

## 12.4 CORPORATE SERVICES

### 12.4.1 Annual Report 2015/16

<b>DATE:</b>	20 December 2016
<b>AUTHOR:</b>	Acting Coordinator Financial Management
<b>RESPONSIBLE OFFICER:</b>	Carl Askew, Chief Executive Officer
<b>FILE NO:</b>	FM.02.15
<b>DISCLOSURE OF INTERESTS:</b>	NIL

#### VOTING REQUIREMENT

Absolute Majority

#### OFFICER'S RECOMMENDATION

**That Council:**

- a) **Accepts the Annual Report for the year ended 30 June 2016**
- b) **Requests the Chief Executive Officer advertise that the Annual General Electors Meeting will be held at 7pm on Tuesday 24 January 2017 at the Kununurra Council Chambers.**

#### COUNCIL DECISION

**Minute No: 20/12/2016-11568**

**Commissioner resolved:**

**That Council:**

- a) **Accepts the Annual Report for the year ended 30 June 2016**
- b) **Requests the Chief Executive Officer advertise that the Annual General Electors Meeting will be held at 7pm on Tuesday 24 January 2017 at the Kununurra Council Chambers.**

**Carried 1/0**

#### PURPOSE

For Council to accept the Annual Report for 2015/16 and to set the date for the Annual General Electors meeting.

## **NATURE OF COUNCIL'S ROLE IN THE MATTER**

Regulator - enforce state legislation and local laws

## **BACKGROUND/ PREVIOUS CONSIDERATIONS BY COUNCIL/ COMMITTEE**

The development of an Annual Report is a requirement of the *Local Government Act 1995* (the Act). Section 5.53(1) of the Act requires local governments to develop and publish an annual report for each financial year with the required content of the annual report specified in section 5.53(2) of the Act. The Shire submitted the 2015/16 draft financial report to Moore Stephens on 30 September 2016, and on 5 December 2016 received an unqualified audit opinion.

Section 5.54 of the *Local Government Act 1995* requires that the local government accept the annual report for a financial year no later than 31 December after that financial year; the exception being that if the Auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the Auditor's report becomes available. The Shire's auditors report was made available on the 5 December 2016.

A general meeting of the electors is to be held once every financial year no later than 56 days after accepting the annual report. The meeting is to be convened by the CEO giving at least 14 days local public notice.

The Annual Financial Report (AFR) is prepared in accordance with Australian Accounting Standards; the *Local Government Act 1995*; and the *Local Government (Financial Regulations) 1996*. Management's responsibility is to prepare the AFR in accordance with the Standards, Act, and Regulations and to ensure that the report present fairly the financial performance and position of the Shire, free from material misstatement, whether due to fraud or error.

The role of the auditor is to provide an opinion based on their audit as to whether management has fulfilled these obligations. The auditors also prepare a separate, more detailed report for management identifying any issues arising from the conduct of the audit, and recommending any corrective actions.

The Council has formally delegated its responsibility in accordance with section 5.18 of the *Local Government Act 1995* to meet annually with the auditors as required by section 7.12A(2) of the *Local Government Act 1995*. The Terms of Reference adopted by the Council also incorporate the responsibility for the Committee to review and examine the auditor's report and any management letters arising from the conduct of the audit and recommending the adoption of the AFR to the Council.

## **STATUTORY IMPLICATIONS**

*Local Government Act 1995*

### **5.27. Electors' general meetings**

- 1) *A general meeting of the electors 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.*
- 3) *The matters to be discussed at general electors' meetings are to be those prescribed*

### **5.53. Annual reports**

- 1) *The local government is to prepare an annual report for each financial year.*
- 2) *The annual report is to contain —*
  - a) *a report from the mayor or president;*
  - b) *a report from the CEO;*
  - c) *[Deleted]*
  - d) *[Deleted]*
  - e) *an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year;*
  - f) *the financial report for the financial year;*
  - g) *Such information as may be prescribed in relation to the payments made to employees;*
  - h) *the auditor's report for the financial year;*

### **5.54. Acceptance of annual reports**

- 1) *Subject to subsection (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.*  
*\* Absolute majority required.*
- 2) *If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.*

### **5.55. Notice of annual reports**

*The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.*

### **6.4. Financial report**

- 1) *A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.*
- 2) *The financial report is to —*
  - a) *be prepared and presented in the manner and form prescribed; and*
  - b) *contain the prescribed information.*

- 3) *By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —*
  - a) *the accounts of the local government, balanced up to the last day of the preceding financial year; and*
  - b) *the annual financial report of the local government for the preceding financial year.*

#### **7.9. Audit to be conducted**

- 1) *An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —*
  - a) *the mayor or president;*
  - b) *the CEO of the local government; and*
  - c) *the Minister.*
- 2) *Without limiting the generality of subsection (1), where the auditor considers that —*
  - a) *there is any error or deficiency in an account or financial report submitted for Audit;*
  - b) *any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or*
  - c) *there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government, details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.*
- 3) *The Minister may direct the auditor of a local government to examine a particular aspect of the accounts and the annual financial report submitted for audit by that local government and to —*
  - a) *prepare a report thereon; and*
  - b) *forward a copy of that report to the Minister, and that direction has effect according to its terms.*
- 4) *If the Minister considers it appropriate to do so, the Minister is to forward a copy of the report referred to in subsection (3), or part of that report, to the CEO of the local government to be dealt with under section 7.12A.*

#### **7.12A. Duties of local government with respect to audits**

- 1) *A local government is to do everything in its power to —*
  - a) *assist the auditor of the local government to conduct an audit and carry out his or*
  - b) *her other duties under this Act in respect of the local government; and*
  - c) *ensure that audits are conducted successfully and expeditiously.*
- 2) *Without limiting the generality of subsection (1), a local government is to meet with*
  - a) *the auditor of the local government at least once in every year.*
  - b) *A local government is to examine the report of the auditor prepared under section*

## **Local Government (Audit) Regulations 1996**

### **10. Report by auditor**

- 1) *An auditor's report is to be forwarded to the persons specified in section 7.9(1)*
- 2) *within 30 days of completing the audit.*
  - a) *The report is to give the auditor's opinion on —*
  - b) *the financial position of the local government; and*
  - c) *the results of the operations of the local government.*
- 3) *The report is to include —*
  - a) *any material matters that in the opinion of the auditor indicate significant adverse trends in the financial position or the financial management practices of the local government; and*
  - b) *any matters indicating non-compliance with Part 6 of the Act, the Local Government (Financial Management) Regulations 1996 or applicable financial controls in any other written law; and*
  - c) *details of whether information and explanations were obtained by the auditor; and*
  - d) *a report on the conduct of the audit; and*
  - e) *the opinion of the auditor as to whether or not the following financial ratios included in the annual financial report are supported by verifiable information and reasonable assumptions —*
    - i) *the asset consumption ratio; and*
    - ii) *the asset renewal funding ratio.*
- 4) *In subregulation (3)(e) — asset consumption ratio has the meaning given in the Local Government (Financial Management) Regulations 1996 regulation 50(2); asset renewal funding ratio has the meaning given in the Local Government (Financial Management) Regulations 1996 regulation 50(2).*
- 5) *Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report*

### **POLICY IMPLICATIONS**

The Audited Annual Financial Report for year ended 30 June 2016 has been prepared in accordance with Council Policies *CP/FIN-3200 Strategic Rating* and *CP/FIN-3201 Significant Accounting Policies*.

### **FINANCIAL IMPLICATIONS**

The Annual Report provides a comprehensive account of the Shire's activities throughout 2015/16 (Attachment 1). It outlines the progress made towards the strategic objectives as set out in the *Shire's Strategic Community Plan 2012-2022*, and details achievements against the 2015/16 commitments made in the *Corporate Business plan 2016/17 to 2019/20*.

The Original Budget for 2015-16 provided for a carry forward surplus of \$178,591. The forecast carry forward surplus of \$2,939,847 plus the net movement in unrestricted items for 2016-17 resulted in a projected balanced budget as at 30 June 2017.

The finalisation of the 2015-16 AFR has resulted in an actual carry forward surplus of \$1,900,334 (as shown in the Rate Setting Statement in the attached AFR). This has resulted in an improved position for 2015-16 of \$1,721,743 when compared to the original budgeted closing surplus of \$178,591.

The improvement is mainly attributable to the variation in timing of capital projects, whereby the Shire now needs to take into account the required budget amendments as a result of the final position for 2014/15 to be able to ascertain the true anticipated position at 30 June 2016.

### **STRATEGIC IMPLICATIONS**

*Strategic Community Plan 2012-2022*

Goal 1: Strong leadership and governance that underpins a more strategic approach to community engagement, regional development and organisational sustainability

Objective 1.4: Business innovation, efficiency and improved services

Strategy 1.4.1 : Ensure legislative compliance and follow best practice principles in planning and service delivery

Strategy 1.4.3 : Maintain Council's long term financial viability

### **RISK IMPLICATIONS**

Strategic - failure to comply with legislative requirements leading to damage of reputation and/or financial loss

Control - Annual Financial Audit

### **COMMUNITY ENGAGEMENT**

Engagement will take place in accordance with the Shires Community Engagement Guidelines and will include:

- Informing the community that the Annual Report is available and making the Annual Report accessible for viewing.
- Informing the community of the date and time of the Annual General Electors meeting.

## **COMMENTS**

The Annual Report 2015-16 includes all items as outlined in 5.53 of the *Local Government Act 1995*.

It is proposed that the Annual General Electors (AGM) meeting be held at 7pm on Tuesday 24 January 2017 in the Kununurra Council Chambers. However it should be noted that at least 14 days local public notice is required and whilst this is possible via the Shire's website, Facebook page and noticeboards in both Kununurra and Wyndham, due to Christmas closure of the Kimberley Echo it is not possible to advertise in the local newspaper as their first edition for 2017 is due to be published on Thursday 12 January 2017 - which is 12 days prior to the proposed date of the AGM.

### **Independent Audit Report**

For 2015-16, it is the Auditor's opinion that the Shire's AFR present a true and fair view of Shire's financial position, its financial performance, and cash flows for the year ended 30 June 2016; and comply with the Australian Accounting Standards (including Australian Accounting Interpretations).

In accordance with the requirement to implement the revaluation of assets from historical cost to fair value, the Shire engaged Australis Asset Advisory Group to undertake the Furniture, Plant and Equipments asset revaluation.

The following comments provide an overview of the key variations between the adopted 2015-16 Budget, the 2015-16 forecast actuals that were presented in the adopted 2016-17 Budget, and the actual results for 2015-16. It is important that explanations are provided against the forecast actuals as this was the basis used for establishing the 2016-17 Budget. 2015-16 Budget and Forecast in Comparison to 2015-16 Actual Results: (Refer to Statement of Comprehensive Income by Nature or Type on Page 3 of the AFR).

### **Operating Revenue**

The Shire's revenue is derived from various sources including Rates, Operating Grants, Subsidies & Contributions, Fees and Charges, Interest Earnings and Other Revenue. A breakdown is shown below:

<b>Operating Revenue By Category</b>	<b>2013/14 Actual \$ 000</b>	<b>2014/15 Actual \$ 000</b>	<b>2015/16 Actual \$ 000</b>
Rates	7,596	9,255	10,074
Operating Grants, Subsidies, Contributions	2,211	11,201	2,528
Fees and Charges	7,245	7,139	7,369
Interest Earnings	494	440	496

Other Revenue	567	620	463
<b>Total</b>	<b>18,113</b>	<b>28,655</b>	<b>20,929</b>

The Shire has reflected a steady increase in the categories of Rates, Fees and Charges and Interest Earning. Total Operating Revenue for the 2015/16 financial year net result reflected a 26% decrease from 2014/15 and was in line with budget. The significant decrease in Operating Grants, Subsidies and Contributions relates to an early receipt of the Financial Assistance Grants (FAGS) revenue in 2015 and decreased operating revenue in 2016 by \$1.84 million and WANDRRA grant of \$4.07 million for flood damage repair expenses.

<b>Actuals 2015-16 (\$ millions)</b>	<b>Adopted Budget 2015-16 (\$ millions)</b>	<b>Forecast Actuals 2015-16 (\$ millions)</b>
\$ 20.929	\$ 20.966	\$ 20.929
<i>Variation Between Actuals</i>	<i>(\$ 0.037)</i>	<i>\$0</i>

The 2015-16 anticipated budget incorporates grants and contributions relating to Great Northern Highway in Wyndham and design and feasibility for a new Leisure Centre. The revenue from the two project was unsuccessful and the funding not received.

The Shire successfully received additional grant funding for \$ 0.064 million from Department of Sport and Recreation to support the Kununurra and Wyndham Swimming Complex. Interim rate revenue, additional private works income and other minor variances make up the remaining variation.

### **Operating Expenditure**

Operating expenses consist of Employee Costs, Materials & Contracts, Utilities, Depreciation, Interest Expense, Insurance and Other Expenditure, a breakdown of which is shown below:

<b>Operating Expenditure By Category</b>	<b>2013/14 Actual \$ 000</b>	<b>2014/15 Actual \$ 000</b>	<b>2015/16 Actual \$ 000</b>
Employee Costs	10,481	10,219	10,008
Materials and contracts	6,893	8,342	5,529
Utility Charges	1,136	1,070	1,176
Depreciation	5,649	5,776	7,187
Interest Expenses	259	306	321

Insurance Expenses	467	633	574
Other Expenditure	2,509	735	916
<b>Total</b>	<b>27,394</b>	<b>27,082</b>	<b>25,712</b>

The Total Operating Expenditure was \$25.7 million which was a decrease of 5% from the previous year actual. There is significant decrease in particular categories of Employee Costs, Materials and Contracts, Utilities and Insurance.

There are numerous factors that make-up the minor variances ranging from salary savings due to vacancies, savings from recruitment and relocation, unspent project costs associated with design and feasibility of new Recreation Centre, savings on plant operational costs, underspend on private works and increased depreciation costs that are non-impacting on the overall surplus or deficit position of the Shire.

It should be noted that employee costs incorporate not only salaries and allowances, but also superannuation, workers compensation insurance, protective clothing and safety items, training, fringe benefits tax and other employee costs associated with recruitment and relocation, medicals and police clearances. The figures identified above are only associated with salaries and allowances.

<b>Actuals 2015-16 (\$ millions)</b>	<b>Adopted Budget 2015-16 (\$ millions)</b>	<b>Forecast Actuals 2015-16 (\$ millions)</b>
\$ 25.712	\$ 24.763	\$ 24.585
<i>Variation Between Actuals</i>	<i>(\$ 0.949)</i>	<i>(\$ 1.127)</i>

In comparison to the actuals whereby the variation is an overspend, the main difference is depreciation charges of \$1.422 million given the recognition of all assets now at fair value.

The Shire reflects a significant increase in the amount of depreciation expense from \$5.776 million in 2015 to \$7.187 million in 2016. This increase in depreciation is attributed to the revaluation of infrastructure assets conducted during the year ended 30 June 2015 which resulted in a significantly higher depreciation (24.4%) asset base.

#### **Non-Operating Grants**

<b>Actuals 2015-16 (\$ millions)</b>	<b>Adopted Budget 2015-16 (\$ millions)</b>	<b>Forecast Actuals 2015-16 (\$ millions)</b>
\$ 2.702	\$ 5.621	\$ 2.702
<i>Variation Between Actuals</i>	<i>(\$ 2.919)</i>	<i>\$ 0.00</i>

There were numerous variations throughout the year, however they mainly related to funding received from RADS (Regional Airports Development Scheme) for the asphalt overlay project. The grant received in advance during the 2014/15 financial year rather than the anticipated 2015/16 financial period.

A number of capital projects with forecast grant funding were not successfully completed at the end of the financial year. The two major projects are Roads to Recovery projects and Lily Creek Lagoon Boating Facilities Project the funding receipt will be carried over to the 2016/17 financial year.

#### **Profit and Loss on Asset Disposals**

<b>Actuals 2015-16 (\$ millions)</b>	<b>Adopted Budget 2015-16 (\$ millions)</b>	<b>Forecast Actuals 2015-16 (\$ millions)</b>
(\$ 0.049)	\$ 0.040	(\$ 0.111)
<i>Variation Between Actuals</i>	<i>(\$ 0.090)</i>	<i>\$ 0.061</i>

The major variance transpired from sale of a Shire-owned house, throughout the year it became apparent that the Shire house had a successful offer, at the time of budget adoption this was unknown. Council agreed to dispose of the asset during Ordinary Council Meeting 22 September 2015 Minute No. 10929.

#### **Changes on revaluation of non-current assets (\$1.172 million)**

During 2015-16 the Shire finalised the transition to recognising assets at their fair value (meaning the price the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly transaction between independent, knowledgeable and willing market participants). The revaluation this year in particular was focussed on furniture, plant and equipment assets. Revaluations are non-cash in nature, and are not provided for within the budget, however the results do have an overall impact on future depreciation costs, which are non-cash in nature also and do not have any impact on the final surplus or deficit position of the Shire.

#### **Capital Expenditure**

<b>Actuals 2015-16 (\$ millions)</b>	<b>Adopted Budget 2015-16 (\$ millions)</b>	<b>Forecast Actuals 2015-16 (\$ millions)</b>
\$ 6.378	\$ 15.023	\$ 6.378
<i>Variation Between Actuals</i>	<i>\$ 8.645</i>	<i>\$ 0.00</i>

The actual expenditure relating to capital works program for 2015/16 is \$6.378 million. This program includes Infrastructure Roads, Bridges, Footpath and Drainage of \$4.93 million

Plant and Equipment of \$0.677 million, Airfields of \$0.452 million, Land and Buildings of \$0.271 million and Furniture and Equipment of \$0.048 million.

Major variations in capital expenditure relate to projects anticipated timing of when works were undertaken, and are often closely tied to the receipt of non-operating income or reserve funding. The major variation in this case was the acceleration of the asphalt overlay project which was 50% part funded by RADS, and 50% funded by the Airport Reserve. The funds allocated in the original budget adopted were not required, a budget amendment was completed. An adopted budget amendment was approved by the Audit Committee Minutes Special Audit (Finance & Risk) Committee 10 December 2015 Minute No. AC390.

Several heavy plant items committed prior to 30 June 2016 were not delivered until July 2016. The carry over value has been recognised during the adoption of the 2016/17 Annual Budget and expenditure incurred July 2016. The purchase of heavy plant items is 100% funded through the Asset Management Reserve therefore no impact on the cash position of the Shire.

The following projects have been considered as carry over projects in the 2016/17 adopted budget;

- Lilly Creek Lagoon Boat Ramp and Jetty
- Lake Argyle Road
- Parking/Safety improvements Mangaloo St
- Weaber Plain Rd
- Drainage Upgrade Nutwood & Rosewood
- Carpark Upgrade - East Kimberley Regional Airport
- Mills Road reconstruction
- Egret Close - Re-construct and Seal

The carryover projects were identified during the review process conducted in the adoption of the 2016/17 Annual Budget. The capital projects were not completed during the 2015/16 financial year and were funding received in advance the amount has been quarantined for the following financial period. The 2015/16 Budget established an Unspent Grants and Loans Reserve enabling appropriate restriction of these funds so they can be then allocated in the appropriate financial year. Any prepaid grants were transferred to this Reserve as part of the year-end processes.

## **ATTACHMENTS**

Attachment 1 - Shire of Wyndham East Kimberley Annual Report 2015/16

Attachment 2 - Management Report for the Year Ended 30 June 2016

Attachment 3 - Excerpt from the Western Australian Local Government Accounting Manual



SHIRE of WYNDHAM | EAST KIMBERLEY

# ANNUAL REPORT

2015 | 2016



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## 1 SHIRE PRESIDENTS MESSAGE



I am proud to present the Shire of Wyndham East Kimberley's 2015/16 Annual Report for the year ended 30 June 2016. This report summarises the Shire's performance against the Strategic Community Plan 2012-2022.

The below major projects were identified in the 2014/15 Annual Report and delivered in 2015/16

- Lily Creek Lagoon boat ramp upgrade
- Investigation and designs for the reseal of Wyndham airport runway and taxiways
- Road reseal programme and footpath upgrade for Wyndham.
- Recreation Space Strategy adopted at the March 2016 Ordinary Council Meeting
- Kununurra Aquatic Facility Preliminary Business Case endorsed by Council at the July 2015 Ordinary Council meeting
- Implementation of a 12-month trial of a Takeaway Alcohol Management System (TAMS)

The below major projects have been budgeted for in 2016/17

- Trails Master Plan - funds from the Foreshore Reserve along with funds from an external grant will see the development of a Trails Master Plan. The Trails Master Plan will set out the range of improvements required on existing trails within the Shire and identify future trails, from which residents and visitors can enjoy the Shire's renowned natural, built and cultural assets.
- Implementation of four-year project to improve drainage on Nutwood Crescent and Rosewood Street, Kununurra
- Parking / safety improvements Mangaloo Street
- Coolibah Drive and Ironwood Drive Path improvements
- Wyndham airport upgrades
- Lily Creek boat ramp car park and lighting upgrade
- East Kimberley Regional Airport car park study and upgrade

### **15/16 Budget Adoption - August**

The 15/16 budget saw the recoup of the \$500k budget deficit from the previous financial year through due diligence and accountability allowing the organisation to move towards financial sustainability. The 16/17 financial year is commencing in a more positive light than previous years.

2015/16 saw a new look Council with the election of five new Councillors with the focus remaining on strong community engagement. Council is committed to engaging with the

community on issues that affect them. The Shire will continue to listen, liaise and support the community as we continue to deliver on our strategic priorities.

The Shire regularly invites public comment on matters affecting the community such as:

- Council policies
- Corporate Business Plan
- Draft East Lily Creek Structure Plans
- Draft Local Planning Strategy
- Ivanhoe Crossing Opening
- Local Law Review

In accordance with the State Government's Integrated Planning and Reporting Framework, the Shire's Corporate Business Plan was adopted at the September 2015 Ordinary Council Meeting. The Corporate Business Plan 2015 – 2019 details the services, operations and projects the Shire will deliver within a four-year period, including the processes for delivering these and the costs involved. The plan aligns with the Strategic Community Plan 2012 - 2022 and the 2015/16 Budget, and will be reviewed annually.

The Shire has made significant progress for the region in 2015/16. By continuing to maintain and create infrastructure and engaging with our community we will be well placed to meet the growth period ahead of us. As Shire President I take my responsibility to listen and represent the community very seriously. We are a stronger community when we work together.

I would like to thank my fellow Councillors for their support and commitment to the Shire of Wyndham East Kimberley. I would also like to thank the Chief Executive Officer, Mr Carl Askew his Executive Team and employees for their dedication to providing services and delivering major projects to the municipality.

Regards

A handwritten signature in black ink, appearing to read 'J.Parker', with a stylized flourish at the end.

**Cr Jane Parker, Shire President**

## 2 MESSAGE FROM THE CHIEF EXECUTIVE OFFICER



The 2015/16 financial year has been a busy, but productive year for the Shire's Administration. Although it has been a challenging year, there have been many successes. There has been much change, particularly with Council Elected Members and administration staff, but we have also had a number of significant projects progress or be successfully completed. On the whole, the year has seen us diligently working to our goal to serve the community to the best of our collective abilities. It has

been, once again, a privilege to lead this team. Below are a few key areas that have seen progress and completion throughout the 2015/16 year.

### **Strategic Planning**

The Shire has successfully worked to complete its new Local Planning Strategy (LPS) and Planning Scheme (No 9) and in February 2016 received authority from the West Australian Planning Commission to advertise for public comment. Council should be in a position to adopt its new Scheme and Strategy by the end of 2016. In addition, the Shire has also advertised Structure Plans for both the East Lily Creek and Kununurra Civic Precinct.

Our LPS is Council's primary strategic planning framework which guides land use planning over the next 5 – 10 years. During 2017 we will also have the opportunity to work in partnership with the State Government and the Kununurra community to develop and deliver a Growth Plan for the region. It will deliver long term economic benefits which will drive investment, employment and population growth. At the same time, we will also review our own Strategic Community Plan.

### **Communications**

Once again, the Shire has worked at keeping the community informed throughout the year. We have achieved this in a variety of ways, aiming to be as flexible as possible in how our community wishes to stay informed. Some examples of these efforts include;

- SWEK news – This column appears fortnightly in the Echo;
- Local and statutory advertisements;
- Media statements – when the need has arisen Media Statements have been issued directly from the Council and CEO's Office;
- SWEK Website – our website is a constantly updated point of contact for our community
- SWEK Facebook page – which is monitored regularly;
- Admin and Library noticeboards – These hold regularly updated information;
- General Correspondence – Letters received from community.

Of course, we are always happy to welcome face to face conversation at one of our Administration Centres. In addition, where possible, we have also undertaken community engagement specifically for individual projects and issues, none more important than our Budget and Corporate Business Plan consultation.

## **Elections and Council**

One of the anticipated events of 2015/16 was the biannual local government elections. In October 2015 the Shire swore in a new Council for SWEK, including Cr Jane Parker as Shire President. At that election Cr's John Moulden (Shire President), Raymond (Spike) Dessert (Deputy Shire President), Glen Taylor, Don Learbuch and Gary King departed and Councillors Naomi Perry, Simone Rushby, Alma Petherick and Emily Bolto joined Council for the first time, with Cr Parker returning after a short break. I would like to take this opportunity to thank all outgoing Councillors for their commitment and service to their community and welcome the new Council.

During the year a number of issues arose within the Council which detracted from its ability to work as a cohesive team and this was recognised by the Minister for Local Government in May 2015 with the issuing of our first Show Cause Notice, and the ordering of mandatory mediation as an opportunity to resolve issues and move forward.

Unfortunately, the proposed mediation program, approved by the Director General of the DLGC, was not successful and was subsequently withdrawn by the Minister who then issued a second Show Cause Notice to the Council. In September 2016 a number of Councillors resigned and the Minister subsequently declared all positions vacant and appointed a Commissioner to the Shire until the ordinary elections in October 2017.

## **Shire Operations**

I commend the town maintenance staff in both Wyndham and Kununurra for their efforts in maintaining both towns to such a high standard. These staff quietly and efficiently go about their work keeping the parks and gardens presentable, undertaking maintenance and repairs to Shire infrastructure and removing rubbish and litter from our streets and public places. The details of some significant achievements in this area will be outlined in the infrastructure section of this report.

## **Administration**

The organisational structure of the Shire reflects a local government that is responsible for a significant and diverse regional area, with all the challenges of working in a remote part of Western Australia and trying climatic conditions. Quality people are a critical component of any business success and workforce turnover is always a challenge. Whilst we have said farewell to a number of good people we have also welcomed new faces to the SWEK team ready to take up the challenge.

Council has recognised the need to have quality people within the organisation and this year has resourced the Shire in the critical areas of Strategic Planning, Governance and Risk, and Procurement/Tendering. In addition, they have flagged future needs in Asset and Financial Management. We look forward to their contribution and efforts in maintaining and improving our services to residents, ratepayers and visitors.

Financial and Asset Management are critical areas for the future of the Shire and in 2016/17 the Administration will be hiring experienced professionals from these disciplines to assist us in developing and maintaining both long term financial and asset plans which will allow us to focus on priority projects and our long term sustainability.

In 2015/16 the Shire continued its focus on governance and compliance with a comprehensive review of all existing policies. This was a very big task that has ensured that our policies are up-to-date, relevant and useful. Also, the development of new policies and

organisational directives in line with the recommendations of the DLGC's Probity Compliance Audit took place. This was also a big task, but has culminated in the completion of all compliance concerns raised in the Probity report – a huge success for the Shire's Administration Team.

Monthly Ordinary Council Meetings and a number of Special Council meetings took place throughout the year, as well as a number of Audit (Finance and Risk) Committee meetings and Briefing sessions. This resulted in approximately three hundred reports to Council and a significant number of Council decisions (resolutions) and actions for the Administration to implement. This is a significant amount of work, and I will take the time to thank the staff that have tirelessly researched written and advised on each of these reports to Council.

In addition, the Shire continues to be involved with a significant number of committees, some of which are statutory requirements, others are in-house and assist with the decision-making of Council. Other committees relate to external stakeholders, including the West Australian Local Government Association Kimberley Zone and Regional Collaborative Group. The Administration supports Council and individual elected members on the majority of these committees and community bodies.

### **Budget**

This year, commencing in February 2016 with our midyear budget review, Council and staff were involved in the many stages of preparing our budget. The annual budget process is significant in terms of its importance and also the time and resources required to be committed to the process to ensure accuracy and timeliness. This year was different to previous years and included significantly more consultation and engagement with the community both in regard to rating, our Corporate Business Plan and Budget. Council achieved this by undertaking a number of workshops and briefings plus formal reports. This led to significant community engagement in June, acknowledgement of the many community submissions and adoption of its rating model in July 2016, and finally adoption of the budget in September 2016 inclusive of a modest rates increase of 1.3%.

### **Future Projects**

In the 2016/17 year we anticipate further exciting projects, including;

- Working in partnership with the State Government on a Regional Growth Centre Development Plan
- Finalisation of our Local Planning Strategy and Scheme
- Review and Development of a Long Term (10 Year) Financial Plan and Asset Management Plan
- Securing funding for the East Kimberley Regional Airport runway extension
- Advancing works on Lake Argyle Road, Nutwood Crescent and Rosewood Avenue
- Development of our Recreation Space Strategy and Walk Trails Master Plan
- Working with the East Kimberley Marketing Group to investigate and trial direct flights between Melbourne and Kununurra during the 2017 dry season.

As your CEO I would like to express my appreciation to the Shire President, Councillors, the Commissioner and staff for their support throughout 2015/16. It is with great pride that I list the achievements in this report – evidence of our collective effort and skillsets. Not only have we maintained our duty of compliance with all statutory obligations required under legislation throughout the year, we have excelled in additional ventures that benefit the

community as a whole. I would also like to acknowledge the many volunteers for their commitment and efforts to improve our community. I look forward to working with our professional and committed team of staff in the 2016/17 financial year to continue to deliver high quality services to the SWEK community.

Regards

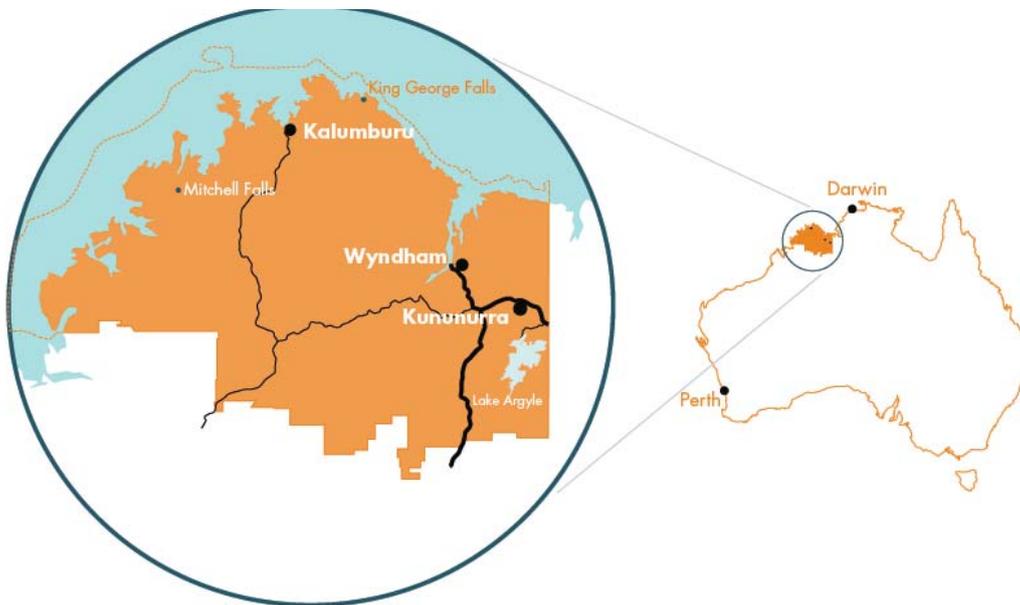
A handwritten signature in black ink, appearing to read 'Carl Askew', written in a cursive style.

**Carl Askew, Chief Executive Officer**

## 3 INTRODUCTION

### 3.1 About Us

The Shire of Wyndham East Kimberley is located in the ruggedly picturesque and sparsely populated north east corner of WA, stretching from the Northern Territory border to the northern most tip of Western Australia (WA). It includes the towns of Kununurra and Wyndham, the township of Kalumburu, over 40 Indigenous communities and a number of small settlements and station homesteads.



