

Driving innovative and accountable leadership for a vibrant, sustainable Kimba

DISTRICT COUNCIL OF KIMBA



2020-21 ANNUAL REPORT

& Audited Financial Statements



District Council of
KIMBA
EST. 1924

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MESSAGE FROM THE MAYOR

It has certainly been another productive and successful year for the District Council of Kimba. We have completed a plethora of projects and began a good deal more, many funded through federal government programs.

The Drought Community Program Extension saw major upgrades to our magnificent Town Hall, keeping it a community building, we can all be proud of. Emergency generator backup has also been provided to the Institute and the emergency services building, ensuring a refuge and functioning command centre is available during major emergency situations. We have also purchased a trailer mounted generator for community clubs and others to use should the need arise. Two separate new toilet and shower facilities have been installed at the Recreation Reserve, further showcasing this beautiful and well-appointed area. The Men's Shed upgrade and installation of our brand-new Camp Kitchen has drawn flowing accolades from locals and visitors and I'm sure will be a well utilised area over the coming years. Training subsidies, Footway paving and sand drift removal round out the projects from this wonderful grant opportunity.

The second round of the National Radioactive Waste Management Facility, Community Benefits Program, saw three major council projects successfully approved. Consultation has begun for the Kimba Future Workforce and Training Plan, laying the base for a document to guide a path for growth over the coming years. Mel Garibaldi has commenced as our Economic Development Officer and her passion and enthusiasm is infectious! We can't wait to see her bring to life projects to diversify our business economy and provide growth opportunities for our community. Finally, contractors have been engaged for the Medical Centre upgrade and extension and it is exciting to see work begin on this ambitious and transformational project.

These enormous projects have been executed while still providing a wide range of programs and services that may be defined as "regular" or "day to day" tasks. This is a credit to the culture and investment from a team very ably led by Chief Executive Officer, Deb Larwood and Works Manager, Michael Inglis. I congratulate every member of the DCK team for an outstanding year, contributing to a community we can all be proud of.

It has proven extremely rewarding to receive recognition for many of our projects through several awards. These include: Finalist in the Agricultural Town of the Year. Winner of the Local Government Professionals SA award for Excellence in Environmental Leadership and Sustainability. 2020 Best Grey Nomads Council Free Stay and finalist for the 2020 Best Mega Mural.

I thank my fellow elected members, including Deputy Mayor Megan Lienert for their support and leadership during any incredibly difficult and challenging year, where Covid changed conditions almost daily and forced us to be flexible, proactive and at times visionary. And lastly, I recognise, with appreciation, our wonderful community, who responded and followed directions, keeping us all safe in a year like no other. Thank you.



Mayor, Dean Johnson



CHIEF EXECUTIVE OFFICER REPORT



The 2020-21 year was a busy, yet successful year for the District Council of Council. Since the advent of COVID, we have graduated to the “new normal” both within the community and within Council. Whilst this has brought about challenges, it has also provided opportunities through such avenues as grant funding, allowing Council to complete some major road resealing initiatives through the Local Roads and Community Infrastructure Fund. Additional Federal Government Funding from the Drought Communities Programme Extension and the National Radioactive Waste Management Facility Community Benefit Program has also allowed for further projects to be undertaken including upgrades to the Medical Centre, the Soldiers Memorial Institute and the Recreation Reserve amenities block and camp kitchen. On behalf of Council I would like to extend thanks to the Federal Government for their ongoing support through these initiatives.

Council ends the financial year in a strong financial position with an operating surplus of 12.6%, a Net Financial Liabilities Ratios of-56% and an asset renewal funding ratio of 95%. With capital expenditure of approximately \$3 million, Council is well positioned in moving forward. This is as a result of strong fiscal leadership and provides Council with the ability to maximise funding options for future major projects through cash reserves or available financing. However, Council also needs to look to the future and possible efficiencies to consolidate the current financial performance.

In 2020-21 we said farewell to Works Department team member, Todd Brand. We thank Todd for his commitment to Council during his time here and wish him every success in his new role. We also say farewell to Manager Development Services, Laurie Collins, who has transitioned into retirement. Laurie has been with Council for many years and we wish him and his wife Steph all the best into the future. We welcomed Mel Garibaldi in the newly set up role of Economic Development Officer. Mel started near the conclusion of the year and her position has been funded as part of the National Radioactive Waste Management Facility Community Benefit Program. Mel brings to us extensive experience in regional development from her previous role and we look forward to working with her to support local business within the community. As part of a shared service arrangements with the District Councils' of Cleve and Franklin Harbours Harc Wordsworth has been employed by Council in his capacity as an Environmental Health Officer. We look forward to working with Harc over the years to come.

Local Government has experienced many changes over the past few years , particularly in the area of legislation and compliance. The assenting of the Statutes Amendment (local Government Review) Act 2021 on the 17th June 2021 signifies a time of considerable change for Local Government. Over the coming twelve months and beyond these reforms will significantly impact Council from both a resourcing and process capacity. The challenge to the organisation will be progressing with these changes within the current scope of resourcing whilst continuing to maintain the day to day activities of Council. I am sure elected members and staff alike will rise to challenge and embrace the changing environment to ensure the best outcomes for our Council as a whole.

In closing I would like to say a sincere thanks to the elected members for their continued support and innovative and efficient approach to the strategic focus of Council making my job distinctly more rewarding. I also extend my heartfelt thanks to Works Manager, Michael Inglis and the Administration and Works Staff whose dedication and commitment over the past 12 months has enabled Council to meet its objectives and achieve the best outcomes for both the Council and the Community. It has been a pleasure to work with them all and I look forward to their continued support over the next 12 months.

A handwritten signature in black ink that reads "Deb Larwood". The signature is fluid and cursive.

Chief Executive Officer, Deb Larwood



WORKS MANAGER REPORT



The 2020-21 financial year has seen several extensive projects completed by council's operational team. Our small but dedicated workforce continues to produce quality workmanship, both in the township as well as the rural environment.

A number of successful grant funded projects have been managed during the last financial year, with funding secured for a second year from the Drought Communities Program making a substantial part of these.

Projects completed include:

- ◆ Camp Kitchen/Men's Shed Upgrade
- ◆ Town Hall Upgrade Stage 2
- ◆ Sand Drift Removal
- ◆ Emergency Services/Town Hall Generator
- ◆ Community Generator
- ◆ Footway Paving
- ◆ Solar Lighting
- ◆ New Amenities Blocks (Recreation Reserve)

As well as this, staff completed 175 metres of paving along Schaefer Avenue, which continues as part of council's footway construction program. Council continues to also provide other community services, such as waste collection and disposals, parks and footway maintenance, CWMS operation and stormwater maintenance to name a few.

Roads are a key asset to council and continue to be well maintained. Sealed road maintenance has increased including stabilization repairs and resealing to several major roads. Council's unsealed road network has also had a number of roads re-sheeted, including councils continued program of ensuring all lived in residences have an all-weather access to their property.

On behalf of Council's outside staff, I would like to thank our Chief Executive Officer, Deb Larwood, Elected Members and all staff for their continued support and encouragement that enables our council to be in such a great position.

A handwritten signature in black ink, appearing to be 'MI', written over a white background.

Works Manager, Michael Inglis



OUR STRATEGIC DIRECTION

OUR VISION

Driving innovative and accountable leadership for a vibrant, sustainable Kimba.

OUR MISSION

The District Council of Kimba is committed to bettering the lives for residents and ratepayers through leadership, advocacy and the high-quality delivery of services and programs that improve the social and economic standing of our community.

OUR VALUES

The values and principles which guide all decisions of Council and which are reflected in the Strategic Management Plan can be summarised as follows

- Provide relevant and sustainable community services by identifying community needs.
- Provide relevant and sustainable community services in a financially sustainable manner and to collaborate with neighbouring Councils in relation to asset sharing and procurement.
- Build local business capacity by supporting the development of business and employment.
- Be transparent, accountable and financially sustainable and to strive for continuous improvement.
- Strive to increase population levels through collaboration and implementation of an Economic and Development Strategy Plan
- Develop and support sustainable environmental strategies to support successful and long-term solutions



OUR ELECTED MEMBERS

Mayor

DN Johnson

PO Box 209
Kimba SA 5641
Tel: (08) 8627 2442
Fax: (08) 8627 2566
Mobile: 0427 619 815
Email:

dean.johnson@members.kimba.sa.gov.au

Allowance &
Reimbursement: \$27,467.68
Attended 12/12 Council meetings



Deputy Mayor

AM Lienert

PO Box 449
Kimba SA 5641
Tel: (08) 8627 4042
Fax: (08) 8627 4082
Mobile: 0428 274 042
Email:

megan.lienert@members.kimba.sa.gov.au

Allowance &
Reimbursement: \$10,499.20
Attended 12/12 Council meetings



Councillor

BS Cant

PMB 4
Cleve SA 5640
Tel: (08) 8627 5012

Mobile: 0427 275 012

Email:

brian.cant@members.kimba.sa.gov.au

Allowance &
Reimbursement: \$7,867.60
Attended 12/12 Council meetings



Councillor

GJ Baldock

PO Box 460
Kimba SA 5641
Tel: (08) 8627 4056

Mobile: 0427 274 056

Email:

graeme.baldock@members.kimba.sa.gov.au

Allowance &
Reimbursement: \$7,196.40
Attended 11/12 Council meetings



Councillor

PS Rayson

PO Box 39
Kimba SA 5641
Tel: (08) 8627 8070

Mobile: 0428 278 070

Email:

peter.rayson@members.kimba.sa.gov.au

Allowance &
Reimbursement: \$8,866.48
Attended 11/12 Council meetings



Councillor

PL Willmott

PO Box 215
Kimba SA 5641
Tel: (08) 8681 7032

Mobile: 0429 817 032

Email:

peta.willmott@members.kimba.sa.gov.au

Allowance &
Reimbursement: \$8,465.04
Attended 12/12 Council meetings



Councillor

TW Harris

PO Box 286
Kimba SA 5641
Tel: (08) 8627 2263

Mobile: 0428 272 266

Email:

tom.harris@members.kimba.sa.gov.au

Allowance &
Reimbursement: \$6,742.00
Attended 10/12 Council meetings



COUNCIL REPRESENTATION

TRAINING AND DEVELOPMENT FOR ELECTED MEMBERS

Elected Members were provided with the opportunity to undertake a number of training and development opportunities during the 2020-21 financial year. The majority of the training opportunities were provided through the Local Government Association of South Australia. Elected Members also had opportunities to attend conferences and other professional development subject to approval by Council.

COUNCIL REPRESENTATION ON OTHER BODIES

- **Local Government Association of South Australia**
Mayor DN Johnson, and Deputy Mayor AM Lienert (proxy)
- **Eyre Peninsula Local Government Association**
Mayor DN Johnson, Deputy Mayor AM Lienert (Proxy)
- **Regional Development Assessment Panel**
Councillor BS Cant
- **Kimba Area School Community Library board**
Mayor DN Johnson
- **Kimba Area School Governing Council**
Deputy Mayor AM Lienert
- **Kimba Community Development Group**
Councillor P Willmott

REPRESENTATION ON COUNCIL COMMITTEES

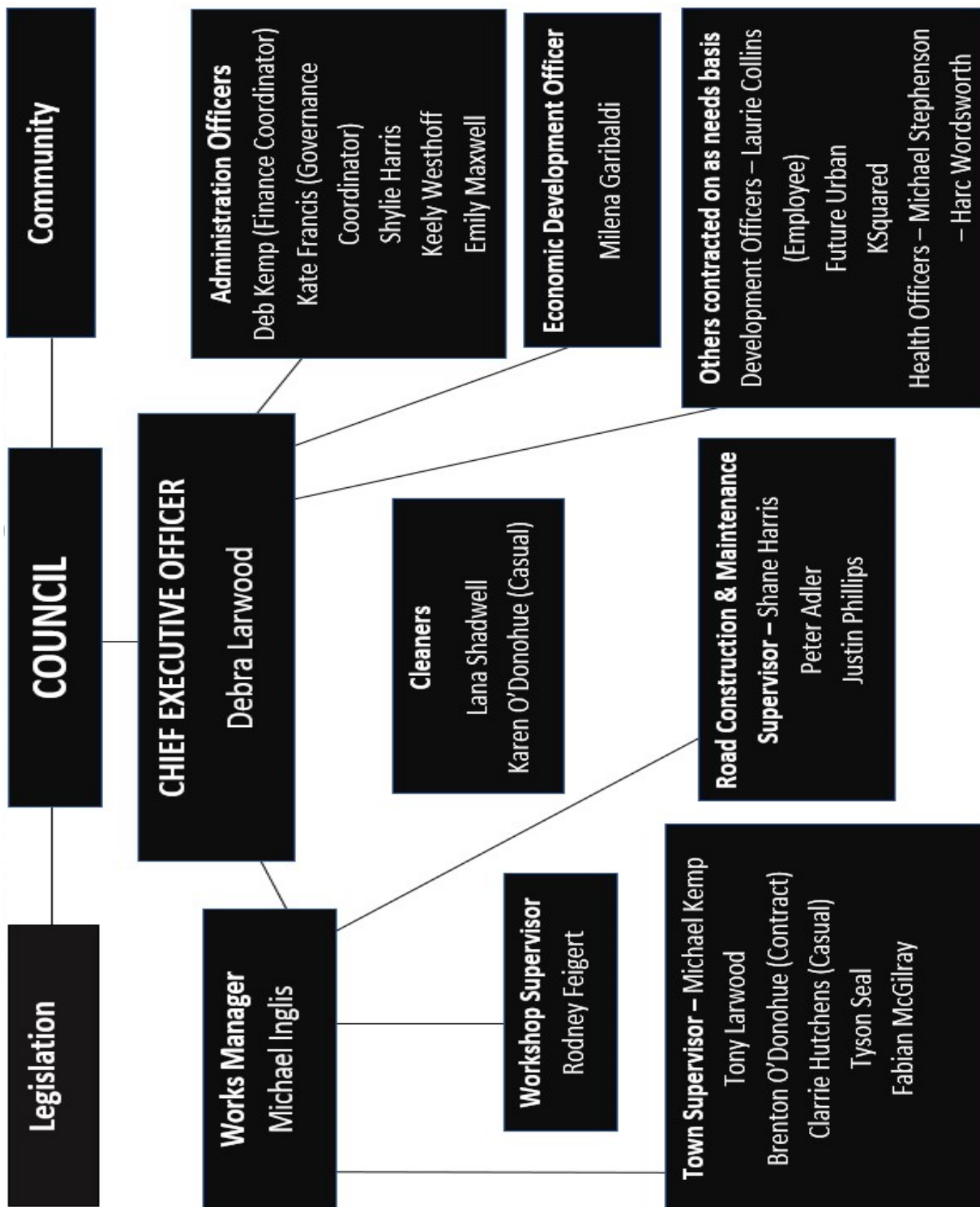
The following Council committees operated during the 2020-21 financial year pursuant to sections 41 and 126 of the *Local Government Act 1999*.

