	-	-	-
Geranium	0.8	2.6	1.6	100	-	-	-	-
Glossop WTP	0.2	1.9	0.9	100	-	-	-	-
Happy Valley WTP	<0.1	0.7	0.1	100	-	-	-	-
Hawker Desalination WTP	0.8	1.4	1.1	100	-	-	-	-
Kalangadoo IRP	0.8	1.7	1.1	100	-	-	-	-
Kanmantoo WTP	0.6	1.9	1.2	100	-	-	-	-
Kingston SE IRP	0.6	1.2	0.9	100	-	-	-	-
Lameroo IRP	1.1	2.3	1.6	100	-	-	-	-
Leigh Creek WTP	0.6	1.4	1.1	100	-	-	-	-
Loxton WTP	-	-	-	-	2.8	4.4	3.8	100
Lucindale IRP	0.5	1.3	0.8	100	-	-	-	-
Mannum WTP	0.5	2.5	1.4	100	-	-	-	-
Marla	0.8	1.2	1.0	100	-	-	-	-
Melrose	<0.1	1.9	1.2	100	-	-	-	-
Middle River WTP	<0.1	1.6	0.8	100	-	-	-	-
Millicent	0.6	1.1	0.8	100	-	-	-	-
Moorook WTP	<0.1	2.4	0.8	100	-	-	-	-
Morgan/Swan Reach WTP	-	-	-	-	<0.1	4.4	3.2	100
Morgan WTP	<0.1	2.4	0.2	100	<0.1	4.2	2.7	100
Mt Burr	0.5	1.2	0.8	100	-	-	-	-
Mt Compass	0.6	1.9	1.2	100	-	-	-	-
Mt Gambier	0.8	1.5	1.2	100	-	-	-	-
Mt Pleasant WTP	<0.1	1.9	1.1	100	-	-	-	-
Murray Bridge WTP	<0.1	3.7	2.3	100	-	-	-	-
Mypolonga WTP	0.3	2.6	1.6	100	-	-	-	-
Myponga Metro	-	-	-	-	1.5	3.9	2.7	100
Myponga WTP	-	-	-	-	1.8	3.9	2.8	100
Nangwarry	0.6	1.3	1.0	100	-	-	-	-
Naracoorte	0.4	1.2	0.8	100	-	-	-	-

Table 4 continued

System	Chlorine Residual – Free [mg/L] [^]				Chlorine Residual – Total [mg/L] [†]			
	Min	Max	Ave*	Health compliance % [#]	Min	Max	Ave*	Health compliance % [#]
ADWG value				≤5				≤5
Oodnadatta	1.0	1.5	1.2	100	-	-	-	-
Padthaway	0.3	1.4	0.9	100	-	-	-	-
Palmer WTP	<0.1	2.0	0.9	100	-	-	-	-
Parachilna	0.3	1.3	0.8	100	-	-	-	-
Parilla IRP	0.8	2.2	1.4	100	-	-	-	-
Penneshaw WTP	0.7	1.9	1.1	100	-	-	-	-
Penola IRP	<0.1	1.4	0.8	100	-	-	-	-
Pinnaroo IRP	1.0	2.0	1.5	100	-	-	-	-
Port MacDonnell	0.8	1.6	1.1	100	-	-	-	-
Quorn	0.6	2.8	1.2	100	-	-	-	-
Renmark WTP	<0.1	3.1	1.1	100	-	-	-	-
Robe IRP	0.5	1.2	0.9	100	-	-	-	-
Summit WTP	-	-	-	-	<0.1	4.7	3.3	100
Swan Reach Town WTP	0.5	2.0	1.1	100	-	-	-	-
Swan Reach WTP	-	-	-	-	0.1	4.6	3.6	100
Tailem Bend WTP	-	-	-	-	<0.1	4.9	2.6	100
Tarpeena IRP	0.7	1.4	0.9	100	-	-	-	-
Waikerie WTP	0.5	1.7	1.2	100	-	-	-	-
Wilmington	0.5	2.8	2.0	100	-	-	-	-
Wirrina Cove WTP	0.2	1.0	0.4	100	-	-	-	-
Woolpunda WTP	-	-	-	-	1.1	3.7	2.6	100

[^]Chlorinated systems only.

[†]Chloraminated systems only.

*Limit of reporting (LOR) values replaced with half LOR prior to calculating average.

[#]Prior to calculating compliance for health-related chemicals, individual water sample test results are rounded to the same number of significant figures as the ADWG value (as prescribed in the ADWG and endorsed by SA Health).

