



SHIRE OF GNOWANGERUP

MINUTES

ORDINARY MEETING OF COUNCIL

**21 DECEMBER 2016
Commencing at 10:00am**

**Council Chambers
28 Yougenup Road, Gnowangerup WA 6335**

COUNCIL'S VISION

Gnowangerup Shire – A thriving, inclusive and growing community built on opportunity

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OPENING PROCEDURES

1. OPENING AND ANNOUNCEMENT OF VISITORS

Shire President, Keith House welcomed Councillors, Staff and visitors and opened the meeting at _____pm.

2. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

2.1 ATTENDANCE

Keith House	Shire President
Fiona Gaze	Deputy Shire President
Lex Martin	
Bronwyn Gaze	
Richard House	
Frank Hmeljak	
Sue Lance	
Ben Moore	
Shelley Hmeljak	
Shelley Pike	Chief Executive Officer
Vin Fordham Lamont	Deputy Chief Executive Officer
Carol Shaddick	Senior Finance Officer
Yvette Wheatcroft	Manager of Works
John Skinner	Asset and Waste Management Coordinator
Phil Shephard	Town Planner

2.2 APOLOGIES

2.3 APPROVED LEAVE OF ABSENCE

3. APPLICATION FOR LEAVE OF ABSENCE

4. RESPONSE TO QUESTIONS TAKEN ON NOTICE

Nil.

5. PUBLIC QUESTION TIME

6. DECLARATION OF FINANCIAL INTERESTS AND INTEREST AFFECTING IMPARTIALITY

7. PETITIONS / DEPUTATIONS / PRESENTATIONS

7.1 PETITIONS

7.2 DEPUTATIONS

7.3 PRESENTATIONS

8. CONFIRMATION OF PREVIOUS MEETING MINUTES

8.1 ORDINARY MEETING OF COUNCIL MINUTES 23RD NOVEMBER 2016

COUNCIL RESOLUTION

Moved: Cr F Hmeljak

Seconded: Cr R House

1216.120 That the minutes of the Ordinary Council Meeting held on Wednesday 23rd November 2016 be confirmed as a true record of proceedings

UNANIMOUSLY CARRIED: 9/0

9. USE OF THE COMMON SEAL

9.1	COMMON SEAL
Location:	Shire of Gnowangerup
Proponent:	N/A
Business Unit:	Strategy and Governance
Date of Report:	21 st September
Officer:	S Pike, Chief Executive Officer
Disclosure of Interest:	Nil.

ATTACHMENT

- Copy of Common Seal Register

PURPOSE

This report is a standard report and for noting purposes only.

BACKGROUND

Section 2.5 of *the Local Government Act 1995* states that a Local Government is a Body Corporate with perpetual succession and a common seal. A document is validly executed by a Body Corporate when the common seal of the Local Government is affixed to it by the Chief Executive Officer, and the President/Chairman and the Chief Executive Officer attest the affixing of the seal.

Since the last meeting of Council the common seal has been applied to the:

- Shire of Gnowangerup Local Planning Scheme No 2 Amendment No 10

The Chief Executive Officer is primarily responsible for the governance role of the Shire of Gnowangerup which includes ensuring all legislative requirements are complied with including: adopting plans and reports, accepting tenders, directing operations, setting and amending budgets. This use of the Common Seal is a Standard Report for noting by Council.

All documents validly executed will have the common seal affixed and the President and the Chief Executive Officer's attestations affixing the seal. Use of the common seal is to be recorded in the common seal register and must have the Council resolution number included and the date that the seal was applied.

POLICY IMPLICATIONS

Nil

LEGISLATIVE IMPLICATIONS

Section 2.5(2) of the Local Government Act 1995. The local government is a body corporate with perpetual succession and a common seal Section 9.49. Documents, how authenticated. A document, is, unless this Act requires otherwise, sufficiently authenticated by a local government without its common seal if signed by the CEO or an employee of the local government who purports to be authorised by the CEO to so sign.

CONCLUSION

This is a standard report for Elected Members information



COMMON SEAL REGISTER

Register Reference No	Party (company etc)	Description e.g. Contract Agreement	Date Signed	Resolution No.	Signed
68	Shire of Gnowangerup	<ul style="list-style-type: none">2x Local Planning Scheme No 2 Amendment No 10	1/12/2016		Yes

10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

10.1 ELECTED MEMBERS ACTIVITY REPORT

Date of Report: N/A
Officer: Various

Attended the following meetings/events

- F Gaze: Attended the Great Southern Development Commission Meeting on Thursday 24th November 2016, the Council Briefing Session on Wednesday 7th December, the Great Southern Development Commission Sundowner and Seniors Morning Tea on Thursday 15th December.
- L Martin: Attended the Men's Shed Meeting on Thursday 1st December facilitated by Cassy Beeck with 9 individuals attending, the WALGA Zone Meeting with President House and CEO Shelley Pike on Friday 2nd December, and the Council Briefing Session on Wednesday 7th December 2016.
- B Gaze: Attended the Great Southern Sport and Rec Meeting with Manager of Community Development Anna Boschman on Thursday 24th November 2016, discussions included a push towards getting people out of vehicles with RAC being a major sponsor. Also Attended the Seniors Morning Tea on Thursday 15th December.
- R House: Attended the Council Briefing Session on Wednesday 7th December 2016.
- F Hmeljak: Attended the Council Briefing Session on Wednesday 7th December 2016.
- S Lance: Attended the Council Briefing Session Wednesday 7th December 2016 and placed my apologies for the Seniors Morning Tea. Also attended the Synchronised Swimming Classes at the Pool on the 17th and 18th December.
- B Moore: Nil.
- S Hmeljak: Attended Hidden Treasure Meeting as proxy on Monday 5th December 2016.
- K House: Attended the LEMC Meeting on Thursday 1st December 2016, the WALGA Zone Meeting on Friday 2nd with discussions around Bio Security Modelling. Attended the Men's Shed Meeting which was excellently run by Cassy Beeck, I wish them all the best. Attended the Council Briefing Session on Wednesday 7th, the Gnowangerup Hospital Meeting on Monday 12th, a revamp of entrance and contract gardener are progressing. Attended the Gnowangerup District High School Awards night on Tuesday 13th December and presented a book award. Attended the Seniors Morning Tea and Great Southern Development Commission Sundowner and Meeting on Thursday 15th December and the SES Christmas Party on Friday 16th December.

REPORTS FOR DECISION

11. COMMITTEES OF COUNCIL

11.1 LOCAL EMERGENCY MANAGEMENT COMMITTEE MEETING (LEMC)

Location:	Shire of Gnowangerup
Proponent:	N/A
File Ref:	9.3.2
Date of Report:	13 th December 2015
Business Unit:	Infrastructure
Officer:	V Fordham Lamont - Deputy Chief Executive Officer
Disclosure of Interest:	Nil.

ATTACHMENT

- Unconfirmed Minutes of the LEMC meeting held on 1st December 2016.

PURPOSE OF THE REPORT

To advise Council of the LEMC meeting held on 1st December 2016.

BACKGROUND

The LEMC Committee met on 1st December 2016 and the minutes of the meeting are attached for receiving and noting.

COMMENTS

Nil

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

Nil

LEGAL AND STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

IMPACT ON CAPACITY

Nil

RISK MANAGEMENT CONSIDERATIONS

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

LEMC is a Committee of Council and Council is required to receive and note the unconfirmed minutes from the meeting held on 1ST December 2016

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

Moved: Cr S Hmeljak

Seconded: Cr L Martin

1216.121 That Council:

Receives and notes the unconfirmed minutes of the Local Emergency Management Committee (LEMC) meeting held on 1st December 2016.

UNANIMOUSLY CARRIED: 9/0



SHIRE OF GNOWANGERUP

LOCAL EMERGENCY MANAGEMENT COMMITTEE MEETING MINUTES

THURSDAY 1st December 2016 at 4.30pm

SHIRE OF GNOWANGERUP ANTE ROOM

1. ATTENDANCE

Keith House	Gnowangerup Shire President (Chair)
Vin Fordham Lamont	Deputy CEO Shire of Gnowangerup (Local Recovery Coordinator)
Yvette Wheatcroft	Manager of Works Shire of Gnowangerup
Anrie van Zyl	Corporate Services Support Officer Shire of Gnowangerup (Agenda and Minutes Officer)
Les Nayda	Gnowangerup SES
Neville Blackburn	Department for Child Protection & Family Support
Robyn Millar	Department of Health (arrived 4:40pm)
Norman Gill	Gnowangerup Police Station
Lex Martin	Gnowangerup Shire Councillor
Kirsty Boyd	St John Ambulance

2. APOLOGIES

Andrew Brooker	St John Ambulance
Adam Smith	SEMC Albany
Gail Blaszczyk	Department of Child Protection and Family Support (CPFS)
Mark Bruce	Principal Ongerup Primary School
David Thewlis	Principal Borden Primary School
Sara Pellant	Department of Health

3. CONFIRMATION OF PREVIOUS MINUTES - Thursday 1st September 2016

That the minutes of the Local Emergency Management Committee meeting held on Thursday 1st September 2016 be confirmed as a true and accurate record of proceedings.

Moved: Les Nayda

Seconded: Neville Blackburn

Carried

4. BUSINESS ARISING FROM PREVIOUS MINUTES

NIL

5. CORRESPONDENCE

INWARDS:

- 5.1 E-mail from David Thewlis – Borden Primary School
- 5.2 Ferguson Report (Waroona Yarloop Fire) Outcomes
- 5.3 SEMC Strategic Control Priorities of the Hazard of Fire
- 5.4 Updates from SEMC – New Videos, Local Risk Project and SEMC Newsletter
- 5.5 All-Hazard Comprehensive Impact Assessment Template (CIA)
- 5.6 New DEMC Administration Guide
- 5.7 Emergency Preparedness Report
- 5.8 2016 Capability Survey & LEMC Annual Report Results (Great Southern)
- 5.9 Fire and Cyclone Season synopsis 2016/17
- 5.10 Ongerup Primary School: Bushfire Emergency Management Plan
 - Report has been received and confirmed. Report is to be tabled.
 - Bushfire Plan to be passed on to the Bushfire Brigades
 - Report can be noted in the LEMA

OUTWARDS:

- 5.11 Shire of Gnowangerup Local Emergency Management Committee(LEMC) -
Invitations to join Committee letters – 7 Sep 16
 - Positive that some feedback was received after the invitations to join LEMC were sent out.

6. GENERAL BUSINESS

- 6.1 LEMA update
 - Arrangements, Understanding & Commitments in the current LEMA to be updated.
 - Borden General Store has closed down and will have to be removed from the current LEMA.
 - New agreement to be organised with the Ongerup Roadhouse, since it closed down and only re-opened a short while ago.
 - New arrangement to be organised with the Gnowangerup Road House as they are also willing to help with food during a major event.
 - Contacts list and details in LEMA to be updated and redistributed.
- 6.2 All Hazards Comprehensive Impact Assessment Template
 - Template only to be used for Level 2 and 3 events.
 - Report will be populated on-the-go, as and when the start-up meetings begin after an event.
 - Information will be collected and included in report during the course of an event.
 - At the end of the event the Shire will ultimately have to sign off on the various agency's input to the report.
 - This template was created after the Esperance fires.

- Neville to try and get a copy of a working CIA and forward through to the Shire for distribution amongst the LEMC members.

7. REPORTS FROM MEMBERS

Vin Fordham Lamont

City of Albany Recovery Workshop Presentations

- *From Response to Recovery – In Incident Controller’s Perspective* presented by Greg Mair – Regional Manager, South Coast.
- *Recovery Arrangement in Western Australia* presented by Bob Hay – Acting State Recovery Coordinator.
- The above workshop was very informative due to the nature of the speakers involved.
- A presentation was done by a staff member from the Shire of Esperance, directly involved in the fires and gave her version of the event and what it was like being involved in the incident.
- Presentations were done in the morning and desktop exercise was conducted in the afternoon. Different shires were working together in groups and the discussions were quite enjoyable.
- This workshop was funded through a grant received from AWARE and was a very good wakeup call to all attending the workshop.
- Keith House thanked Vin for going down to Albany to attend this valuable workshop.

Robyn Millar

- Funding has been received for civil engineering works to be done at the Gnowangerup hospital. Everyone is very excited about the funding received.
- The civil engineering works will bring about a change in water flow and will hopefully put an end to the flooding of the carpark and hospital.
- Some funding was also received for some changes to the inside of the hospital.
- Robyn to bring along the plans to the next LEMC meeting.
- Hospital had a couple of emergencies.
- One ambulance was down and had an impact on the hospital, but vehicle is now back in operation.

Lex Martin:

Nil

Norman Gill:

- Busy with planning and preparation for the fire season.
- Agencies are communicating and working together this year with their preparation for the fire season. In the past there were no communication between agencies. Training this time round is much better as well.
- There has been a change of definitions in the framework – now all agencies are using the same lingo and terminology which makes communication easier.
- Staffing at the station is a bit of an issue at the moment with Angie having moved to Bunbury and Michael to Perth. Receiving a lot of support from the neighbouring stations who can support Gnowangerup station if needed.

- Next week a new officer will come down to Gnowangerup to look at the possibility of relocating. Very positive that he will accept the position as he and his family are familiar with living in small country towns.
- Crime is down by 36% and it will be a challenge to keep figures down.
- One major incident of vandalism that took place at CBH.

Neville Blackburn

- There was a welfare evacuation centre exercise done in Jerramungup on the 4th October.
- Neville to send through a detailed report on the evacuation centre exercise (received and attached)
- Next year 2 more similar exercises are planned. Exercises will be held at the Shire of Plantagenet and the Shire of Denmark. Hopeful that more people from other Shires will be able to attend.
- Information and dates will be sent through as soon as they become available.
- All training has been completed and staff are prepared and covered over the Christmas period.
- Hoping for a quiet fire season.

Kirsty Boyd

- Membership Drive – a few people are interested in joining St John Ambulance but no new memberships as yet.
- Nothing further to report on.

Yvette Wheatcroft

- Works program is fully operational with works currently being performed at Salt River Road.
- Roads are really taking a hammering since harvesting has commenced.
- All water pumps are serviced and fully operational in readiness for the fire season.

Les Nayda

- It has been quiet these last few months.
- The SES are ensuring that they will have enough members trained and available before the Christmas period.
- SES had their annual water-bombing refill training.
- Les had done a 3-day training assessor course and is now qualified to present and assess training. This will hopefully lead to more regional training opportunities if they can keep the cost of accommodation down. Currently they have an arrangement with the Training Centre for affordable accommodation.
- Keith House invited Les Nayda and Norman Gill to the Council Briefing Session of Wednesday the 7th where the future of the Training Centre will be discussed.
- Anrie to send out reminders to Les and Norman to attend.
- The SES was able to secure a grant of \$16,000. This grant has been used on a stand-alone communication tower. The tower has now been erected roughly where the old tower was located.
- DFES to send someone to connect aerials and hopefully this will be done before Christmas.
- Yvette to supply Les with a contact number for a contractor who might be able to assist.

- Les extend an invitation to Keith House to attend the SES's end of year function - Les to supply details to Keith.

8. OTHER

- A starting time for the next meeting was discussed and everyone was in agreement with a 4:30pm starting time.
- The Shire has been engaged in policing firebreaks in the Shire with the assistance of the Ranger:
 - Non-compliance letters to residents in all three town sites were sent out in relation to the firebreak order.
 - They were given a grace period after which infringement notices were served for non-compliance.
 - The CFO and brigade members are happy to engage in the policing of firebreak orders on rural properties; Shire to follow up on non-compliance.
 - Shire is happy with the response thus far on residents who have received notices.
- Requirement of the LEMA that an annual exercise is done to test the arrangements:
 - Only 1 aspect/area of the LEMA needs to be tested, whether it is done as a desktop or field-based exercise.
 - Adam Smith is happy to devise and facilitate an exercise for the Shire.
 - Adam sent a copy of an exercise that was done for the Shire of Corrigin and could set up a similar exercise. Corrigin exercise to be distributed amongst LEMC members for feedback.
 - LEMC members to give feedback on Corrigin exercise to Vin by next Friday or provide examples on the type of scenario they would like to use.
 - Last exercise was the informal review of the floods and road deaths.
 - Exercise should include all agencies so that there is a clear vision of who is responsible for what area in the case of an emergency.
 - It is important to get the process right so that everyone has a clear understanding of their various roles.

9. CLOSING

The meeting was declared closed at 5:25pm by the Chairman.

10. DATE OF NEXT MEETING – Thursday 2nd March 2017

11.2	CHIEF EXECUTIVE OFFICER PERFORMANCE REVIEW COMMITTEE
Location:	Shire of Gnowangerup
Proponent:	N/A
File Ref:	12.2.1
Date of Report:	21 December 2016
Business Unit:	Strategy and Governance
Officer:	V Fordham Lamont – Deputy Chief Executive Officer
Disclosure of Interest:	Nil.

ATTACHMENT

- Minutes of the CEO Review Committee Meeting held on Wednesday 21st December 2016 – Confidential (Tabled)

PURPOSE OF THE REPORT

To advise Council of the CEO Review Committee Meeting held on 21st December 2016.

BACKGROUND

The CEO Review Committee met on 21st December 2016 and made the following recommendations to council;

That the CEO Review Committee Recommend to Council:

1. Acknowledges that its decision on 24 August 2016 to grant a 1.00% increase in the CEO's salary was invalid due to the resulting Total Salary Package figure exceeding the threshold set by the Salaries and Wages Tribunal.
2. Confirms the agreement with the CEO reached by the Shire President which resulted in an updated Total Salary Package being granted to the CEO.

COMMENTS

Nil

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

Nil

LEGAL AND STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

IMPACT ON CAPACITY

Nil

RISK MANAGEMENT CONSIDERATIONS

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

Moved: Cr S Hmeljak

Seconded: Cr B Gaze

1216.122 **That Council:**

- 1. Acknowledges that its decision on 24 August 2016 to grant a 1.00% increase in the CEO's salary was invalid due to the resulting Total Salary Package figure exceeding the threshold set by the Salaries and Wages Tribunal.**
- 2. Confirms the agreement with the CEO reached by the Shire President which resulted in an updated Total Salary Package being granted to the CEO.**

UNANIMOUSLY CARRIED: 9/0

12. STRATEGY AND GOVERNANCE

12.1 ACTING CEO WHILST CEO IS ON ANNUAL LEAVE

Location:	Shire of Gnowangerup
Proponent:	n/a
File Ref:	22.6.2
Date of Report:	27 November 2013
Business Unit:	Strategy and Governance
Officer:	S Pike - Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

Nil

PURPOSE OF THE REPORT

To appoint an acting CEO when the CEO is absent on leave. Appointment of an acting CEO is required to be endorsed and resolved by Council in accordance with the requirements of the *Local Government Act 1995*.

BACKGROUND

In order to cover prolonged periods of absence, the Chief Executive Officer (CEO) customarily appoints the Deputy Chief Executive Officer.

Although major decisions can usually be deferred during shorter periods, tasks of a basically routine, administrative nature including signing of documents and like tasks need to be addressed on a regular day to day basis.

It is proposed that Council resolve to appoint the Deputy Chief Executive Officer Vin Fordham Lamont to the position of Acting CEO in respect of periods of absence by the CEO.

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

Nil

LEGAL AND STATUTORY REQUIREMENTS

Technically, the *Local Government Act 1995* requires a Council resolution to appoint persons to the position of Acting CEO. A Council resolution in terms of the Recommendation hereunder will assist to fulfil this obligation.

In the event the CEO's position becomes vacant then ss 5.36(2)(a) and (b), 5.39 and 5.40 of the *Local Government Act 1995* and Regulations 18A, 18B, 18C, 18F and 19A of the *Local Government (Administration) Regulations 1996* will apply and a separate resolution of Council will be required by absolute majority.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

For periods of approved leave by the CEO, an Acting CEO is entitled to any "higher duties" or other forms of allowance. Higher duties are paid for acting periods in excess of one (1) day under the Local Government Industry Award 2010. It should be noted that an acting CEO is not required to be appointed when the CEO is attending Shire business within the region or in Perth or is actively still the CEO whilst not necessarily within the Shire of Gnowangerup.

STRATEGIC IMPLICATIONS

Consistent with the Shire's Strategic Community Plan 2012-2022 Objective Goal 5 – Proactive Leadership, Good Governance and Efficient Service Delivery.

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

Moved: Cr S Hmeljak

Seconded: Cr F Gaze

1216.123 That Council

Appoint Deputy Chief Executive Officer Vin Fordham Lamont to the position of Acting CEO in respect to the approved period of leave from 23rd December 2016 through to 27th January 2017.

UNANIMOUSLY CARRIED: 9/0

12.2	MOBILE DEVICE POLICY
Proponent:	N/A
File Ref:	12.12.1
Date of Report:	13 December 2016
Business Unit:	Strategy and Governance
Officer:	S Pike – Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Mobile Device Policy
- Mobile Device Procedure

PURPOSE OF THE REPORT

To present Council with a revised policy for adoption and inclusion in the Policy Manual.

BACKGROUND

Between the 16th and 19th May this year, AMD Chartered Accountants conducted the 4-yearly Financial Management Systems Review for the Shire. AMD's ensuing report, dated 22nd June, included a recommendation that:

- “a policy and procedure in respect to personal devices be documented, approved, implemented and monitored on an ongoing basis”.

The stated implication was the risk that the Shire of Gnowangerup's IT systems and confidentiality of information may be compromised as the Shire does not have a documented policy or procedure in respect to Bring your Own Devices (personal devices including smartphones, tablets, memory sticks, etc, owned by employees) which may be utilised to receive emails or connect to Council's IT network.

The auditors suggested that the risk rating for this issue was at a medium level.

Council reviewed the policy at the meeting held on 23rd November 2016. It was agreed that the policy was too complex and could be simplified and Council determined to lay the item on the table with the request that it was brought back to the December meeting of Council.

COMMENTS

Whilst management considers the risk to be low, we followed the recommendation and requested AMD to assist with the development of a Personal Devices policy for use within the Shire. The policy has been reviewed and simplified and as the original policy would have been difficult to monitor changes have been made to ensure the policy can be monitored and is more “user friendly “. Management has determined that the policy will form part of the induction package for Councillors and staff and will be included in the Policy Manual.

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995

Part 2 Constitution of local government

Division 2 Local governments and councils of local governments

POLICY IMPLICATIONS

The new Personal Devices policy will be added to the Policy Manual and will form part of the Induction Package for Councillors and staff.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

IMPACT ON CAPACITY

Nil

RISK MANAGEMENT CONSIDERATIONS

The auditors identified a medium level risk to Council if it did not implement a Personal Devices Policy.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

Moved: Cr S Hmeljak

Seconded: Cr S Lance

1216.124 That Council:

Adopt the Personal Devices policy and endorse its inclusion in the Policy Manual and Councillor and staff Induction Package.

UNANIMOUSLY CARRIED: 9/0

2.16 PERSONAL MOBILE DEVICE POLICY (including BYOmD) (procedure 2.16)

Purpose:

The Shire of Gnowangerup recognises the need to embrace new and emerging technologies to improve the way business is conducted and contribute to improving the way the Shire meets its business objectives.

Mobile devices are becoming a common and cost effective tool for information management and communication. In addition to the increased prevalence of mobile devices, Councillors and staff are also increasingly requesting the option of connecting their own mobile devices (Bring Your Own Mobile Device – BYOmD) to Shire equipment and networks.

The purpose of this policy is to provide directive on the deployment, use and maintenance of mobile devices within the Shire of Gnowangerup so that:

- Councillors and staff are aware of their individual responsibilities in relation to the use and security of mobile devices for the transmission and storage of information and access to the Shire of Gnowangerup's systems and infrastructure.

Scope

This policy applies to all Councillors and staff.

Mobile devices covered by this policy are approved non-Shire owned devices of the following types:

- Notebook, palmtop, laptop computer equipment;
- Smartphones or PDA (Personal Digital Assistant) devices used for data storage, calendars, contacts and task lists;
- Mobile phones where mobile internet (e.g.3G/4G) technology is used for email correspondence;
- Smartphone devices capable of running third-party or downloadable applications (E.G, iPhone, iPad, Android, Blackberry, Windows Mobile, etc.) and;
- All removable media including CD/DVD, USB devices or any other type of removable media.

Policy Statement

Use of Non-Shire Owned Mobile Devices

Council members and staff may be permitted to connect non-Shire owned mobile devices to the Shire of Gnowangerup's infrastructure for the express purpose of receiving email, contact and calendar updates.

Permission to connect non-Shire owned mobile devices to the Shire of Gnowangerup's systems and infrastructure for the express purpose of receiving email, contact and calendar updates, can only be completed with express authorisation in writing by the CEO.

In addition to adherence to all other terms of this Policy, the use of non-Shire owned mobile devices connected to the Shire of Gnowangerup's network, requires the user's signed written acceptance and implementation of the following conditions:

- No Shire data other than mail, contacts and calendar items may be stored in the non-Shire owned devices unless expressly authorised in writing by the CEO;

- Non-Shire owned devices will not be supported by the Shire of Gnowangerup with the exception of connectivity to the Shire of Gnowangerup's services.
- The Shire of Gnowangerup will accept no liability for functionality, serviceability or performance associated with the device and any responsibility with regard to warranty will reside solely between the owner/user of the device and the supplier/manufacturer.
- The Shire of Gnowangerup reserves the right to terminate the BYOmD programs at any time and for any reason.

Indemnity

The Shire bears no responsibility whatsoever for any legal action threatened or commenced due to conduct and activities of Councillors and staff in accessing or using these resources or facilities. All Councillors and staff indemnify the Shire against any and all damages, costs and expenses suffered by the Shire arising out of any unlawful or improper conduct and activity, and in respect of any action, settlement or compromise, or any statutory infringement.

Legal prosecution following a breach of these conditions may result independently from any action by the Shire.

2.16 PERSONAL DEVICES PROCEDURE (BYOmD) (Policy 2.16)

I acknowledge and agree to the conditions of the Shire of Gnowangerup’s Personal Devices policy (BYOmD).

As required in the policy, I acknowledge that I am responsible for replacing, maintaining and obtaining technical support for my device; except in the case of applications that the Shire of Gnowangerup has provided.

I acknowledge that the Shire of Gnowangerup reserves the right to terminate the BYOmD programs at any time and for any reason.

I have read and understood the terms of this acceptance form and the requirements of the Shire of Gnowangerup’s Personal Devices policy and I will ensure that I adhere to these conditions at all times.

Employee Signature:

Employee Name (print)

Authorised by (print):.....

Signature:

Date:

12.3	ADOPTION OF THE 2015/2016 ANNUAL REPORT
Location:	Shire of Gnowangerup
Proponent:	Nil.
File Ref:	12.14.2
Date of Report:	13 th December 2016
Business Unit:	Strategy and Governance
Officer:	S Pike – Chief Executive Officer
Disclosure of Interest:	Nil.

ATTACHMENT

- 2015/2016 Annual Report

PURPOSE OF THE REPORT

The 2015/2016 Annual Report is presented to Council for adoption.

BACKGROUND

The Annual Report is a key mechanism by which councils report to and are accountable to their communities.

Sections 5.53 & 5.54 of the *Local Government Act 1995* (the Act) require councils to prepare an annual report and make copies available for public inspection.

The Act specifies the matters that must be contained in the annual report and requires councils to invite the public to make submissions on the report for discussion at its annual general meeting.

COMMENTS

The Annual Report has been collated over a period of months and the Shire of Gnowangerup Executive team and councillors were given the opportunity to provide information.

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

Nil

LEGAL AND STATUTORY REQUIREMENTS

Section 5.54 (1) of the Local Government Act 1995 states that 'subject to section (2), the annual report for a financial year is to be accepted by the local government no later than 31 December after that financial year.'

Section 5.27 of the Local Government Act 1995 states that;

- (1) A general meeting of a district is to be held once every financial year.
- (2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Not adopting the 2015/2016 Annual Report on 21st December 2016 would contravene the Local Government Act 1995, Section 5.54 (1) as outlined above.

Delaying adoption of the Annual Report would also change the intended date of the Annual Electors' Meeting.

CONCLUSION

Adopt the 2015/2016 Annual Report

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

Moved: Cr S Hmeljak

Seconded: Cr R House

1216.125 **That Council:**

- 1. Adopt the Annual Report, as presented, for the year ended 30 June 2016.**
- 2. Convene the Annual Electors' Meeting at 7.00pm on 10th February 2017 at the Borden Pavilion.**
- 3. Advertise the Annual Electors' Meeting in accordance with the *Local Government Act 1995*.**

UNANIMOUSLY CARRIED: 9/0

Cr S Hmeljak Thanked Staff for compiling the Annual Report in house for the 15/16 financial year.

ANNUAL REPORT

2015-2016

SHIRE OF GNOWANGERUP



Heart of the Stirlings



SHIRE OF GNOWANGERUP

Minutes

Ordinary Council Meeting 21st December 2016

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CONTACT US

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Gnowangerup, WA, 6335

P: 9827 1007

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W: www.gnowangerup.wa.gov.au

Office Opening Hours:

Monday to Friday
9:00am - 4.30pm

Licensing:

Monday - Friday
9:00am – 4:00pm

Phone Enquiries:

Monday - Friday
8.30am – 5:00pm

Depot:

P: 9827 1338

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AT A GLANCE

Population:	1,292 (2014 ABS)
Area:	5,000 km ²
Number of Electors:	1,048
Towns:	Borden, Gnowangerup, Ongerup
Post codes:	6338, 6335, 6336
Localities:	Amelup
Libraries:	Gnowangerup, Ongerup
Primary Schools (K-6):	Borden, Gnowangerup, Ongerup
Secondary Schools:	Gnowangerup District High (Govt) Woodthorpe Secondary (Private)
Doctor:	Gnowangerup Shire Medical Practice (1 x GP)
Hospitals:	Gnowangerup District Hospital (A&E)
Aged Care:	Mallee Springs Aged Care Facility Homes for the Aged Residential Units
Length of sealed roads:	206km
Length of unsealed roads:	848km
Rates levied:	\$ 3,296,154
Total revenue:	\$ 6,988,248

OUR VISION

A thriving, inclusive and growing community built on opportunity.

OUR MISSION

To demonstrate leadership in the provision of facilities, infrastructure and services that meet the needs of our community.

OUR VALUES

Honesty through integrity, ethical behavior and trustworthiness.

Responsibility through accountability, transparency and ownership.

Respect of diversity and opinion through understanding and inclusiveness of all community groups.

Excellence by a continual pursuit of excellence.

Fairness through justice and equality.

Teamwork through collaboration, partnerships and a willingness to work together.

OUR HISTORY

The Gnowangerup District Road Board (as the Shire was initially known) was constituted on 26 January 1912, after years of tireless lobbying from the Gnowangerup Progress Association for its formation.

The road boards of Tambellup and Broomehill, under whose jurisdiction the land was previously governed, agreed to sever their eastern portions to form this new entity.

Within four months the first Gnowangerup District Road Board was elected. Of the 256 ratepayers in the district, only 74 cast a vote for the 13 candidates who were vying for the 7 board positions.

Initially the board had no accommodation of its own. In 1915 a block was purchased in the Gnowangerup town site and the old premises of the Bank of Australasia was purchased and shifted to this site to accommodate the Gnowangerup Road Board. The administration buildings of the current Shire of Gnowangerup have occupied this space ever since.

For many years the perimeters of the board extended all the way to the coast in the east and past Bluff Knoll in the Stirling Ranges to the south.

After World War 2 the rapid pace of settlement in the area resulted in the Gnowangerup Road Board also encompassing the new localities of Jerramungup, Gairdner River, Boxwood Hills, Jacup and Bremer Bay.

In 1961 all road boards in Western Australia became known as shire council districts and the Shire of Gnowangerup, as it then became known, continued to flourish.

In 1982 the eastern section of the shire was rescinded to form what is now known as the Shire of Jerramungup.

The Shire of Gnowangerup consists of three towns' Gnowangerup (1908), Ongerup (1912) and Borden (1916).

OUR COUNCIL - *Shire President's Report*



The Gnowangerup Shire displayed great health and vitality in the 2015/16 year. Major community events held included Australia Day, Seniors Morning tea and ANZAC commemorations and all were heartfelt and well attended. The drive and initiative of our communities is demonstrated by the Ongerup community revitalising commercial business in town, the pool build and continued development of business in Gnowangerup, and the special milestone of the Borden centenary gathering past and present community members together to reflect and celebrate achievements on the 9th & 10th of April. Combine these events with a wide range of activities inspired locally, some with a regional context, such as the Bloom Festival events all demonstrate we have a very engaged community.

The formal consultation process of the shire was progressed with a Customer Satisfaction Survey, Road Forum, and Business Forum. The Road Forum presented current funding scenarios, levels of service and cost implications, while the Business Forum highlighted constraints and opportunities for growth. The feedback provided will continue to guide levels of service, and inform the Community Strategic Plan.

One of the reoccurring themes highlighted at the Business Forum was housing availability. It has been very rewarding to see the Landcorp development stage one fronting Quinn St completed providing three new blocks of varying sizes available for purchase in the near future. Land development also continued on Lot 556 opposite the Hospital with the Western Australian Planning Commission endorsing the Shires' Structure Plan to develop the old Water Corporation sites' potential into a valued commercial business location.

The road works program included, road upgrades, road reseals, gravel re-sheeting, two sections of culvert renewal, and foot path renewal. Representing \$1,316,993 of road capital upgrades and a further \$1,133,449 of road maintenance.

The road crew is to be commended for completing the program other than the Gleeson road re-sheet. The success of this program is particularly noteworthy as we started 2016 with extensive storm damage effecting over 40% of the road network and damaging over 50 culverts. The damage was eligible for the Western Australia Natural Disaster Relief and Recovery Arrangement funds but still consumed ongoing Shire financial and human resources.

The Major capital works program for 2015-16 was the swimming pool and associated infrastructure. McCorkells Construction commenced work around the third week in September 2015 and achieved practical completion by 13th May 2016. A creditable achievement of which all involved should be extremely proud.

Thank you to our project manager Mark Casserly, special projects officer Neah Stewart and the community reference group combining with such generous community support. Essentially the build has been on time and on budget.

Finally I wish to extend my thanks to my fellow councillors, acknowledge retiring councillor Brenton Hinkley's commitment to the Shire and welcome councillor Ben Moore in his first term as a councillor and the commitment he has made to councillor training and general council commitments. Council business continues to be very varied and busy and I look forward to the coming year.

To our staff congratulations on a very productive year, thank you to Shelley Pike our CEO, we farewelled Rosemary Seneviratne in September and appointed Vin Fordham Lamont with a very smooth transition into the Deputy role building a great relationship with the CEO and our great team of staff.

Keith House
SHIRE PRESIDENT

OUR COUNCILLORS



From Left to Right Front Row: *Deputy Shire President Fiona Gaze, Cr Sue Lance, Chief Executive Officer Shelley Pike, Shire President Keith House, Cr Lex Martin*
Back Row: *Cr Bronwyn Gaze, Cr Richard House, Cr Frank Hmeljak, Cr Shelley Hmeljak & Cr Ben Moore*

COUNCIL MEETINGS

Ordinary Council Meetings are held on the fourth Wednesday of each month in Council Chambers at the Shire administration office, 28 Yougenup Rd, Gnowangerup from 3:30pm. All meetings are open to the public. Special Meetings of Council are held as and when they are needed. No special meetings were held in this reporting period.

Minutes of the meetings are available on the Shire's website:
www.gnowangerup.wa.gov.au

ANNUAL MEETING OF ELECTORS

An Annual Meeting of Electors is held each financial year in accordance with the Local Government (Administration) Regulations 1996 and the Local Government Act 1995 Part 5, Division 2, Subdivision 4. The purpose of the meeting is to present the Annual Report and Auditor's Report to electors.

COUNCIL ELECTIONS

Councillors are elected for four-year terms with council elections held every two years on the third Saturday in October. The Shire of Gnowangerup 2015 elections were held on Saturday 17th October with 4 positions vacant. Three (3) of the four (4) outgoing Councillors were re-elected and 1 new candidate was elected unopposed. All candidates will hold office until October 2019.