- **Audit Committee**
Mr B Kenchington (Independent Chair), (until March 2021) Deputy Mayor AM Lienert, Cr P Willmott, Cr B Cant, Mr J Ewen (Independent Member) (until March 2021), Rob Donaldson (Independent Chair) (from March 2021), Phil Channon (Independent Member) (from March 2021), D Larwood (advisory staff), D Kemp (advisory staff)
NB: Independent Chair paid retainer of \$2,000 per annum to attend minimum of four Audit Committee meetings.
- **Kimba Tourism Committee**
Mrs P Beinke, Mrs H Baldock, Councillor P Willmott, Mrs K O'Donohue, Mr James Kerr, Mrs B Schmidt Councillor P Rayson, Mayor DN Johnson, D Larwood (advisory staff), E Maxwell (advisory staff), Melina Garibaldi (advisory staff) (from June 2021)
- **Australia Day Awards Selection Committee**
Councillor T Harris, Deputy Mayor AM Lienert, Mrs P Beinke, Mr C Powell, Mrs M Stutley, W Schmidt, D Larwood (advisory staff), K Westhoff (advisory staff)
- **Bushfire Prevention Advisory Committee**
Councillor BS Cant, Councillor GJ Baldock, Mr T Baldock (Caralue Deputy Group Officer), Mr A Cant (Waddikee Brigade Captain), Mr A Murdock (Yalanda James Captain), Mr D Woolford (Buckleboo Brigade Captain), Mr T Clifford (Kimba Brigade Captain), Mr G Kosminski (Regional Prevention Officer), M Inglis (Works Manager), M Kemp (Fire Prevention Officer) and D Larwood (CEO)



OUR PEOPLE

DISTRICT COUNCIL OF KIMBA ORGANISATIONAL STRUCTURE



CORPORATE SERVICES AND WORKS FUNCTIONS

Council's Corporate Services and Works departments are responsible for the management of a diverse range of operational functions to ensure that the organisation's statutory responsibilities are met, and that the Kimba community has uninterrupted access to Council programs and services.

CORPORATE SERVICES DEPARTMENT

- Governance
- Elected Member Support
- Accounting
- Rates and Properties
- Policy and Decision Implementation
- Health Inspection and Public Health
- Work, Health and Safety
- Risk Management
- Legislation and Legal
- Research and Records Management
- Elections
- Aged Accommodation Rentals
- Public Relations
- Insurance
- Emergency Services
- Sport and Recreation
- Asset Management
- Payroll
- Cemetery
- Building and Planning Applications, Approvals and Inspections
- Customer Service Centre
- Animal Management Registrations (via Dogs and Cats Online)

WORKS DEPARTMENT

- Kerbside Recycling Program
- Kimba Waste Management Facility
- Aerodrome
- Cemetery
- Fire Protection
- Sport and Recreation
- Plant and Machinery Control
- Building Inspections
- Road Construction and Maintenance
- Street Lighting
- Stormwater Drainage
- Common Effluent Drainage
- Parking and Traffic Control
- Parks and Reserves
- Refuse Collection
- Kimba Pioneer Memorial Village
- Animal Control



GOVERNANCE INFORMATION

ELECTORAL REPRESENTATION

Council is a democratically elected body comprising seven Elected Members, with the Principal Member being the Mayor, who is elected by Council. As there are no wards within the Local Government Area, all Elected Members represent the interests of the whole community when making decisions as the corporate body of Council. Council had 823 electors on the House of Assembly and Voters Rolls for 2019-20. Elector representation quotas for the 2020-21 financial year, as supplied by the Local Government Association of South Australia, for like councils for the period are:

COUNCIL	ELEGIBLE ELECTORS	ELECTED MEMBERS	QUOTA
Cleve	1,206	7	172
Elliston	708	8	89
The Flinders Ranges	1,173	9	130
Franklin Harbour	894	6	149
Karoonda East Murray	731	7	104
Kimba	801	7	114
Orroroo Carrieton	667	6	111
Peterborough	1,202	9	134
Robe	1,294	7	185
Wudinna	803	7	115

Pursuant to section 12(4) of the *Local Government Act 1999*, a review of Council composition and wards will be undertaken prior to November 2022 at a time to be determined by the Minister and published in the South Australian Government Gazette.

COMPETITIVE TENDER ARRANGEMENTS

Pursuant to section 49 of the *Local Government Act 1999*, Council has a Contracts, Tenders and Purchasing Policy which was reviewed and adopted at the Ordinary Meeting of Council on May 12, 2021. This policy is available for viewing or purchase at the Council office during business hours, and is scheduled for review in May 2022.

COUNCIL AUDIT ARRANGEMENTS

Council is provided with independent audit services by Creative Auditing which has been appointed until the conclusion of the 2024-25 financial year. Audit expenditure incurred by Council for the 2020-21 financial year was \$15,300.00. A tender process was undertaken for the appointment of an auditor for the 2020-21 to 2024-25 financial years and Ian G McDonald was the successful applicant.



GOVERNANCE INFORMATION

COUNCIL TRAVEL & PROFESSIONAL DEVELOPMENT COSTS

Elected Members and Senior Management during the past 12 months have accrued costs associated with overseas and interstate travel, and intrastate travel for events such as professional development and conferences in the 2020-21 Annual Report. While there is currently no statutory obligation to do so, Council believes that publishing the information promotes transparent, accountable leadership and open communication with ratepayers. For the 2020-21 financial year, this expenditure was \$16,421 which included nil overseas travel, and two interstate trips for the Mayor or Chief Executive Officer.

FREEDOM OF INFORMATION APPLICATIONS

Pursuant to clause 1(gb) of Schedule 4 to the *Local Government Act 1999*, Council each year must provide a report on the applications made under the *Freedom of Information Act 1991* for the relevant financial year. **During the financial year ending June 30, 2021, Council received one application.**

Council's current Freedom of Information Statement (**Appendix 3**) was adopted on March 10th, 2021 and is available for inspection at the Council office during business hours, or at www.kimba.sa.gov.au.

INTERNAL REVIEW OF ACTIONS APPLICATIONS

Section 270(8) of the *Local Government Act 1999* specifies that Council must, on an annual basis, initiate and consider a report that relates to:

- (a) the number of applications for review made under this section;
- (b) the kinds of matters to which the applications relate;
- (c) the outcome of applications under this section; and
- (d) such other matters as may be prescribed by the regulations.

During the financial year ending June 30, 2021, Council received two applications for an internal review of decision .

COMMUNITY LAND MANAGEMENT PLANS

All land except roads held as at January 1, 2000, is classified as *community land* unless Council resolves to exclude it from that classification. The intention behind the legislation is that Council, in consultation with the community, should determine which land should or should not be classified as community land. Where the land is under the care, control and management of Council, but is not owned by Council, it cannot resolve to exclude the land from classification as community land without the approval of the relevant Minister.

A person must not use community land for a business purpose unless the use is approved by Council. Council cannot approve the use of community land for a business purpose contrary to the provisions of the management plan. Council's management plans for community land are constantly monitored for required changes, and a full review was in progress at the conclusion of the 2020-21 year with the plans due to be adopted by October 2021.



GOVERNANCE INFORMATION

NATIONAL COMPETITION POLICY

Principles of competitive neutrality are designed to neutralise any net competitive advantage a government or local government agency engaged in significant business activities would otherwise have, by virtue of its control by the government or local government, over private businesses operating in the same market. **Council has a complaints mechanism in place and in 2020-21, received no complaints pertaining to competitive neutrality.**

There have been no changes in the significant business activities controlled by Council in the 12 months to June 30, 2021, and competitive neutrality principles relevant to each significant business activity continues to apply. Council has no Category 1 business activities (annual revenue in excess of \$2 million or employing assets with a value in excess of \$20m), but continues to undertake Category 2 business activities (all other significant business activities) in the form of private works.

PUBLIC ACCESS TO COUNCIL REGISTERS

Clauses 1(b), (c) of Schedule 4 to the *Local Government Act 1999* require Council to provide in its Annual Report a list of registers to be kept, and codes of conduct or practice required, under this Act or the *Local Government (Elections) Act 1999*.

LIST OF REGISTERS

- Elected Members Register of Interests;
- Elected Members Register of Allowances and Benefits;
- Officers Register of Remuneration, Salaries and Benefits (Register of Salaries);
- Officers Register of Interests;
- Elected Members and Officers Register of Gifts and Benefits;
- Campaign Donations and Expenses Returns;
- Schedule of Fees and Charges;
- Register of Community Land; and
- Register of Public Roads.

LIST OF CODES OF CONDUCT AND PRACTICES

- Code of Conduct for Council Members;
- Code of Conduct for Council Employees; and
- Code of Practice for Access to Meetings and Documents.

COMPLAINT/SERVICE REQUEST LEVELS

During the 2020-21 financial year, Council received 186 complaints and service requests from the community, all of which had been actioned. While the overwhelming majority of these were service requests, five pertained to animal management complaints.

Council received one complaint about local nuisance and litter control for the 12 months ending June 30, 2021.



GOVERNANCE INFORMATION

REGIONAL SUBSIDIARIES OF COUNCIL

Council is currently a member of a regional subsidiary that falls within definition and provisions of section 43 of the *Local Government Act 1999*, being the Eyre Peninsula Local Government Association. This regional subsidiary has produced its own Annual Report for the 2020-21 financial year, which is appended (**Appendix 2**) to this report pursuant to clause 1(ha) of Schedule 4 of the *Local Government Act 1999*. This document is also available for inspection at the Council office.

BUDGET AND FINANCIAL REPORTS

Pursuant to clause 1(a) of Schedule 4 of the *Local Government Act 1999*, Council is required to publish in its Annual Report a copy of its audited financial statements of the council for the relevant financial year. As such, Council's audited financial statements for the period July 1, 2020 to June 30, 2021 is appended to this report as **Appendix 1**.

COUNCIL USE OF CONFIDENTIALITY ORDERS

Section 90(2) of the *Local Government Act 1999* allows a meeting of Council or a committee to determine an order that the public be excluded from attendance at so much of a meeting as is necessary to receive and discuss, or consider in confidence, any information or matter as prescribed in s 90(3) of the Act.

Clause 1(ga) of Schedule 4 to the Act requires a report to be included in the Annual Report about Council's use of s 90(2), 91(7), namely:

Report on the use of sections 90(2), (3) of the Act:

- Total number of orders made under s 90(2) of the Act in the financial year;
- The date and subject of each order within the ambit of s 90(2); and
- In relation to s 90(3) paragraphs (a) – (na), the number of times in the financial year that an order was made under s 92.

Report on the use of section 91(7) of the Act:

- The total number of orders made under the subsection in the financial year;
- The number of orders made in the financial year that expired, ceased to apply or were revoked during the financial year;
- The number of orders that remained operative at the end of the financial year (not including orders made before 15 November 2010); and
- Date and subject of each order with the ambit of the above under s 91(7).



GOVERNANCE INFORMATION

RESOLUTION NUMBER	RESOLUTION DATE	TOPIC/BASIS FOR CONFIDENTIALITY	DECISION STATUS
216.2018 217.2018	29/08/2018	Barngarla Aboriginal Determination Corporation v District Council of Kimba <i>ss 90(3)(g), (h)</i>	To be reviewed in October 2021 (12 months) and at least annually thereafter in accordance with the Act.
163.2019	09/10/2019	Council review and Support Arrangements <i>ss 90(2),(3), (i), (j)</i>	To be reviewed in October 2020 (12 months) and at least annually thereafter in accordance with the Act.
196.2019	11/12/2019	Council review and Support Arrangements <i>ss 90(2)(3)</i>	To be reviewed in October 2021 (12 months) and at least annually thereafter in accordance with the Act.
200.2019	11/12/2019	Eyre Hub Proposal <i>ss 90(2), (3)(d), (i)</i>	To be reviewed in October 2021(12 months) and at least annually thereafter in accordance with the Act.
29.2020	12/02/2020	2020 CEO Review <i>ss 90(3)(a), (e)</i>	To be reviewed in June 2020 (12 months) and at least annually thereafter in accordance with the Act. Released
53.2020	11/03/2020	2020 CEO Review <i>ss 90(3)(a), (e)</i>	To be reviewed in June 2020 (12 months) and at least annually thereafter in accordance with the Act. Released
84.2020	13/05/2020	Telecommunications Update <i>ss 90 (2),(3)(d), (i)</i>	To be reviewed in October 2021 (12 months) and at least annually thereafter in accordance with the Act.
A021.2020	25/05/2020	Audit—Tender for provision of external Audit Services <i>ss 90(2),(3)(d), (i)</i>	To be reviewed in October 2021 (12 months) and at least annually thereafter in accordance with the Act.
123.2020	10/06/2020	Tender for provision of external Audit Services <i>ss 90(2)(3)(d), (i)</i>	To be reviewed in October 2021 (12 months) and at least annually thereafter in accordance with the Act.
117.2020	10/06/2020	Medical Centre <i>ss 90(2),(3)</i>	To be reviewed in October 2021 (12 months) and at least annually thereafter in accordance with the Act.
121.2020	10/06/2020	Council review and Support Arrangements <i>ss 90(2)(3)</i>	To be reviewed in October 2021 (12 months) and at least annually thereafter in accordance with the Act.
119.2020	10/06/2020	Telecommunications Update <i>ss 90(2),(3)</i>	To be reviewed in October 2021 (12 months) and at least annually thereafter in accordance with the Act.