The Shire's land area covers 121,000 square kilometres and is one of the four local governments in the Kimberley region. Its population, according to 2011 census data, is 7,799 and 38 percent of Shire residents identify as Indigenous.

### HISTORY

#### Kununurra

Kununurra was formed in the early 1960s to service the construction of the Ord Irrigation Scheme. The town has seen the transformation of ancient river plains into one of the most diverse and productive agricultural areas in Australia. Harnessing the mighty Ord River opened up the area to horticulture, aquaculture, eco-tourism and agri-tourism. From its beginnings as a service town for workers, Kununurra has grown to a population of 6,952 (Australian Bureau of Statistics 2011 Census) and is home to most of the Shire's population.

## **Wyndham**

Wyndham is the second largest town in the Shire and is the most northern town in Western Australia. The population of Wyndham stands at around 850 today, but was once a bustling town, with the arrival of news of gold discoveries at Halls Creek. The Wyndham Port was first established at the base of the Bastion Range in the 1880s and today it provides for the state ship service, the import of fuel, ammonium nitrate and general freight and the export of live cattle, iron ore and nickel.

## **About the Organisation**

The Shire of Wyndham East Kimberley operates under the provisions of the *Local Government Act 1995* (as amended) and associated regulations and is the statutory organisation responsible to the ratepayers and residents within the Shire.

### **Shire of Wyndham East Kimberley**

PO Box 614

Kununurra WA 6743

Email | [mail@swek.wa.gov.au](mailto:mail@swek.wa.gov.au)

Website | [www.swek.wa.gov.au](http://www.swek.wa.gov.au)

### **Shire Offices and Chambers**

#### Kununurra Office

20 Coolibah Drive

Kununurra WA 6743

Ph (08) 9168 4100

Fax (08) 9168 1798

#### Wyndham Office

Koolama Street

Wyndham WA 6740

Ph (08) 9161 1002

Fax (08) 9161 1295

Office Hours: Monday to Friday 8:00am - 4:00pm

### **Shire Statistics**

Distance from Perth: 3,215 km

Area: 121,189 square km

Length of sealed roads: 249 km

Length of unsealed roads: 1086 km

Population: 6,952 (Australian Bureau of Statistics 2011 Census)

Number of Electors: 3,614 (2015 Electoral Roll)

Total number of Full Time Employees (FTE's): 89.23

### **Suburbs and Localities**

Wyndham, Kununurra (including Hidden Valley, Lakeside, Weaber Plain Road, Packsaddle Road, River Farm Road, Valentine Falls, Ord Irrigation Area and Crossing Falls), Lake Argyle, and Kalumburu.

### **Significant Local Events**

Kimberley Moon Experience, Lake Argyle Swim, Barramundi Concert, Kununurra Agricultural Show, Kimberley Writers Festival, The Gibb Challenge, Ord River Dragon Boat Marathon, Kununurra Rodeo, Kununurra and Wyndham Races, Stars on the Bastion, and Dam 2 Dam.

### **Local Industry**

Tourism, Agriculture, Aquaculture, Mining, and Wyndham Port facilities.

### **Tourist Attractions**

Carboyd Ranges, Celebrity Tree Park, Cockburn Ranges, Drysdale River National Park, Emma Gorge, Five Rivers Lookout (the Bastion), Gibb River Road, The Grotto, Ivanhoe Crossing, Kelly's Knob walking track and lookout, Kununurra Diversion Dam/Lake Kununurra, Lake Argyle, Lily Lagoons, Mirima National Park, Mitchell Plateau, Ord River Irrigation Area, Ord River, Parry's Lagoon Nature Reserve, Pentecost River, Ragged Range, Wyndham Community Fishing Jetty, Zebedee Springs.

# Vision

For the East Kimberley to be a thriving community with opportunities for all.

# Mission

To enable the East Kimberley to develop in a manner that will achieve social, cultural, economic and environmental benefits for all.

## 4 COUNCILLORS

Council is responsible for the stewardship and corporate governance of the organisation.

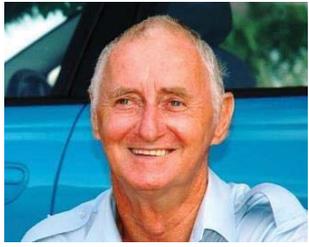
The 9 Elected Members are the elected representatives of all residents and ratepayers across the Shire. They are responsible for providing leadership and guidance, facilitating communication between community and Council, determining Council policy, governing finances and setting the strategic direction of the organisation.

Shire President Jane Parker has served two terms as Councillor, originally from 2005 to 2013 and was then re-elected at the 2015 ordinary election and elected unopposed to the position of Shire president.

Deputy Shire President Keith Wright has also served on Council on four separate occasions, originally from 1972 to 1974, again from 1976 to 1978, then from 1990 to 2011 and re-elected at the October 2013 ordinary election and elected unopposed to Deputy Shire President after the October 2015 election.

Councillors Sophie Cooke, Beau Robinson and Darren Spackman were elected at the 2013 Ordinary Election

Councillors Simone Rushby, Naomi Perry, Alma Petherick and Emily Bolto were elected at the 2015 Ordinary Election.

Jane Parker Shire President	Cr Keith Wright Deputy Shire President	Cr Sophie Cooke
		
T   0407 473 287 E   <a href="mailto:jane.parker@swek.wa.gov.au">jane.parker@swek.wa.gov.au</a>	T   0427 633 455 E   <a href="mailto:keith.wright@swek.wa.gov.au">keith.wright@swek.wa.gov.au</a>	T   0407 344 399 E   <a href="mailto:sophie.cooke@swek.wa.gov.au">sophie.cooke@swek.wa.gov.au</a>
Cr Beau Robinson	Cr Darren Spackman	Cr Simone Rushby
		
T   0438 550 235 E   <a href="mailto:beau.robinson@swek.wa.gov.au">beau.robinson@swek.wa.gov.au</a>	T   0418 681 100 E   <a href="mailto:darren.spackman@swek.wa.gov.au">darren.spackman@swek.wa.gov.au</a>	T   0457 638 479 E   <a href="mailto:simone.rushby@swek.wa.gov.au">simone.rushby@swek.wa.gov.au</a>
Cr Naomi Perry	Cr Alma Petherick	Cr Emily Bolto
		
T   0400 699 696 E   <a href="mailto:naomi.perry@swek.wa.gov.au">naomi.perry@swek.wa.gov.au</a>	T   0437 814 680 E   <a href="mailto:alma.petherick@swek.wa.gov.au">alma.petherick@swek.wa.gov.au</a>	T   0400 352 149 E   <a href="mailto:Emily.bolto@swek.wa.gov.au">Emily.bolto@swek.wa.gov.au</a>

## 5 COUNCIL

### 5.1 Council Elections

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Local Government Elections are held every two years, with the next election occurring in October 2017. Voting in local Council elections is open to any person registered on the State Electoral Roll for that local government. Any eligible elector can nominate for election with no requirement for a candidate to belong to a political party or other organisation. Councillors are voted in for a 4 year term.

### 5.2 The Role of the President and Councillors

---

The role of the Shire President is to:

- Preside at Council Meetings in accordance the *Local Government Act 1995*;
- Provide leadership and guidance to the community;
- Carry out civic and ceremonial duties
- Speak on behalf of the local government; and
- Liaise with the Chief Executive Officer and the local government on the performance of its functions

Elected Members make decisions relating to the whole of the local government by considering the views of the community. They also work together with the community, the Chief Executive Officer and the Council Administration to set the strategic direction of the Shire. The specific role of Councillors as determined by the *Local Government Act 1995* is to:

- Represent the interests of electors, ratepayers and residents of the district;
- Provide leadership and guidance to the community in the district;
- Facilitate communication between the community and the Council; and
- Participate in the local government's decision-making processes at Council and Committee Meetings.

### 5.3 Elected Member Conduct

---

Section 5.121 of the Local Government Act 1995 requires a local government to maintain a register of complaints that result in an action under Section 5.110(6) (b) or (c) of the Local Government Act 1995.

There were 11 breaches reported to the Local Government Standards Panel during 2015/16.

### 5.4 Code of Conduct

---

The Shire's Code of Conduct for Council Members, Committee Members and Employees is adapted from the Western Australian Local Government Association 'Model Code of Conduct' and provides consistent guidelines for an acceptable standard of professional conduct. The Code addresses the broader issue of ethical responsibility and encourages greater transparency and accountability.

## 5.5 Council Meetings

The Council of the Shire of Wyndham East Kimberley consists of nine Councillors sitting as one body, with the Shire President as presiding member. Council is the policy and decision making body for the Shire and meets once per month. The Chief Executive Officer and the Director from each of the Shire's four directorates also attend Council Meetings to assist the Councillors with information as required.

Members of the public are welcome to attend Council Meetings and have an opportunity to ask questions during public question time.

All Council Minutes are available in the publications section of the Shire's website.

### 5.5.1 Councillor Meeting Attendance

2015 Election - outgoing Councillors meeting attendance from July 2015 to September 2015

Councillor	Council Meeting Type		
	Ordinary Council Meetings Attended	Special Council Meetings Attended	Total Meetings Held
Cr John Moulden	3	1	4
Cr Raymond (Spike) Dessert	2	1	
Cr Don Learbuch	3		
Cr Glenn Taylor	3		
Cr Gary King	2	1	

Existing Councillors from July 2015 to June 2016

Councillor	Council Meeting Type		
	Ordinary Council Meetings Attended	Special Council Meetings Attended	Total Meetings Held
Cr Keith Wright	10	6	19
Cr Beau Robinson	12	6	
Cr Darren Spackman	12	6	
Cr Sophie Cooke	11	5	

## 2015 Election - incoming Councillors from October 2015 to June 2016

Councillor	Council Meeting Type		
	Ordinary Council Meetings Attended	Special Council Meetings Attended	Total Meetings Held
Cr Jane Parker	8	5	14
Cr Simone Rushby	9	3	
Cr Naomi Perry	8	4	
Cr Alma Petherick	9	2	
Cr Emily Bolto	8	4	

### Council Committees

Council operated eight Committees during the year. Other than the Audit (Finance and Risk) Committee which has been delegated by the Council to meet annually with the Shire of Wyndham East Kimberley's auditors, all remaining Committees have neither delegations nor decision making authority.

#### 5.5.2 Audit (Finance and Risk) Committee

Each local government is required to have an Audit Committee to exercise the powers and discharge the duties conferred on it. The Council's Audit (Finance and Risk) Committee's Terms of Reference as endorsed by the Council outlines the duties and responsibilities of the Committee. In addition to this legislated purpose, the Audit (Finance and Risk) Committee provides guidance and assistance to the Council in relation to:

- Financial Management
- Risk Management
- Internal Controls
- Legislative Compliance
- Internal and external audit planning and reporting.

The Audit (Finance and Risk) Committee representatives were Cr Simone Rushby, (Chairperson), Cr Beau Robinson, Cr Naomi Perry and Cr A Petherick.

#### 5.5.3 CEO Review and Selection Panel

The CEO is employed by the Council and the performance of the CEO is to be reviewed at least once in relation to every year of employment. Division 4 of the *Local Government Act 1995* s5.36 gives guidance to Councillors on the employment of a CEO and s5.38 indicates that an annual review must take place.

The CEO Review and Selection Panel representatives were Cr Jane Parker (Chairperson), Cr Sophie Cooke, Cr Keith Wright.

#### 5.5.4 Local Emergency Management Committee (LEMC)

The LEMC is established by the respective local government and operates under the provision of the *Emergency Management Act 2005* to plan on behalf of the community. This is a representative committee to provide a network of skills, knowledge and advice to assist the local government in ensuring that the local emergency management arrangements are established for its area.

The LEMC representative was Cr Darren Spackman.

#### 5.5.5 Bush Fire Advisory Committee (BFAC)

The function of the Bush Fire Advisory Committee (BFAC) is to provide support and guidance to Bush Fire Brigades in the Shire. It does this in collaboration with DFES and the Department of Parks & Wildlife. The BFAC meets to discuss operational and command and control issues, advise on matters relating to prosecutions under the *Bush Fires Act 1954*, and generally ensure coordination and cooperation between the brigades, agencies and the Shire in relation to the preparation of firebreaks and other preventative measures, and in the preparedness of each organisation to deal with bush fire incidents.

The BFAC representative was Cr Darren Spackman.

#### 5.5.6 Kununurra Community and School Library

The Kununurra Community and School Library Committee provides advice on policy with respect to the running of the jointly managed facility.

The Library representative was Cr Sophie Cooke.

#### 5.5.7 Community and Civic Events

The Community and Civic Events Committee has the role of overseeing Shire community and civic events within the municipality such as Australia Day and Australian Citizenship ceremonies. There are several other significant events that occur such as the Ord Valley Muster, Stars on the Bastion and Anzac Day that may require Council support or may have community and civic impacts.

The Community and Civic Events representatives were Cr Jane Parker and Cr Keith Wright.

#### 5.5.8 Disability Access and Inclusion Planning

*Under the Disability Services Act 1993* the Shire must have and maintain a Disability Access and Inclusion Plan. The objective of the Committee is to oversee and advise on the implementation, review and evaluation of this plan. The committee meets annually to conduct this internal evaluation. The Plan must be formally reviewed and revised every five years with the most recent review taking place in 2014.

The Disability Access and Inclusion Planning representatives were Cr Beau Robinson and Cr Alma Petherick.

#### 5.5.9 Lake Kununurra Foreshore Reference Committee

The Lake Kununurra Foreshore Reference Committee was endorsed at the 21 February 2012 Ordinary Council Meeting. The purpose of the committee is to implement the Lake

Kununurra Foreshore and Aquatic Use Plan (adopted by Council on 16 August 2011) to ensure a coordinated approach to the management of Lake Kununurra and its foreshore.

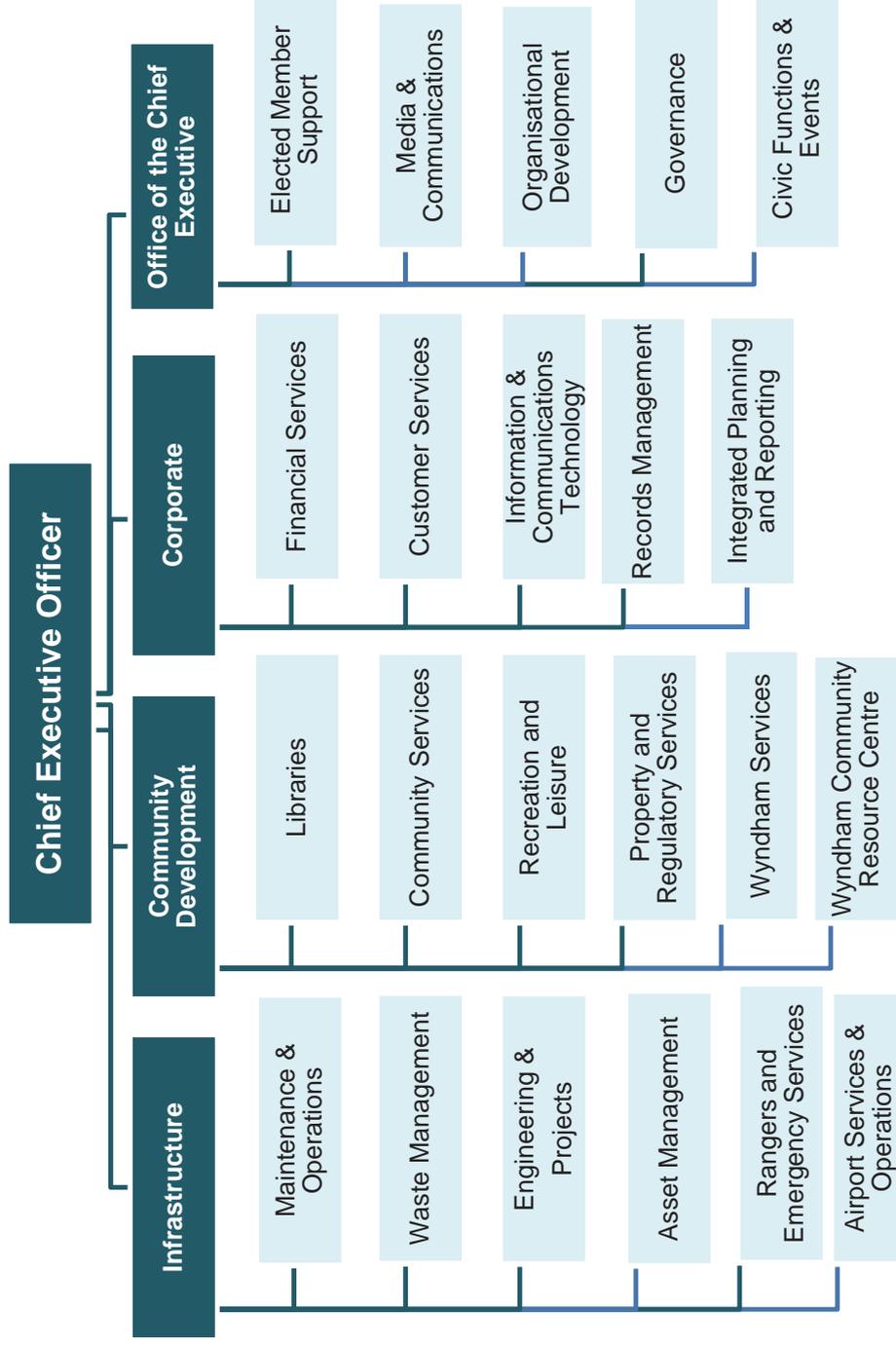
The Lake Kununurra Foreshore Reference Committee representatives were Cr Darren Spackman and Cr Alma Petherick.

#### 5.5.10 Other Council Representation on Committees

Council was also represented on the following committees not administered by the Shire:

- Development Assessment Panels (DAP's) – Cr Beau Robinson and Cr Keith Wright
- WALGA Kimberley Zone / Regional Collaborative Group – Cr Jane Parker, Cr Keith Wright and the Chief Executive Officer
- Kimberley Regional Road Group – Cr Keith Wright
- North Kimberley Land Care District Council (LCDDC) – Cr Emily Bolto
- SWEK RoadWise Committee – Cr Simone Rushby and Cr Darren Spackman
- Kununurra Visitor Centre - Cr Naomi Perry
- Kununurra and Wyndham Alcohol Accord – Cr Emily Bolto and Cr Simone Rushby
- Community Resource Centre – Cr Jane Parker
- East Kimberley Marketing Group – Cr Naomi Perry
- Australian Airport Association (AAA)- Chief Executive Officer
- Ord Valley Events Board – Chief Executive Officer

## 6 ORGANISATIONAL STRUCTURE (AS AT JUNE 2016)



## 6.1 Directorate Summary

Office of the Chief Executive CEO, Mr Carl Askew	Corporate Director, Ms Natalie Octoman	Community Development Director, Ms Louise Gee	Infrastructure Director, Mr David Klye
<ul style="list-style-type: none"> <li>▪ Elected Member Support &amp; Secretariat</li> <li>▪ Governance Administration &amp; Compliance</li> <li>▪ Media and Corporate Communications</li> <li>▪ Economic Development</li> <li>▪ Human Resources</li> <li>▪ Occupational Health and Safety</li> <li>▪ Civic Functions and Events</li> </ul>	<ul style="list-style-type: none"> <li>▪ Information and Communications Technology</li> <li>▪ Finance</li> <li>▪ Customer Services</li> <li>▪ Records</li> <li>▪ Integrated Planning and Reporting</li> </ul>	<ul style="list-style-type: none"> <li>▪ Libraries</li> <li>▪ Strategic Community Planning</li> <li>▪ Disability Access</li> <li>▪ Youth Services</li> <li>▪ Leisure Facility Management</li> <li>▪ Recreation Services and Programs</li> <li>▪ Property and Regulatory Services Administration</li> <li>▪ Buildings Applications and Permits</li> <li>▪ Land Use Planning</li> <li>▪ Property and Facility Maintenance</li> <li>▪ Environmental Health Services</li> <li>▪ Wyndham Area Services</li> <li>▪ Wyndham Community Resource Centre</li> </ul>	<ul style="list-style-type: none"> <li>▪ Ranger Services</li> <li>▪ Emergency Services</li> <li>▪ Asset Management</li> <li>▪ Engineering and Project Delivery</li> <li>▪ Depot Services</li> <li>▪ Plant and Equipment</li> <li>▪ Roads and Bridges</li> <li>▪ Footpaths, Trails and Cycle ways</li> <li>▪ Drainage Systems</li> <li>▪ Parks, Ovals and Reserves</li> <li>▪ Waste Management</li> <li>▪ Airport Operations</li> </ul>

## 6.2 Staff Summary

	2011/ 12	2012/ 13	2013/ 14	2014/ 15	2015/ 16
Number of Full Time Staff	89	107	88	75	77*
*Represents the full time staff employed as at 30 June 2016. This figure does not include vacant positions.					
Total Number of Staff	111	125	138	125	120*
*Represents the number of current employees across all employment categories including full time, contract, part-time, fixed term and casual.					
% Male Staff	52%	52%	50%	49%	52.5%
% Female Staff	48%	48%	50%	51%	47.5%
% Indigenous Staff	8%	8%	11%	5%	6%
Trainees/Student placements	2	2	1	1	1
Staff Turnover	37%	32%	34%	51%*	42%*
% of Staff Engaged in Training	95%	76%	73%	40%	63%
% Staff Engaged in Professional Development	30%	26%	17%	10%	11%

\*Breakdown of staff turnover for 2015/16:

Employee initiated – resignation, retirement, abandonment of employment	34	28%
Employer initiated – dismissal, redundancy, expiry of fixed term contracts, termination of casuals	16	13%

\*Staff turnover by employment categories

Casual staff	29	24%
Permanent staff (Full time and Part-time)	16	13%
Contract staff	6	5%

The number of employees with salaries over \$100,000 for the year 2015-2016 is reflected in the below tables:

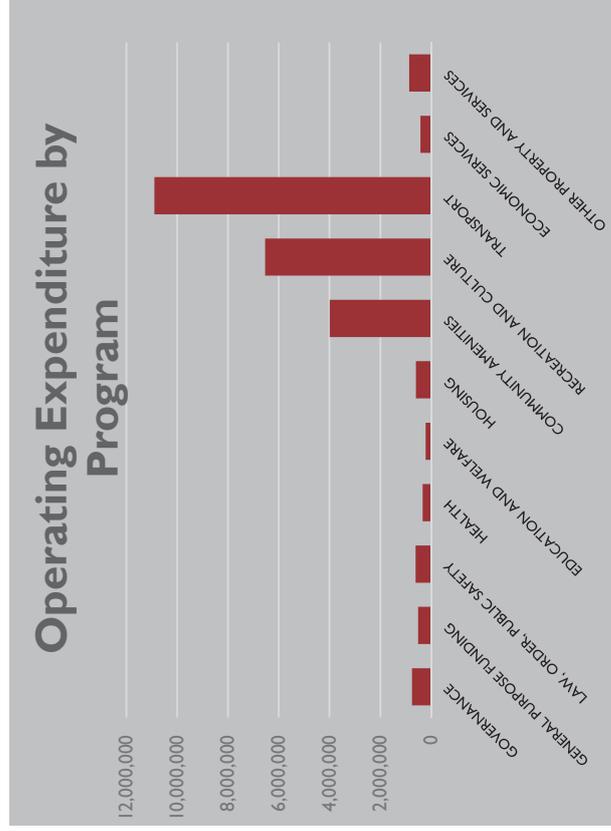
\$100,000 – \$109,999	\$110,000 – \$119,999	\$120,000 – \$129,999	\$130,000 – \$139,999	\$140,000 – \$149,999	\$150,000 – \$159,999	\$160,000 – \$169,999	\$170,000 – \$179,999	\$180,000 – \$189,999
6	3	1	2	0	0	0	1	2

\$190,000 – \$199,999	\$200,000 – \$209,999	\$210,000 – \$219,999	\$220,000 – \$229,999	\$230,000 – \$239,999	\$240,000 – \$249,999	\$250,000 – \$259,999
0	0	0	0	0	0	1

## 7 FINANCIAL PERFORMANCE AT A GLANCE

### 7.1 Operating Snapshot 2015/16

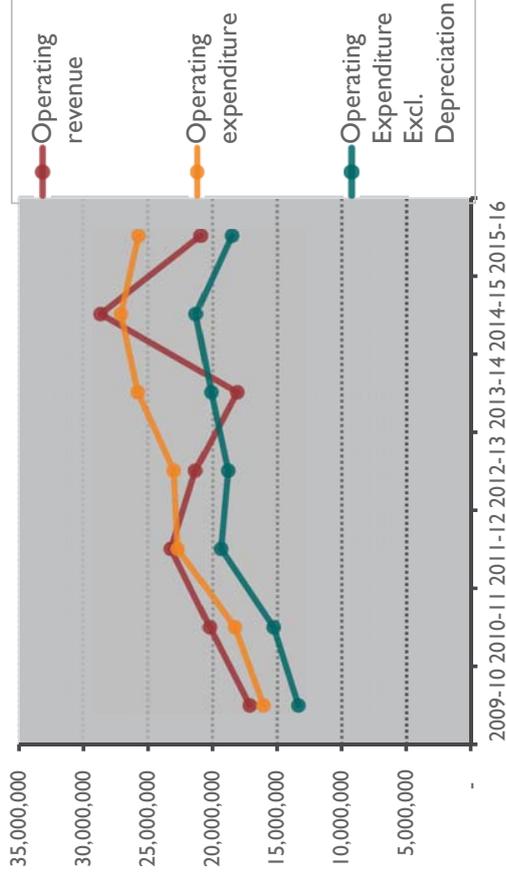
The Shire of Wyndham East Kimberley's 89.23 FTE's delivered services and programs to the community through 11 main program areas and a budget of approximately \$24.8 million and actual expenditure approximately \$25.8 million during 2015-2016.



The most significant program expenditure was transport representing spending of 42.4% or \$10.9 million. This signifies a decrease of \$0.244 million from the 2014/15 Financial year. The major components of this program are the operations of the East Kimberley Regional Airport, Wyndham Airport and maintenance of rural and urban roads.

The second most significant source of expenditure was the Recreation and Culture Program which consumed 25.4% or \$6.5 million of the total expenditure. This is an increase of \$0.478 million from the 2014/15 expenditure. The major components of this program are the operations of Kununurra Leisure Centre, Wyndham Swimming Pool, Wyndham Youth and Recreation Centre, two Libraries, Public Halls, maintenance of Parks and Reserves, including their respective buildings.

### Operating Position



The Shire has been successful in reducing the rate of growth of operating expenditure given the significant decisions the Council made during the 2015-16 Budget setting process.

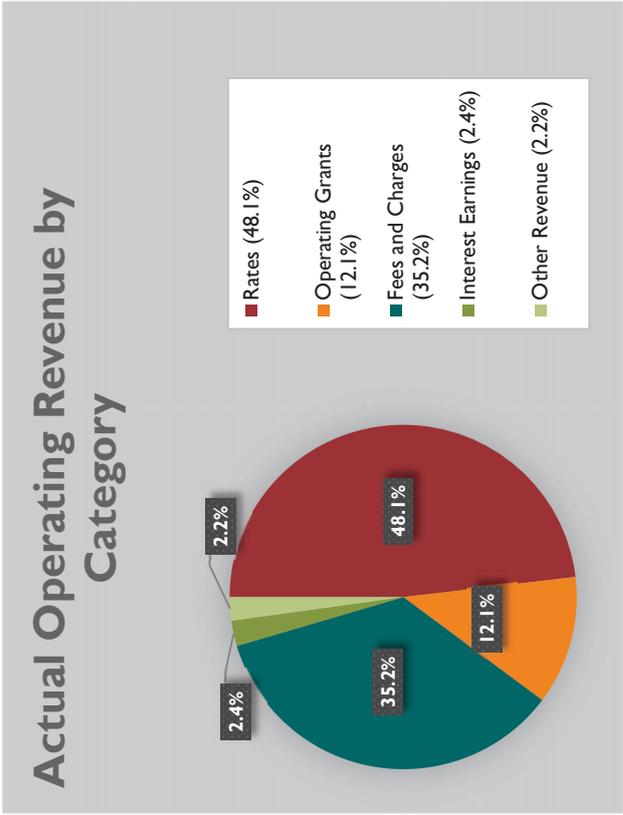
The Shire's revenue is derived from various sources including Rates, Operating Grants, Subsidies & Contributions, Fees and Charges, Interest Earnings and Other Revenue. A breakdown is shown below:

Operating Revenue By Category	2013/14 Actual \$ 000	2014/15 Actual \$ 000	2015/16 Actual \$ 000
Rates	7,596	9,255	10,074
Operating Grants, Subsidies, Contributions	2,211	11,201	2,528
Fees and Charges	7,245	7,139	7,369
Interest Earnings	494	440	496
Other Revenue	567	620	463
<b>Total</b>	<b>18,113</b>	<b>28,655</b>	<b>20,929</b>

The Shire has reflected a steady increase in the categories of Rates, Fees and Charges and Interest Earning. Total Operating Revenue for the 2015/16 financial year net result recorded a 26% decrease from 2014/15 and was in line with budget. The significant decrease in Operating Grants, Subsidies and Contributions relates to an early receipt of the Financial Assistance Grants (FAGS) revenue in 2015

and decreased operating revenue in 2016 by \$1.84 million and WANDRRA grant of \$4.07 million for flood damage repair expenses.

The graph below indicates the operating revenue by Category.



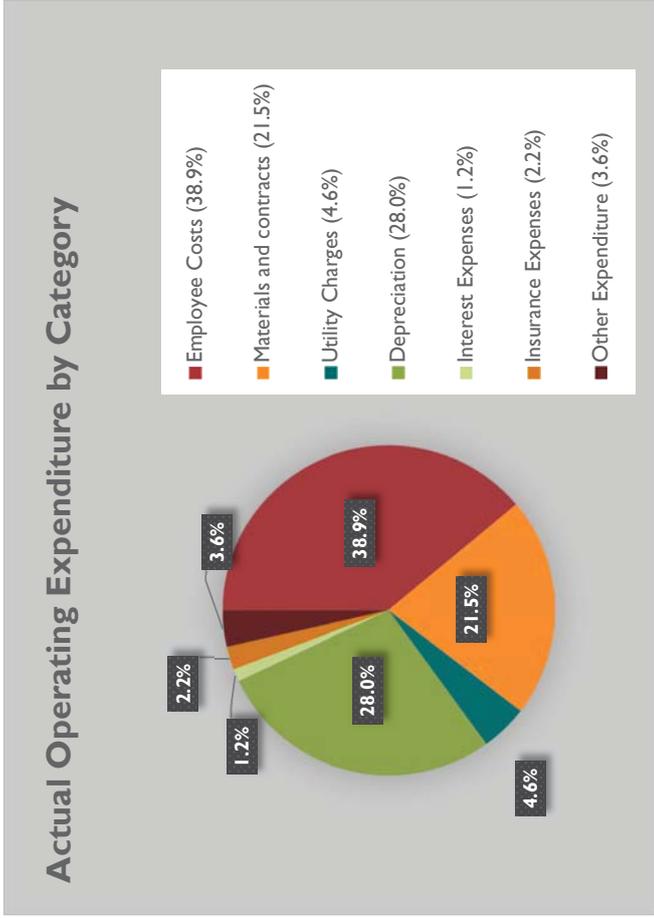
Operating expenses consist of Employee Costs, Materials & Contracts, Utilities, Depreciation, Interest Expense, Insurance and Other Expenditure, a breakdown of which is shown below:

Operating Expenditure By Category	2013/14 Actual \$ 000	2014/15 Actual \$ 000	2015/16 Actual \$ 000
Employee Costs	10,481	10,219	10,008
Materials and contracts	6,893	8,342	5,529
Utility Charges	1,136	1,070	1,176
Depreciation	5,649	5,776	7,187
Interest Expenses	259	306	321
Insurance Expenses	467	633	574
Other Expenditure	2,509	735	916
<b>Total</b>	<b>27,394</b>	<b>27,082</b>	<b>25,712</b>

The total operating expenditure was \$25.7 million which was a decrease of 5% from the previous year actual. There is significant decrease in particular categories of Employee Costs, Materials and Contracts, Utilities and Insurance.

The Shire reflects a significant increase in the amount of depreciation expense from \$5.776 million in 2015 to \$7.187 million in 2016. This increase in depreciation is attributed to the revaluation of infrastructure assets conducted during the year ended 30 June 2015 which resulted in a significantly higher depreciation (24.4%) asset base.