Table 4 continued

System	Colour – True (456 nm) [HU]				Turbidity [NTU]			
	Min	Max	Ave*	Aesthetic compliance %	Min	Max	Ave*	Aesthetic compliance %
ADWG value				≤15				≤5
Barmera WTP	<1	<1	<1	100	<0.10	0.19	0.11	100
Barossa WTP	<1	2	1	100	<0.10	8.0	0.22	99.5
Beachport IRP	<1	<1	<1	100	<0.10	2.4	0.16	100
Berri WTP	<1	<1	<1	100	<0.10	0.30	0.13	100
Blanchetown WTP	<1	1	<1	100	<0.10	1.3	0.29	100
Bordertown	<1	1	<1	100	<0.10	0.20	<0.10	100
Cadell WTP	<1	<1	<1	100	<0.10	0.13	<0.10	100
Coffin Bay	<1	<1	<1	100	<0.10	<0.10	<0.10	100
Cowirra WTP	<1	<1	<1	100	<0.10	0.17	<0.10	100
Elliston	<1	<1	<1	100	<0.10	<0.10	<0.10	100
Eyre South	<1	2	<1	100	<0.10	0.14	<0.10	100
Eyre South/Morgan WTP	<1	<1	<1	100	<0.10	0.24	<0.10	100
Geranium	<1	<1	<1	100	<0.10	<0.10	<0.10	100
Glossop WTP	<1	<1	<1	100	<0.10	2.4	0.36	100
Happy Valley WTP	<1	1	<1	100	<0.10	0.17	<0.10	100
Hawker Desalination WTP	<1	<1	<1	100	<0.10	0.11	<0.10	100
Kalangadoo IRP	<1	2	<1	100	<0.10	0.50	<0.10	100
Kanmantoo WTP	<1	<1	<1	100	<0.10	<0.10	<0.10	100
Kingston SE IRP	<1	<1	<1	100	<0.10	0.28	<0.10	100
Lameroo IRP	<1	<1	<1	100	<0.10	0.38	<0.10	100
Leigh Creek WTP	<1	<1	<1	100	<0.10	0.70	0.11	100
Loxton WTP	<1	1	<1	100	<0.10	0.19	<0.10	100
Lucindale IRP	<1	<1	<1	100	<0.10	0.27	<0.10	100
Mannum WTP	<1	<1	<1	100	<0.10	0.35	0.13	100
Marla	<1	<1	<1	100	<0.10	0.12	<0.10	100
Melrose	<1	<1	<1	100	<0.10	0.10	<0.10	100
Middle River WTP	<1	<1	<1	100	<0.10	0.31	<0.10	100
Millicent	<1	<1	<1	100	<0.10	0.28	<0.10	100
Moorook WTP	<1	2	<1	100	<0.10	0.30	0.18	100
Morgan/Swan Reach WTP	<1	2	<1	100	<0.10	1.1	<0.10	100
Morgan WTP	<1	3	1	100	<0.10	1.9	0.10	100
Mt Burr	<1	<1	<1	100	<0.10	<0.10	<0.10	100
Mt Compass	<1	<1	<1	100	<0.10	0.11	<0.10	100
Mt Gambier	<1	<1	<1	100	<0.10	0.31	0.12	100
Mt Pleasant WTP	<1	<1	<1	100	<0.10	0.60	<0.10	100
Murray Bridge WTP	<1	<1	<1	100	<0.10	1.1	0.15	100
Mypolonga WTP	<1	<1	<1	100	<0.10	1.2	0.17	100
Myponga Metro	3	4	3	100	<0.10	0.15	<0.10	100
Myponga WTP	2	4	3	100	<0.10	0.16	<0.10	100
Nangwarry	<1	<1	<1	100	<0.10	0.10	<0.10	100
Naracoorte	<1	<1	<1	100	<0.10	2.2	0.41	100

Table 4 continued

System	Colour – True (456 nm) [HU]				Turbidity [NTU]			
	Min	Max	Ave*	Aesthetic compliance %	Min	Max	Ave*	Aesthetic compliance %
ADWG value	≤15				≤5			
Oodnadatta	<1	<1	<1	100	0.10	0.36	0.21	100
Padthaway	<1	<1	<1	100	0.14	0.27	0.17	100
Palmer WTP	<1	1	<1	100	<0.10	0.20	<0.10	100
Parachilna	<1	<1	<1	100	<0.10	0.44	0.14	100
Parilla IRP	<1	<1	<1	100	<0.10	<0.10	<0.10	100
Penneshaw WTP	<1	<1	<1	100	<0.10	0.14	<0.10	100
Penola IRP	<1	<1	<1	100	<0.10	3.8	0.25	100
Pinnaroo IRP	<1	<1	<1	100	<0.10	0.25	<0.10	100
Port MacDonnell	<1	<1	<1	100	<0.10	0.25	0.13	100
Quorn	<1	<1	<1	100	<0.10	0.11	<0.10	100
Renmark WTP	<1	<1	<1	100	<0.10	1.8	0.15	100
Robe IRP	<1	<1	<1	100	<0.10	1.0	<0.10	100
Summit WTP	<1	3	1	100	<0.10	1.2	<0.10	100
Swan Reach Town WTP	<1	<1	<1	100	<0.10	0.36	0.19	100
Swan Reach WTP	<1	2	1	100	<0.10	0.34	<0.10	100
Tailem Bend WTP	<1	2	<1	100	<0.10	0.84	0.10	100
Tarpeena IRP	<1	<1	<1	100	<0.10	0.19	<0.10	100
Waikerie WTP	<1	<1	<1	100	<0.10	0.25	0.14	100
Wilmington	<1	<1	<1	100	<0.10	0.84	0.26	100
Wirrina Cove WTP	<1	<1	<1	100	0.11	0.20	0.16	100
Woolpunda WTP	<1	2	2	100	<0.10	0.51	0.11	100

*Limit of reporting (LOR) values replaced with half LOR prior to calculating average.