GOVERNANCE INFORMATION

RESOLUTION NUMBER	RESOLUTION DATE	TOPIC/BASIS FOR CONFIDENTIALITY	DECISION STATUS
AD008/20 AD009/20	24th November 2021	Australia Day Awards 2021 ss90(2), (3), (a)	To be reviewed in October 2021(12 months) and at least annually thereafter in accordance with the Act. Released
C036/21	10th February 2021	Audit Committee Expressions of Interest ss90(2),(3), (a)	To be reviewed in October 2021(12 months) and at least annually thereafter in accordance with the Act.
C055/21	10th March 2021	Truck Tenders ss90(2),(3), (d),(i)	To be reviewed in October 2021(12 months) and at least annually thereafter in accordance with the Act.
C056/21	10th March 2021	CEO Review ss90(2),(3),(a)	To be reviewed in October 2021(12 months) and at least annually thereafter in accordance with the Act.
C067/21	14th April 2021	KPMV Report ss90(2),(3), (d),(i)	To be reviewed in October 2021(12 months) and at least annually thereafter in accordance with the Act.
C068/21	14th April 2021	Plant Replacement ss90(2),(3), (d),(i)	To be reviewed in October 2021(12 months) and at least annually thereafter in accordance with the Act.
C069/21	14th April 2021	Land Purchase ss90(2),(3), (b),(i)	To be reviewed in October 2021(12 months) and at least annually thereafter in accordance with the Act.

GOVERNANCE INFORMATION

MANAGEMENT AND STAFFING

Clause 1(g) of Schedule 4 to the *Local Government Act 1999* requires Council to provide in its Annual Report information on the number of senior executive officers and information on the kinds of allowances, bonuses and benefits that are made available to those officers as part of a salary package. For the purpose of this requirement, the relevant senior executive officers are the Chief Executive Officer and Works Manager.

Chief Executive Officer (contract)	Works Manager (contract)
Salary: \$160,176.54	Salary: \$113,046.96
Telephone: Up to \$2,000 per annum	Telephone: Up to \$2,000 per annum
Annual clothing allowance: \$450	Annual clothing allowance: \$450
Use of motor vehicle: value \$15,000 per annum	Use of motor vehicle: value \$15,000 per annum
Membership of professional body: \$300 per annum	Membership of professional body: \$300 per annum
Professional development: \$5,000 per annum	Professional development: \$5,000 per annum
100% subsidised rental	

HUMAN RESOURCES AND EQUAL OPPORTUNITY

Council believes it has a responsibility to all staff to create an employment environment which is free of discrimination and which reflects the diversity and needs of the community it serves. Council is firmly committed to the principle of equal opportunity for all employees and potential employees. As part of its acknowledgement of its legislative obligations, Council has:

- Incorporated an Equal Opportunity Program into the Strategic Management Plan;
- Consulted the CEO/ relevant workplace representatives;
- Ensured that recruitment, selection, promotion, transfer and training are based solely on the merit principle. This means that selection is based on skills, knowledge, qualifications and experience (including community experience) relevant to the job or situation;
- Appointed Mrs Deb Larwood in the position of Equal Employment Opportunity Officer;
- Reviewed existing training programs;
- Ensured that services provided to residents will be delivered in a fair and equitable manner;
- Provided all new and existing employees with equal employment opportunity awareness training and any other training relevant to their position or responsibilities; and
- Ensured that all employees have received copies of Council's EEO policy.



GOVERNANCE INFORMATION

STRATEGIC ACHIEVEMENTS FOR 2020-21

Council's 20-2025 Strategic Management Plan sets out five major goals that underpin the way forward for Council, being Infrastructure, Economy, Built and Natural Environment, Community and Culture, and Business Governance. The goals in the plan contain several strategies which have been kept deliberately broad so that Council can generally operate without regularly changing its five main goals. However, Council will, from time to time, change its focus for a specified period and still remain within its goals.

Pursuant to section 122(4)(b) of the *Local Government Act 1999*, Council is required undertake a comprehensive review of the plan within two years after each general election. The review was undertaken in 2019-20 and Council formally adopted the plan at its Ordinary Meeting of Council held in June 2020.

In working towards its strategic goals, Council takes a longer-term view into its financial planning. Council is committed to ensuring its long-term financial sustainability, which is dependent on ensuring that, on average over time, Council's expenses are at least matched by its revenue. In addition, Council seeks to optimise both the timing and level of capital expenditure on existing infrastructure and other assets (in accordance with its Infrastructure and Asset Management Plan) so as to minimise whole-of-life-cycle costs of assets.

During the 2020-21 financial year, Council achieved the following outcomes relating directly to the five thematic areas and objectives identified in the Strategic Management Plan for the period:

- Investment in Waste Pickup, Recycling and Refuse Depot \$200,468
- Upgrade and Maintenance of town Institute \$305,497
- Maintenance of Recreation Reserve, Parks, Gardens and Playgrounds \$138,394
- Maintenance of Kimba Pioneer Memorial Village Units and surrounding grounds \$45,487
- Kerb and Water Table and Footways Maintenance \$65,910
- Road Maintenance \$545,505
- Road Re-sheeting and Road Resealing \$1,022,029
- Replacement of Vehicles and Plants \$543,799
- Footways Construction \$120,969
- Cost of Maintaining Plant \$242,656
- Community Grant Funding \$45,179
- Upgrade of amenities Blocks (Recreation Reserve) \$310,534
- Men's Shed, Lions Club and Camp Kitchen Upgrades \$190,553
- Emergency Services and Community Generators \$110,340
- Future Workforce and Training Plan \$15,511





Ian G McDonald FCA

26 October 2021

Mayor Dean Johnson
District Council of Kimba
PO Box 189
Kimba SA 5641

Dear Mayor Johnson,

We are pleased to advise that the external audit of your Council has been completed for the financial year ended 30 June 2021. The audit opinions have been signed without qualification.

1. Report on Matters Arising from the Audit

- There is no matter that requires a report to the Minister.
- We are satisfied with the action taken in relation to our audit communication during the year.
- The Auditor's Independence Declaration has been provided to the Chief Executive Officer.

2. Adequacy of the Internal Control Environment

- In our opinion, Council's internal control environment is adequate.
- A review of the internal control framework documentation should be undertaken annually.

3. Financial Statements

We have finalised our audit of the financial statements.

Based on the financial indicators, Council's sustainability is reported as follows:

- The operating surplus before capital amounts was \$337,362 (2020: \$300,564).
- Net financial liabilities increased by \$56,309. This is detailed in Note 16 – Uniform Presentation of Finances.

This year the figures were not significantly distorted as the full financial assistance grant from the Federal Government was received. In 2017, one and half times the annual grant was received. However, the supplementary roads allocation that was prepaid previously has not continued. This is explained in Note 1 – 3 Income Recognition under Significant Accounting Policies.

In the Statement of Comprehensive income, a large asset disposal and fair value adjustment has been disclosed. This relates to assets that were demolished and replaced.

Please do not hesitate to contact us if further information is required.

Yours sincerely,



Ian McDonald

CC: *Audit Committee Chairperson*
Chief Executive Officer

Ian G McDonald FCA



26 October 2021

Mrs Debra Larwood
Chief Executive Officer
District Council of Kimba
PO Box 189
Kimba SA 5641

Dear Deb,

We are pleased to advise that the external audit of the District Council of Kimba has been completed for the financial year ended 30 June 2021. The signed audit reports have been provided to the Finance Coordinator.

Enclosed is a copy of the balance date audit management letter addressed to the Mayor of your Council.

If further information is required, please do not hesitate to contact us.

Yours sincerely,

A handwritten signature in blue ink that reads 'Ian McDonald'.

Ian McDonald

Enc.

www.creativeauditing.com.au

DISTRICT COUNCIL OF KIMBA
General Purpose Financial Reports
for the year ended 30 June 2021

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**District Council of Kimba
Annual Financial Statements
for the year ended 30 June 2021**

CERTIFICATION OF FINANCIAL STATEMENTS

We have been authorised by the Council to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of the Council's financial position at 30 June 2021 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Council's accounting and other records.


.....
Debra Larwood
CHIEF EXECUTIVE OFFICER


.....
Dean Johnson
MAYOR/COUNCILLOR

Date: 11th October 2021

DISTRICT COUNCIL OF KIMBA
Statement of Comprehensive Income
for the year ended 30 June 2021

	Notes	2021 \$	2020 \$
INCOME			
Rates	2	1,898,091	1,860,791
Statutory charges	2	12,398	15,703
User charges	2	132,242	156,757
Grants, subsidies and contributions	2	1,804,823	1,819,360
Investment income	2	10,739	28,750
Reimbursements	2	271,027	385,351
Other income	2	84,372	55,612
Total Income		4,213,692	4,322,324
EXPENSES			
Employee costs	3	1,445,849	1,404,526
Materials, contracts & other expenses	3	1,318,183	1,776,477
Depreciation, amortisation & impairment	3	1,112,298	840,324
Finance costs	3	-	433
Total Expenses		3,876,330	4,021,760
OPERATING SURPLUS / (DEFICIT)		337,362	300,564
Asset disposal & fair value adjustments	4	(451,419)	(375,311)
Amounts received specifically for new or upgraded assets	2	1,089,254	709,805
NET SURPLUS / (DEFICIT) (transferred to Equity Statement)		975,197	635,058
Other Comprehensive Income			
Changes in revaluation surplus - infrastructure, property, plant & equipment	9	956,025	-
Total Other Comprehensive Income		956,025	-
TOTAL COMPREHENSIVE INCOME		1,931,223	635,058

DISTRICT COUNCIL OF KIMBA
Statement of Financial Position
as at 30 June 2021

ASSETS	Notes	2021	2020
		\$	\$
Current Assets			
Cash and cash equivalents	5	3,230,602	3,290,940
Trade & other receivables	5	244,693	210,880
Inventories	5	95,056	142,101
Total Current Assets		<u>3,570,351</u>	<u>3,643,921</u>
Non-current Assets			
Infrastructure, property, plant & equipment	7	41,122,709	39,000,156
Other non-current assets	6	46,636	181,657
Total Non-current Assets		<u>41,169,345</u>	<u>39,181,813</u>
Total Assets		<u>44,739,696</u>	<u>42,825,734</u>
LIABILITIES			
Current Liabilities			
Trade & other payables	8	428,932	488,190
Provisions	8	447,913	412,726
Total Current Liabilities		<u>876,845</u>	<u>900,916</u>
Non-current Liabilities			
Provisions	8	24,415	17,605
Total Non-current Liabilities		<u>24,415</u>	<u>17,605</u>
Total Liabilities		<u>901,260</u>	<u>918,521</u>
NET ASSETS		<u>43,838,436</u>	<u>41,907,213</u>
EQUITY			
Accumulated Surplus		16,181,511	15,282,313
Asset Revaluation Reserves	9	27,306,911	26,350,886
Other Reserves	9	350,013	274,014
TOTAL EQUITY		<u>43,838,435</u>	<u>41,907,213</u>

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

DISTRICT COUNCIL OF KIMBA

Statement of Changes in Equity

for the year ended 30 June 2021

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
2021	Notes	\$	\$	\$	\$
Balance at end of previous reporting period		15,282,313	26,350,886	274,014	41,907,213
Net Surplus / (Deficit) for Year		975,198	-	-	975,198
Other Comprehensive Income					
Gain on revaluation of infrastructure, property, plant & equipment		-	956,025	-	956,025
Transfers between reserves		(75,999)	-	75,999	-
Balance at end of period	9	16,181,512	27,306,911	350,013	43,838,436
2020	Notes	\$	\$	\$	\$
Balance at end of previous reporting period		14,649,316	26,350,886	271,953	41,272,155
Net Surplus / (Deficit) for Year		635,058	-	-	635,058
Other Comprehensive Income					
Transfers between reserves		(2,061)	-	2,061	-
Balance at end of period	9	15,282,313	26,350,886	274,014	41,907,213

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

DISTRICT COUNCIL OF KIMBA

Statement of Cash Flows

for the year ended 30 June 2021

		2021	2020
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>		-	
Rates - general & other		1,874,828	1,818,237
Fees & other charges		14,636	15,742
User charges		78,108	180,749
Investment receipts		11,108	29,905
Grants utilised for operating purposes		1,938,570	1,955,811
Reimbursements		315,831	475,800
Other revenues		239,580	557,757
<i>Payments:</i>			
Employee costs		(1,397,613)	(1,338,210)
Materials, contracts & other expenses		(1,629,417)	(2,071,304)
Finance payments		-	(541)
Net Cash provided by (or used in) Operating Activities		1,445,631	1,623,946
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Receipts:</i>			
Amounts specifically for new or upgraded assets		1,089,254	709,805
Sale of replaced assets		250,865	64,290
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(2,618,631)	(1,235,706)
Expenditure on new/upgraded assets		(227,457)	(286,066)
Net Cash provided by (or used in) Investing Activities		(1,505,969)	(747,677)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Payments:</i>			
Repayments of borrowings		-	(12,797)
Net Cash provided by (or used in) Financing Activities		-	(12,797)
Net Increase (Decrease) in cash held		(60,338)	863,472
Cash & cash equivalents at beginning of period	11	3,290,940	2,427,468
Cash & cash equivalents at end of period	11	3,230,602	3,290,940

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

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011 dated 11th October 2021.