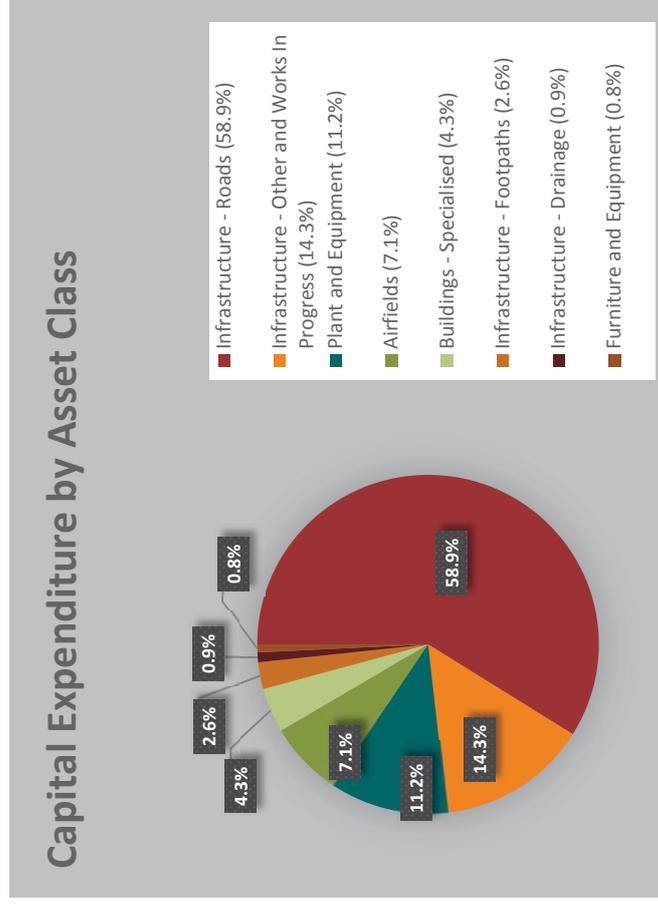
The graph below indicates the operating expenses by Category.



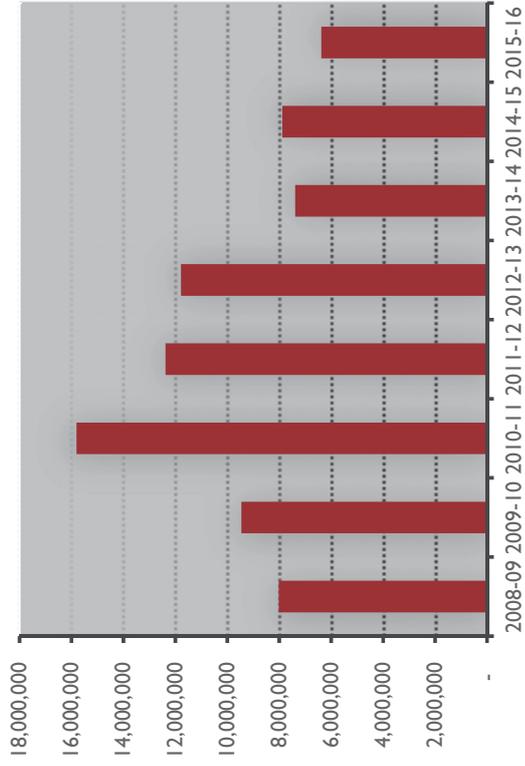
## 7.2 Capital Snapshot 2015/16

While capital expenditure has slowed significantly, it is reflective of the economic downturn, reduced funding available across the Kimberley (and the State) and also the tightening of the Shire's available expenditure. It also signifies a higher level of importance now being placed on the maintenance of the Shire's current assets, rather than developing new assets at this point in time.

The following chart shows the breakdown of capital expenditure by asset class.



## Capital Expenditure



The actual expenditure relating to the capital works program for 2015/16 is \$6.38 million. This program includes Infrastructure Roads, Bridges, Footpath and Drainage of \$4.93 million Plant and Equipment of \$0.677 million, Airfields of \$0.452 million, Land and Buildings of \$0.271 million and Furniture and Equipment of \$0.048 million.

## 8 2015 – 2016 YEAR IN REVIEW

This report summarises the Shire of Wyndham East Kimberley's progress during the 2015 - 2016 financial year toward attaining the goals, strategies and outcomes set out in the Shire's Strategic Community Plan 2012-2022.

### 8.1 Strategic Community Plan 2012 – 2022, Goal 1

#### **Strong leadership and governance that underpins a more strategic approach to community engagement, regional development and organisational sustainability.**

##### 8.1.1 Media

The Shire uses a range of media and communications channels to engage with the local community such as media releases, paid advertisements, fortnightly edition of 'SWEK news' in the local newspaper, paid advertising, public notices, the Shire's website and Facebook page.

The Shire values the importance of a positive relationship with local and national media and seeks to maintain this relationship in an efficient manner. The Shire has assisted journalists with media enquiries in the areas of Governance, Environment, Infrastructure and Events.

The Shire's website and Facebook page are important resources for providing information to the community and encouraging community engagement.

In 2015-2016 169 items of information were disseminated to the community via media channels.

##### 8.1.2 Australia Day

The Shire organised and co-ordinated a highly successful Australia Day celebration with an estimated 400 people attending either Swim Beach in Kununurra or the lawns of the Shire office in Wyndham. Activities and entertainment included a free breakfast barbeque with the assistance of Rotary, a performance by Monsoon Night Belly dancers, citizenship ceremony, affirmation ceremony, flag raising ceremony, baby tree ceremony, bouncing castle and face painting for kids with tea and coffee supplied by the Country Women's Association and best dressed prizes. Community feedback was positive with many commenting that they enjoyed the morning.



Australia Day celebrations at Swim Beach, Kununurra

### 8.1.3 Citizenship Ceremonies

During 2015 - 2016 the Shire conducted five Citizenship Ceremonies at which 30 people became Australian Citizens. The participants were from countries including South Africa, The Philippines, Irish Republic, Britain, Sri Lanka, Germany, India, China, Netherlands and Taiwan.



Citizenship Ceremony, 15 May 2016

### 8.1.4 Community Engagement, Events and Activities

#### **NAIDOC Week**

NAIDOC Week celebrations are held across Australia each July to celebrate the history, culture and achievements of Aboriginal and Torres Strait Islander people. The national NAIDOC theme for 2015 was 'We all Stand on Sacred Land: Learn, Respect and Celebrate'. The Shire of Wyndham East Kimberley provided support along with many local organisations to offer an opportunity for both the Kununurra and Wyndham communities to participate in a range of activities throughout the week to celebrate and support the local Aboriginal and Torres Strait Islander community.

#### **Light the Night Kununurra**

On Friday 6 November the Shire of Wyndham East Kimberley provided support to organise the 2015 Light the Night event at the Kununurra Town Oval to raise awareness and funds to support the many Australian families living with blood cancer. Supporting the Leukaemia Foundation, the event was a big success with a great crowd joining the oval walk with illuminated lanterns to show their support and touching stories by those that have been affected by blood cancer. Proceeds from the lantern sales and sausage sizzle, and the generous donations from locals went directly to the Leukaemia Foundation.

### **Seniors Week**

In recognition of Seniors Week 2015 the Shire, in conjunction with the Kununurra and Wyndham Community Resource Centres, held a morning tea for seniors in both towns on Monday 9 November. The event was a chance for local seniors to get together and included presentations from local youth on how to use current technology such as Facebook and Skype. Opportunities were offered for the seniors to register for further sessions on technology. The event would not have been possible without grant funding from COTA WA, Lotterywest and the Department of Local Government and Communities.

### **International Day of People with Disabilities**

In celebration of International Day of People with Disabilities 2015, an event was held at the Kununurra Leisure Centre on 3 December which included information, exhibitions and speeches by local people with disability. The event was supported by Disability Services Commission, Kimberley Individual & Family Support Association, Life without Barriers, Shire of Wyndham East Kimberley, Kimberley TAFE, Kimberley Aged Care and Allied Health.

### **Thank a Volunteer Day**

More than 90 volunteers were recognised on Friday 4 December at a special “Thank a Volunteer Day” breakfasts at Celebrity Tree Park Kununurra and the Wyndham Shire Office gardens. The Shire together with the Wyndham and Kununurra Community Resource Centres held the events to show appreciation for the support and contribution volunteers give to the community. The events were a great success with the volunteers, many of which volunteer for multiple organisations, were presented with certificates of appreciation and discount cards sponsored by local businesses before enjoying breakfast. The event was sponsored through a grant from the Department of Local Government and Communities, with water donated by the Water Corporation.



### **Banners in the Terrace Competition**

The 'Banners in the Terrace Competition' is an annual exhibition of banners along St Georges and Adelaide Terraces in Perth allowing communities and regions throughout Western Australia to represent themselves to thousands of people travelling along these routes each day. The Shire have been involved in the project since 2011. This year the banner was created by Kununurra District High School's junior primary students and will be displayed along the Terraces from 24 July to 6 August 2016.

### **Working in Partnership Group**

From July to December 2015 the Shire continued to contribute to and support the East Kimberley Working in Partnership (WiP) Group. The WiP is a collective of State, Federal and Local Government agencies and not-for profit organisations that work together to identify common issues and trends and to create strategies around key outcomes to improve service delivery, service planning, and better use of resources around human services.

In 2016 the WA Government commenced a Regional Services Reform initiative and given the synergies between this and the Working in Partnership Group, the WIP was wound up in December 2015.

#### 8.1.5 Integrated Planning and Reporting Framework

### **Strategic Community Plan**

The Shire continued to deliver on the Strategic Community Plan 2012-2022.

### **Corporate Business Plan**

The Corporate Business Plan is a rolling four year plan 2012-2016 and identifies the services, activities and projects and their resourcing requirements to deliver on the strategies and outcomes of the Strategic Community Plan. This plan directly informed the annual budget.

### **Informing Plans**

There are a number of informing strategies that form part of the Integrated Planning and Reporting Framework. These include the Asset Management Plan, Workforce Plan, Long Term Financial Plan, ICT Plan and Risk Register. Many of these informing strategies will be reviewed in the next financial year.

#### 8.1.6 Council Policies and Governance

During 2015-2016 the Shire continued to focus on governance and compliance. Existing policies were reviewed and new policies were developed before December 2015 in line with the recommendations of the 2014 Department of Local Government and Communities Probity Compliance Audit Report

### 8.1.7 ICT (Information & Communication Technology)

A number of initiatives were completed during 2015/16 to provide organisational productivity enhancements and process modernisation.

Council meetings are now facilitated via Tablet PC's (Android or iPad), negating the requirement to print, at times, 600 pages per participant. Printing costs have significantly decreased whilst affording Elected Members and the Shire's Executive, the convenience of viewing and electronically annotating agendas and associated content, being images, plans, and even video.

Paper-based employee leave forms were replaced with an internal online leave portal. This system negates the need to re-type forms whilst providing a one-stop facility to lodge annual leave, carry out respective approvals, forecast team availability schedules, and all employees can easily view a live balance of their leave entitlements.

A dynamic electronic employee presence (in/out board) system was deployed to replace the existing limited solution. Personnel location, status, and availability information is at the fingertips of the entire organisation which saves valuable time when contacting Shire Officers whilst customers and colleagues are either calling or attending Reception in person.

Once connected to the Internet, any modern organisation is subject to malicious attack initiated from a global origin. A network vulnerability assessment was commissioned in order to ascertain the level of resilience of outward facing systems during an attempted hacking or exploitation event; the subsequent report was favourable.

Kununurra Leisure Centre: Membership and booking system upgrade.

This new system replaced a soon to be discontinued software suite and provides modern features such as a public portal for online enrolment and venue bookings, plus enhanced back-office administration capabilities.

Main Administration Office: Sustainable power supply for both business-as-usual and emergency response conditions.

To mitigate the impact of electricity supply failure, assets have been procured in the form of a building generator along with an upgraded battery backup unit for the ICT Server Room.

The new systems automatically come online and run all lighting, air-conditioning, and ICT systems including the Shire telephone system 24/7.

The bulk of preparatory work was completed during 2015/16 for the Geospatial Information System (GIS) upgrade for provision of a public web portal.

The Shire's GIS system, similar to Google Maps but integrated with many other internal information systems, will be upgraded during July 2016; With a new public portal going live during quarter 2, 2017. This will make a great deal of useful information available for the benefit of residents and visitors.

### 8.1.8 Records Management

The Shire continued its commitment to recordkeeping, in accordance with legislative requirements.

The Shire's current Recordkeeping Plan 2012 (RKP) outlines the process for management and disposal of records in accordance with the *State Records Act 2000* and is approved by the State Records Commission to 30 August 2017, prior to which it will formally be reviewed.

In 2015-2016, there will be an increased focus on system improvements; particularly around recording and moving toward digitisation where possible.

### 8.1.9 Procurement and Contract Management

The new position of Senior Procurement and Contracts Officer was filled in late January 2016, with the role enhancing probity controls within the Shire.

Since commencing, the role has categorised procurement risk; standardised the Shire's procurement and contract processes; developed standardised documentation for procurement and contract management and has integrated the Shire's contractual documentation with the Australian Standards for Conditions of Contract. Additionally, the draft Regional Price Preference Policy has been produced for public comment and the Shire's Purchasing Policy has been amended to align with recent legislation changes.

Planned for 2016/17 includes the consideration and potential application of the draft Regional Price Preference Policy to all quotes and tenders above \$10,000; a move to an eProcurement system for quoting and tendering requirements; electronic efficiencies around contract execution and internal procurement processes; and lastly the development of an annual procurement plan for the implementation of the Shire's 2016/17 budget.

### 8.1.10 Freedom of Information

#### **Objective**

To make readily available to the public in accordance with the *Freedom of Information Act 1992* information sought as soon as practicable.

#### **Policy**

The Shire will provide a general right of access to documents and records of the Shire in accordance with the provisions of the *Freedom of Information Act 1992*, section 5.94 of the *Local Government Act 1995*, the *Local Government (Administration) Regulations 1996* and the guidelines in the policy.

1. The Director Corporate Services is appointed as "FOI Co-ordinator" and "Decision Maker" and is authorised to make decisions regarding access to information.
2. The Chief Executive Officer is the "Internal Review Officer" appointed to review an application should the applicant be dissatisfied with the result.
3. Procedures for determining access, exemptions, personal information and review of the preparation of information statements shall be in accordance with the Freedom of Information implementation guidelines prepared by the Office of the Information Commissioner.

4. The Shire shall apply fees and charges applicable under the Act and as published in the Government gazette from time to time.

In complying with the *Freedom of Information Act 1992* a comprehensive Information Statement will be developed during 2015-2016. The Information Statement aims to improve community awareness of how information can be sought from the Shire, along with providing a clear outline of the step-by-step processes involved in processing an application, including a simple process flowchart and a revised application form. This will be a document that is reviewed and published on the website annually.

#### 8.1.11 Freedom of Information Act 1992

In accordance with section 10(1) of the *Freedom of Information Act 1992*, members of the public have the right to access records (which are not otherwise exempt) held by the State and local government agencies. The 2014-2015 financial year resulted in a significant increase in the number of applications received and time allocated to the process.

The Shire received two Freedom of Information Applications for the 2015/16 Financial Year.

## 8.2 Strategic Community Plan 2012 – 2022, Goal 2

### **Greater returns from regional investment to ensure sustainable provision of appropriate physical and social infrastructure.**

#### 8.2.1 Community Grants

Community Grants were available to not for profit and local organisations for projects that benefit the local community. The two types of grants available were Annual Grants and Quick Grants.

#### **Annual Grants**

The Annual Community Grant Scheme offered not-for-profit organisations within the community the opportunity to receive financial and in-kind support for amounts over \$1,000. In 2015 – 2016, \$83,046 was allocated and is reflected in the following table:

<b>Organisation</b>	<b>Project</b>	<b>Amount</b>
Wunan Foundation Inc.	East Kimberley Aboriginal Achievement Awards 2015	\$7,500
Kimberley Action Sports Incorporated	2015 Lake Argyle Adventure Race	\$3,500
Lake Argyle Swim Incorporated	2016 Lake Argyle Swim	\$15,000
Kununurra Water Ski Club	Maintenance Equipment & Reticulation Upgrade	\$4,246
Kununurra Netball Association	North West Championships	\$2,500
Kununurra Agricultural Society	Kununurra Showgrounds Economic Sustainability	\$5,000
Ord Valley Events	Ord Valley Muster	\$22,500
Kununurra District High School	Tournament of Minds	\$2,500
Ord Valley CWA	Ord Valley CWA Bushdance 2016	\$1,000
Wyndham Community Events	Stars on the Bastion	\$15,000
St Joseph's Primary School Wyndham	Community Partnership Celebration	\$800
Kimberley Action Sports Inc	Lake Argyle Adventure Race 2016	\$3,500
<b>Total amount</b>		<b>\$83,046</b>

### Quick Grants

The Quick Grant program provided financial and in-kind support to local organisations and projects which benefited the local community and provided up to \$500 per organisation per financial year. The following community groups were successful in receiving Community Quick Grants in 2015 - 2016, with a total amount of \$7,767.00 being allocated:

Organisation	Project	Amount
Kimberley Group Training Inc	Administration Assistant	\$500
Kununurra Softball Association	40 <sup>th</sup> Anniversary North West Carnival	\$500
Kununurra Tennis Association	Kununurra Junior Tennis Championships	\$467
Kununurra Swim Club	Purchase of Equipment	\$500
Kununurra Toy & Puzzle Library	Alterations & Upgrading of New Venue	\$500
Wyndham Early Learning Activity Centre (WELA)	WELA Families Christmas Party	\$500
Save the Children Australia	Save the Children Kids Christmas Party	\$500
Kununurra Visitor Centre	Paint & Painting Equipment	\$500
Kununurra Neighbourhood House	2016 International Women's Day Event	\$500
Returned Services League Wyndham Sub-branch	2016 ANZAC Day Dawn Service Wyndham	\$300
Kununurra Chamber of Commerce and Industry	Public Forum	\$500
Kununurra Returned Services League Sub-branch	2016 ANZAC Day Sawn Service & Town Parade	\$500
Neems to Go - Kimberley	De-Neem De-Kimberley D-Day	\$500
SAFE Kununurra	Resources for Information Sessions	\$500
Youth with a Mission Kununurra	Street Chaplain Patrol	\$500
<b>Total amount</b>		<b>\$7,767</b>

## 8.2.2 Building Services

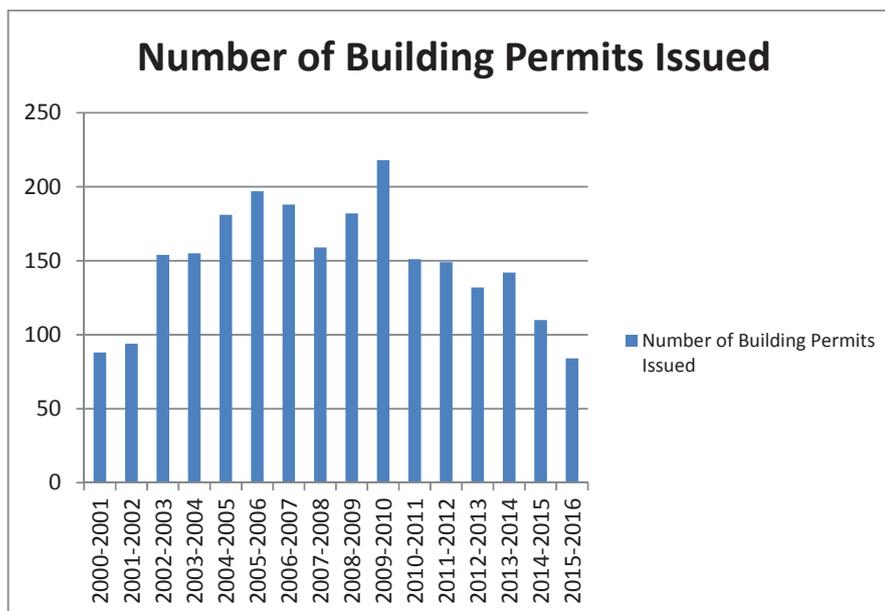
The construction value of the 84 Building Permits issued by the Shire for the 2015 - 2016 year was \$10,919,797.

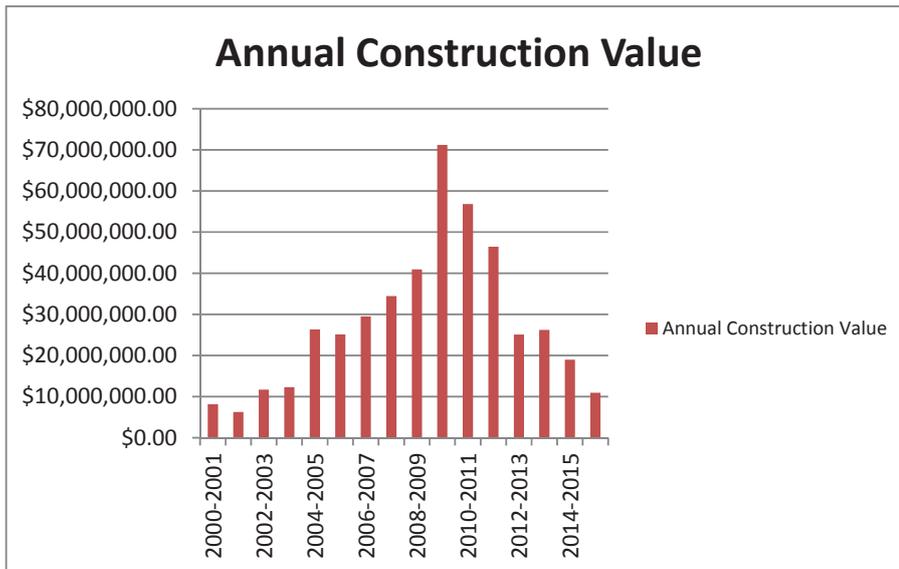
2015-2016		KUNUNURRA						WYNDHAM			ABORIGINAL RESERVES/ COMMUNITIES		SWEK Quarterly Permit Totals	
MONTH	TOTAL CONSTRUCTION VALUE \$	No of BUILDING PERMITS ISSUED	ACKNOWLEDGEMENT OF EXISTING	REMOTE/ PASTORAL BUILDINGS	COMMERCIAL/ INDUSTRIAL	OUT BUILDINGS, POOLS & ADDITIONS	NEW DWELLINGS	COMMERCIAL/ INDUSTRIAL	OUT BUILDINGS, POOLS & ADDITIONS	NEW DWELLINGS	COMMERCIAL/ INDUSTRIAL	OUT BUILDINGS, POOLS & ADDITIONS		NEW DWELLINGS
JULY	822,500	9	1	0	3	4	1	0	0	0	0	0	0	0
AUGUST	333,000	4	2	0	1	1	0	0	0	0	0	0	0	0
SEPTEMBER	1,659,675	9	0	1	3	4	1	0	0	0	0	0	0	0
OCTOBER	282,000	8	0	0	2	6	0	0	0	0	0	0	0	0
NOVEMBER	1,499,681	9	0	0	0	3	4	0	1	0	1	0	0	0
DECEMBER	0	0	0	0	0	0	0	0	0	0	0	0	0	0
JANUARY	220,950	4	0	1	0	3	0	0	0	0	0	0	0	0
FEBRUARY	1,090,228	8	0	1	2	3	1	0	1	0	0	0	0	0
MARCH	2,806,641	10	0	1	6	2	0	0	1	0	0	0	0	0
APRIL	855,500	6	0	0	3	1	2	0	0	0	0	0	0	0
MAY	1,046,105	10	0	1	3	4	1	0	1	0	0	0	0	0
JUNE	302,517	7	0	0	2	4	0	0	0	0	1	0	0	0
TOTALS	10,918,797	84	3	5	25	35	10	0	4	0	2	0	0	0

In comparison with the figures for 2014 -2015, and previous years, the construction values and number of permits have decreased.

The downturn within the construction industry appears consistent with the decrease in construction figures experiences by other regional local authorities.

This is reflected in the following figures and tables.





### Number of Building Permits Issued

Building Permits issued by Shire of Wyndham East Kimberley statistics 2000 – 2001 to 2015 – 2016 showing new dwelling units & location:

Financial Year	Number of Building Permits Issued	Annual Construction Value	New Dwelling Units Kununurra	New Dwelling Units Wyndham	New Dwelling Units Aboriginal Communities	Total Dwellings
2000-2001	88	\$8,173,121	10	2	19	31
2001-2002	94	\$6,233,174	16	1	7	24
2002-2003	154	\$11,679,506	13	3	18	34
2003-2004	155	\$12,294,189	19	4	15	38
2004-2005	181	\$26,321,945	45	4	25	74
2005-2006	197	\$25,119,699	68	2	8	78
2006-2007	188	\$29,491,996	56	5	6	67
2007-2008	159	\$34,438,418	41	1	27	69
2008-2009	182	\$40,925,702	50	16	3	69

2009-2010	218	\$71,203,364	139	18	0	157
2010-2011	151	\$56,822,612	28	1	0	29
2011-2012	149	\$46,421,179	40	4	11	55
2012-2013	132	\$25,092,177	32	0	6	38
2013-2014	142	\$26,229,325	32	3	2	37
2014-2015	110	\$19,005,346	31	0	0	31
2015-2016	84	\$10,918,797	10	0	0	10

Whilst the numbers of building permits issued for dwellings by the Shire of Wyndham East Kimberley is down, it is to be noted that twenty (20) dwelling units were constructed within Kununurra on behalf of Department of Housing, with the permits being issued by the State Permit Authority.

### Planning Approvals

75 Development Applications were processed in 2015-2016. This is a slight increase from the number of approvals granted in the previous financial year, however is still below previous annual figures since 2008-2009.



The majority of planning approvals issued (92%) were for use and development within Kununurra and surrounds, and approximately 50% of the total approvals issued were of a commercial or industrial nature.

44% of the total planning approvals issued were for residential use and development, with a quarter of these approvals being for home based business approvals.

### Number of Planning Approvals Issued

Planning approvals issued by Shire of Wyndham East Kimberley 2015 – 2016 showing nature, and month of approval, and location:

2015/2016		KUNUNURRA				WYNDHAM			LAKE ARGYLE
MONTH	NO. OF APPROVALS	COMMERCIAL / INDUSTRIAL	RESIDENTIAL	HOME BASED BUSINESSES	COMMUNITY	COMMERCIAL / INDUSTRIAL	RESIDENTIAL	COMMUNITY	COMMERCIAL / INDUSTRIAL
JULY	5	2	3	-	-	-	-	-	-
AUGUST	7	4	2	-	-	-	-	1	-
SEPTEMBER	18	4	3	11	-	-	-	-	-
OCTOBER	8	3	3	-	-	-	2	-	-
NOVEMBER	1	1	-	-	-	-	-	-	-
DECEMBER	6	5	1	-	-	-	-	-	-
JANUARY	0	-	-	-	-	-	-	-	-
FEBRUARY	3	-	2	-	-	-	-	1	-
MARCH	4	1	1	-	2	-	-	-	-
APRIL	10	8	1	-	-	-	-	-	1
MAY	7	5	1	-	-	1	-	-	-
JUNE	6	3	3	-	-	-	-	-	-
<b>TOTAL</b>	<b>75</b>	<b>36</b>	<b>20</b>	<b>11</b>	<b>2</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>1</b>

### 8.2.3 Business Case and Draft Structure Plans for an Aquatic and Leisure Facility

An Aquatic and Leisure Facility Development Preliminary Business Case was prepared to consider multiple sites for a new or redeveloped aquatic and leisure centre in response to the requirement to replace the Kununurra swimming pool which is failing. The preliminary business plan, which recommends the development of a new aquatic and leisure centre at East Lily Creek, was endorsed by Council at the July 2015 Ordinary Council Meeting. The Shire has submitted grant applications to assist in funding recommended preliminary works.

This project also included the preparation of two structure plans following on from the outcomes of the business case, to provide direction for the relocation of the Kununurra Leisure Centre to East Lily Creek and future redevelopment of the current Leisure Centre site and extended Kununurra Civic Centre precinct. Preliminary draft structure plans for East Lily Creek and the Kununurra Civic Centre were prepared and presented to Council, stakeholders and to the community through a Community Open House held in October 2014, to obtain early community and stakeholder feedback on the preliminary plans. The draft structure plans have been refined based on feedback from Council, Shire Officers, LandCorp and community, and the outcomes of the draft business case, and the key recommendations are:

- Provide land for residential development to accommodate the proposed increase in population (East Lily Creek)
- Provide facilities and services within the community to cater for the growing population including a potential local primary school, local shops and recreational parks (East Lily Creek)
- Designate land to accommodate the relocation of the existing Kununurra Leisure Centre (East Lily Creek)
- A progressively staged development of the precinct to consolidate town centre activities, provide for enhanced community activity and better utilise or redevelop areas of underutilised space (Kununurra Civic Precinct)
- Implementation actions to be progressed to ensure that the precinct is 'development ready' regardless of development staging, so that the Shire can be responsive to changes in growth as they occur (Kununurra Civic Precinct)

Formal public notice of the Kununurra Civic Precinct Structure Plan and East Lily Creek Structure Plan will be undertaken in 2016/17.



View of the current Kununurra Leisure Centre and surrounding town site

#### 8.2.4 Local Planning Strategy and Local Planning Scheme

In February 2016, the Western Australian Planning Commission authorised the draft Shire of Wyndham East Kimberley Local Planning Strategy and draft Shire of Wyndham East Kimberley Local Planning Scheme No. 9 to be advertised for public comment.

The draft Local Planning Strategy provides the future strategic vision and aspirations for growth and development across the Shire for the next 5 – 10 years, and informs the draft Local Planning Scheme, which is a regulatory planning document intended to guide and control land use and development within the Shire.

The draft Local Planning Strategy has been developed based on community consultation, alongside consideration of the broader state and regional planning framework, and the demographic profile and evolving characteristics of the Shire of Wyndham East Kimberley's population, housing, economy, employment, environment and cultural heritage.

The draft Local Planning Scheme has been prepared in accordance with the *Planning and Development (Local Planning Schemes) Regulations 2015*, incorporating recommendations from the draft Local Planning Strategy, and will result in an updated planning scheme that encompasses the whole Shire.

The draft documents were available for public inspection from the 10 March 2016 to 10 June 2016, to ensure and encourage the community as a whole the opportunity to provide input.

Council will consider and propose modifications to the draft documents in light of the submissions received from various government agencies, stakeholders, landowners and residents, prior to adoption.

The draft Local Planning Strategy and draft Local Planning Scheme No. 9 are due for completion in 2016-2017.

#### 8.2.5 Recreation Space Strategy

The Shire of Wyndham East Kimberley Recreation Space Strategy (initially titled Play Space Plan) was adopted by Council in March 2016. The Strategy provides a strategic approach to the provision and management of recreation spaces within the Shire. This, in turn will assist in managing community expectations about recreation space service provision, identifying future recreation space projects, and a strong case for any funding requests for these projects. With the Strategy and guidelines adopted, an action plan will be developed in 2016-17 detailing specific recommended actions regarding existing recreation spaces within the Shire.

#### 8.2.6 East Kimberley Regional Airport

Projects and works undertaken at the East Kimberley Regional Airport during 2015/16 included:

- A prefeasibility study on the scope to accommodate larger aircraft with an increased range of destinations. This study identified the opportunities to extend the current runway by 601m to 2,430m together with strengthening works to the taxiways and aprons.
- The biannual Airport Emergency Plan Field Exercise was conducted on 28 November 2015. Known as 'Red Moon' the scenario was based on a commercial aircraft crashing on the runway when landing. This tested the multi-agency procedures; provided familiarization with the airfield; and verified the effectiveness of the current plan and responsibilities. There was attendance by all key agencies through full time officers and volunteers.
- Replacement of a section Terminal flooring due to poor adhesion of flooring tiles near the screening area. The work undertaken in June provides a seamless match to the existing flooring.
- Programmed replacement of Perimeter Security Fencing continued during the year with provision of higher fence and new access gate to the western Hangar precinct.
- Investigations were undertaken of the Terminal Car Park to improve traffic circulation, pedestrian movement, capacity of utility services and quality of sealing. Improvement works are anticipated to be undertaken in 2016-17.
- Continued monitoring and crack patching of taxiway and apron surfaces.
- Further monitoring and maintenance has been undertaken of the soil depressions known as Gilgai's. They can form quickly in the clay soils and pose a risk in the airstrip areas adjoining the sealed runway.