Table 4 continued

System	pH [pH units]				Trihalomethanes – Total [$\mu\text{g/L}$] [^]			
	Min	Max	Ave*	Aesthetic compliance %	Min	Max	Ave*	Health compliance % [#]
ADWG value	6.5-8.5				≤ 250			
Barmera WTP	7.4	7.8	7.7	100	82	219	128	100
Barossa WTP	6.9	8.8	7.4	99.3	76	304	191	84.9
Beachport IRP	7.6	7.8	7.7	100	36	36	36	100
Berri WTP	7.4	7.7	7.5	100	67	167	106	100
Blanchetown WTP	7.2	7.7	7.4	100	82	148	108	100
Bordertown	6.9	8.0	7.4	100	13	13	13	100
Cadell WTP	7.2	7.7	7.5	100	63	123	87	100
Coffin Bay	7.6	8.0	7.7	100	15	15	15	100
Cowirra WTP	7.4	7.8	7.6	100	72	142	116	100
Elliston	7.4	8.0	7.7	100	11	11	11	100
Eyre South	7.1	8.2	7.6	100	13	28	19	100
Eyre South/Morgan WTP	7.5	8.2	7.8	100	79	264	158	97.2
Geranium	7.0	7.2	7.0	100	4	4	4	100
Glossop WTP	7.6	8.3	7.9	100	62	148	98	100
Happy Valley WTP	7.0	8.0	7.5	100	171	266	214	91.7
Hawker Desalination WTP	7.9	8.1	8.0	100	14	14	14	100
Kalangadoo IRP	7.2	7.8	7.4	100	53	53	53	100
Kanmantoo WTP	7.5	7.8	7.6	100	87	156	116	100
Kingston SE IRP	7.4	7.8	7.6	100	58	58	58	100
Lameroo IRP	7.8	7.9	7.9	100	19	19	19	100
Leigh Creek WTP	8.2	9.0	8.6	34.4	<4	<4	<4	100
Loxton WTP [†]	8.7	9.1	8.8	0.0	-	-	-	-
Lucindale IRP	7.5	7.7	7.6	100	85	85	85	100
Mannum WTP	7.1	7.6	7.4	100	53	169	109	100
Marla	8.2	8.3	8.3	100	28	28	28	100
Melrose	7.2	7.6	7.4	100	6	6	6	100
Middle River WTP	6.9	7.6	7.4	100	52	261	163	94.3
Millicent	7.4	7.6	7.5	100	93	93	93	100
Moorook WTP	7.6	8.0	7.9	100	62	139	104	100
Morgan/Swan Reach WTP [†]	7.4	9.3	8.8	14.4	-	-	-	-
Morgan WTP	7.1	9.2	8.4	39.3	77	207	127	100
Mt Burr	7.7	8.0	7.8	100	5	5	5	100
Mt Compass	7.6	8.2	7.8	100	<4	<4	<4	100
Mt Gambier	8.0	8.2	8.2	100	13	25	19	100
Mt Pleasant WTP	7.0	7.8	7.4	100	45	237	161	100
Murray Bridge WTP	7.1	7.9	7.5	100	78	241	141	100
Mypolonga WTP	7.3	7.8	7.5	100	100	186	147	100
Myponga Metro [†]	7.6	9.2	8.6	19.7	-	-	-	-
Myponga WTP [†]	7.8	9.0	8.7	6.9	-	-	-	-
Nangwarry	7.4	7.6	7.5	100	16	16	16	100
Naracoorte	7.6	7.9	7.7	100	175	206	188	100

Table 4 continued

System	pH [pH units]				Trihalomethanes – total [$\mu\text{g/L}$] [^]			
	Min	Max	Ave*	Aesthetic compliance %	Min	Max	Ave*	Health compliance % [#]
ADWG value	6.5-8.5				≤ 250			
Oodnadatta	8.0	8.2	8.1	100	12	12	12	100
Padthaway	7.2	8.0	7.5	100	11	11	11	100
Palmer WTP	7.6	8.0	7.9	100	85	179	140	100
Parachilna	7.8	8.1	8.0	100	6	6	6	100
Parilla IRP	7.7	8.0	7.8	100	20	20	20	100
Penneshaw WTP	7.9	8.2	8.0	100	<4	<4	<4	100
Penola IRP	7.4	7.6	7.5	100	75	75	75	100
Pinnaroo IRP	7.6	7.8	7.7	100	17	17	17	100
Port MacDonnell	8.1	8.2	8.1	100	69	69	69	100
Quorn	7.2	7.5	7.3	100	70	232	134	100
Renmark WTP	7.0	8.7	7.6	94.3	51	51	51	100
Robe IRP	7.7	7.9	7.8	100	16	16	16	100
Summit WTP [†]	7.4	9.0	8.7	21.6	-	-	-	-
Swan Reach Town WTP	7.4	7.7	7.6	100	73	124	96	100
Swan Reach WTP [†]	8.3	9.2	8.8	15.0	-	-	-	-
Tailem Bend WTP [†]	7.7	9.2	8.7	25.4	-	-	-	-
Tarpeena IRP	7.5	7.9	7.7	100	36	36	36	100
Waikerie WTP	7.2	7.6	7.4	100	73	179	112	100
Wilmington	6.6	7.4	7.0	100	18	18	18	100
Wirrina Cove WTP	7.4	7.8	7.6	100	64	244	163	100
Woolpunda WTP [†]	8.2	9.4	8.9	8.3	-	-	-	-

[^]Chlorinated systems only.

*Limit of reporting (LOR) values replaced with half LOR prior to calculating average.

[#]Prior to calculating compliance for health-related chemicals, individual water sample test results are rounded to the same number of significant figures as the ADWG value (as prescribed in the ADWG and endorsed by SA Health).

[†]Chloraminated systems are run at a higher pH to improve chlorine residual persistence.

[#]While we aim for 100 per cent health compliance all the time, the ADWG recognises exceedances in test results can happen occasionally. The ADWG states: “although concentrations of by-products should be kept as low as possible, efforts to achieve this should never jeopardise effective disinfection.” An exceedance of the health guideline is immediately investigated and corrective action can be taken, in conjunction with SA Health.