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

1.5 Covid-19

COVID-19 is not expected to have a significant financial impact on Council operations with the Council working to reduce discretionary expenditure in the short term to help mitigate the effect of the reduced revenue and increased costs. It is expected further financial impacts will flow into the 2021/22 financial year, but these have been largely taken into account during the development of the budget process for 2021/22. The budget assumptions for 2021/22 assume that no further harsher restrictions are put in place by the government. However, Council has determined that there is no material uncertainty that casts doubt on Council's ability to continue as a going concern.

2 The Local Government Reporting Entity

District Council of Kimba is incorporated under the SA Local Government Act 1999 and has its principal place of business at corner of Cross Street & West Terrace, Kimba SA 5641. These consolidated financial statements include the Council's direct operations and all entities through which Council controls resources to carry on its functions. In the process of reporting on the Council as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

3 Income recognition

3.1 Revenue

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

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

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

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

	Cash Payment Received	Annual Allocation	Difference	
2016-17	\$1,961,764	\$1,309,324	+	\$666,778
2017-18	\$1,310,165	\$1,288,173	+	\$21,992
2018-19	\$1,269,901	\$1,288,201	-	\$-18,300
2019-20	\$1,332,596	\$1,291,557	+	\$41,039
2020-21	\$1,289,848	\$1,325,399	-	\$-35,551

Because these grants are untied, the Australian Accounting Standards require that payments be recognised upon receipt. Accordingly, the operating results of these periods have been distorted compared to those that would have been reported had the grants been paid in the year to which they were allocated. The Operating Surplus Ratio disclosed in Note 15 has also been calculated after adjusting for the distortions resulting from the differences between the actual grants received and the grants entitlements allocated.

3.2 Construction Contracts

Construction works undertaken by Council for third parties are generally on an agency basis where the third party reimburses Council for actual costs incurred, and usually do not extend beyond the reporting period. Reimbursements not received are recognised as receivables and reimbursements received in advance are recognised as "payments received in advance".

For works undertaken on a fixed price contract basis, revenues are recognised over time using the input method, with costs incurred compared to total expected costs used as a measure of progress. When it is probable that total contract costs will exceed total contract revenue, the expected loss is recognised as an expense immediately.

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

4.2 Other Financial Instruments

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

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

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

5 Inventories

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

6 Infrastructure, Property, Plant & Equipment

6.1 Initial Recognition

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

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

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

6.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by Council for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 7. No capitalisation threshold is applied to the acquisition of land or interests in land.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

6.3 Subsequent Recognition

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

6.4 Depreciation of Non-Current Assets

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

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

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

6.5 Impairment

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

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

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

6.6 Borrowing Costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with AASB 123 "Borrowing Costs". The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets are disclosed in Note 3, and the amount (if any) of interest revenue offset against borrowing costs in Note 2.

7 Payables

7.1 Goods & Services

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

7.2 Payments Received in Advance & Deposits

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

8 Borrowings

Loans are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of "Payables". Interest free loans are carried at their nominal amounts; interest revenues foregone by the lender effectively being a reduction of interest expense in the period to which it relates.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

9 Provisions

9.1 Employee Benefits

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

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

Weighted average discount rate	0.79% (2020, 0.60%)
Weighted average settlement period	1.69 years (2020, 1.63 years)

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

Superannuation:

The Council makes employer superannuation contributions in respect of its employees to the Statewide Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and Council's involvement with the schemes are reported in Note 17.

9.2 Provisions for reinstatement, restoration, rehabilitation.

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation and rehabilitation of disturbed areas. Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs and are carried at the net present value of estimated future costs.

Although estimated future costs are based on a closure plan, such plans are based on current environmental requirements which may change. Council's policy to maximise recycling is extending the operational life of these facilities, and significant uncertainty exists in the estimation of the future closure date.

12 GST Implications

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

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

13 New and amended standards and interpretations

The Council applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2020. New standards and amendments relevant to the Council are listed below. The Council has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Amendments to AASB 101 and AASB 108 Definition of Material:

The amendments provide a new definition of material that states, "information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting entity." The amendments clarify that materiality

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 1 - SIGNIFICANT ACCOUNTING POLICIES

will depend on the nature or magnitude of information, either individually or in combination with other information, in the context of the financial statements. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. These amendments had no impact on the financial statements of, nor is there expected to be any future impact to the Council.

Amendments to AASB 16 Covid-19 Related Rent Concessions:

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

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 2 - INCOME

	Notes	2021 \$	2020 \$
RATES REVENUES			
<u>General Rates</u>		1,691,528	1,650,606
Less: Mandatory rebates		(18,991)	(13,494)
Less: Discretionary rebates, remissions & write offs		<u>(19,405)</u>	<u>(22,577)</u>
		1,653,132	1,614,535
<u>Other Rates</u> (including service charges)			
Landscape levy		70,284	69,037
Waste collection		69,970	70,136
Community wastewater management systems		<u>102,500</u>	<u>102,500</u>
		242,754	241,673
<u>Other Charges</u>			
Penalties for late payment		<u>2,205</u>	<u>5,834</u>
		2,205	5,834
Less: Discretionary rebates, remissions & write offs		<u>-</u>	<u>(1,250)</u>
		<u>1,898,091</u>	<u>1,860,791</u>
STATUTORY CHARGES			
Development Act fees		700	2,694
Town planning fees		4,000	2,910
Search Fees		1,886	2,072
Animal registration fees & fines		<u>5,812</u>	<u>8,027</u>
		<u>12,398</u>	<u>15,703</u>
USER CHARGES			
Cemetery/crematoria fees		10,828	8,049
Aged Care Cottages		43,785	41,920
Recreation Reserve		8,718	7,369
Hall & equipment hire		5,666	4,916
Section 224 (Alliance Village)		24,000	24,000
Health Centre		6,033	3,894
Waste Management		27,728	59,892
Sundry		<u>5,484</u>	<u>6,718</u>
		<u>132,242</u>	<u>156,757</u>

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 2 - INCOME (con't)

	Notes	2021 \$	2020 \$
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		10,739	28,750
		<u>10,739</u>	<u>28,750</u>
REIMBURSEMENTS			
Water Sales		42,018	52,856
Private Works		83,396	63,369
Building Officer costs		2,273	8,869
Waste Receival		30,625	-
Income Protection Re-imburements		50,400	-
Other		61,438	76,882
National Radioactive Waste Mgmt Facility		877	183,376
		<u>271,027</u>	<u>385,351</u>
OTHER INCOME			
Rec Reserve Donations		22,716	24,128
SA Power Networks		-	11,318
Other		61,657	20,167
		<u>84,373</u>	<u>55,612</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Amounts received specifically for new or upgraded assets		1,089,254	709,805
Other grants, subsidies and contributions			
Untied - Financial Assistance Grant		1,289,848	1,332,596
Roads to Recovery		460,377	460,375
Library & Communications		3,234	3,133
Community Benefits Fund operations		45,364	7,756
Sundry		6,000	15,500
		<u>1,804,823</u>	<u>1,819,360</u>
		<u>2,894,077</u>	<u>2,529,165</u>
<i>The functions to which these grants relate are shown in Note 12.</i>			
Sources of grants			
Commonwealth government		1,484,520	1,157,136
State government		1,299,082	1,372,029
Other		110,475	-
		<u>2,894,077</u>	<u>2,529,165</u>

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 2 - INCOME (con't)

<i>Individually Significant Item</i>	Notes	2021	2020
		\$	\$
<i>Unexpended at the close of the previous reporting period</i>		339,145	-
<i>Subtotal</i>		-	-
<i>Drought Communities Programme Extension</i>		-	339,145
<i>Subtotal</i>		-	339,145
<i>Unexpended at the close of this reporting period</i>		339,145	339,145
 <i>Net increase / (decrease) in assets subject to conditions in the current reporting period</i>		-	339,145

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 3 - EXPENSE

	Notes	2021 \$	2020 \$
EMPLOYEE COSTS			
Salaries and Wages		1,120,740	1,188,859
Employee leave expense		231,409	193,750
Superannuation - defined contribution plan contributions	17	67,119	60,648
Superannuation - defined benefit plan contributions	17	54,762	55,068
Workers' Compensation Insurance		50,593	31,247
Other		23,192	29,473
Less: Capitalised and distributed costs		(101,966)	(154,518)
Total Operating Employee Costs		1,445,849	1,404,526
Total Number of Employees		17	16
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		23,060	22,030
Elected members' expenses		95,762	93,558
Election expenses		329	54
Subtotal - Prescribed Expenses		119,151	115,642
<u>Other Materials, Contracts & Expenses</u>			
Contractors		2,585,032	1,948,578
Fuel & Oil		71,626	89,690
Materials		96,126	286,712
Legal Expenses		82,425	55,990
Landscape levy		70,996	68,847
Plant & Equipment		115,527	103,326
Subscriptions		27,459	27,995
Library Costs		15,316	16,860
Plant Registrations and Insurances		68,958	64,327
Insurances		24,658	27,217
Waste Collection		86,140	85,894
Fringe Benefits Tax		8,721	9,385
Work, Health & Safety		27,014	-
Communications		26,607	-
Street Lighting		19,033	-
Standpipe Usage		28,171	-
Regional Development Australia		20,595	-
Donations		33,027	-

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 3 - EXPENSE con't

	2021	2020
Notes	\$	\$
Roads & Footpaths	292,049	154,168
Recreation & Parks	68,327	97,523
Information Technology	102,399	215,821
Aged Care Accomodation	27,108	32,073
CWMS	30,257	37,138
Office & Equipment	45,257	27,214
Tourism	29,958	34,818
Sundry	75,394	184,719
Less Capitalised and Disributed Costs	(2,879,147)	(1,907,460)
Subtotal - Other Materials, Contracts & Expenses	1,199,033	1,660,835
	1,318,183	1,776,477
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Plant & Equipment	301,772	113,604
Office Equipment & Furniture	7,402	5,646
Buildings & Other Structures	156,188	153,360
- Town Roads	26,477	28,538
- Rural Roads Unsealed	274,934	235,193
- Rural Roads Sealed	179,165	194,101
- Footpaths & Kerbing	51,301	50,663
CWMS	40,667	40,667
Stormwater & Drainage	25,995	25,995
Other	48,397	39,236
	1,112,298	887,003
Less: Capitalised and distributed costs	-	(46,679)
	1,112,298	840,324
FINANCE COSTS		
Interest on Loans	-	433
	-	433

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	Notes	2021 \$	2020 \$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT			
<i>Assets renewed or directly replaced</i>			
Proceeds from disposal		250,865	64,290
Less: Carrying amount of assets sold		<u>702,284</u>	<u>439,601</u>
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS		<u>(451,419)</u>	<u>(375,311)</u>

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 5 - CURRENT ASSETS

	Notes	2021 \$	2020 \$
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		234,349	155,133
Deposits at Call		<u>2,996,253</u>	<u>3,135,807</u>
		<u>3,230,602</u>	<u>3,290,940</u>
TRADE & OTHER RECEIVABLES			
Rates - General & Other		133,237	109,974
Accrued Revenues		764	1,133
Debtors - general		23,918	39,913
Other levels of Government		1,615	-
GST Recoupment		38,596	9,545
Prepayments		<u>46,563</u>	<u>50,315</u>
		<u>244,693</u>	<u>210,880</u>
INVENTORIES			
Stores & Materials		<u>95,056</u>	<u>142,101</u>
		<u>95,056</u>	<u>142,101</u>

Note 6 - NON-CURRENT ASSETS

	Notes	2021 \$	2020 \$
FINANCIAL ASSETS			
OTHER NON-CURRENT ASSETS			
Capital Works-in-Progress		<u>46,635</u>	<u>181,657</u>
		<u>46,635</u>	<u>181,657</u>

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT (IPP&E)

	Fair Value Level	2020				2021			
		Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Plant & Equipment		1,973,676	822,147	(624,931)	2,170,892	4,661,898	(2,544,626)	2,773,000	
Office Equipment & Furniture		-	122,577	(72,713)	49,864	122,577	(80,115)	42,462	
Buildings & Other Structures	3	9,056,667	1,120,864	(3,945,788)	6,231,743	10,177,531	(4,101,976)	6,949,275	
- Town Roads	3	1,342,867	379,505	(462,830)	1,259,542	1,629,480	(447,263)	1,232,569	
- Rural Roads Unsealed	3	11,914,732	2,325,506	(2,736,534)	11,503,704	15,272,357	(3,358,864)	12,404,276	
- Rural Roads Sealed	3	9,748,067	1,478,736	(2,379,295)	8,847,508	10,093,841	(2,053,788)	8,726,633	
- Footpaths & Kerbing	3	3,510,947	212,064	(985,005)	2,738,006	3,723,011	(1,036,307)	2,800,315	
Land	2	1,785,650	-	-	1,785,650	1,785,650	-	1,785,650	
CWMS	3	3,351,151	138,823	(1,441,867)	2,048,107	3,489,974	(1,482,534)	2,007,440	
Stormwater & Drainage	3	1,323,098	756,454	(319,313)	1,760,239	2,079,552	(345,308)	1,734,244	
Other		185,063	544,650	(124,812)	604,901	729,713	(173,207)	666,846	
Total IPP&E		44,191,918	7,901,326	(13,093,088)	39,000,156	53,765,584	(15,623,988)	41,122,709	
Comparatives		45,039,357	6,444,488	(12,613,924)	38,869,921	44,191,918	(13,093,088)	39,000,156	

This Note continues on the following pages.