East Kimberley Regional Airport Apron

The Airport Café lease at East Kimberley Regional Airport was re-advertised in late 2015 following the departure of the previous tenant. Management of the Café has subsequently passed to Kimberley Group Training in an innovative arrangement that provides for the rotation of staff to gain experience in hospitality and then potentially transfer to work in one of a range of local businesses.



### **East Kimberley Regional Airport Regulatory and Compliance Activities**

The regulatory and compliance activities at both airports were wide ranging and included:

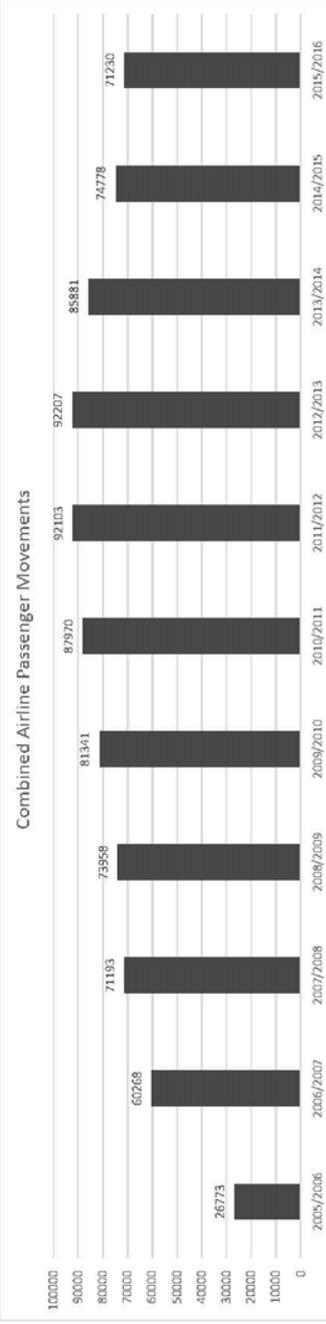
- July 2015 – EKRA Civil Aviation Safety Authority Audit
- July 2015 – Wyndham Aerodrome Civil Aviation Safety Audit
- November 2015 – Annual EKRA Electrical Technical Inspection
- November 2015 - Airport Emergency Exercise “Red Moon”
- March 2016 – Annual EKRA Aerodrome Technical Inspection
- March 2016 – Annual Wyndham Aerodrome Safety Inspection
- June - July 2016 – Office of Transport Security EKRA Transport Security Program Audit and Systems Tests during 2015/16
- Meetings – Aerodrome Emergency Committee, Safety Management Committee and Aerodrome Security Committee

## East Kimberley Regional Airport Passenger Numbers and Aircraft Landings

### East Kimberley Regional Airport Airline Passenger Movements

Month	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
July	0	6442	7379	7795	9084	9254	9973	10113	10232	8593	7440
August	0	6566	7193	7590	8247	9174	9272	9378	8954	7764	7000
September	0	5818	7059	6713	7872	8384	8258	8738	8685	7045	6289
October	0	5780	6188	6132	6655	7797	8395	8266	8882	6509	5715
November	0	4021	4738	5050	5550	6040	6605	6732	5847	5595	5236
December	0	3285	4514	4595	4970	5677	6231	5798	5452	5077	4876
January	3017	3182	3709	4421	4617	5075	5367	5255	4676	4232	4314
February	2991	3010	4182	4515	4540	4844	5342	5063	4748	4403	4153
March	3726	4065	5230	4890	5924	6295	6364	6117	5546	5076	4811
April	4787	5260	6574	6679	6858	8082	8176	7951	7034	6140	6649
May	6520	5939	7624	8302	8763	8997	8727	10123	7947	7169	7778
June	5732	6920	6803	7276	8251	8351	9393	8673	7878	7175	6969
<b>Total</b>	<b>26773</b>	<b>60268</b>	<b>71193</b>	<b>73958</b>	<b>81341</b>	<b>87970</b>	<b>92103</b>	<b>92207</b>	<b>85881</b>	<b>74778</b>	<b>71230</b>
Percentage Change from Previous Year	N/A	N/A	118.13%	103.88%	109.98%	108.15%	104.70%	100.11%	93.14%	87.07%	95.26%

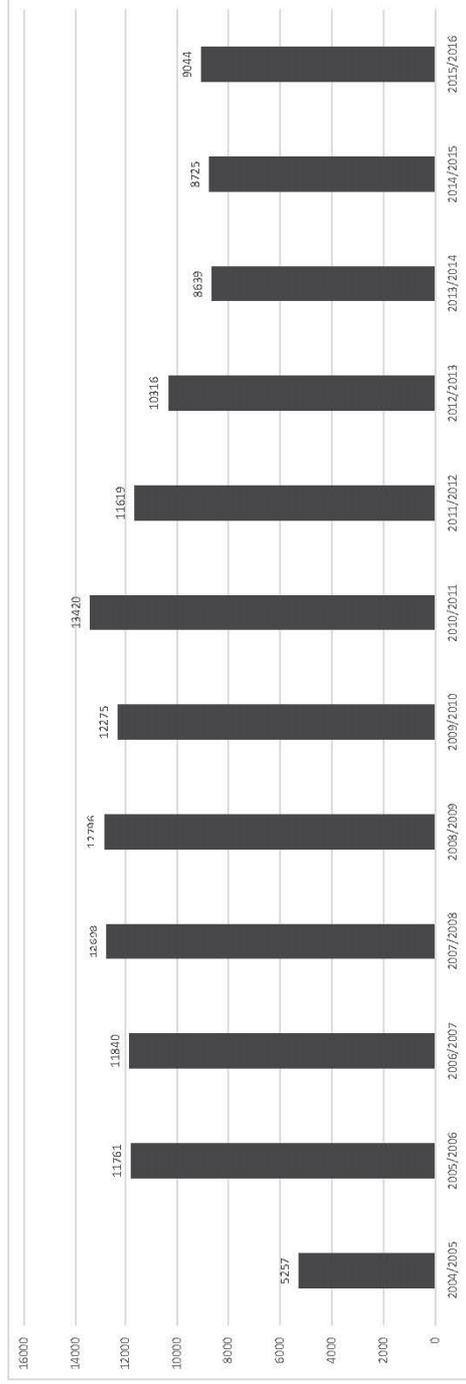
The airline passenger numbers are summarized in this table which illustrates a minor but trending decline in total numbers over the last three years. This has previously reflected the completion of major capital projects relating to the Ord Scheme and more recently the reduced resources sector activity with several projects being placed on hold. It is anticipated that passenger numbers will increase in coming years through the regions long-term economic growth.



Aircraft landings for 2015/16 at 9044 are higher than the two previous years with a similar peak during the dry season from May – August.

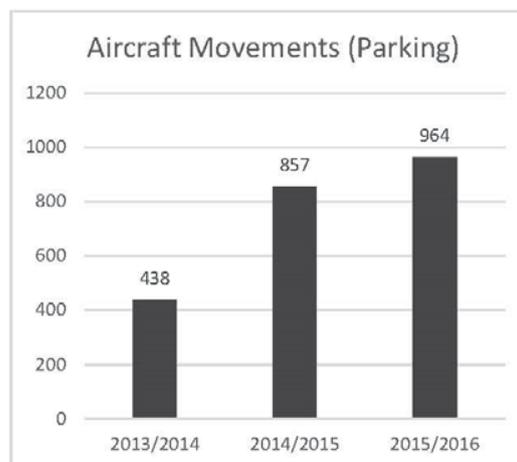
## East Kimberley Regional Airport & Wyndham Airport Aircraft Movements (Landings)

Combined Aircraft Movements (Landings)												
Month	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016
July	0	1677	1617	1844	1840	1738	1806	1843	1384	1302	1084	1118
August	0	1526	1499	1727	1592	1599	1616	1633	972	1077	945	1113
September	0	1091	1167	1166	1344	1244	1232	1108	1041	819	750	804
October	0	886	934	933	960	946	1007	616	846	664	663	610
November	0	595	738	729	699	658	738	725	689	485	479	444
December	0	485	326	602	614	490	560	616	560	426	461	443
January	443	472	505	563	550	439	458	497	517	370	432	365
February	396	550	551	596	601	557	581	545	540	502	544	461
March	685	791	718	722	757	812	998	696	718	440	563	609
April	991	896	917	899	1069	909	1143	960	891	683	771	846
May	1261	1379	1373	1458	1312	1339	1633	1097	1059	928	922	1132
June	1481	1413	1495	1459	1458	1544	1648	1283	1099	943	1111	1099
<b>Total</b>	<b>5257</b>	<b>11761</b>	<b>11840</b>	<b>12698</b>	<b>12796</b>	<b>12275</b>	<b>13420</b>	<b>11619</b>	<b>10316</b>	<b>8639</b>	<b>8725</b>	<b>9044</b>
Percentage Change from Previous Year	N/A	N/A	100.67%	107.25%	100.77%	95.93%	109.33%	86.56%	88.79%	83.74%	101.00%	103.66%



Aircraft parking numbers relate to the number of visiting plane overnights at the Airport. There was an increase in numbers during the period compared to the previous year. A major peak was evident during the dry season from May – August.

East Kimberley Regional Airport Aircraft Movements (Parking)			
Aircraft Movements (Parking)			
Month	2013/2014	2014/2015	2015/2016
July	0	83	178
August	71	61	140
September	50	37	40
October	20	20	60
November	18	14	55
December	5	77	49
January	50	74	41
February	22	73	22
March	30	83	46
April	58	98	84
May	63	101	125
June	51	136	124
<b>Total</b>	<b>438</b>	<b>857</b>	<b>964</b>
<b>Percentage Change from Previous Year</b>	N/A	195.66%	112.49%

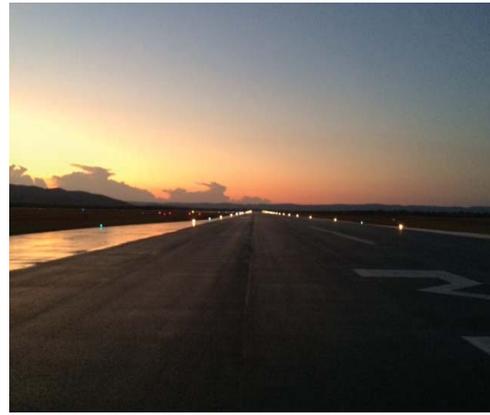


## East Kimberley Regional Airport Runway Upgrade

In 2015-16 the final runway grooving took place following the runway asphalt overlay undertaken in 2014/15. The grooved runway provides skid resistance for aircraft when landing. The final product is an improved, smoother more uniform surface that complies with current aviation standards. The asphalt overlay has also increased structural strength which will enable larger aircraft to operate all year round for many years to come.



Runway grooving



Finished Runway

### Wyndham Airport

Investigations were completed on condition assessment of the sealed runway, taxiways and apron at Wyndham Airport. A specification was subsequently prepared for the reseal of both the runway and taxiways together with a finishing coat to the Wyndham apron.

These works totaling some \$300,000 are to be undertaken with a reseal of a number of town roads, which can provide economies of scale. The resealing works are scheduled to be completed in July 2016.

### 8.2.7 Asset Maintenance and Management Plan

During 2015/16 the Shire of Wyndham East Kimberley undertook a fair value assessment of all classes of its assets. This process ensured a fair value price was assigned to each asset. The work included field work using the Road Asset and Maintenance Management Software (RAMMS) mobile field device (Pocket RAMMS). The Shire is a leader in the use of the RAMMS mobile field device, being selected as one of the first to trial the system in Western Australia.

Other activities included;

- Ongoing capturing and recording of asset information for culverts, drainage, signage, pavements, footpaths, jetties and boat ramps, kerbing, airports and buildings and other infrastructure assets using the pocket RAMMS system.
- Continued capturing and recording of asset information for our remote roads .e.g. Duncan Road, King River Road, Parry's Creek Road, Kalumburu Road, Carlton

Hill Road, Port Warrender Road. These are some of most remote roads in Australia and present some unique challenges to the Shire.

- Continuation of traffic counts using both the Sierzega radar system and metrocount systems on our urban and remote rural roads. Traffic counts are needed for road funding and grants, as well as to gain a better understanding of the traffic types and volumes utilising the Shire's sealed and unsealed road network and their impact on road condition.
- Conducting required annual playground and bridge inspections.

#### 8.2.8 Roads

Major road projects undertaken during 2015-16 included installation of new footpaths and renewal of damaged footpaths in Wyndham to improve footpath connectivity. Improvements to kerbing in Kununurra. Re-sheeting (a new gravel surface) to a 2.5 km section of Carlton Hill Road and maintenance grading to most of the Shire's 1000 km of gravel roads. Many of the Shire's rural sealed roads receiving shoulder grading attention.

A significant renewal program was completed on Kalumburu Road with about 12.6 km of road formation construction completed and about 11.3 km of re-sheeting and the construction of 19 new floodways to improve the wet weather performance of the road and allow the road to be opened earlier following the wet season.



**Installation of footpaths – Wyndham**



Replacement of damaged kerb – Kununurra



Re-sheeting – Carlton Hill Road

### 8.2.9 Stormwater Management Strategy

A meeting of key local stakeholder organisations was held to discuss solutions to flooding issues to minimise the risk of flooding to Kununurra. A copy of the OIC scoping study report was received from the consultants which has provided a number of recommendations to move the investigation forward.

### 8.2.10 Disability Access and Inclusion Plan

Under the Disability Services Act 1993 the Shire must have and maintain a Disability Access and Inclusion Plan. The objective of the Committee is to oversee and advise on the implementation, review and evaluation of this plan. The committee meets annually to conduct this internal evaluation. The Plan must be formally reviewed and revised every five years with the most recent full review taking place in 2014. The Disability Access and Inclusion Planning representatives were Cr Beau Robinson and Cr Alma Petherick.

### 8.2.11 Libraries

In 2015/16 44,900 items were loaned from the Kununurra Community and School Library. We welcomed 750 new members and we shared Storytime and Rhymetime with more than 2800 parents and pre-schoolers joining us for stories, songs, crafts and dancing.

The 10th Kimberley Writers Festival was a fabulously successful weekend for everyone involved. Highlights of the weekend were the Brunch Cruise down to Echo Point on the Ord and the Sharing our Stories session held in Mirima with Peter Brandy and June Gregory sharing their personal stories through speech and song.

Children's Book Week was once again celebrated throughout the Shire with sessions held in Wyndham, Kalumburu and Kununurra and included students from many schools further afield. Raewyn Caisley was our visiting author and she had the students writing some fabulous stories about their place.



Children's Book Week in Kalumburu

### Wyndham Library

This past year, although the Wyndham Library's membership remains constant the number of items taken out by members has increased by one third from the previous year, from 1,425 to 1,892.

On Wednesday 25 May the Wyndham Community Resource Centre and Wyndham Library combined to host National Simultaneous Story time. This fun Australian Library and Information Organisation event brings together children all over Australia to read the same book at the same time in their local libraries. This year's book, "I Got This Hat", an illustrated poem by Jol and Kate Temple, was read by Sheridan Vince.

After the reading children from Wyndham Early Learning Activity centre as well as Grades 1 and 2 from St Joseph's School and the Wyndham District High School were invited to wear and share stories about their favourite hat. The event closed with everyone learning to dance the "Mexican Hat Dance". **Hip hip hurra!**



**Children learning the Mexican Hat Dance**

#### 8.2.12 Childcare

The Shire was advised in January 2016 that lessees of the Wyndham Childcare facility were seeking alternative options as the existing long day care model was not viable. As no viable options were able to be put in place, the service ceased in April 2016. The Shire and One Tree Community Services are currently working with the community on an opportunity to sublease the service and are hopeful a childcare service can recommence in Wyndham in 2016/17.

The Shire continues to administer the lease for the Ewin Early Learning Centre.

#### 8.2.13 Youth Services

The Shire, with support of funding from the Department for Child Protection and Family Support, provided services for young people aged 10 to 24 in Wyndham. The service operated with a single full time officer operating from the Ted Birch Memorial Youth and Recreation Centre. Regular programs include a teen girls group, art / design, chill zone, dancing, activities at the pool and sports programs. The Shire also continued to support community partners in the provision of services including Wyndham Police and Partners in the running of monthly Blue Light Disco's.

In Kununurra, 2015/16 saw the commencement of a lease for the Kununurra Youth Hub with Save the Children. This lease enables the Hub to be managed and operated from the centre resulting in greater utilisation and easier processes for users of the facility. This lease has also resulted in a significant reduction in the cost of this facility to the Shire.

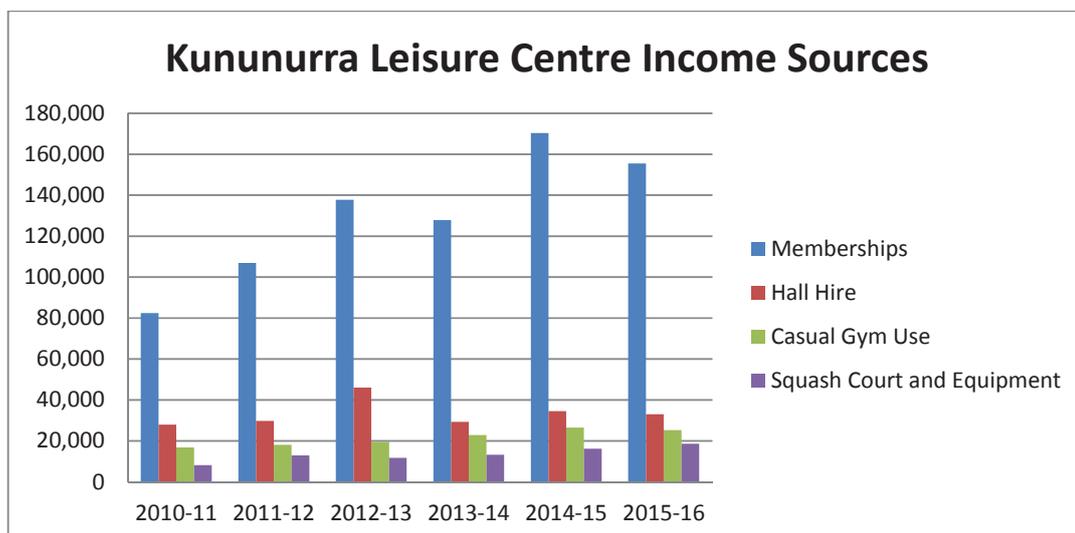
### 8.2.14 Recreation and Leisure

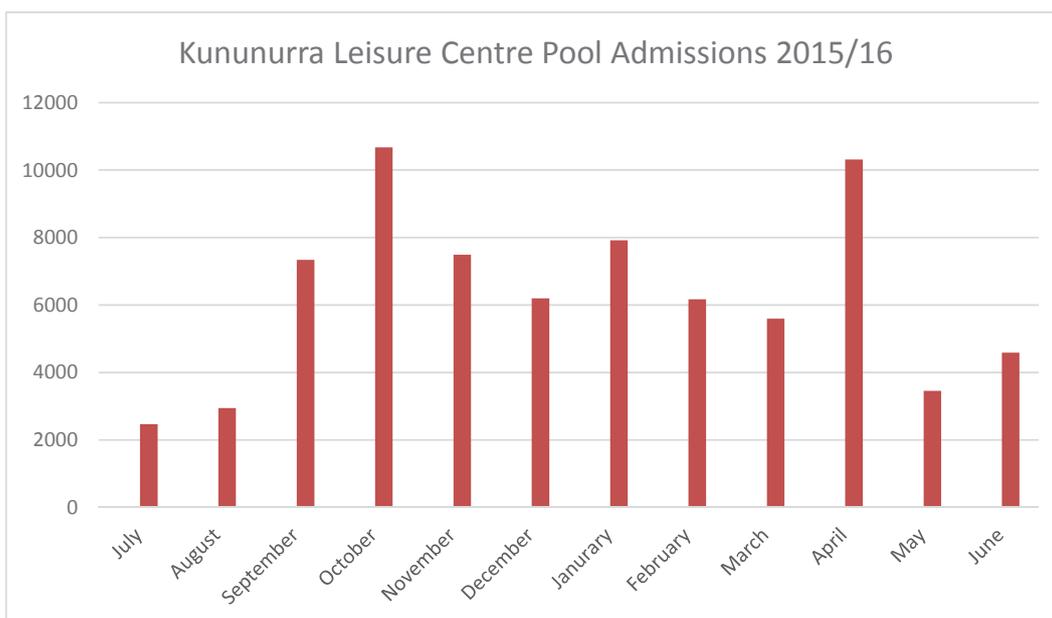
The Kununurra Leisure Centre hosted a number of School Holiday programs throughout 2015/16 financial year. Programs included pool based activities during Term 3 2015, a total of 83 children registered for the program and enjoyed games such as inflatable races.

The Shire, in partnership with the Kununurra Police also offered several free discos throughout the school holiday period with 200 + participants attending the February event.

With the stability of the staffing team ensuring qualified staff were consistently available, services such as group fitness classes, gym memberships and pool attendance have remained steady throughout the year.

Clients utilising personal training options at the gym have increased slightly and despite the turnover of some casual group instructors, group fitness numbers continue to increase from previous years.





The Shire was successful in obtaining \$64,000 from the Department of Sport and Recreation Community Pools Revitalisation Program. The program was established to assist regional and remote community pools with maintenance and upgrades.

The program assisted with general pool maintenance at both facilities, purchase of a new pool cleaner and various other pool items

The funding also allowed for the removal of the Kununurra Leisure Centre adventure pool slide platform as the platform had deteriorated and was no longer usable.



**Removal of adventure pool platform**

### **Swim School Program**

The Swim School Program is provided in both Kununurra and Wyndham to enhance a child's swimming and survival skills. The 8-week program caters for participants from infants to level 8

Term 4, 2015

Kununurra Leisure Centre – 64 participants

Wyndham Swimming Pool – No sessions due to no qualified instructors.

Term 1, 2016

Kununurra Leisure Centre – 141 participants

Wyndham Swimming Pool – 21 participants

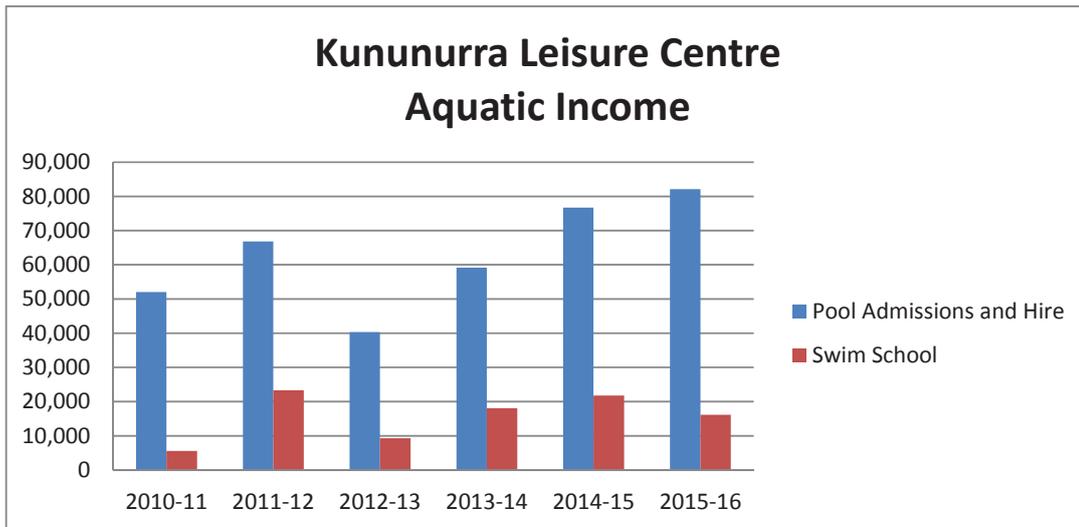
### **Swim for Fruit Program**

Kids from 5-17 years were able to participate in the Swim for Fruit program at the Kununurra Leisure Centre and Wyndham Swimming Pool during the school holidays.

The Shire, together with Healthway and Royal Life Saving Society WA (RLSSWA) encouraged local children to participate in the lap swimming program. The program was an incentive based program and the local children were rewarded for their efforts. After each session the children were given a healthy afternoon tea and after a prescribed amount of laps, the children were also eligible to earn incentive prizes that included goggles, Royal Life Saving Society Swim and Survive packs, t-shirts and flippers.

The program continues to be well represented by the community with a total of 43 children participating at the Kununurra Leisure Centre and a further 32 children participating at the Wyndham Swimming Pool.



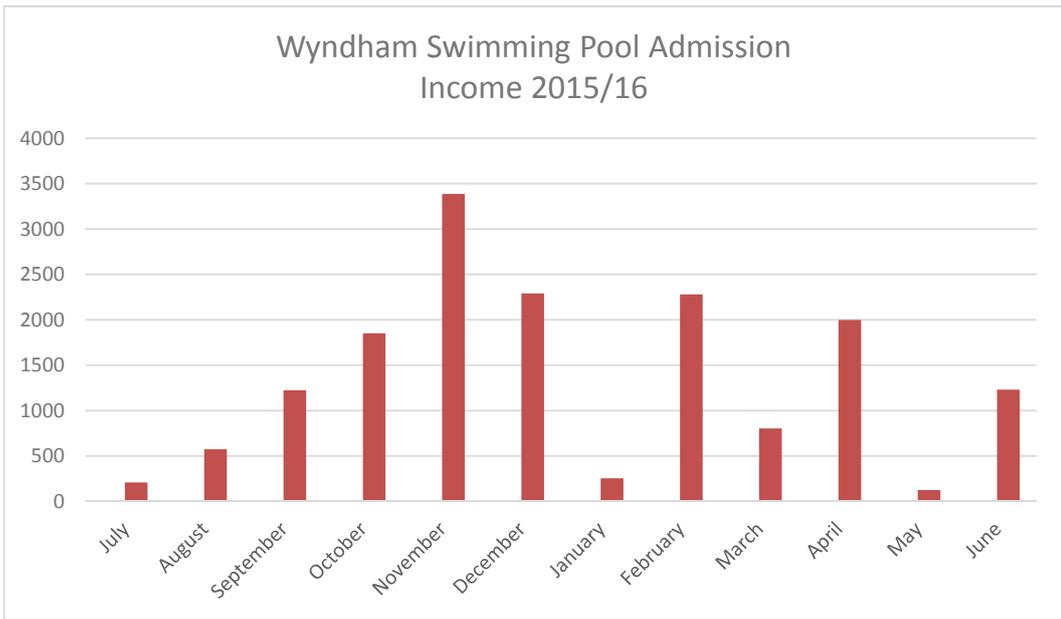


### Wyndham Swimming Pool

The Wyndham swimming pool was again well utilised. Attendance followed the pattern of usage of high attendance during the build-up months, steady attendance during the wet season and low use during the colder months.

As mentioned above, the Wyndham pool was able to offer a Swim School during term 1 2016 however the ability to provide this service is limited by the availability of qualified instructors



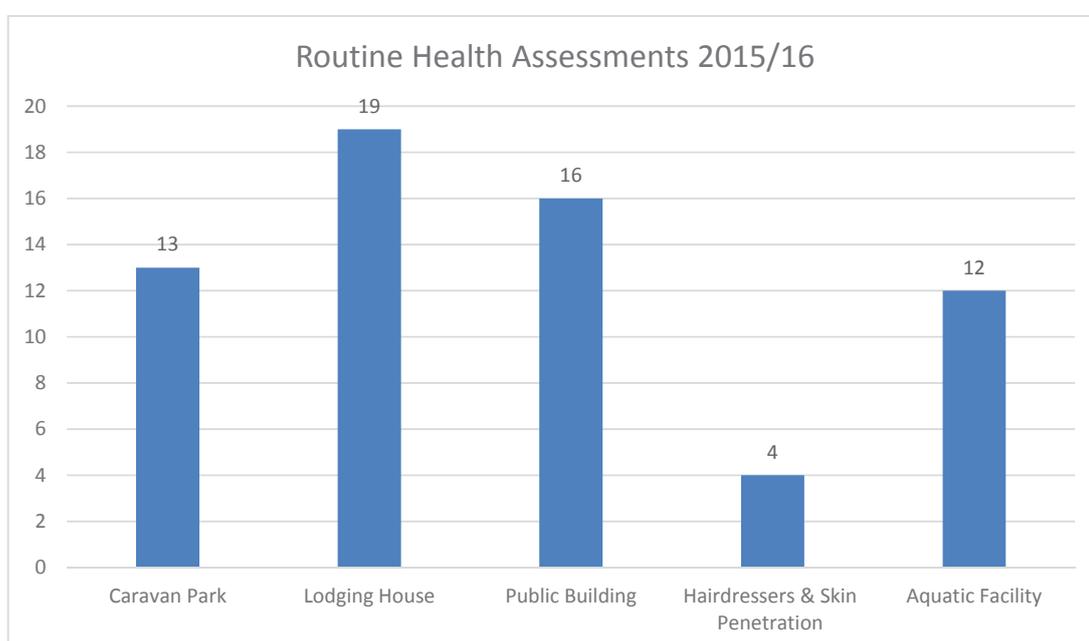


### 8.2.15 Environmental Health Services

The Shire's Environmental Health Service is responsible for monitoring aspects of the natural and built environment that may affect human health. This includes administering the Health Act 1911, the Food Act 2008 and the Caravan Parks and Camping Grounds Act 1995 and subsidiary legislation.

Premises bound by the Health Act 1911 includes lodging houses, public buildings, beauty and skin penetration establishments and public swimming pools. These premises were subject to their annual inspections to ensure health and safety standards were maintained. A total of 64 annual inspections were conducted in 2015-2016 to ensure compliance with the relevant legislation.

#### Routine Health Assessments

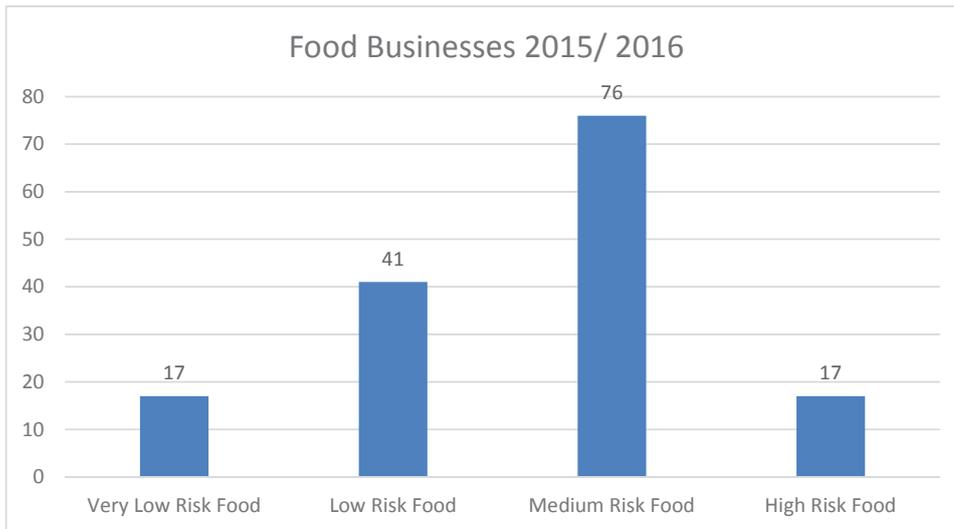


#### Food Safety Assessments

Food businesses are bound by the Food Act 2008 and given a risk classification which determines their inspection frequency. There are 151 registered food businesses within the Shire, the majority of which are classified as medium risk. In 2015-2016 a total of 137 inspections were conducted to monitor food safety and hygiene in local food businesses.