COUNCIL DELEGATES TO EXTERNAL COMMITTEES

Committee	Representative
Great Southern Recreational Advisory Group	Cr Richard House
WALGA Great Southern Zone	Cr Keith House Cr Lex Martin
Great Southern Joint Development Assessment Panel	Cr Keith House Cr Sue Lance
Great Southern Development Commission Board	Cr Fiona Gaze
Regional Road Group	Cr Frank Hmeljak
North Stirling Pallinup Natural Resources Inc	Cr Lex Martin
Yongergnow	Cr Bronwyn Gaze
Borden Pavilion Committee	Cr Bronwyn Gaze
Gnowangerup Sporting Complex Committee	Cr Richard House
Ongerup Sporting Complex Committee	Cr Keith House
Hidden Treasures of the Great Southern	Cr Sue Lance
Audit Committee	All Councillors
CEO Review Committee	All Councillors
Local Emergency Management Committee (LEMC)	Cr Keith House Cr Lex Martin Cr Sue Lance
Bushfire Advisory Committee	Cr Ben Moore

COMPLAINTS

No complaints were made against Councillors under Section 5.121 of the Local Government Act 1995 during the reporting period

ORDINARY COUNCIL MEETING ATTENDANCE																
	House	Cr K	Gaze	Cr F Hmeljak	Cr F Moore	Cr B	Gaze	Cr B	Martin	Cr L House	Cr R House	Lance	Cr S Hmeljak	Cr S	Hinkley	Cr B
22 July 2015	X	x	X	n/a	X	O	x	X	X	X	X	X	X	X	X	X
26 August 2015	X	X	X	n/a	X	X	O	X	X	X	X	X	X	X	X	X
23 September 2015	X	X	X	n/a	X	X	O	X	X	X	X	X	X	X	X	X
28 October 2015	X	X	X	x	X	X	X	X	X	X	X	X	X	X	X	n/a
25 November 2015	X	X	X	O	X	O	X	X	X	X	X	X	X	X	X	n/a
16 December 2015	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	n/a
10 February 2016	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	n/a
23 March 2016	X	X	X	X	X	X	O	X	X	X	X	X	X	X	X	n/a
27 April 2016	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	n/a
25 May 2016	X	X	X	X	X	O	X	X	X	X	X	X	X	X	X	n/a
22 June 2016	x	X	x	X	x	X	X	x	X	X	X	x	X	X	X	n/a
OTHER MEETINGS																
Audit Committee 26 th August 2015	X	O	X	n/a	X	X	O	X	X	X	X	X	X	X	X	X
Audit Committee 16 th December 2015	X	X	X	x	X	X	X	X	X	X	X	X	X	X	X	n/a
Audit Committee 23 rd March 2016	X	O	X	X	x	O	X	X	X	X	X	X	X	X	X	n/a
Annual Electors' Meeting	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	n/a

Attendance: x
Apology: o

OUR COUNCILLORS



Keith House JP - Shire President 2013 - 2017

Following his re-election to Council in October 2013 for a further four-year term, Cr Keith House was elected President of the Shire of Gnowangerup again in October 2015. Cr House was first elected to council in 2009 and held the position of Deputy President in 2012/2013. A life-long member of the Gnowangerup community Cr House operates a family farming enterprise and holds a Bachelor of Agricultural Science from UWA. Cr House is a Justice of the Peace and has been actively involved with a number of community organisations including the Hospital Advisory Board.



Fiona Gaze - Deputy Shire President 2015 - 2019

A councillor since 2008, Cr Fiona Gaze has served as Deputy President from 2009 – 2011 and again in 2013/14 and 2015/16. Cr Gaze holds a Bachelor of Education and has a Masters of Education Management from UWA. Since 1986, Cr Gaze has been employed in a variety of teaching and senior administration roles, including Principal at Gnowangerup District High School. As a member of the Great Southern Development Commission board, Cr Gaze offers first-hand knowledge of regional development and the Shire's role in the region's progress. Cr Gaze is also involved in the running of her family farm and has a passion for the local community via her work with families, children and youth.



Cr Bronwyn Gaze 2013 – 2017

Cr Bronwyn Gaze has strong family ties to farming and a deep commitment to the Shire of Gnowangerup and to the Great Southern in general. A career in both print and radio journalism was interspersed with work and travel overseas before settling in Borden 28 years ago. Cr Gaze is involved with the running of the family farm and is an established artist and caterer. Through her involvement in various community organisations, she is a strong advocate for any project that strengthens the lives of all Great Southern residents.



Shelley Hmeljak 2015 - 2019

Elected to Council in 2003, Cr Hmeljak has lived and worked in Gnowangerup all her life. Actively involved in many local committees, Cr Hmeljak served on inaugural committees for sports like water polo, and t-ball, which were not previously provided for in the community. Cr Hmeljak is currently a pharmacy assistant and qualified swimming instructor and her involvement in both translates into a passion for the welfare of the Shire's youth and elderly populations.



Cr Frank Hmeljak 2013- 2017

With more than 17 years' experience working for the Shire, Cr Frank Hmeljak has extensive knowledge of the organisation's built and road infrastructure. Born and bred in Gnowangerup, Cr Hmeljak is a qualified carpenter and joiner. He is passionate about creating greater opportunities for the Shire's youth both during and after their school years and is also interested in supporting opportunities for further small business creation within the Shire.



Cr Richard House 2013 –2017

Cr Richard House combines the operation of his family's broadacre farming enterprise with keen involvement in the Merino sheep industry and the development and ownership of a commercial pellet mill business. Cr House has held many positions across a number of local organisations, including the Gnowangerup Sporting Complex during a time of facility redevelopment and expansion. And as past State President of the WA Merino Breeders Association and current committee member of the Australian Merino Breeders Association, Cr House brings invaluable governance experience to council.



Cr Sue Lance 2013 - 2017

A resident of Gnowangerup for 42 years since marrying and moving to the district, Cr Lance was first elected to Council in 2008. Cr Lance is involved in the running of her family's broadacre farming operation and is also a qualified swimming instructor, teaching generations of local children to swim at the Gnowangerup Pool during the annual swimming lesson season. Cr Lance is an active member of the Hidden Treasures of the Great Southern Committee and it's annual Bloom Festival, is also involved at the Gnowangerup Progress Association and volunteers with the local Caravan Park



Cr Lex Martin 2015 - 2019

Past experience in Local Government, qualifications in Agriculture and Conservation and Land Management plus a farming background combined with years of service in community organisations such as Junior Farmers, Apex, Rotary and Southern AgCare, equip Cr Martin with a solid blend of experience and enthusiasm as a Shire Councillor. Prior to his move to Gnowangerup in 2001 Cr Martin farmed in Gingin for 28 years, clocking up 25 years as a Fire Control Officer. Recently he has worked as a wool classer and a vocational lecturer with Curtin and Charles Darwin Universities. Cr Martin maintains an avid interest in community well-being and progress and is a strong advocate for formal vocational training.



Cr Ben Moore 2015-2019

Cr Ben Moore was newly elected to Council in October 2015. Moving to Gnowangerup approximately 12 years ago Ben is a qualified boiler maker by trade. Ben has since started a Hay Contracting Business which he runs in-between working for local business Auspan. Ben has a strong belief that small communities need to support small business to keep these communities vibrant.

OUR ORGANISATION

Chief Executive Officer Report



The Shire of Gnowangerup acknowledges the Noongar people, who are the traditional custodians of the land in the region. The Shire also acknowledges other Aboriginal language groups who live in the area.

Welcome to the Shire of Gnowangerup Community Annual Report for 2015-16. The Shire's staff and Councillors work hard to meet the objectives outlined in our Strategic Community Plan 2013-23 (SCP). This is the principal strategy and planning document for the Shire, which was developed in consultation with our community and outlines a collective vision, as well as our aspirations and objectives. We are committed to transparent reporting and accountability to the community.

The Annual Report 2015-16 is the primary means of providing our community with information on the key milestones achieved throughout the year, our major projects, services and facilities as well as comprehensive financial data.

The Shire is represented by 9 elected members, made up of the President, Deputy President and seven Councillors. Each elected member, including President and Deputy President governs for the entire Shire. The elected representatives work together to provide good governance by making decisions on all aspects of community, social, environmental and economic wellbeing, through effective strategic planning and by balancing competing interests openly and equally.

The Shire of Gnowangerup is proud to be a forward thinking and innovative team. The Council and administration work together to build a local government that is at the forefront in several areas.

During 2015-16 much of the Shire's efforts were directed towards the process of local government reform, giving the Shire an opportunity to assess how well it is providing for community needs now and into the future, and to collaborate with regional partners.

In a climate of major review, where four months of the 2015-2016 financial year were spent meeting local government reform requirements, it is a tribute to the Shire of Gnowangerup's administration that many large scale and significant milestones were achieved.

The Strategic Community Plan (SCP) guides the Shire in the short and long term. The five key result areas were developed in consultation with the community and each year we report back to the community against the goals we set.

As in previous years, painstaking efforts were taken to ensure cost increases in the budget were as low as possible for the Shire of Gnowangerup residents. Both local government and its communities experienced increasing cost pressures right across the utilities and supplier base, with the cost of water and electricity as well as emergency services, street lighting and landfill levies all increasing.

Rather than try to create short term gains, long term financial decisions were made to take into account the Shire's financial health into the future, designed to protect our current and future residents from significant price shocks, asset degradation or reduction of services. Council developed its Long Term Financial Plan which guides both budget preparation and the management of the community's assets.

A highlight for the 2015-2016 financial year was the construction of a new swimming pool located at the Gnowangerup Sporting Complex. The co-location makes the Sporting Complex a year round facility and enables more efficient and cost effective management of limited resources.

Increased employment across the business sector and the scarcity of affordable housing placed increased pressure on the Shire to improve the availability of residential and industrial land. In order to reduce the costs of development Landcorp was engaged to provide a residential subdivision in Gnowangerup and the provision of industrial land in Quinn Street.

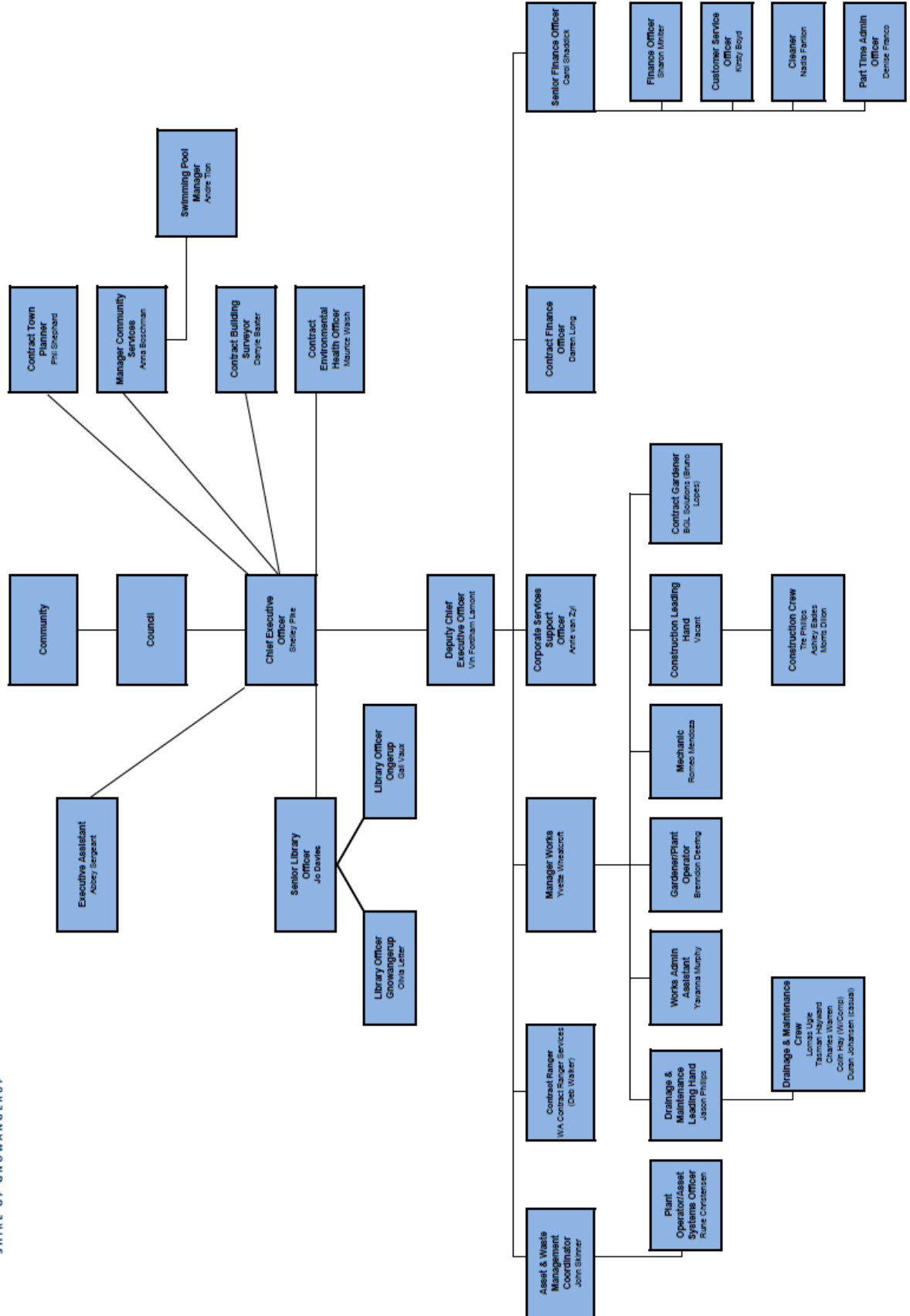
The Shire continued to act as an advocate on behalf of the business community to resolve problems impacting on business growth. It was encouraging to see the relocation of Ratten and Slater and the expansion of a number of businesses during the year.

We have also had some changes to the structure of the organisation this year, with a new Deputy Chief Executive Officer appointed to focus on Corporate Governance and Infrastructure. He joins the Executive team which each year provides me with outstanding support and our Shire with guidance and leadership. They lead excellent teams and I am grateful for the commitment, dedication and hard work of all of our staff. Thank you to everyone who has helped to make this a successful year for the Shire of Gnowangerup.

This was a year of stepping forward with a better understanding of our business and our Shire, with concrete plans for building a bright future, as well as celebrating dedicated efforts and results of completed projects.

Shelley Pike
CHIEF EXECUTIVE OFFICER

SHIRE OF GNOWANGERUP ORGANISATIONAL CHART





EMPLOYEE REMUNERATION

Salary Range	14/15	15/16
\$100,000 - \$109,999		1
\$110,000 - \$119,999		
\$120,000 - \$129,999	1	
\$130,000 - \$139,999		
\$140,000 - \$149,999		
\$150,000 - \$159,999	1	1
\$160,000 - \$169,999		

Annual salary of \$100,000 or more in 2015-2016

COUNCIL FACILITIES

Libraries:

Gnowangerup
 Yougenup Centre
 47 Yougenup Rd, Gnowangerup
 P: 9827 1635
 E: gnplib@wn.com.au

Ongerup
 Lot 50 Eldridge St, Ongerup
 P: 9828 2122
 E: onglib@westnet.com.au

Recreation Centres:

Borden Pavilion
 John St, Borden, 6338
 P: 9828 1116

Gnowangerup Sporting Complex
 85 – 109 Yougenup Rd
 Gnowangerup, 6335
 P: 9827 1386

Ongerup Complex
 Jaekel St, Ongerup, 6336
 P: 9828 2013

Swimming Pool:

85 – 109 Yougenup Rd, Gnowangerup WA 6335



OUR STRATEGIC FOCUS

COMMUNITY

NATURAL ENVIRONMENT

BUILT ENVIRONMENT AND INFRASTRUCTURE

LOCAL ECONOMY AND BUSINESS

GOVERNANCE AND ORGANISATION

GOAL 1: COMMUNITY

A thriving, supportive and safe community



GNOWANGERUP MEDICAL FACILITIES

Council maintains relations with the Gnowangerup Hospital and local doctor through monthly meetings with stakeholders to discuss service delivery, community needs and any other issues that arise. 2015 saw significant upgrades to the hospital which were completed in November. Council supports the doctor financially to help ensure a medical practice is maintained in the district.

Recent meetings have been held with the doctor to discuss an extension of his contract, and Council's relationship with the pharmacy is ongoing.



LOCAL HIGH SCHOOL BECOMING AN INDEPENDENT PUBLIC SCHOOL

Council has supported and worked cooperatively with the Gnowangerup District High School in its journey towards becoming an independent public school.

LIBRARY SERVICES

The Shire of Gnowangerup Public Library Service, incorporating the Gnowangerup and Ongerup Libraries, recorded a decrease in total transactions in 2015/2016.

Figures for 15/16 show the Gnowangerup Library conducted 5,461 issues and 1,010 returns, totaling 6,471 transactions. The Library had a total of 428 active borrowers for this period.

The library continues to receive generous donations of quality material to the Shire's library collection, leading to valuable opportunities for resource sharing and exchanges with surrounding Shires.



The Library said farewell to Eve Eastough and welcomed Olivia Letter to the team in March 2016.

The Shire's Library service is valued and well patronised, the result of competent and committed staff who made it possible.

SWIMMING POOL REDEVELOPMENT

2015/16 saw the practical completion of the Gnowangerup Swimming Pool and the official closure of the Aylmore Park Pool. Achieved within budget the pool was co-located at the Sporting Complex as a requirement of the grant funding to enable operational efficiencies and cost savings. The official opening of the pool is expected to take place in late 2016 in time for the summer season.



KIDSPORT

Kidsport funding enables eligible children aged 5-18 years within the Gnowangerup Shire to participate in community sport and recreation by offering them financial assistance towards club fees. The fees go directly from the Gnowangerup Shire to the registered Kidsport clubs participating in the project. The Shire distributed a total of \$6,000 through the Department of Sport and Recreation grant for the financial year 2015/16. Kidsport clubs included Netball, Cricket, Hockey, Scouts, Ballet and Gymnastics.

COMMUNITY FINANCIAL ASSISTANCE GRANTS

The Shire supports community groups to provide a range of community activities through the Community Financial Assistance Grants Program.

In 2015/16 the Shire of Gnowangerup funded a total of \$77,169.00 in grants to fifteen applicants providing assistance across the areas of sport, recreation, health, natural resource management, tourism and education.

Community Group/Event	Funded Amount
Gnowangerup Family Support	\$ 5,000.00
Southern Ag Care	\$ 1,200.00
Yongergnow Aviary	\$ 5,000.00
Borden Centenary	\$ 5,000.00
North Stirling Pallinup Natural Resources	\$ 20,000.00
Gnowangerup Heritage Group	\$ 500.00
Bloom Festival	\$ 500.00
Gnowangerup Market Day	\$ 200.00
Seniors Morning Tea	\$ 500.00
Gnowangerup Sporting Complex	\$ 15,180.00
Borden Pavilion	\$ 7,050.00
Ongerup Sporting Complex	\$ 6,039.00
Local Indigenous Communications	\$ 5,000.00
A Smart Start	\$ 2,000.00
Hidden Treasures	\$ 4,000.00
Total	\$77, 169.00

COMMUNITY HOUSING OPTIONS

Council partnered with Landcorp to develop a residential subdivision at Lot 96 Corbett Street Gnowangerup. Stage one is comprised of grouped housing lots to facilitate a mix of affordable residential housing.

EMERGENCY MANAGEMENT PLANNING AND PREPAREDNESS, RESPONSE AND RECOVERY

The new State Emergency Services building in Gnowangerup has provided a much needed training venue and communication facilities for the district as well as a modern home for the SES volunteers. The Shire continues to work in partnership with the SES, providing accounting and financial support as part of our commitment to emergency services within the community.



RANGER SERVICERS CONTRACT

In 2015/2016, the Shire entered into an arrangement with WA Contract Ranger Services Pty Ltd to provide a professional local government ranger service to the community. By the end of June, our ranger had addressed a variety of issues including: feral cat control; dog attacks on stock; microchipping of dogs and cats; and education of pet owners on their responsibilities to their pets and to members of the public.

Deb Walker, our friendly ranger, has also assisted Shire staff to develop and review appropriate policies, procedures and forms relating to ranger services.

GOAL 2: NATURAL ENVIRONMENT

Natural Assets That Are Protected and Secured For Future Generations





WATER RESOURCES INTO THE FUTURE

The Shire is continually looking for ways to support sustainable practices into the future. The Shire's Strategy 2.2.1 *Support and promote water resources into the future*, is just one area that Council is committed to improve. In June 2016 the Shire purchased and installed a new fully solar powered water stand pipe system in Gnowangerup. The Waterman Controller system which cost \$16,750 is operated with a swipe card that allows access to water 24 hours per day, seven days a week, a service which is important over the long dry summer months. In 2015-2016, 1,203,020ltrs of water was taken from the standpipe even though the year included an exceptionally wet summer. This new system

will also decrease the office time spent on accounts as it automatically allocates the water to the card users saving time in the billing process. The system is fully solar powered so there are no ongoing power costs and cards can be purchased from the Shire Office.

ONGERUP PONDS

The Operational Audit of the Ongerup Effluent System conducted in February 2015 identified that while the system was still operational it was overdue for refurbishment. The system was designed and built in the 1960's and major work would be required to refurbish the 1,500 metres of sewer main and the four treatment ponds.

Immediate work has been completed and an action plan for the remainder of the renewal and repair of the system will be funded in the 16/17 budget. The major part of this project will commence in October 2016 with the renewal of the ponds and the first part of the repair work to sewer lines and will continue each year until complete in 2019/2020.

WASTE MANAGEMENT STRATEGY

Over this last year we have continued to implement changes to ensure that Council complies with the Rural Landfill Regulations. Some of the noticeable changes have been the new remote access gate and surveillance camera at the Gnowangerup Landfill site. Others have been less noticeable such as our commitment to rehabilitation works at each of the Landfill sites in the 2016/17 budget.



The Shire has continued to implement its Waste Management Plan for the three landfill sites we operate, including reviewing the available airspace at each site. The available airspace determines the useful life of a landfill site and ours have a projected life of 30 to 50 years.

As a result of this investigation the planned construction of a Waste Transfer Station at Borden has been postponed for the foreseeable future. The Shire believes that at this time our resources will be better utilized by concentrating on Recycling and Landfill Management practices.

GOAL 3: BUILT ENVIRONMENT AND INFRASTRUCTURE

A built environment and infrastructure that supports the community and the economy



PLANNING & SCHEME AMENDMENTS

The Shire of Gnowangerup continually monitors the Local Planning Scheme No. 2 for possible modifications to improve its performance and effectiveness in responding to the Council and community aspirations for land use planning in the district.

In 2015/2016 two scheme amendments were completed as set out in the Table below:

No	Affected Property	Purpose of Amendment	Status of Amendment
9	Lot 3587 & 3913 Jordan Street Gnowangerup/ Tambellup Road	To create special rural lots	Completed
10	Amelup Locality	To enable consideration of a tavern liquor license for the Bluff Knoll Cafe	In progress



 Lot 3587 & 3913 Jordan Street Gnowangerup/ Tambellup Road.

DEVELOPMENT APPROVALS

The Shire of Gnowangerup dealt with the following building matters during 2015/2016:

Month	Building / Demolition Permit	Value
July 2015	2	\$ 23,000.00
August 2015	0	\$ -
September 2015	5	\$ 2,248,694.00
October 2015	1	\$ 150,000.00
November 2015	0	\$ -
December 2015	2	\$ 357,723.00
January 2016	2	\$ 529,268.00
February 2016	1	\$ 1,805.00
March 2016	4	\$ 22,350.00
April 2016	2	\$ 20,737.00
May 2016	1	\$ 150,000.00
June 2016	0	\$ -
Totals	20	\$ 3,503,577.00

* September 2015 figures include the Shire of Gnowangerup Swimming Pool Redevelopment



HERITAGE BUILDINGS AND DEVELOPMENT

In July 2015 Council was successful in securing grant funding from the State Heritage Office to work towards updating the Municipal Inventory. Heritage Architect Stephen Carrick was engaged to assist Council and local community members in the process of updating the Shire's heritage buildings and records.

The first stage involved the Gnowangerup community and the second and third stages will include the Borden and Ongerup communities. The total project cost for 2015/2016 was \$9,978.09 of which Council funded \$2,736. The Gnowangerup Historical Group leased the Old Gaol and Police Quarters in the Gnowangerup town site to undertake conservation works of both these historical buildings as per the recent Conservation Management Plans prepared in 2015. Stephen Carrick continues to assist Council and the Gnowangerup Heritage Group to secure future funding for this project.



ROADS & MAINTENANCE

January 2016 was an interesting time for the Shire as the Great Southern area was affected by a significant flooding event. This event caused an estimated \$2.3million worth of damage to the Shire's road and drainage infrastructure. The significance of this event across sixteen shires including Gnowangerup triggered the Western Australian Natural Disaster Relief Recovery Arrangements (WANDRRA) and was proclaimed an eligible event for claims under these arrangements. The severity of this event had an impact on the works program with the postponement of two projects. The restoration of these infrastructure assets will continue well into the 2016/17 financial year.

The Great Southern WALGA Zone committee and membership continuously places pressure on the government to increase road funding. The Zone invited the Minister for Transport to Gnowangerup to view sections of Chester Pass Road and advocated increased funding for the timely upgrade of this important transport route.

SAFE AND RELIABLE TRANSPORT SYSTEM

The 2015/2016 Works Program was completed as follows:

Reseal program	<p>Funding for the annual reseal program to protect the pavement integrity through renewing the running surface of the road consisted of the following funds came from; Roads to Recovery \$413,049 and Council \$25,464.</p> <ul style="list-style-type: none"> Bitumen resealing program: Toompup South Road, Boxwood Hill Ongerup Road, Denny Street, Railway Crescent, Kwobrup North Road, Glengarry Street, Gnowangerup Tambellup Road & Mindarabin Road
Ongerup Pingrup Road	<ul style="list-style-type: none"> Project to widen shoulders and improve drainage ready for reseal Total project cost \$184,591 Regional Road Group funding
Kwobrup Road	<ul style="list-style-type: none"> Project to widen shoulders and improve drainage Total project cost \$217,014 Roads to Recovery funding
Airport Road	<ul style="list-style-type: none"> Project to construct and seal 1.56km Total project cost \$159,278 fully council funded
Airstrip Edge Shoulder widening	<ul style="list-style-type: none"> Project to widen the airstrip shoulder Total project cost \$40,742 fully council funded
Soldiers Road	<ul style="list-style-type: none"> Project to form up and gravel re-sheet 4km Total project cost \$135,075 Roads to Recovery funding
O'Meehans Road	<ul style="list-style-type: none"> Project to gravel re-sheet 2.4km Total project cost \$29,996 fully Council funded
Hinkley Road	<ul style="list-style-type: none"> Project to gravel re-sheet 6km This project was to be fully council funded but was withdrawn due to the flood damage occurring on January 2016 and impact of future WANDRRA funding
Old Ongerup Road	<ul style="list-style-type: none"> Project to gravel re-sheet 6km This project was to be fully Council funded but was withdrawn due to the flood damage occurring in January 2016 and the impact of future WANDRRA funding
Gleeson Road	<ul style="list-style-type: none"> Project to gravel re-sheet 4km This project was to be fully Council funded but was removed due to the extra maintenance work incurred from the January floods and the continuing wet months holding up the works program
Culvert Replacement	<ul style="list-style-type: none"> To replace a section of culverts on Old Ongerup Road and Sandalwood Road Total project cost \$79,454 fully funded by Roads to Recovery with \$3,454 funded by Council
Footpath renewal	<ul style="list-style-type: none"> Project to replace existing section of old footpath Total project cost \$18,922 and was fully Council funded
Road maintenance	<ul style="list-style-type: none"> Routine road maintenance program consists of: maintenance grading, tree pruning, road verge spraying, shoulder grading Total funds spent on road maintenance: \$1,133,449

MANAGE GNOWANGERUP AIRSTRIP

The Shire partnered with the Great Southern Development Commission to fund a study identifying possible economic opportunities for the airstrip. A range of activities to better utilize the airport were identified and workshopped with Council.

Funding of \$40,000 was expended on widening the runway edges in order to fulfil compliance requirements.



ASSET MANAGEMENT FRAMEWORK

During the year, the Shire created the role of Asset & Waste Management Coordinator to assist with its obligations in regards to Asset Management. We also implemented BuildingsPlus, an asset management system for building facilities, and collected initial condition data for those building assets. In addition, key staff were sent to RAMMS training to better understand and utilise our roads data program.

All these actions were working towards improving the organisation's asset management capabilities. In 2016/2017, a major project will be undertaken, in conjunction with Talis Consultants, to build on these improvements and develop asset management plans for each of the Shire's asset classes and for significant individual assets.

LIAISE WITH GOVERNMENT TO ENSURE PROVISION OF REGIONAL INFRASTRUCTURE

The Shire liaises regularly with government agencies and other shires to address common issues such as the timely payment of WANDRRA claims and the provision of Hospital services and tourism.

GOAL 4 LOCAL ECONOMY AND BUSINESS

A Strong and Diverse Local Economy



COMMERCIAL / INDUSTRIAL LAND DEVELOPMENT

Lot 556 Yougenup Road has been rezoned “Commercial” and saw its first occupant when Ratten and Slater purchased a block for its new premises. Council has partnered with LandCorp to develop four industrial blocks for sale in Quinn Street.



ATTRACT NEW BUSINESS & DEVELOP RELATIONSHIPS WITH LOCAL BUSINESSES

A business forum was held in May with all the major utility service providers in attendance to identify any issues inhibiting expansion. This annual event is open to all businesses in the shire to identify and address any issues they face that the Shire can assist with in a lobbying and advocacy capacity.

TOURISM

The Shire of Gnowangerup supported Hidden Treasures of the Great Southern through the provision of \$4,000 as part of the community grants process. These funds supported tourism activities in the Shire and assisted the Hidden Treasures committee to deliver a range of activities including the Bloom Festival 2015. The Shire also supports the Gnowangerup Community Resource Centre by providing a building and other financial support. The Gnowangerup Community Resource Centre assists Hidden Treasures' activities by providing administrative support and is responsible for the management of the Hidden Treasures website.

GOAL 5: GOVERNANCE AND ORGANISATION

Proactive Leadership, good governance and efficient service delivery



COMMUNICATION STRATEGY

The Shire has developed a Communications Plan which is being used to improve internal and external communications. Communication Strategies have been identified in order to improve communication between the Shire, its community stakeholders and residents.

One of the newest communication strategies that has been identified in the Shire's Communications Plan is the potential to create a Shire Facebook Page. This communication tool has been shown to be a fast and effective way to communicate with the public. The new Facebook Page will keep residents informed about Shire matters and has the ability to engage community to address the needs of a younger computer literate generation of residents.

STRENGTHEN THE GOVERNANCE ROLE OF COUNCILLORS

An opportunity for Councillors to hear from top public sector leaders was taken up by four Councillors and the Chief Executive Officer who attended the Public Sector Leadership Conference held in Melbourne in mid-March of 2016. All those who attended felt that the conference provided better learning opportunities than the annual WALGA Conference had in the past.

PROMOTE OTHER COUNCILS ON A LOCAL AND REGIONAL LEVEL

The Shire is an active member of WALGA Great Southern Zone and the Great Southern Branch of the LGMA and has a Councillor on the Great Southern Development Commission Board. Shire President Keith House stepped into the role of the Zone Chair and represents the Zone on a number of issues at meetings and functions. Deputy Shire President Fiona Gaze (as appointed by the minister) represents the Shire of Gnowangerup on the Great Southern Development Commission Board. The Shire also shares resources with neighbouring councils where appropriate.

LOCAL LAWS STATUTORY REQUIREMENTS

At the March Ordinary Council meeting, Council resolved to give state wide public notice of 6 proposed Local Laws. The Local Laws have been advertised and comments have been submitted. A second report to Council will be presented in 2016/2017 before being advertised in the government gazette to finalise the process.

WORKFORCE PLAN AND HR POLICIES AND PROCEDURES

The Shire of Gnowangerup Strategic Workforce Plan 2015-2018 was finalised during the 2015/2016 financial year. The Executive Summary reads:

“The Western Australian State Government introduced a planning and reporting framework for Local Government. The Local Government (Administration) Regulations 1996 have been amended to require each local government to adopt a Strategic Community Plan and a Corporate Business Plan. These two elements of the Integrated Planning Framework are informed by a number of plans and strategies, one of which is the Workforce Plan.

This Workforce Plan should be a living document as the information and data are variable with changing circumstances. However what this document aims to do is to provide a broad canvas from which to work from and amend as changes occur. This Workforce Plan comprises of four parts:

Part One: Demographic Report

Part one provides an analysis of the internal and external environment and workforce, related to the Shire of Gnowangerup. This demographic report provides a breakdown by generation, directorate, and diversity and also examines the Shire’s retention statistics. Phase one additionally provides an environmental scan of the Shire of Gnowangerup’s operating context. This Phase is aimed at providing an in-depth picture of where the Shire is at present, in terms of their existing workforce.

Part Two: Gap Analysis

Part two addresses the gaps in the Shire’s workforce currently and in the foreseeable future depending on changes internally and to the external environment. It examines the balance of the Shire’s workforce in terms of different groupings e.g. employment type, generation and diversity. Phase Two explores current existing skills shortages and those that may arise as a result of changes to the operating environment in the future.

Part Three: Strategies to Meet Future Workforce Needs

Phase Three ensures that the priorities of the Strategic Community Plan and Corporate Business Plan will be met by addressing the gaps in the existing workforce. Phase Three ensures that all Shire staff and Councillors are involved with the planning process, in particular the Workforce Plan, as it is an ongoing

process which is linked to all organisational objectives and applies not only to the current workforce, but anticipates future workforce needs.

This Phase identifies projects, programs and activities and how these may need to change in the future depending on the workforce. Additionally the costs and risks of addressing any gaps structurally or operationally are examined and finally the key outcomes of the Workforce Plan are stated.

Part Four: Monitoring and Evaluation

Part Four ensures that the Shire of Gnowangerup has sufficient tools and processes in place to monitor and support the strategies, actions and outcomes that have been put in place as a result of the data analysis. This phase examines any changes in the organisation (i.e. information systems, structural changes) and how this will impact the key outcomes of the Workforce Plan. Finally this Phase links the Workforce Plan to the broader Strategic Community Plan and Corporate Business Plan.

This Workforce Plan aims to provide the Shire with the tools to attract and retain competent and hard-working staff that are committed to providing a high level of service to the Gnowangerup community in the face of a future which is uncertain and ever changing.”

During 2015/2016, the Shire changed its workforce structure significantly with several new positions being created:

- Asset & Waste Management Coordinator
- Manager Community Services
- Corporate Services Support Officer

The structure of the workforce will continue to be reviewed regularly to ensure that it is able to support the strategic goals of Council in a volatile world into the future.

FINANCIAL SERVICES TO SUPPORT THE SHIRE'S OPERATIONS AND TO MEET PLANNING, REPORTING AND ACCOUNTABILITY REQUIREMENTS

In accordance with the State Government's Integrated Planning & Reporting Framework, the Shire's Long Term Financial Plan was fully reviewed in 2015/2016 and adopted by Council at its Ordinary meeting of 22 June 2016.

The Executive Summary reads:

"The Shire of Gnowangerup's Long Term Financial Plan (LTFP) is an important part of Council's Integrated Planning process. The LTFP is aligned with Council's Strategic Community Plan and Corporate Business Plan, and will form the basis for the preparation of Council's annual budgets.

The Long Term Financial Plan covers a 10 year planning period, from 2015-16 to 2025-26 and therefore cannot be set in concrete. The Plan includes the modelling of three scenarios based on a range of assumptions and assesses the Council's revenue capacity against community demands and service levels.

Projections contained in the statutory schedules attached to this Plan reveal that over the next 10 years the Shire will require revenue from rates to grow faster than the anticipated Consumer Price Index, estimated to average 3.1% over the life of the Plan. Scenario 3 sets the rate increases at 6.0% per annum for the life of the Plan.