DISTRICT COUNCIL OF KIMBA

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 7 - INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

	2020	Carrying amount movements during the year					2021
	\$	Additions		Disposals	Dep'n	Net Reval'n	Carrying Amount
	Carrying Amount	New / Upgrade	Renewals				
Plant & Equipment	2,170,892	3,506	652,221	(263,121)	(301,772)	511,273	2,773,000
Office Equipment & Furniture	49,864	-	-	-	(7,402)	-	42,462
Buildings & Other Structures	-	-	-	-	-	-	-
Buildings & Other Structures	6,231,743	-	873,720	-	(156,188)	-	6,949,275
Transport	-	-	-	-	-	-	-
- Town Roads	1,259,542	-	50,353	(6,673)	(26,477)	(44,176)	1,232,569
- Rural Roads Unsealed	11,503,704	-	490,783	(214,488)	(274,934)	899,211	12,404,276
- Rural Roads Sealed	8,847,508	-	686,580	(218,006)	(179,165)	(410,283)	8,726,633
- Footpaths & Kerbing	2,738,006	113,610	-	-	(51,301)	-	2,800,315
Land	1,785,650	-	-	-	-	-	1,785,650
CWMS	2,048,107	-	-	-	(40,667)	-	2,007,440
Stormwater & Drainage	1,760,239	-	-	-	(25,995)	-	1,734,244
Other	604,901	110,341	-	-	(48,397)	-	666,846
Total IPP&E	39,000,156	227,457	2,753,657	(702,288)	(1,112,298)	956,025	41,122,709
Comparatives	38,869,921	286,066	1,170,773	(439,601)	(887,003)	-	39,000,156

This note continues on the following pages.

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Valuation of Assets

General Valuation Principles

Accounting procedure: Upon revaluation, the current new replacement cost and accumulated depreciation are re-stated such that the difference represents the fair value of the asset determined in accordance with AASB 13 *Fair Value Measurement*: accumulated depreciation is taken to be the difference between current new replacement cost and fair value. In the case of land, fair value is taken to be the current replacement cost.

Highest and best use: For land which Council has an unfettered right to sell, the "highest and best use" recognises the possibility of the demolition or substantial modification of some or all of the existing buildings and structures affixed to the land.

Much of the land under Council's care and control is Crown land or has been declared as community land under the provisions of the Local Government Act 1999. Other types of restrictions also exist.

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

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

Fair value hierarchy level 2 valuations: Certain land, and the buildings and structures thereon, are shown above as being based on fair value hierarchy level 2 valuation inputs. They are based on prices for similar assets in an active market, with directly or indirectly observable adjustments for specific advantages or disadvantages attaching to the particular asset.

Fair value hierarchy level 3 valuations of land: Valuations of Crown land, community land and land subject to other restrictions on use or disposal, shown above as being based on fair value hierarchy level 3 valuation inputs, are based on prices for similar assets in an active market, but include adjustments for specific advantages or disadvantages attaching to the particular asset that are not directly or indirectly observable in that market, or the number and / or amount of observable adjustments of which are so great that the valuation is more fairly described as being based on level 3 valuation inputs.

Fair value hierarchy level 3 valuations of buildings, infrastructure and other assets: There is no known market for these assets and they are valued at depreciated current replacement cost. This method involves:

The determination of the cost to construct the asset (or its modern engineering equivalent) using current prices for materials and labour, the quantities of each being estimated based on recent experience of this or similar Councils, or on industry construction guides where these are more appropriate.

The calculation of the depreciation that would have accumulated since original construction using current estimates of residual value and useful life under the prime cost depreciation method adopted by Council.

This method has significant inherent uncertainties, relying on estimates of quantities of materials and labour, residual values and useful lives, and the possibility of changes in prices for materials and labour, and the potential for development of more efficient construction techniques. Accordingly, formal sensitivity analysis does not provide useful information.

District Council of Kimba

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Transfers between fair value hierarchy levels

In the course of revaluing building and other structures, town roads, rural roads unsealed and rural roads sealed, the nature of the inputs applied was reviewed in detail for each asset and where necessary, the asset reassigned to the appropriate fair value hierarchy level. Such transfers take effect as at the date of the revaluation.

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

Office Furniture & Equipment	\$2,500
Other Plant & Equipment	\$2,500
Buildings - new construction/extensions	\$10,000
Park & Playground Furniture & Equipment	\$2,500
Road construction & reconstruction	\$10,000
Paving & footpaths, Kerb & Gutter	\$5,000
Drains & Culverts	\$5,000

Estimated Useful Lives: Useful lives are estimated for each individual asset. In estimating useful lives, regard is had to technical and commercial obsolescence, as well as legal and other limitations on continued use. The range of useful lives for a representative range of assets is shown below, although individual assets may have an estimated total useful life of greater or lesser amount:

Plant, Furniture & Equipment	
Office Equipment	5 to 10 years
Office Furniture	10 to 20 years
Vehicles and Road-making Equip	3 to 10 years
Other Plant & Equipment	5 to 10 years
Building & Other Structures	
Buildings – masonry	50 to 100 years
Buildings – other construction	20 to 40 years
Park Structures – masonry	50 to 100 years
Park Structures – other construction	20 to 40 years
Playground equipment	10 to 20 years
Benches, seats, etc	10 to 20 years

District Council of Kimba

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Infrastructure	
Sealed Roads – Surface	30 years
Sealed Roads – Structure	180 to 360 years
Unsealed Roads	35 to 20 years
Bridges – Concrete	80 to 210 years
Paving & Footpaths, Kerb & Gutter	40 to 80 years
Drains	80 to 100 years
Culverts	50 to 75 years
Bores	20 to 40 years
Reticulation Pipes – other	25 to 75 years
Pumps & Telemetry	15 to 25 years
Other Assets	
Library Books	10 to 15 years
Artworks	indefinite

Land & Land Improvements

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

Freehold land and land over which Council has control, but does not have title, is recognised on the cost basis. No capitalisation threshold is applied to the acquisition of land or interests in land.

Land improvements, including bulk earthworks with an assessed unlimited useful life, are recognised on the cost basis, originally deriving from a valuation at 1st July 2018 at current replacement cost. Additions are recognised at cost.

Estimated future costs of reinstatement of land, capitalised in accordance with AASB 116.16(c), are reviewed annually (see Note 1) and depreciated over the estimated remaining life of the relevant asset.

Land and land improvements were revalued as at 1st July 2018 by Gayler Engineering.

Buildings & Other Structures

Buildings and other structures were revalued as at 1st July 2018 by Gayler Engineering.

District Council of Kimba

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2021

Note 7 (con't) – INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT

Infrastructure

Transportation assets were condition assessed and revalued internally by Council officers and certified by external contractor Gayler Engineering at depreciated current replacement cost at the conclusion of the 2016-17 financial year. An additional internal review has been undertaken by Council management and RMBAS in June 2021 with a full revaluation scheduled for 2021-22 year. All acquisitions made after the respective dates of valuation are recorded at cost.

Footpaths & Kerbing

A condition assessment revaluation of Footpaths and Kerbing was undertaken in the 2017-18 financial year internally by Council management with the assistance of RMBAS as at 1st July 2017. A full revaluation is scheduled for the 2021-22 year to be undertaken with assistance from Gayler Engineering.

Plant, Furniture & Equipment

These assets were revalued by Council officers through a comparative analysis of existing markets at written down current replacement costs as at 1st July 2020. All acquisitions made after the respective dates of valuation, are recorded at cost.

Office Equipment & Furniture

These assets are recognised on the cost basis.

Community Wastewater Management Systems (CWMS)

Community wastewater management system infrastructure was revalued at written down current replacement cost as at 1st July 2017 based on a condition assessment by an external contractor, Gayler Engineering, including stormwater drainage infrastructure. All acquisitions made after the respective dates of valuation are recorded at cost.

A full revaluation is scheduled for the 2021-22 year to be undertaken with assistance from Gayler Engineering.

Stormwater & Drainage

Stormwater & Drainage was revalued at written down current replacement cost as at 1st July 2017 based on a condition assessment by an external contractor, Gayler Engineering.

All other assets

These assets were revalued by Council officers through a comparative analysis of existing markets at written down current replacement costs as at 1st July 2015. All acquisitions made after the respective dates of valuation, are recorded at cost.

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 8 - LIABILITIES

	Notes	2021		2020	
		Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES					
Goods & Services		117,444		107,494	
Payments received in advance		259,423	-	361,937	-
Accrued expenses - employee entitlements		24,998	-	18,759	-
GST Payable		1,603	-	-	-
Other levels of Government		25,464	-	-	-
		<u>428,932</u>	<u>-</u>	<u>488,190</u>	<u>-</u>

PROVISIONS

Employee entitlements (including oncosts)	447,913	24,415	412,726	17,605
	<u>447,913</u>	<u>24,415</u>	<u>412,726</u>	<u>17,605</u>

Movements in Provisions - 2021 year only

(current & non-current)

	Insurance Losses	Future Reinstatement	Other Provision
Opening Balance	-	-	430,331
Add Additional amounts recognised			41,997
Closing Balance	<u>-</u>	<u>-</u>	<u>472,328</u>

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 9 - RESERVES

ASSET REVALUATION RESERVE	1/7/2020	Net Increments/ (Decrements)	Transfers, Impairments	30/6/2021
Notes	\$	\$	\$	\$
Plant & Equipment	1,125,642	-	-	1,125,642
Buildings & Other Structures	6,566,758	-	-	6,566,758
Transport	13,742,434	-	-	13,742,434
Footpaths & Kerbing	1,557,996	-	-	1,557,996
Land	1,159,157	-	-	1,159,157
CWMS	2,198,899	956,025	-	3,154,924
TOTAL	26,350,886	956,025	-	27,306,911
Comparatives	26,350,886	-	-	26,350,886

OTHER RESERVES	1/7/2020	Transfers to Reserve	Transfers from Reserve	30/6/2021
CWMS Reserve	274,014	75,999	-	350,013
TOTAL OTHER RESERVES	274,014	75,999	-	350,013
Comparatives	271,953	2,061	-	274,014

PURPOSES OF RESERVES

Asset Revaluation Reserve

The asset revaluation reserve is used to record increments and decrements arising from changes in fair value of non-current assets (less any subsequent impairment losses, where applicable).

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 10 - ASSETS SUBJECT TO RESTRICTIONS

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

CASH & FINANCIAL ASSETS	Notes	2021 \$	2020 \$
Unexpended amounts received from Federal Government			
Community Wastewater Management Scheme		350,013	274,014
		<u>350,013</u>	<u>274,014</u>
		-	-
TOTAL ASSETS SUBJECT TO EXTERNALLY IMPOSED RESTRICTIONS		<u>350,013</u>	<u>274,014</u>

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 11 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2021 \$	2020 \$
Total cash & equivalent assets	5	<u>3,230,602</u>	3,290,940
Balances per Cash Flow Statement		<u>3,230,602</u>	<u>3,290,940</u>

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

Net Surplus (Deficit)		975,198	635,058
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		1,112,298	840,324
Net increase (decrease) in unpaid employee benefits		48,236	66,317
Grants for capital acquisitions treated as Investing Activity		(1,089,254)	(709,805)
Net (Gain) Loss on Disposals		<u>451,419</u>	<u>375,311</u>
		1,497,896	1,207,205
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		(33,813)	63,129
Net (increase) decrease in inventories		47,045	(1,999)
Net increase (decrease) in trade & other payables		<u>(65,497)</u>	<u>355,611</u>
Net Cash provided by (or used in) operations		<u>1,445,631</u>	<u>1,623,946</u>

(d) Financing Arrangements

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

Bank Overdrafts	100,000	100,000
Corporate Credit Cards	25,000	32,000
LGFA Cash Advance Debenture facility	400,000	300,000

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

DISTRICT COUNCIL OF KIMBA

Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 12 - FUNCTIONS

INCOMES, EXPENSES AND ASSETS HAVE BEEN DIRECTLY ATTRIBUTED TO THE FOLLOWING FUNCTIONS & ACTIVITIES

	INCOME		EXPENSES		OPERATING SURPLUS (DEFICIT)		GRANTS INCLUDED IN INCOME		TOTAL ASSETS HELD (CURRENT & NON-CURRENT)	
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	2021	2020	2021	2020
	2021	2020	2021	2020	2021	2020	\$	\$	\$	\$
Administration	3,128,957	3,209,624	1,248,350	1,295,185	1,880,607	1,914,439	1,524,868	1,332,598	3,560,122	3,407,820
Public Order & Safety	24,272	24,898	47,275	49,048	(23,003)	(24,151)	23,801	20,800	103,765	99,326
Health	3,796	3,894	65,706	68,171	(61,910)	(64,277)	9,726	8,500	346,624	331,795
Social Security & Welfare	-	-	-	-	-	-	-	-	85,665	82,000
Housing & Community Affairs	309,687	317,671	709,293	735,903	(399,605)	(418,232)	-	-	5,443,814	5,210,928
Recreation & Culture	44,141	45,279	229,534	238,145	(185,393)	(192,866)	3,585	3,133	3,917,575	3,749,981
Agriculture	-	-	-	-	-	-	-	-	52,235	50,000
Transport & Communication	518,567	531,936	1,302,370	1,351,232	(783,803)	(819,296)	547,024	478,050	28,304,159	27,093,309
Economic Affairs	68,072	69,827	132,893	137,879	(64,822)	(68,053)	212,933	186,084	1,947,011	1,863,718
Mining Manufacturing & Construction	-	-	-	-	-	-	572,140	500,000	-	-
Other Purposes	116,200	119,196	140,909	146,196	(24,709)	(27,000)	-	-	978,726	936,857
TOTALS	4,213,692	4,322,324	3,876,330	4,021,760	337,363	300,564	2,894,077	2,529,165	44,739,696	42,825,734

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 12 (con't) - COMPONENTS OF FUNCTIONS

The activities relating to Council functions are as follows:

Business Undertakings

Abattoirs, Caravan Parks, Electricity Supply, Gravel Pits/Quarries, Development of Land for Resale, Marinas/Boat Havens, Markets/Saleyards, Off-street Car Parks – fee paying, Private Works, Property Portfolio, Sewerage/CWMS, Water Supply – Domestic, Town Bus Service, and Other – please specify.