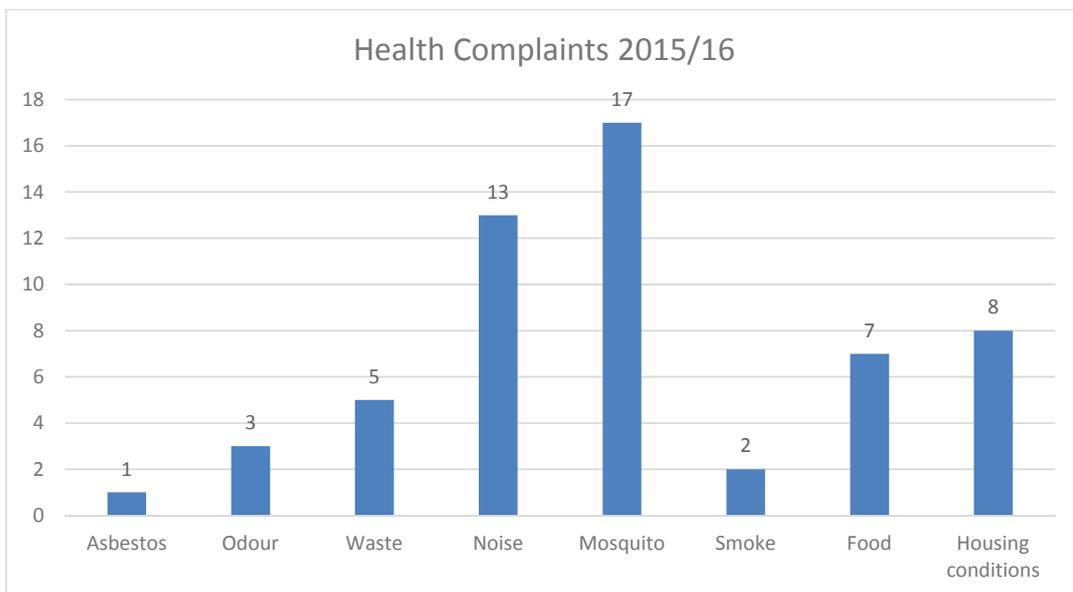
The Shire also monitored food recalls to ensure local food businesses were alerted to any recalls which affected them. A total of 42 food recalls affected West Australian food businesses in 2015/16.

To assist food business to meet their obligations under the food standards code the Shire provides free online "I'm Alert" food safety training for food handlers. The free training was accessed by the public 123 times in 2015/16.



### Health Complaints Received

A total of 56 health complaints were investigated in 2015-2016, most of which were regarding mosquitoes and noise.

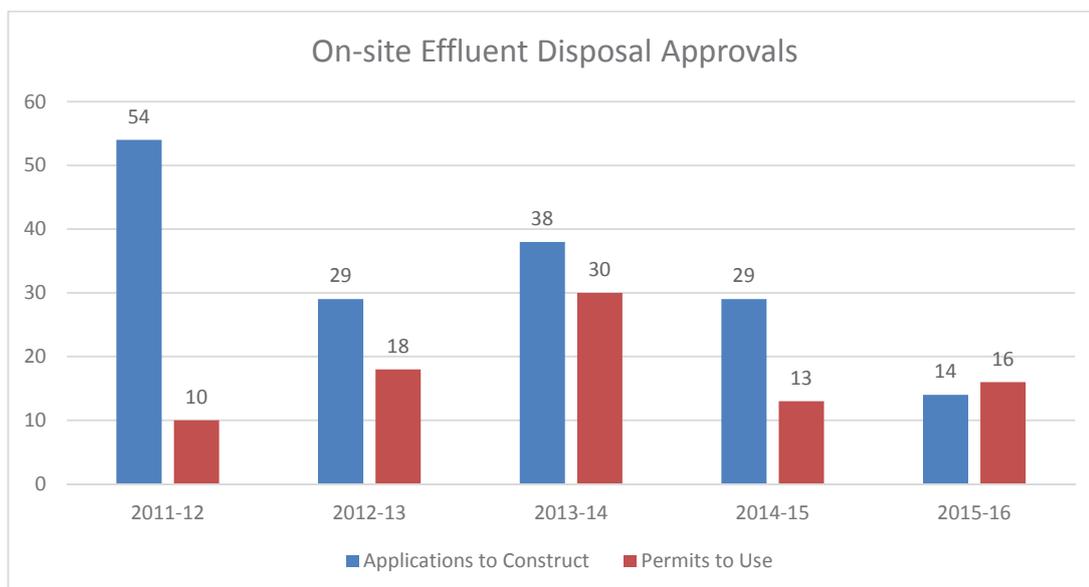


### Public Swimming Pool Sampling

In accordance with the Health (Aquatic Facilities) Regulations 2007, the Shire samples all public swimming pools each month. Samples were sent to Perth for microbiological analysis. In the 2015/16 financial year, 15 re-samples were taken in response to unsatisfactory microbiological results requiring corrective action. This included eight samples positive for *Pseudomonas aeruginosa*, five samples positive for *Thermophilic naegleria* and two samples positive for *Escherichia coli*.

## On-Site Effluent Disposal Approvals

Properties which cannot be connected to a reticulated sewer must install septic systems for the on-site treatment and disposal of effluent. Under the Health Act 1911, these septic systems require approval prior to installation. Installed systems were inspected and issued with a permit to use prior to being commissioned. In 2015/16, the Shire issued 14 new approvals to construct and 16 permits to use.

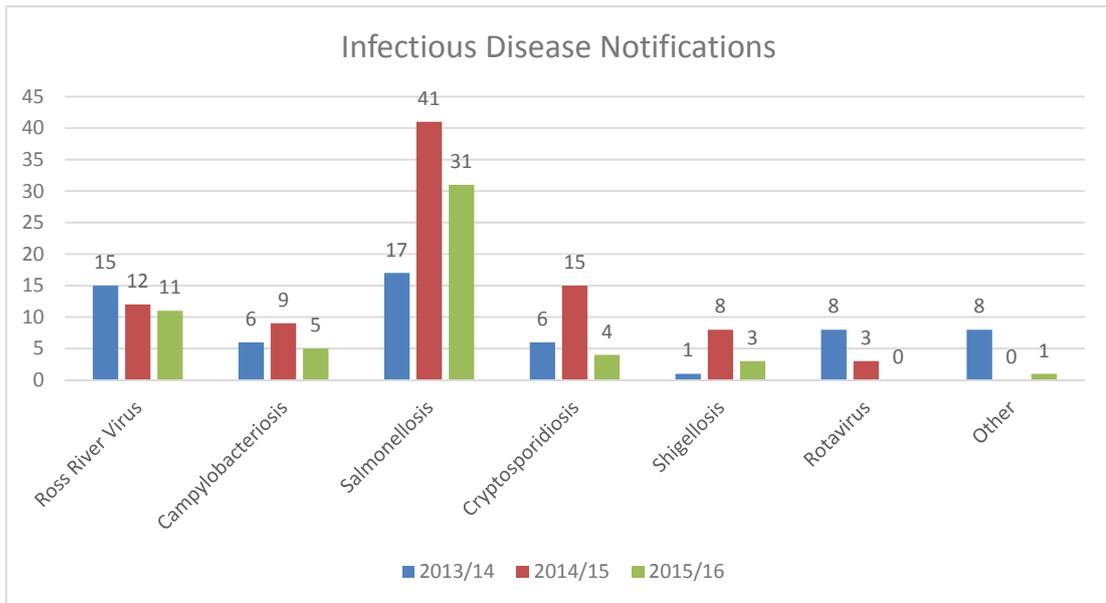


## Public Events

The Shire also ensure that Public events held within the area pose minimal risk to public health and safety and are operated to a standard consistent with the Department of Health Guidelines for Concerts, Events and Organised Gatherings 2009. In 2015/2016, 60 event applications were received and assessed for health and safety issues. For larger high risk events, site visits were conducted before the event to ensure these health and safety standards were being met.

## Infectious Disease Notifications

Infectious disease levels in the Shire were monitored and if necessary investigated to prevent further infections. In 2015/16, the Shire experienced a lower rate of infectious disease levels as compared to 2014/15. However, the Shire continued to experience a higher rate of *Salmonellosis* compared to 2013/14, the cause of which was unknown. The number of Ross River and Rotavirus cases have decreased compared to previous years.



## Mosquito Management

### Contiguous Local Authority Group (CLAG) funding

In the 2015/2016 financial year, the Shire received its first allocation of funding under the CLAG scheme from the WA Department of Health. The funding was used to purchase chemicals, equipment and public education materials. The equipment and chemicals were used to treat mosquito breeding areas in Kununurra and Wyndham. The funding also allowed the Shire to bring in a consultant medical entomologist in September 2015. The consultant provided guidance and assistance to Shire staff in ground surveillance exercises to locate mosquito breeding sites in Wyndham and Kununurra. The consultant carried out an overall review on the Shire’s mosquito management activities. The results and recommendations of this report have been incorporated into the Shire’s draft Mosquito Management Plan.



## Draft Mosquito Management Plan

In May 2016, Council endorsed the Draft Mosquito Management Plan for public comment. The draft Mosquito Management Plan (MMP) outlines the Shire's mosquito management activities and includes guidance to staff and information to the public on when and why control activities, including mosquito fogging, are conducted. The goal of the draft Mosquito Management Plan is to reduce nuisance and disease risk associated with mosquito populations by committing to environmentally and financially sustainable mosquito management practices. The Draft Plan was advertised for public comment that closed on 15 July 2016. All comments received will be considered by Council prior to adoption of the final Plan.

## Sentinel Chicken

The Shire continued to participate in the Sentinel Chicken Surveillance program run by the Department of Health in 2015/2016. The program is used to provide an early warning of an increased level of mosquito-borne virus activity. There is currently one flock of chickens in Kununurra and one flock in Wyndham. Blood samples are taken from the chickens fortnightly in the wet season and monthly in the dry season. Samples are sent to the PathWest laboratory in Perth for analysis. Detection of virus in the chickens will trigger increased public awareness activities and liaison with the Department of Health regarding appropriate control actions.

## Funding Initiative for Mosquito Management in Western Australia (FIMMWA trapping project)

The Shire also participated in a FIMMWA mosquito trapping project with the Department of Health that ran from November 2015 until May 2016. As part of this project, mosquito traps were set in Wyndham and Kununurra at fixed locations. The mosquitoes caught in these traps were counted and identified to species. Based on the species identified, decisions were made by the Shire in consultation with the Department of Health to effectively target relevant species of mosquitoes and their breeding sites.



Fight the Bite Program

The Shire had an increased focus on education and awareness programs with the introduction of the WA Department of Health's 'Fight the Bite' campaign. Information stalls were held at local events with merchandise to give away, to encourage people to 'Fight the Bite'. The Fight the Bite campaign (Healthy WA) is aimed at reducing mosquito-borne diseases that afflict individuals, communities and the healthcare system. The three central messages are to: cover up, repel (use repellent) and clean up areas around the home where mosquitoes can breed. This information was also made available to the public through pamphlets sent out to personal mailboxes and advertised in the Kimberley Echo, on the Waringarri Radio, Shire Website and Facebook page.

### 8.3 Strategic Community Plan 2012 – 2022, Goal 3

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#### **Protection and enhancement of lifestyle values, community facilities and the environment to provide safe and inviting communities.**

##### 8.3.1 KidSport Program

The Kidsport program, provided in partnership with the Department of Sport and Recreation, continues to be well utilised by the registered sporting groups within the Shire. Kidsport enables eligible Western Australian children aged 5-18 years to participate in community sport and recreation by offering them financial assistance towards club fees.

**Funded** - \$11,248

**Approximate Vouchers validated** – 100

**Top Five Sports** – Kununurra Netball Association, Kununurra Junior Football Association, Kununurra Soccer Association, Kununurra Taekwondo Association and Crows Football Club.

**Registered with a Club Before** – Yes 63%, No 37% with 78% being Indigenous decent.

##### 8.3.2 Waste Management Strategy

The implementation of the Waste Management Strategy has resulted in significant improvements to the Shire's waste services and infrastructure. The Strategy is key to providing sustainable, best practice waste services for the community and visitors.

The Shire aims to minimise the environmental impacts from waste disposal and ensure compliance with regulatory requirements. Waste services are managed to ensure a financially sustainable service based on the 'producer pays' principal. Continued improvements at the Kununurra landfill included addressing outstanding legacy issues, progressively capping and rehabilitating the site, commissioning of new liquid waste ponds and maintaining best practice operations to ensure the community has a facility to dispose of the waste generated by its residents, businesses and visitors.

### 8.3.3 Landfill and Waste / Litter Management / Depot Operations

The continued implementation of the Waste Management Strategy included:

- The purchase and use of new temporary landfill covers to increase the volume of waste that can go into each cell by reducing the volume of soil used for daily cover of the landfill; and
- Continued management of the Wyndham Landfill to achieve its maximum life.



**New temporary landfill covers in use at the Kununurra landfill site**

The Shire continued to address litter issues by undertaking litter patrols and litter pickups via a contractor and the Shire's own workforce. Key locations were identified for additional pickups including Whitegum Park and the Ivanhoe Crossing Truck Stop.

An unauthorised green waste dumping point was cleaned up and secured further improving the Shire's management of waste.

## **New Wyndham Depot Shed**

Following a fire in 2014/15 that destroyed the Wyndham depot shed, a new shed was constructed in 2015/16. The new shed has been completed and is being utilised by staff, the new shed includes functional areas to ensure appropriate Occupational Safety and Health measures are maintained.



**New Wyndham depot shed**

## **Depot Operations**

2015/16 saw the operational workforce undertake a number of activities on behalf of the Shire. Specific responsibilities include:

- Preparing the town for the Ord Valley Muster, Stars on the Bastion and other community and sporting events;
- Maintaining the Shire's many gravel and sealed roads;
- Repairing sections of the drainage systems in Kununurra and Wyndham;
- Maintaining the Shire's stormwater drainage system;
- Removing graffiti from key icons and community buildings;
- Repairs to reticulation in both Kununurra and Wyndham; and
- Maintenance to the Shire's parks, gardens and playgrounds.



**Maintaining Parks and Gardens**

### 8.3.4 Ranger Services

Ranger Services continued to deliver improved service to the community throughout the 2015/16 financial year. Key activities included:

- A number of abandoned vehicles were identified and removed from around the towns. This resulted in a number of cars being impounded and subsequently returned to registered owners or held over for disposal;
- Animal Management continued to be a focus for the ranger team as two key projects were undertaken this year. The first centred around managing stray and wandering dog and cats across the Shire. The second involved a project to improve the Animal Management Facility with new concreting completed in 2015/16 and new roofing to be finalised in early 2016/17;
- A partnership with Save Animals From Euthanasia has continued to rehome animals that were lost, healthy and not able to be returned to their owners. In 2015/16 more than 58 dogs have been rehomed in this process;
- Illegal campers were again a focus throughout the tourist season with many being asked to move on. Community intelligence was critical in the identification of key sites to patrol and enforce;
- Ranger Services have continued their litter and rubbish management efforts with the identification, monitoring and enforcement of domestic dumping within the Shire;
- This year saw the continued trial of the management of the Bush Fire Brigades by DFES;
- A rejuvenated Local Emergency Management Committee and Bush Fire Advisory Committee saw the development and adoption of new formalised Local Emergency Management Arrangements and a Local Recovery Plan for the Shire. It is anticipated that 2016/17 will see the further promotion of interagency cooperation;
- Key partnerships were developed in relation to the management of road closures; and
- Continued involvement with DFES in maintaining fire breaks and response to bushfires.



**Controlled burn at East Kimberley Regional Airport**

The Shire received a Local Government Emergency Services Grant in 2014/15 for the installation of two new fire sheds for the Crossing Falls and Ivanhoe Bush Fire Brigades. These new sheds were delivered in 2015/16 and are located on Crossing Falls and Weaber Plain Roads respectively. These sheds are a significant improvement on their predecessors and are larger and allow for the housing of two vehicles and include better facilities for members, which can also operate as incident response locations and are a welcome addition to the communities that they serve.



**New Fire Shed**

The Shire also received a new appliance under these grants in 2015/16 with the arrival of the new fire truck for the Shire to be housed at the Ivanhoe Bush Fire Brigade. The 4:4 Broadacre is an improvement on the previous light tankers and allows for 4000L of water to be carried on a 4WD truck and has the latest safety features to ensure fire fighter safety. It is specifically designed to combat bushfires.



In mid-2015/16, the Shire received a grant for the construction of an SES Training Tower. The training tower was constructed and installed at the DFES Co-location facility and will be used by the Kununurra SES to assist in their training and preparedness to perform difficult descent rescues.

2015/16 also saw the Shire implement the Fines Enforcement Registry (FER) to follow up on unpaid fines issued by Ranger Services. The Fines Enforcement Registry (FER) provides an effective, enforceable follow-up system for unpaid fines. The FER is administered by the Attorney General's Office (Court Administration) and ensures that fines are paid by using its ability to cancel driving licences and vehicle registrations to encourage payment.

#### 8.3.5 Pool Assessments

Inspections for swimming pool security compliance (minimum four-year interval) were undertaken in compliance with the Building Regulations 2012. The requirements for pool fencing security in Western Australia was brought into compliance with the requirements of the National Construction Code (Building Code of Australia) and AS 1926.1-2012 Pool Barriers and AS 1926.2-2007 Barrier Locations in May 2016.

Statistics of Inspections undertaken in 2015/16 and the 2012 to 2016 pool inspection program are as follows:

	Number of Pools Kununurra	Number of Pools Wyndham	TOTALS
Compliant	157	4	161
Non-Compliant	26	2	28
Yet to be Inspected	71	2	73
<b>TOTALS</b>	<b>254</b>	<b>8</b>	<b>262</b>

### 8.3.6 Lily Creek Boat Ramp

In 2014/15 funding was received to redevelop the Lily Creek Lagoon Boat Launching Facility.

A scope of works was developed that included:

- Reconstructed boat ramp
- Two finger jetties
- Additional trailer parking facilities
- Public lighting upgrades

The boat launching facility project expenditure is being undertaken in three phases with the first two phases now completed:

- Phase one, Engineering design;
- Phase two, the construction of the boat ramp and two finger jetties; and
- Phase three, the construction of the additional trailer parking facilities and public lighting upgrades.

The construction of the additional trailer parking facilities and public lighting upgrades works will be completed in 2016/17.



**Lily Creek Boat Ramp**

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

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Principal place of business:  
20 Coolibah Drive  
PO Box 614  
Kununurra WA 6743

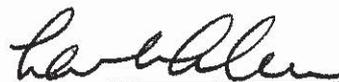
SHIRE OF WYNDHAM EAST KIMBERLEY  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2016

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 5<sup>TH</sup> day of DECEMBER 2016



Carl Askew  
Chief Executive Officer

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2016 \$	2016 Budget \$	2015 \$
<b>Revenue</b>				
Rates	23	10,073,680	9,951,565	9,255,496
Operating grants, subsidies and contributions	30	2,528,250	2,701,382	11,200,814
Fees and charges	29	7,368,881	7,691,734	7,139,078
Interest earnings	2(a)	495,731	395,557	440,012
Other revenue	2(a)	462,692	225,876	619,567
		<u>20,929,234</u>	<u>20,966,114</u>	<u>28,654,967</u>
<b>Expenses</b>				
Employee costs		(10,008,428)	(10,462,339)	(10,219,393)
Materials and contracts		(5,528,988)	(5,677,798)	(8,342,143)
Utility charges		(1,176,174)	(1,216,206)	(1,070,483)
Depreciation on non-current assets	2(a)	(7,187,215)	(5,765,188)	(5,776,006)
Interest expenses	2(a)	(321,373)	(275,230)	(305,623)
Insurance expenses		(574,153)	(596,424)	(632,797)
Other expenditure		(915,949)	(770,007)	(735,438)
		<u>(25,712,280)</u>	<u>(24,763,192)</u>	<u>(27,081,883)</u>
		<u>(4,783,046)</u>	<u>(3,797,078)</u>	<u>1,573,084</u>
Non-operating grants, subsidies and contributions	30	2,702,266	5,621,304	8,567,574
Profit on asset disposals	21	87,566	128,443	11,860
(Loss) on asset disposals	21	(137,210)	(88,231)	(419,089)
Fair value adjustments to financial assets at				
<b>Net result</b>		<b>(2,130,424)</b>	<b>1,864,438</b>	<b>9,733,429</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	13	1,171,940	-	152,051,296
<b>Total other comprehensive income</b>		<b>1,171,940</b>	<b>-</b>	<b>152,051,296</b>
<b>Total comprehensive income</b>		<b>(958,484)</b>	<b>1,864,438</b>	<b>161,784,725</b>

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

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2016 \$	2016 Budget \$	2015 \$
<b>Revenue</b>	2(a)			
Governance		96,933	150,873	1,079,450
General purpose funding		12,752,284	12,498,680	15,559,374
Law, Order and Public Safety		116,853	58,613	57,402
Health		127,786	92,506	74,905
Education and welfare		10,990	11,500	82,755
Housing		126,587	121,590	192,822
Community amenities		2,730,721	2,534,733	2,443,593
Recreation and culture		811,508	997,143	853,863
Transport		4,061,736	4,160,621	8,024,625
Economic services		55,770	96,365	82,837
Other properties and services		38,066	243,490	203,341
		<u>20,929,234</u>	<u>20,966,114</u>	<u>28,654,967</u>
<b>Expenses</b>	2(a)			
Governance		(598,566)	(799,764)	(1,510,114)
General purpose funding		(509,379)	(573,835)	(479,648)
Law, order, public safety		(613,308)	(592,391)	(522,068)
Health		(331,148)	(299,639)	(304,018)
Education and welfare		(190,945)	(227,210)	(298,283)
Housing		(585,975)	(599,189)	(636,444)
Community amenities		(3,892,323)	(4,061,436)	(3,812,887)
Recreation and culture		(6,502,997)	(6,866,823)	(6,020,433)
Transport		(10,887,657)	(8,601,589)	(11,143,352)
Economic services		(419,369)	(330,981)	(463,318)
Other property and services		(859,240)	(1,535,105)	(1,585,695)
		<u>(25,390,907)</u>	<u>(24,487,962)</u>	<u>(26,776,260)</u>
<b>Finance costs</b>	2(a)			
Governance		(154,958)	(130,462)	(144,470)
Education and welfare		(18,307)	(16,331)	(20,218)
Housing		(5,999)	(5,255)	(6,586)
Community amenities		(96,755)	(83,111)	(95,555)
Recreation and culture		(33,579)	(30,268)	(38,220)
Transport		(11,775)	(9,803)	(574)
		<u>(321,373)</u>	<u>(275,230)</u>	<u>(305,623)</u>
		<u>(4,783,046)</u>	<u>(3,797,078)</u>	<u>1,573,084</u>
Non-operating grants, subsidies and contributions	30	2,702,266	5,621,304	8,567,574
Profit on disposal of assets	21	87,566	128,443	11,860
(Loss) on disposal of assets	21	(137,210)	(88,231)	(419,089)
Fair value adjustments to financial assets at				
<b>Net result</b>		<u>(2,130,424)</u>	<u>1,864,438</u>	<u>9,733,429</u>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	13	1,171,940	-	152,051,296
<b>Total other comprehensive income</b>		<u>1,171,940</u>	<u>-</u>	<u>152,051,296</u>
<b>Total comprehensive income</b>		<u><u>(958,484)</u></u>	<u><u>1,864,438</u></u>	<u><u>161,784,725</u></u>

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

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30TH JUNE 2016**

	NOTE	2016 \$	2015 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	13,836,742	17,030,460
Trade and other receivables	5	1,643,380	3,770,714
Inventories	6	14,576	10,532
<b>TOTAL CURRENT ASSETS</b>		<u>15,494,698</u>	<u>20,811,706</u>
<b>NON-CURRENT ASSETS</b>			
Other receivables	5	21,233	17,329
Investments	4	6,682	6,682
Inventories	6	46,283	46,283
Property, plant and equipment	7	64,612,592	65,891,984
Infrastructure	8	212,702,965	211,681,188
<b>TOTAL NON-CURRENT ASSETS</b>		<u>277,389,755</u>	<u>277,643,466</u>
<b>TOTAL ASSETS</b>		<u>292,884,453</u>	<u>298,455,172</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	2,540,197	6,451,548
Current portion of long term borrowings	10	997,438	954,449
Provisions	11	1,087,056	869,775
<b>TOTAL CURRENT LIABILITIES</b>		<u>4,624,691</u>	<u>8,275,772</u>
<b>NON-CURRENT LIABILITIES</b>			
Long term borrowings	10	5,165,774	6,163,211
Provisions	11	226,868	190,585
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>5,392,642</u>	<u>6,353,796</u>
<b>TOTAL LIABILITIES</b>		<u>10,017,333</u>	<u>14,629,568</u>
<b>NET ASSETS</b>		<u>282,867,120</u>	<u>283,825,604</u>
<b>EQUITY</b>			
Retained surplus		90,670,076	89,692,115
Reserves - cash backed	12	11,060,849	14,169,234
Revaluation surplus	13	181,136,195	179,964,255
<b>TOTAL EQUITY</b>		<u>282,867,120</u>	<u>283,825,604</u>

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

**SHIRE OF WYNDHAM EAST KIMBERLEY  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	RESERVES		REVALUATION SURPLUS \$	TOTAL EQUITY \$
		RETAINED SURPLUS \$	CASH BACKED \$		
<b>Balance as at 1 July 2014</b>		<b>85,864,566</b>	<b>8,263,354</b>	<b>27,912,959</b>	<b>122,040,879</b>
Comprehensive income					
Net result		9,733,429	-	-	9,733,429
Changes on revaluation of assets	13	-	-	152,051,296	152,051,296
Total comprehensive income		<u>9,733,429</u>	<u>-</u>	<u>152,051,296</u>	<u>161,784,725</u>
Transfers from/(to) reserves		(5,905,880)	5,905,880	-	-
<b>Balance as at 30 June 2015</b>		<b>89,692,115</b>	<b>14,169,234</b>	<b>179,964,255</b>	<b>283,825,604</b>
Comprehensive income					
Net result		(2,130,424)	-	-	(2,130,424)
Changes on revaluation of assets	13	-	-	1,171,940	1,171,940
Total comprehensive income		<u>(2,130,424)</u>	<u>-</u>	<u>1,171,940</u>	<u>(958,484)</u>
Transfers from/(to) reserves		3,108,385	(3,108,385)	-	-
<b>Balance as at 30 June 2016</b>		<b>90,670,076</b>	<b>11,060,849</b>	<b>181,136,195</b>	<b>282,867,120</b>

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

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2016 Actual \$	2016 Budget \$	2015 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		9,955,456	9,752,534	9,258,021
Operating grants, subsidies and contributions		4,547,902	2,701,382	9,227,447
Fees and charges		7,368,881	7,691,734	7,139,078
Interest earnings		495,731	395,557	440,012
Goods and services tax		1,579,073	1,476,391	1,521,416
Other revenue		462,692	225,876	619,566
		<u>24,409,735</u>	<u>22,243,473</u>	<u>28,205,540</u>
<b>Payments</b>				
Employee costs		(9,856,464)	(10,419,577)	(10,176,140)
Materials and contracts		(9,336,499)	(5,393,908)	(5,870,231)
Utility charges		(1,176,174)	(1,216,206)	(1,070,483)
Interest expenses		(327,657)	(275,230)	(293,882)
Insurance expenses		(574,153)	(596,424)	(632,797)
Goods and services tax		(1,357,071)	(2,116,677)	(1,596,393)
Other expenditure		(915,949)	(770,007)	(735,438)
		<u>(23,543,967)</u>	<u>(20,788,029)</u>	<u>(20,375,364)</u>
<b>Net cash provided by (used in) operating activities</b>	14(b)	<u>865,768</u>	<u>1,455,443</u>	<u>7,830,176</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment		(1,034,419)	(1,743,773)	(708,899)
Payments for construction of infrastructure		(5,343,689)	(13,279,239)	(7,173,065)
Non-operating grants, subsidies and contributions		2,702,266	5,621,304	8,567,574
Proceeds from sale of fixed assets		570,804	363,237	57,204
<b>Net cash provided by (used in) investment activities</b>		<u>(3,105,038)</u>	<u>(9,038,471)</u>	<u>742,814</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of debentures		(954,448)	(954,447)	(2,261,457)
Proceeds from new debentures		-	-	1,803,218
<b>Net cash provided by (used in) financing activities</b>		<u>(954,448)</u>	<u>(954,447)</u>	<u>(458,239)</u>
<b>Net increase (decrease) in cash held</b>		(3,193,718)	(8,537,475)	8,114,751
Cash at beginning of year		17,030,460	16,987,535	8,915,709
<b>Cash and cash equivalents at the end of the year</b>	14(a)	<u><u>13,836,742</u></u>	<u><u>8,450,060</u></u>	<u><u>17,030,460</u></u>

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

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2016 Actual \$	2016 Budget \$	2015 Actual \$
<b>Net current assets at start of financial year - surplus/(deficit)</b>		197,606	(1,665,875)	(1,397,052)
		197,606	(1,665,875)	(1,397,052)
<b>Revenue from operating activities (excluding rates)</b>				
Governance		96,933	150,872	1,079,450
General purpose funding		2,683,890	2,551,995	6,303,878
Law, order, public safety		116,853	58,613	57,402
Health		127,786	92,506	74,905
Education and welfare		10,990	11,500	82,755
Housing		126,587	121,590	192,822
Community amenities		2,730,721	2,534,733	2,443,593
Recreation and culture		811,508	997,143	853,863
Transport		4,081,305	4,160,621	8,024,625
Economic services		55,770	96,365	82,837
Other property and services		106,063	371,933	215,201
		10,948,406	11,147,871	19,411,331
<b>Expenditure from operating activities</b>				
Governance		(753,524)	(930,227)	(1,654,584)
General purpose funding		(509,379)	(573,835)	(479,648)
Law, order, public safety		(613,308)	(592,391)	(522,068)
Health		(331,148)	(299,639)	(304,018)
Education and welfare		(209,252)	(243,541)	(318,501)
Housing		(707,415)	(604,444)	(643,030)
Community amenities		(3,989,078)	(4,144,548)	(4,015,647)
Recreation and culture		(6,536,576)	(6,897,090)	(6,058,653)
Transport		(10,899,432)	(8,611,392)	(11,143,926)
Economic services		(419,369)	(330,981)	(463,318)
Other property and services		(881,009)	(1,623,336)	(1,897,579)
		(25,849,490)	(24,851,424)	(27,500,972)
<b>Operating activities excluded from budget</b>				
(Profit) on disposal of assets	21	(87,566)	(128,443)	(11,860)
Loss on disposal of assets	21	137,210	88,231	419,089
Movement in deferred pensioner rates		(3,904)	-	(2,780)
Movement in employee benefit provisions		253,564	-	(130,347)
Depreciation on assets	2(a)	7,187,215	5,765,188	5,776,006
		(7,216,959)	(9,644,452)	(3,436,585)
<b>Amount attributable to operating activities</b>				
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		2,702,266	5,621,304	8,567,574
Proceeds from disposal of assets	21	570,804	363,237	57,204
Purchase of property, plant and equipment	7(b)	(1,034,419)	(1,743,773)	(27,257)
Purchase and construction of infrastructure	8(b)	(5,343,689)	(13,279,239)	(7,854,707)
		(3,105,038)	(9,038,471)	742,814
<b>Amount attributable to investing activities</b>				
<b>FINANCING ACTIVITIES</b>				
Repayment of debentures	22(a)	(954,448)	(954,447)	(2,261,457)
Proceeds from new debentures	22(a)	-	-	1,803,218
Transfers to reserves (restricted assets)	12	(4,964,426)	(6,707,473)	(11,480,650)
Transfers from reserves (restricted assets)	12	8,072,811	16,576,747	5,574,770
		2,153,937	8,914,827	(6,364,119)
<b>Amount attributable to financing activities</b>				
<b>Surplus(deficiency) before general rates</b>		(8,168,059)	(9,768,096)	(9,057,890)
<b>Total amount raised from general rates</b>	23	10,068,394	9,946,685	9,255,496
<b>Net current assets at June 30 c/fwd - surplus</b>	24	<b>1,900,334</b>	<b>178,589</b>	<b>197,606</b>

This statement is to be read in conjunction with the accompanying notes.  
2015/16 Annual Report

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

**I. 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.

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

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(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.

**(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

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

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Fixed Assets (Continued)**

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.

***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.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Fixed Assets (Continued)**

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.