In adopting such a strategy, the Shire will achieve a greater degree of financial independence with the ability to achieve balanced budgets, whilst being able to begin to addressing infrastructure asset funding gaps, particularly in the latter years of the Plan."

The LTFP includes an analysis of the Shire's financial ratios and its financial sustainability. It also includes a Statement of Comprehensive Income by Nature and Type for a ten year period which shows that, over this ten years:

- Employee costs as a percentage of total operating expenditure increase from 24% to 35%.
- Materials and Contracts costs as a percentage of total operating expenditure increase from 16% to 27%.
- Utilities costs as a percentage of total operating expenditure increase from 2% to 4%.

- Depreciation costs as a percentage of total operating expenditure decrease from 49% to 23%.
- Interest costs as a percentage of total operating expenditure decrease slightly from 1% to an insignificant percentage.
- Insurance costs as a percentage of total operating expenditure increase from 4% to 5%.
- Other costs as a percentage of total operating expenditure increase from 3% to 6%.

PROVIDE AND PROMOTE CUSTOMER SERVICES

During the year, the Shire's Customer Service Charter document was reviewed and updated. It was then distributed to managers and supervisors to discuss with staff. Copies can be obtained from the Shire website <http://www.gnowangerup.wa.gov.au> or at the Shire Administration Office.

The Customer Service Charter sets out the service and standards that customers can expect from Shire of Gnowangerup staff members, as well as the behavior we expect from customers in return. It also details the process for lodging complaints and provides a range of contact details for the Shire.

The Shire also has an official Code of Conduct which sets the minimum requirements of conduct for Council officials (including staff) in carrying out their functions. The Code is prescribed by regulation and has been developed to assist council officials to:

- understand the standards of conduct that are expected of them;
- enable them to fulfil their statutory duty to act honestly and exercise a reasonable degree of care and diligence (Section 3(1)(a) of the Local government (Rules of Conduct) Regulations 2007);and
- act in a way that enhances public confidence in the integrity of the local government.

A copy of the Code of Conduct is provided to all new employees and elected members on their commencement with the Shire.

COMMUNICATION SERVICES

The Shire of Gnowangerup is committed to informing local residents of Bush fire notifications, road closures and various community events. One way we do this is through the use of an SMS service to mobile phones.

Should you wish to make use of this service, simply contact the Shire, obtain a form and return at your earliest convenience.

This service is limited to 1 name per household (3 per rural property) and needs to be renewed annually. In future, the renewal form will be sent with your rates notices.

The Shire website at <http://www.gnowangerup.wa.gov.au> also provides a wealth of information to community members. News items, corporate documents and Councillor information can all be found there.

The Shire plans to establish a Facebook presence in 2016/2017 to access more of the younger population within the Shire.

Shire news items, including a monthly report by the Shire President, are also published in the three local newsletters which circulate within the Shire.

CORPORATE RISK, SUPPORTED BY POLICIES AND PROCEDURES

Consistent with statutory requirements, an annual review of the Shire's Policies and Procedures Manuals was conducted in 2015/2016. As a result, some existing financial policies/procedures were updated and some new ones were created:

- Significant Accounting Policies Policy was adopted;
- Purchasing Procedure was updated.

In addition, the four yearly Financial Management Systems Review was carried out during the year by the Shire's auditors, AMD Chartered Accountants. This is a requirement under section 6.10 of the Local Government Act 1995 and Regulation 5(1) of the Local Government (Financial Management) Regulations 1996.

Following the completion of the review, the auditors reported that, in the context of the Shire's overall operation and size, they considered the systems and processes in place to be adequate.

INTEGRATED PLANNING AND REPORTING IN ACCORDANCE WITH REGULATIONS

The Shire updated its Long Term Financial Plan in 2015-16 and improved its Asset Management capability.

All strategic documents are integrated and reported on to Council on a regular basis.

CONTINUOUS IMPROVEMENT OF SERVICES SYSTEMS AND PROCESSES

The Shire of Gnowangerup utilizes Synergysoft, an integrated business system which includes modules for all local government functions. Synergysoft is provided by IT Vision and the Shire maintains membership of the IT Vision User Group to ensure that it has a say in the development and direction of Synergysoft.

The Shire is constantly seeking to improve its services, corporate systems and processes. During the year we developed a Community Satisfaction Survey which was distributed to all residents and ratepayers within the Shire. The purpose of the survey was to obtain feedback from our customers on their satisfaction with the service and services we provide. The survey summary report, prepared by Catalyse, included a comparison with other local governments who had used the same survey. The Shire of Gnowangerup generally ranked higher than the average in the level of customer satisfaction.

REVIEW THE COUNCIL'S RATING STRATEGY TO ENSURE THE FAIR AND EQUITABLE IMPACT OF RATES ACROSS THE COMMUNITY.

During 2015/2016, the Shire appointed IT Vision and Moore Stephens to conduct a review of, firstly, our rating system and, secondly, our rating strategy.

Our Rates system is part of IT Vision's Synergysoft suite of corporate business system modules and IT Vision, together with Shire Admin staff, conducted a thorough review of the system. Whilst no significant issues were discovered, a number of errors within the program settings were able to be identified and resolved. This action has enable us to avoid possible problems with the system in the future.

The audit firm of Moore Stephens then reviewed the Shire's rating strategy to ensure that there has been a fair and equitable impact of rates across the community. The review looked at a variety of areas including rate yields, risk factors, minimum payment levels, concessional rates and special area rates. Current data was compared with historical figures and also with figures from our neighbouring shires. The overall feedback from the review was that the Shire is rating in a fair and equitable manner across the district.

DISABILITY SERVICES REPORT

Part 5, sections 27, 28 & 29 of the Disabilities Services Act 1993 requires Local Governments to have and implement a Disabilities and Access Inclusion Plan and to report on the implementation of its Plan. The Shire of Gnowangerup Disabilities Access and Inclusion Plan 2011-2016 contains a number of strategies to address each of the desired outcomes of the Disabilities Services Act 1993. The Shire received community feedback as a result of the review of the Plan. The strategies are as follows:

Outcome 1: People with disabilities have the same opportunities as other people to access the services of, and any events organised by, a public authority.

The Shire of Gnowangerup ensures people with disabilities are consulted on their need for services and will continue to monitor services to ensure equitable access and inclusion.

Outcome 2: People with disabilities have the same opportunities as other people to access the buildings and other facilities of a public authority.

The Shire of Gnowangerup is committed to ensuring that all buildings and facilities meet the standards for access and that all new or redevelopment work provides access to people with disabilities.

Outcome 3: People with disabilities receive information from a public authority in a format that will enable them to access the information, as readily as other people are able to access it.

The Shire of Gnowangerup is committed to ensuring that information is available in alternative forms and in formats that recognise the needs of the person and that the website meets contemporary good practice.

Outcome 4: People with disabilities receive the same level and quality of service from the employees of a public authority as other people receive from the employees of that public authority.

Council staff are aware of disabilities and access issues and have the skills to provide appropriate services. In addition, the Shire is committed to improving community awareness about disabilities and access issues.

Outcome 5: People with disabilities have the same opportunities as other people to make complaints to a public authority.

The Shire is committed to ensuring that grievance mechanisms are accessible for people with disabilities and are acted upon. There is a complaints process in place to address any complaints or concerns.

Outcome 6: People with disabilities have the same opportunities as other people to participate in any public consultation by a public authority.

The Shire is committed to ensuring that people with disabilities are consulted about the DAIP and any other significant planning processes and will ensure that people with disabilities are aware of and can access other established consultative processes. The Shire adopted its Disabilities Access and Inclusion Plan 2011-2016 in February 2012. The Shire has reviewed the plan in 2015-2016 and provided the annual DAIP Progress Report to the Commission. The Progress Report included comments on Outcome 7 - People with disability have the same opportunities as other people to obtain and maintain employment with a public authority. Outcome 7 was introduced by the Commission recently and will be included in the Shire's DAIP when it is formally reviewed in 2017.

Outcome 7: People with disabilities have the same opportunities as other people to obtain and maintain employment with a Public Authority.

“The Shire is committed to ensuring that people with disabilities are not excluded from its recruitment process, and that existing employees with disability are not discriminated against.”

ELECTED MEMBER CONDUCT

There were no complaints that resulted in action against Councillors under section 5.121 of the Local Government Act 1995 during 2015/2016.

RECORD KEEPING PLAN

The State Records Act 2000 requires that the Shire maintains and disposes all records in the prescribed manner. The State Records Act 2000 also requires all local authorities to produce a Record Keeping Plan to be endorsed by the State Records Commission. The Shire of Gnowangerup Record Keeping Plan was adopted by Council in March 2013 and subsequently endorsed by the State Records Commission. It was reviewed by Council in March 2014.

Principle 6 - Compliance of the State Records Commission Standard 2 requires that government organisations ensure their employees comply with the Record Keeping Plan and include within its Annual Report a section that addresses points 1 - 4 of the Principle.

Specifically the Record Keeping Plan is to provide evidence to adduce that:

1. *The efficiency and effectiveness of the organisation's record keeping systems is evaluated not less than once in every 5 years.*

The Shires record keeping systems were last reviewed in March 2014 as part of the review of its Record Keeping Plan.

2. *The organisation conducts a record keeping training program.*

The Shire provides record keeping training to appropriate staff as required.

3. *The efficiency and effectiveness of the record keeping training program is reviewed from time to time.*

The Shire is undertaking a review of its systems and processes in 2016/2017.

4. *The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's Record Keeping Plan.*

All new employees receive training as part of their induction process and this is being formally added to a new induction checklist in 2016/2017.

PUBLIC INTEREST DISCLOSURES ACT 2003

The Shire completed the Public Sector Commission's Integrity & Conduct Survey in 2016. This covered the annual reporting responsibilities under the *Public Interest Disclosure Act 2003*. The survey assists the PSC in monitoring ethical trends and building capacity through strengthening organizational structure, leadership and systems, and policies and processes, as part of its oversight of minor misconduct functions under the *Corruption, Crime and Misconduct Act 2003*.

The Shire of Gnowangerup did not receive any public interest disclosures during 2015/2016.

FREEDOM OF INFORMATION

In 2015/2016, the Shire published its annual FOI statement in accordance with the requirements of the Freedom of Information Act 1992. A copy of the statement is available via our website www.gnowangerup.wa.gov.au. We confirm that the Shire complies with the relevant legislation and welcome FOI enquiries.

The Shire of Gnowangerup did not received any FOI applications during 2015/2016.

OUR FINANCES

Financial Health Overview

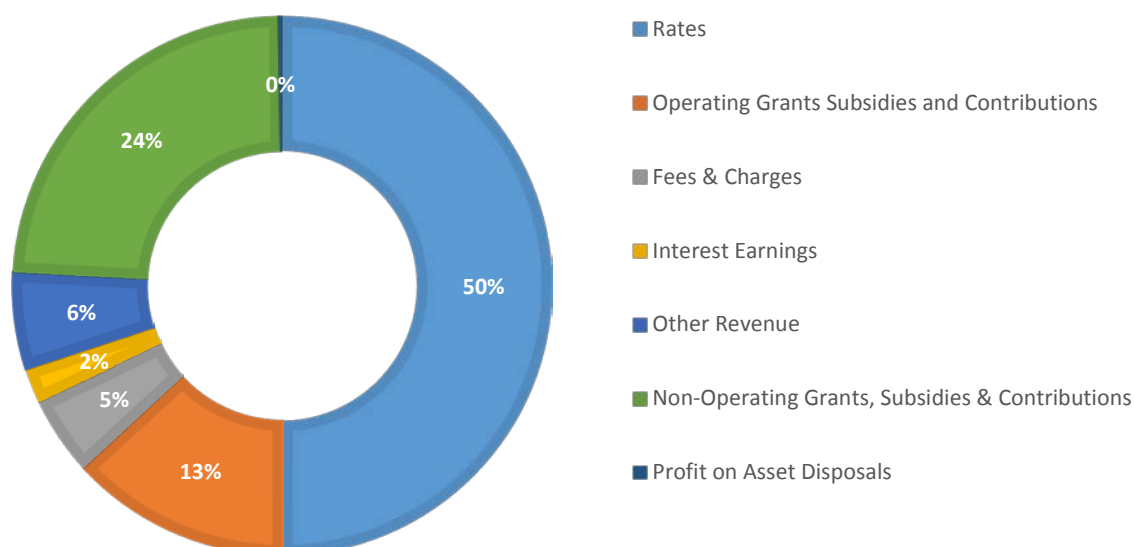
2015/16 RESULTS OVERVIEW	2015/16 ACTUAL \$	VARIANCE TO 2014/15
Total Operating Revenue	6,988,248	(12%)
Total Operating Expenses	7,012,378	25%
Net Result from Operations	(24,130)	(101%)
Total Assets	156,743,799	0%
Total Liabilities	1,839,670	(8%)
Net Assets	154,904,129	0%
Total Cash & Investments	2,404,876	(46%)

Operating Revenue

The Shire's revenue is derived from various sources including rates, fees and charges, interest earnings, other revenue, grants and contributions; a breakdown is shown below:

Operating Revenue By Nature	2013/14 Actual \$	2014/15 Actual \$	2015/16 Actual \$
Rates	3,003,101	3,206,966	3,491,477
Operating Grants, Subsidies & Contributions	1,026,156	2,243,730	924,977
Fees & Charges	325,148	317,467	327,594
Interest Earnings	117,891	96,805	145,550
Other Revenue	463,971	135,340	410,289
Non-Operating Grants, Subsidies, Contributions	1,406,358	1,919,078	1,674,514
Profit on Asset Disposals	151,786	1,925	13,847
Total	6,494,411	7,921,311	6,988,248

ACTUAL OPERATING REVENUE BY NATURE/TYPE

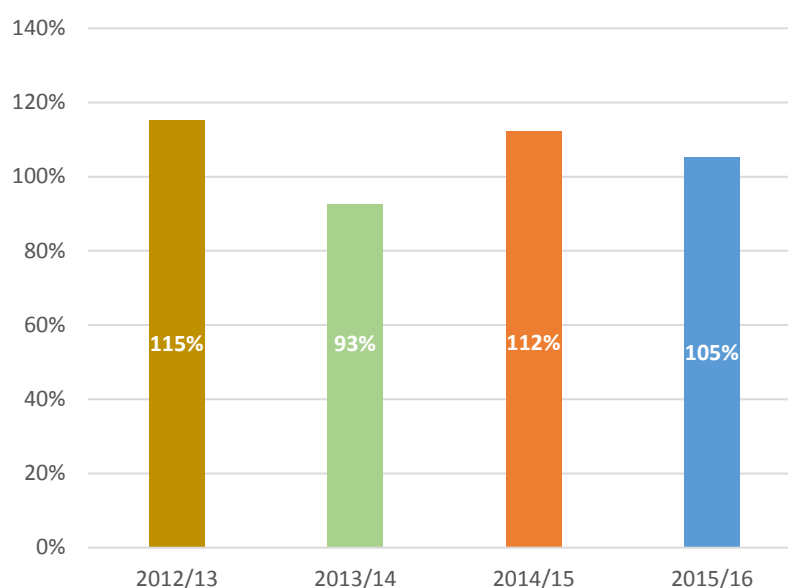


Actual vs Budget	2013/14 \$	2014/15 \$	2015/16 \$
Total Actual Revenue	6,494,411	7,921,311	6,988,248
Total Budget Revenue	7,011,812	7,052,508	6,636,957

Operating Revenue vs Budget

The graph on the right illustrates actual revenue against budget estimated revenue.

A significant contribution is Rates income, which generated \$3.49 million, being slightly above the budget estimate due to additional interim rates.

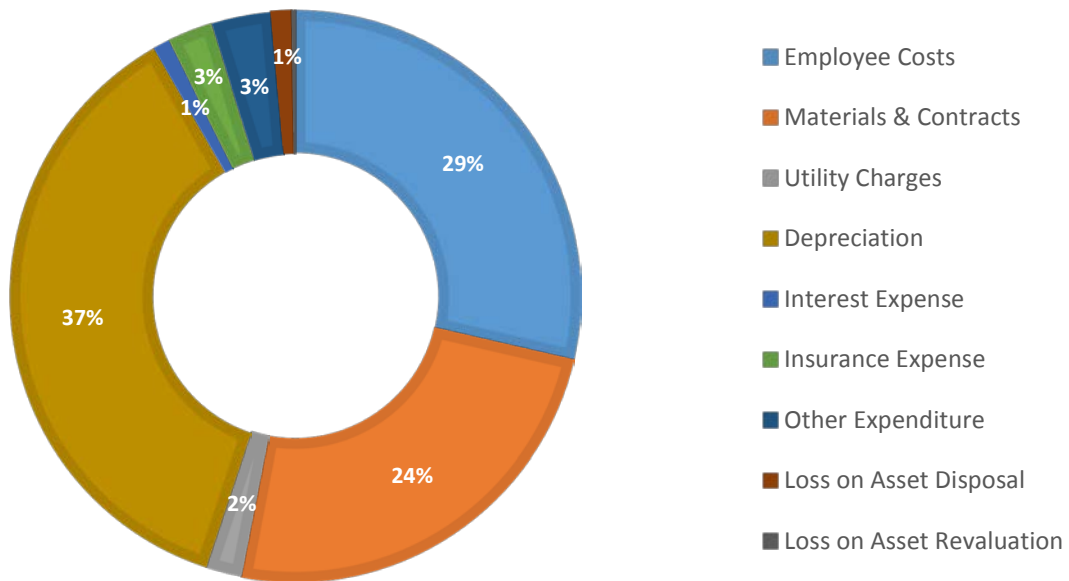


Operating Expense

Operating expenses consist of employee costs, borrowing costs, materials and contracts, utilities, depreciation, interest expense and insurance; a breakdown of which is shown below:

Operating Expenses By Nature	2013/14 Actual \$	2014/15 Actual \$	2015/16 Actual \$
Employee Costs	2,002,690	1,926,897	2,006,228
Materials & Contracts	1,412,580	1,113,920	1,712,540
Utility Charges	158,326	123,088	142,692
Depreciation	1,257,217	1,547,096	2,571,267
Interest Expense	88,525	78,516	67,208
Insurance Expense	158,330	210,091	178,991
Other Expenses	175,017	214,754	234,544
Loss on Asset Disposal	108,175	333,351	82,365
Loss on Asset Revaluation	0	79,805	16,543
Total	5,360,860	5,627,518	7,012,378

OPERATING EXPENSES BY NATURE/TYPE

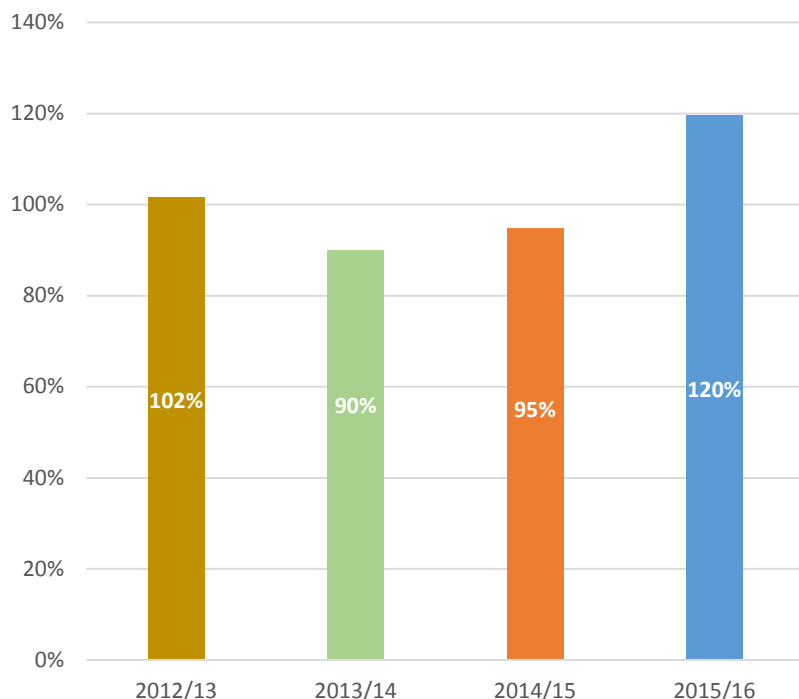


Actual vs Budget	2013/14 \$	2014/15 \$	2015/16 \$
Total Actual Expenses	5,360,860	5,627,518	7,012,378
Total Budget Expenses	5,966,341	5,940,591	5,867,292

The graph on the right illustrates how effective the Shire’s budget development and management practice are by comparing how close actuals align to budget estimates.

When comparing actual spend to the budget, each expense category (except depreciation and employee costs) achieved an end of year result against budget of 3% or greater. Depreciation increased significantly due to fair value increases to assets.

Operating Expenses vs Budget



Net Result from Operations

When considering financial sustainability one of the key measures referred to is the Net Result from Operations, which is calculated by subtracting Operating Expenses from Operating Revenues. The Shire recognises the importance of budgeting towards and achieving long term financial sustainability in this regard and as such, provided in the table below is reference to past years' results.

Description	2013/14 \$	2014/15 \$	2015/16 \$
Net Result from operations	1,133,551	2,299,793	(24,130)

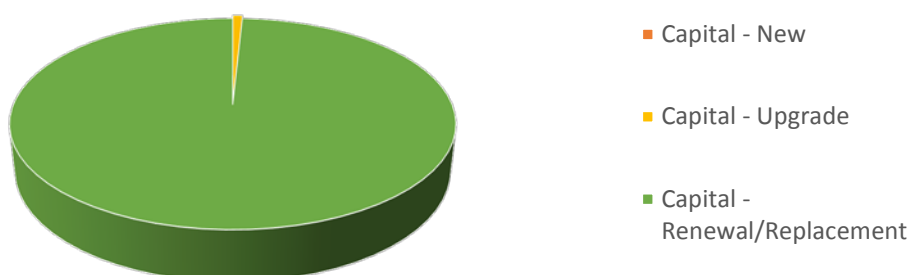
The figure for 2015/16 shows a negative result, which is attributable to the significant increase in depreciation. The increase in depreciation expense was caused by a significant increase in asset values stemming from compliance with Fair Value requirements. The other years show strong positive net result outcomes.

Capital Expenditure

Effectively implementing capital projects is essential to achieve the Shire's vision. A total of \$4,310,575 of capital projects was delivered during 2015/16. A summary of projects is shown by Function below:

Operating Expenses By Nature	2015/16 Revised Budget \$	2015/16 Actual \$
Governance	13,500	10,809
Health	5,000	0
Housing	1,705	7,133
Community Amenities	344,600	7,526
Recreation & Culture	2,337,377	2,237,529
Transport	2,390,285	2,009,289
Economic Services	65,000	38,289
Total	5,157,467	4,310,575

Capital Expenditure by Type



Actual Performance Against Budget

The Shire's budget is regularly reviewed and revised where necessary. Furthermore a mid-year review is undertaken and presented to Council. The analysis below is based on the mid-year adjustment budget 2015/16.

Total Operating Revenue	2015/16 Actual \$	2015/16 Revised Budget \$	Variance \$	Variance %
Rates	3,491,477	3,471,608	19,869	0%
Operating Grants, Subsidies & Contributions	924,977	1,018,606	(93,629)	(9%)
Fees & Charges	327,594	288,698	38,896	13%
Interest Earnings	145,550	98,444	47,106	48%
Other Revenue	424,136	66,271	357,865	519%
Non-Operating Grants, Subsidies, Contributions	1,674,514	1,849,839	(161,478)	(9%)
Total	6,988,248	6,793,466	194,782	3%

Total Operating Expenses	2015/16 Actual \$	2015/16 Revised Budget \$	Variance \$	Variance %
Employee Costs	2,006,228	1,744,576	(261,652)	(15%)
Materials & Contracts	1,712,540	1,952,280	239,740	12%
Utility Charges	142,692	165,024	22,332	14%
Depreciation	2,571,267	1,506,295	(1,064,972)	(71%)
Interest Expense	67,208	69,009	1,801	3%
Insurance Expense	178,991	207,550	28,559	14%
Other Expenses	333,452	355,704	22,252	6%
Total	7,012,378	6,000,438	(1,011,940)	(37%)

Total Capital Expenditure	2015/16 Actual \$	2015/16 Revised Budget \$	Variance \$	Variance %
Total	4,310,575	5,157,467	846,892	16%

Financial Position

Assets	2013/14 \$	2014/15 \$	2015/16 \$
Cash & Cash Equivalents	1,946,143	4,465,229	2,404,876
Trade & Other Receivables	589,392	530,022	930,122
Inventories	25,283	34,372	26,697
Property, Plant & Equipment	27,422,894	26,918,223	28,995,748
Infrastructure	29,355,915	124,775,412	124,386,356
Total	59,339,627	156,723,258	156,743,799

Total assets for 2015/16 slightly increased by \$20,541 compared to 2014/15. Property, Plant and Equipment had the largest increase of 7.7% due to construction of the swimming pool facility.

Liabilities	2013/14 \$	2014/15 \$	2015/16 \$
Trade & Other Payables	225,323	236,740	222,389
Current Provisions	202,524	221,774	260,751
Non-Current Provisions	39,269	29,226	45,109
Long Term Borrowings	1,707,200	1,514,255	1,311,421
Total	2,174,316	2,001,995	1,839,670

Total liabilities for 2015/16 decreased by 8.1% compared to 2014/15, with the repayment of debt (long term borrowings) being the largest contributor.

Net Community Assets	2013/14 \$	2014/15 \$	2015/16 \$
Total	57,165,311	154,721,263	154,904,129

Community Equity	2013/14 \$	2014/15 \$	2015/16 \$
Retained Surplus	40,460,907	42,358,922	42,486,763
Reserves – Cash backed	1,540,037	1,941,816	1,789,845
Reserves – Asset Revaluation	15,164,367	110,420,525	110,627,521
Total	57,165,311	154,721,263	154,904,129

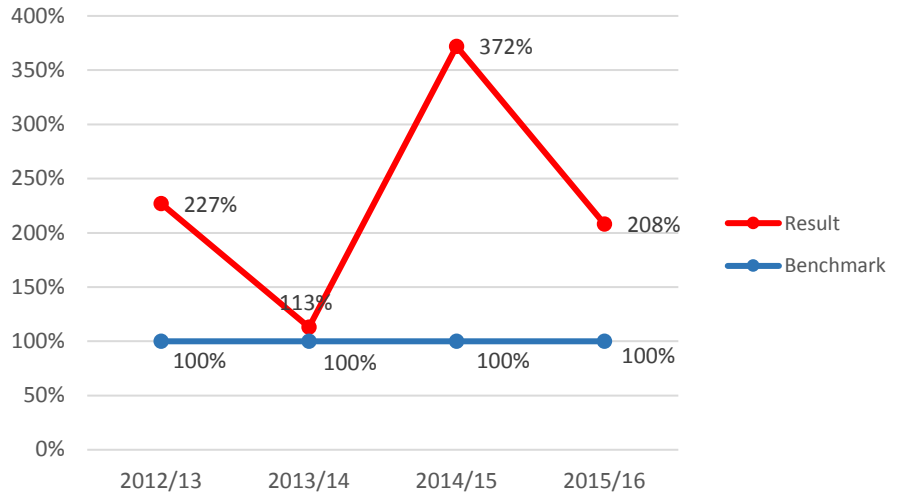
Cash Flows	2013/14 \$	2014/15 \$	2015/16 \$
Cash Flows from Operating Activities	1,013,336	2,363,245	551,700
Cash Flows from Investing Activities	(2,777,890)	297,454	(2,463,288)
Cash Flows from Financing Activities	1,088,574	(141,613)	(148,765)
Net Increase/(Decrease) in Cash Held	(675,980)	2,519,086	(2,060,353)

Financial Ratios

Current Ratio

This is a modified commercial ratio designed to focus on the liquidity position of the Shire that has arisen from past years' transactions.

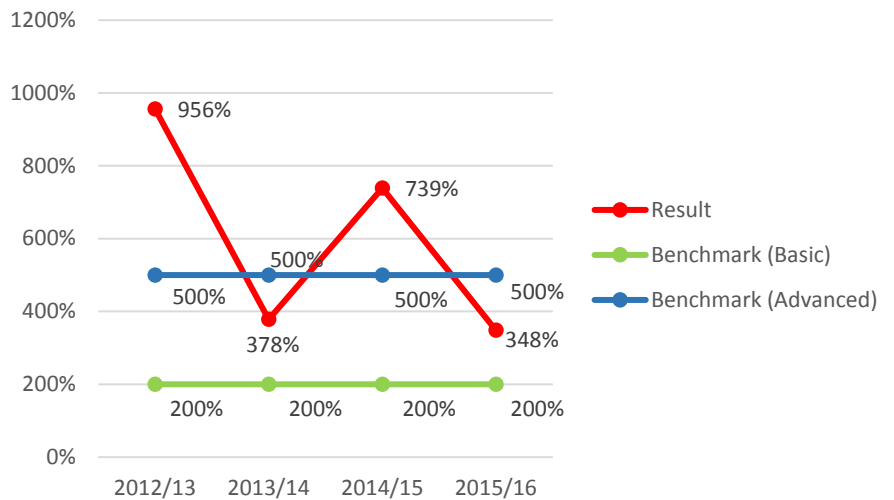
The benchmark standard for this ratio has been met as it is more than 100%.



Debt Service Cover Ratio

This ratio is a measurement of the Shire's ability to repay its debt obligations including lease payments.

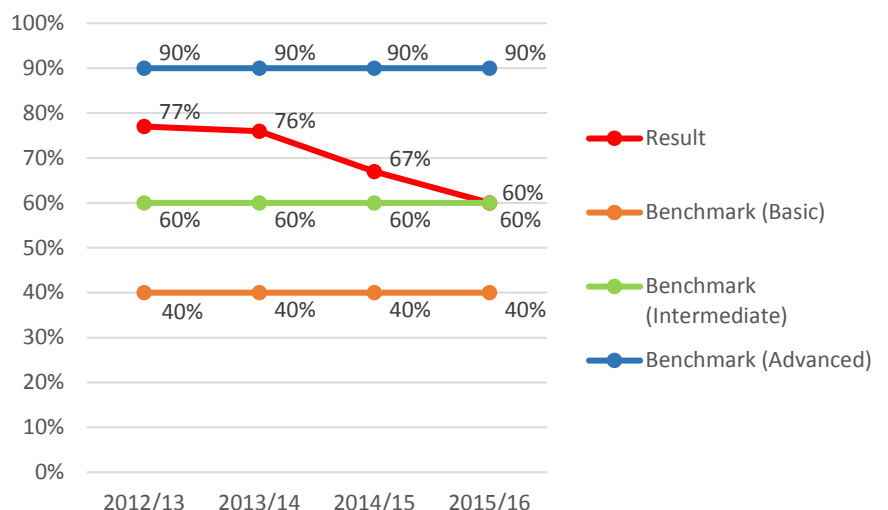
A basic standard for this ratio has been achieved as it is greater than 200%, but less than 500%.



Own Source Revenue Coverage Ratio

This ratio is a measurement of the Shire's ability to cover its costs through its own revenue efforts.

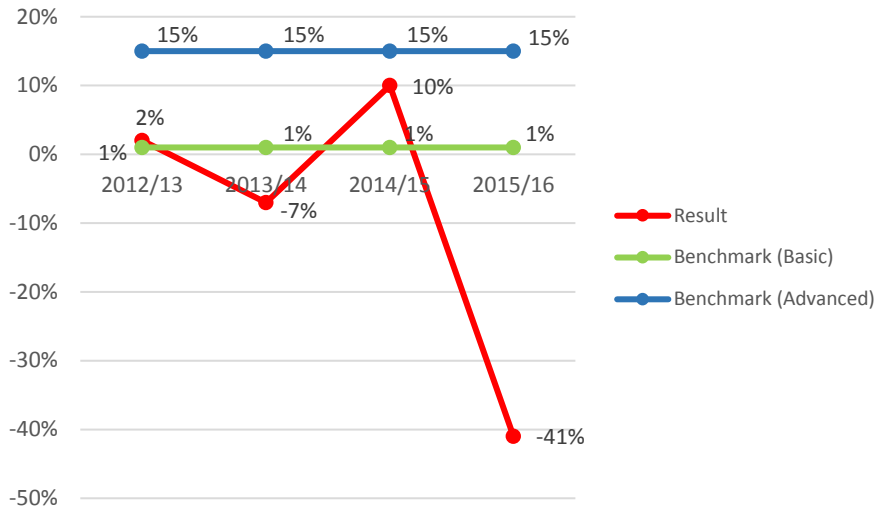
An intermediate standard has been achieved as the ratio is greater than 60%.



Operating Surplus Ratio

This ratio is a measurement of the Shire’s ability to cover its operational costs and have revenues available for capital funding or other purposes.

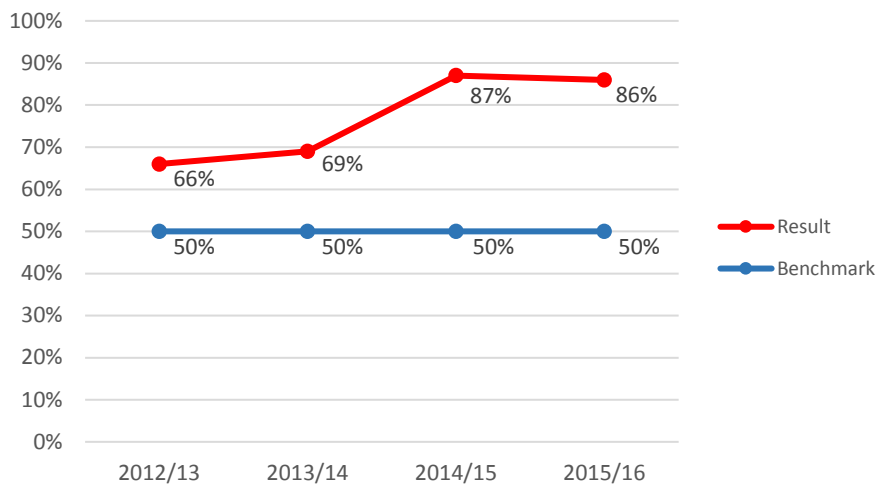
The standard has not been met as the ratio is less than 1%.



Asset Consumption Ratio

This ratio measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost.

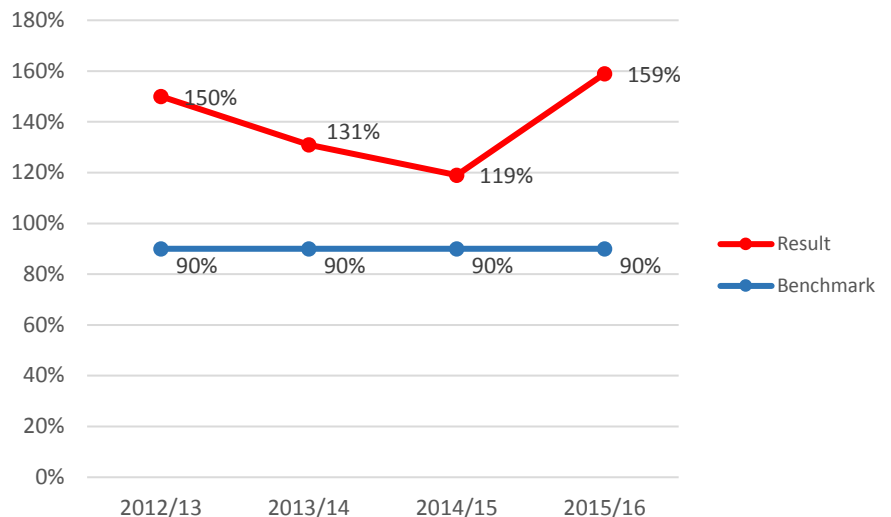
The standard has been met as the ratio is greater than 50%.



Asset Sustainability Ratio

This ratio indicates whether the Shire is replacing or renewing existing assets at the same rate that its overall asset stock is wearing out.