Community Services

Public Order and Safety, Crime Prevention, Emergency Services, Other Fire Protection, Other Public Order and Safety, Health Services, Pest Control – Health, Immunisation, Nursing Homes, Preventive Health Services, Other Health Services, Community Support, Elderly Citizens Facilities, Home Assistance Scheme, Other Services for the Aged and Disabled, Child Care Centres, Children and Youth Services, community Assistance, Community Transport, Family and Neighbourhood Support, Other Community Support, Community Amenities, Bus Shelters, Cemeteries / Crematoria, Public Conveniences, Car Parking – non-fee-paying, Telecommunications Networks, and Other Community Amenities.

Culture

Library Services, Mobile Libraries and Housebound Services, Static Libraries, Other Library Services, Cultural Services, Cultural Venues, Heritage, Museums and Art Galleries, and Other Cultural Services.

Economic Development

Employment Creation Programs, Regional Development, Support to Local Businesses, Tourism, and Other Economic Development.

Environment

Agricultural Services, Agricultural Water, Animal/Plant Boards, Landcare, Other Agricultural Services, Waste Management, Domestic Waste, Green Waste, Recycling, Transfer Stations, Waste Disposal Facility, Other Waste Management, Other Environment, Coastal Protection, Stormwater and Drainage, Street Cleaning, Street Lighting, Streetscaping, Natural Resource Management Levy, and Other Environment.

Recreation

Jetties, Other Marine Facilities, Parks and Gardens, Sports Facilities – Indoor, Sports Facilities – Outdoor, Swimming Centres – Indoor, Swimming Centres – Outdoor, and Other Recreation.

Regulatory Services

Dog and Cat Control, Building Control, Town Planning, Clean Air/Pollution Control, Litter Control, Health Inspection, Parking Control, and Other Regulatory Services.

Transport

Aerodrome, Bridges, Bus Service, Footpaths and Kerbing, Roads – sealed, Roads – formed, Roads – natural formed, Roads – unformed, Traffic Management, LGGC – roads (formula funded), and Other Transport.

Plant Hire & Depot

Unclassified Activities

Council Administration

Governance, Administration n.e.c., Elected Members, Organisational, Support Services, Accounting/Finance, Payroll, Housing for Council Employees, Human Resources, Information Technology, Communication, Rates Administration, Records, Occupancy, Contract Management, Customer Service, Other Support Services, Revenues, LGGC – General Purpose, and Separate and Special Rates.

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 13 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables*.

Accounting Policies - Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned</p> <p>Terms & conditions: Deposits are returning fixed interest rates between 0.00% and 0.50% (2020: 0.00% and 1.00%). Short term deposits have an average maturity of 24 hours and an average interest rates of 0.36% (2020: 0.7%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p>
Receivables - Rates & Associated	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Secured over the subject land, arrears attract interest of 0.4333% (2020: 0.5292%) Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries in the State.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - Fees & other charges	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although Council is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Council's boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p>
Receivables - other levels of government	<p>Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p>

DISTRICT COUNCIL OF KIMBA

Notes to and forming part of the Financial Statements

Note 13 - FINANCIAL INSTRUMENTS (con't)

Liabilities - Creditors and Accruals	Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Council. Terms & conditions: Liabilities are normally settled on 30 day terms. Carrying amount: approximates fair value.
Liabilities - Interest Bearing Borrowings	Accounting Policy: initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate Terms & conditions: secured over future revenues, borrowings are repayable 6 monthly; interest is charged at variable rates between 6% and 7% (2020: 6% and 7%) Carrying amount: approximates fair value.

DISTRICT COUNCIL OF KIMBA

Notes to and forming part of the Financial Statements for the year ended 30 June 2021

Note 13 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2021	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>					
Cash & Equivalents	3,230,602			3,230,602	3,230,602
Receivables	244,693	-	-	244,693	198,130
Total	3,475,295	-	-	3,475,295	3,428,732
<u>Financial Liabilities</u>					
Payables	428,932	-	-	428,932	403,934
Total	428,932	-	-	428,932	403,934
2020	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>					
Cash & Equivalents	3,291,409			3,291,409	3,291,409
Receivables	100,394	-	-	100,394	100,394
Total	3,391,803	-	-	3,391,803	3,391,803
<u>Financial Liabilities</u>					
Payables	446,466	-	-	446,466	446,466
Total	446,466	-	-	446,466	446,466

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 13 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Council is the carrying amount, net of any impairment. All Council investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within the Council's boundaries, and there is no material exposure to any individual debtor.

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

Liquidity Risk is the risk that Council will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. Council also has available a range of bank overdraft and standby borrowing facilities that it can access.

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

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 14 - COMMITMENTS FOR EXPENDITURE

	2021	2020
	Notes	
Capital Commitments		
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:		
Kimba Medical Centre Upgrade	<u>715,914</u>	<u>-</u>
	<u>715,914</u>	<u>-</u>
These expenditures are payable:		
Not later than one year	<u>715,914</u>	<u>-</u>
	<u>- 715,914</u>	<u>-</u>

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 15 - FINANCIAL INDICATORS

	2021	2020	2019
Operating Surplus Ratio			
<u>Operating Surplus</u>	8.0%	7.0%	3.0%
Total Operating Income			

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

Net Financial Liabilities Ratio

<u>Net Financial Liabilities</u>	(-61%)	(-64%)	(-49%)
Total Operating Income			

Net Financial Liabilities are defined as total liabilities less financial assets. These are expressed as a percentage of total operating revenue.

Adjustments to Ratios

In recent years the Federal Government has made advance payments prior to 30th June from future year allocations of financial assistance grants, as explained in Note 1. These ***Adjusted Ratios*** correct for the resulting distortion in key ratios for each year and provide a more accurate basis for comparison between years.

<i>Adjusted Operating Surplus Ratio</i>	8.4%	6.1%	15.0%
<i>Adjusted Net Financial Liabilities Ratio</i>	(-44%)	(-48%)	(-42%)

Asset Renewal Funding Ratio

<u>Net Outlays on Existing Assets</u>	95%	154%	73%
Net Asset Renewals - IAMP			

Net asset renewals expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets.

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 16 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of the Council prepared on a simplified Uniform Presentation Framework basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances

	2021	2020
	\$	\$
Income	4,213,692	4,322,324
Expenses	<u>(3,876,330)</u>	<u>(4,021,760)</u>
Operating Surplus / (Deficit)	337,362	300,564
 Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(2,618,631)	(1,235,706)
Add back Depreciation, Amortisation and Impairment	1,112,298	840,324
Proceeds from Sale of Replaced Assets	<u>250,865</u>	<u>64,290</u>
	(1,255,468)	(331,092)
 Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	(227,457)	(286,066)
Amounts received specifically for New and Upgraded Assets	1,089,254	709,805
	<u>861,797</u>	<u>423,739</u>
Net Lending / (Borrowing) for Financial Year	<u>(56,309)</u>	<u>393,211</u>

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 17 – SUPERANNUATION

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2019-20; 9.50% in 2020-21). No further liability accrues to the Council as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. Council makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2019-20) of "superannuation" salary.

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

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

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willie Towers Watson as at 30 June 2020. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to Council's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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

District Council of Kimba
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 18 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

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

1. LAND UNDER ROADS

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

At reporting date, Council controlled 1,714 km of road reserves of average width 20 metres.

2. POTENTIAL INSURANCE LOSSES

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

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

3. LEGAL EXPENSES

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

DISTRICT COUNCIL OF KIMBA
Notes to and forming part of the Financial Statements
for the year ended 30 June 2021

Note 19 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of the Council include the Mayor, Councillors, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all, 9 persons were paid the following total compensation:

	2021	2020
	\$	\$
Salaries, allowances & other short term benefits	362,969	342,831
TOTAL	362,969	342,831

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

	2021	2020
	\$	\$
Cemetery Fees	573	-
Private Works	1,256	64
Waste Management	39	-
TOTAL	1,868	64

PARTIES RELATED TO KEY MANAGEMENT PERSONNEL

KMP and relatives of KMPs own retail businesses from which various supplies were purchased as required either for cash or on 30 day account. Purchases from none of these individual businesses exceeded \$2,252.96 during the year.

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

Key management personnel or close family members (including related parties) lodged a total of nil planning and building applications during the year.

Nil planning and building approvals, with and without conditions, were granted during the year.

District Council of Kimba Independent Auditor's Report

We have audited the attached financial statements, being a general purpose financial report, of the District Council of Kimba (Council) for the year ended 30 June 2021.

Opinion

In our opinion, the financial statements of the Council are properly drawn up:

- a) to present fairly the financial position of the Council as at the 30 June 2021 and the results of its operations for the period then ended, and;
- b) according to Australian Accounting Standards.

Basis for Opinion

For the audit of the Council we have maintained our independence in accordance with the relevant ethical requirements of APES 110 Section 290. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information – Basis of Accounting and Restriction on Distribution

Without modifying our opinion, we draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report is prepared to assist the council to meet the requirements of the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the members.

Responsibilities of Management for the Financial Report

The Board of Management is responsible for the preparation of the financial report in accordance with the Local Government Act 1999 together with the Local Government (Financial Management) Regulations 2011 and for such internal control as management determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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



Ian G McDonald FCA
Registered Company Auditor 16458

Signed at Grange, 26 October 2021

Independent Assurance Report on the Internal Controls of the District Council of Kimba

We have audited the compliance of the District Council of Kimba (Council) with the requirements of Section 125 of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities for the period 1 July 2020 to 30 June 2021 have been conducted properly and in accordance with law.

Opinion

In our opinion, the Council has complied, in all material respects, with *Section 125* of the *Local Government Act 1999* in relation to Internal Controls established by the Council in relation to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities so as to provide reasonable assurance that the financial transactions of the Council have been conducted properly and in accordance with law for the period 1 July 2020 to 30 June 2021.

Basis for Opinion

For the audit of the Council we have maintained our independence in accordance with the relevant ethical requirements of APES 110 Section 290. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion.

Limitation on Use

This report has been prepared for the members of the Council in accordance with *Section 129* of the *Local Government Act 1999* in relation to the Internal Controls specified above. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the members of the Council, or for any purpose other than that for which it was prepared.

Inherent Limitations

Due to the inherent limitations of any compliance procedure, it is possible that fraud, error or non-compliance may occur and not be detected. A reasonable assurance engagement is not designed to detect all instances of non-compliance with *Section 125* of the *Local Government Act 1999* in relation to the Internal Controls specified above, as the engagement is not performed continuously throughout the period and the procedures performed in respect of compliance with *Section 125* of the *Local Government Act 1999* in relation to the Internal Controls specified above are undertaken on a test basis.

The Council's Responsibility for the Internal Controls

The Council is responsible for implementing and maintaining an adequate system of internal controls, in accordance with *Section 125* of the *Local Government Act 1999* in relation to Internal Controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and incurring of liabilities have been conducted properly and in accordance with law.

Our Responsibility

Our responsibility is to express an opinion on the Council's compliance with *Section 125* of the *Local Government Act 1999* in relation only to the Internal Controls established by the Council to ensure that financial transactions relating to the receipt, expenditure and investment of money, acquisition and disposal of property and incurring of liabilities, based on our procedures. Our engagement has been conducted in accordance with applicable *Australian Standards on Assurance Engagements ASAE 3100 Compliance Engagements*, issued by the *Australian Auditing and Assurance Standards Board*, in order to state whether, in all material respects, the Council has complied with *Section 125* of the *Local Government Act 1999* in relation only to the Internal Controls specified above for the period 1 July 2020 to 30 June 2021. *ASAE 3100* also requires us to comply with the relevant ethical requirements of the Australian professional accounting bodies.

Our procedures included obtaining an understanding of controls in relation to the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities, evaluating management's assessment of these controls, assessing the risk that a material weakness exists, and testing and evaluating the design and implementation of controls on a sample basis based on the assessed risks.

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



Ian G McDonald FCA
Chartered Accountant
Registered Company Auditor 16458

Signed at Grange, 26 October 2021


**District Council of Kimba
Annual Financial Statements
for the year ended 30 June 2021**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of District Council of Kimba for the year ended 30 June 2021, the Council's Auditor, Creative Auditing, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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


.....
Debra Larwood
CHIEF EXECUTIVE OFFICER


.....
Rob Donaldson
**PRESIDING MEMBER
AUDIT COMMITTEE**

Date: 20th October 2021

Ian G McDonald FCA



District Council of Kimba
Annual Financial Statement
For the year ended 30 June 2021

Audit Certificate of Audit Independence

We confirm that, for the audit of the financial statements of the District Council of Kimba for the year ended 30 June 2021, we have maintained our independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

A handwritten signature in black ink that reads 'Ian G McDonald'.