Table 4 continued

System	Fluoride [mg/L]				Iron – Total [mg/L]			
	Min	Max	Ave*	Health compliance % [#]	Min	Max	Ave*	Aesthetic compliance %
ADWG value				≤1.5				≤0.3
Barmera WTP	0.87	0.90	0.89	100	0.0043	0.0055	0.0051	100
Barossa WTP	0.33	0.95	0.79	100	0.0042	0.1664	0.0428	100
Beachport IRP	0.23	0.23	0.23	100	0.0030	0.1896	0.0169	100
Berri WTP	0.89	0.90	0.89	100	0.0095	0.0156	0.0125	100
Blanchetown WTP	<0.10	<0.10	<0.10	100	0.0227	0.0416	0.0307	100
Bordertown	0.25	0.33	0.31	100	<0.0005	0.0053	0.0014	100
Cadell WTP	<0.10	0.10	<0.10	100	0.0029	0.0045	0.0037	100
Coffin Bay	0.84	1.1	0.97	100	0.0009	0.0018	0.0013	100
Cowirra WTP	<0.10	0.12	<0.10	100	0.0022	0.0154	0.0073	100
Elliston	0.58	0.59	0.58	100	<0.0005	0.0007	0.0005	100
Eyre South	0.43	0.50	0.46	100	<0.0005	0.0299	0.0034	100
Eyre South/Morgan WTP	0.40	0.56	0.49	100	0.0006	0.0054	0.0023	100
Geranium	1.0	1.1	1.1	100	0.0045	0.0079	0.0062	100
Glossop WTP	<0.10	<0.10	<0.10	100	0.0046	0.0133	0.0087	100
Happy Valley WTP	0.18	0.89	0.60	100	0.0052	0.0089	0.0064	100
Hawker Desalination WTP	<0.10	<0.10	<0.10	100	0.0011	0.0109	0.0044	100
Kalangadoo IRP	0.11	0.13	0.12	100	<0.0005	0.1431	0.0121	100
Kanmantoo WTP	<0.10	0.11	<0.10	100	0.0005	0.0016	0.0009	100
Kingston SE IRP	0.30	0.32	0.31	100	0.0008	0.0086	0.0035	100
Lameroo IRP	0.61	0.63	0.62	100	0.0143	0.0250	0.0188	100
Leigh Creek WTP	<0.10	<0.10	<0.10	100	0.0108	0.0150	0.0124	100
Loxton WTP	0.88	0.93	0.91	100	0.0007	0.0018	0.0014	100
Lucindale IRP	0.31	0.34	0.32	100	0.0011	0.0673	0.0096	100
Mannum WTP	0.78	0.97	0.88	100	0.0094	0.0485	0.0220	100
Marla	0.14	0.26	0.20	100	0.0018	0.0018	0.0018	100
Melrose	0.91	1.1	1.0	100	0.0012	0.0098	0.0042	100
Middle River WTP	<0.10	<0.10	<0.10	100	0.0050	0.0255	0.0126	100
Millicent	0.92	1.1	1.0	100	0.0079	0.0164	0.0116	100
Moorook WTP	<0.10	0.11	<0.10	100	0.0045	0.0100	0.0064	100
Morgan/Swan Reach WTP	<0.10	0.84	0.46	100	0.0009	0.0177	0.0044	100
Morgan WTP	<0.10	0.86	0.52	100	0.0010	0.3163	0.0353	96.4
Mt Burr	0.23	0.26	0.25	100	<0.0005	0.0027	0.0011	100
Mt Compass	0.20	0.23	0.22	100	0.0009	0.0013	0.0012	100
Mt Gambier	0.84	0.94	0.90	100	<0.0005	0.0040	0.0009	100
Mt Pleasant WTP	0.88	0.94	0.90	100	<0.0005	0.0014	0.0008	100
Murray Bridge WTP	0.83	0.98	0.92	100	0.0010	0.0471	0.0083	100
Mypolonga WTP	<0.10	0.11	<0.10	100	0.0058	0.0072	0.0066	100
Myponga Metro	<0.10	0.91	0.44	100	0.0015	0.0041	0.0028	100
Myponga WTP	0.11	0.85	0.61	100	0.0022	0.0091	0.0041	100
Nangwarry	0.10	0.12	0.11	100	<0.0005	0.0010	0.0005	100
Naracoorte	1.2	1.3	1.2	100	<0.0005	0.4699	0.1010	94.7

Table 4 continued

System	Fluoride [mg/L]				Iron – Total [mg/L]			
	Min	Max	Ave*	Health compliance % [#]	Min	Max	Ave*	Aesthetic compliance %
ADWG value				≤1.5				≤0.3
Oodnadatta	<0.10	0.12	<0.10	100	0.0345	0.1271	0.0689	100
Padthaway	0.11	0.12	0.12	100	0.0101	0.0226	0.0156	100
Palmer WTP	<0.10	0.12	<0.10	100	0.0021	0.0086	0.0049	100
Parachilna	0.58	0.64	0.61	100	0.0014	0.1298	0.0344	100
Parilla IRP	0.44	0.46	0.45	100	0.0018	0.0110	0.0041	100
Penneshaw WTP	<0.10	<0.10	<0.10	100	0.0005	0.0022	0.0013	100
Penola IRP	0.17	0.19	0.18	100	0.0031	1.953	0.1099	95.8
Pinnaroo IRP	0.66	0.70	0.68	100	0.0008	0.0132	0.0042	100
Port MacDonnell	0.72	0.82	0.77	100	0.0025	0.0062	0.0042	100
Quorn	0.56	0.60	0.57	100	<0.0005	0.0018	0.0011	100
Renmark WTP	0.86	0.94	0.89	100	0.0012	0.0594	0.0091	100
Robe IRP	0.28	0.31	0.30	100	0.0010	0.1048	0.0107	100
Summit WTP	0.78	0.94	0.89	100	<0.0005	0.2653	0.0269	100
Swan Reach Town WTP	<0.10	0.10	<0.10	100	0.0075	0.0190	0.0122	100
Swan Reach WTP	0.81	0.95	0.91	100	0.0008	0.0110	0.0024	100
Tailem Bend WTP	0.73	0.93	0.86	100	0.0009	0.0046	0.0026	100
Tarpeena IRP	0.16	0.18	0.17	100	0.0054	0.2173	0.0352	100
Waikerie WTP	0.87	0.94	0.90	100	0.0067	0.0498	0.0210	100
Wilmington	0.13	0.22	0.16	100	0.0152	0.1380	0.0428	100
Wirrina Cove WTP	<0.10	<0.10	<0.10	100	0.0101	0.0260	0.0158	100
Woolpunda WTP	<0.10	0.12	<0.10	100	0.0007	0.0068	0.0028	100

*Limit of reporting (LOR) values replaced with half LOR prior to calculating average.