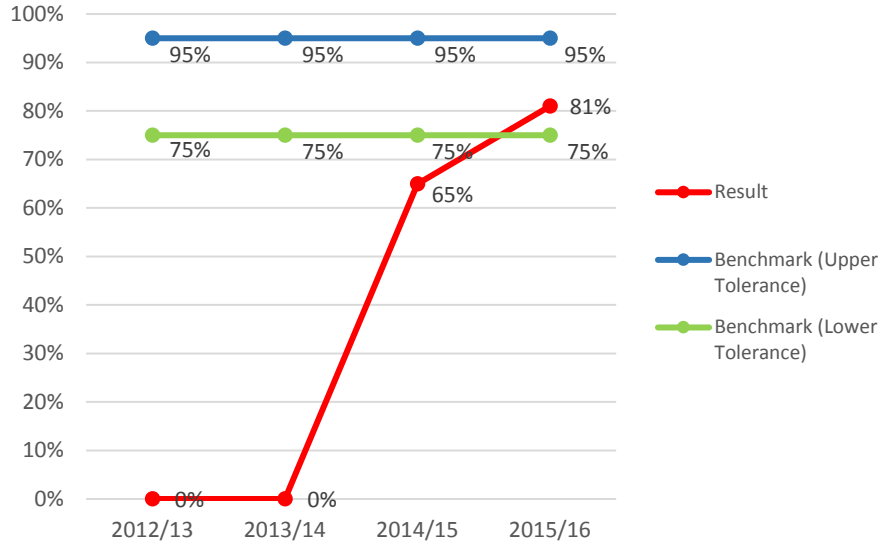
The standard has been met as the ratio is greater than 90%.



Asset Renewal Funding Ratio

This ratio measures the ability of the Shire to fund its projected asset renewal/replacements in the future.

The standard has been met as the ratio is greater than 75%.



SHIRE OF GNOWANGERUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

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Principal place of business:
28 Yougenup Road
GNOWANGERUP WA 6335

SHIRE OF GNOWANGERUP
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire being the annual financial report and other information for the financial year ended 30 June 2016 are in my opinion properly drawn up to present fairly the financial position of the Shire at 30th June 2016 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed as authorisation of issue on the *fourteenth* day of *November* 2016



Shelley Pike
Chief Executive Officer

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2016 \$	2016 Budget \$	2015 \$
Revenue				
Rates	23	3,491,477	3,469,308	3,206,966
Operating grants, subsidies and contributions	31	924,977	904,811	2,249,730
Fees and charges	30	327,594	277,068	317,467
Interest earnings	2(a)	145,550	85,720	96,805
Other revenue	2(a)	410,289	62,411	135,340
		<u>5,299,887</u>	<u>4,799,318</u>	<u>6,006,308</u>
Expenses				
Employee costs		(2,006,228)	(1,736,903)	(1,926,897)
Materials and contracts		(1,712,540)	(1,806,007)	(1,113,920)
Utility charges		(142,692)	(161,965)	(123,088)
Depreciation on non-current assets	2(a)	(2,571,267)	(1,506,295)	(1,547,096)
Interest expenses	2(a)	(67,208)	(84,118)	(78,516)
Insurance expenses		(178,991)	(206,860)	(210,091)
Other expenditure		(234,544)	(365,144)	(214,753)
		<u>(6,913,470)</u>	<u>(5,867,292)</u>	<u>(5,214,361)</u>
		(1,613,583)	(1,067,974)	791,947
Non-operating grants, subsidies and contributions	31	1,674,514	1,837,639	1,919,078
Profit on asset disposals	21	13,847	0	1,925
(Loss) on asset disposals	21	(82,365)	0	(333,351)
Fair value adjustments to financial assets at				
(Loss) on revaluation of furniture and equipment	7(b)	(16,543)	0	0
(Loss) on revaluation of Infrastructure - footpaths	8(b)	0	0	(29,640)
(Loss) on revaluation of Infrastructure - other	8(b)	0	0	(42,457)
Reversal of prior year loss on revaluation of Infrastructure - Solid Waste	8(b)	0	0	(7,708)
Net result		<u>(24,130)</u>	<u>769,665</u>	<u>2,299,793</u>
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	13	206,996	0	95,256,158
Total other comprehensive income		<u>206,996</u>	<u>0</u>	<u>95,256,158</u>
Total comprehensive income		<u><u>182,866</u></u>	<u><u>769,665</u></u>	<u><u>97,555,951</u></u>

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2016 \$	2016 Budget \$	2015 \$
Revenue	2(a)			
Governance		7,961	7,450	35,090
General purpose funding		4,122,193	4,077,052	5,133,536
Law, order, public safety		111,894	85,314	68,986
Health		329	0	164
Education and welfare		12,979	13,525	13,566
Housing		83,254	83,080	84,271
Community amenities		279,527	265,530	230,856
Recreation and culture		88,086	29,800	171,159
Transport		365,682	126,900	123,401
Economic services		20,068	15,098	17,017
Other property and services		207,914	95,569	128,262
		<u>5,299,887</u>	<u>4,799,318</u>	<u>6,006,308</u>
Expenses	2(a)			
Governance		(704,475)	(924,151)	(713,555)
General purpose funding		(68,141)	(59,949)	(190,150)
Law, order, public safety		(285,646)	(279,999)	(197,121)
Health		(220,168)	(227,063)	(212,849)
Education and welfare		(21,542)	(20,700)	(17,929)
Housing		(52,246)	(58,964)	(42,126)
Community amenities		(433,048)	(640,336)	(463,813)
Recreation and culture		(1,236,632)	(1,034,242)	(1,012,770)
Transport		(3,191,826)	(1,927,554)	(1,961,099)
Economic services		(87,710)	(117,461)	(74,919)
Other property and services		(544,828)	(492,755)	(249,515)
		<u>(6,846,262)</u>	<u>(5,783,174)</u>	<u>(5,135,846)</u>
Finance costs	2(a)			
General purpose funding		0	0	(6)
Housing		(25,669)	(26,512)	(29,348)
Community amenities		(2,532)	(2,636)	(3,288)
Recreation and culture		(39,007)	(54,970)	(45,874)
		<u>(67,208)</u>	<u>(84,118)</u>	<u>(78,516)</u>
		(1,613,583)	(1,067,974)	791,946
Non-operating grants, subsidies and contributions	31	1,674,514	1,837,639	1,919,078
Profit on disposal of assets	21	13,847	0	1,925
(Loss) on disposal of assets	21	(82,365)	0	(333,351)
(Loss) on revaluation of furniture and equipment	7(b)	(16,543)	0	0
(Loss) on revaluation of Infrastructure - footpaths	8(b)	0	0	(29,640)
(Loss) on revaluation of Infrastructure - other	8(b)	0	0	(42,457)
Reversal of prior year loss on revaluation of Infrastructure - Solid Waste	8(b)	0	0	(7,708)
		<u>(16,543)</u>	<u>0</u>	<u>(79,805)</u>
Net result		<u>(24,130)</u>	<u>769,665</u>	<u>2,299,793</u>
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	13	206,996	0	95,256,158
Total other comprehensive income		<u>206,996</u>	<u>0</u>	<u>95,256,158</u>
Total comprehensive income		<u><u>182,866</u></u>	<u><u>769,665</u></u>	<u><u>97,555,951</u></u>

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2016

	NOTE	2016 \$	2015 \$
CURRENT ASSETS			
Cash and cash equivalents	3	2,404,876	4,465,229
Trade and other receivables	5	631,700	221,942
Inventories	6	20,511	28,186
TOTAL CURRENT ASSETS		<u>3,057,087</u>	<u>4,715,357</u>
NON-CURRENT ASSETS			
Other receivables	5	298,422	308,080
Inventories		6,186	6,186
Property, plant and equipment	7	28,995,748	26,918,223
Infrastructure	8	124,386,356	124,775,412
TOTAL NON-CURRENT ASSETS		<u>153,686,712</u>	<u>152,007,901</u>
TOTAL ASSETS		<u>156,743,799</u>	<u>156,723,258</u>
CURRENT LIABILITIES			
Trade and other payables	9	222,389	236,740
Current portion of long term borrowings	10	185,608	202,834
Provisions	11	260,751	221,774
TOTAL CURRENT LIABILITIES		<u>668,748</u>	<u>661,348</u>
NON-CURRENT LIABILITIES			
Long term borrowings	10	1,125,813	1,311,421
Provisions	11	45,109	29,226
TOTAL NON-CURRENT LIABILITIES		<u>1,170,922</u>	<u>1,340,647</u>
TOTAL LIABILITIES		<u>1,839,670</u>	<u>2,001,995</u>
NET ASSETS		<u>154,904,129</u>	<u>154,721,263</u>
EQUITY			
Retained surplus		42,486,763	42,358,922
Reserves - cash backed	12	1,789,845	1,941,816
Revaluation surplus	13	110,627,521	110,420,525
TOTAL EQUITY		<u>154,904,129</u>	<u>154,721,263</u>

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF GNOWANGERUP
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH/INVESTMENT BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2014		40,460,908	1,540,037	15,164,367	57,165,312
Comprehensive income					
Net result		2,299,793	0	0	2,299,793
Changes on revaluation of assets	13	0	0	95,256,158	95,256,158
Total comprehensive income		2,299,793	0	95,256,158	97,555,951
Transfers from/(to) reserves		(401,779)	401,779	0	0
		42,358,922	1,941,816	110,420,525	154,721,263
Balance as at 30 June 2015					
Comprehensive income					
Net result		(24,130)	0	0	(24,130)
Changes on revaluation of assets	13	0	0	206,996	206,996
Total comprehensive income		(24,130)	0	206,996	182,866
Transfers from/(to) reserves		151,971	(151,971)	0	0
		42,486,763	1,789,845	110,627,521	154,904,129
Balance as at 30 June 2016					

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2016 Actual \$	2016 Budget \$	2015 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,460,767	3,491,808	3,183,897
Operating grants, subsidies and contributions		501,522	904,811	2,249,730
Fees and charges		327,594	277,068	330,965
Interest earnings		145,550	84,860	96,805
Goods and services tax		617,928	0	338,987
Other revenue		410,289	63,271	135,340
		<u>5,463,650</u>	<u>4,821,818</u>	<u>6,335,724</u>
Payments				
Employee costs		(1,943,185)	(1,692,259)	(1,912,106)
Materials and contracts		(1,725,683)	(1,826,007)	(1,098,083)
Utility charges		(142,692)	(161,965)	(123,088)
Interest expenses		(68,924)	(86,618)	(79,990)
Insurance expenses		(178,991)	(206,860)	(210,091)
Goods and services tax		(617,932)	0	(338,998)
Other expenditure		(234,543)	(365,144)	(210,123)
		<u>(4,911,950)</u>	<u>(4,338,853)</u>	<u>(3,972,479)</u>
Net cash provided by (used in) operating activities	14(b)	<u>551,700</u>	<u>482,965</u>	<u>2,363,245</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(2,939,645)	(3,418,125)	(1,351,914)
Payments for construction of infrastructure		(1,370,930)	(1,901,565)	(815,055)
Non-operating grants, subsidies and contributions		1,674,514	1,837,639	1,919,078
Proceeds from sale of fixed assets		172,773	212,000	545,345
Net cash provided by (used in) investment activities		<u>(2,463,288)</u>	<u>(3,270,051)</u>	<u>297,454</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures		(202,834)	(213,858)	(192,945)
Proceeds from self supporting loans		54,069	54,070	51,332
Proceeds from new debentures		0	200,000	0
Net cash provided by (used in) financing activities		<u>(148,765)</u>	<u>40,212</u>	<u>(141,613)</u>
Net increase (decrease) in cash held		(2,060,353)	(2,746,874)	2,519,086
Cash at beginning of year		4,465,229	4,465,229	1,946,143
Cash and cash equivalents at the end of the year	14(a)	<u><u>2,404,876</u></u>	<u><u>1,718,355</u></u>	<u><u>4,465,229</u></u>

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF GNOWANGERUP
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2016**

NOTE	2016 Actual \$	2016 Budget \$	2015 Actual \$
Net current assets at start of financial year - surplus/(deficit)	<u>2,260,957</u> 2,260,957	<u>2,274,144</u> 2,274,144	<u>187,705</u> 187,705
Revenue from operating activities (excluding rates)			
Governance	7,961	7,450	35,090
General purpose funding	824,428	780,898	2,019,971
Law, order, public safety	111,894	85,314	68,986
Health	329	0	164
Education and welfare	12,979	13,525	13,566
Housing	83,254	83,080	84,271
Community amenities	279,527	265,530	230,856
Recreation and culture	88,086	29,800	171,159
Transport	379,529	126,900	125,326
Economic services	20,068	15,098	17,017
Other property and services	207,914	95,569	128,262
	<u>2,015,969</u>	<u>1,503,164</u>	<u>2,894,668</u>
Expenditure from operating activities			
Governance	(704,475)	(924,151)	(713,555)
General purpose funding	(68,141)	(59,949)	(190,156)
Law, order, public safety	(285,646)	(279,999)	(256,963)
Health	(220,168)	(227,063)	(358,271)
Education and welfare	(21,542)	(20,700)	(17,929)
Housing	(99,453)	(85,476)	(81,474)
Community amenities	(435,580)	(642,972)	(467,101)
Recreation and culture	(1,308,900)	(1,089,212)	(1,058,644)
Transport	(3,219,392)	(1,927,554)	(2,071,801)
Economic services	(87,710)	(117,461)	(74,919)
Other property and services	(561,371)	(492,755)	(336,705)
	<u>(7,012,378)</u>	<u>(5,867,292)</u>	<u>(5,627,518)</u>
Operating activities excluded from budget			
(Profit) on disposal of assets	21 (13,847)	0	(1,925)
Loss on disposal of assets	21 82,365	0	333,351
Movement for Loss on Revaluation of Fixed Assets	7(b) 16,543	0	79,805
Movement in deferred pensioner rates (non-current)	(19,647)	0	(9,811)
Movement in employee benefit provisions (non-current)	15,883	44,644	(10,041)
Depreciation and amortisation on assets	2(a) 2,571,267	1,506,295	1,547,096
Amount attributable to operating activities	<u>(82,888)</u>	<u>(539,045)</u>	<u>(606,670)</u>
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	1,674,514	1,837,639	1,919,078
Proceeds from disposal of assets	21 172,773	212,000	545,345
Purchase of property, plant and equipment	7(b) (2,939,645)	(3,418,125)	(1,351,914)
Purchase and construction of infrastructure	8(b) (1,370,930)	(1,901,565)	(815,055)
Amount attributable to investing activities	<u>(2,463,288)</u>	<u>(3,270,051)</u>	<u>297,454</u>
FINANCING ACTIVITIES			
Repayment of debentures	22(a) (202,834)	(213,858)	(192,945)
Proceeds from new debentures	22(a) 0	200,000	0
Proceeds from self supporting loans	54,069	54,070	51,332
Transfers to reserves (restricted assets)	12 (198,029)	(177,270)	(480,412)
Transfers from reserves (restricted assets)	12 350,000	650,000	78,633
Amount attributable to financing activities	<u>3,206</u>	<u>512,942</u>	<u>(543,392)</u>
Surplus(deficiency) before general rates	<u>(2,542,970)</u>	<u>(3,296,154)</u>	<u>(852,608)</u>
Total amount raised from general rates	23 <u>3,297,765</u>	<u>3,296,154</u>	<u>3,113,565</u>
Net current assets at June 30 c/fwd - surplus/(deficit)	24 <u><u>754,796</u></u>	<u><u>0</u></u>	<u><u>2,260,957</u></u>

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical accounting estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The local government reporting entity

All Funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 20 to these financial statements.

(b) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(c) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(e) Inventories

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for sale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

(f) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at Fair Value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

Land under control

In accordance with Local Government (Financial Management) Regulation 16(a), the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years
Airport infrastructure	13 to 100 years
Parks and ovals infrastructure	2 to 100 years
Other infrastructure	10 to 50 years

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Capitalisation threshold

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fair Value of Assets and Liabilities (Continued)

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued in accordance with the regulatory framework.

(h) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or at cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Classification and subsequent measurement (continued)

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(i) Impairment of Assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

(j) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Employee Benefits

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(l) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

(m) Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(n) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Investment in Associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate.

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

(p) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 17.

(q) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

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

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

(r) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

(t) Rounding Off Figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar.

(u) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

(v) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(i) AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the Standard will have any material effect.
(ii) AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2017	<p>This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.</p> <p>The effect of this Standard will depend upon the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.</p>
(iii) AASB 16 Leases	February 2016	1 January 2019	<p>Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability onto their statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position once AASB 16 is adopted.</p> <p>Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Shire, the impact is not expected to be significant.</p>

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(iv) AASB 2014-3 Amendments to Australian Accounting Standards - Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & AASB 11]	August 2014	1 January 2016	<p>This Standard amends AASB 11: <i>Joint Arrangements</i> to require the acquirer of an interest (both initial and additional) in a joint operation in which the activity constitutes a business, as defined in AASB 3: <i>Business Combinations</i>, to apply all of the principles on business combinations accounting in AASB 3 and other Australian Accounting Standards except for those principles that conflict with the guidance in AASB 11; and disclose the information required by AASB 3 and other Australian Accounting Standards for business combinations.</p> <p>Since adoption of this Standard would impact only acquisitions of interests in joint operations on or after 1 January 2016, management believes it is impracticable at this stage to provide a reasonable estimate of such impact on the Shire's financial statements.</p>
(v) AASB 2014-4 Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138]	August 2014	1 January 2016	<p>This Standard amends AASB 116 and AASB 138 to establish the principle for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of an asset. It also clarifies the use of revenue-based methods to calculate the depreciation of an asset is not appropriate nor is revenue generally an appropriate basis for measuring the consumption of the economic benefits embodied in an intangible asset.</p> <p>Given the Shire currently uses the expected pattern of consumption of the future economic benefits of an asset as the basis of calculation of depreciation, it is not expected to have a significant impact.</p>
(vi) AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15	December 2014	1 January 2017	<p>Consequential changes to various Standards arising from the issuance of AASB 15.</p> <p>It will require changes to reflect the impact of AASB 15.</p>

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
<p>(vii) AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101</p> <p>[AASB 7, 101, 134 & 1049]</p>	January 2015	1 January 2016	<p>This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements.</p> <p>This Standard also makes editorial and consequential amendments as a result of amendments to the Standards listed in the title column.</p> <p>It is not anticipated it will have any significant impact on disclosures as they currently exist and any changes will relate to presentation.</p>
<p>(viii) AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities</p> <p>[AASB 10, 124 & 1049]</p>	March 2015	1 July 2016	<p>The objective of this Standard is to extend the scope of AASB 124 <i>Related Party Disclosures</i> to include not-for-profit sector entities.</p> <p>The Standard is expected to have a significant disclosure impact on the financial report of the Shire as both Elected Members and Senior Management will be deemed to be Key Management Personnel and resultant disclosures will be necessary.</p>

Notes:

⁽¹⁾ Applicable to reporting periods commencing on or after the given date.

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(x) Adoption of New and Revised Accounting Standards

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These new and revised standards were as follows:

- (i) AASB 2015-3 Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality
- (ii) AASB 2015-7 Amendments to Australian Accounting Standards - Fair Value Disclosures of Not-for-Profit Public Sector Entities

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

2. REVENUE AND EXPENSES	2016	2015	
	\$	\$	
(a) Net Result			
The Net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
- Audit of the Annual Financial Report	17,937	19,892	
- Assistance with finalisation of the annual financial report	0	7,150	
- Other Services	5,250	0	
Depreciation			
Buildings - non-specialised	29,182	31,185	
Buildings - specialised	365,828	365,473	
Furniture and equipment	24,477	13,314	
Plant and equipment	391,794	373,721	
Intangible Assets	0	463	
Infrastructure - roads	1,103,378	619,299	
Infrastructure - footpaths	9,221	13,196	
Infrastructure - drainage	63,971	12,582	
Infrastructure - parks and ovals	380,135	101,436	
Infrastructure - other	0	3,096	
Infrastructure - Airports	174,911	11,154	
Infrastructure - Sewer	21,221	1,843	
Infrastructure - Solid Waste	7,149	334	
	<u>2,571,267</u>	<u>1,547,096</u>	
Interest expenses (finance costs)			
Debentures (refer Note 22 (a))	67,208	78,510	
Interest on Overdraft	0	6	
	<u>67,208</u>	<u>78,516</u>	
Rental charges			
- Operating leases	11,830	11,830	
	<u>11,830</u>	<u>11,830</u>	
(ii) Crediting as revenue:			
Significant revenue			
Reimbursements from storm damage	<u>221,206</u>	<u>0</u>	
Other revenue			
Reimbursements and recoveries	120,739	64,108	
Significant revenue (refer above)	221,206	0	
Other	68,344	71,232	
	<u>410,289</u>	<u>135,340</u>	
	<u>2,571,267</u>	<u>1,547,096</u>	
	2016	2016	2015
	Actual	Budget	Actual
	\$	\$	\$
Interest earnings			
- Loans receivable - clubs/institutions	12,772	0	0
- Reserve funds	50,412	31,000	38,081
- Other funds	49,415	29,860	31,525
Other interest revenue (refer note 29)	32,951	24,860	27,199
	<u>145,550</u>	<u>85,720</u>	<u>96,805</u>

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, the Shire has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION

"A thriving, inclusive and growing community built on opportunity"

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

Objective:

To provide a decision making process for the efficient allocation of scarce resources.

Activities:

Administration and operation of members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

To collect revenue in the form of rates, interest and general purpose Government grants to allow for the provision of services.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer and environmentally conscious community.

Activities:

To provide services to help ensure a safer community. Activities include fire prevention, emergency services and animal control.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

To provide an operational framework for good community health, which includes food quality and pest control.

EDUCATION AND WELFARE

Objective:

To provide services to disadvantaged persons, the elderly, children and youth.

Activities:

The provision of pre-school facilities to relevant community groups and the support of youth in the community.

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Provision of community housing, including administrative support for aged housing.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Activities:

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

Objective:

To provide safe, effective and efficient transport services to the community.

Activities:

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control Shire's overheads operating accounts.

Activities:

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions

Grant/Contribution	Function/ Activity	Opening Balance ⁽¹⁾ 1/07/14 \$	Received ⁽²⁾ 2014/15 \$	Expended ⁽³⁾ 2014/15 \$	Closing Balance ⁽¹⁾ 30/06/15 \$	Received ⁽²⁾ 2015/16 \$	Expended ⁽³⁾ 2015/16 \$	Closing Balance 30/06/16 \$
Country Local Gov. Fund	Various	1,111	0	(1,111)	0	0	0	0
DSR - KidzSports Grant	Recreation & Culture	21,062	6,000	(21,062)	6,000	0	(6,000)	0
Bushfire Operational Grant	Law, Order & Public Safety	6,670	11,750	(6,670)	11,750	54,046	(51,175)	14,621
SES Operational Grant	Law, Order & Public Safety	4,172	3,901	(4,172)	3,901	19,833	(18,901)	4,833
DLG - Cat Sterilisation	Law, Order & Public Safety	4,900	0	0	4,900	0	(4,900)	0
ICCWA - Stay On Your Feet	Recreation & Culture	476	0	0	476	0	0	476
DSR - Hip Hop Grant	Recreation & Culture	751	0	(751)	0	0	0	0
DFES - SES Building Grant	Law, Order & Public Safety	0	520,276	(520,276)	0	0	0	0
DSR - Swimming Pool Grant	Recreation & Culture	0	175,000	0	175,000	0	(175,000)	0
Country Local Government Fund - Swimming Pool	Recreation & Culture	0	332,761	0	332,761	0	(332,761)	0
DLG - Workforce Planning Grant	Governance	0	25,000	(6,500)	18,500	0	(18,500)	0
DSR - Club Development Grant	Recreation & Culture	0	10,000	0	10,000	0	(10,000)	0
Total		<u>39,142</u>	<u>1,084,688</u>	<u>(560,542)</u>	<u>563,288</u>	<u>73,879</u>	<u>(617,237)</u>	<u>19,930</u>

Notes:

- (1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.
- (2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.
- (3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

	Note	2016 \$	2015 \$
3. CASH AND CASH EQUIVALENTS			
Unrestricted		595,101	1,960,125
Restricted		<u>1,809,775</u>	<u>2,505,104</u>
		<u>2,404,876</u>	<u>4,465,229</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Leave reserve	12	69,451	67,693
Plant reserve	12	665,686	902,262
Ongerup Effluent	12	125,564	112,640
Area Promotion	12	28,336	27,619
Swimming Pool Upgrade	12	35,431	34,535
Land Development	12	619,284	610,332
Computer Replacement	12	7,480	7,291
Waste Disposal	12	222,219	163,464
Royalties for Regions Unspent Grant	12	1,167	1,138
Future Funds	12	15,227	14,842
Unspent grants	2(c)	19,930	563,288
		<u>1,809,775</u>	<u>2,505,104</u>

4. INVESTMENTS

The following restrictions have been imposed by regulations or other externally imposed requirements:

Leave reserve	12	69,451	67,693
Plant reserve	12	665,686	902,262
Ongerup Effluent	12	125,564	112,640
Area Promotion	12	28,336	27,619
Swimming Pool Upgrade	12	35,431	34,535
Land Development	12	619,284	610,332
Computer Replacement	12	7,480	7,291
Waste Disposal	12	222,219	163,464
Royalties for Regions Unspent Grant	12	1,167	1,138
Future Funds	12	15,227	14,842
		<u>1,789,845</u>	<u>1,941,816</u>

5. TRADE AND OTHER RECEIVABLES

Current

Rates outstanding	160,215	149,152
Sundry debtors	441,142	17,555
GST receivable	64	60
Loans receivable - clubs/institutions	29,306	54,070
Accrued Interest on Self Supporting Loans	973	1,105
	<u>631,700</u>	<u>221,942</u>

Non-current

Rates outstanding - pensioners	106,087	86,440
Loans receivable - clubs/institutions	192,335	221,640
	<u>298,422</u>	<u>308,080</u>

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

	2016	2015
	\$	\$
6. INVENTORIES		
Current		
Fuel and materials	20,511	28,186
	<u>20,511</u>	<u>28,186</u>
7 (a). PROPERTY, PLANT AND EQUIPMENT		
Land and buildings		
Land - freehold at:		
- Independent valuation 2014 - level 2	1,143,000	1,143,000
	<u>1,143,000</u>	<u>1,143,000</u>
	<u>1,143,000</u>	<u>1,143,000</u>
Buildings - non-specialised at:		
- Independent valuation 2014 - level 2	1,750,000	1,750,000
- Additions after valuation - cost	7,133	0
Less: accumulated depreciation	<u>(58,354)</u>	<u>(29,172)</u>
	1,698,779	1,720,828
Buildings - specialised at:		
- Independent valuation 2014 - level 3	20,064,091	20,174,155
- Additions after valuation - cost	2,989,793	706,110
Less: accumulated depreciation	<u>(665,465)</u>	<u>(354,901)</u>
	22,388,419	20,525,364
	<u>24,087,198</u>	<u>22,246,192</u>
Total land and buildings	<u>25,230,198</u>	<u>23,389,192</u>
Furniture and equipment at:		
- Management valuation 2016 - level 3	42,250	0
- Management valuation 2013 - level 3	0	28,369
- Additions after valuation - cost	0	70,009
Less accumulated depreciation	<u>0</u>	<u>(15,108)</u>
	42,250	83,270
Plant and equipment at:		
- Management valuation 2016 - level 3	3,723,300	0
- Management valuation 2013 - level 3	0	2,423,918
- Additions after valuation - cost	0	1,629,564
Less accumulated depreciation	<u>0</u>	<u>(607,721)</u>
	3,723,300	3,445,761
	<u>28,995,748</u>	<u>26,918,223</u>

The fair value of property, plant and equipment is determined at least every three years in accordance with the regulatory framework. Additions since the date of valuation are shown as cost, given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2) which requires property, plant and equipment to be shown at fair value.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Balance at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) Transferred to Revaluation \$	Revaluation (Losses)/ Reversals Through to Profit or Loss \$	Impairment (Losses)/ Reversals \$	Depreciation (Expense) \$	Transfers \$	Carrying Amount at the End of Year \$
Land - freehold	1,143,000	0	0	0	0	0	0	0	1,143,000
Total land	1,143,000	0	0	0	0	0	0	0	1,143,000
Buildings - non-specialised	1,720,828	7,133	0	0	0	0	(29,182)	0	1,698,779
Buildings - specialised	20,525,364	2,283,683	(54,800)	0	0	0	(365,828)	0	22,388,419
Total buildings	22,246,192	2,290,816	(54,800)	0	0	0	(395,010)	0	24,087,198
Total land and buildings	23,389,192	2,290,816	(54,800)	0	0	0	(395,010)	0	25,230,198
Furniture and equipment	83,270	0	0	0	(16,543)	0	(24,477)	0	42,250
Plant and equipment	3,445,761	648,829	(186,492)	206,996	0	0	(391,794)	0	3,723,300
Total property, plant and equipment	26,918,223	2,939,645	(241,292)	206,996	(16,543)	0	(811,281)	0	28,995,748

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

7. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used
Land and buildings					
Land - freehold	Level 2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2014	Price per hectare
Buildings - non-specialised	Level 2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2014	Price per hectare
Buildings - specialised	Level 3	Improvements to land valued using cost approach, using depreciated replacement cost	Independent registered valuers	June 2014	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Furniture and equipment					
- Management valuation 2016	Level 3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2016	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
- Management valuation 2013	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2013	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Plant and equipment					
- Management valuation 2016	Level 2/3	Market approach using recent observable market data for similar assets, or Cost approach using depreciated replacement cost	Independent registered valuers	June 2016	Purchase costs for similar assets and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
- Management valuation 2013	Level 2	Market approach using recent observable market data for similar assets	Management valuation	June 2013	Purchase costs for similar assets and current condition (Level 2)

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

	2016	2015
	\$	\$
8 (a). INFRASTRUCTURE		
Infrastructure - roads		
- Management valuation 2015 - level 3	114,340,023	114,340,023
- Additions after valuation - cost	1,289,300	0
Less accumulated depreciation	<u>(20,001,082)</u>	<u>(18,897,704)</u>
	95,628,241	95,442,319
Infrastructure - footpaths		
- Management valuation 2015 - level 3	461,040	461,040
- Additions after valuation - cost	18,923	0
Less accumulated depreciation	<u>(137,851)</u>	<u>(128,630)</u>
	342,112	332,410
Infrastructure - drainage		
- Management valuation 2015 - level 3	3,191,960	3,191,960
- Additions after valuation - cost	3,740	0
Less accumulated depreciation	<u>(1,110,934)</u>	<u>(1,046,963)</u>
	2,084,766	2,144,997
Infrastructure - parks and ovals		
- Management valuation 2015 - level 3	6,549,640	6,549,640
Less accumulated depreciation	<u>(2,055,293)</u>	<u>(1,675,158)</u>
	4,494,347	4,874,482
Infrastructure - other		
- Additions after valuation - cost	<u>16,751</u>	<u>0</u>
	16,751	0
Infrastructure - Airports		
- Management valuation 2015 - level 3	21,595,698	21,595,698
- Additions after valuation - cost	40,742	0
Less accumulated depreciation	<u>(480,342)</u>	<u>(305,431)</u>
	21,156,098	21,290,267
Infrastructure - Sewer		
- Management valuation 2015 - level 3	967,790	967,790
- Additions after valuation - cost	1,239	0
Less accumulated depreciation	<u>(406,694)</u>	<u>(385,473)</u>
	562,335	582,317
Infrastructure - Solid Waste		
- Management valuation 2015 - level 3	135,973	135,973
- Additions after valuation - cost	235	0
Less accumulated depreciation	<u>(34,502)</u>	<u>(27,353)</u>
	101,706	108,620
	<u>124,386,356</u>	<u>124,775,412</u>

The fair value of infrastructure is determined at least every three years in accordance with the regulatory framework. Additions since the date of valuation are shown as cost. Given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening period the valuation is reviewed and, where appropriate, the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires infrastructure to be shown at fair value.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

8. INFRASTRUCTURE (Continued)

(b) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Balance as at the Beginning of the Year	Additions	(Disposals)	Revaluation Increments/ (Decrements) Transferred to Revaluation	Revaluation (Loss)/ Reversal Transferred to Profit or Loss	Impairment (Losses)/ Reversals	Depreciation (Expense)	Transfers	Carrying Amount at the End of the Year
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Infrastructure - roads	95,442,319	1,289,300	0	0	0	0	(1,103,378)	0	95,628,241
Infrastructure - footpaths	332,410	18,923	0	0	0	0	(9,221)	0	342,112
Infrastructure - drainage	2,144,997	3,740	0	0	0	0	(63,971)	0	2,084,766
Infrastructure - parks and ovals	4,874,482	0	0	0	0	0	(380,135)	0	4,494,347
Infrastructure - other	0	16,751	0	0	0	0	0	0	16,751
Infrastructure - Airports	21,290,267	40,742	0	0	0	0	(174,911)	0	21,156,098
Infrastructure - Sewer	582,317	1,239	0	0	0	0	(21,221)	0	562,335
Infrastructure - Solid Waste	108,620	235	0	0	0	0	(7,149)	0	101,706
Total infrastructure	<u>124,775,412</u>	<u>1,370,930</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,759,986)</u>	<u>0</u>	<u>124,386,356</u>

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

8. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used
Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - drainage	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - parks and ovals	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - other	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Airports	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Sewer	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Solid Waste	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

	2016	2015
	\$	\$
9. TRADE AND OTHER PAYABLES		
Current		
Sundry creditors	142,092	163,904
Accrued interest on debentures	9,876	11,592
Accrued salaries and wages	6,376	51,034
ATO liabilities	52,830	(11)
Rates Received in Advance	11,215	10,221
	<u>222,389</u>	<u>236,740</u>

10. LONG-TERM BORROWINGS

Current

Secured by floating charge

 Debentures

	185,608	202,834
	<u>185,608</u>	<u>202,834</u>

Non-current

Secured by floating charge

 Debentures

	1,125,813	1,311,421
	<u>1,125,813</u>	<u>1,311,421</u>

Additional detail on borrowings is provided in Note 22.