Ian G McDonald FCA

Date: 29 September 2021

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EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

**FINANCIAL ACCOUNTS
FOR THE YEAR ENDED
30TH JUNE 2021**

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Statement of Income & Expenditure

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Board Certificate

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EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 30TH JUNE, 2021

		2021	2020
	NOTE	\$	\$
<u>INCOME</u>			
Grants Received	2	74,415	209,399
Interest Received		3,259	7,149
Project Income - EP Councils	3	1,000	800
Membership Fees	4	199,187	199,187
Regional Economic Development Showcase & Conference		133,386	-
Reimbursable Expenses		59,544	23,485
<u>TOTAL INCOME</u>		470,791	440,020
<u>EXPENDITURE</u>			
Administration		15,642	9,500
Audit Fees		1,690	1,640
Bank Charges & Taxes		106	74
Computer Expenses		5,382	2,114
Employee Expenses		161,070	144,839
Insurance		6,180	6,000
Meeting Expenses		5,238	5,571
President's Expenses		2,250	2,250
Project Expenditure	5	228,401	210,258
Secretarial Services		19,000	19,000
Telephone		702	856
Travel & Accommodation		2,376	5,459
<u>TOTAL EXPENDITURE</u>		448,037	407,561
<u>NET SURPLUS/(DEFICIT)</u>		22,754	32,459
<u>NON-OPERATING INCOME AND EXPENSES</u>			
<u>Non Operating Income</u>			
ATO COVID-19 Cash Flow Bonus		18,552	18,552
<u>NET SURPLUS/(DEFICIT)</u>		\$ 41,306	\$ 51,011

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF INCOME & EXPENDITURE FOR THE YEAR ENDED 30TH JUNE, 2021

	2021	2020
	NOTE	
	\$	\$
Net Surplus/(Deficit)	41,306	51,011
Extraordinary Items	-	-
	<u> </u>	<u> </u>
<u>TOTAL NET SURPLUS/(DEFICIT)</u>	41,306	51,011
Surplus Funds at July 1	346,949	295,938
	<u> </u>	<u> </u>
SURPLUS/(DEFICIT)	388,255	346,949
	<u> </u>	<u> </u>
<u>ACCUMULATED SURPLUS/(DEFICIT)</u>		
<u>AT 30TH JUNE, 2021</u>	\$ <u>388,255</u>	\$ <u>346,949</u>

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

STATEMENT OF FINANCIAL POSITION AS AT 30TH JUNE, 2021

		2021	2020
	NOTE	\$	\$
<u>EQUITY</u>			
Accumulated Surplus		\$ <u>388,255</u>	\$ <u>346,949</u>
REPRESENTED BY			
<u>CURRENT ASSETS</u>			
Cash at Bank	6	530,885	594,705
Debtors		14,945	13,783
ATO BAS Account		-	6,806
Income Accrued		274	1,504
GST Receivable		12,622	5,151
Prepayments		<u>1,622</u>	<u>1,915</u>
<u>TOTAL ASSETS</u>		560,348	623,864
<u>CURRENT LIABILITIES</u>			
Sundry Creditors	7	4,356	986
Creditors		24,159	2,039
Unspent Project Funds	8	134,008	269,900
Provision for Holiday Pay		<u>9,570</u>	<u>3,990</u>
		<u>172,093</u>	<u>276,915</u>
<u>NET ASSETS</u>		\$ <u>388,255</u>	\$ <u>346,949</u>

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. This financial report is a special purpose financial report prepared for use by Board and members of the association. The Board has determined that the association is not a reporting entity.
2. The financial report has been prepared on historical cost basis and does not take into account changing money values or except where stated current valuations of non-current assets. The statements are prepared on an accruals basis.
3. Provision is made in respect of the association's liability for annual and long service leave at balance date. Long service leave is accrued from an employee's start date. Leave provision is based on current wages as at reporting date, and does not include on-costs.

	2021	2020
	\$	\$

NOTE 2 - Grants Received

LGA of SA - Regional Capacity	42,151	209,399
LGA of SA - Youth-led Recovery	32,264	-
	<u>74,415</u>	<u>209,399</u>
	\$	\$

NOTE 3 - Project Income - EP Councils

EP Community Solar Scheme	<u>\$ 1,000</u>	<u>\$ 800</u>
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NOTE 4 - Membership Fees

District Council of Ceduna	16,733	16,733
District Council of Cleve	14,262	14,262
District Council of Elliston	13,276	13,276
District Council of Franklin Harbour	12,922	12,922
District Council of Kimba	13,011	13,011
Wudinna District Council	13,264	13,264
District Council of Lower Eyre Peninsula	19,474	19,474
District Council of Streaky Bay	15,111	15,111
District Council of Tumby Bay	15,781	15,781
City of Whyalla	36,524	36,524
City of Port Lincoln	28,829	28,829
	<u>\$ 199,187</u>	<u>\$ 199,187</u>

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE, 2021

	2021	2020
	\$	\$
<u>NOTE 5 - Project Expenditure</u>		
Unspent Funds at 1 July	(269,900)	(171,619)
Coastal	2,902	2,000
Regional Committees Support	2,277	7,534
Forums & Conferences	11,992	600
Governance & Planning Reform	-	1,000
CWMS Users Group	1,000	-
Joint Building Fire Safety	8,132	-
Regional Governance-JPB Pilot	-	24,930
Regional Planning - General	-	11,168
Regional Transport Strategy	2,800	44,640
Regional Safety Focus	20,899	-
Roadside Veg-Gap and Options	3,000	-
Regional Economic Development		
Showcase & Conference	191,427	-
Streamlining Admin Services	49,500	-
Tourism/Signage/Promotions	36,364	20,105
UniSA Masters Student Program	4,000	-
Youth-led Recovery	30,000	-
Unspent Funds at 30 June	134,008	269,900
	<u>\$ 228,401</u>	<u>\$ 210,258</u>
<u>NOTE 6 - Cash at Bank</u>		
BankSA Society Cheque Account	52,332	50,638
Bendigo Bank Term Deposit	166,529	165,085
LGFA	312,024	378,982
	<u>\$ 530,885</u>	<u>\$ 594,705</u>
<u>NOTE 7 - Sundry Creditors</u>		
PAYG Withheld	4,356	-
Superannuation	-	986
	<u>\$ 4,356</u>	<u>\$ 986</u>
<u>NOTE 8 - Unspent Project Funds</u>		
Regional Capacity Building	<u>\$ 134,008</u>	<u>\$ 269,900</u>

EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

BOARD CERTIFICATE

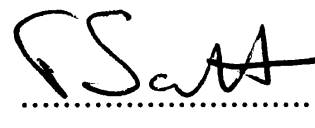
The Board have determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The Board of the association declares that:

- 1 the financial statements and notes present fairly the association's financial position as at 30th June 2021 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- 2 in the Board's opinion there are reasonable grounds to believe that the association will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board:

signed 

..... 

position  President

..... Executive Officer.

Dated this 3 day of September 2021

INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF
EYRE PENINSULA LOCAL GOVERNMENT ASSOCIATION

4 Tasman Terrace, PO Box 2180

Port Lincoln, SA 5606

Telephone: (08) 8682 1899

Facsimile: (08) 8682 1408

Email: gpk@gpk.com.au

ABN 64 945 523 972

ACN 007 909 382

To the members of Eyre Peninsula Local Government Association,

Report on the financial report

We have audited the accompanying financial reports, being a special purpose financial report, of Eyre Peninsula Local Government Association, for the year ended 30th June 2021.

The responsibility of the members of the Board for the financial report

The members of the Board are responsible for the preparation and fair presentation of the financial report and have determined that the accounting policies described in Note 1 to the financial statements which form part of the financial report are appropriate to meet the financial reporting requirements of the Local Government Act 1999 and are appropriate to meet the needs of the members. The Board's responsibility also includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. No opinion is expressed as to whether the accounting policies used, as described in Note 1, are appropriate to meet the needs of the members. We conducted our audit in accordance with Australian auditing standards. These auditing standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

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

The financial report has been prepared for distribution to members for the purpose of fulfilling the Board's financial reporting responsibilities under the Local Government Act 1999. We disclaim any assumption of responsibility for any reliance on this report or on the financial report to which

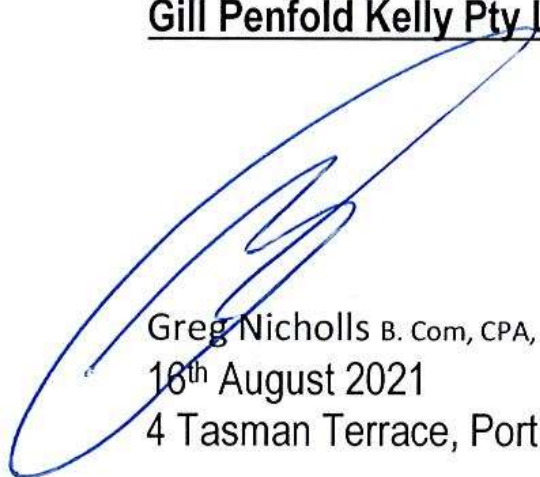
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it relates to any person other than the members, or for any purpose other than that for which it was prepared. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditor's opinion

In our opinion the financial report of the Eyre Peninsula Local Government Association presents fairly the operations and financial position of the association for the year ended 30th June 2021.

Gill Penfold Kelly Pty Ltd



Greg Nicholls B. Com, CPA, CTA

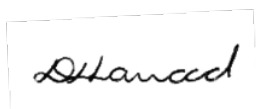
16th August 2021

4 Tasman Terrace, Port Lincoln SA 5606

1.26 Freedom of Information Statement



This document has been endorsed and approved for use by:



Debra Larwood
Chief Executive Officer

10/03/2021

Date

Document Version Control

Document Name	1.26 Freedom of Information Statement
Document Status	Final
Version Number	4
Author	Emily Maxwell, Executive Assistant/Governance Officer & Kate Francis, Governance Coordinator/WHS Officer
Authorised By	Debra Larwood, CEO

Change History

Version	Issue Date	Author	Reasons for Change	Review Due
1	14/03/2018	L Keane	New policy	March 2019
2	13/03/2019	L Keane	Review	March 2020
3	13/05/2020	EM & KF	Review	March 2021
4	10/03/2021	EM & KF	Review	March 2022

FREEDOM OF INFORMATION STATEMENT

2021

This Freedom of Information Statement is published by the District Council of Kimba (Council) in accordance with the *Freedom of Information Act 1991* (FOI Act) and Schedule 4 1(gb) of the *Local Government Act 1999*.

Subject to certain restrictions, the FOI Act gives members of the public a legally enforceable right to access information held by South Australian (Local) Government agencies such as Councils. The purpose of this statement is to assist members of the public to identify the functions and decision making processes of Council, detail the type of information held by Council and advise how it can be accessed by the public.

An updated Information Statement will be published on the Council's website each financial year. This statement was released on 10 March 2021.

1 Structure and Functions of Council

1.1 Full Council and provisions for meeting procedures

The Council consists of the Principal Member, a Mayor, and six Elected Members who represent residents and ratepayers within the District of Kimba Local Government Area boundary. "Council" is the body corporate consisting of Elected Members as constituted under the *Local Government Act 1999*. Council is established to provide for the government and management of its area at the local level and, in particular:

- a) to act as a representative, informed and responsible decision-makers in the interest of its community; and
- b) to provide and coordinate various public services and facilities and to develop its community and resource in a socially just and ecologically sustainable manner; and
- c) to encourage and develop initiatives within its community for improving the quality of life of the community; and
- d) to represent the interests of its community to the wider community; and
- e) to exercise, perform and discharge the powers, functions and duties of Local Government under the *Local Government Act 1999* and other acts in relation to the area for which it is constituted. [section 6 of the *Local Government Act 1999*].

Ordinary meetings of the Council are held in the chambers of the District Council of Kimba at 9 Cross Street, Kimba, and commence at 2pm on the second Wednesday of each month. All meetings are open to the public, with the exception of any matters subject to an order of confidentiality pursuant to s90 of the *Local Government Act 1999*. Notices of all meetings of Council and its committees are available on the website and from the Council office.

One of the main opportunities for the community to gain information about the business of Council is its agendas and associated reports prepared for Council and committee meetings. Agendas, including minutes of the previous meetings and supporting documentation, are placed on public display no less than three clear days prior to meetings. They are available on Council's website at www.kimba.sa.gov.au and at each office of the Council that is open to the public for the general administration of Council business.

Notice of a meeting and the agenda are kept on public display and continue to be published on the website until the completion of the relevant meeting.

1.2 Council committees and subsidiaries

Schedule 1 of this statement lists the various committees of Council. Committees streamline Council business and assist in the performance of its functions. The membership of committees and their terms of reference are determined by the Council.

Committees meet at intervals determined in their terms of reference (available on Council's website and at the Council office) and make recommendations to Council. Meetings of committees are open to the public with the exception of any matters subject to an order of confidentiality pursuant to s90 of the *Local Government Act 1999*, and are publicly notified in the same way as Council meetings. (See 1.1 above)

Chapter 6 of the *Local Government Act 1999* and the *Local Government (Procedures at Meetings) Regulations 2013* prescribe the way meetings of a Council and its committees are to be conducted.

1.3 External committees/boards/associations

Council participates in a number of external committees, boards and associations, comprising Elected Members, staff, and the public, and these are listed in Schedule 1. The minutes of meetings of external Committees, Boards and Associations are included in the agenda for the meetings of the full Council (or appropriate committee).