[#]Prior to calculating compliance for health related chemicals, individual water sample test results are rounded to the same number of significant figures as the ADWG value (as prescribed in the ADWG and endorsed by SA Health).

Table 4 continued

System	Manganese – Total [mg/L]					Hardness – Total [mg/L]			
	Min	Max	Ave*	Health compliance % [#]	Aesthetic compliance %	Min	Max	Ave*	Aesthetic compliance %
ADWG value	≤0.5				≤0.1	≤200			
Barmera WTP	0.0025	0.0043	0.0032	100	100	59	84	69	100
Barossa WTP	0.0007	0.0614	0.0051	100	100	109	168	138	100
Beachport IRP	0.0004	0.0005	0.0004	100	100	263	282	271	0.0
Berri WTP	0.0026	0.0053	0.0035	100	100	56	77	68	100
Blanchetown WTP	0.0031	0.0066	0.0052	100	100	55	81	68	100
Bordertown	<0.0001	<0.0001	<0.0001	100	100	249	312	281	0.0
Cadell WTP	0.0002	0.0007	0.0004	100	100	58	87	68	100
Coffin Bay	0.0001	0.0003	0.0002	100	100	237	260	248	0.0
Cowirra WTP	<0.0001	0.0003	0.0002	100	100	61	98	82	100
Elliston	<0.0001	<0.0001	<0.0001	100	100	278	294	285	0.0
Eyre South	<0.0001	0.0003	<0.0001	100	100	253	306	280	0.0
Eyre South/Morgan WTP	0.0002	0.0021	0.0009	100	100	169	242	210	25.0
Geranium	<0.0001	0.0001	<0.0001	100	100	525	575	546	0.0
Glossop WTP	0.0003	0.0028	0.0014	100	100	52	78	66	100
Happy Valley WTP	0.0003	0.0019	0.0008	100	100	95	137	121	100
Hawker Desalination WTP	0.0002	0.0009	0.0005	100	100	90	99	95	100
Kalangadoo IRP	<0.0001	0.0001	<0.0001	100	100	343	371	357	0.0
Kanmantoo WTP	0.0001	0.0012	0.0006	100	100	47	97	65	100
Kingston SE IRP	<0.0001	0.0005	0.0002	100	100	235	270	246	0.0
Lameroo IRP	0.0007	0.0011	0.0010	100	100	234	246	241	0.0
Leigh Creek WTP	0.0003	0.0008	0.0006	100	100	4	6	5	100
Loxton WTP	0.0015	0.0030	0.0021	100	100	48	95	63	100
Lucindale IRP	<0.0001	0.0021	0.0006	100	100	309	344	331	0.0
Mannum WTP	0.0022	0.0055	0.0044	100	100	43	97	64	100
Marla	<0.0001	0.0001	<0.0001	100	100	47	52	50	100
Melrose	<0.0001	0.0001	<0.0001	100	100	368	377	373	0.0
Middle River WTP	0.0002	0.0024	0.0007	100	100	56	105	84	100
Millicent	0.0004	0.0008	0.0006	100	100	357	397	376	0.0
Moorook WTP	0.0013	0.0095	0.0036	100	100	38	72	59	100
Morgan/Swan Reach WTP	0.0016	0.0141	0.0045	100	100	46	98	72	100
Morgan WTP	0.0011	0.0138	0.0057	100	100	40	125	80	100
Mt Burr	<0.0001	0.0001	<0.0001	100	100	286	320	300	0.0
Mt Compass	0.0002	0.0002	0.0002	100	100	58	60	59	100
Mt Gambier	<0.0001	0.0003	0.0001	100	100	173	211	193	65.2
Mt Pleasant WTP	0.0003	0.0013	0.0010	100	100	62	89	78	100
Murray Bridge WTP	0.0024	0.0056	0.0039	100	100	54	113	77	100
Mypolonga WTP	0.0009	0.0032	0.0016	100	100	57	90	70	100
Myponga Metro	0.0004	0.0028	0.0012	100	100	100	136	121	100
Myponga WTP	0.0002	0.0024	0.0013	100	100	114	127	120	100
Nangwarry	<0.0001	0.0001	<0.0001	100	100	341	394	364	0.0
Naracoorte	0.0141	0.0172	0.0158	100	100	341	377	359	0.0

Table 4 continued

System	Manganese – Total [mg/L]					Hardness – Total [mg/L]			
	Min	Max	Ave*	Health compliance % [#]	Aesthetic compliance %	Min	Max	Ave*	Aesthetic compliance %
ADWG value	≤0.5				≤0.1	≤200			
Oodnadatta	0.0022	0.0076	0.0046	100	100	59	69	62	100
Padthaway	0.0003	0.0005	0.0004	100	100	555	620	598	0.0
Palmer WTP	0.0005	0.0036	0.0016	100	100	46	108	71	100
Parachilna	<0.0001	0.0010	0.0003	100	100	303	327	317	0.0
Parilla IRP	<0.0001	0.0002	0.0001	100	100	174	193	187	100
Penneshaw WTP	<0.0001	0.0017	0.0005	100	100	81	94	86	100
Penola IRP	0.0007	0.0030	0.0015	100	100	314	330	320	0.0
Pinnaroo IRP	<0.0001	0.0003	0.0002	100	100	236	251	243	0.0
Port MacDonnell	0.0005	0.0013	0.0010	100	100	18	27	23	100
Quorn	<0.0001	0.0001	<0.0001	100	100	502	527	514	0.0
Renmark WTP	0.0022	0.0152	0.0048	100	100	41	84	65	100
Robe IRP	<0.0001	0.0003	0.0001	100	100	113	141	126	100
Summit WTP	0.0012	0.0143	0.0048	100	100	60	101	79	100
Swan Reach Town WTP	0.0012	0.0033	0.0022	100	100	56	96	69	100
Swan Reach WTP	0.0007	0.0096	0.0031	100	100	52	116	81	100
Tailem Bend WTP	0.0004	0.0068	0.0031	100	100	42	113	78	100
Tarpeena IRP	0.0004	0.0012	0.0009	100	100	380	438	408	0.0
Waikerie WTP	0.0053	0.0076	0.0064	100	100	42	76	60	100
Wilmington	0.0003	0.0011	0.0006	100	100	105	129	117	100
Wirrina Cove WTP	0.0058	0.0117	0.0078	100	100	131	204	166	66.7
Woolpunda WTP	0.0002	0.0010	0.0005	100	100	46	86	60	100

*Limit of reporting (LOR) values replaced with half LOR prior to calculating average.