**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:

GROUP	CLASS	NUMBER OF YEARS
Roads	Sealed Roads - Formation	Infinite – Not Depreciated
	Sealed Roads - Pavement Under Seal	70
	Sealed Roads -Wearing Course - Chip Seal	25
	Sealed Roads -Wearing Course - Asphalt	40
	Unsealed Roads - Formation	Infinite – Not Depreciated
	Unsealed Roads - Pavement	15
	Kerbs & Channel	50
	Road Furniture and Signs	10
Drainage	Underground Pipes	75
	Retarding Basins	Infinite – Not Depreciated
Airfields	Airfield - Formation	Infinite – Not Depreciated
	Airfield - Pavement under Seal	80
	Airfield - Wearing Course - Chip Seal	25
	Airfield - Wearing Course - Asphalt	40
	Airfield - Lighting	20
	Airfield - Fencing	30
Bridges	Bridges	100
	Culverts	100
Footpaths	Footpath	45

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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Fixed Assets (Continued)**

GROUP	CLASS	NUMBER OF YEARS
Infrastructure Other	Car Parks - Formation	Infinite – Not Depreciated
	Car Parks - Pavement Under Seal	70
	Car Parks - Wearing Course - Chip Seal	25
	Car Parks - Wearing Course - Asphalt	40
	Jetties & Pontoons	40
	Boat Ramps	50
	Reticulation System (Pipe, Pump, Controller)	20
	Playground Equipment	10
	Outdoor Furniture	20
	Sporting/Play Area - Minor Structures	10
	Sporting Facilities - Hardcourts/Skate Parks	20
	Sporting Facilities - Fencing	30
	Sporting Facilities - Lighting	20
Sporting Facilities - Swimming Pools	50	
Land and Buildings	Land	Infinite – Not Depreciated
	Landfill Refuse (Land Component Only)	30
	Brick/Concrete Buildings	40
	Transportable Buildings	10
	Steel Construction Buildings	35
	Ancillary Structures to Buildings	10
Furniture and Equipment	ICT Computer Equipment	3
	ICT Office Equipment/Systems	5
	Office Furniture	10
	Kitchen Equipment	5
	Fit-outs	20
Plant and Equipment	Light Plant	3
	Medium Plant	7
	Sport and Recreation Equipment	7
	Other Plant / Equipment	10
	Heavy plant	10

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 \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**I. 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:

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**Market approach**

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

**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.□

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Financial Instruments (Continued)**

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.

***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.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Financial Instruments (Continued)**

*(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.

**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.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(i) Impairment of Assets (Continued)**

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.

**(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 and salaries 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.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Provisions (Continued)**

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.

**(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 I(o) for a description of the equity method of accounting.

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**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Interests in Joint Arrangements (Continued)**

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.

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.

**(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 WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2016**

**I. 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:

<b>Title</b>	<b>Issued / Compiled</b>	<b>Applicable <sup>(1)</sup></b>	<b>Impact</b>
(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 2018	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. 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.
(iii) AASB 16 Leases	February 2016	1 January 2019	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.
(iii) AASB 16 Leases	February 2016	1 January 2019	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.

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

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

Title	Issued / Compiled	Applicable <sup>(1)</sup>	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	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.  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.
(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	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.  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.
(vi) AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15	December 2014	1 January 2017	Consequential changes to various Standards arising from the issuance of AASB 15.  It will require changes to reflect the impact of AASB 15. Page 96 of 143 Page 726 of 906

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

**I. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

Title	Issued / Compiled	Applicable <sup>(1)</sup>	Impact
(vii) AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101  [AASB 7, 101, 134 & 1049]	January 2015	1 January 2016	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.  This Standard also makes editorial and consequential amendments as a result of amendments to the Standards listed in the title column.
(viii) AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities  [AASB 10, 124 & 1049]	March 2015	1 July 2016	It is not anticipated it will have any significant impact on disclosures as they currently exist and any changes will relate to presentation.  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.  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.

Notes:

<sup>(1)</sup> Applicable to reporting periods commencing on or after the given date.

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

**I. 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 WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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<b>2. REVENUE AND EXPENSES</b>	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Net Result</b>		
The Net result includes:		
(i) Charging as an expense:		
<b>Auditors remuneration</b>		
- Audit of the Annual Financial Report	34,244	38,432
- CEO Regulation 17 Review	-	21,593
- Assistance with the finalisation of the annual financial report	2,250	3,300
- Audit of grant funded projects and other services	21,100	10,950
<b>Depreciation</b>		
Buildings - non-specialised	607,917	643,967
Buildings - specialised	1,146,438	1,143,859
Furniture and equipment	224,062	228,566
Plant and equipment	578,237	676,752
Land under control - buildings	308,649	315,692
Infrastructure - roads	2,260,867	1,788,566
Infrastructure - footpaths	144,286	80,345
Infrastructure - drainage	217,975	38,212
Infrastructure - other	744,858	625,209
Airfields	557,308	220,549
Bridges	396,618	14,289
	<u>7,187,215</u>	<u>5,776,006</u>
<b>Interest expenses (finance costs)</b>		
Debentures (refer Note 22(a))	321,373	305,623
	<u>321,373</u>	<u>305,623</u>
(ii) Crediting as revenue:		
<b>Other revenue</b>		
Reimbursements and recoveries	20,002	191,916
Other	442,690	427,651
	<u>462,692</u>	<u>619,567</u>
	<u>7,187,215</u>	<u>5,776,006</u>
	<b>2016</b>	<b>2016</b>
	<b>Actual</b>	<b>Budget</b>
	<b>\$</b>	<b>\$</b>
<b>Interest earnings</b>		<b>2015</b>
- Reserve funds	232,244	286,804
- Other funds	168,249	45,215
Other interest revenue (refer note 28)	95,237	107,993
	<u>495,731</u>	<u>440,012</u>
	<u>495,731</u>	<u>440,012</u>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**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**

**Vision**

For the East Kimberley to be a thriving community with opportunities for all.

**Mission**

To enable the East Kimberley to develop in a manner that will achieve social, cultural, economic and environmental benefits for all.

**Commitment**

Council and staff will make decisions with integrity, transparency and consistency.

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

Council 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:**

Includes the activities of members of Council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task 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:**

Rates, general purpose Government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

**Objective:**

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

**Activities:**

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

**HEALTH**

**Objective:**

To provide an operational framework for environmental and community health.

**Activities:**

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**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)**

**EDUCATION AND WELFARE**

**Objective:**

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

**Activities:**

Operation of youth services, day care centres and assistance to other voluntary services.

**HOUSING**

**Objective:**

To provide and maintain staff and residential housing.

**Activities:**

Provision of staff and residential housing.

**COMMUNITY AMENITIES**

**Objective:**

To provide services required by the community.

**Activities:**

Rubbish collection services, operation of rubbish disposal sites, litter control, administration of the town planning schemes, maintenance of cemeteries, maintenance of rest centres and storm water drainage maintenance.

**RECREATION AND CULTURE**

**Objective:**

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

**Activities:**

Maintenance of halls, aquatic centres, recreation centres and various reserves; operation of library and community development services.

**TRANSPORT**

**Objective:**

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

**Activities:**

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and the provision and operation of airport services.

**ECONOMIC SERVICES**

**Objective:**

To help promote the Shire and its economic wellbeing.

**Activities:**

The regulation and provision of tourism, area promotion, building control, noxious weeds and vermin control.

**OTHER PROPERTY AND SERVICES**

**Objective:**

To monitor and control Shire's overheads operating accounts.

**Activities:**

Private works operation, plant repair and operations and administrative costs.

**SHIRE OF WYNDHAM EAST KIMBERLEY  
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)		Received (2)		Expended (3)		Closing Balance (1)		Received (2)		Expended (3)		Closing Balance	
			1/07/14	\$	2014/15	\$	2014/15	\$	30/06/15	\$	2015/16	\$	2015/16	\$	30/06/16	\$
	Royalties for Regions - 2011/12 (CLGF)	Transport	65,700		1,260		(4,783)		62,177		1,118		(6,437)		56,858	
	Royalties for Regions - 2012/13 (CLGF)	Various	699,441		11,469		(119,499)		591,411		9,520		(553,047)		47,884	
	Royalties for Regions - 2012/13 (Regional CLGF)	Housing	-		956,842		(956,842)		-		-		-		-	
	Lily Creek Grant	Recreation and Culture	-		-		-		-		281,469		(281,469)		-	
	Regional Road Group - Main Roads	Transport	275,145		790,540		(1,065,685)		-		104,000		(50,814)		53,186	
	Roads to Recovery	Transport	-		684,278		(589,345)		94,933		1,000,523		(302,441)		793,015	
	Road Upgrade - Carlton Hill Road	Transport	201,000		225,000		(276,476)		149,524		-		(149,524)		-	
	State Local Road Black Spot	Transport	15,734		55,308		(71,041)		1		94,400		(2,421)		91,980	
	Aboriginal Access Roads - Federal Grant (WALGGC)	Transport	47,419		407,481		(113,163)		341,737		294,000		(630,589)		5,148	
	Aboriginal Access Roads - State Grant 2013/14	Transport	-		66,393		(66,393)		-		-		-		-	
	Aboriginal Access Roads - State Grant 2014/15	Transport	-		81,496		(30,008)		51,488		294,244		(345,732)		-	
	Childrens Book Week	Recreation and Culture	1,060		4,650		(1,060)		4,650		5,100		(4,650)		5,100	
	Contribution to Local Planning Strategy	Community Amenities	6,000		-		(1,032)		4,968		-		(1,009)		3,959	
	East Kimberley Development Package	Various	727,859		-		(727,859)		-		-		-		-	
	Wyndham Community Resource Centre (CRC) - Remote Indigenous Public Internet Access programme	Community Amenities	28,341		24,360		(20,246)		32,455		-		(28,224)		4,231	
	Sustainable Regions Grant	Transport	26,300		-		(26,300)		-		-		-		-	
	Kids in Sport	Recreation and Culture	-		25,000		(11,657)		13,343		-		(11,248)		2,095	
	Takeaway Alcohol Management System - Kimberley Zone	Governance	-		28,559		-		28,559		6,508		(22,620)		12,447	
	Wyndham Community Resource Centre (CRC) - Operational	Recreation and Culture	-		102,000		(88,099)		13,901		103,100		(117,001)		-	
	Kununurra Swimming Complex	Recreation and Culture	-		30,000		(30,000)		-		32,000		(32,000)		-	
	Wyndham Swimming Complex	Recreation and Culture	-		30,000		(30,000)		-		32,000		(32,000)		-	
	Record Management Grant - Kimberley Zone	Community Amenities	-		-		-		-		8,492		-		8,492	
	Youth Services Wyndham (DCPFS)	Community Amenities	-		62,784		(62,784)		-		65,652		(65,652)		-	
	Writers Festival		-		-		-		-		35,000		(25,000)		10,000	
	<b>Subtotal</b>		<b>2,093,999</b>		<b>3,587,420</b>		<b>(4,292,272)</b>		<b>1,389,147</b>		<b>2,367,126</b>		<b>(2,661,878)</b>		<b>1,094,395</b>	
	** Goomig Farmlands Road (DRD)		-		2,889,313		-		2,889,313		22,319		(2,359,997)		551,634	
	<b>Total</b>		<b>2,093,999</b>		<b>6,476,733</b>		<b>(4,292,272)</b>		<b>4,278,460</b>		<b>2,389,445</b>		<b>(5,021,875)</b>		<b>1,646,029</b>	

\*\* The unspent grant funding is recognised in the Goomig Farmland Roads Reserve note 12

**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.

2015/16 Annual Report

Minutes Ordinary Council Meeting

20 December 2016

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

	Note	2016 \$	2015 \$
<b>3. CASH AND CASH EQUIVALENTS</b>			
Cash on Hand - Unrestricted		1,850	1,700
Cash at Bank - Municipal		2,774,043	2,859,526
Restricted Reserves		11,060,849	14,169,234
		13,836,742	17,030,460
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Waste Management	12	530,390	402,154
Airport General	12	5,269,556	4,889,302
Plant and Equipment	12	2,929	2,844
Parking	12	119,069	115,609
Non-Potable Water	12	94,653	91,902
East Kimberley Tourism	12	141,902	136,129
Foreshore	12	283,301	198,844
Staff Entitlement	12	115,567	112,208
Recreation Hardcourts	12	54,888	53,293
Bio Security	12	252,183	268,383
Childcare	12	162,677	147,365
Parks	12	326,192	316,712
Footpaths	12	285,829	277,522
Asset Management	12	974,981	-
Goomig Farmlands Roads Reserve	12	551,634	2,889,313
Contiguous Local Authority Group (CLAG)	12	461	-
Kununurra Youth Hub	12	9,125	-
Unspent grants	2.(c)	1,094,395	3,232,527
Unspent loans	22(c)	791,117	1,035,127
		11,060,849	14,169,234
<b>4. INVESTMENTS</b>			
Financial assets at fair value through profit and loss		6,682	6,682

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

	Note	2016	2015
		\$	\$
<b>5. TRADE AND OTHER RECEIVABLES</b>			
<b>Current</b>			
Rates outstanding		415,031	300,711
Sundry debtors		498,931	1,114,988
GST receivable		106,944	328,946
Accrued Income		557,409	1,978,252
Prepayments		65,065	47,817
		<u>1,643,380</u>	<u>3,770,714</u>
<b>Non-current</b>			
Rates outstanding - pensioners		21,233	17,329
		<u>21,233</u>	<u>17,329</u>
<b>6. INVENTORIES</b>			
<b>Current</b>			
Fuel and materials		14,576	10,532
		<u>14,576</u>	<u>10,532</u>
<b>Non-current</b>			
Land held for resale - cost			
Development costs		46,283	46,283
		<u>46,283</u>	<u>46,283</u>

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

	Note	2016 \$	2015 \$
<b>7 (a). PROPERTY, PLANT AND EQUIPMENT</b>			
Land and buildings			
Land - freehold at:			
- Independent valuation 2013 - level 2		7,259,000	7,459,000
- Independent valuation 2013 - level 3		5,183,000	5,183,000
- Additions after valuation - cost		295,000	295,000
		<u>12,737,000</u>	<u>12,937,000</u>
Land - vested in and under the control of Council at:			
- Management valuation 2013 - level 3		3,108,474	3,108,474
		<u>3,108,474</u>	<u>3,108,474</u>
		<u>15,845,474</u>	<u>16,045,474</u>
Buildings - non-specialised at:			
- Independent valuation 2013 - level 2		9,070,000	9,345,000
- Independent valuation 2013 - level 3		5,048,000	5,048,000
- Additions after valuation - cost		1,290,950	1,290,950
Less: accumulated depreciation		<u>(1,832,889)</u>	<u>(1,245,730)</u>
		13,576,061	14,438,220
Buildings - specialised at:			
- Independent valuation 2013 - level 3		27,915,140	27,915,140
- Additions after valuation - cost		1,505,135	1,233,668
Less: accumulated depreciation		<u>(3,403,587)</u>	<u>(2,257,149)</u>
		<u>26,016,688</u>	<u>26,891,659</u>
		<u>39,592,749</u>	<u>41,329,879</u>
Total land and buildings		<u>55,438,223</u>	<u>57,375,353</u>
Furniture and equipment at:			
- Independent valuation 2016 - level 3		538,813	-
- Independent valuation 2016 - level 2		43,900	-
- Independent valuation 2013 - level 3		-	346,120
- Management valuation 2013 - level 2		-	544,739
- Additions after valuation - cost		-	214,439
Less accumulated depreciation		<u>-</u>	<u>(454,556)</u>
		582,713	650,742
Plant and equipment at:			
- Independent valuation 2016 - level 2		2,321,530	-
- Independent valuation 2016 - level 3		2,031,334	-
- Management valuation 2013 - level 2		-	21,069
- Independent valuation 2013 - level 2		-	2,472,450
- Independent valuation 2013 - level 3		-	1,152,810
- Additions after valuation - cost		-	981,330
Less accumulated depreciation		<u>-</u>	<u>(1,271,782)</u>
		<u>4,352,864</u>	<u>3,355,877</u>

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

	Note	2016 \$	2015 \$
<b>7 (a). PROPERTY, PLANT AND EQUIPMENT (Continued)</b>			
Property, plant and equipment - work in progress at:			
Cost		300,947	263,518
		300,947	263,518
Land under control - buildings at:			
- Management valuation 2013 - level 3		3,485,477	3,485,477
- Independent valuation 2013 - level 3		1,350,000	1,350,000
Less accumulated depreciation		(897,632)	(588,983)
		3,937,845	4,246,494
		64,612,592	65,891,984

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 WYNDHAM EAST KIMBERLEY  
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	12,937,000	-	(200,000)	-	-	-	-	-	12,737,000
Land - vested in and under the control of Council	3,108,474	-	-	-	-	-	-	-	3,108,474
<b>Total land</b>	<b>16,045,474</b>	<b>-</b>	<b>(200,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,845,474</b>
Land under control - buildings	4,246,494	-	-	-	-	-	(308,649)	-	3,937,845
Buildings - non-specialised	14,438,220	-	(254,242)	-	-	-	(607,917)	-	13,576,061
Buildings - specialised	26,891,659	271,467	-	-	-	-	(1,146,438)	-	26,016,688
<b>Total buildings</b>	<b>45,576,373</b>	<b>271,467</b>	<b>(254,242)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,063,004)</b>	<b>-</b>	<b>43,530,594</b>
<b>Total land and buildings</b>	<b>61,621,847</b>	<b>271,467</b>	<b>(454,242)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,063,004)</b>	<b>-</b>	<b>59,376,068</b>
Furniture and equipment	650,742	48,689	-	107,344	-	-	(224,062)	-	582,713
Plant and equipment	3,355,877	676,834	(166,206)	1,064,596	-	-	(578,237)	-	4,352,864
Property, plant and equipment - work in progress	263,518	37,429	-	-	-	-	-	-	300,947
<b>Total property, plant and equipment</b>	<b>65,891,984</b>	<b>1,034,419</b>	<b>(620,448)</b>	<b>1,171,940</b>	<b>-</b>	<b>-</b>	<b>(2,865,303)</b>	<b>-</b>	<b>64,612,592</b>

The revaluation of furniture, plant and equipment assets resulted in an increase on revaluation of \$1,171,940 in the net value.

All of this increase was credited to the revaluation surplus in the Shire's equity (refer Note 13) and was recognised as Changes on Revaluation of non-current assets in the Statement of Comprehensive Income.

**SHIRE OF WYNDHAM EAST KIMBERLEY  
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**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of valuation</b>	<b>Date of last Valuation</b>	<b>Inputs used</b>
<b>Land and buildings</b>					
Land - freehold	2	Market approach using recent observable market data for similar properties	Independent registered valuers	July 2013	Market Value, utilising comparable sales evidence for similar type properties. This method of valuation is referred to as the direct comparison approach which takes into consideration factors such as location, zoning, land area, development potential, topography & current market conditions.
Land - freehold	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	July 2013	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Land - vested in and under the control of Council	3	Improvements to land valued using cost approach using depreciated replacement cost	Management Valuation	July 2013	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	July 2013	Market Value, utilising comparable sales evidence for similar type properties. This method of valuation is referred to as the direct comparison approach which takes into consideration factors such as location, zoning, land area, development potential, topography & current market conditions.
Buildings - non-specialised	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	July 2013	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - specialised	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	July 2013	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

**. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(c) Fair Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of valuation</b>	<b>Date of last Valuation</b>	<b>Inputs used</b>
<b>Land under control - buildings</b>	3	Improvements to land valued using cost approach using depreciated replacement cost	Management Valuation	July 2013	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
<b>Furniture and equipment</b>	2	Market approach using recent observable market data for similar plant items	Independent registered valuers	June 2016	Market price per item
	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2016	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
<b>Plant and equipment</b>	2	Market approach using recent observable market data for similar plant items	Independent registered valuers	June 2016	Market price per item
	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2016	Purchase 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 by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

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

	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
<b>8 (a). INFRASTRUCTURE</b>		
Infrastructure - roads		
- Management valuation 2015 - level 3	133,215,378	133,215,378
- Additions after valuation - cost	3,756,634	-
Less accumulated depreciation	(2,260,867)	-
	134,711,145	133,215,378
Infrastructure - footpaths		
- Management valuation 2015 - level 3	6,021,734	6,021,734
- Additions after valuation - cost	168,478	-
Less accumulated depreciation	(144,286)	-
	6,045,926	6,021,734
Infrastructure - drainage		
- Management valuation 2015 - level 3	9,425,880	9,425,880
- Additions after valuation - cost	101,764	-
Less accumulated depreciation	(217,975)	-
	9,309,669	9,425,880
Infrastructure - other		
- Independent valuation 2015 - level 3	13,993,311	13,993,311
- Management valuation 2015 - level 3	625,954	625,954
- Additions after valuation - cost	1,231,726	-
Less accumulated depreciation	(744,858)	-
	15,106,133	14,619,265
Airfields		
- Independent valuation 2015 - level 3	1,801,511	1,801,511
- Management valuation 2015 - level 3	17,708,760	17,708,760
- Additions after valuation - cost	452,190	-
Less accumulated depreciation	(557,308)	-
	19,405,153	19,510,271
Bridges		
- Management valuation 2015 - level 3	28,383,530	28,383,530
Less accumulated depreciation	(396,618)	-
	27,986,912	28,383,530
Infrastructure - work in progress		
- Cost	138,027	505,130
	138,027	505,130
	212,702,965	211,681,188

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

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**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	133,215,378	3,756,634	-	-	-	-	(2,260,867)	-	134,711,145
Infrastructure - footpaths	6,021,734	162,745	-	-	-	-	(144,286)	5,733	6,045,926
Infrastructure - drainage	9,425,880	58,914	-	-	-	-	(217,975)	42,850	9,309,669
Infrastructure - other	14,619,265	877,186	-	-	-	-	(744,858)	354,540	15,106,133
Airfields	19,510,271	452,190	-	-	-	-	(557,308)	-	19,405,153
Bridges	28,383,530	-	-	-	-	-	(396,618)	-	27,986,912
Infrastructure - work in progress	505,130	36,020	-	-	-	-	-	(403,123)	138,027
<b>Total infrastructure</b>	<b>211,681,188</b>	<b>5,343,689</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,321,912)</b>	<b>-</b>	<b>212,702,965</b>

**SHIRE OF WYNDHAM EAST KIMBERLEY  
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**8. INFRASTRUCTURE (Continued)**

**(c) Fair Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of valuation</b>	<b>Date of last Valuation</b>	<b>Inputs used</b>
<b>Infrastructure - roads</b>	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
<b>Infrastructure - footpaths</b>	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
<b>Infrastructure - drainage</b>	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
<b>Infrastructure - other</b>	3	Cost approach using depreciated replacement cost	Independent valuers and Management valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
<b>Airfields</b>	3	Cost approach using depreciated replacement cost	Independent valuers and Management valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
<b>Bridges</b>	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 WYNDHAM EAST KIMBERLEY**  
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	<b>2016</b>	<b>2015</b>
	\$	\$
<b>9. TRADE AND OTHER PAYABLES</b>		
<b>Current</b>		
Sundry creditors	1,069,144	3,231,143
Accrued interest on debentures	46,980	53,264
Accrued salaries and wages	214,786	152,298
ATO liabilities	-	164,088
Accrued expenses	1,209,287	2,850,755
	<u>2,540,197</u>	<u>6,451,548</u>

**10. LONG-TERM BORROWINGS**

<b>Current</b>		
Secured by floating charge		
Debentures	997,438	954,449
	<u>997,438</u>	<u>954,449</u>
<b>Non-current</b>		
Secured by floating charge		
Debentures	5,165,774	6,163,211
	<u>5,165,774</u>	<u>6,163,211</u>

Additional detail on borrowings is provided in Note 22.

**11. PROVISIONS**

	<b>Provision for Annual Leave</b>	<b>Provision for Long Service Leave</b>	<b>Total</b>
	\$	\$	\$
<b>Opening balance at 1 July 2015</b>			
Current provisions	664,557	205,218	869,775
Non-current provisions	-	190,585	190,585
	<u>664,557</u>	<u>395,803</u>	<u>1,060,360</u>
Additional provision	171,066	82,498	253,564
<b>Balance at 30 June 2016</b>	<u>835,623</u>	<u>478,301</u>	<u>1,313,924</u>
<b>Comprises</b>			
Current	835,623	251,433	1,087,056
Non-current	-	226,868	226,868
	<u>835,623</u>	<u>478,301</u>	<u>1,313,924</u>

**SHIRE OF WYNDHAM EAST KIMBERLEY  
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**12. RESERVES - CASH BACKED**

	Actual 2016 Opening Balance	Actual 2016 Transfer to	Actual 2016 Transfer (from)	Actual 2016 Closing Balance	Budget 2016 Opening Balance	Budget 2016 Transfer to	Budget 2016 Transfer (from)	Budget 2016 Closing Balance	Actual 2015 Opening Balance	Actual 2015 Transfer to	Actual 2015 Transfer (from)	Actual 2015 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Waste Management	402,154	371,952	(243,716)	530,390	474,671	283,250	(361,889)	396,032	179,151	457,526	(234,523)	402,154
Airport General	4,889,302	9,18,214	(537,960)	5,269,556	7,609,648	2,777,876	(5,625,506)	4,762,018	6,373,410	3,383,728	(4,867,836)	4,889,302
Plant and Equipment	2,844	85	-	2,929	2,844	68	-	2,912	2,761	83	-	2,844
Parking	115,609	3,460	-	119,069	115,608	2,779	-	118,387	112,247	3,362	-	115,609
Non-Potable Water	91,902	2,751	-	94,653	91,902	2,209	-	94,111	89,230	2,672	-	91,902
Civic Buildings	-	-	-	-	-	-	-	-	7,609	228	(7,837)	-
East Kimberley Tourism	136,129	14,075	(8,302)	141,902	136,129	13,273	(10,000)	139,402	127,431	13,816	(5,118)	136,129
Foreshore	198,844	84,523	(67)	283,301	200,643	102,324	(45,000)	257,967	121,875	81,203	(4,234)	198,844
Staff Entitlement	112,208	3,359	-	115,567	230,639	5,545	-	236,184	223,934	6,707	(118,433)	112,208
Recreation Hardcourts	53,293	1,595	-	54,888	53,550	1,281	-	54,831	26,000	32,095	(4,802)	53,293
Bio Security	268,383	8,033	(24,233)	252,183	268,381	6,452	-	274,833	267,364	8,007	(6,988)	268,383
Childcare	147,365	15,312	-	162,677	147,363	15,043	(28,937)	133,469	132,688	14,677	-	147,365
Parks	316,712	9,480	-	326,192	316,709	7,614	(200,000)	124,323	307,502	9,210	-	316,712
Legal Fees	-	-	-	-	-	-	-	-	3,514	105	(3,619)	-
Youth Bus	-	-	-	-	-	-	-	-	19,186	674	(19,860)	-
Footpaths	277,522	8,307	-	285,829	277,520	6,672	(78,315)	205,877	269,452	8,070	-	277,522
Asset Management	-	974,981	-	974,981	-	23,148	-	23,148	-	275,220	(275,220)	-
Goomig Farmlands Roads Reserve	2,889,313	22,319	(2,359,997)	551,634	2,888,815	18,299	(2,889,313)	17,801	-	2,889,313	-	2,889,313
Unspent Grants and Loans Reserve	4,267,654	2,476,131	(4,858,273)	1,885,512	4,242,065	3,437,444	(7,333,591)	345,918	-	4,293,954	(26,300)	4,267,654
Contiguous Local Authority Group (CLAG)	-	40,725	(40,264)	461	-	4,196	(4,196)	-	-	-	-	-
Kununurra Youth Hub	-	9,125	-	9,125	-	-	-	-	-	-	-	-
	14,169,234	4,964,426	(8,072,811)	11,060,849	17,056,487	6,707,473	(16,576,747)	7,187,213	8,263,354	11,480,650	(5,574,770)	14,169,234

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

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**12. RESERVES - CASH BACKED**

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Purpose of the reserve
<b>Waste Management</b>	This Reserve to provide for the operation, maintenance, renewal and upgrade for existing and new waste management facilities within the Shire of Wyndham East Kimberley.
<b>Airport General</b>	This Reserve to provide operation, maintenance, renewal, upgrade of existing and new airport facilities within the Shire of Wyndham East Kimberley.
<b>Plant and Equipment</b>	This Reserve is to provide for the plant management program.
<b>Parking</b>	This Reserve is for the land purchase and/or the construction and maintenance of vehicle parking facilities within the Shire.
<b>Non-Potable Water</b>	This Reserve is for the development of non-potable water supply in Wyndham.
<b>Civic Buildings</b>	This Reserve is to provide for maintenance, renewal, upgrade of existing and new Civic Buildings within the Shire Wyndham East Kimberley.
<b>East Kimberley Tourism</b>	This Reserve is to provide for significant maintenance, renewal and upgrading of the East Kimberley Tourism House
<b>Foreshore</b>	This Reserve is to hold lease and license payments from occupiers of Lake Kununurra Foreshore Reserve to provide for the implementation of specific actions outlined in the Lake Kununurra Foreshore Aquatic Use Plan 2012.
<b>Staff Entitlement</b>	This Reserve is to provide for Shire employee's entitlements.
<b>Recreation Hardcourts</b>	This Reserve is for the purpose of providing for future capital upgrades of Recreational Hardcourts
<b>Bio Security</b>	This Reserve is to hold funds for use in emergency situations that threatened the bio security of the East Kimberley
<b>Childcare</b>	This Reserve is to hold lease payments from the Kununurra Childcare Centre to provide for the the significant maintenance and renewal of the building.
<b>Parks</b>	This Reserve is to hold the funds from the sale of parks provided by the State to undertake major upgrades and to establish new parks and public open spaces in the Shire.
<b>Legal Fees</b>	This Reserve is to hold funds not expended in any budget year to accumulate to cover any significant legal costs or expenses related to regulatory prosecution and enforcement matters.
<b>Youth Bus</b>	This Reserve is to transfer fees from the hire of Youth Buses to provide funds for repairs, maintenance and replacement of the Youth Buses.
<b>Footpaths</b>	This Reserve is to hold developer contributions for construction of footpaths after housing construction is completed in new subdivisions.
<b>Asset Management</b>	This Reserve is to provide for the ongoing maintenance, renewal, upgrade, replacement or development of Shire owned assets within the Shire of Wyndham East Kimberley.
<b>Goomig Farmlands Roads Reserve</b>	This Reserve is to provide for the second coat seal of roads within the Goomig Farmlands.
<b>Unspent Grants and Loans Reserve</b>	This Reserve is to provide a mechanism for restricting prepaid grants, conditional unspent grants and loan proceeds unspent in a particular financial year where the expenditure will be undertaken in future years.
<b>Contiguous Local Authority Group (CLAG)</b>	This reserve is to hold funds for ongoing management, funding and technical aspects of health-driven mosquito control in an effort to reduce the risk of mosquito-borne diseases within the boundaries of the Shire.
<b>Kununurra Youth Hub</b>	This reserve is to hold lease payments from the Kununurra Youth Hub to provide for the maintenance, renewal and upgrade of the building in accordance with the lease conditions.

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**13. REVALUATION SURPLUS**

	2016			2016			2015			2015		
	Opening Balance	Revaluation Increment	Revaluation Decrement	Total Movement on Revaluation	Closing Balance	Opening Balance	Revaluation Increment	Revaluation Decrement	Total Movement on Revaluation	Closing Balance		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Land and buildings	27,175,144	-	-	-	27,175,144	27,175,144	-	-	-	27,175,144		
Furniture and equipment	-	107,344	-	107,344	107,344	-	-	-	-	-		
Plant and equipment	737,815	1,064,596	-	1,064,596	1,802,411	737,815	-	-	-	737,815		
Infrastructure - roads	98,257,582	-	-	-	98,257,582	-	98,257,582	-	98,257,582	98,257,582		
Infrastructure - footpaths	5,194,129	-	-	-	5,194,129	-	5,194,129	-	5,194,129	5,194,129		
Infrastructure - drainage	7,587,111	-	-	-	7,587,111	-	7,587,111	-	7,587,111	7,587,111		
Infrastructure - parks and ovals	-	-	-	-	-	-	-	-	-	-		
Infrastructure - other	1,632,392	-	-	-	1,632,392	-	1,632,392	-	1,632,392	1,632,392		
Airfields	11,356,642	-	-	-	11,356,642	-	11,356,642	-	11,356,642	11,356,642		
Bridges	28,023,440	-	-	-	28,023,440	-	28,023,440	-	28,023,440	28,023,440		
Infrastructure - work in progress	-	-	-	-	-	-	-	-	-	-		
	179,964,255	1,171,940	-	1,171,940	181,136,195	27,912,959	152,051,296	-	152,051,296	179,964,255		

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 WYNDHAM EAST KIMBERLEY**  
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**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:

	<b>2016</b>	<b>2016</b>	<b>2015</b>
	\$	Budget \$	\$
Cash and cash equivalents	<u>13,836,742</u>	<u>8,450,060</u>	<u>17,030,460</u>

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

Net result	(2,130,424)	1,864,438	9,733,429
Non-cash flows in Net result:			
Depreciation	7,187,215	5,765,188	5,776,006
(Profit)/Loss on sale of asset	49,644	(40,212)	407,229
(Increase)/Decrease in receivables	2,123,430	(283,077)	(2,045,819)
(Increase)/Decrease in inventories	(4,044)	-	(177)
Increase/(Decrease) in payables	(3,911,351)	(272,351)	2,657,429
Increase/(Decrease) in provisions	253,564	42,761	(130,347)
Grants contributions for the development of assets	<u>(2,702,266)</u>	<u>(5,621,304)</u>	<u>(8,567,574)</u>
Net cash from operating activities	<u>865,768</u>	<u>1,455,443</u>	<u>7,830,176</u>

	<b>2016</b>	<b>2015</b>
	\$	\$
<b>(c) Undrawn Borrowing Facilities</b>		
<b>Credit Standby Arrangements</b>		
Bank overdraft limit	2,500,000	2,500,000
Bank overdraft at balance date	-	-
Credit card limit	55,000	55,000
Credit card balance at balance date	<u>(22,673)</u>	<u>(7,665)</u>
<b>Total amount of credit unused</b>	<u>2,532,327</u>	<u>2,547,335</u>
<b>Loan facilities</b>		
Loan facilities - current	997,438	954,449
Loan facilities - non-current	<u>5,165,774</u>	<u>6,163,211</u>
<b>Total facilities in use at balance date</b>	<u>6,163,212</u>	<u>7,117,660</u>
<b>Unused loan facilities at balance date</b>	<u>791,117</u>	<u>1,035,127</u>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
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**15. CONTINGENT LIABILITIES**

There are no known contingent liabilities at the date of signing the financial report.