1.4 Delegations

The Regional Assessment Panel, the Chief Executive Officer and Manager Development Services have delegated authority from Council to make decisions on specified administrative and policy matters. The Chief Executive Officer may sub-delegate to an employee or a Committee. Council's Delegations Register reflects the delegated authority from the Council to the CEO (and subsequently any further sub-delegations). The Delegations Register is reviewed annually by Council and is available to be viewed by the public at the Council Administration Office during ordinary working hours.

1.5 Functions of Council

The functions of Council, set out in s7 of the *Local Government Act 1999*, include:

- a) to plan at the local and regional level for the development and future requirements of its area;
- b) to provide services and facilities that benefit its area, its ratepayers and residents, and visitors to its area;
- c) to provide for the welfare, well-being and interests of individuals and groups within its community;
- d) to take measures to protect its area from natural and other hazards and to mitigate the effects of such hazards;
- e) to manage, develop, protect, restore, enhance and conserve the environment in an ecologically sustainable manner, and to improve amenity;
- f) to provide infrastructure for its community and for development within its area;
- g) to promote its area and to provide an attractive climate and locations for the development of business, commerce, industry and tourism;
- h) to establish or support organisations or programs that benefit people in its area or Local Government generally;
- i) to manage and, if appropriate, develop, public areas vested in, or occupied by, the Council;
- j) to manage, improve and develop resources available to the Council;
- k) to undertake other functions and activities conferred by or under the Act. [s6 of the *Local Government Act 1999*]

Section 41 of the *Local Government Act 1999* empowers a Council to establish committees:

- To assist the Council in the performance of its functions;

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

1.6 Services for the Community

Council is required by legislation to:

- Determine policies to be applied by the Council;
- Develop and adopt Strategic Management Plans;
- Prepare and adopt Annual Business Plans and Budgets;
- Establish an Audit Committee;
- Develop appropriate policies, practices and processes of internal control;
- Set performance objectives;
- Establish policies and processes for dealing with complaints, requests for service, and internal review of Council decisions;
- Determine the type, range and scope of projects to be undertaken by the Council;
- Deliver planning and development, dog and cat management, fire prevention and certain public health services; and
- Provide the necessary administrative services to support Council's functions.

Other services and activities are provided through the decision making processes of Council in response to local needs, interests and aspirations of individuals and groups within the community to ensure that Council resources are used equitably.

Other core services provided by Council include the provision of waste management and recycling services within the District of Kimba Local Government Area, and the management and maintenance of Council-controlled roads.

2 **Public Participation**

Members of the public have a number of opportunities to express their views on particular issues before Council. These include:

Deputations to Council – With the written permission of the Presiding Member of the committee or the Mayor, a member of the public can address a committee or the Council personally or on behalf of a group of residents for up to 15 minutes on any item that is relevant to that committee or the Council, depending on the number of deputations scheduled for a particular meeting.

Petitions – Written petitions can be addressed to the Council on any issue within the Council's jurisdiction.

Presentations – Presentations provide an opportunity for an organisation, Council officer(s) or member of the public to provide a committee or the Council with information relevant to a matter currently under consideration. The duration is up to 15 minutes and generally is limited to one presentation per meeting.

Council Members – Members of the public can contact Elected Members to discuss any issue relevant to Council. The contact details for all Elected Members are available on Council's website.

Written requests – Members of the public can write to Council on any Council policy, activity or service.

Community consultation - The District Council of Kimba is committed to open, honest, accountable and responsible decision making. Council's Public Consultation Policy facilitates effective communication between Council and the community, encouraging community involvement and partnerships in planning and decision making. The policy sets out the steps Council will take in relation to public consultation and ensures that the most cost effective methods of informing and involving the community, which are appropriate for specific circumstances and consultation topics, are used. The policy is available on Council's website.

3 Access to Council Documents

3.1 Documents held by Council

Most information and documentation held by Council is available for public viewing and is readily available without recourse to the *Freedom of Information Act 1991* and we invite you to discuss your information needs with us.

Records system: Council operates an electronic records and document management system for the effective management of Council's records.

Land and property information system: Council's land and property information system contains property-related information (valuation, rates, ownership details) on each property in the District Council of Kimba area.

3.2 Policy documents available for inspection

At the time of publishing this statement, the following documents can be accessed from Council's website and are available for public inspection at the office of Council during ordinary business hours. Any new policy adopted by Council after publication of this statement will be similarly available.

Members Training and Development Policy	Contracts, Tenders and Purchasing Policy
Internal Review of Council Decisions Policy	Order Making Policy
Public Consultation Policy	Informal Gatherings Policy
Building Inspection Policy	Code of Conduct for Employees
Council Member Casual Vacancy Policy	Access to Council Meetings, Council Committees and Council Documents Policy
Code of Conduct for Elected Members	Selection of Road Names Policy
Elected Members Allowances and Support Policy	Internal Financial Control Policy
Customer Complaints, Service and Comments Policy	Swimming Pool Inspection Policy
Caretaker Policy	Fair Treatment Policy
Prudential Management Policy	Hardship Policy
Risk Management Framework	Outdoor Business Policy
Fraud and Corruption Prevention Policy	Waste Management Policy
Rating Policy	Social Media Policy
Tree Management Policy	
Safe Environment Policy	
Unsealed Roads Policy	

3.3 Other Council documents

Other documents which can be accessed on Council's website include:

Animal Management Plan	Annual Business Plans
Annual Reports	Asset Management Long-Term Program
Council By-laws	Council and Committee Agendas
Council and Committee Minutes	Development Plan
Environmental Health Management Plan	Fees and Charges Schedule
Infrastructure and Asset Management Plans	Long-Term Financial Plan
Strategic Plan	Audit Committee terms of reference
Register of Salaries	Annual Budget

3.4 Other information requests

Requests for other information not publicly available will be considered in accordance with the FOI Act. Under this legislation, applicants seeking access to documents held by Council need to provide sufficient information to enable the correct documents to be identified and must complete the required application form and lodge it at the Council offices.

Applications must be in writing and must specify that it is made under s13 of the FOI Act.

If the documents relate to the applicant's personal affairs, proof of identity may be requested. Requests will be dealt with as soon as practicable (and in any case, within 30 days) after receipt. If documents are being sought on behalf of another person relating to their personal affairs, Council may ask for a consent form signed by that person.

Forms of access may include inspection or copies (subject to copyright laws) of documents, hearing and/or viewing of audio and/or video tapes, transcripts of recorded documents, transcripts of words recorded in shorthand or encoded form, or the reproduction of documents from digitised information.

Council, on receiving a FOI application, may assist the applicant to direct the application to another agency or transfer the application to another agency if appropriate.

If Council refuses access to a document, the District Council of Kimba must issue a certificate stating why the document is a restricted document.

In rare cases, retrieving the requested information involves considerable staff time. It is important to specify what is required as clearly as possible so staff can assist quickly and efficiently. If extraordinary staff time is required to comply with an information request, charges may apply.

All general enquiries on FOI Act issues should be directed to Council's Freedom of Information Officers, which are the Chief Executive Officer and Manager Corporate Services.

4 **Freedom of Information Application Fees and Processing Charges**

Approved application fees are set in the *Freedom of Information (Fees and Charges) Regulations 2018*. A cheque/money order/cash for the appropriate amount must be forwarded to Council with the Freedom of Information Application. Processing charges may also apply for dealing with the application. These are set in the Freedom of Information Regulations and may include some free time when the request relates to the personal affairs of the applicant.

Schedule	Fees and Charges as at 1 July 2020
On application for access to an agency's documents (section 13(c))	\$37.50
For dealing with an application for access to an agency's documents and in respect of the giving of access to the document (section 19(1)(b) and (c))— (a) In the case of a document that contains information	

concerning the personal affairs of the applicant— (i) for up to the first 2 hours spent by the agency in dealing with the application and giving access no charge (ii) for each subsequent 15 minutes so spent by the agency	No charge \$14.10
(b) in any other case – for each 15 minutes so spent by the agency	\$14.10
Where access is to be given in the form of a photocopy of the document (per page)	20 cents
Where access is to be given in the form of a written transcript of words recorded or contained in the document (per page)	\$8.40
Where access is to be given in the form of a copy of a photograph, x-ray, video tape, computer tape or computer disk the actual cost incurred by the agency in producing the copy	The actual cost incurred by the agency in producing the copy
Postage or delivery charges	The actual cost incurred by the agency
An application for review by an agency of a determination made by the agency under Part 3 of the Act	\$37.50

Fees will be waived for disadvantaged persons, as set in the Freedom of Information Regulations. i.e. No fee is required for current concession holders or if payment of the fee would cause financial hardship. At all times Council retains a discretion to waive, reduce or remit a fee for any reason it thinks fit.

If, in the Council's opinion, the cost of dealing with an application is likely to exceed the application fee, an advance deposit may be requested. The request will be accompanied by a notice that sets out the basis on which the amount of the deposit has been calculated. The Freedom of Information Officer will endeavour to work with the applicant to define the scope of the request and the costs involved.

Freedom of Information requests to the District Council of Kimba are to be addressed to:

Freedom of Information Officer
District Council of Kimba
PO Box 189
Kimba SA 5641

An FOI application form is available on Council's website. Alternatively, the form is available to be downloaded from the State Records of South Australia by clicking [here](#).

5 Amendment to Council records

Under the *Freedom of Information Act 1991*, persons may request a correction to any information about themselves that is incomplete, incorrect, misleading or out of date.

To gain access to these Council records, a person must complete and lodge with Council an application form as indicated above outlining the records that he/she wishes to inspect.

If it is found that these require amendment, details of the necessary changes are to be lodged with Council's Freedom of Information Officer. There are no fees or charges for the lodgement, or the first two hours of processing of this type of application and where there is a significant correction of personal records and the mistakes were not the applicant's, any fees and charges paid for the original application will be fully refunded.

Schedule 1 Committees of Council

Council committees and subsidiaries

Audit Committee
Australia Day and Other State Awards Selection Committee
Bushfire Management Advisory Committee
Emergency Management Team
Work Health and Safety Committee
Kimba Tourism Committee

External committees/boards/associations

Eyre Peninsula Local Government Association



Audit Committee Report to Council

Issued :

2021

AUDIT COMMITTEE ANNUAL REPORT TO COUNCIL

For the Year Ending 30 June 2021

Introduction

The Audit Committee has been formally appointed pursuant to the requirements under the Local Government Act 1999 (the Act) and the Local Government (Financial Management) Regulations 2013.

The activities of the Audit Committee are governed by its terms of reference together with the Audit Committee work program which is updated after each meeting. These two documents deliver the legal requirements stipulated by the legislations as well as many of the best practice activities outlined in the LGA financial sustainability information papers covering this topic.

This report provides a summary of activities undertaken by the Audit Committee during the year ending 30 June 2021.

Committee Membership and Meetings Attended

The Current Audit Committee is chaired by Mr Rob Donaldson with the other members being Cr Megan Lienert, Cr Brian Cant, Cr Peta Willmott and Mr Phil Channon.

The Audit Committee met on four (4) occasions during the financial year.

Member	Meetings Attended
Bronte Kenchington (Chair until March 2021)	2
Cr Megan Lienert	3
Cr Brian Cant	2
Cr Peta Willmott	3
John Ewen (via teleconference)(until March 2021)	1
Mayor Dean Johnson	3
Rob Donaldson (Chair from March 2021)	1
Phil Channon (Independent Person)	1

The committee has a change of membership during the 2020-21 financial year with the new chairperson and independent member introduced at the March 2021 meeting.

Council have ensured that the Chair is person independent from Council in line with sector wide best practice.

Activities

The table that follows represents the work undertaken in each of the meetings held during the year ending 30 June 2021.

October 2020 – Agenda Items
Audit Committee Work Program 2020 Update
Implications of new accounting standards for the 2019-20 Annual Financial Statements
Draft Annual Financial Statements 2019-20
Authority to Certify Annual Financial Statements 2019-20
Auditor’s Balance Date Management Letter
Report on Financial Results 2019-20
2020 Interim Audit Update
Certification of Auditor Independence
Audit Committee Annual Report to Council 2019-20
Review of Council Policies
December 2020 – Agenda Items
Audit Committee Work Program 2020 Update
2020-21 Budget Review #1
Reappointment Process – Independent Members of the Audit Committee
Review of Council Policies
Audit Committee Work Program and Meeting Cycle 2021
March 2021 – Agenda Items
Audit Committee Work Program 2021 Update
2020-21 Budget Review #2
2021-22 Draft Annual Business Plan & Budget
Internal Financial Control Framework
Appointment Process – Consultant to undertake an Internal Audit Review
District Council of Kimba Policy Index and Schedule of Reviews
May 2021 – Agenda Items
Draft 2021-22 Annual Business Plan and Budget
Updated Long Term Financial Plan – 2022-31
2020-21 Budget Review #3

Risk Management Systems
Internal Controls Assessments
2021 Interim Audit Report
Review of Audit Committee Terms of Reference
Review of Council Policies
Audit Committee Work Program 2021 Update

Elected Member Training

Conflict of Interest training was scheduled and carried out for the 2020-21 financial year.

Audit Committee Training was also provided to the two new members of the committee along with related Council staff.

Additional training and ongoing situation specific training is being provided to the Chair on an as needs basis with the advisor to the Audit Committee attending each meeting.

Rob Donaldson

Independent Audit Committee Chair

5 November 2021

OFFICE ADDRESS: 9 CROSS STREET, KIMBA SA 5641

POSTAL ADDRESS: PO BOX 189, KIMBA SA 5641

PHONE: (08) 8627 2026

FAX: (08) 8627 2382

EMAIL: council@kimba.sa.gov.au



District Council of
KIMBA

EST. 1924