[#]Prior to calculating compliance for health related chemicals, individual water sample test results are rounded to the same number of significant figures as the ADWG value (as prescribed in the ADWG and endorsed by SA Health).

Table 5

2023-24 regional – remote Aboriginal communities source water quality

System	Total Dissolved Solids [mg/L]			Hardness – Total [mg/L]			pH [pH Units]		
	Min	Max	Ave*	Min	Max	Ave*	Min	Max	Ave*
Amata	515	1120	736	281	573	402	7.0	7.4	7.2
Davenport [^]	-	-	-	-	-	-	-	-	-
Gerard [#]	-	-	-	-	-	-	-	-	-
Indulkana	846	1570	1310	327	589	462	5.9	6.6	6.4
Kalka	529	644	581	365	401	378	7.4	7.7	7.6
Kaltjiti	1050	1310	1120	293	368	328	7.4	7.6	7.5
Mimili	1010	1150	1080	173	257	223	7.5	7.7	7.6
Murputja Complex	503	1280	957	188	545	355	7.2	7.4	7.3
Nepabunna ⁺	-	-	-	-	-	-	-	-	-
Oak Valley ⁺	-	-	-	-	-	-	-	-	-
Pipalyatjara	689	750	728	427	460	440	7.3	7.6	7.4
Pt Pearce [^]	-	-	-	-	-	-	-	-	-
Pukatja	402	683	539	201	363	255	7.0	7.5	7.2
Raukkan [^]	-	-	-	-	-	-	-	-	-
Umuwa	362	425	389	219	314	256	7.4	7.6	7.5
Watinuma	694	829	762	371	473	422	7.0	7.3	7.2
Yalata	9080	10800	9830	3070	4980	3740	6.2	6.6	6.4
Yunyarinyi	368	594	482	220	316	254	7.5	7.7	7.6

*Limit of reporting (LOR) values replaced with half LOR prior to calculating average.

[^]System supplied from another SA Water supply. Refer to data in Table 3. Davenport supplied from Morgan WTP, Pt Pearce supplied from Morgan/Swan Reach WTP and Raukkan supplied from Taillem Bend WTP.

[#]Refer to Berri WTP data in Table 3.

⁺System sourced from rainwater.

Table 5 continued

System	Colour – True (456 nm) [HU]			Fluoride [mg/L]			Nitrate + Nitrite as Nitrogen [mg/L]			Turbidity [NTU]		
	Min	Max	Ave*	Min	Max	Ave*	Min	Max	Ave*	Min	Max	Ave*
Amata	<1	<1	<1	0.68	1.2	0.94	1.13	5.07	3.22	<0.10	0.69	0.29
Davenport [^]	-	-	-	-	-	-	-	-	-	-	-	-
Gerard [#]	-	-	-	-	-	-	-	-	-	-	-	-
Indulkana	<1	<1	<1	0.38	0.55	0.49	<0.003	4.18	2.63	<0.10	25	9.3
Kalka	<1	<1	<1	0.81	1.1	0.92	2.61	4.36	3.22	<0.10	1.0	0.37
Kaltjiti	<1	<1	<1	1.1	1.4	1.3	7.84	10.3	9.01	<0.10	0.54	0.16
Mimili	<1	<1	<1	1.7	2.3	2.0	6.49	15.1	13.0	0.12	20	4.1
Murputja Complex	<1	<1	<1	1.5	3.2	2.1	1.21	5.30	3.01	<0.10	<0.10	<0.10
Nepabunna ⁺	-	-	-	-	-	-	-	-	-	-	-	-
Oak Valley ⁺	-	-	-	-	-	-	-	-	-	-	-	-
Pipalyatjara	<1	<1	<1	0.34	0.76	0.60	4.23	4.80	4.55	<0.10	0.11	<0.10
Pt Pearce [^]	-	-	-	-	-	-	-	-	-	-	-	-
Pukatja	<1	<1	<1	0.98	1.8	1.3	0.409	2.10	0.905	<0.10	0.46	0.14
Raukkan [^]	-	-	-	-	-	-	-	-	-	-	-	-
Umuwa	<1	<1	<1	0.88	0.99	0.92	1.85	3.73	2.53	<0.10	<0.10	<0.10
Watinuma	<1	<1	<1	1.2	1.3	1.3	2.72	2.85	2.79	<0.10	<0.10	<0.10
Yalata	<1	2	1	0.34	0.72	0.48	0.233	1.28	0.694	<0.10	50	17
Yunyarinyi	<1	<1	<1	1.4	1.5	1.5	3.05	6.07	4.23	<0.10	0.12	<0.10

*Limit of reporting (LOR) values replaced with half LOR prior to calculating average.

[^]System supplied from another SA Water supply. Refer to data in Table 3. Davenport supplied from Morgan WTP, Pt Pearce supplied from Morgan/Swan Reach WTP and Raukkan supplied from Tailem Bend WTP.

[#]Refer to Berri WTP data in Table 3.

⁺System sourced from rainwater.