11. PROVISIONS

	Provision for Annual and Sick Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2015			
Current provisions	134,495	87,279	221,774
Non-current provisions	0	29,226	29,226
	<u>134,495</u>	<u>116,505</u>	<u>251,000</u>
Additional provision	23,229	37,148	60,377
Amounts used	0	(5,517)	(5,517)
Balance at 30 June 2016	<u>157,724</u>	<u>148,136</u>	<u>305,860</u>
Comprises			
Current	157,724	103,027	260,751
Non-current	0	45,109	45,109
	<u>157,724</u>	<u>148,136</u>	<u>305,860</u>

SHIRE OF GNOWANGERUP
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13. REVALUATION SURPLUS

	2016 Opening Balance	2016 Revaluation Increment	2016 Revaluation Decrement	2016 Total Movement on Revaluation	2016 Closing Balance	2015 Opening Balance	2015 Revaluation Increment	2015 Revaluation Decrement	2015 Total Movement on Revaluation	2015 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land and buildings	14,868,286	0	0	0	14,868,286	14,868,286	0	0	0	14,868,286
Plant and equipment	296,081	206,996	0	206,996	503,077	296,081	0	0	0	296,081
Infrastructure - roads	70,265,613	0	0	0	70,265,613	0	70,265,613	0	70,265,613	70,265,613
Infrastructure - drainage	1,692,771	0	0	0	1,692,771	0	1,692,771	0	1,692,771	1,692,771
Infrastructure - parks and ovals	1,960,964	0	0	0	1,960,964	0	1,960,964	0	1,960,964	1,960,964
Infrastructure - Airports	20,843,917	0	0	0	20,843,917	0	20,843,917	0	20,843,917	20,843,917
Infrastructure - Sewer	492,893	0	0	0	492,893	0	492,893	0	492,893	492,893
	110,420,525	206,996	0	206,996	110,627,521	15,164,367	95,256,158	0	95,256,158	110,420,525

Movements on revaluation of fixed assets are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

14. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2016	2016	2015
	\$	Budget	\$
		\$	
Cash and cash equivalents	<u>2,404,876</u>	<u>1,718,355</u>	<u>4,465,229</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	(24,130)	769,665	2,299,793
Non-cash flows in Net result:			
Depreciation	2,571,267	1,506,295	1,547,096
(Profit)/Loss on sale of asset	68,518	0	331,426
Fair value adjustments to fixed assets			
at fair value through profit or loss	0	0	4,625
Loss on revaluation of fixed assets	16,543	0	79,805
Changes in assets and liabilities:			
(Increase)/Decrease in receivables	(454,169)	32,721	31,544
(Increase)/Decrease in inventories	7,675	0	(9,089)
Increase/(Decrease) in payables	(14,351)	(32,721)	39,247
Increase/(Decrease) in provisions	54,861	44,644	9,207
Grants contributions for the development of assets	(1,674,514)	(1,837,639)	(1,919,078)
Self Supporting Loan Principal repair			(51,331)
Net cash from operating activities	<u>551,700</u>	<u>482,965</u>	<u>2,363,245</u>

	2016	2015
	\$	\$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Bank overdraft limit	500,000	500,000
Bank overdraft at balance date	0	0
Credit card limit	10,000	10,000
Credit card balance at balance date	(1,374)	(158)
Total amount of credit unused	<u>508,626</u>	<u>509,842</u>
Loan facilities		
Loan facilities - current	185,608	202,834
Loan facilities - non-current	1,125,813	1,311,421
Total facilities in use at balance date	<u>1,311,421</u>	<u>1,514,255</u>
Unused loan facilities at balance date	<u>NIL</u>	<u>NIL</u>

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

15. CONTINGENT LIABILITIES

A claim for Native Title has been brought over a large area of land which falls within the Shire of Gnowangerup district. A settlement offer is currently being considered by the South West Land and Sea Council (which encompasses the land within the Shire of Gnowangerup). At this time it remains difficult to quantify the implications of this claim.

16. CAPITAL AND LEASING COMMITMENTS	2016	2015
	\$	\$
(a) Operating Lease Commitments		
Non-cancellable operating leases contracted for but not capitalised in the accounts.		
Payable:		
- not later than one year	11,830	11,830
- later than one year but not later than five years	11,831	23,661
- later than five years	0	0
	<u>23,661</u>	<u>35,491</u>

(b) Capital Expenditure Commitments

Contracted for:		
- capital expenditure projects	0	2,014,013
- plant & equipment purchases	0	0
Payable:		
- not later than one year	0	2,014,013

The capital expenditure project outstanding at the end of the 2015 reporting period represented the construction of a new swimming pool complex.

17. JOINT VENTURE ARRANGEMENTS

The Shire is not involved in any joint venture arrangements.

18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2016	2015
	\$	\$
General purpose funding	106,087	0
Law, order, public safety	1,825,609	1,830,701
Health	429,308	670,865
Education and welfare	266,367	272,291
Housing	2,166,526	1,200,402
Community amenities	2,107,194	2,490,375
Recreation and culture	23,379,421	19,502,757
Transport	123,304,970	120,163,927
Economic services	162,153	146,422
Other property and services	1,054,414	4,281,823
Unallocated	1,941,750	6,163,695
	<u>156,743,799</u>	<u>156,723,258</u>

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

	2016	2015	2014
19. FINANCIAL RATIOS			
Current ratio	2.08	3.72	1.13
Asset sustainability ratio	1.59	1.19	1.31
Debt service cover ratio	3.48	7.39	3.78
Operating surplus ratio	(0.41)	0.10	(0.07)
Own source revenue coverage ratio	0.60	0.67	0.76

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation expenses}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$

Notes:

Information relating to the **asset consumption ratio** and the **asset renewal funding ratio** can be found at Supplementary Ratio Information on Page 59 of this document.

- (a) For 2016, the Current, Debt Service Cover and Operating Surplus ratios as disclosed above were distorted by the change to the payment of FAG's during the year end 30 June 2016, which saw the advance payment for the following year cease. This created a timing difference, which resulted in an amount of some \$648,897.
- (b) For 2015, the Current, Debt Service Cover and Operating Surplus ratios as disclosed above were distorted by an item of significant revenue relating to the early payment of 2015/16 Financial Assistance Grants (FAGs) of \$648,897, which was received prior to year end.
- (c) For 2014, the Current, Debt Service Cover and Operating Surplus ratios as disclosed above were distorted by the change to the payment of FAG's during the year ended 30 June 2014 which saw the advance payment for the following year cease. This created a timing difference which resulted in an amount of some \$593,604.

Items (a), (b) and (c) mentioned above are considered to be "one-off" timing in nature and, if they are ignored, the calculations disclosed in the columns above would be as follows:

	2016	2015	2014
Current ratio	3.16	2.63	2.17
Debt service cover ratio	5.88	5.00	5.87
Operating surplus ratio	(0.25)	(0.07)	0.08

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

20. TRUST FUNDS

Funds held at balance date over which the Shire has no control and which are not included in the financial statements are as follows:

	1 July 2015 \$	Amounts Received \$	Amounts Paid (\$)	30 June 2016 \$
Builders Registration Board	0	5,048	(5,048)	0
BCITF	0	2,483	(2,483)	0
Hall Hire Bonds	247	304	(250)	301
Agricultural Society	4,354	68	0	4,422
Early Morning Swimming Bonds	452	356	(450)	358
Gnp Townscape Committee	3,063	48	0	3,111
Gnp Airstrip Donation	1,243	19	0	1,262
Gnp & District Tourism Promotion	0	568	0	568
Housing Bonds	10,353	1,163	(907)	10,609
GESB Trust	339	5	0	344
Retention Bonds	31,912	0	(31,912)	0
Nomination Deposits	0	400	(400)	0
Unclaimed Rates	55	1	0	56
PA Hire Bond	0	508	0	508
Micro-Chip Deposits	0	322	(210)	112
	<u>52,018</u>			<u>21,650</u>

21. DISPOSALS OF ASSETS - 2015/16 FINANCIAL YEAR

The following assets were disposed of during the year.

	Actual Net Book Value \$	Actual Sale Proceeds \$	Actual Profit \$	Actual Loss \$	Budget Net Book Value \$	Budget Sale Proceeds \$	Budget Profit \$	Budget Loss \$
Buildings								
<u>Housing</u>								
Water Corporation Office	21,538	0	0	(21,538)	0	0	0	0
<u>Recreation and culture</u>								
Old Tennis Clubhouse	27,150	0	0	(27,150)	0	0	0	0
Old Tennis Storage Shed	5,631	0	0	(5,631)	0	0	0	0
Old Tennis Club Toilet Block	480	0	0	(480)	0	0	0	0
Plant and Equipment								
<u>Transport</u>								
Utility GN0028	12,600	11,364	0	(1,236)	7,000	7,000	0	0
Utility GN0048	10,150	11,364	1,214	0	7,000	7,000	0	0
Loader GN0011	46,000	20,954	0	(25,046)	20,000	20,000	0	0
Holden Caprice GN00	36,430	39,091	2,661	0	80,000	80,000	0	0
Fuel Tanker Trailer	1,284	0	0	(1,284)	0	0	0	0
Car Trailer	0	0	0	0	0	0	0	0
CAT 12H Grader GN005	80,028	90,000	9,972	0	90,000	90,000	0	0
Pool Vehicle GN002	0	0	0	0	8,000	8,000	0	0
	<u>241,291</u>	<u>172,773</u>	<u>13,847</u>	<u>(82,365)</u>	<u>212,000</u>	<u>212,000</u>	<u>0</u>	<u>0</u>

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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22. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Principal	New	Principal		Principal		Interest	
	1 July		Loans	Repayments	Repayments	30 June 2016	Repayments	Repayments
	2015		Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$
Housing								
L 277 - GROH Housing	566,249		71,163	71,163	495,086	495,086	22,232	23,043
Community amenities								
L 270 - Yongergnow	43,778		11,533	11,533	32,245	32,245	2,532	2,636
Recreation and culture								
L 267 - Borden Pavilion	49,674		23,995	23,996	25,679	25,678	2,610	3,021
L 273 - Gnp Community Centre	203,802		13,417	13,417	190,385	190,385	12,274	12,391
L 278 - Borden Pavilion	134,856		14,461	14,461	120,395	120,395	5,461	5,632
L 279 - Gnp Complex Synthetic Turf Swimming Pool	240,188	0	14,198	14,198	225,990	225,990	9,956	10,011
Other property and services								
	1,238,547	0	148,767	159,790	1,089,780	1,278,757	55,065	71,843
Self Supporting Loans								
Housing								
Loan 274 - Homes for the Aged	57,064		3,757	3,757	53,307	53,307	3,437	3,469
Recreation and culture								
L 272 - Gnp Bowling Club	25,994		25,994	25,994	0	0	1,224	1,229
L 275 - Gnp Sporting Complex	133,373		16,834	16,835	116,539	116,538	5,180	5,246
L 276 - Borden Pavilion	59,277		7,482	7,482	51,795	51,795	2,302	2,331
	275,708	0	54,067	54,068	221,641	221,640	12,143	12,275
	1,514,255	0	202,834	213,858	1,311,421	1,500,397	67,208	84,118

Self supporting loans were financed by payments from third parties.
All other loan repayments were financed by general purpose revenue.

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

22. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2015/16

The Shire did not take up any new debentures during the year ended 30 June 2016.

(c) Unspent Debentures

The Shire did not have any unspent debentures as at 30 June 2016.

(d) Overdraft

The Shire established an overdraft facility of \$500,000 with the National Australia Bank to assist with short term liquidity requirements. The balance of the bank overdraft at 1 July 2015 and 30 June 2016 was \$nil.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

23. RATING INFORMATION - 2015/16 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential general rate / general rate											
Gross rental value valuations											
GRV - Residential	0.139212	326	2,609,435	363,265	(805)	0	362,460	363,263	0	0	363,263
GRV - Commercial	0.139212	35	409,031	56,942	36	0	56,978	56,942	0	0	56,942
GRV - Industrial	0.139212	20	191,692	26,686	1,496	0	28,182	26,686	0	0	26,686
GRV - Amelup Tourism	0.139212	4	130,780	18,206	0	0	18,206	18,206	0	0	18,206
Unimproved value valuations											
UV - Rural	0.010887	357	252,420,510	2,748,102	554	0	2,748,656	2,748,102	0	0	2,748,102
Sub-Total		742	255,761,448	3,213,201	1,281	0	3,214,482	3,213,199	0	0	3,213,199
Minimum payment	Minimum										
Gross rental value valuations											
GRV - Residential	687	79	128,519	54,273	0	0	54,273	54,273			54,273
GRV - Commercial	687	18	43,215	12,366	0	0	12,366	12,366			12,366
GRV - Industrial	687	9	20,086	6,183	0	0	6,183	6,183			6,183
GRV - Amelup Tourism	687	1	4,160	687	0	0	687	687			687
Unimproved value valuations											
UV - Rural	687	22	787,390	15,114	0	0	15,114	15,114			15,114
UV - Mining	687	5	80,532	3,435	328	0	3,763	3,435			3,435
Sub-Total		134	1,063,900	92,058	328	0	92,386	92,058	0	0	92,058
		876	256,825,350	3,305,259	1,609	0	3,306,868	3,305,257	0	0	3,305,257
Discounts/concessions (refer note 28)							(9,103)				(9,103)
Total amount raised from general rate							3,297,765				3,296,154
Specified Area Rate (refer note 25)							51,824				52,304
Waste Collection Rate (refer note xx)							133,599				132,200
Ex-gratia rates							8,289				(11,350)
Totals							3,491,477				3,469,308

SHIRE OF GNOWANGERUP
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24. NET CURRENT ASSETS

Composition of net current assets

	2016 (30 June 2016 Carried Forward) \$	2016 (1 July 2015 Brought Forward) \$	2015 (30 June 2015 Carried Forward) \$
Surplus/(Deficit) 1 July 15 brought forward	<u>754,796</u>	<u>2,260,957</u>	<u>2,260,957</u>
CURRENT ASSETS			
Cash and cash equivalents			
Unrestricted	595,101	1,960,125	1,960,125
Restricted	1,809,775	2,505,104	2,505,104
Receivables			
Rates outstanding	160,215	149,152	149,152
Sundry debtors	441,142	17,555	17,555
GST receivable	64	60	60
Loans receivable - clubs/institutions	29,306	54,070	54,070
Accrued Interest on Self Supporting Loans	973	1,105	1,105
Inventories			
Fuel and materials	20,511	28,186	28,186
LESS: CURRENT LIABILITIES			
Trade and other payables			
Sundry creditors	(142,092)	(163,904)	(163,904)
Accrued interest on debentures	(9,876)	(11,592)	(11,592)
Accrued salaries and wages	(6,376)	(51,034)	(51,034)
ATO liabilities	(52,830)	11	11
Rates Received in Advance	(11,215)	(10,221)	(10,221)
Current portion of long term borrowings			
Secured by floating charge	(185,608)	(202,834)	(202,834)
Provisions			
Provision for annual and sick leave	(157,724)	(134,495)	(134,495)
Provision for long service leave	(103,027)	(87,279)	(87,279)
Unadjusted net current assets	<u>2,388,339</u>	<u>4,054,009</u>	<u>4,054,009</u>
Adjustments			
Less: Reserves - restricted cash	(1,789,845)	(1,941,816)	(1,941,816)
Less: Loans receivable - clubs/institutions	(29,306)	(54,070)	(54,070)
Add: Secured by floating charge	185,608	202,834	202,834
Adjusted net current assets - surplus/(deficit)	<u><u>754,796</u></u>	<u><u>2,260,957</u></u>	<u><u>2,260,957</u></u>

Difference

There was no difference between the surplus/(deficit) 1 July 2015 brought forward position used in the 2016 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2015 audited financial report.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

25. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAF

Specified Area Rate	Basis of Valuation	Rate in \$	Rateable Value \$	Rate Revenue \$	Interim Rate Revenue \$	Back Rate Revenue \$	Total Specified Area Rate Revenue	Budget Rate Revenue \$	Budget Back Rate Revenue \$	Budget Interim Rate Revenue \$
Gnp Sporting Complex	GRV	0.002957	2,606,679	7,720	50	0	7,770	7,709	0	0
Gnp Sporting Complex	UV	0.000127	112,826,500	14,317	2	0	14,319	14,317	0	0
Borden Pavilion	GRV	0.001983	259,154	518	0	0	518	528	0	0
Borden Pavilion	UV	0.000107	91,123,200	9,750	0	0	9,750	9,750	0	0
Ongerup Effluent	GRV	0.046560	429,555	19,467	0	0	19,467	20,000	0	0
				51,772	52	0	51,824	52,304	0	0

Specified Area Rate	Purpose of the rate	Area/properties Rate Imposed	Rate Applied to Costs \$	Rate Set Aside to Reserve \$	Reserve Applied to Costs \$	Budget Rate Applied to Costs \$	Budget Rate Set Aside to Reserve \$	Budget Reserve Applied to Costs \$
Gnp Sporting Complex	Applied to all residents in the old Gnowangerup Townsite Ward and Gnowangerup Rural Ward to contribute towards the loan repayments (current and future) for the Gnowangerup Sporting Complex Facility.		7,709	0	0	7,709	0	0
Gnp Sporting Complex			14,317	0	0	14,317	0	0
Borden Pavilion	Applied to all residents in the old Borden Town and Borden Rural Ward to contribute towards the loan repayments for the Borden Pavilion Facility.		518	0	0	528	0	0
Borden Pavilion			9,750	0	0	9,750	0	0
Ongerup Effluent	Applied to all residents in the Ongerup townsite to contribute towards the maintenance of the Ongerup Effluent System and the renewal and replacement of		19,467	0	0	20,000	0	0
			51,761	0	0	52,304	0	0

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

26. SERVICE CHARGES - 2015/16 FINANCIAL YEAR

The Shire did not impose any service charges.

27. WASTE COLLECTION RATE - 2015/16 FINANCIAL YEAR

Waste Collection Rate	Basis of Valuation	Rate in \$	Minimum Rate \$	Rateable Value \$	Rate Revenue \$	Interim Rate Revenue \$	Total Specified Area Rate Revenue	Budget Rate Revenue \$	Budget Back Rate Revenue \$	Budget Interim Rate Revenue \$
Waste Collection Rate	GRV	0.000001	200	3,464,407	55,600	100	55,700	54,400	0	0
Waste Collection Rate	UV	0.000001	200	240,030,279	77,800	99	77,899	77,800	0	0
				<u>243,494,686</u>	<u>133,400</u>	<u>199</u>	<u>133,599</u>	<u>132,200</u>	<u>0</u>	<u>0</u>

The waste collection rate is imposed to assist Council meet some of the costs associated with managing waste within the Shire.

28. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS - 2015/16 FINANCIAL YEAR

Waivers or Concessions

Rate of Fee and Charge to which the Waiver or Concession is Granted	Concession Type	Concession % or \$	Actual \$	Budget \$
A213	Concession	50%	2,715	2,715
A293	Concession	50%	4,561	4,561
A314	Concession	50%	742	742
A556	Concession	50%	1,086	1,086
			<u>9,103</u>	<u>9,103</u>

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concessio
A213	50% concession on general rates only	To provide a lower general rates to properties within the Amelup Tourism Precinct to assist	Assist promote the tourist industry in the Amelup Tourism Precinct
A293	50% concession on general rates only	promote the tourist industry in the Amelup	
A314	50% concession on general rates only	Tourism Precinct	
A556	50% concession on general rates only		

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

29. INTEREST CHARGES AND INSTALMENTS - 2015/16 FINANCIAL YEAR

	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Instalment Options				
Option One				
Single full payment	23-Sep-15	0	0.00%	11.00%
Option Two				
First Instalment	23-Sep-15	0	0.00%	11.00%
Second Instalment	23-Nov-15	10	5.50%	11.00%
Third Instalment	23-Jan-16	10	5.50%	11.00%
Fourth Instalment	23-Mar-16	10	5.50%	11.00%
			Budgeted Revenue \$	Budgeted Revenue \$
Interest on unpaid rates			18,506	13,000
Interest on instalment plan			12,435	11,000
Charges on instalment plan			4,920	4,500
Interest on Deferred Rates			2,010	860
			<u>37,871</u>	<u>29,360</u>

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

30. FEES & CHARGES	2016	2015
	\$	\$
Governance	4,616	1,063
General purpose funding	17,440	13,690
Law, order, public safety	6,060	4,225
Education and welfare	12,979	13,566
Housing	83,254	84,271
Community amenities	120,965	123,703
Recreation and culture	18,276	16,650
Transport	101	100
Economic services	19,917	16,812
Other property and services	43,986	43,387
	<u>327,594</u>	<u>317,467</u>

Two new fees were added to the Schedule of Fees and Charges during the reporting period. The first related to the imposition of a fee of \$0.08 per litre for receiving septic waste from outside the Shire district. The second related to the inclusion of cat registration fees imposed under state legislation.

31. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Nature or Type:	2016	2015
	\$	\$
Operating grants, subsidies and contributions		
Governance	0	25,000
General purpose funding	617,215	1,904,845
Law, order, public safety	105,833	62,135
Recreation and culture	59,554	134,449
Transport	141,375	123,301
Other property and services	1,000	0
	<u>924,977</u>	<u>2,249,730</u>
Non-operating grants, subsidies and contributions		
Law, order, public safety	0	931,764
Recreation and culture	725,000	537,761
Transport	949,514	449,553
	<u>1,674,514</u>	<u>1,919,078</u>
	<u>2,599,491</u>	<u>4,168,808</u>

32. EMPLOYEE NUMBERS

The number of full-time equivalent employees at balance date

23.5	23.0
------	------

33. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

	2016	2016	2015
	\$	Budget	\$
Meeting Fees	72,000	80,000	72,000
President's allowance	15,000	15,000	15,000
Deputy President's allowance	3,000	3,000	3,000
Travelling expenses	4,995	6,500	2,898
Telecommunications allowance	5,940	5,940	5,940
	<u>100,935</u>	<u>110,440</u>	<u>98,838</u>

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

34. MAJOR LAND TRANSACTIONS

The Shire did not participate in any major land transactions during the 2015/16 financial year.

35. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire did not participate in any trading undertakings or major trading undertakings during the 2015/16 financial year.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

36. FINANCIAL RISK MANAGEMENT

The Shire's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Shire's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Shire.

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

The Shire held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2016	2015	2016	2015
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	2,404,876	4,465,229	2,404,876	4,465,229
Investments	6,186	6,186	71,554	71,554
Receivables	930,122	530,022	930,122	530,022
	<u>3,341,184</u>	<u>5,001,437</u>	<u>3,406,552</u>	<u>5,066,805</u>
Financial liabilities				
Payables	222,389	236,740	222,389	236,740
Borrowings	1,311,421	1,514,255	1,435,107	1,614,999
	<u>1,533,810</u>	<u>1,750,995</u>	<u>1,657,496</u>	<u>1,851,739</u>

Fair value is determined as follows:

- Cash and cash equivalents, receivables, payables - estimated to the carrying value which approximates net market value.
- Borrowings, held to maturity investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.
- Financial assets at fair value through profit and loss, available for sale financial assets - based on quoted market prices at the reporting date or independent valuation.

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

36. FINANCIAL RISK MANAGEMENT (Continued)
(a) Cash and Cash Equivalents

The Shire's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk - the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash and investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to the Shire.

The Shire manages these risks by diversifying its portfolio and only investing in investments authorised by *Local Government (Financial Management) Regulation 19C*. Council also seeks advice from independent advisers (where considered necessary) before placing any cash and investments.

	2016	2015
	\$	\$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	24,049	44,652
- Statement of Comprehensive Income	24,049	44,652

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible market movements.

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

36. FINANCIAL RISK MANAGEMENT (Continued)
(b) Receivables

The Shire's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Shire makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Shire's credit risk at balance date was:

	2016	2015
Percentage of rates and annual charges		
- Current	0%	0%
- Overdue	100%	100%
Percentage of other receivables		
- Current	99%	92%
- Overdue	1%	8%

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016

36. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables

Borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of the Shire's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<u>2016</u>					
Payables	222,389	0	0	222,389	222,389
Borrowings	245,589	838,866	503,641	1,588,096	1,311,421
	<u>467,978</u>	<u>838,866</u>	<u>503,641</u>	<u>1,810,485</u>	<u>1,533,810</u>
<u>2015</u>					
Payables	236,740	0	0	236,740	236,740
Borrowings	272,927	880,055	708,048	1,861,030	1,514,255
	<u>509,667</u>	<u>880,055</u>	<u>708,048</u>	<u>2,097,770</u>	<u>1,750,995</u>

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2016**

36. FINANCIAL RISK MANAGEMENT (Continued)

**(c) Payables
Borrowings (continued)**

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

	<1 year	>1<2 years	>2<3 years	>3<4 years	>4<5 years	>5 years	Total	Weighted Average Effective Interest Rate
	\$	\$	\$	\$	\$	\$	\$	%
<u>Year ended 30 June 2016</u>								
Borrowings								
Fixed rate								
Debentures	25,679	0	32,244	0	0	1,253,498	1,311,421	4.67%
Weighted average Effective interest rate	6.80%	0.00%	6.34%	0.00%	0.00%	4.58%		
<u>Year ended 30 June 2015</u>								
Borrowings								
Fixed rate								
Debentures	25,994	49,674	0	43,776	0	1,394,811	1,514,255	4.02%
Weighted average Effective interest rate	6.27%	6.90%	0.00%	6.44%	0.00%	4.52%		



**INDEPENDENT AUDITOR'S REPORT
TO THE ELECTORS OF THE SHIRE OF GNOWANGERUP**

Report on the Financial Report

We have audited the accompanying financial report of the Shire of Gnowangerup, which comprises the statement of financial position as at 30 June 2016, the statement of comprehensive income, statement of changes in equity, the rate setting statement, and the statement of cash flows for the year ended 30 June 2016, a summary of significant accounting policies and other explanatory notes, and the Chief Executive Officer's statement.

Management's responsibility for the financial report

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended), and for such internal control as Management determines necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on the financial report based on our audit. 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 about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks and material misstatements of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Shire's preparation of the financial report that gives a true and fair view 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 Shire's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Council, as well as evaluating the overall presentation of the financial report.

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

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Opinion

In our opinion, the financial report of the Shire of Gnowangerup

- i. gives a true and fair view of the Shire of Gnowangerup's financial position as at 30 June 2016 and of its performance for the financial year ended 30 June 2016;
- ii. complies with Australian Accounting Standards; and
- iii. is prepared in accordance with the requirements of the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

Statutory Compliance

In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- i. There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- ii. There are no other matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law noted during the course of our audit.
- iii. The asset consumption ratio and the asset renewal funding ratio included in the annual financial report are supported by verifiable information and reasonable assumptions.
- iv. All necessary information and explanations were obtained by us.
- v. All audit procedures were satisfactorily completed during our audit.

AMD Chartered Accountants



TIM PARTRIDGE

Partner

Bunbury, Western Australia

Dated this 14th day of November 2016

**SHIRE OF GNOWANGERUP
SUPPLEMENTARY RATIO INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2016**

RATIO INFORMATION

The following information relates to those ratios which only require attestation they have been checked and are supported by verifiable information. It does not form part of the audited financial report

	2016	2015	2014
Asset consumption ratio	0.86	0.87	0.69
Asset renewal funding ratio	0.81	0.65	*

The above ratios are calculated as follows:

Asset consumption ratio	$\frac{\text{depreciated replacement costs of assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planning capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$

*** - The Shire are unable to provide an Asset Renewal Funding Ratio for 2014 as the information required was not available.**

12.4	ROAD NAME FOR NEW SUBDIVISION ROAD AT LOT 556 YOUGENUP ROAD, GNOWANGERUP.
Location:	Lot 556 Yougenup Road, Gnowangerup
Proponent:	n/a
File Ref:	A6395
Date of Report:	13 December 2016
Business Unit:	Strategy & Governance
Officer:	P Shephard - Planning Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Draft Deposited Plan 410307
- Approved Structure Plan

PURPOSE OF THE REPORT

To consider the approval of a new road name for the above subdivision to enable the lot to be created.

BACKGROUND

Nil.

COMMENTS

The Shire has been progressing the creation and sale of a new lot to Landmark Gnowangerup from Lot 556 Yougenup Road. The surveyors have now completed the survey to create the lot and associated road reserve off Yougenup Road (see attached draft Deposited Plan 410307).

To enable the lot to be created by the Department of Lands, the Shire must select a name for the new road. The Deposited Plan cannot be submitted for approval without the road name and so the matter has some urgency as Council has established it is a priority for the lot to be created.

It is proposed to name the new road “Enterprise Close” to recognise the purpose of the subdivision is to provide an area in Gnowangerup suitable for the relocation of existing businesses and establishment of new light and service industries in accordance with the approved Structure Plan.

Whilst it is acknowledged that most streets within Gnowangerup are named to recognise families in the district; and staff are presently consulting with the Historical Society and other community groups to prepare a list of preferred road names. Given the priority Council is requested to accept the temporary road name “Enterprise Close” to enable the lot to be created expeditiously.

The request for the road name is ultimately for the Geographic Names Committee to approve on behalf of the Department of Lands.

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

Nil.

LEGAL AND STATUTORY REQUIREMENTS

Land Administration Act 1997 – the Act empowers the Minister for Lands to approve road names.

POLICY IMPLICATIONS

There are no Local Planning Policies that apply to this report.

IMPACT ON CAPACITY

Nil.

RISK MANAGEMENT CONSIDERATIONS

The item covers several risk areas to Council including strategy and planning, compliance and reputation functions. The organisational risk and proposed treatment or mitigation is summarised in the following table from the Shire’s Risk Management Plan:

Risk Description	Risk Likelihood	Risk Consequence	Risk Classification	Risk Treatment
Council does not select a new road name	Rare	Minor	Low	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring

FINANCIAL IMPLICATIONS

The request to the Department of Lands for a new road name does not require a fee or charge to be paid by Council.

STRATEGIC IMPLICATIONS

The policy impacts on a number of items in the strategic plan as follows:

Strategic Focus	Built Environment and Infrastructure
Goals:	A built environment and infrastructure that supports the community and the economy
Outcome 3.1:	<ul style="list-style-type: none"> Appropriate planning and development
Strategy 3.1.2	Provide planning and development advice on land developments.
Strategy 3.1.3	Ensure quality, consistent and responsive development and building assessment approval processes.

Strategic Focus	Governance and Organisation
Goals:	Proactive leadership, good governance and efficient service delivery
Outcome 5.1:	<ul style="list-style-type: none"> Strategic governance and leadership
Strategy 5.1.5	Ensure compliance with Local Laws and statutory requirements.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

The Council has a number of options available to it, which are discussed below:

- 1 *Not support the new road name*
The Local Government can choose to not support the proposal. This would prevent the new lot from being created.

- 2 *Support the new road name*
The Local Government can choose to support the proposal and proceed with the request to the Department of Lands. The Local Government can also choose an alternative name. This would enable the new lot to be created.

- 3 *Defer the proposal*
The Local Government may elect to defer the matter for a period and seek additional information or comment, if deemed necessary, before proceeding to make a decision.

CONCLUSION

The proposed new lot cannot be created without a new road name being selected and Council is requested to approve the recommended road name, or select an alternative, to enable the proposal to proceed.

VOTING REQUIREMENTS

Simple Majority.

COUNCIL RESOLUTION

Moved: Cr F Gaze

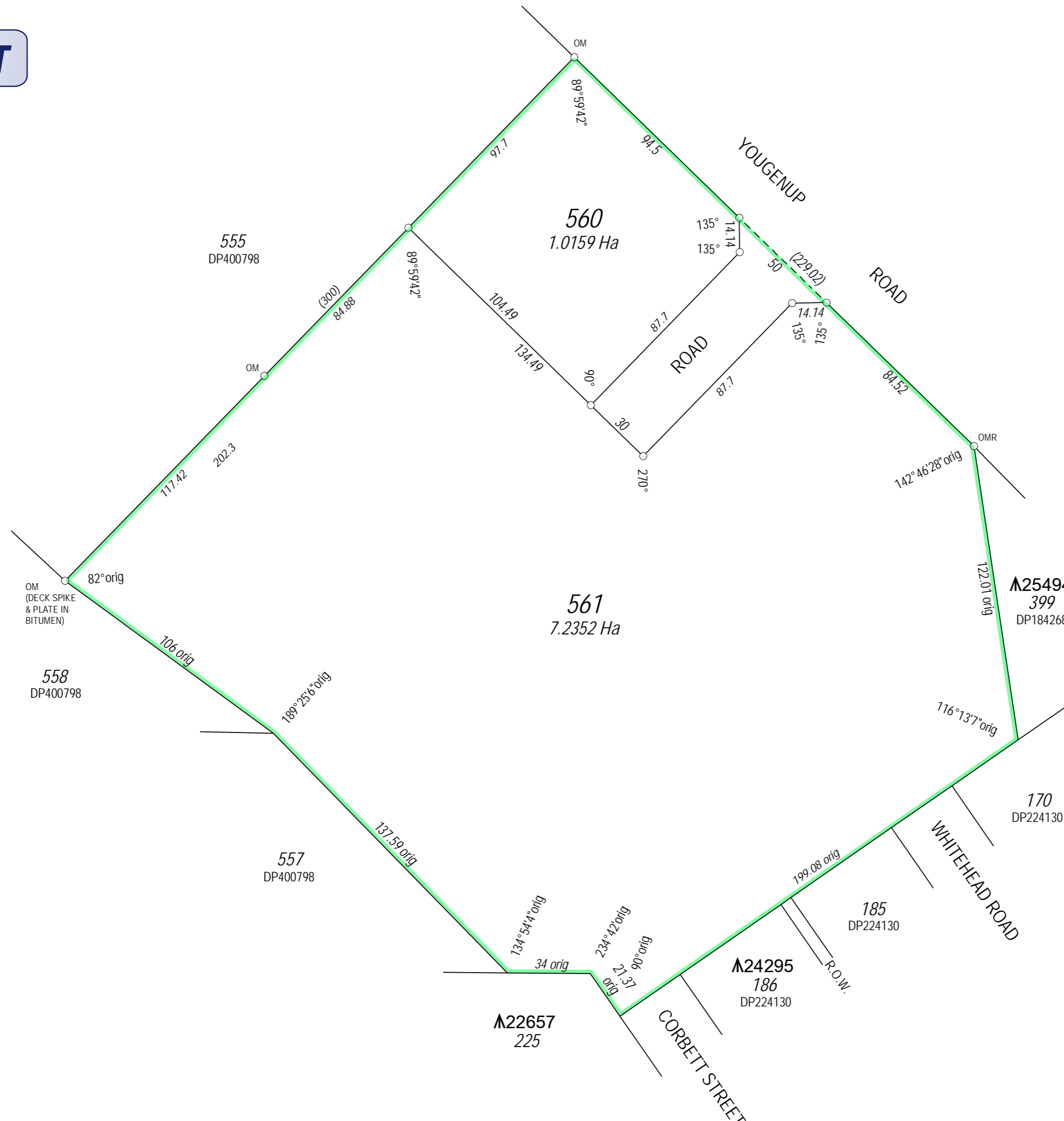
Seconded: Cr L Martin

1216.126 That Council:

Request the Department of Lands approval for ‘Enterprise Close’ as the road name for the new subdivisional road shown on draft Deposited Plan 410307.

UNANIMOUSLY CARRIED: 9/0

DRAFT



VER.	AMENDMENT	AUTHORISED BY	DATE

INTERESTS AND NOTIFICATIONS						
SUBJECT	PURPOSE	STATUTORY REFERENCE	ORIGIN	LAND BURDENED	BENEFIT TO	COMMENTS

TYPE	CROWN	S.S.A. NO
PURPOSE	SUBDIVISION	
PLAN OF	LOTS 560 & 561 AND ROAD	
FORMER TENURE	LOT 556 ON DP 400798 C/T LR3162/977	
LOCAL AUTHORITY	SHIRE OF GNOWANGERUP	
LOCALITY	GNOWANGERUP	
D.O.L. FILE	00442-2015	

FIELD RECORD 138589

SURVEYOR'S CERTIFICATE - REG 54
 I, M. NORMAN hereby certify that this plan is accurate and is a correct representation of the -
 (a) *survey; and/or
 (b) *calculations from measurements recorded in the field records,
 [* delete if inapplicable]
 undertaken for the purposes of this plan and that it complies with the relevant written law(s) in relation to which it is lodged.

LICENSED SURVEYOR	DATE	
LODGED		
DATE	FEE PAID	ASSESS No.