**16. CAPITAL AND LEASING COMMITMENTS**

**2016**                      **2015**  
**\$**                                      **\$**

**(a) Operating Lease Commitments**

The Shire did not have any future operating lease commitments at the reporting date.

**(b) Capital Expenditure Commitments**

Contracted for:

- capital expenditure projects	880,366	431,301
- plant & equipment purchases	405,114	33,896

Payable:

- not later than one year	1,285,480	465,197
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*The capital expenditure commitments outstanding at the end of the current reporting period represents:*

Kununurra landfill site - storm water & bores	-	2,780
Welcome to Country signage	10,500	15,000
Ivanhoe Crossing - reconstruct	-	972
Kununurra landfill site - liquid waste facility	23,472	31,981
Drainage upgrade (design, estimates & construct)	3,276	59,880
Wyndham depot fire damage reinstatement - buildings	-	218,030
System development - Capital	30,197	8,169
Egret Close - reconstruct and seal	-	3,812
Kalumburu Road - re-sheet	-	27,545
Lily Creek Lagoon boat ramp and jetty	36,357	63,550
Runway asphalt overlay	3,553	7,750
Replacement at the East Kimberley Regional Airport	12,837	-
Footpath - Renewal	108,934	-
Roads - Upgrade, seal resurfacing and reconstruct	345,665	-
Coolibah Drive - asphalt resurfacing program	-	-
Kununurra Pound	12,420	-
Wyndham Waste Water Treatment Facility	17,985	-
Light plant - purchase price	-	25,727
Heavy Plant - Purcher International	330,921	-
Airport Plant -	43,996	-
Carpark upgrade - East Kimberley Regional Airport	2,695	-
Legal Fees - Land Purchase	2,672	-
Bridges - D4 Weaber Plain Road	300,000	-
	1,285,480	465,197

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
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**17. JOINT VENTURE ARRANGEMENTS**

The Shire is not involved in any joint venture arrangements.

**18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY**

	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Governance	59,328	135,119
General purpose funding	436,264	2,161,420
Law, order, public safety	737,164	751,418
Health	69,476	74,140
Education and welfare	3,632,748	3,723,447
Housing	6,769,021	7,330,519
Community amenities	4,696,143	4,710,711
Recreation and culture	33,484,962	34,005,326
Transport	215,358,822	214,656,143
Economic services	2,103,521	2,167,548
Other property and services	7,548,244	7,466,944
Unallocated	17,988,760	21,272,437
	<u>292,884,453</u>	<u>298,455,172</u>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
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**19. FINANCIAL RATIOS**

	Target Ratio for "Basic" Standard <sup>1</sup>	Target Ratio for "Intermediate" Standard <sup>1</sup>	Target Ratio for "Advanced" Standard <sup>1</sup>
Current ratio <sup>2</sup>	1.00		
Asset sustainability ratio	0.09 - 1.10	N/A	≥ 1.10
Debt service cover ratio	≥ 5	N/A	≥ 10
Operating surplus ratio	0.01 - 0.15	N/A	≥ 0.15
Own source revenue coverage ratio	0.4 - 0.6	0.6 - 0.9	> 0.9

<b>FINANCIAL RATIOS</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
Current ratio <sup>2</sup>	1.0	0.81	0.18
Asset sustainability ratio	0.53	1.16	0.47
Debt service cover ratio	2.10	6.79	(4.82)
Operating surplus ratio	(0.27)	0.07	(0.61)
Own source revenue coverage ratio	0.70	0.62	0.56

<sup>1</sup> Target ratios are as per the Department of Local Government and Communities (DLGC) Guidelines except the Debt Service Cover Ratio which is a target devised based on experience. For information, DLGC Guidelines establish a target Debt Service Cover Ratio of 2 or greater for the "Basic" Standard and greater "Advanced" Standard.

<sup>2</sup> The standard is met if the ratio is greater than 1.00. A ratio of less than 1.00 indicates a below standard result.

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**19. FINANCIAL RATIOS (Continued)**

The above ratios are calculated as follows:

Purpose of the Ratios	How the Ratios are Calculated
<b>Current ratio</b> To measure short term (unrestricted) liquidity. That is, the ability of the Shire to meet its liabilities (obligations) as and when they fall due.	current assets minus restricted assets
	current liabilities minus liabilities associated with restricted assets
<b>Asset sustainability ratio</b> Measures the extent to which assets are being renewed/replaced compared to the amount consumed (depreciation). The ratio may be skewed by large scale intermittent investment in major infrastructure.	capital renewal and replacement expenditure
	Depreciation expenses
<b>Debt service cover ratio</b> Measures the Shire's ability to service debt out of its uncommitted or general purpose fund available for its operations.	annual operating surplus before interest & depreciation
	principal and interest
<b>Operating surplus ratio</b> Highlights the extent of any operating surplus or deficit in relation to the overall size of the Shire. This ratio helps to measure the ability to cover operational needs and have revenues available for capital or other purposes.	operating revenue minus operating expenses
	own source operating revenue
<b>Own source revenue coverage ratio</b> The higher the ratio, the more self-reliant the Shire is as it allows greater flexibility as less external funds are required for operational purposes.	own source operating revenue
	operating expenses

**Notes:**

- (a) Information relating to the asset consumption ratio and the asset renewal funding ratio can be found at Supplementary Ratio Information on Page 69 of this document.

**2016**

- (b) Three of the 2016 ratios disclosed above were distorted by items of significant revenue and expense relating to:
- (i) The early receipt of 50% of the Financial Assistance Grants (FAGS) allocated for the 2015/16 financial year were received in advance and accounted for in 2015. The early payment of the grant increased operating revenue in 2015 and decreased operating revenue in 2016 by 1,843,380.
  - (ii) The significant expense relating to D2 drainage rehabilitation incurred in 2015 amounting to \$1,100,000. This forms part of operating expenditure.

**2015**

- (c) Three of the 2015 ratios disclosed above were distorted by items of significant revenue and expense relating to:
- (i) An item of significant revenue relating to the early payment of 2015/16 Financial Assistance Grants (FAGs) of \$1,843,380, which was received prior to year end. This forms part of operating revenue.
  - (ii) The WANDRRA grant of \$4,068,008 for flood damage repair expenses incurred by the Shire in 2014 and 2015, included as part of operating revenue.
  - (iii) The significant expense relating to flood damage repair expenses incurred in 2015 amounting to \$2,995,272 funded by the WANDRRA grant detailed in (b)(ii) above. This forms part of operating expenses.

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**19. FINANCIAL RATIOS (Continued)**

**2014**

- (d) Four of the 2014 ratios disclosed above were distorted by items of significant revenue and expense relating to:
- (i) The refund of the CLGF grant funding for the Kimberley Zone Housing Construction for \$1,622,019, included as part of operating revenue.
  - (ii) The change to the payment of FAGs during the year ended 30 June 2014 saw the advance payment for the following year cease. This created a timing difference which resulted in an amount of some \$2,115,965 less revenue for the year.
  - (iii) The significant expense relating to flood damage repair expenses incurred in 2014 amounting to \$1,072,736 funded by the WANDRRA grant details in (b)(ii) above. This forms part of operating expenses.

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

FINANCIAL RATIOS	Target Ratio for "Basic" Standard <sup>1</sup>	Target Ratio for "Intermediate" Standard <sup>1</sup>	Target Ratio for "Advanced" Standard <sup>1</sup>
Current ratio <sup>2</sup>	1.00		
Asset sustainability ratio	0.09 - 1.10	N/A	≥ 1.10
Debt service cover ratio	≥ 5	N/A	≥ 10
Operating surplus ratio	0.01 - 0.15	N/A	≥ 0.15
Own source revenue coverage ratio	0.4 - 0.6	0.6 - 0.9	> 0.9

FINANCIAL RATIOS	2016	2015	2014
Current ratio <sup>2</sup>	1.0	0.81	0.41
Debt service cover ratio	4.40	4.06	1.70
Operating surplus ratio	(0.10)	(0.10)	(0.30)
Own source revenue coverage ratio	0.73	0.70	0.62

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
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**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
	\$	\$	(\$)	\$
Housing Bonds	1,000	-	-	1,000
Councillor Nomination Bonds	-	1,040	(880)	160
ASIC - Airport Security Card	4,640	-	-	4,640
Footpath Bonds	44,590	13,985	(5,575)	53,000
Hall Hire Bonds - Kununurra Leisure Centre	8,350	8,050	(5,400)	11,000
Hall Hire Bonds - Peter Reid Memorial Hall	370	8,800	(7,770)	1,400
Wyndham Port Hall Bonds	10,000	-	-	10,000
Wyndham Oval Hire Bonds	200	1,100	(550)	750
Kunumurra Youth Centre Bonds	2,750	-	(1,000)	1,750
Other Trust Funds	1,810	1,450	(150)	3,110
Public Open Space Contributions	433,557	10,685	-	444,242
Building Services Levy	7,524	21,340	(19,286)	9,578
Building and Construction Industry Training Fund	6,398	19,405	(25,017)	786
Kununurra 50th Birthday Brick Fund	269	-	-	269
50th Anniversary Special Series Number Plate	2,369	-	-	2,369
Terminal Security Access Card	635	557	-	1,192
Transport Clearing Account	-	-	-	-
Health Application Fee	245	-	-	245
Private Works Bonds	-	-	-	-
	<u>524,707</u>			<u>545,491</u>

**21. DISPOSALS OF ASSETS - 2015/16 FINANCIAL YEAR**

The following assets were disposed of during the year.

	Actual				Budget			
	Net Book Value	Sale Proceeds	Profit	Loss	Net Book Value	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Land and Buildings</b>								
<i>Housing</i>								
Lot 1664 - 6 Eugenia Street	454,242	338,801	-	(115,441)	-	-	-	-
<b>Plant and Equipment</b>								
<i>Other property and services</i>								
P478 - WY13923 - Dual Cab 4WD Ute	10,975	12,727	1,752	-	17,431	13,990	-	(3,441)
P379 - WY14616 - Dual Cab 4WD Ute	10,320	11,818	1,498	-	14,111	13,990	-	(121)
P211 - WY12647 - Dual Cab 2WD Ute	5,115	4,545	-	(570)	5,115	7,400	2,285	-
P113 - WY01 - Wagon 4WD	18,414	29,509	11,095	-	25,179	28,600	3,421	-
P122 - WY25609 - Extra Cab 4WD Ute	12,142	15,455	3,313	-	16,601	13,990	-	(2,611)
P124 - WY25767 - Toyota Hilux	12,213	31,782	19,569	-	-	-	-	-
P490 - WY14982 - Toyota Hilux	12,427	11,091	-	(1,336)	13,835	12,200	-	(1,635)
P491 - WY25065 - Ride on Mower	11,500	8,000	-	(3,500)	16,000	6,090	-	(9,910)
P333 - WY12280 - 75HP Tractor	-	-	-	-	-	26,857	26,857	-
P313 - 70HP Kubota Tractor	12,552	15,000	2,448	-	13,945	16,500	2,555	-
P401 - Slasher	-	-	-	-	-	2,135	2,135	-
P383 - Silvan Shireboss 6" Slasher	7,562	2,785	-	(4,777)	7,678	3,063	-	(4,615)
P319 - ITBZ906 - Tilt Trailer	-	-	-	-	-	1,100	1,100	-
P331 ICGF957 - 3 Tonne Tip Truck	-	-	-	-	16,734	20,347	3,613	-
P367 - IDBW601 - 3 Tonne Tip Truck	-	-	-	-	26,562	19,573	-	(6,989)
P309 - WY11160 - 10 Tonne Tip Truck	-	-	-	-	28,050	92,044	63,994	-
P372 - WY13511 - 9 Tonne Truck	-	-	-	-	69,054	24,725	-	(44,329)
P354 - ICWM013 - Backhoe	18,150	40,000	21,850	-	18,150	40,633	22,483	-
P482 - IDIK678 - Hino Truck	26,586	15,000	-	(11,586)	34,580	20,000	-	(14,580)
P519 - John Deere Tractor 5325	8,250	31,350	23,100	-	-	-	-	-
P657 - Howard Slasher	-	1,941	1,941	-	-	-	-	-
S473 - Tilt Trailer	-	1,000	1,000	-	-	-	-	-
	<u>620,448</u>	<u>570,804</u>	<u>87,566</u>	<u>(137,210)</u>	<u>323,025</u>	<u>363,237</u>	<u>128,443</u>	<u>(88,231)</u>

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
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**22. INFORMATION ON BORROWINGS**

(a) Repayments - Debentures

Particulars	Principal 1 July 2015 \$	New Loans \$	Principal Repayments		Principal 30 June 2016		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Governance</b>								
Administration Building - Land	280,948	-	49,750	49,749	231,198	231,199	18,020	15,983
Administration Building - Bridging Loan	-	-	-	-	-	-	-	-
Administration Building	1,960,703	-	230,415	230,415	1,730,288	1,730,288	85,128	72,169
Administration Building	1,500,000	-	130,649	130,648	1,369,351	1,369,352	51,810	42,311
<b>Education and welfare</b>								
Kununurra Child Care Centre	297,504	-	59,245	59,245	238,259	238,259	18,307	16,331
<b>Housing</b>								
Staff Housing	51,184	-	13,536	13,536	37,648	37,648	2,927	2,660
Staff Housing	75,070	-	13,931	13,930	61,139	61,140	3,072	2,595
<b>Community amenities</b>								
Liquid Waste Facility	304,999	-	98,259	98,258	206,740	206,741	11,032	9,145
Waste Management	1,555,478	-	145,457	145,457	1,410,021	1,410,021	73,587	63,243
Drainage Strategy	114,711	-	10,727	10,727	103,984	103,984	5,414	4,663
KNW Youth Centre	94,556	-	29,286	29,287	65,270	65,269	6,722	6,061
<b>Recreation and culture</b>								
KNX Aquatic Centre Refurbishment	285,992	-	75,633	75,633	210,359	210,359	16,353	14,864
Wyndham Youth and Recreation Centre	119,964	-	31,725	31,726	88,239	88,238	7,177	6,558
Multipurpose Court Facility	173,333	-	39,806	39,806	133,527	133,527	10,049	8,846
<b>Transport</b>								
Building and Infrastructure Loan	303,218	-	26,028	26,030	277,190	277,188	11,775	9,803
	7,117,660	-	954,448	954,447	6,163,212	6,163,213	321,373	275,230
	7,117,660	-	954,448	954,447	6,163,212	6,163,213	321,373	275,230

All loan repayments were financed by general purpose revenue.

**SHIRE OF WYNDHAM EAST KIMBERLEY  
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

Particulars	Date Borrowed	Balance 1 July 15 \$	Borrowed During Year \$	Expended During Year \$	Balance 30 June 16 \$
Administration Building Loan	Dec 2012	106,560	-	(68,170)	38,390
Liquid Waste Facility	16 May 14	117,263	-	(117,263)	-
Waste Management	16 May 14	586,814	-	(57,367)	529,447
Drainage	16 May 14	55,389	-	-	55,389
Building and Infrastructure	Jun 2015	169,101	-	(1,210)	167,891
		1,035,127	-	(244,010)	791,117

(d) Overdraft

The Shire approved an overdraft facility with a limit of \$2.5 million at the Special Council Meeting in August 2014, Minute # 10503 in order to cover the expenditure associated with the flood event in February 2014 until such time as the WANDRA reimbursement were received, also noting that the overdraft would be an ongoing facility. The Shire did not require the overdraft facility during 2015/16.

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
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**23. RATING INFORMATION - 2015/16 FINANCIAL YEAR**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>Rate Revenue \$</b>	<b>Interim Rates \$</b>	<b>Back Rates \$</b>	<b>Total Revenue \$</b>	<b>Budget Rate Revenue \$</b>	<b>Budget Interim Rate \$</b>	<b>Budget Back Rate \$</b>	<b>Budget Total Revenue \$</b>
<b>Differential general rate</b>											
<b>Gross rental value valuations</b>											
GRV - Residential	9.2992	1,607	47,123,544	4,382,113	61,410	2,653	4,446,176	4,382,113	-	-	4,382,113
GRV - Other Vacant	13.9488	32	552,700	77,095	(5,112)	1,121	73,104	77,095	-	-	77,095
GRV- Commercial	12.0890	154	14,662,457	1,772,544	(277)	(3,192)	1,769,076	1,772,539	-	-	1,772,539
GRV - Industrial	11.1590	167	8,722,625	973,358	22,704	5,541	1,001,602	973,361	-	-	973,361
<b>Unimproved value valuations</b>											
UV - Rural Residential	0.9795	185	51,149,000	501,004	-	-	501,004	501,004	-	-	501,004
UV - Pastoral	5.3057	23	6,170,800	327,404	-	-	327,404	327,404	-	-	327,404
UV - Commercial Industrial	0.6719	29	13,355,840	89,738	14,209	42,845	146,792	89,738	-	-	89,738
UV - Rural Agriculture 1	0.9502	78	75,060,309	713,223	(1,085)	18,520	730,658	713,223	-	-	713,223
UV - Rural Agriculture 2	0.6719	109	57,360,000	385,402	146	-	385,548	385,402	-	-	385,402
UV - Mining	27.5246	37	1,594,199	438,797	2,372	106	441,275	438,797	-	-	438,797
UV - Mining Vacant	13.7623	20	458,670	63,124	(35,155)	(3,690)	24,278	63,124	-	-	63,124
UV - Other	0.6302	2	526,000	3,315	-	-	3,315	3,315	-	-	3,315
<b>Sub-Total</b>		<b>2,443</b>	<b>276,736,144</b>	<b>9,727,116</b>	<b>59,212</b>	<b>63,904</b>	<b>9,850,233</b>	<b>9,727,115</b>	<b>-</b>	<b>-</b>	<b>9,727,115</b>

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

**23. RATING INFORMATION - 2015/16 FINANCIAL YEAR**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>Rate Revenue \$</b>	<b>Interim Rates \$</b>	<b>Back Rates \$</b>	<b>Total Revenue \$</b>	<b>Budget Rate Revenue \$</b>	<b>Budget Interim Rate \$</b>	<b>Budget Back Rate \$</b>	<b>Budget Total Revenue \$</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value valuations</b>											
GRV - Residential	1,085	45	372,070	48,825	-	-	48,825	48,825	-	-	48,825
GRV - Other Vacant	1,085	112	440,980	121,520	-	-	121,520	121,520	-	-	121,520
GRV- Commercial	1,085	17	83,325	18,445	-	-	18,445	18,445	-	-	18,445
GRV - Industrial	1,085	7	30,875	7,595	-	-	7,595	7,595	-	-	7,595
<b>Unimproved value valuations</b>											
UV - Rural Residential	1,085	0	-	-	-	-	-	-	-	-	-
UV - Pastoral	1,085	1	17,471	1,085	-	-	1,085	1,085	-	-	1,085
UV - Commercial Industrial	1,085	10	574,200	10,850	-	-	10,850	10,850	-	-	10,850
UV - Rural Agriculture 1	1,085	2	50,000	2,170	-	-	2,170	2,170	-	-	2,170
UV - Rural Agriculture 2	1,085	0	-	-	-	-	-	-	-	-	-
UV - Mining	1,085	31	42,998	33,635	-	-	33,635	33,635	-	-	33,635
UV - Mining Vacant	543	41	59,681	22,263	-	-	22,263	22,263	-	-	22,263
UV - Other	1,085	0	-	-	-	-	-	-	-	-	-
<b>Sub-Total</b>		266	1,671,600	266,388	-	-	266,391	266,388	-	-	266,388
		<b>2,709</b>	<b>278,407,744</b>	<b>9,993,504</b>	<b>59,212</b>	<b>63,904</b>	<b>10,116,624</b>	<b>9,993,503</b>	-	-	<b>9,993,503</b>
Discounts/concessions (refer note 27)							(48,230)				(46,817)
<b>Total amount raised from general rate</b>							<b>10,068,394</b>				<b>9,946,685</b>
Ex-gratia rates							5,287				4,880
<b>Totals</b>							<b>10,073,680</b>				<b>9,951,565</b>

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

**24. NET CURRENT ASSETS**

Composition of net current assets

	<b>2016</b> <b>(30 June 2016</b> <b>Carried</b> <b>Forward)</b> <b>\$</b>	<b>2016</b> <b>(1 July 2015</b> <b>Brought</b> <b>Forward)</b> <b>\$</b>	<b>2015</b> <b>(30 June 2015</b> <b>Carried</b> <b>Forward)</b> <b>\$</b>
<b>Surplus 1 July 15 brought forward</b>	1,900,334	197,606	197,606
<b>CURRENT ASSETS</b>			
Cash and cash equivalents			
Cash at Bank - Municipal	2,775,893	2,861,226	2,861,226
Restricted Reserves	11,060,849	14,169,234	14,169,234
Investments			
Other Financial Assets	6,682	6,682	6,682
Receivables			
Rates outstanding	415,031	300,711	300,711
Sundry debtors	498,931	1,114,988	1,114,988
GST receivable	106,944	328,946	328,946
Accrued Income	557,409	1,978,252	1,978,252
Inventories			
Fuel and materials	14,576	10,532	10,532
Prepayments	65,065	47,817	47,817
<b>LESS: CURRENT LIABILITIES</b>			
Trade and other payables			
Sundry creditors	(1,069,144)	(3,231,143)	(3,231,143)
Accrued interest on debentures	(46,980)	(53,264)	(53,264)
Accrued salaries and wages	(214,786)	(152,298)	(152,298)
ATO liabilities	-	(164,088)	(164,088)
Accrued expenses	(1,209,287)	(2,850,755)	(2,850,755)
Current portion of long term borrowings			
Secured by floating charge	(997,438)	(954,449)	(954,449)
Provisions			
Provision for annual leave	(835,623)	(664,557)	(664,557)
Provision for long service leave	(251,433)	(205,218)	(205,218)
<b>Unadjusted net current assets</b>	<b>10,876,689</b>	<b>12,542,616</b>	<b>12,542,616</b>
<b>Adjustments</b>			
Less: Reserves - restricted cash	(11,060,849)	(14,169,234)	(14,169,234)
Add: Secured by floating charge	997,438	954,449	954,449
Add: Employee Liability not required to be funded	1,087,056	869,775	869,775
<b>Adjusted net current assets - surplus</b>	<b>1,900,334</b>	<b>197,606</b>	<b>197,606</b>

**Difference**

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

**SHIRE OF WYNDHAM EAST KIMBERLEY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**25. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR**

There were no specified area rates during 2015/16 financial year.

**26. SERVICE CHARGES - 2015/16 FINANCIAL YEAR**

The Shire of Wyndham East Kimberley did not impose any service charges on any of the prescribed services listed under Regulation 54 of the Local Government (Financial Management) Regulations 1996 for the 2015/16 financial year.

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

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Disc % or Amount (\$)	2015/16 Actual \$	2015/16 Budget \$	Circumstances in which the Waiver or Concession is Granted	Objects of the Waiver or Concession	Reasons for the Waiver or Concession			
<b>Rates</b>										
Wyndham Picture Gardens A502	Concession	100%	1,949	1,749	Concessions are considered by the Council every two (2) years, and are based upon the applicant meeting particular conditions outlined in Council's Policy CP/FIN-3209 Rates Concession Policy (Rateable Land). For 2015/16, the Concessions outlined were approved by Council at the 13 March 2014 SCM (Minute No. 10344) or subsequent consideration at the 31 May 2014 OCM (Minute No. 11381).	To provide a non-for-profit community group or association providing a benefit to the community from rateable land for the relief of rates.	The Shire of Wyndham East Kimberley recognises the value and importance of the services and contributions that community groups and associations provide to the community for the East Kimberley to be a thriving community with opportunities for all.			
Kununurra Progress Association A1072	Concession	100%	20,068	19,868						
Kununurra Agricultural Society A7620	Concession	100%	3,488	3,288						
Kununurra Race Club A2859	Concession	100%	3,360	3,160						
Ord River Pistol Club A2866	Concession	100%	2,204	2,004						
Lake Kununurra Golf Club A4993	Concession	100%	9,407	9,207						
Kununurra Motocross Club A5616	Concession	100%	1,794	2,044						
Kununurra Speedway A5621	Concession	100%	1,767	1,930						
Ord River Sailing Club A7561	Concession	100%	2,184	1,784						
Kununurra Ski Club A7566	Concession	100%	2,009	1,784						
<b>Sub-Total Rates Concessions</b>			<b>48,230</b>	<b>46,817</b>						

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**27. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS (Continued)**  
**- 2015/16 FINANCIAL YEAR**

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Disc % or Amount (\$)	2015/16 Actual \$	2015/16 Budget \$	Circumstances in which the Waiver or Concession is Granted	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
<b>Fees and Charges - Waste Management Charge Waiver</b>							
Lake Kununurra Golf Club	A4993	100%	200	200	Upon application to the Council in accordance with Council's Policy <i>CPI/FIN-3209 Rates Concession (Rateable Land)</i> prior to 24 November 2015 as part of the rates concession process, which was subsequently considered and determined by the Council.	To provide a non-for-profit community group or association providing a benefit to the community from rateable land for the relief of rates and waste management charges.	The Shire of Wyndham East Kimberley recognises the value and importance of the services and contributions that community groups and associations provide to the community for the East Kimberley to be a thriving community with opportunities for all.
Ord River Sailing Club	A7561	100%	200	200			
Kununurra Race Club Inc.	A2859	100%	200	200			
Kununurra Agricultural Society	A7620	100%	200	200			
Kununurra Progress Association	A1072	100%	200	200			
Wyndham Gardens Inc.	A502	100%	200	200			
Ord River Pistol Club Inc.	A2866	100%	200	200			
Kununurra Speedway Inc.	A5621	100%	200	200			
Kununurra Water Ski Club	A7566	100%	200	200			
Kununurra Motocross Club Inc.	A5616	100%	200	200			
<b>Sub-Total Fees and Charges - Waste Management Charge Waivers</b>			<b>2,000</b>	<b>2,000</b>			

**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**27. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS (Continued)**  
**- 2015/16 FINANCIAL YEAR**

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Disc % or Amount (\$)	2015/16 Actual \$	2015/16 Budget \$	Circumstances in which the Waiver or Concession is Granted	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
<b>Fees and Charges</b>							
All community members in Wyndham and	Domestic	100% for one	-	-	The waiver is granted to all community	To provide the community	The Shire of
<b>1. GRV Residential Properties:</b>	Domestic	\$54.00 per	117,089	-	<b>1. A Yellow Domestic Waste Voucher</b> entitles the user to dispose of 1 cubic metre (6x4 trailer plus 1 Sulo bin, or 4 Sulo bins, or 16 domestic bin bags) of domestic waste per annum.	To provide a tip voucher for the disposal of a certain amount of domestic waste for free throughout the year. Note that this waiver does not affect the Municipal Account, but is funded through the Waste Management Reserve therefore impacting on the whole of life cost assessment for the landfills.	As part of introducing fees for waste disposal at the landfills, the Council determined to provide tip vouchers to ratepayers to dispose of a certain amount of domestic waste for free throughout the year.
a. If a domestic waste collection service is being provided - a Yellow Domestic Waste Voucher;	Waste	Yellow					
b. If a domestic waste collection service is not being provided - a Red Domestic Waste Voucher;	Disposal Fees Waiver	Domestic Waste Voucher;					
<b>2. GRV Rural Residential Properties:</b>		\$702.00 per			<b>2. A Red Domestic Waste Voucher</b> entitles the user to dispose of 52 x 240 Litres (equivalent size to a green subbush Sulo Bin) or domestic waste per annum.		
a. If a domestic waste collection service is being provided - a Yellow Domestic Waste Voucher;		Red Domestic Waste Voucher.					
b. If a domestic waste collection service is not being provided - a Red Domestic Waste Voucher;							
<b>3. UV Rural Agriculture 1:</b>			117,089	-			
<b>Sub-Total - Domestic Waste Disposal Fees Waivers</b>							
			<b>167,319</b>	<b>48,817</b>			
<b>TOTAL DISCOUNTS, WAIVERS AND CONCESSIONS</b>							

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

**27. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS (Continued)  
- 2015/16 FINANCIAL YEAR**

	Type	Discount % or \$	Actual \$	Budget \$
Debtor	400 Write-Off	100%	476.51	
Debtor	555 Write-Off	100%	473.43	
Debtor	367 Write-Off	100%	35.56	
<b>Note</b>			<b>985.5</b>	

The Council consider each potential write-off when it is presented, for which the reasons why the debt is no longer deemed to be able to be collected, or should not be collected varies.

The write-off for each of the above items were considered as follows:

	Audit (Finance and Risk) Committee		Ordinary Council Meeting	
	Minute No.	Date	Minute No.	Date
Debtor	400		11411	28/06/2016
Debtor	555		11411	28/06/2016
Debtor	367		11411	28/06/2016

**Note**

The Shire approve the write off in accordance with the Local Government Act 1995 Section 6.12 (1) (c) and the Shire's Delegation Register 2015/16 section 11.