Table 6

2023-24 regional drinking water distribution systems – remote Aboriginal communities customer tap water quality against Australian Drinking Water Guidelines

System	<i>E. coli</i> [per cfu/100 mL]		Total Dissolved Solids [mg/L]			
	Samples	Health compliance %	Min	Max	Ave*	Aesthetic compliance %
ADWG value		++				≤600
Amata	4	100	694	761	725	0.0
Davenport	12	100	211	211	211	100
Gerard	51	100	139	236	190	100
Indulkana	4	100	123	160	137	100
Kalka	4	100	594	650	622	25.0
Kaltjiti	4	100	427	441	436	100
Mimili	4	100	144	605	316	75.0
Murputja Complex	11	100	272	312	295	100
Nepabunna	4	100	105	171	123	100
Oak Valley	4	100	18	49	31	100
Pipalyatjara	4	100	705	733	719	0.0
Pt Pearce	12	100	162	162	162	100
Pukatja	4	100	443	535	488	100
Raukkan	12	100	222	222	222	100
Umuwa	4	100	368	417	387	100
Watinuma	4	100	812	902	841	0.0
Yalata	4	100	193	251	227	100
Yunyarinyi	4	100	52	87	68	100

++*E. coli* should not be detected.

*Limit of reporting (LOR) values replaced with half LOR prior to calculating average.

Table 6 continued

System	Chlorine Residual – Free [mg/L] [^]				Chlorine Residual – Total [mg/L] [†]			
	Min	Max	Ave [*]	Health compliance % [#]	Min	Max	Ave [*]	Health compliance % [#]
ADWG value	≤5				≤5			
Amata	-	-	-	-	-	-	-	-
Davenport	-	-	-	-	<0.1	3.2	1.9	100
Gerard	<0.1	1.0	0.6	100	-	-	-	-
Indulkana	-	-	-	-	-	-	-	-
Kalka	-	-	-	-	-	-	-	-
Kaltjiti	-	-	-	-	-	-	-	-
Mimili	-	-	-	-	-	-	-	-
Murputja Complex	-	-	-	-	-	-	-	-
Nepabunna	-	-	-	-	-	-	-	-
Oak Valley	-	-	-	-	-	-	-	-
Pipalyatjara	-	-	-	-	-	-	-	-
Pt Pearce	-	-	-	-	2.5	3.4	3.0	100
Pukatja	-	-	-	-	-	-	-	-
Raukkan	-	-	-	-	1.4	3.8	2.7	100
Umuwa	-	-	-	-	-	-	-	-
Watinuma	-	-	-	-	-	-	-	-
Yalata	-	-	-	-	-	-	-	-
Yunyarinyi	-	-	-	-	-	-	-	-

The majority of remote Aboriginal communities use UV as the mode of primary disinfection.

[^]Chlorinated systems only.

[†]Chloraminated systems only.

^{*}Limit of reporting (LOR) values replaced with half LOR prior to calculating average.

[#]Prior to calculating compliance for health-related chemicals, individual water sample test results are rounded to the same number of significant figures as the ADWG value (as prescribed in the ADWG and endorsed by SA Health).

Table 6 continued

System	Colour – True (456 nm) [HU]				Turbidity [NTU]			
	Min	Max	Ave*	Aesthetic compliance %	Min	Max	Ave*	Aesthetic compliance %
ADWG value	≤15				≤5			
Amata	<1	<1	<1	100	<0.10	<0.10	<0.10	100
Davenport [^]	-	-	-	-	<0.10	0.25	0.14	100
Gerard	<1	1	<1	100	0.21	1.4	0.52	100
Indulkana	<1	<1	<1	100	0.10	2.2	0.80	100
Kalka	<1	<1	<1	100	<0.10	0.14	<0.10	100
Kaltjiti	<1	<1	<1	100	<0.10	0.11	<0.10	100
Mimili	<1	<1	<1	100	<0.10	0.10	<0.10	100
Murputja Complex	<1	<1	<1	100	<0.10	0.17	<0.10	100
Nepabunna	<1	<1	<1	100	0.40	28	7.6	75.0
Oak Valley	<1	<1	<1	100	0.12	0.25	0.19	100
Pipalyatjara	<1	<1	<1	100	<0.10	0.25	0.10	100
Pt Pearce [^]	-	-	-	-	<0.10	0.26	<0.10	100
Pukatja	<1	<1	<1	100	<0.10	0.11	<0.10	100
Raukkan [^]	-	-	-	-	<0.10	0.13	<0.10	100
Umuwa	<1	<1	<1	100	<0.10	0.26	0.13	100
Watinuma	<1	<1	<1	100	<0.10	0.24	0.12	100
Yalata	<1	<1	<1	100	<0.10	14	3.6	75.0
Yunyarinyi	<1	<1	<1	100	0.10	0.16	0.13	100

*Limit of reporting (LOR) values replaced with half LOR prior to calculating average.

[^]System supplied from another SA Water supply. Refer to data in Table 4. Davenport supplied from Morgan WTP, Pt Pearce supplied from Morgan/Swan Reach WTP and Raukkan supplied from Taillem Bend WTP.

Table 6 continued

System	pH [pH Units]				Trihalomethanes – Total [$\mu\text{g/L}$] [^]			
	Min	Max	Ave*	Aesthetic compliance %	Min	Max	Ave*	Health compliance % [#]
ADWG value				6.5-8.5				≤250
Amata	7.6	7.8	7.7	100	-	-	-	-
Davenport [†]	7.9	9.0	8.6	33.3	-	-	-	-
Gerard	7.7	8.1	7.8	100	63	148	99	100
Indulkana	7.0	7.2	7.2	100	-	-	-	-
Kalka	7.5	8.0	7.7	100	-	-	-	-
Kaltjiti	7.6	7.7	7.6	100	-	-	-	-
Mimili	7.2	7.7	7.5	100	-	-	-	-
Murputja Complex	7.5	8.0	7.7	100	-	-	-	-
Nepabunna	7.8	8.1	8.0	100	-	-	-	-
Oak Valley	6.0	7.7	7.0	75.0	-	-	-	-
Pipalyatjara	7.6	7.8	7.7	100	-	-	-	-
Pt Pearce [†]	8.8	9.2	9.0	0.0	-	-	-	-
Pukatja	7.3	7.7	7.6	100	-	-	-	-
Raukkan [†]	8.0	9.0	8.6	33.3	-	-	-	-
Umuwa	7.9	8.0	8.0	100	-	-	-	-
Watinuma	7.7	7.8	7.8	100	-	-	-	-
Yalata	7.5	8.2	7.8	100	-	-	-	-
Yunyarinyi	7.6	8.0	7.8	100	-	-	-	-

*Limit of reporting (LOR) values replaced with half LOR prior to calculating average.