I.S.C.	EXAMINED	DATE
--------	----------	------

WESTERN AUSTRALIAN PLANNING COMMISSION
 FILE Exempt from WAPC Approval

Delegated under S.16 P&D Act 2005 DATE

IN ORDER FOR DEALINGS
 SUBJECT TO

FOR INSPECTOR OF PLANS AND SURVEYS DATE

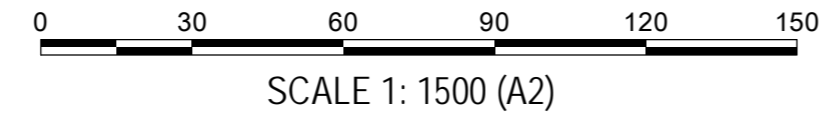
APPROVED

INSPECTOR OF PLANS AND SURVEYS DATE
 (S. 18 Licensed Surveyors Act 1909)



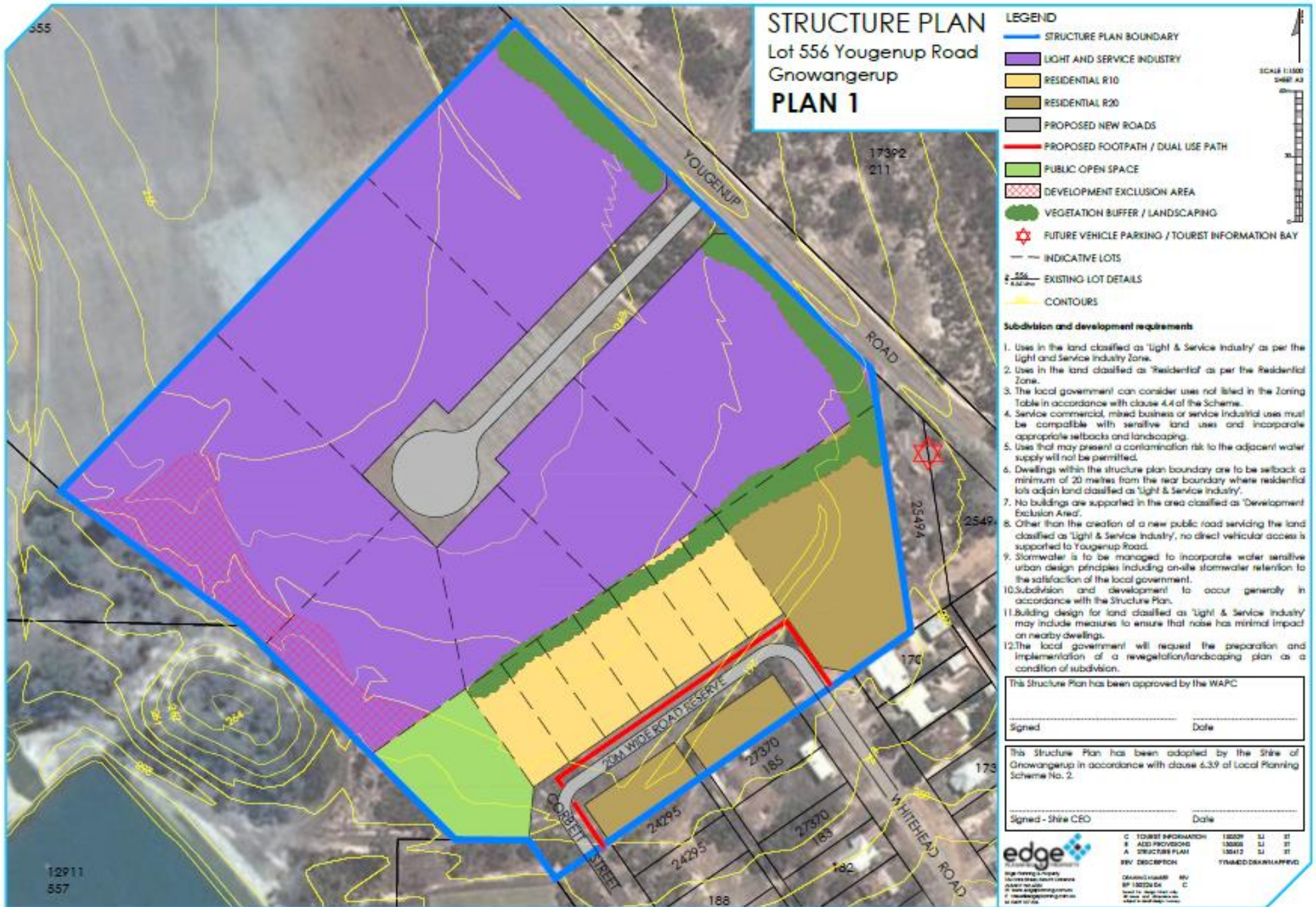
DEPOSITED PLAN
410307
 SHEET 1 OF 1 SHEETS
 VERSION 1

JOHN KINNEAR & ASSOCIATES
 Consulting Surveyors
 45 COLLIE STREET
 PO BOX 293
 ALBANY WA 6331
 PHONE (08) 9842 1353 FAX (08) 9842 1570
 JKA REF e396dp - E396DP Sheet 1
 Minutes



HELD BY LANDGATE IN DIGITAL FORMAT ONLY
 Original Council Meeting 21st December 2016

DWG REF : E396



13. CORPORATE SERVICES & COMMUNITY DEVELOPMENT

13.1 NEW REGIONAL PRICE PREFERENCE POLICY

Proponent:	N/A
File Ref:	12.12.1
Date of Report:	9 December 2016
Business Unit:	Corporate Services
Officer:	V Fordham Lamont – Deputy Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- Draft Regional Price Preference Policy
- Existing Purchasing Procedure 4.1

PURPOSE OF THE REPORT

Present Council with a new policy for endorsement and advertising via a statewide public notice.

BACKGROUND

On 10th November 2016, officers amended Purchasing procedure 4.1. Part of the amendments included the introduction of a Regional Price Preference clause.

At the ordinary meeting of Council on 23rd November 2016, Cr Moore suggested that the Shire was not giving local providers the opportunity to quote for the supply of goods and services. He cited several examples. Officers were subsequently able to explain that there were extenuating circumstances attached to those examples. The Deputy CEO stated at the time that Shire staff members responsible for purchasing would continue to purchase locally, subject to time and financial constraints or other pertinent circumstances.

The Deputy CEO also reminded Council that the Shire already had in place the Regional Price Preference mentioned above.

COMMENTS

After the November Council meeting, the Deputy CEO was made aware that, as per section 24E of the *Local Government (Functions and General) Regulations 1996*, if a local government wishes to give a regional price preference, it must:

- Give statewide public notice of the intention to have a regional price preference policy; and
- Ensure that a separate policy is created i.e. it cannot be included as a clause in a general purchasing policy or procedure.

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

Statewide public notice is required to give a 4-week period for submissions.

LEGAL AND STATUTORY REQUIREMENTS

Local Government (Functions and General) Regulations 1996
Part 4A – Regional Price Preference

POLICY IMPLICATIONS

A new policy will be adopted and added to the Policy Manual.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

STRATEGIC COMMUNITY PLAN

GOAL 4: A STRONG AND DIVERSE LOCAL ECONOMY

Outcome 4.2: Viable businesses providing local employment

Strategy 4.2.2: Develop and strengthen relationships with local businesses

IMPACT ON CAPACITY

Nil

RISK MANAGEMENT CONSIDERATIONS

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

If Council decides that a Regional Price Preference Policy is not required, it may be better off financially but alienate local business owners.

CONCLUSION

Council previously had a Local Price Preference policy but this was dropped off when the new, current Policy Manual was adopted. It seems appropriate to provide assistance to local businesses again through a new policy.

VOTING REQUIREMENTS

Absolute Majority

COUNCIL RESOLUTION

Moved: Cr F Gaze

Seconded: Cr S Hmeljak

1216.127 That Council:

1. Endorse the attached draft Regional Price Preference Policy; and
2. Authorise the CEO to advertise the proposed policy by way of statewide public notice.

UNANIMOUSLY CARRIED: 9/0

4.12 BUY LOCAL POLICY - REGIONAL PRICE PREFERENCE (procedure 4.12)

Policy Objective

To seek to maximise the use of competitive local businesses in goods, services and works purchased or contracted by the Shire of Gnowangerup.

Policy Statement

1. A price preference will apply to all tenders and quotations invited by the Shire of Gnowangerup for the supply of goods and services and constructions (building) services, unless Council resolves that the policy does not apply to a particular tender or quotation.
2. The following levels of preference will be applied under this policy for local businesses within the Shire of Gnowangerup:

\$1 - \$30,000	10%
\$30,001 - \$100,000	5%

The maximum price reduction allowed is \$5,000.00 ($\$100,000 \times 5\% = \$5,000$)

3. The levels of preference outlined in 2 above, will be applied as a regional business preference:

Regional Business Preference

This preference enables businesses/contractors within the Shire of Gnowangerup to claim a price preference for their whole bid, regardless of the origin of the labour or materials, as all labour and materials are deemed to be regional content.

To qualify as a local business/contractor, a supplier must meet the following conditions:

- A permanent office in the Shire of Gnowangerup for at least six (6) months prior to bids being sought.
- Permanent staff based in the Shire of Gnowangerup.
- That bidding and management/delivery of the majority of the quotation/contract outcomes will be carried out from their business location within the Shire of Gnowangerup.

The price of the bids from the local businesses/contractors will be reduced (for evaluation purposes only), by the amounts set out in section 2 of this policy.

Businesses wishing to claim the above price preference must complete a preference questionnaire/response form that is distributed with each quotation and is also included in the tender documentation. Eligible businesses within the Shire of Gnowangerup must clearly state their full business location and postal addresses.

4. It should be noted that price is only **one** factor to be considered when the Shire of Gnowangerup assesses quotations and tender submissions. Value for money principles will be used to achieve the best possible outcome for funds spent by the Shire. This is achieved by assessing all costs and benefits rather than simply selecting the lowest purchase price. Other factors used in the value for money assessment may include:
 - 4.1. Capacity of the business to deliver the goods or service.
 - 4.2. Timeliness for delivery of goods and services.
 - 4.3. Demonstrated experience and quality delivered by the business in past transactions.

- 4.4. After sales service ability of the business.
 - 4.5. Other local economic benefits of the transaction.
 - 4.6. Compliance with the Shire's Safety and Risk requirements.
 - 4.7. Ongoing costs associated with the transaction.
 - 4.8. Contract management risks.
5. The Regional Price Preference Policy may not apply in the event of an emergency or where time constraints play a major factor in obtaining the goods or services from a local supplier.

EXAMPLES OF THE APPLICATION OF THE REGIONAL PRICE PREFERENCE POLICY

Example 1

Consider a scenario where the following three tenders to supply goods or services are received by a local government that has chosen a 10% rate of preference.

- Tender 1 is from a local tenderer (as defined by the Council in its policy).
- Tender 2 is from a metropolitan based firm and uses goods and services sourced from the metropolitan area.

Tenders Received	Price of Tender	Price Reduction at 10% rate of preference	Adjusted price used for evaluation purposes
Tender 1	\$30,000	\$3,000 (10% of \$30,000)	\$27,000 (i.e. \$30,000 less \$3,000)
Tender 2	\$28,000	No preference applicable	\$28,000

As can be seen from the table, in terms of price, the tender from the local tenderer (Tender 1) is the most advantageous once the price preference has been applied.

Legislative and Strategic Context

In February 2000, the *Local Government (Functions and General) Regulations 1996* were amended to allow non-metropolitan local governments to offer a price preference to regional suppliers when deciding which Quotation/Tender to accept. A price preference can only be applied if a local government authority has adopted a regional price preference policy.

Policy Review

Policy to be reviewed annually.

Associated Documents

- *Local Government Act 1995*
- *Local Government (Functions and General) Regulations 1996*
- *Occupational Safety and Health Act 1984 and Occupational Safety and Health Regulations 1996*
- Purchasing Policy
- Purchasing Procedure

Definitions

- **Local business/Contractor** must meet the following conditions:
 - A permanent office in the Shire of Gnowangerup for at least six (6) months prior to bids being sought.
 - Permanent staff based in the Prescribed Area.
 - That bidding and management/delivery of the majority of the Contract outcomes will be carried out from their business in the Prescribed Area.
- **Prescribed Area:** Shire of Gnowangerup
- **Regional Business Preference:** Incentive for businesses/contractors located within the Shire of Gnowangerup (Prescribed Area)

4.12 BUY LOCAL PROCEDURE - REGIONAL PRICE PREFERENCE QUESTIONNAIRE (Policy 4.12)

The Shire of Gnowangerup provides a Price Preference to local businesses when they are in competition for regionally based Government contracts.

Bona fide local businesses located within the Shire of Gnowangerup are eligible to receive a Regional Business Preference.

To receive any Regional Business Preference and to ensure preferences are applied where appropriate, local businesses must complete the following preference questionnaire. All businesses are required to complete the imported content section of the form if applicable.

Please tick appropriate box: ✓

YES NO

Claiming Price Preferences

1. Is your business claiming a Regional Business Preference?

--	--

Regional Business Preference

2. Does your business maintain a permanent operational office employing staff on an ongoing basis (not casual or on short-term contracts) within the Shire of Gnowangerup?

--	--

3. Has your business maintained and carried on business from this office for the past six (6) months or more prior to the date this tender/quotation was called?

--	--

4. Will your business manage/deliver the contract outcomes from the business described above? (Regional Business Preferences are only available to businesses which bid and manage/deliver the contract outcomes from their local business location)?

--	--

5. What is the total value of your bid?

\$	
----	--

Imported Content

6. Suppliers are required to declare the value of any portion of their bid that comprises goods and services which have been imported from another country, excluding New Zealand. Please list details of any goods and services included in your bid that have been imported into Australia (attach additional list if required)

Goods/Service Description	Country of Origin	Value \$
Total Value of Imported Content:		\$

Cr Shelley Hmeljak left the meeting at 10:50am
Cr Shelley Hmeljak returned to the meeting at 10.53am

14. INFRASTRUCTURE AND ASSET MANAGEMENT

14.1	AMELUP REALIGNMENT AND BRIDGE CONSTRUCTION
Proponent:	Main Roads – Kim Hawkins
File Ref:	14.9.11
Date of Report:	12 th December 2016
Business Unit:	Infrastructure
Officer:	Y Wheatcroft – Manager of Works
Disclosure of Interest:	Nil

ATTACHMENTS

- Aerial Map
- Amelup Realignment and Bridge Construction Letter

PURPOSE OF THE REPORT

As proposed by Main Roads, resolve to dedicate the Land (Plans 201601-0656 to 201601-0664) as a Road to accommodate the realignment of SLK 83 - 87 SLK Albany Lake Grace Road – Amelup.

BACKGROUND

The Albany Lake Grace Road provides direct access to the Albany Regional Centre for the grain/livestock industry from the north east of Albany, a growing transport task on the link is expected. There have been a number of crashes on this section due poor road geometry coupled with the existing narrow seal and formation widths. There are two floodway's within this section which close the road during storm events causing significant disruption to the areas transport needs.

The project comprises the reconstruction, widening and realignment of 4.5km of road formation with some realignment of substandard geometry to achieve current standards and increase the reduced speed limit through this section of the road. The project also includes the construction of two bridges to remove road closures due to rainfall events that occur on this section of the road.

These works will provide a section of road network with an improved alignment with suitable seal and shoulder widths to accommodate expanding traffic requirements to meet current expectations whilst providing added safety benefits to the community and industry.

The following characteristics are proposed for these works:

- 2 x 3.5 m sealed lanes;
- 2 x 1.0m sealed shoulders;
- 2 x 1.0m unsealed shoulders; providing total seal width 9.0m, total pavement width 11.0m;
- Reconstruct and upgrade two intersections (Routs and Sandalwood Road);

- Construction of two new bridges removing floodways;
- Improve drainage; and
- Installation of traffic facilities.

COMMENTS

Benefits / outcomes of proposed works

- Improve the efficiency and access for freight traffic travelling to and from the Albany Port;
- Improve the safety for large freight vehicles, commuter, tourist and local traffic using this route;
- Reduce accident severity for drivers who lose control of their vehicles on this section of road;
- Eliminate unacceptably high maintenance costs due to water damage and edge wear;
- Provide an integrated, efficient and safe transport network that services the needs of community, agriculture, forestry, tourism, mining and industry; and
- Reduce accident severity for drivers who lose control of their vehicle
- Remove road closures associated with flooding on this section of the Albany Lake Grace Road.

CONSULTATION

All necessary consultation has been completed by Main Roads

LEGAL AND STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There will be no Financial Implications on the Shire of Gnowangerup.

STRATEGIC IMPLICATIONS

There are no strategic implications

RISK MANAGEMENT CONSIDERATIONS

Nil

IMPACT ON CAPACITY

There will be no impact on capacity to the Shire of Gnowangerup Workforce.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

The works will improve the efficiency and access for freight traffic travelling from Albany to Port including large freight vehicles, commuter, tourist and local traffic. The works will improve the safety of this section of road and reduce high maintenance costs and will eliminate the road closures associated with flooding of this section of road.

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

Moved: Cr B Gaze

Seconded: Cr F Hmeljak

1216.128 **That Council:**

As per Section 56 of the Land Administration Act 1997 resolve to dedicate the Land (Plans 201601-0656 to 201601-0664) as a Road.

UNANIMOUSLY CARRIED: 9/0



mainroads
WESTERN AUSTRALIA

Enquiries: Kim Hawkins on 08 9892 0528
Our Ref: File No 15/5276
Your Ref:

12 December 2016

Ms S Pike
Chief Executive Officer
Shire of Gnowangerup
28 Yougenup Road
Gnowangerup WA 6335

Dear Ms Pike

AMELUP REALIGNMENT AND BRIDGE CONSTRUCTION

Attached for consideration by the Council are plans depicting land required for improvement works to be carried out on the Albany/Lake Grace Road, Amelup Section 83-87 SLK. In order for the project to proceed, the land shown shaded on the enclosed copies of Land Dealings Plans 201601-0656 to 201601-0664 is required for inclusion in the road reserve. The hatched sections of Routs Road and Sandalwood Road are to be closed, ripped and rehabilitated by Main Roads.

Main Roads has approached all land owners and other affected parties and arrangements for acquisition are being finalised. To enable the land to be dedicated as road reserve, it is a requirement of the Land Administration Act 1997 that local governments resolve to dedicate the road.

It would be appreciated if Council could consider the matter at its next meeting and provide the following statement in a letter to Main Roads marked to my attention. This will satisfy the requirements of Regional and Metro Services (RMS) at the Department of Lands who will be arranging dedication when the land has been acquired.

“Council at its ordinary meeting held on (Day Month Year) passed a resolution for the dedication of the land the subject of Main Roads Land Dealing Plans (NNNNN) as a road pursuant to section 56 of the Land Administration Act 1997.”

In addition please provide a copy of the minutes of the Council meeting relating to the resolution for the Department of Lands records.

Main Roads will indemnify the Council against any costs and claims that may arise as a result of the dedication.

If you require any further information please contact me on 08 9892 0528.

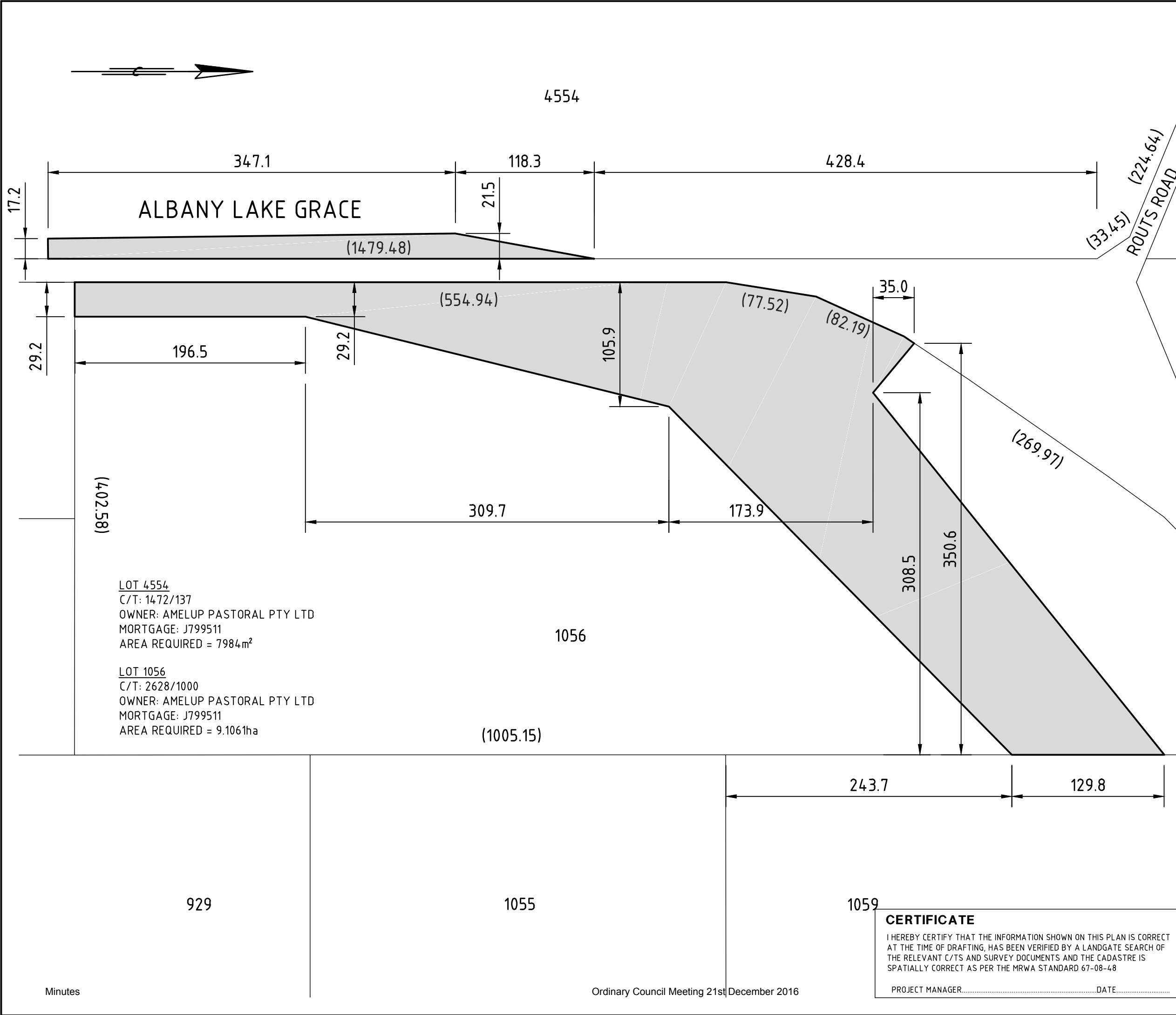
Yours faithfully

Kim Hawkins

Kim Hawkins
Project Manager
Great Southern Region

Main Roads Western Australia

Great Southern, 2-6 Kelly Street, Albany WA 6331



LOT 4554
 C/T: 1472/137
 OWNER: AMELUP PASTORAL PTY LTD
 MORTGAGE: J799511
 AREA REQUIRED = 7984m²

LOT 1056
 C/T: 2628/1000
 OWNER: AMELUP PASTORAL PTY LTD
 MORTGAGE: J799511
 AREA REQUIRED = 9.1061ha

AMENDMENTS	
No.	DESCRIPTION
A	

- NOTES**
- DIMENSIONS AND AREAS ARE APPROXIMATE ONLY AND ARE SUBJECT TO SURVEY.
 - S.L.K IS A M.R.W.A STRAIGHT LINE KILOMETRE AND IS APPROXIMATE ONLY.
 - HORIZONTAL DATUM IS MGA94.

LEGEND

LAND REQUIREMENT FOR ROAD PURPOSES
 BOUNDARY TO BE SURVEYED

METADATA

GROUND SURVEY STANDARD: 67-08-43
 DATE OF CAPTURE:
 MAPPING SURVEY STANDARD:
 DATE OF CAPTURE:
 MAIN ROADS PROJECT ZONE:
 HEIGHT DATUM: AHD

Level 5
 503 Murray Street
 Perth WA 6000
 ABN 80 078 004 798

PO BOX 7181
 Cloisters Square, Perth WA 6850
 Australia
 Telephone +61 8 9489 9700
 Facsimile +61 8 9489 9777
 Email: perth@pb.com.au

DRAWING NUMBER/DOCUMENT ID
 DESIGNED / DRAWN
M.GOVINDAN
 VERIFIED
B.NORRIS
 DIRECTOR

METROPOLITAN & SOUTHERN REGIONS DIRECTORATE
 GREAT SOUTHERN REGION
 2-6 KELLY STREET ALBANY WA 6330
 Telephone (08) 9892 0555 Fax (08) 9892 0577

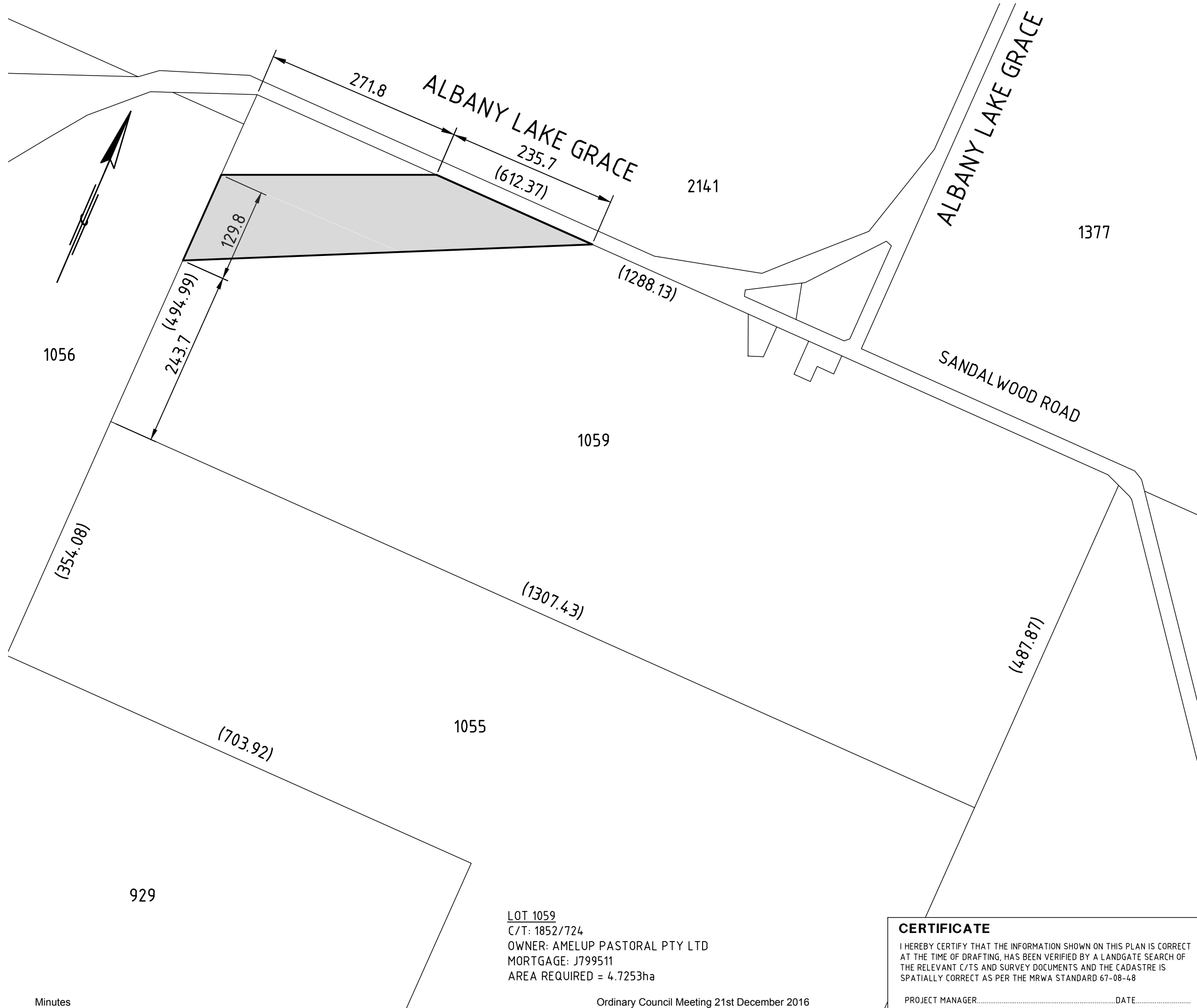
MRWA FILE NUMBER
13/8296
 APPROVED (MRWA)

CERTIFICATE

I HEREBY CERTIFY THAT THE INFORMATION SHOWN ON THIS PLAN IS CORRECT AT THE TIME OF DRAFTING, HAS BEEN VERIFIED BY A LANDGATE SEARCH OF THE RELEVANT C/TS AND SURVEY DOCUMENTS AND THE CADASTRE IS SPATIALLY CORRECT AS PER THE MRWA STANDARD 67-08-48

PROJECT MANAGER.....DATE.....

ALBANY LAKE GRACE (M001)
 LAND DEALINGS
LOT 1056 & LOT 4554 - XXX SLK
 SHEET 1 OF 8
 LOCAL AUTHORITY (307) SHIRE OF GNOWANGERUP
 MRWA DRAWING NUMBER
201601-0657
 AMENDMENT
A



1056

(354.08)

929

(703.92)

1055

(1307.43)

1059

271.8

ALBANY LAKE GRACE

235.7

(612.37)

2141

(1288.13)

129.8

243.7

(494.99)

ALBANY LAKE GRACE

1377

SANDALWOOD ROAD

(487.87)

LOT 1059
 C/T: 1852/724
 OWNER: AMELUP PASTORAL PTY LTD
 MORTGAGE: J799511
 AREA REQUIRED = 4.7253ha

Ordinary Council Meeting 21st December 2016

CERTIFICATE
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 PROJECT MANAGER.....DATE.....

AMENDMENTS		
No.	DESCRIPTION	APPROVED & DATE
A		

- NOTES**
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LEGEND

- LAND REQUIREMENT FOR ROAD PURPOSES
- BOUNDARY TO BE SURVEYED

METADATA
 GROUND SURVEY STANDARD: 67-08-43
 DATE OF CAPTURE:
 MAPPING SURVEY STANDARD:
 DATE OF CAPTURE:
 MAIN ROADS PROJECT ZONE:
 HEIGHT DATUM: AHD

WSP | PARSONS BRINCKERHOFF
 Level 5
 503 Murray Street
 Perth WA 6000
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 PO BOX 7181
 Cloisters Square, Perth WA 6850
 Australia
 Telephone +61 8 9489 9700
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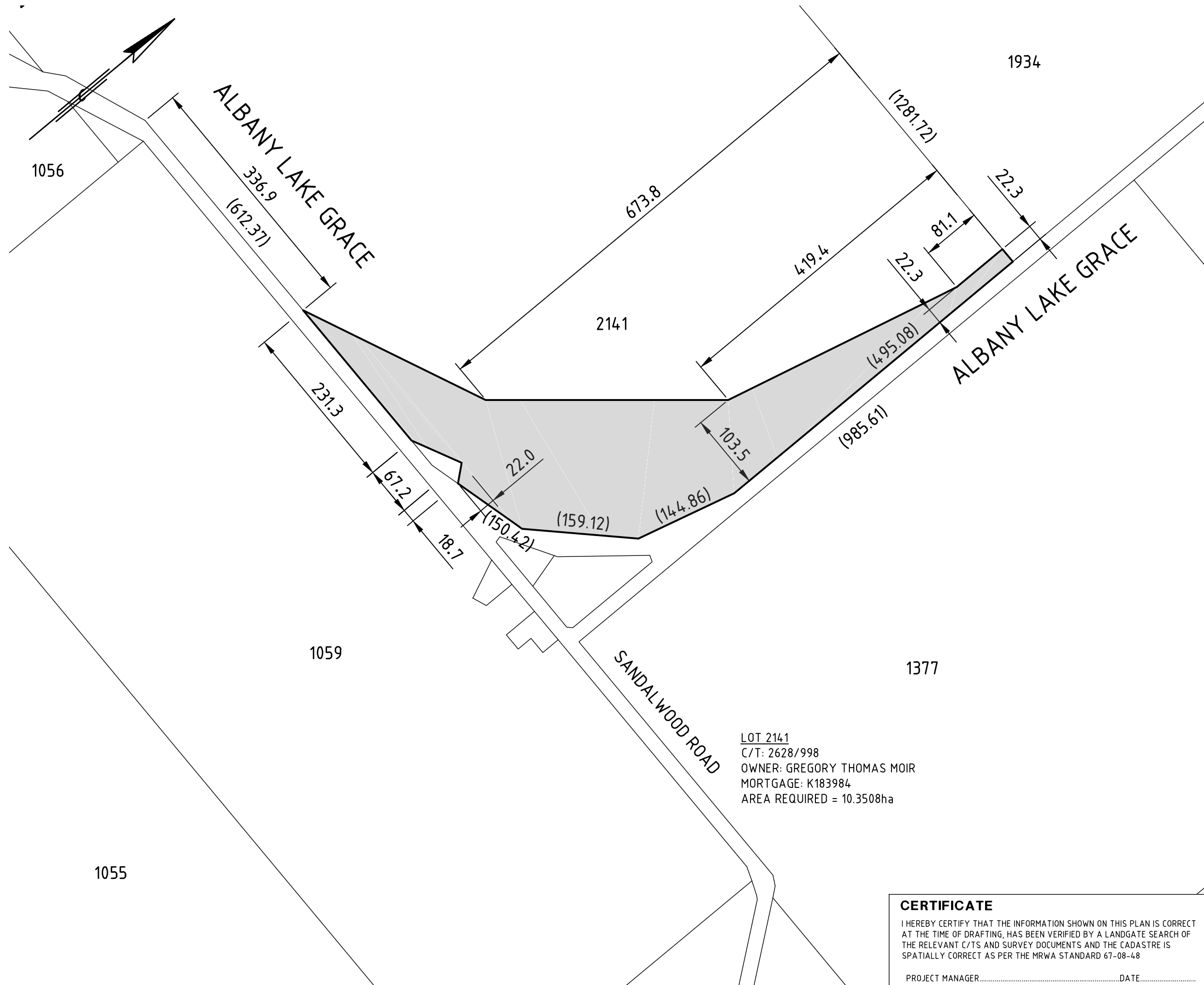
DRAWING NUMBER/DOCUMENT ID
 DESIGNED / DRAWN M.GOVINDAN
 VERIFIED B.NORRIS
 DIRECTOR

mainroads WESTERN AUSTRALIA
 METROPOLITAN & SOUTHERN REGIONS DIRECTORATE
 GREAT SOUTHERN REGION
 2-6 KELLY STREET ALBANY WA 6330
 Telephone (08) 9892 0555 Fax (08) 9892 0577

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ALBANY LAKE GRACE (M001)
 LAND DEALINGS
LOT 1059 - XXX SLK
 SHEET 2 OF 8
 LOCAL AUTHORITY (307) SHIRE OF GNOWANGERUP
 MRWA DRAWING NUMBER AMENDMENT

201601-0658 Page 158 A



LOT 2141
 C/T: 2628/998
 OWNER: GREGORY THOMAS MOIR
 MORTGAGE: K183984
 AREA REQUIRED = 10.3508ha

CERTIFICATE
 I HEREBY CERTIFY THAT THE INFORMATION SHOWN ON THIS PLAN IS CORRECT AT THE TIME OF DRAFTING, HAS BEEN VERIFIED BY A LANDGATE SEARCH OF THE RELEVANT C/Ts AND SURVEY DOCUMENTS AND THE CADASTRE IS SPATIALLY CORRECT AS PER THE MRWA STANDARD 67-08-48
 PROJECT MANAGER.....DATE.....

Ordinary Council Meeting 21st December 2016

Minutes

AMENDMENTS		
No.	DESCRIPTION	APPROVED & DATE
A		

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LEGEND

- LAND REQUIREMENT FOR ROAD PURPOSES
- BOUNDARY TO BE SURVEYED

METADATA
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 DATE OF CAPTURE:
 MAPPING SURVEY STANDARD:
 DATE OF CAPTURE:
 MAIN ROADS PROJECT ZONE:
 HEIGHT DATUM: AHD

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DESIGNED / DRAWN	M.GOVINDAN
VERIFIED	B.NORRIS
DIRECTOR	

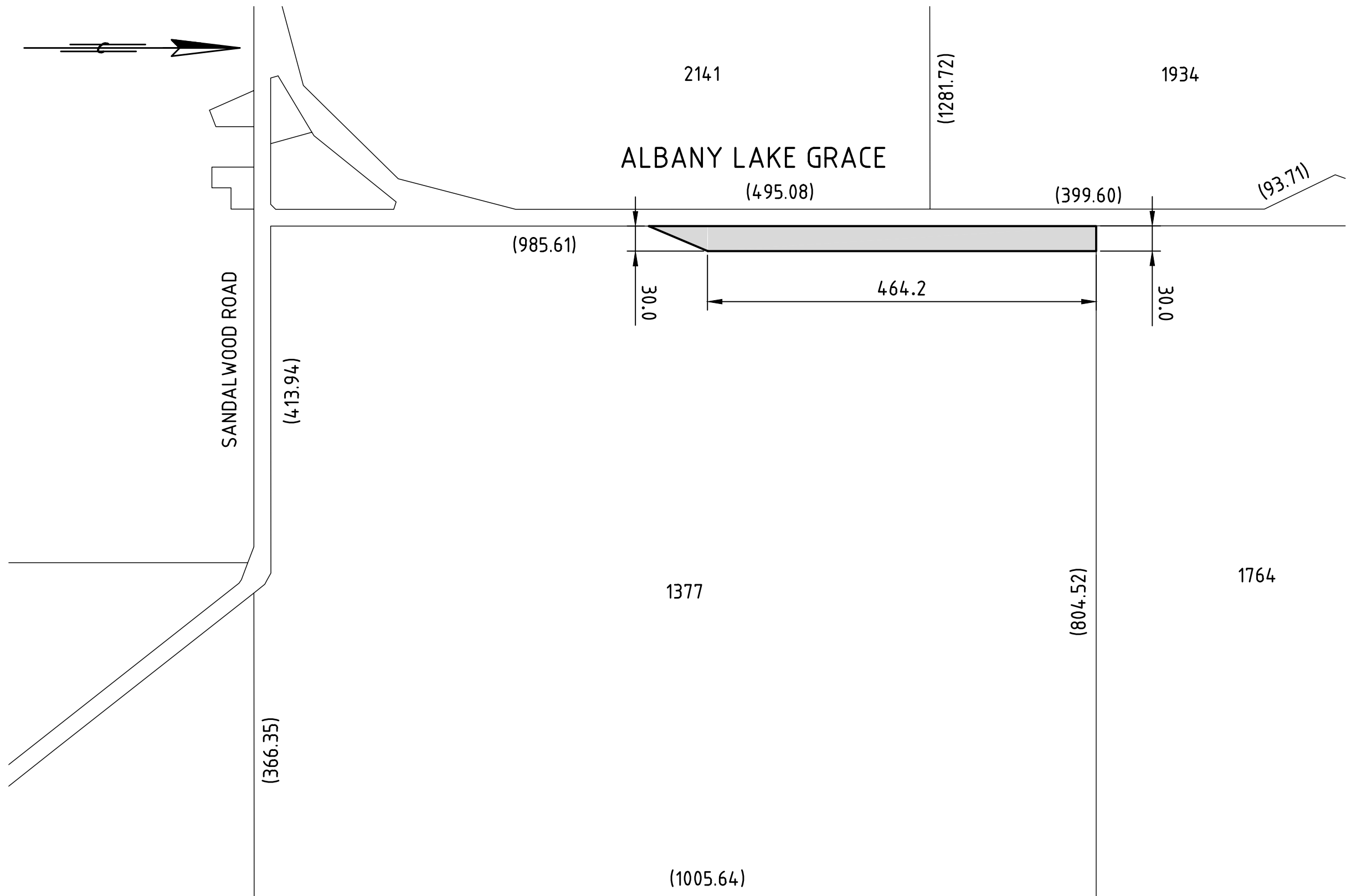
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 GREAT SOUTHERN REGION
 2-6 KELLY STREET ALBANY WA 6330
 Telephone (08) 9892 0555 Fax (08) 9892 0577

MRWA FILE NUMBER 13/8296
 APPROVED (MRWA)

ALBANY LAKE GRACE (M001)
 LAND DEALINGS
LOT 2141 - XXX SLK
 SHEET 3 OF 8
 LOCAL AUTHORITY (307) SHIRE OF GNOWANGERUP
 MRWA DRAWING NUMBER

201601-0659 Page 159 A





LOT 1377
 C/T: 2215/844
 OWNER: GREGORY THOMAS MOIR
 MORTGAGE: K183984
 AREA REQUIRED = 1.4954ha

CERTIFICATE
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 PROJECT MANAGER.....DATE.....

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- LEGEND**
- LAND REQUIREMENT FOR ROAD PURPOSES
 - BOUNDARY TO BE SURVEYED

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 DATE OF CAPTURE:
 MAIN ROADS PROJECT ZONE:
 HEIGHT DATUM: AHD

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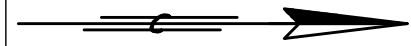
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 VERIFIED: B.NORRIS
 DIRECTOR

METROPOLITAN & SOUTHERN REGIONS DIRECTORATE
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 Telephone (08) 9892 0555 Fax (08) 9892 0577

MRWA FILE NUMBER: 13/8296
 APPROVED (MRWA)

ALBANY LAKE GRACE (M001)
 LAND DEALINGS
LOT 1377 - XXX SLK
 SHEET 4 OF 8
 LOCAL AUTHORITY (307) SHIRE OF GNOWANGERUP
 MRWA DRAWING NUMBER AMENDMENT

201601-0660 Page 160 A



(1281.72)

1934

(1282.52)

ALBANY LAKE GRACE

22.3

(399.7)

(93.71)

22.3

22.3

(123.8)

(585.57)

(283.54)

22.3

1764

LOT 1934
 C/T: 982/67
 OWNER: GREGORY THOMAS MOIR
 MORTGAGE: K183984
 AREA REQUIRED = 1.6443ha

CERTIFICATE
 I HEREBY CERTIFY THAT THE INFORMATION SHOWN ON THIS PLAN IS CORRECT AT THE TIME OF DRAFTING, HAS BEEN VERIFIED BY A LANDGATE SEARCH OF THE RELEVANT C/Ts AND SURVEY DOCUMENTS AND THE CADASTRE IS SPATIALLY CORRECT AS PER THE MRWA STANDARD 67-08-48
 PROJECT MANAGER.....DATE.....

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METADATA
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 HEIGHT DATUM: AHD

WSP | BARRON BROSCHOFF
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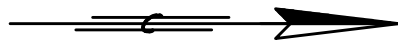
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 GREAT SOUTHERN REGION
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MRWA FILE NUMBER
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APPROVED (MRWA)
ALBANY LAKE GRACE (M001)
 LAND DEALINGS
LOT 1934 - XXX SLK
 SHEET 5 OF 8
 LOCAL AUTHORITY (307) SHIRE OF GNOWANGERUP
 MRWA DRAWING NUMBER

201601-0661 Page 161 A



1934

ALBANY LAKE GRACE

30.0

(585.7)

30.0

1377

1764

1956

(1493.13)

(1493.24)

LOT 1764
C/T: 2215/844
OWNER: GREGORY THOMAS MOIR
MORTGAGE: K183984
AREA REQUIRED = 1.757ha

CERTIFICATE

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PROJECT MANAGER.....DATE.....

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LEGEND

- LAND REQUIREMENT FOR ROAD PURPOSES
- BOUNDARY TO BE SURVEYED

METADATA

GROUND SURVEY STANDARD: 67-08-43
DATE OF CAPTURE:
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DATE OF CAPTURE:
MAIN ROADS PROJECT ZONE:
HEIGHT DATUM: AHD

WSP | PARSONS BRINCKERHOFF

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503 Murray Street
Perth WA 6000
ABN 80 078 004 798

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Telephone +61 8 9489 9700
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Email: perth@pb.com.au

DRAWING NUMBER/DOCUMENT ID
DESIGNED / DRAWN
M.GOVINDAN

VERIFIED
B.NORRIS

DIRECTOR

mainroads WESTERN AUSTRALIA

METROPOLITAN & SOUTHERN REGIONS DIRECTORATE
GREAT SOUTHERN REGION

2-6 KELLY STREET ALBANY WA 6330
Telephone (08) 9892 0555 Fax (08) 9892 0577

MRWA FILE NUMBER
13/8296

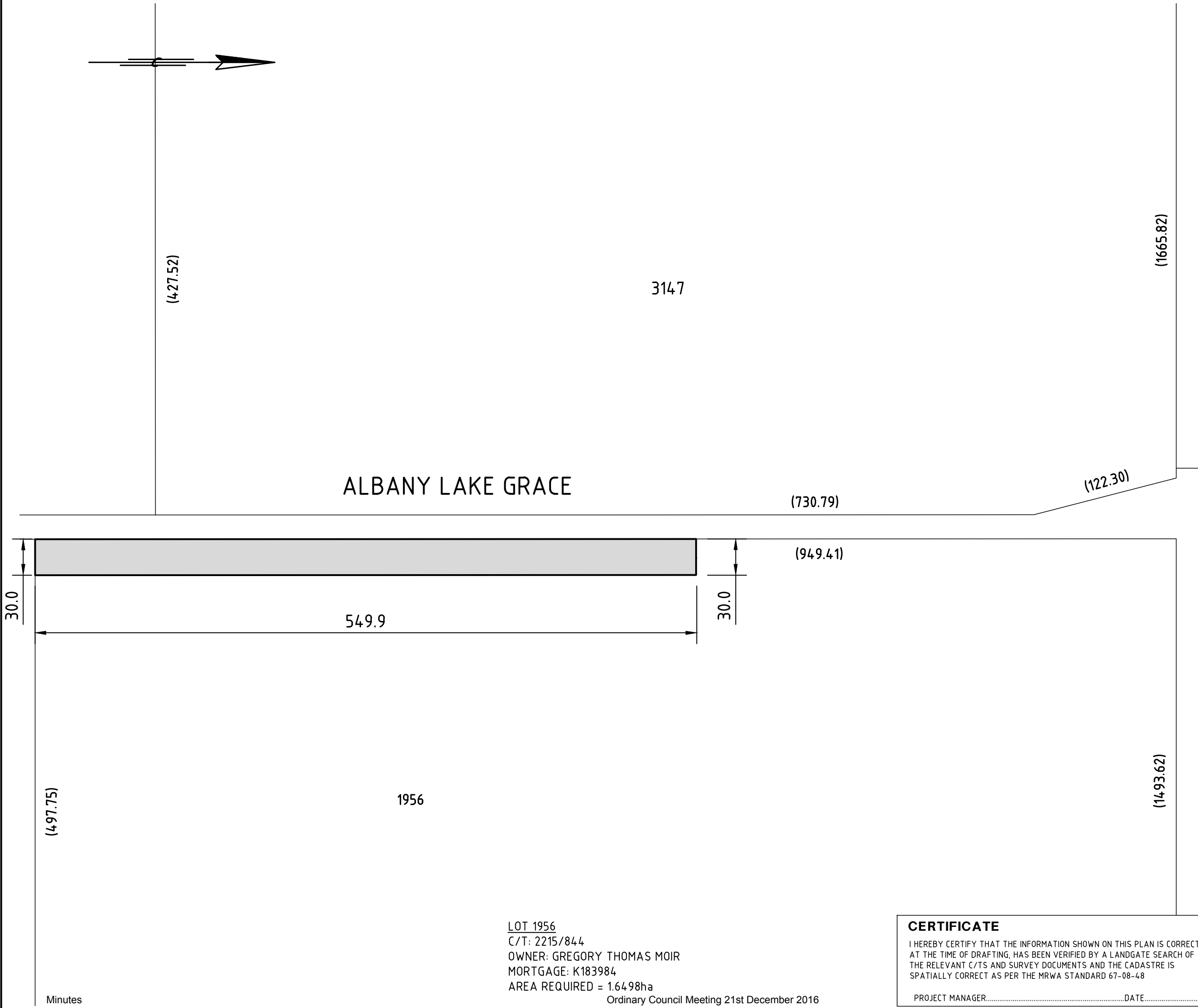
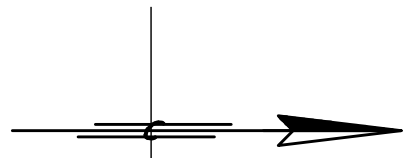
APPROVED (MRWA)

ALBANY LAKE GRACE (M001)
LAND DEALINGS

LOT 1764 - XXX SLK
SHEET 6 OF 8

LOCAL AUTHORITY (307) SHIRE OF GNOWANGERUP





AMENDMENTS		
No.	DESCRIPTION	APPROVED & DATE
A		

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LEGEND

- LAND REQUIREMENT FOR ROAD PURPOSES
- BOUNDARY TO BE SURVEYED

METADATA

GROUND SURVEY STANDARD: 67-08-43
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WSP | BARRON BRUNNENHOFF

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ABN 80 078 004 798

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MRWA FILE NUMBER
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APPROVED (MRWA)

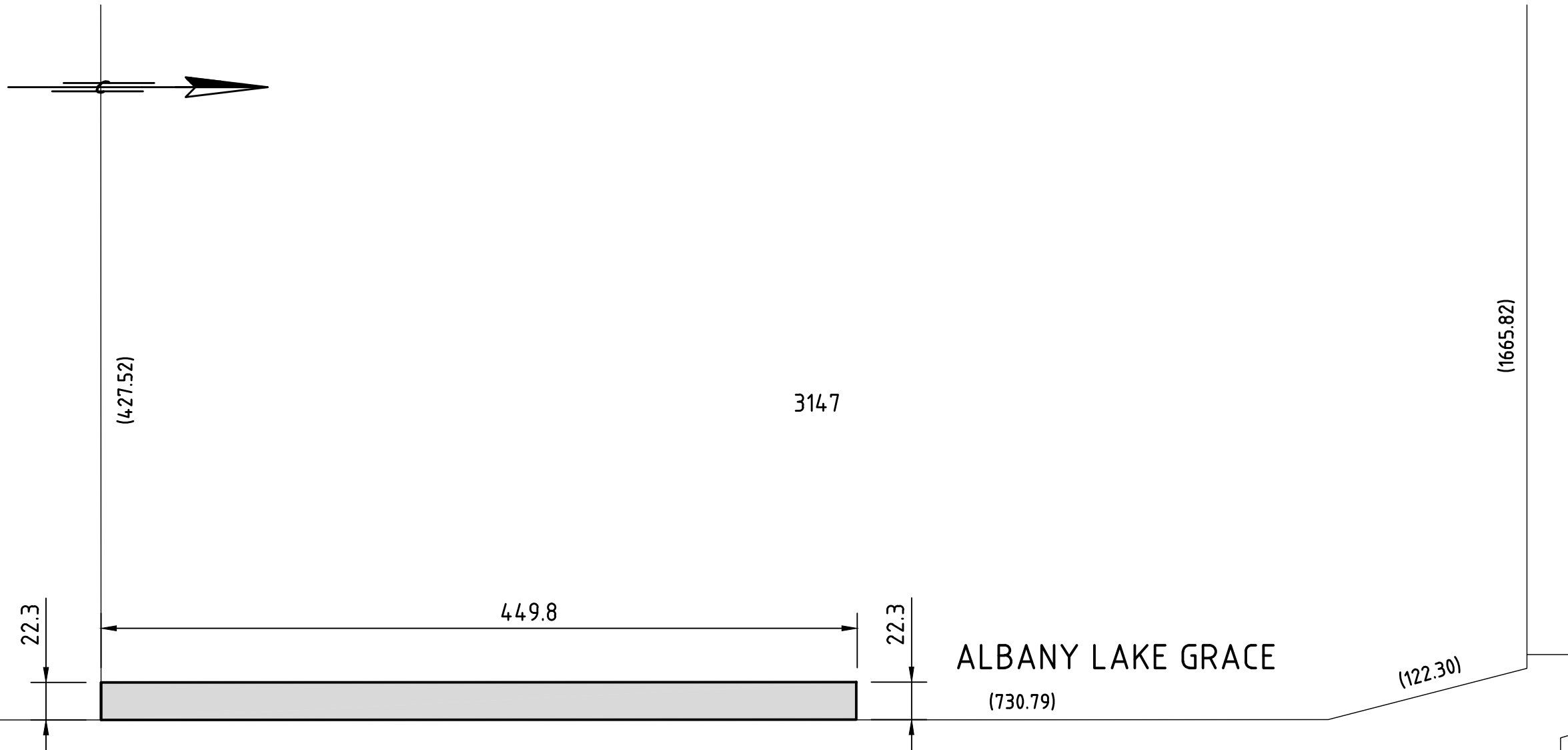
ALBANY LAKE GRACE (M001)
 LAND DEALINGS
LOT 1956 - XXX SLK
 SHEET 7 OF 8
 LOCAL AUTHORITY (B07) SHIRE OF GNOWANGERUP
 MRWA DRAWING NUMBER
201601-0663

LOT 1956
 C/T: 2215/844
 OWNER: GREGORY THOMAS MOIR
 MORTGAGE: K183984
 AREA REQUIRED = 1.6498ha
 Ordinary Council Meeting 21st December 2016

CERTIFICATE

I HEREBY CERTIFY THAT THE INFORMATION SHOWN ON THIS PLAN IS CORRECT AT THE TIME OF DRAFTING, HAS BEEN VERIFIED BY A LANDGATE SEARCH OF THE RELEVANT C/TS AND SURVEY DOCUMENTS AND THE CADASTRE IS SPATIALLY CORRECT AS PER THE MRWA STANDARD 67-08-48

PROJECT MANAGER.....DATE.....



AMENDMENTS		
No.	DESCRIPTION	APPROVED & DATE
A		

- NOTES**
1. DIMENSIONS AND AREAS ARE APPROXIMATE ONLY AND ARE SUBJECT TO SURVEY.
 2. S.L.K IS A M.R.W.A STRAIGHT LINE KILOMETRE AND IS APPROXIMATE ONLY.
 3. HORIZONTAL DATUM IS MGA94.

- LEGEND**
- LAND REQUIREMENT FOR ROAD PURPOSES
 - BOUNDARY TO BE SURVEYED

METADATA

GROUND SURVEY STANDARD: 67-08-43
 DATE OF CAPTURE:
 MAPPING SURVEY STANDARD:
 DATE OF CAPTURE:
 MAIN ROADS PROJECT ZONE:
 HEIGHT DATUM: AHD

WSP | BARRON BROSCHOFF

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503 Murray Street
Perth WA 6000
ABN 80 078 004 798

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Cloisters Square, Perth WA 6850
Australia

Telephone +61 8 9489 9700
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DRAWING NUMBER/DOCUMENT ID
 DESIGNED / DRAWN M.GOVINDAN
 VERIFIED B.NORRIS
 DIRECTOR

mainroads WESTERN AUSTRALIA

METROPOLITAN & SOUTHERN REGIONS DIRECTORATE
 GREAT SOUTHERN REGION

2-6 KELLY STREET ALBANY WA 6330
 Telephone (08) 9892 0555 Fax (08) 9892 0577

MRWA FILE NUMBER 13/8296
 APPROVED (MRWA)

ALBANY LAKE GRACE (M001)
 LAND DEALINGS

LOT 3147 - XXX SLK
 SHEET 8 OF 8

LOCAL AUTHORITY (307) SHIRE OF GNOWANGERUP
 MRWA DRAWING NUMBER AMENDMENT

(497.75)

1956

LOT 3147
 C/T: 1255/373
 OWNER: GREGORY THOMAS MOIR
 MORTGAGE: K183984
 AREA REQUIRED = 1.0020ha
 Ordinary Council Meeting 21st December 2016

CERTIFICATE

I HEREBY CERTIFY THAT THE INFORMATION SHOWN ON THIS PLAN IS CORRECT AT THE TIME OF DRAFTING, HAS BEEN VERIFIED BY A LANDGATE SEARCH OF THE RELEVANT C/TS AND SURVEY DOCUMENTS AND THE CADASTRE IS SPATIALLY CORRECT AS PER THE MRWA STANDARD 67-08-48

PROJECT MANAGER.....DATE.....

PRELIMINARY



Legend

- Proposed alignment
- Cadastre
- Watercourse

Map: 2113456A_GIS_005_A1 Author: SH
 Date: 24/10/2016 Approved by: PH
 Data source: MRWA, Landgate, ESRI (2016)

1:15,000
 Coordinate system: Amelup Grid 1994
 Scale ratio correct when printed at A4



Amelup Proposed Realignment

Site location

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15. STATUTORY COMPLIANCE

Nil

16. FINANCE

16.1 ACCOUNTS FOR PAYMENT AND AUTHORISATION – NOVEMBER 2016

Location: Shire of Gnowangerup
File Ref: 12.14.1
Date of Report: 6th December 2016
Business Unit: Finance
Officer: C Shaddick – Senior Finance Officer
Disclosure of Interest: Nil

ATTACHMENT

- November 2016 Cheque Listing

COMMENTS

The November 2016 cheque list is attached as follows

FUND	AMOUNT
Municipal Fund	\$ 543,656.97
Trust Fund	\$ 296.60
Credit Card	\$ 2,775.10
TOTAL	\$ 546,728.67

COUNCIL RESOLUTION

Moved: Cr S Hmeljak

Seconded: Cr L Martin

1216.129 That the Schedule of Accounts: Municipal Fund Cheques 26855 - 26885, EFT 11524 – EFT 11641, totalling \$543,656.97 Trust Fund Cheques 804 - 806 totalling \$296.60 and Corporate Credit Card totalling \$2,775.10 be approved.

UNANIMOUSLY CARRIED: 9/0

Chq/EFT	Date	Name	Description	Amount
804	1/11/2016	BUILDING COMMISSION	Building Applications for October 2016	\$ 226.60
805	1/11/2016	SHIRE OF GNOWANGERUP	Building Commission for October 2016	\$ 20.00
806	17/11/2016	GNOWANGERUP CRC	Refund of Bond for Hall Hire	\$ 50.00
TOTAL TRUST ACCOUNT				\$ 296.60
EFT11524	2/11/2016	ABA Security	Replace control pad for alarm in Admin building	\$ 426.38
EFT11525	2/11/2016	Albany Lock Services	Keys for Pool shutters, office and water main	\$ 427.40
EFT11526	2/11/2016	Albany Records Management	Destruction of Archive Boxes x 17	\$ 140.25
EFT11527	2/11/2016	BGL Solutions	Landscape maintainance at the Pool	\$ 1,295.71
EFT11528	2/11/2016	Best Office Systems	Printer Cartridge - Licencing Printer	\$ 173.00
EFT11529	2/11/2016	Bunnings Albany	Umbrella and Canopy for the Bridge at Pool	\$ 89.07 F
EFT11530	2/11/2016	Busters Bounce & Games Party Hire	Entertainment for the Official Opening of the Pool including	\$ 1,950.00
EFT11531	2/11/2016	Carol Anne Shaddick	Rates Incentive 16/17	\$ 100.00
EFT11532	2/11/2016	Courier Australia	Freight	\$ 38.88
EFT11533	2/11/2016	Dhu South Electrical	Install 2 way switches & hardwire roller shutters	\$ 1,551.00 F
EFT11534	2/11/2016	Echelon Australia Pty Ltd	Regional Risk Co Ordinator Program 1st Instalment 16/17	\$ 5,131.50
EFT11535	2/11/2016	Environmental Monitoring Systems Pty Ltd	Environmental Health Services for August 2016	\$ 4,946.37

EFT11536	2/11/2016 Global Synthetics	2x rapid flow de-watering tubes and 1 roll geo membrane	\$ 6,704.50
EFT11537	2/11/2016 Gnowangerup CRC	First Aid Training - 16 employees	\$ 3,455.63
EFT11538	2/11/2016 Gnowangerup Fuel Supplies	Fuel for Shire Vehicles	\$ 1,064.99
EFT11539	2/11/2016 James Thomas	Rates Incentive 16/17	\$ 100.00
EFT11540	2/11/2016 Landgate	Land Enquiry	\$ 24.85
EFT11541	2/11/2016 Olumayokun Oluyede	Cash subsidy as per Contract for October 2016	\$ 11,000.00
EFT11542	2/11/2016 Ray Ford Signs	Event Directional Signs	\$ 1,445.40
EFT11543	2/11/2016 Staples Australia Pty Limited	Lanyards & Pouches	\$ 87.78
EFT11544	2/11/2016 Stewart And Heaton Clothing Pty Ltd	Uniform order as attached for Bushfire Brigades	\$ 2,043.95 F
EFT11545	2/11/2016 Topaz Global	Polo shirts	\$ 560.84
EFT11546	10/11/2016 AMD Chartered Accountants	Audit of the Financial Statements for year ended 30/06/2016	\$ 11,330.00
EFT11547	10/11/2016 Abbey Sergeant	Cake for Swimming Pool Opening	\$ 250.00
EFT11548	10/11/2016 Admin Social Club	Payroll deductions	\$ 80.00
EFT11549	10/11/2016 Air Liquide	Gas for welder	\$ 232.25
		Cylinder Hire Fee	\$ 132.33
EFT11550	10/11/2016 Albany Autos	Purchase of Isuzu LSM D-max 4x4 GN.010	\$ 40,285.95
		Trade in P3004 GN.010	- \$ 23,500.00
		Purchase Isuzu SX D-Max GN.003	\$ 38,550.95
		Trade in P3107 GN.003	- \$ 22,750.00
		Purchase Isuzu SX Space Cab GN.0046	\$ 38,426.95

		Trade in P3042 GN.0046	- \$ 12,500.00	
		Purchase Isuzu SX 4x4 Space Cab GN.0016	\$ 38,426.95	
		Trade in P3023 GN.0016	- \$ 13,500.00	
EFT11551	10/11/2016	Amcap Distribution Centre	Spare beacons, bug screens and antenna for graders	\$ 646.92
EFT11552	10/11/2016	Australia Post	Postage for October 2016	\$ 486.00
EFT11553	10/11/2016	Azap Promotions Pty Ltd	Design, supply and installation of 83.5m printed banner mesh	\$ 4,157.40 F
EFT11554	10/11/2016	B P Harris & Son	76x38 gal patio tubing and expendable tools	\$ 542.30
EFT11555	10/11/2016	BGL Solutions	Landscaping at Pool, mulch backfilled to curb, pavers for BBQ.	\$ 784.41 F
			Retic repairs at Old Kindy Whitehead Rd	\$ 305.80
			Retic repairs in Main Street	\$ 151.30
			Retic repairs 4 Grocock Street	\$ 76.21
EFT11556	10/11/2016	BN Grader Services	Maintenance grading Park Rd	\$ 836.00
			O'Neill Rd maintenance grading	\$ 3,657.50
			Tie Line Rd maintenance grading	\$ 3,971.00
EFT11557	10/11/2016	Baileys Albany Gutter Clean	Clean all gutters at Sporting Complex	\$ 850.00
			Re-Certification to CRC Building	\$ 450.00
EFT11558	10/11/2016	Becks Transport	Freight from Global synthetics see order #11286	\$ 454.09
EFT11559	10/11/2016	Best Office Systems	Printer copier charge for Depot	\$ 93.01
EFT11560	10/11/2016	Black And Gold Social Club	Payroll deductions	\$ 115.00
EFT11561	10/11/2016	Boxall Catering	Catering for the Opening of the Swimming Pool	\$ 1,200.00
EFT11562	10/11/2016	Brenndon Donald Deering	Reimbursement for safety uniforms	\$ 264.50

EFT11563	10/11/2016	Bunnings Albany	Lockable filing cupboard for Payroll records	\$	140.60
			Hardware items for pool grounds	\$	303.60
			Hardware items for Formby Rd Bore	\$	39.22
EFT11564	10/11/2016	Calibre Care	Transit Wheelchair for the Pool	\$	278.00
EFT11565	10/11/2016	Courier Australia	Freight	\$	54.30
EFT11566	10/11/2016	Curtin University - Financial Services	Promote Act Belong Commit Purchase of Merchandise	\$	624.10
EFT11567	10/11/2016	Department of Environment Regulation	Tracking form - septic	\$	42.50
EFT11568	10/11/2016	Gnowangerup District High School	Award Night Donation	\$	80.00
EFT11569	10/11/2016	Gnowangerup Newsagency	Subscriptions for October	\$	78.50
EFT11570	10/11/2016	Gnowangerup Tyre Service	Repair Tyre - Fire Truck	\$	110.00 F
EFT11571	10/11/2016	Ian David Beaton	Repair copper water service to rear wall of lesser hall	\$	121.00
			Repair water line to sink 20 McDonald St	\$	99.00
EFT11572	10/11/2016	J. Blackwood & Son Pty Limited	Line marking paint white 2 x boxes	\$	317.62
EFT11573	10/11/2016	M & K Hobbs Earthmoving	Maintenance grading for October	\$	13,090.00
EFT11574	10/11/2016	Marketforce	Local Planning Scheme Amendment - Great Southern Herald	\$	195.10
EFT11575	10/11/2016	Messagemedia	1260 messages for October	\$	221.76
EFT11576	10/11/2016	Officeworks	Copier paper	\$	310.95
EFT11577	10/11/2016	Ongerup Farm Supplies - Mick Creagh	Fast set concrete for erecting boundary fire signs	\$	108.99
EFT11578	10/11/2016	Ongerup Tyres & Automotive	2 new batteries for small tipper GN.0038	\$	290.00

EFT11579	10/11/2016	Online Safety Systems Pty Ltd	Plant assessor monthly access fee	\$	308.00
EFT11580	10/11/2016	Protector Fire Service And First Aid Supplies	Service fire equipment Ongerup and Borden	\$	1,444.25
			Service fire equipment Gnowangerup SES	\$	289.14 F
EFT11581	10/11/2016	Ratten & Slater Machinery	Blades for John Deere Mowers	\$	253.44
EFT11582	10/11/2016	Ray Ford Signs	Change second hand street blades to 3 x no entry signs	\$	89.10
EFT11583	10/11/2016	Roxaine O'Toole	2 x Bouquets of Flowers for the Swimming Pool opening	\$	60.00
EFT11584	10/11/2016	Sadlers Butchers	Council Catering for October	\$	260.00
EFT11585	10/11/2016	Shire Of Katanning	Pipe for sump at Swimming Pool car park	\$	464.95 F
EFT11586	10/11/2016	Shire of Cuballing	Building Surveyor Services for October	\$	5,169.25
EFT11587	10/11/2016	Sigma Chemicals	Sodium Bisulphate, Bi-Carb & Soda Ash for Pool	\$	237.05
EFT11588	10/11/2016	Staples Australia Pty Limited	Toilet Roll, Hand Towels & Hand Soap	\$	157.66
EFT11589	10/11/2016	Talis Consultants Pty Ltd	Asset Management Framework	\$	8,530.50
EFT11590	10/11/2016	Topaz Global	Uniform Order for Depot Staff	\$	6,795.83
EFT11591	10/11/2016	Tropical Shade N Sails	Supply and fit 8 quick release systems, re-erect for summer	\$	2,640.00
			Repair shades and dismantle for winter	\$	1,232.00
			Ongerup Park supply & fit 22 quick release systems	\$	6,600.00
			Dismantle shades for winter in Ongerup	\$	1,650.00
EFT11592	10/11/2016	WA Contract Ranger Services	Ranger Services 20/10 and 24/10/2016	\$	1,028.50
EFT11593	10/11/2016	Warren Blackwood Waste	467 x 240lt bins pickup 6/10, 13/10, 20/10, 27/10	\$	7,157.88

EFT11594	10/11/2016	Yongergnow Australian Malleefowl Centre	Community Grant as per Budget 16/17	\$ 3,850.00
			Catering for lunch at pool Opening	\$ 990.00
EFT11595	17/11/2016	Admin Social Club	Payroll deductions	\$ 80.00
EFT11596	17/11/2016	All Chemical Manufacturing & Consultancy	2000 ltrs flocculent for Deslugging Ongerup Waste Ponds	\$ 3,740.00
EFT11597	17/11/2016	BGL Solutions	Gnowangerup grounds maintenance as per Monthly Contract	\$ 8,166.73
EFT11598	17/11/2016	Becks Transport	Freight	\$ 238.88
EFT11599	17/11/2016	Black And Gold Social Club	Payroll deductions	\$ 115.00
EFT11600	17/11/2016	Cleanflow Environmental Solutions	Hire of jetting truck to clean sewer lines ready for repairs Ongerup Waste ponds	\$ 11,478.50
EFT11601	17/11/2016	Courier Australia	Freight	\$ 187.77
EFT11602	17/11/2016	Cutting Edges Equipment Parts	Tiger teeth and lock pins 03T35T	\$ 189.20
EFT11603	17/11/2016	DS Agencies Pty Ltd	Ash cylinder 3 litre Silver powdercoated including pole and post bracket at Pool	\$ 621.50 F
EFT11604	17/11/2016	G & M Detergents	25 litres of disinfectant for cleaning at Pool	\$ 90.00
EFT11605	17/11/2016	JH Computer Services Pty Ltd	Computer replacements for Council and Admin as per quote	\$ 26,431.72
EFT11606	17/11/2016	Jason Sign Makers	Road sign maintenance and replacements	\$ 345.07
EFT11607	17/11/2016	Jerramungup Electrical Service	Installation of phone at Gnowangerup Swimming Pool	\$ 1,552.33
EFT11608	17/11/2016	Jetblack Creative Media	Adding the Facebook Logo to the Website	\$ 132.00

EFT11609	17/11/2016	M & K Hobbs Earthmoving	Maintenance grading for November	\$ 12,903.00
EFT11610	17/11/2016	M & MP Builders	Supply & Installation of Screenes around Hot Water Systems & Air Conditioning Units. Construction of Picnic Tables. Supply & install Jarrah seating & Roller Shutter Security Boxes in Change Rooms	\$ 4,580.53 F
EFT11611	17/11/2016	Officeworks	Card Reader for Till at Pool	\$ 53.95
EFT11612	17/11/2016	Primaries Gnowangerup	Various hardware items for Depot works	\$ 414.01
EFT11613	17/11/2016	S & R Maslij	Remove part of boundry fence and replace with retaining wall and new fence 20 McDonald St	\$ 17,197.40
EFT11614	17/11/2016	Sigma Chemicals	Chemicals for Pool	\$ 1,502.05
EFT11615	17/11/2016	Staples Australia Pty Limited	Funnell	\$ 5.75
EFT11616	17/11/2016	State Law Publisher	Publishing the Local Laws in the government gazette	\$ 9,962.40
EFT11617	17/11/2016	Tambellup Post Cafe	Lunch and Morning Tea for the SEGRA Tour	\$ 272.25 R
EFT11618	17/11/2016	Telstra Damage Cost Recovery & Management	Telstra cable damaged by maintenance grader - Hobbs Road	\$ 232.50
EFT11619	17/11/2016	WA Contract Ranger Services	Ranger Services 02/11 and 08/11	\$ 1,028.50
EFT11620	17/11/2016	Wren Oil	4750 ltrs Oil Waste collected from Ongerup Depot	\$ 277.75
EFT11621	17/11/2016	Yongergnow - Ongerup CRC	Advertising in the Ongerup Grapevine for October.	\$ 354.00
EFT11622	17/11/2016	Yongergnow Australian Malleefowl Centre	SEGRA Conference Tour - Participants Afternoon Tea	\$ 85.50 R
EFT11623	23/11/2016	Albany Mapping & Surveying Services	Survey & design Ongerup CBH entrance to comply with RAV 7	\$ 902.99

EFT11624	23/11/2016	Armadillo Group	MD40, oil for servicing and hydraulic hoses	\$	376.66
EFT11625	23/11/2016	BGL Solutions	Irrigation repairs at 20 McDonald Street	\$	516.87
EFT11626	23/11/2016	Becks Transport	Freight for Swimming Pool Chemicals	\$	114.71
EFT11627	23/11/2016	CS Legal	Lease Agreement: Houston Nominees (Aylmore Park)	\$	1,314.70
EFT11628	23/11/2016	Courier Australia	Freight	\$	95.71
EFT11629	23/11/2016	Department of Environment Regulation	Tracking form - septic	\$	85.00
EFT11630	23/11/2016	Environmental Monitoring Systems Pty Ltd	Environmental Health Services for September 2016	\$	3,754.64
EFT11631	23/11/2016	Gnowangerup Fuel Supplies	17,500 litres diesel @ 1.09 to Gnowangerup depot 3040 litres diesel @ 1.09 to Ongerup Depot	\$	18,994.50 \$ 3,299.61
EFT11632	23/11/2016	Hewer Consulting Services	Aug - Oct On-site supervision and Preparation of claim 4	\$	1,023.00 W
EFT11633	23/11/2016	ITS Pipe Tech Pty Ltd	Installation of 47 point liners and 16 robotic repairs/root mass clearing to the sewer lines at Ongerup.	\$	74,250.00
EFT11634	23/11/2016	J.E. & K.N. Davis	Excavate trench at Gnowangerup Refuse Site Gnowangerup tip rehabilitation	\$	5,491.75 \$ 5,293.75
EFT11635	23/11/2016	Jason Sign Makers	Bed and breakfast sign	\$	60.50
EFT11636	23/11/2016	Kirsty Boyd	Reimburse for work clothing	\$	136.00
EFT11637	23/11/2016	Leasechoice Pty Ltd	Copy Management Plan - excess copies October	\$	528.85
EFT11638	23/11/2016	Pallinup Logistics Pty Ltd	Stockpile gravel - Dejager Road, Including Mobilisation & demobilization	\$	8,508.50