[^]Chlorinated systems only.

[#]Prior to calculating compliance for health-related chemicals, individual water sample test results are rounded to the same number of significant figures as the ADWG value (as prescribed in the ADWG and endorsed by SA Health).

[†]Chloraminated systems are run at a higher pH to improve chlorine residual persistence.

Table 6 continued

System	Fluoride [mg/L]				Iron – Total [mg/L]			
	Min	Max	Ave*	Health compliance % [#]	Min	Max	Ave*	Aesthetic compliance %
ADWG value	≤1.5				≤0.3			
Amata	0.79	0.91	0.87	100	<0.0005	0.0141	0.0043	100
Davenport [^]	-	-	-	-	-	-	-	-
Gerard	0.87	0.91	0.89	100	0.0593	0.1804	0.1005	100
Indulkana	<0.10	<0.10	<0.10	100	0.0016	0.1743	0.0544	100
Kalka	0.87	1.0	0.94	100	0.0016	0.0047	0.0030	100
Kaltjiti	0.42	0.50	0.47	100	<0.0005	0.0076	0.0023	100
Mimili	0.19	1.1	0.53	100	<0.0005	0.0036	0.0014	100
Murputja Complex	0.40	0.70	0.62	100	<0.0005	0.0009	0.0006	100
Nepabunna	<0.10	0.14	<0.10	100	0.0281	1.775	0.5285	75.0
Oak Valley	<0.10	<0.10	<0.10	100	0.0013	0.0048	0.0024	100
Pipalyatjara	0.53	0.64	0.60	100	<0.0005	0.0076	0.0026	100
Pt Pearce [^]	-	-	-	-	-	-	-	-
Pukatja	1.0	1.2	1.1	100	<0.0005	0.0102	0.0031	100
Raukkan [^]	-	-	-	-	-	-	-	-
Umuwa	0.74	0.91	0.86	100	<0.0005	0.0204	0.0099	100
Watinuma	1.1	1.3	1.2	100	0.0007	0.0111	0.0041	100
Yalata	<0.10	<0.10	<0.10	100	0.0008	1.148	0.2884	75.0
Yunyarinyi	<0.10	<0.10	<0.10	100	0.0028	0.0211	0.0087	100

*Limit of reporting (LOR) values replaced with half LOR prior to calculating average.

[#]Prior to calculating compliance for health-related chemicals, individual water sample test results are rounded to the same number of significant figures as the ADWG value (as prescribed in the ADWG and endorsed by SA Health).

[^]System supplied from another SA Water supply. Refer to data in Table 4. Davenport supplied from Morgan WTP, Pt Pearce supplied from Morgan/Swan Reach WTP and Raukkan supplied from Taillem Bend WTP.

Table 6 continued

System	Manganese – Total [mg/L]					Hardness – Total [mg/L]			
	Min	Max	Ave*	Health compliance % [#]	Aesthetic compliance %	Min	Max	Ave*	Aesthetic compliance %
ADWG value	≤0.5				≤0.1	≤200			
Amata	<0.0001	0.0004	0.0001	100	100	374	447	413	0.0
Davenport [^]	-	-	-	-	-	-	-	-	-
Gerard	0.0043	0.0068	0.0061	100	100	44	77	59	100
Indulkana	0.0001	0.0039	0.0012	100	100	54	89	76	100
Kalka	0.0001	0.0005	0.0003	100	100	336	381	362	0.0
Kaltjiti	<0.0001	0.0002	<0.0001	100	100	107	124	116	100
Mimili	<0.0001	0.0001	<0.0001	100	100	24	117	58	100
Murputja Complex	<0.0001	0.0001	<0.0001	100	100	83	104	92	100
Nepabunna	0.0049	0.0381	0.0137	100	100	6	26	13	100
Oak Valley	0.0013	0.0072	0.0039	100	100	5	17	11	100
Pipalyatjara	<0.0001	0.0003	0.0002	100	100	390	443	418	0.0
Pt Pearce [^]	-	-	-	-	-	-	-	-	-
Pukatja	<0.0001	0.0001	<0.0001	100	100	218	281	257	0.0
Raukkan [^]	-	-	-	-	-	-	-	-	-
Umuwa	0.0001	0.0002	0.0002	100	100	253	280	264	0.0
Watinuma	<0.0001	0.0004	0.0002	100	100	402	499	448	0.0
Yalata	0.0003	0.1703	0.0431	100	75.0	111	136	124	100
Yunyarinyi	0.0003	0.0020	0.0010	100	100	24	30	27	100

*Limit of reporting (LOR) values replaced with half LOR prior to calculating average.

[#]Prior to calculating compliance for health-related chemicals, individual water sample test results are rounded to the same number of significant figures as the ADWG value (as prescribed in the ADWG and endorsed by SA Health).

[^]System supplied from another SA Water supply. Refer to data in Table 4. Davenport supplied from Morgan WTP, Pt Pearce supplied from Morgan/Swan Reach WTP and Raukkan supplied from Taillem Bend WTP.



For further details contact

SA Water Corporation
ABN 69 336 525 019

Head office	250 Victoria Square/Tarntanyangga, Adelaide SA 5000
Postal address	GPO Box 1751, Adelaide SA 5000
Phone	1300 SA WATER
Website	sawater.com.au
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