EFT11639	23/11/2016	Royal Life Saving Society WA Inc	Procedures for Gnowangerup Community Swimming Pool. Completed Code of Practice Safety Assessment Service Travel Costs Share.	\$	350.00
EFT11640	23/11/2016	Sigma Chemicals	Test strips for Gnowangerup Swimming Pool	\$	56.41
EFT11641	23/11/2016	Staples Australia Pty Limited	Toilet Rolls for Shire Community toilets & stationary items	\$	738.70
26855	2/11/2016	Gnowangerup IGA	Consumables	\$	275.96
26856	2/11/2016	Bundee Pty Ltd	Rates Incentive 16/17	\$	100.00
26857	2/11/2016	Derek Robert Wakefield	Rates Incentive 16/17	\$	100.00
26858	2/11/2016	Garry Noel Bungey	Rates Incentive 16/17	\$	100.00
26859	2/11/2016	Haidee Jean Owens	Rates Incentive 16/17	\$	100.00
26860	2/11/2016	Jeffrey Michael O'Neill	Rates Incentive 16/17	\$	100.00
26861	2/11/2016	John Patrick Byrne	Rates Incentive 16/17	\$	100.00
26862	2/11/2016	Kewarra Nominees Pty Ltd	Rates incentive 16/17	\$	100.00
26863	2/11/2016	LW & MJ Fisher Brothers	Rates Incentive 16/17	\$	100.00
26864	2/11/2016	Malcolm Laurence Smith	Rates Incentive 16/17	\$	100.00
26865	2/11/2016	McLeods Barristers and Solicitors	Self Supporting Loan Agreement for Homes For The Aged	\$	1,500.00
26866	2/11/2016	Murray Hylton Trigwell	Rates Incentive 16/17	\$	100.00
26867	2/11/2016	Neil Donaldson Banks	Rates Incentive 16/17	\$	100.00

26868	2/11/2016	Stephen Micheal Maslij	Rates Incentive 16/17	\$	100.00	
26869	2/11/2016	Sunan Oakey	Rates Incentive 16/17 1st Prize	\$	600.00	
26870	2/11/2016	Water Corporation	Water usage charges	\$	219.96	
26871	10/11/2016	B K W Co-operative Ltd	2 x pillows for First Aid Room at Swimming Pool	\$	137.90	
26872	10/11/2016	Department Of Transport	License Renewal for GN.7889	\$	26.00	
26873	10/11/2016	Katanning Area Telephones	Locate optic fibre line and check dead Telstra cables at Ongerup CBH RAV entrance	\$	282.70	
26874	10/11/2016	MEU	Payroll deductions	\$	164.00	
26875	10/11/2016	Shire Of Gnowangerup	Float for Vending Machine during Pool Season 16/17	\$	262.00	
			Staff reimbursement through Payroll	\$	41.88	
26876	10/11/2016	Synergy	Supply period 30 days to 24/10/2016	\$	3,593.70	
			Street lighting to 24/10/2016	\$	3,327.10	
26877	10/11/2016	Telstra	Usage, service and equipment charges	\$	385.33	
26878	10/11/2016	WA Regional Plumbing	Supply & Install of Water Feature Under the Bridge at Pool	\$	2,860.00	F
			Plumbing & installation of water fountain	\$	477.29	F
26879	10/11/2016	Australian Taxation Office	October BAS Return and March adjustment	\$	44,671.00	
26880	17/11/2016	Les Cooke Instrument Co Pty Ltd	2 x Kestrel 3500 pocket fire weather meters	\$	978.00	F
26881	17/11/2016	MEU	Payroll deductions	\$	164.00	
26882	17/11/2016	Synergy	Supply period 61 days to 29/10/2016	\$	1,618.30	

26883	17/11/2016	Telstra	Usage, service equipment and directory charges	\$	1,242.82
26884	17/11/2016	WALGA	Training: Preparing Agendas and Minutes 23.01.2017	\$	566.50
26885	23/11/2016	Telstra	Shire mobile phone & data packages	\$	569.04
DD3692.2	2/11/2016	Walgs Plan	Payroll deductions	\$	635.59
DD3702.1	2/11/2016	Walgs Plan	Superannuation contributions	\$	6,936.21
DD3702.2	2/11/2016	SMSF	Superannuation contributions	\$	563.62
DD3702.3	2/11/2016	Colonial FirstWrap Plus Personal Super	Superannuation contributions	\$	627.19
DD3702.4	2/11/2016	Prime Super	Superannuation contributions	\$	211.58
DD3702.5	2/11/2016	Australian Super	Superannuation contributions	\$	154.16
DD3702.6	2/11/2016	Bendigo SmartOptions Super	Superannuation contributions	\$	44.31
DD3702.7	2/11/2016	BT Super For Life	Superannuation contributions	\$	312.13
DD3708.1	16/11/2016	Walgs Plan	Superannuation contributions	\$	7,005.91
DD3708.2	16/11/2016	SMSF	Superannuation contributions	\$	563.62
DD3708.3	16/11/2016	Colonial FirstWrap Plus Personal Super	Superannuation contributions	\$	627.19
DD3708.4	16/11/2016	Prime Super	Superannuation contributions	\$	211.58
DD3708.5	16/11/2016	Australian Super	Superannuation contributions	\$	154.16
DD3708.6	16/11/2016	Bendigo SmartOptions Super	Superannuation contributions	\$	45.36

DD3708.7	16/11/2016	BT Super For Life	Superannuation contributions	\$	312.13
DD3715.1	30/11/2016	Walgs Plan	Superannuation contributions	\$	7,043.25
DD3715.2	30/11/2016	SMSF	Superannuation contributions	\$	563.62
DD3715.3	30/11/2016	Colonial FirstWrap Plus Personal Super	Superannuation contributions	\$	627.19
DD3715.4	30/11/2016	Prime Super	Superannuation contributions	\$	211.58
DD3715.5	30/11/2016	Australian Super	Superannuation contributions	\$	154.16
DD3715.6	30/11/2016	Bendigo SmartOptions Super	Superannuation contributions	\$	68.57
DD3715.7	30/11/2016	BT Super For Life	Superannuation contributions	\$	312.13
TOTAL MUNICIPAL ACCOUNT				\$	543,656.97
	14/10/2016	Telstra	Home internet DCEO	\$	65.00
	11/10/2016	Shire of Gnowangerup	License and plate transfer GN.002	\$	370.45
	12/10/2016	Zanyacs	Items for Mental health Week Act, Belong,Commit	\$	126.00
	17/10/2016	Ozwash Room	Soap Dispensers for Pool changerooms	\$	73.92
	18/10/2016	Albany Tech	Repairs to Depot iphone	\$	305.00
	21/10/2016	Shire of Gnowangerup	Plate remake and repairs to Fleet utilities	\$	192.80
	21/10/2016	Shire of Gnowangerup	License renewal as per EBA	\$	41.80
	28/10/2016	White Star hotel	SEGRA Conference meals 25/10/2016	\$	264.00

31/10/2016 Albany Dog rock Motel	SEGRA Conference meals 26/10/2016	\$ 461.00
1/11/2016 First Law Promotions	Wax for Common Seal	\$ 113.30
2/11/2016 Best Western Albany	SEGRA Conference Accomodation	\$ 307.50
4/11/2016 Westnet	Shire Internet	\$ 287.83
7/11/2016 Gnowangerup Hotel	Refreshments for Staff Thankyou Pool Opening Day	\$ 148.50
10/11/2016 Card Fee	Monthly Card Fees	\$ 18.00
	TOTAL CORPORATE CREDIT CARD	\$ 2,775.10

CERTIFICATE OF SENIOR FINANCE OFFICER

I HEREBY CERTIFY THE FOLLOWING SCHEDULE OF ACCOUNTS:

TOTAL FOR MUNICIPAL FUND: EFT11524 - 11641 Cheque 26855 - 26885 DD Clicksuper = \$543,656.97
TOTAL FOR TRUST FUND: Cheque 804 - 806 \$296.60
TOTAL FOR CREDIT CARD: \$2,775.10

CHIEF EXECUTIVE OFFICER

F Fully Grant Funded
P Partial Grant Funded
R Other Funding (Reimbursements)
W Main Roads Flood Damage

16.2 NOVEMBER 2016 MONTHLY FINANCIAL REPORT

Location: Shire of Gnowangerup
Proponent: n/a
File Ref: 12.14.1
Date of Report: 12th December 2016
Business Unit: Finance
Officer: D Long - Finance Consultant
C Shaddick – Senior Finance Officer
Disclosure of Interest: Nil

Attachments

- Monthly Financial Statements for period 30 November 2016 including;
 - Statement of Financial Activity to 30 November 2016.
 - Report on Material Differences.
 - Comprehensive Income by Program and Nature & Type
 - Statement of Financial Position.
 - Statement of Cash Flows.
 - Current Assets and Liabilities.

Summary

Adoption of the November 2016 Monthly Financial Report

Comments

Presented to Council is the Financial Statement to 30 November 2016 subject to change as a result of end of year procedures and audit process.

Consultation

Nil

Statutory Environment

Local Government Financial Regulations (1996) 22, 32 and 43 apply.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements

Simple Majority

COUNCIL RESOLUTION

Moved: Cr L Martin

Seconded: Cr S Hmeljak

1216.130 That the November 2016 Monthly Financial Report be received and noted.

UNANIMOUSLY CARRIED: 9/0

SHIRE OF GNOWANGERUP

MONTHLY FINANCIAL REPORT

30 NOVEMBER 2016

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING 30 NOVEMBER 2016

NOTES	2016-17 ANNUAL BUDGET	2016-17 JULY - NOV BUDGET	2016-17 YTD ACTUAL
EXPENDITURE (Excluding Finance Costs)	\$	\$	\$
General Purpose Funding	(95,228)	(40,590)	(21,583)
Governance	(975,521)	(462,816)	(284,611)
Law, Order, Public Safety	(271,423)	(107,813)	(83,613)
Health	(234,667)	(89,633)	(81,474)
Education and Welfare	(24,639)	(16,266)	(7,756)
Housing	(62,785)	(32,929)	(7,244)
Community Amenities	(556,000)	(240,697)	(145,891)
Recreation and Culture	(1,506,816)	(693,748)	(284,334)
Transport	(3,441,381)	(1,557,608)	(860,422)
Economic Services	(108,281)	(45,671)	(26,639)
Other Property and Services	(168,671)	(176,655)	(148,433)
	(7,445,412)	(3,464,429)	(1,951,998)
REVENUE			
General Purpose Funding	4,923,955	4,223,022	4,251,503
Governance	450	230	1,544
Law, Order, Public Safety	51,108	17,893	38,167
Health	300	0	45
Education and Welfare	13,000	4,876	1,909
Housing	72,280	32,526	33,196
Community Amenities	278,633	256,404	261,208
Recreation and Culture	62,920	14,750	30,784
Transport	142,835	142,770	415,065
Economic Services	19,832	4,296	2,838
Other Property & Services	104,100	50,144	95,720
	5,669,413	4,746,911	5,131,980
<i>Increase(Decrease)</i>	(1,775,999)	1,282,482	3,179,981
FINANCE COSTS			
General Purpose Funding	0		0
Housing	(25,256)	0	(20,139)
Community Amenities	(1,882)	0	0
Recreation & Culture	(33,875)	0	(12,756)
Economic Services	0	0	0
Other Property & Services	0	0	0
Total Finance Costs	(61,013)	0	(32,894)
NON-OPERATING REVENUE			
General Purpose Funding	0	0	0
Law, Order & Public Safety	0		0
Recreation & Culture	326,495	0	132,000
Transport	936,605	0	11,499
Economic Services	0	0	0
Total Non-Operating Revenue	1,263,100	0	143,499
PROFIT/(LOSS) ON SALE OF ASSETS			
Law, Order & Public Safety	0	0	0
Health	0	0	0
Community Amenities	0	0	0
Transport Profit	0	0	0
Transport Loss	0	0	0
Other Property & Services Profit	0	0	0
Other Property & Services Loss	0	0	0
Total Profit/(Loss)	0	0	0
NET RESULT	(573,912)	1,282,482	3,290,586
Other Comprehensive Income			
Changes on revaluation of non-current assets	0	0	0
Total Abnormal Items	0	0	0
TOTAL COMPREHENSIVE INCOME	(573,912)	1,282,482	3,290,586

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE/TYPE
FOR THE PERIOD ENDING 30 NOVEMBER 2016

	2016-17 BUDGET	2016-17 ACTUAL
Expenses		
Employee Costs	(2,157,869)	(786,798)
Materials and Contracts	(1,900,603)	(889,219)
Utility Charges	(165,006)	(55,645)
Depreciation on Non-Current Assets	(2,656,214)	0
Interest Expenses	(61,013)	(32,894)
Insurance Expenses	(201,010)	(158,432)
Other Expenditure	(364,711)	(61,905)
	(7,506,425)	(1,984,893)
Revenue		
Rates	3,469,308	3,726,044
Operating Grants, Subsidies and Contributions	904,811	819,550
Fees and Charges	277,068	178,873
Service Charges	0	0
Interest Earnings	84,860	44,216
Other Revenue	63,271	363,297
	4,799,318	5,131,980
	(2,707,107)	3,147,087
Non-Operating Grants, Subsidies & Contributions	1,837,639	143,499
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0
Profit on Asset Disposals	0	0
Loss on Asset Disposals	0	0
	1,837,639	143,499
Net Result	(869,468)	3,290,586
Other Comprehensive Income		
Changes on revaluation of non-current assets	0	0
Total Other Comprehensive Income	0	0
TOTAL COMPREHENSIVE INCOME	(869,468)	3,290,586

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 30 NOVEMBER 2016

	Note	2015-16 ACTUAL \$	2016-17 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		622,843	2,586,323	1,963,480
Restricted Cash & Cash Equivalents		1,782,080	1,806,859	24,779
Trade and other receivables		579,002	941,966	362,963
Inventories		16,879	23,752	6,873
Other assets		0	0	0
Total current assets		3,000,804	5,358,899	2,358,094
Non-current assets				
Trade and other receivables		298,422	249,107	-49,316
LG House Unit Trust		6,186	6,186	0
Property, infrastructure, plant and equipment		28,154,071	29,467,906	1,313,835
Infrastructure Assets		124,386,355	124,781,815	395,460
Total non-current assets		152,845,034	154,505,014	1,659,980
Total assets		155,845,839	159,863,913	4,018,074
Current liabilities				
Trade and other payables		169,320	189,102	-19,782
Interest-bearing loans and borrowings		0	55,958	-55,958
Provisions		239,249	253,218	-13,969
Total current liabilities		408,569	498,278	-89709
Non-current liabilities				
Interest-bearing loans and borrowings		1,311,421	1,125,813	185,608
Provisions		45,109	45,109	0
Total non-current liabilities		1,356,530	1,170,922	185,608
Total liabilities		1,765,100	1,669,200	95,900
Net assets		154,080,739	158,194,713	4,113,974
Equity				
Retained surplus		42,519,134	42,482,869	-36,265
Net Result		-344,443	3,290,586	3,635,029
Reserve - asset revaluation		110,124,444	110,627,519	503,075
Reserve - Cash backed		1,781,604	1,793,739	12,135
Total equity		154,080,739	158,194,713	4,113,974

This statement is to be read in conjunction with the accompanying notes

**SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 30 NOVEMBER 2016**

	Note	2015-16 ACTUAL \$	2016-17 BUDGET \$	2016-17 ACTUAL \$
Cash Flows from operating activities				
Payments				
Employee Costs		(1,956,582)	(2,109,103)	(800,707)
Materials & Contracts		(1,726,612)	(2,067,115)	(858,893)
Utilities (gas, electricity, water, etc)		(142,692)	(165,006)	(55,645)
Insurance		(178,991)	(201,010)	(158,432)
Interest Expense		(77,336)	(61,013)	(32,894)
Goods and Services Tax Paid		52,830	(81,693)	0
Other Expenses		(224,780)	(364,711)	(66,613)
		(4,254,163)	(5,049,651)	(1,973,184)
Receipts				
Rates		3,423,145	3,702,378	3,105,392
Operating Grants & Subsidies		924,977	1,535,584	819,550
Contributions, Reimbursements & Donations		0	-	0
Fees and Charges		326,808	573,968	497,670
Interest Earnings		145,683	89,500	44,216
Goods and Services Tax		11	60,523	(68,172)
Other		160,289	63,486	363,297
		4,980,913	\$6,025,439	4,761,952
Net Cash flows from Operating Activities	9	726,750	975,788	2,788,768
Cash flows from investing activities				
Payments				
Purchase of Land		0	0	0
Purchase of Buildings		(2,280,007)	(697,025)	(342,176)
Purchase Plant and Equipment		(648,829)	(463,000)	(235,121)
Purchase Furniture and Equipment		(10,809)	(42,909)	(16,683)
Purchase Road Infrastructure Assets		(1,289,300)	(1,654,981)	(265,003)
Purchase of Footpath Assets		(18,922)	(5,000)	0
Purchase Aerodrome Assets		(40,742)	0	0
Purchase Drainage Assets		(3,740)	(5,000)	0
Purchase Sewerage Assets		(1,239)	(150,000)	(110,712)
Purchase Parks & Ovals Assets		0	(9,000)	0
Purchase Other Infrastructure Assets		(16,751)	0	0
Purchase Solid Waste Assets		(235)	(45,000)	(425)
Receipts				
Proceeds from Sale of Assets		172,773	187,000	102,500
Non-Operating grants used for Development of Assets		1,499,514	1,263,100	143,499
		(2,638,289)	(1,621,815)	(724,120)
Cash flows from financing activities				
Repayment of Debentures		(202,834)	(185,607)	(129,651)
Advances to Community Groups		0	0	0
Revenue from Self Supporting Loans		54,067	29,306	53,308
Proceeds from New Debentures		0	0	0
Net cash flows from financing activities		(148,767)	(156,301)	(76,343)
Net increase/(decrease) in cash held		(2,060,306)	(802,328)	1,988,306
Cash at the Beginning of Reporting Period		4,465,229	2,404,923	2,404,876
Cash at the End of Reporting Period	9	2,404,923	1,602,595	4,393,182

**SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 30 NOVEMBER 2016**

Notes

	2015-16 ACTUAL \$	2016-17 BUDGET \$	2016-17 ACTUAL \$
RECONCILIATION OF CASH			
Cash at Bank	2,404,343	1,602,015	4,392,601
Cash on Hand	580	580	700
TOTAL CASH	2,404,923	1,602,595	4,393,301
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	10,702	(573,912)	3,290,586
Add back Depreciation	2,571,267	2,656,214	-
(Gain)/Loss on Disposal of Assets	68,519	-	-
Self Supporting Loan Principal Reimbursements	0	-	-
Contributions for the Development of Assets	(1,499,514)	(1,263,100)	(143,499)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	11,307	-	(3,241)
(Increase)/Decrease in Receivables	(401,469)	321,025	(367,088)
Increase/(Decrease) in Accounts Payable	(67,421)	(213,205)	19,543
Increase/(Decrease) in Prepayments	-	-	-
Increase/(Decrease) in Employee Provisions	33,359	48,766	(7,534)
Increase/(Decrease) in Accrued Expenses	-	-	-
Rounding	-	0	0
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	726,750	975,788	2,788,768

**SHIRE OF GNOWANGERUP
FINANCIAL ACTIVITY STATEMENT
FOR THE PERIOD ENDING 30 NOVEMBER 2016**

	2015-16	2016-17	2016-17	2016-17
	ACTUAL	ANNUAL BUDGET	JULY- NOV BUDGET	JULY- NOV ACTUAL
OPERATING REVENUE	\$	\$	\$	\$
General Purpose Funding	4,122,326	4,923,955	4,223,022	4,251,503
Governance	7,961	450	230	1,544
Law, Order Public Safety	111,894	51,108	17,893	38,167
Health	329	300	0	45
Education and Welfare	12,979	13,000	4,876	1,909
Housing	83,254	72,280	32,526	33,196
Community Amenities	279,527	278,633	256,404	261,208
Recreation and Culture	263,086	62,920	14,750	30,784
Transport	379,529	142,835	142,770	415,065
Economic Services	20,068	19,832	4,296	2,838
Other Property and Services	207,913	104,100	50,144	95,720
	5,488,866	5,669,413	4,746,911	5,131,980
LESS OPERATING EXPENDITURE				
General Purpose Funding	42,713	(95,228)	(40,590)	(21,583)
Governance	(815,347)	(975,521)	(462,816)	(284,611)
Law, Order, Public Safety	(276,174)	(271,423)	(107,813)	(83,613)
Health	(219,029)	(234,667)	(89,633)	(81,474)
Education and Welfare	(21,055)	(24,639)	(16,266)	(7,756)
Housing	(75,861)	(88,041)	(32,929)	(27,382)
Community Amenities	(423,119)	(557,882)	(240,697)	(145,891)
Recreation and Culture	(1,228,488)	(1,540,691)	(693,748)	(297,090)
Transport	(3,002,137)	(3,441,381)	(1,557,608)	(860,422)
Economic Services	(87,626)	(108,281)	(45,671)	(26,639)
Other Property & Services	(607,113)	(168,671)	(176,655)	(148,433)
	(6,713,236)	(7,506,425)	(3,464,428)	(1,984,893)
<i>Increase(Decrease)</i>	(1,224,370)	(1,837,012)	1,282,483	3,147,087
ADD				
Movement in Employee Benefits (Non-current)	15,883	48,766	0	0
Movement in Deferred Pensioners (Non-current)	(19,648)	0	0	0
Movement in SS Loan (Non-current)	0	0	0	53,308
(Profit)/ Loss on the disposal of assets	13,719	0	0	0
Depreciation Written Back	2,364,124	2,656,214	1,106,313	0
	2,374,079	2,704,980	1,106,313	53,308
<i>Sub Total</i>	1,149,709	867,968	2,388,796	3,200,395
LESS CAPITAL PROGRAMME				
Purchase Buildings	(2,280,007)	(697,025)	(368,025)	(342,176)
Infrastructure Assets - Roads	(1,289,300)	(1,654,981)	(850,245)	(265,003)
Infrastructure Assets - Footpaths	(18,922)	(5,000)	0	0
Infrastructure Assets - Aerodromes	(40,742)	0	0	0
Infrastructure Assets - Drainage	(3,740)	(5,000)	0	0
Infrastructure Assets - Sewerage	(1,239)	(150,000)	(150,000)	(110,712)
Infrastructure Assets - Parks & Ovals	0	(9,000)	(9,000)	0
Infrastructure Assets - Solid Waste	(2,735)	(45,000)	(45,000)	(425)
Infrastructure Assets - Other	(16,751)	0	0	0
Purchase Plant and Equipment	(648,829)	(463,000)	(203,000)	(235,121)
Purchase Furniture and Equipment	(10,809)	(42,909)	(37,909)	(16,683)
Proceeds from Sale of Assets	172,773	187,000	47,000	102,500
Contributions for the Development of Assets	1,499,514	1,263,100	571,137	143,499
Repayment of Debt - Loan Principal	(202,834)	(185,607)	(78,308)	(129,651)
Self Supporting Loan Principal Income	54,067	29,306	14,496	0
Transfer to Reserves	(196,682)	(157,000)	(11,662)	(3,894)
	(2,986,237)	(1,935,116)	(1,120,516)	(857,665)
Plus Rounding				
<i>Sub Total</i>	(1,836,529)	(1,067,148)	1,268,280	2,342,730
FUNDING FROM				
Transfer from Reserves	356,893	351,148	1,148	0
Loans Raised	0	0	0	0
Estimated Opening Surplus at 1 July	2,260,960	716,000	716,000	754,796
Closing Funds	0	0	0	0
	2,617,853	1,067,148	717,148	754,796
NET SURPLUS/(DEFICIT)	781,325	(0)	1,985,428	3,097,526

NOTE 1			
CURRENT RATIO		Current Assets 2,875,577	3.28
		Current Liabilities 877,088	
Ratios greater than one indicate that Council has sufficient current assets to meet its short term current liabilities.			
NOTE 2 - VARIANCES EXPLAINED			
	REVENUE	\$ VARIANCE	% VARIANCE
General Purpose Funding			
Variance within 10%			Variance not > 10%
		28,481	
Governance			
Reimbursement of Legal Fees from Homes For The Aged Loan Agreement		1,314	85.13%
Law Order & Public Safety -			
Additional SES funding for Tower		20,274	53.12%
Health			
Business Registration received, not budgeted		45	(100.00%)
Education & Welfare			
Mowing Contract received annually budgeted monthly income		(2,967)	(155.40%)
Housing			
Variance within 10%			Variance not > 10%
		670	
Community Amenities			
Variance within 10%			Variance not > 10%
		4,804	
Recreation & Culture			
Kidsport Grant received and Trust transfer item 0716:84		16,034	(52.09%)
Transport			
WANDRRA claim 4 received		272,295	(65.60%)
Economic Service			
Variance within 10%		(1,458)	51.37%
Other Property and Services			
Workers Compensation reimbursements not anticipated for reporting period		45,575	47.61%
EXPENDITURE			
		\$ VARIANCE	% VARIANCE
General Purpose funding			
Administration allocations less than anticipated for reporting period		19,008	88.07%
Governance			
Strategy, Governance and Conference expenses not expended as anticipated		178,205	62.61%
Law Order & Public Safety -			
Depreciation allocations not posted until December		24,201	28.94%
Health			
Depreciation allocations not posted until December		8,159	10.01%
Education & Welfare			
Education Mowing contract costs less than anticipated/ depn to be allocated in December		8,510	109.72%
Housing			
Depreciation allocations not posted until December		5,547	20.26%
Community Amenities			
Depreciation allocations not posted until December		94,806	64.98%
Recreation & Culture			
Depreciation allocations not posted until December		396,658	133.51%
Transport			
Depreciation allocations not posted until December		697,187	81.03%
Economic Service			
Building Contractor Services less than anticipated for reporting period		19,032	71.44%
Other Property & Services			
Plant depn allocations not applied until December		28,222	19.01%

CAPITAL EXPENDITURE		
<u>Furniture & Equipment</u>		
Council Chambers Equipment - Councillor iPads, Replace Monitors, Video Conferencing - purchase of a monitor screen	(370)	
Doctors Surgery - Computer Equipment	0	
Swimming Pool Computer Equipment to be finalised	2,127	
CEO approved Administration Computer Equipment - Extra costs for Executive HP Laptops	(1,720)	
Total (Over)/Under Budget	37	127.23%
<u>Land & Buildings</u>		
Medical Centre - New Hot Water System - Planned for early 2017	1,395	
20 McDonald St - Remove Pool and new Retaining Wall - completed earlier than anticipated for reporting period	(21,442)	
9 Yougenup Road - commenced, approx 90% completed	25,000	
Land Development - New Residence	0	
Swimming Pool Construction - Interlocker for switching between Pool Heat pump and Tennis lights, Roller Doors in Change Rooms, changes to Creche Door	(17,283)	
Old Swimming Pool Decommission - Planned for early 2017	10,000	
Gnp Sporting Complex - Refinish floor scheduled now for early 2017	25,000	
Old Art & Craft Shed demolition/ demolition completed.	679	
Old Gnp Gaol Renewals - not commenced as anticipated for reporting period	2,500	
Total (Over)/Under Budget	25,849	Variance not > 10%
<u>Plant & Equipment</u>		
Doctors Vehicle Replacement	0	
Tip Truck Rreplacement GN-007	0	
Minor Plant Purchases -	<i>NB</i>	
Utility Replacement GN-010	2,376	
Utility Replacement GN-003	1,954	
Utility Replacement GN-016	1,066	
Utility Replacement GN-046	1,066	
CEO Vehicle Replacement	0	
DCEO Vehicle Replacement purchased earleir than anticipated for reporting period	(55,455)	
MCS Vehicle Replacement	16,871	
Total (Over)/Under Budget	(32,121)	(13.66%)
<u>Road Construction</u>		
Roads to Recovery - Salt River Rd to be completed in December	226,034	
Regional Road Group Projects - progressing	222,750	
Council Road Projects - Some projects not yet started,Swimming Pool Access Road completed	136,458	
Total (Over)/Under Budget	359,208	220.84%
<u>Footpath Construction</u>		
Footpath Construction	0	
Total (Over)/Under Budget	0	0.00%
<u>Drainage Infrastructure</u>		
Drainage Infrastructure	0	
Total (Over)/Under Budget	0	#DIV/0!
<u>Sewerage Infrastructure</u>		
Ongerup Effluent Scheme - Work 90% complete, fencing and some landscaping to be completed in December	39,288	
Total (Over)/Under Budget	39,288	-54.15%
<u>Parks & Ovals Infrastructure</u>		

Gnp, Borden & Ongerup Main Street Renewals - Anticipate work to start in February 2017	9,000	
Total (Over)/Under Budget	<u>9,000</u>	0.00%
<u>Solid Waste Infrastructure</u>		
Ongerup Landfill - to be completed in 2017	10,000	
Borden Landfill - to be completed in 2017	10,000	
Gnp Landfill - to be completed in 2017	24,575	
Total (Over)/Under Budget	<u>44,575</u>	10488.24%
Note: (NB) = No Budget Provision Made		

**SHIRE OF GNOWANGERUP
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 30 NOVEMBER 2016**

	ACTUAL 30 NOV 2016	ACTUAL 30 JUNE 2016	PROJECTED 30 JUNE 2016
CURRENT ASSET			
91000 Municipal Fund Bank Account	\$2,585,481	\$622,263	248688.83
91003 Gnp Office Till Float	\$200	\$200	200
91004 Gnp Office Petty Cash	\$300	\$300	300
91005 Swimming Pool Float	\$200	\$80	80
91008 Swimming Pool Vending Machine	\$142		
91010 Restricted Cash - Long Service Leave Reserve	\$69,602	\$69,451	68774.13
91011 Restricted Cash - Plant Reserve	\$667,142	\$665,686	656665.89
91014 Restricted Cash - Ongerup Effluent Line Reserve	\$125,839	\$125,564	124437.8
91017 Restricted Cash - Area Promotion Reserve	\$28,398	\$28,336	28060.09
91020 Restricted Cash - Borden Community Development Res	\$0	\$0	0
91023 Restricted Cash - Swimming Pool Upgrade Reserve	\$35,509	\$35,431	35085.89
91025 Restricted Cash - Land Development Reserve	\$620,638	\$619,284	320076.17
91026 Restricted Cash - Unspent Grants Reserve	\$0	\$0	0
91027 Restricted Cash - Computer Replacement Reserve	\$7,497	\$7,480	7407.18
91029 Restricted Cash - Waste Disposal Reserve	\$222,687	\$213,978	212344.08
91030 Restricted Cash - Royalties for Regions Unspent Grant	\$1,167	\$1,167	1155.69
91031 Restricted Cash - Futures Fund Reserve	\$15,260	\$15,227	15078.83
91070 Restricted Cash - Kidz Sports Grant	\$9,000	\$0	
91071 Restricted Cash - Cat Sterilisation Grant (DLG)	\$0	\$0	
91072 Restricted Cash - ICCWA Stay on Your Feet Grant	\$476	\$476	
91073 Restricted Cash - CSRFF Grant Swim Pool (DSR)	\$0	\$0	
91074 Restricted Cash - CLGF Grant Swim Pool (RDL)	\$0	\$0	
91075 Restricted Cash - Workforce Planning Grant (DLG)	\$0	\$0	
91076 Restricted Cash - Club Development Officer Grant (DSF)	\$0	\$0	
91077 Restricted Cash - State Emergency Services Grant	\$0	\$0	
91078 Restricted Cash - Bush Fire Services Grant	\$3,644	\$0	
91100 Rates Debtor - Rates	\$679,174	\$94,494	0
91101 Rates Debtor - Specified Area Rates	\$12,560	\$3,724	86694.29
91102 Rates Debtor - Rubbish Collection	\$12,789	\$9,164	2873.16
91103 Rates Debtor - Health Act Rate	\$27,860	\$16,433	7526.27
91104 Rates Debtor - Legal Charges	\$7,601	\$12,529	10660.13
91105 Rates Debtor - Interest/Admin Charges	\$11,965	\$11,889	4715
91106 Rates Debtor - ESL	\$16,193	\$4,473	9025.33
91107 Rates Debtor - Sundry Charges	\$0	\$0	4061.54
91108 Rates Debtor - Recycling Charges	\$10,344	\$6,365	0
91110 Sundry Debtors Control	\$118,366	\$441,142	4927.03
91111 Pensioner Rebate Claims - General Rates	\$3,291	\$1,067	17676.17
91112 Pensioner Rebate Claims - ESL Levy	\$131	\$78	357.88
91120 GST Receivable	\$64	\$64	26.26
93040 GST Payable	\$15,342	(\$52,830)	0
93041 GST Claimable	\$0	\$1,105	63.64
91130 Accrued Interest on SSL's	\$973	\$29,306	1215.58
91140 Self Supporting Loans (Current)	\$25,314	\$0	23358.41
55022 Less Allocated To Works	\$0	\$131,589	0
55032 Fuel & Oils Purchased	\$70,180	(\$142,825)	184632.74
55042 Less Fuel & Oils Allocated	(\$66,939)	\$28,115	-175544.04
91200 Stock On Hand - Fuel & Oils	\$20,511	\$0	19097.2
91201 Stock On Hand - Materials	\$0	\$0	0
	\$0	\$0	
	\$0	\$0	
	5,358,899	3,000,804	1,919,721
LESS CURRENT LIABILITIES			
93000 Sundry Creditors Control	(\$152,383)	(\$152,248)	-143903.79
93001 ESL Payable	(\$23,275)	\$10,156	0
93002 Accrued Expenses	\$4,708		
93010 Accrued Interest On Loans	(\$9,875)	(\$9,637)	-10565.87
93020 Accrued Salaries & Wages	\$0	(\$6,376)	-51034.32
Net Gst Payable/Receivable	\$0	\$0	0
93030 Rate Payments Received In Advance	(\$8,276)	(\$11,215)	0
93043 Payg (Payable)	\$0	\$0	0
93050 Net Salaries & Wages	\$0	\$0	0
93042 GST Liability (Payable)	\$0	\$0	-469.84
93110 Loan Liability (Current)	(\$55,958)	\$0	-116254.39
93200 Provision For Annual Leave (Current)	(\$117,181)	(\$116,254)	-87278.66
93210 Provision For Long Service Leave (Current)	(\$95,494)	(\$103,027)	-18240.24
93220 Provision for Sick Leave Bonus (Current)	(\$40,544)	(\$19,968)	0
xxxx1 suspense - police licensing	\$0	\$0	
	-498,278	-408,569	-427,747
SUB-TOTAL	4,860,620.98	2,592,235	1,491,974
LESS: Exclusions			
95100 Reserves Accumulated Surplus	(\$1,793,739)	(\$1,781,604)	-1469085.75
ADD Loan Liability	\$55,958	\$0	\$470
Less Self Supporting Loan Repayments	(\$25,314)	(\$29,306)	(\$23,358)
Rounding	\$0	\$0	
	\$0	\$0	
SURPLUS OF CURRENT ASSETS OVER CURRENT LIABILITIES	\$ 3,097,526	\$ 781,325	\$ (0)

17. CONFIDENTIAL ITEMS

Nil.

OTHER BUSINESS AND CLOSING PROCEDURES

18. URGENT BUSINESS INTRODUCED BY DECISION OF COUNCIL

Nil.

19. MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

20. DATE OF NEXT MEETING

That the next Ordinary Council Meeting will be held on the Wednesday 8th February 2017.

21. CLOSURE

The Shire President thanked officers, staff and councillors for the past 12 months and wishes everyone a happy relaxing break until the New Year and declared the meeting closed at 10:58am.