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

**28. INTEREST CHARGES AND INSTALMENTS - 2015/16 FINANCIAL YEAR**

	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Interest Rate %
<b>Instalment Options</b>				
<b>Option One</b>	16.10.2015	-	0.00%	9.00%
Single full payment				
<b>Option Two</b>	16.10.2016		5.50%	9.00%
First Instalment				
Second Instalment	18.12.2015	11.3	5.50%	9.00%
<b>Option Three</b>	16.10.2015			9.00%
First Instalment				
Second Instalment	18.12.2015	11.3	5.50%	9.00%
Third Instalment	19.02.2016	11.3	5.50%	9.00%
Fourth Instalment	22.04.2016	11.3	5.50%	9.00%
			<b>Revenue</b>	<b>Budgeted Revenue</b>
Interest on unpaid rates			\$ 61,899	\$ 62,688
Interest on instalment plan			50,674	35,233
Charges on instalment plan			(17,336)	5,918
			<u>95,237</u>	<u>103,839</u>

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

<b>29. FEES &amp; CHARGES</b>	<b>2016</b>	<b>2015</b>
	\$	\$
Governance	2,217	5,596
General purpose funding	46,198	40,194
Law, order, public safety	33,624	31,616
Health	87,522	74,558
Education and welfare	10,990	65,775
Housing	126,587	192,822
Community amenities	2,640,705	2,350,046
Recreation and culture	542,668	575,477
Transport	3,827,744	3,723,718
Economic services	50,626	79,276
	<u>7,368,881</u>	<u>7,139,078</u>

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

**30. GRANT REVENUE**

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

<b>By Nature or Type:</b>	<b>2016</b>	<b>2015</b>
	\$	\$
<b>Operating grants, subsidies and contributions</b>		
Governance	15,000	993,522
General purpose funding	1,790,689	5,499,902
Law, order, public safety	81,990	25,785
Health	40,264	-
Education and welfare	-	16,980
Community amenities	90,016	93,547
Recreation and culture	266,889	276,808
Transport	213,299	4,236,516
Economic services	4,121	1,560
Other property and services	25,982	56,194
	<u>2,528,250</u>	<u>11,200,814</u>
<b>Non-operating grants, subsidies and contributions</b>		
Law, order, public safety	141,436	363,068
Recreation and culture	281,469	5,894
Transport	2,019,087	8,198,612
Other property and services	260,274	-
	<u>2,702,266</u>	<u>8,567,574</u>
	<u>5,230,516</u>	<u>19,768,388</u>

**31. EMPLOYEE NUMBERS**

The number of full-time equivalent employees at balance date

89	89
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**SHIRE OF WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

<b>32. ELECTED MEMBERS REMUNERATION</b>	<b>2016</b>	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>Budget</b>	<b>\$</b>
		<b>\$</b>	<b>\$</b>
The following fees, expenses and allowances were paid to council members and/or the president.			
Meeting Fees	141,539	141,147	135,140
President's allowance	31,028	31,200	30,000
Deputy President's allowance	7,757	7,800	7,500
Travelling expenses	2,797	11,000	1,329
	<u>183,121</u>	<u>191,147</u>	<u>173,969</u>

**33. MAJOR LAND TRANSACTIONS**

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

**34. 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 WYNDHAM EAST KIMBERLEY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**35. 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:*

	<b>Carrying Value</b>		<b>Fair Value</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
	\$	\$	\$	\$
<b>Financial assets</b>				
Cash and cash equivalents	13,836,742	17,030,460	13,836,742	17,030,460
Investments	6,682	6,682	6,682	6,682
Receivables	1,664,613	3,788,043	1,664,613	3,788,043
	<u>15,508,037</u>	<u>20,825,185</u>	<u>15,508,037</u>	<u>20,825,185</u>
<b>Financial liabilities</b>				
Payables	2,540,197	6,451,548	2,540,197	6,409,121
Borrowings	6,163,212	7,117,660	5,487,632	7,081,381
	<u>8,703,409</u>	<u>13,569,208</u>	<u>8,027,829</u>	<u>13,490,502</u>

Fair value is determined as follows:

- Cash and cash equivalents, receivables, payables - estimated to the carrying value which approximates net market value.
- Borrowings, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

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

**35. FINANCIAL RISK MANAGEMENT (Continued)**

**(a) Cash and Cash Equivalents**

The Shire's objective is to maximise its return on cash whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash 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.

Cash is 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.

	<b>2016</b>	<b>2015</b>
	\$	\$
<b>Impact of a 1% <sup>(1)</sup> movement in interest rates on cash</b>		
- Equity	138,367	170,305
- Statement of Comprehensive Income	138,367	170,305

Notes:

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

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

**35. 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:

	<b>2016</b>	<b>2015</b>
<b>Percentage of rates and annual charges</b>		
- Current	0%	0%
- Overdue	100%	100%
<b>Percentage of other receivables</b>		
- Current	59%	64%
- Overdue	41%	36%

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

**35. 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:

	<b>Due within 1 year</b>	<b>Due between 1 &amp; 5 years</b>	<b>Due after 5 years</b>	<b>Total contractual cash flows</b>	<b>Carrying values</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2016</b>					
Payables	2,540,197	-	-	2,540,197	2,540,197
Borrowings	1,236,889	3,855,722	2,182,845	7,275,456	6,163,212
	<u>3,777,086</u>	<u>3,855,722</u>	<u>2,182,845</u>	<u>9,815,653</u>	<u>8,703,409</u>
<b>2015</b>					
Payables	6,451,548	-	-	6,451,548	6,451,548
Borrowings	1,236,766	4,353,899	2,710,852	8,301,517	7,117,660
	<u>7,688,314</u>	<u>4,353,899</u>	<u>2,710,852</u>	<u>14,753,065</u>	<u>13,569,208</u>

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

**35. 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
\$	\$	\$	\$	\$	\$	\$	\$	%
<b>Year ended 30 June 2016</b>								
<b>Borrowings</b>								
Fixed rate	-	272,010	469,773	530,596	-	4,890,833	6,163,212	3.97%
Debtentures	-	-	-	-	-	-	-	-
Weighted average Effective interest rate	-	4.23%	5.99%	5.83%	-	3.56%	-	-

**Year ended 30 June 2015**

**Borrowings**

Fixed rate	-	-	399,555	630,474	653,522	5,434,109	7,117,660	4.03%
Debtentures	-	-	-	-	-	-	-	-
Weighted average Effective interest rate	-	-	4.31%	5.99%	5.83%	3.56%	-	-

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## **INDEPENDENT AUDITOR'S REPORT TO THE ELECTORS OF THE SHIRE OF WYNDHAM – EAST KIMBERLEY**

### **REPORT ON THE FINANCIAL REPORT**

We have audited the accompanying financial report of the Shire of Wyndham – East Kimberley, which comprises the statement of financial position as at 30 June 2016, statement of comprehensive income by nature or type, statement of comprehensive income by program, statement of changes in equity, statement of cash flows and the rate setting statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by Chief Executive Officer.

#### **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 is 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 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 judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Shire's preparation and fair presentation 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 control. 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.

#### **Opinion**

In our opinion, the financial report of the Shire of Wyndham – East Kimberley is in accordance with the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended), including:

- a) giving a true and fair view of the Shire's financial position as at 30 June 2016 and of its financial performance and its cash flows for the year ended on that date; and
- b) complying with Australian Accounting Standards (including Australian Accounting Interpretations).

**INDEPENDENT AUDITOR'S REPORT**

**TO THE ELECTORS OF THE SHIRE OF WYNDHAM – EAST KIMBERLEY (CONTINUED)**

**REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

During the course of the audit we became aware of one instance where the Council did not comply with the Local Government (Financial Management) Regulations 1996 (as amended).

**Annual Financial Report**

The annual financial report for the year ended 30 June 2015 was not submitted to the Department of Local Government and Communities within 30 days of the audit report being received as required by Local Government (Financial Management) Regulation 51(2).

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

- a) There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- b) Except as noted above, 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 were noted during the course of our audit.
- c) In relation to the Supplementary Ratio Information presented at page 69 of this report, we have reviewed the calculations of the Asset Consumption Ratio as presented and nothing has come to our attention to suggest it is not:
  - i) reasonably calculated; and
  - ii) based on verifiable information.

The Asset Renewal Funding Ratio was not calculated and no review was carried out.

- d) All necessary information and explanations were obtained by us.
- e) All audit procedures were satisfactorily completed in conducting our audit

MOORE STEPHENS  
CHARTERED ACCOUNTANTS



DAVID TOMASI  
PARTNER

Date: 5 December 2016  
Perth, WA

**SHIRE OF WYNDHAM EAST KIMBERLEY  
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	0.96	0.65	0.44
Asset renewal funding ratio	*	*	*

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 is unable to calculate the Asset Renewal Funding Ratio at this time as the information is unavailable

5 December 2016

**MOORE STEPHENS**

Commissioner Ron Yuryevich  
Shire of Wyndham – East Kimberley  
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Dear Commissioner Yuryevich

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### MANAGEMENT REPORT FOR THE YEAR ENDED 30 JUNE 2016

We advise that we have completed our audit procedures for the year ended 30 June 2016 and enclose our Audit Report.

We are required under the Local Government Audit Regulations to report certain compliance matters in our audit report. Other matters which arise during the course of our audit that we wish to bring to Council's attention are raised in this management report.

It should be appreciated that our audit procedures are designed primarily to enable us to form an opinion on the financial statements and therefore may not bring to light all weaknesses in systems and procedures which may exist. However, we aim to use our knowledge of the Shire's organisation gained during our work to make comments and suggestions which, we hope, will be useful to you.

### COMMENT ON RATIOS

Since the arrival of the new statutory ratios in 2013 (which included the requirement to calculate for 2012), we have endeavoured to provide Council and Audit Committees with a comparison of these ratios.

Ratios provide useful information when compared to industry and internal benchmarks and assist in identifying new trends. By providing this overview, we aim to improve the understanding of the trends and how they interact. This is beneficial for the allocation of scarce resources and planning for the future.

Information relating to the statutory ratios disclosed in the financial report is summarised in the table below and our commentary is provided on the following pages.

	Target Ratio <sup>1</sup>	Actual 2016	Council's Adjusted Ratios					Council's 5 Year Trend <sup>2</sup>	4 Year Average <sup>3</sup>	
			2016	2015	2014	2013	2012		Regional	State
Current Ratio	≥ 1	1.00	1.00	0.81*	0.41*	1.06	1.61	↑	2.15	2.29
Asset Sustainability Ratio	≥ 1.1	0.53	0.53	1.16	0.47	1.50	0.92	↓	1.28	1.23
Debt Service Cover Ratio	≥ 10	2.10	4.40*	4.06*	1.70*	5.21*	3.34	↑	5.70	14.01
Operating Surplus Ratio	≥ 0.15	(0.27)	(0.10)*	(0.10)*	(0.30)*	(0.10)*	0.04	↑	0.85	(0.02)
Own Source Revenue Coverage Ratio	≥ 0.9	0.70	0.73*	0.70*	0.62*	0.65*	0.63	↑	0.55	0.68
Asset Consumption Ratio	≥ 0.75	0.96	0.96	0.65	0.44	0.50	0.55	↑	0.56	1.16
Asset Renewal Funding Ratio	≥ 1.05	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1.58	1.00

<sup>1</sup> Target ratios per Department of Local Government and Communities (DLGC) Guidelines except the Debt Service Ratio which is a target devised by Moore Stephens (and based on experience). For information, DLGC Guidelines indicate a target Debt Service Cover Ratio of 5.

<sup>2</sup> The 5 year trend compares the adjusted 2016 ratios to the average of the adjusted ratios for the last 5 years (except for the Asset Consumption and Asset Renewal Funding Ratios which are the 4 year trend).

<sup>3</sup> The average in relation to the Regional and State comparisons is a 4 year average of 2012, 2013, 2014 and 2015.

\* Adjusted for "one-off" timing/non-cash items.

## COMMENT ON RATIOS (CONTINUED)

### Adjustment relating to 2016

Three of the 2016 ratios disclosed above are distorted by items of significant revenue and expense being:

- (a) the early receipt of half of the allocation of the 2015-2016 Financial Assistance Grant (FAGs) on 30 June 2015. The early payment of the grant increased operating revenue in 2015 and decreased operating revenue in 2016 by \$1,843,380; and
- (b) the significant expense relating to drainage rehabilitation expense of \$1,100,000.

These items are considered "one-off" timing in nature and were adjusted when calculating the ratios in the above table (as shown by "\*\*") as were relevant comparative year ratios (which had been affected by similar "one-off" items).

### Regional and State 4 Year Averages

Regional and State 4 year averages have not been adjusted for these items even though "one-off" items may have been applicable in prior years as they are based on the statutory ratios which have been reported in published financial reports. However, they still provide a useful reference point as they are indicative of trend.

### Commentary on Specific Ratios

- **Asset Sustainability Ratio**

The Asset Sustainability ratio expresses capital expenditure on renewal and replacement of existing assets as a percentage of depreciation costs. This ratio is used to identify any potential decline or improvement in asset conditions. A percentage of less than 100% on an ongoing basis indicates assets may be deteriorating at a greater rate than spending on renewal or replacement.

This ratio is below the target level and both Regional and State 4 year averages. As presented it also appears to be trending downwards against the average over the last five years.

Deeper analysis of the Shire's Statement of Comprehensive Income indicates the main reason for the deterioration of the ratio to be a significant increase in the amount of depreciation expense. Total depreciation increased from \$5,776,006 in 2015 to \$7,187,215 in 2016. This increase in depreciation is attributable to the revaluation of infrastructure assets conducted during the year ended 30 June 2015 which resulted in a significantly higher depreciable asset base. One possible reason relates to the Remaining Useful Life (RUL) assessments performed on individual assets. They may not have been comprehensive enough to adjust to more realistic conditions which would have resulted in a lower depreciation expense.

Whilst the approach to conditions was considered conservative, we suggest this be reviewed as it may provide an unrealistic distortion to the ratios represented. We will continue to monitor this in future years.

Interpretation of this ratio should also be considered together with the Asset Consumption Ratio (above target at 0.96) and the Asset Renewal Funding Ratio (not calculated so unable to make a comment).

- **Debt Service Ratio**

The adjusted Debt Service Cover Ratio measures Council's ability to service debt out of its committed or general purpose funds available from its operations.

This ratio is below target levels and has been consistently so over the five year period detailed. It does appear to be trending upwards in more recent years which would indicate efforts have been made around funding considerations and the longer term effect of borrowing levels.

## Commentary on Specific Ratios (Continued)

- **Operating Surplus Ratio**

The adjusted Operating Surplus Ratio represents the percentage by which the operating surplus (or deficit) differs from the Shire's own source revenue which includes rates and operating grants.

This ratio has improved slightly from the previous year although it is currently below the target level as well as the Regional and State averages.

A negative ratio indicates the local government is experiencing an operating deficit. A sustained period of deficits will erode the Shire's ability to service debt and maintain both its operational service level and asset base over the longer term whilst a positive ratio which is consistently above 0.15 provides the Shire with greater flexibility in meeting operational service levels, asset management requirements.

The increase in depreciation expenses discussed in the comments on the Asset Sustainability ratio above also has an effect on this ratio. If the depreciation was at similar levels to the year ended 30 June 2015, then this ratio would have been more in the vicinity of a positive result.

Whilst this is by no means categorical (it is ultimately dependent on what the final depreciation expenses is), it does provide some insight and explanation as to the importance of updating condition assessments as soon as possible.

Also, whilst we acknowledge the significant action taken over the last two annual budgets to control expenditure levels, both Council and management will need to continue to monitor and consider ways to improve the operating position in order to increase the ratio above the basic acceptable target level of 0.15.

- **Asset Renewal Funding Ratio**

It was not possible to calculate this ratio as the Shire's Asset Management Plan did not have yearly totals of required capital renewal expenditure for each of the 10 years forecasted. This information is necessary for the calculation of the net present value (NPV) of capital renewal expenditure required by the ratio.

To enable proper calculation of this ratio and to help identify gaps between planned and required capital expenditure, Council needs to ensure the Shire's Asset Management Plan is updated with yearly totals of the required capital renewal expenditure forecasted.

### Summary

**The Shire's ratio position, after adjustment for the FAGs anomaly detailed above are factored in, appears reasonably consistent with prior years with several of the ratios stabilising and improving over the period of our comparison.**

**Whilst some ratios are below the accepted industry benchmark, lower ratios may be expected and acceptable in the short term, provided other measures/strategies are maximised.**

**We would also like to take this opportunity to stress one-off assessments of ratios at a particular point in time can only provide a snapshot of the financial position and operating situation of the Shire. As is the case with all ratios and indicators, their interpretation is much improved if they are calculated as an average over time with the relevant trends being considered.**

**We will continue to monitor the financial position and ratios in future financial years and suggest it is prudent for Council and management to do so also as they strive to manage the scarce resources of the Shire.**

If the Shire requires, we have a report available which is able to compare your ratios against other Local Governments across the State and by Region. The report is also able to incorporate a selection of your peer Local Governments, whether they be of near neighbours or similar type in nature. This may be of particular relevance in your case as you are included in the Kimberley region when comparison to other, more similar local governments, may be more relevant. If you are interested in such an expanded report, please contact us.

We noted no other matters we wish to bring to your attention.

## **UNCORRECTED MISSTATEMENTS**

We advise there were no uncorrected misstatements noted during the course of our audit.

We take this opportunity to thank all staff for the assistance provided during the audit.

Should you wish to discuss any matter relating to the audit or any other matter, please do not hesitate to contact us.

Yours faithfully



David Tomasi  
Partner  
Moore Stephens

Encl.

## 5.4 Classification of Financial Transactions

### □ 5.4.1 Operating or Capital in Nature

See *Section 9 – Asset Accounting*.

### □ 5.4.2 Nature or Type Classifications

In establishing the nature or type classifications which a local government will use to best describe the information in its budgets and financial statements the requirements of both the legislation and the accounting standards need to be addressed.

AASB 101.99 requires a reporting entity to:

“Present an analysis of expenses recognised in profit or loss using a classification based on either their nature or their function within the entity, whichever provides information that is reliable and more relevant.”

According to AASB 101.105:

“The choice of classification between nature and function will depend on historical and industry factors and the nature of the entity. The entity should choose the classification that provides the most relevant and reliable information about its financial performance. ”

Classification of revenues and expenses according to their nature or type may be made to enable users to identify such matters as:

- a) the major financial characteristics of the local government's operations for the reporting period, for example the costs of services provided by employees, the interest expense, and the repairs and maintenance expense, for the reporting period;
- b) the variability of revenues and expenses; and
- c) the dependence of the local government on particular types of revenues, such as grants and rates, to enable it to provide goods and services to constituents.

Part 2 of Schedule 1 of the *Local Government (Financial Management) Regulations 1996* list a number of classifications required to be disclosed in budgets and financial statements when presenting financial reports by local governments in Western Australia. These are the minimum disclosures and

local governments may find it may be more informative if greater detail is provided.

For example, the revenue raised for rubbish collection fees may be substantial and worthy of further disclosure. If 'Other' becomes the most substantial classification there is likely to be a benefit to the user of knowing more detail.

**FMR Schedule 1 Part 2 – Nature or Type Classifications**

Revenue / Income	Expenditure
<ul style="list-style-type: none"> <li>• Rates</li> <li>• Operating Grants, Subsidies and Contributions</li> <li>• Non- Operating Grants, Subsidies and Contributions</li> <li>• Profit on Asset Disposals</li> <li>• Fees and Charges</li> <li>• Service Charges</li> <li>• Interest Earnings</li> <li>• Other Revenue / Income</li> </ul>	<ul style="list-style-type: none"> <li>• Employee Costs</li> <li>• Materials and Contracts</li> <li>• Utility Charges (Electricity, Gas, Water, etc.)</li> <li>• Depreciation on Non-Current Assets</li> <li>• Loss on Asset Disposal</li> <li>• Interest Expenses</li> <li>• Insurance Expenses</li> <li>• Other Expenditure</li> </ul>

## Description of Nature or Type Classifications

Revenue / Income
<p><b>Rates</b></p> <p>All rates levied under the <i>Local Government Act 1995</i>. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered.</p> <p>Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.</p>
<p><b>Operating Grants, Subsidies and Contributions</b></p> <p>Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.</p>
<p><b>Non-Operating Grants, Subsidies and Contributions</b></p> <p>Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.</p>
<p><b>Profit on Asset Disposals</b></p> <p>Profit on the disposal of assets including gains on the disposal of long term investments.</p> <p>Losses are disclosed under the expenditure classifications.</p>
<p><b>Fees and Charges</b></p> <p>Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.</p> <p>Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.</p>
<p><b>Service Charges</b></p> <p>Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services.</p> <p>Exclude rubbish removal charges.</p> <p>Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.</p>
<p><b>Interest Earnings</b></p> <p>Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.</p>
<p><b>Other Revenue / Income</b></p> <p>Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.</p>

## Description of Nature or Type Classifications (continued)

### Expenditure

#### Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

#### Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

#### Utility Charges (Electricity, Gas, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Excludes expenditure incurred for the reinstatement of roadworks on behalf of those agencies.

#### Depreciation on non-current assets

Depreciation expenses raised on all classes of assets.

#### Loss on asset disposal

Loss on the disposal of fixed assets.

#### Interest expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

#### Insurance expenses

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

#### Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including FESA levy and State taxes. Donations and subsidies made to community groups.

### □ 5.4.3 Program Classifications (Function / Activity)

Regulation 14 of the FMR requires local governments in Western Australia to disclose operating revenue and expenses by program in the Income Statement and present nature or type classifications in the notes to the financial statements.

Schedule 1, Part 1 of the FMR provides a list of program titles used in classification of financial transactions, this schedule is reproduced under the heading '*Overview – Program Classifications*' below.

The following narrative provides guidance on allocation of financial transactions into the appropriate program titles. In classifying expenditures the first process is to identify the program which causes the outlays to be incurred. A number of outlays represent a program in their own right, for example, parking is a sub-program under Transport.

However, most parking outlays are in support of a sub-program or facility such as a recreation ground or a child minding centre. In these cases the outlays on parking are to be allocated to the program the facility supports.

Other expenditures of an administrative nature need to be allocated to the program using those services. It is important that allocations are made to identify the true cost of services and facilities and not as an accounting convenience.

Any clearing accounts such as those under 'Other Property and Services' must be allocated to programs to ensure true costs are recorded.

### □ 5.4.4 Program Classifications (Overview)

<b>Overview – Program Classifications</b>	
<b>GOVERNANCE</b>	Members of council Other governance
<b>GENERAL PURPOSE FUNDING</b>	Rates Other general purpose funding
<b>LAW, ORDER, PUBLIC SAFETY</b>	Fire prevention Animal control Other law, order & public safety
<b>HEALTH</b>	Maternal and infant health Preventive Services - immunisation Preventive Services - meat inspection Preventive Services - inspection/admin Preventive Services - pest control

## Overview – Program Classifications

	Preventive Services - other Other health
<b>EDUCATION &amp; WELFARE</b>	Pre-schools Other education Care of families and children Aged and disabled - senior citizens centres Aged and disabled - meals on wheels Aged and disabled - other Other welfare
<b>HOUSING</b>	Staff housing Other housing
<b>COMMUNITY AMENITIES</b>	Sanitation - general Sanitation - other Sewerage Urban stormwater drainage Protection of environment Town Planning / Regional Development Other community amenities
<b>RECREATION AND CULTURE</b>	Public halls, civic centres Swimming areas and beaches Other recreation and sport Television and radio re-broadcasting Libraries Heritage Other culture
<b>TRANSPORT</b>	Streets, roads, bridges, depots Road plant purchases (not capitalised) Parking facilities Traffic control (Vehicle Licensing) Aerodromes Water transport facilities
<b>ECONOMIC SERVICES</b>	Rural services Tourism and area promotion Building control Saleyards and markets Plant nursery Economic development Public Utility Services Other economic services
<b>OTHER PROPERTY AND SERVICES</b>	Private works General administration overheads Public works overheads Plant operation Salaries and wages Business unit operations Unclassified Town planning schemes

## □ 5.4.5 Description of Program Classifications

### Governance

#### Members of Council

Administration and operation of facilities and services to members of council. Includes fees, expenses and allowances paid to elected and committee members, election costs, insurance, subscriptions, conference expenses, council chamber expenses, members' entertainment, support staff (orderly, secretarial, receptionists etc.), printing, telephones, faxes, delivery expenses.

Also includes the allocation of administration expenses for the Chief Executive Officer and staff in preparation, administration and attendance at meetings and assisting elected members and other committees of Council.

#### Other Governance

Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services. Including civic receptions, refreshments (receptions), naturalisation (citizenship) ceremonies, polls, referendums, public relations (newsletters, sister city relationships etc.), Freedom of Information requests and preparation for State visits.

Research, development and preparation of policy documents, development of local laws, strategic planning, principal activity plans, annual budgets, annual financial reports, audit fees and the annual report.

The allocation of expenses made to this program, such as meetings, public relations or staff should not include those identified with specific programs or business units.

## General Purpose Funding

### Rates

Rates levied under Division 6 of Part 6 of the *Local Government Act 1995*. Revenue from a general rate, differential rates, minimum rates, interest and fees on instalment arrangements, interest on arrears, government subsidy for rates deferred by entitled pensioners, less discounts and/or concessions relating to rates levied.

Expenditures incurred in administration and maintaining rate records, rating valuations, servicing notices, postage, stationery, advertising, doubtful debt expense, debt collection, printing, indirect administration costs etc.

Specified area rates, service charges, sewerage rates and water rates are to be allocated to the service program for which the charge is being levied.

### Other General Purpose Funding

Amounts receivable from the Western Australian Grants Commission and any other Government Grant of a general purpose nature and generally referred to as untied grants. The funds allocated by the Grants Commission and referred to as general purpose funding and local roads funding are considered untied grants. Grants for special projects from the Commission are considered tied grants and should be disclosed under the appropriate program i.e. Transport.

Interest earnings from deposits and investments, including reserve accounts. General overdraft expenses on the Municipal Fund. Where overdraft arrangements are made for specific purposes the cost incurred with that purpose is to be allocated to the appropriate program.

Interest expenses on borrowing are to be allocated to the program for which purposes the loans were raised. Repayments of interest by community groups or self-supporting loans are to be treated as revenue in the corresponding program.

## Law, Order, Public Safety

### Fire Prevention

Administration and operations on fire prevention services, including volunteer fire brigades, FESA levy, outlays on roadside clearing operations (slashing, clearing, mowing verges, standpipes, insurance) and other protective burning. Revenues include the sale of local laws, maps, materials relating to fire prevention, fines and penalties imposed under relevant Acts and fines, fees or charges for clearing fire breaks.

### Animal Control

Administration, enforcement and operations relating to the control of animals. Include costs of impounding, destroying and disposal of stray animals. Revenues include dog registration fees, fines and penalties relating to straying dogs, cats, cattle and other livestock and impounding and destruction fees.

### Other Law, Order and Public Safety

Administration, promotion, support and operation of services relating to public order and safety that cannot be assigned to one of the two preceding sub-programs.

Includes outlays on beach inspectors, life saving (including clubhouses) and beach patrols, contributions to State and Voluntary emergency services (civil defence, civil emergency, cyclone preparation, emergency services), the control of off-road vehicles, traffic control by rangers, enforcement of council local laws and impounding vehicles.

Where the cost of enforcement of Council local laws can not be assigned to a specific program those costs should be included under this program.

The removal of derelict/abandoned vehicles and dead animals are assigned to the Protection of the Environment.

## Health

### **Maternal and Infant Health**

Administration and operation of centres concerned with the provision of pre-natal and post-natal care and counselling to mothers and their children, including mother craft nursing services, pre-school dental clinics and infant health centres.

### **Preventive Services - Immunisation**

Administration, implementation and operation of immunisation and inoculation programs. Includes contract services, donations, subsidies to programs and accommodation costs.

### **Preventive Services - Meat Inspection**

Carrying out meat inspection services under the *Health Act 1911*.

### **Preventive Services - Health Administration and Inspection**

Administration, inspection and operations of programs concerned with the general health of the community.

Includes the costs and revenues derived from the inspection of eating houses, alfresco dining, lodging and boarding houses, itinerant food vendors, stall holders, offensive trade etc.

Also includes providing the services of a Medical Officer of Health, group and regional health schemes and any other outlays concerned with the general health inspection and administration services provided by the council.

### **Preventive Services - Pest Control**

Administration and operations for programs concerned with the eradication of noxious insects and vermin such as mosquitoes, flies, rodent etc.

### **Preventive Services - Other**

Operation of preventive services that cannot be assigned to one of the four preceding sub-programs.

Includes outlays for the supply of fluoride tablets, analytical fees, school health programs (dental, head lice, etc.).

### **Other Health**

Administration and operation of medical and dental clinics including contributions, subsidies, donations etc. provision of medical services such as doctors, dentists nursing services, Royal Flying Doctors Service, ambulance services, and hospitals.

Subsidies and donations to the Silver Chain, Red Cross, various research appeals such as Huntington's Disease, Heart, Cancer and Arthritis Foundations, etc.

## Education and Welfare

### Pre-school

Providing and maintaining pre-school centres having a qualified teacher which are primarily educational institutions (eg. pre-schools, 4 year old program, kindergartens).

Excludes outlays on play centres, crèches etc. which do not have as a main function the role to prepare children for subsequent schooling (see Care of Families and Children).

### Other Education

Outlays on other than pre-primary school institutions and services. Including improvements to school grounds, school bus services, student hostels, awards, prizes, scholarships, adult education programs, migrant education services, junior council training, tele-centres, education support programs and associations linked to education such as parents and citizens associations.

### Care of Families and Children

Administration, inspection, support and operation of programs concerned with providing facilities to serve dependent parents and young children, parent and baby centres, child care centres, crèches and play centres at which little or no schooling is provided.

Also emergency housekeeping services, out of school child care centres and associations, the operation of home help services for families and children and donations, subsidies, contributions etc. made to centres and associations of welfare services for families and children.

### Aged and Disabled - Senior Citizens' Centres

Administration, support and operation of welfare services for the elderly and senior citizens' centres. Includes the provision and maintenance of senior citizen centres and the related services such as the provision of meals, hairdressing, podiatry, entertainment and social activities.

### Aged and Disabled - Meals on Wheels

Administration, preparation, support and operation of meals on wheels service. Revenues include fees, donations, grants and contributions from other local governments and organisations.

### Aged and Disabled - Other

Administration and operations of welfare services that cannot be assigned to one of the preceding two subgroups. Includes home help services provided for senior citizens and disabled persons, subsidies, contributions, donations etc.

Housing for the frail aged is to be included in 'Other Housing'.

### Other Welfare

Administration, support and operation of other welfare services concerned with family support schemes, refuge centres, drop-in centres for the unemployed or youth, services for migrants, social workers and contributions, subsidies, donations to welfare groups.

## Housing

### **Staff Housing**

Administration and operation of residential housing for council staff.

The net costs of these facilities should be assigned to the program for which the employee is engaged e.g. environmental health officer's residence to Health.

### **Other Housing**

Administration, provision and operation of housing programs other than those for the benefit of council staff.

These include housing for aged persons, unemployed youth, aboriginal housing schemes, Homeswest schemes, government and semi government employees.

## Community Amenities

### Sanitation – Household

Administration and operation of general refuse collection and disposal services.

These include the collection of general, recyclable and green waste, the delivery to a disposal site or transfer station, provision and maintenance of rubbish disposal sites, regional schemes, recycling depots and transfer stations.

### Sanitation - Other

Operation of sanitary services other than for general refuse collection and disposal services. Includes trade and industrial waste disposal, offal and pig swill disposal, industrial waste disposal sites, cleaning of street gutters, verges and public litter bins, special rubbish clean ups, litter enforcement and control.

Contributions, subsidies, donations etc. (eg. to Keep Australia Beautiful Council, Tidy Towns competition).

### Sewerage

The operation of services and facilities for the collection, treatment and disposal of sewerage. Includes the maintenance of deep mains, reticulation, pumps etc., effluent and sullage drainage disposal systems, water treatment systems, septic tank cleaning and inspection and night soil disposal (pan removal).

Revenues include sewerage rates, inspection fees, septic tank installation and cleaning fees.

### Urban Stormwater Drainage

Administration, inspection and operation of urban stormwater drainage systems including the lining or barrelling of creeks and the provision of open or deep drainage systems and other assistance for the development, expansion or operation of such systems.

Excludes the construction of drains associated with roadworks (Transport) and flood mitigation works (Protection of the Environment or Rural Services).

### Protection of Environment

Administration, inspection and operation of flood mitigation works, beach and river bank restoration, foreshore protection, removal of dead animals, derelict and abandoned vehicles.

Includes the development, monitoring and operation of pollution and noise control, soil erosion, contributions etc., to the Swan River Conservation Board and other waterway management authorities.

Exclude the cost of destroying animals and the cost of impounding vehicles (Law, Order and Public Safety).

Cleaning and maintenance of beaches and foreshore areas is to be shown under 'Recreation and Culture'.

## Community Amenities continued.

### **Town Planning and Regional Development**

Administration, inspection and operation of town planning and regional development services. These include planning control, the preparation of town planning development schemes, zoning and rezoning.

Includes costs associated with the purchase and resumption of land for public open space, community facilities etc. for the expansion or development of this program.

Excludes outlays on town planning development schemes wherein the owners of land within the particular schemes are responsible on a contributory basis for the land development costs incurred by Council in the scheme area.

### **Other Community Amenities**

The provision, supervision and operation of community amenities that cannot be assigned to one of the preceding groups.

Includes outlays on public conveniences, statues, pedestrian shopping malls, drinking fountains, cemeteries, crematoriums, rest centres, bus shelters, street seats and other street furniture.

Where these facilities are provided in association with another program, eg. public toilets on recreation grounds, they should be classified under 'Recreation and Culture'.

## Recreation and Culture

### Public Halls, Civic Centres

Administration, provision and operation of multipurpose venues such as public halls, town halls, function rooms, civic and community centres, including scout halls, Masonic lodges, CWA halls etc.

Exclude municipal offices, indoor sporting complexes, art galleries, nurseries, pre-school centres, senior citizen centres.

### Swimming Areas and Beaches

Administration and operation of public swimming pools and other recreational swimming areas, including beaches, lakes and foreshore areas.

Exclude life saving, beach patrols and beach inspectors, which are classified under 'Law, Order and Public Safety'.

### Other Recreation and Sport

Administration, provision and maintenance of other recreational facilities and services.

Including indoor and outdoor sporting complexes and facilities such as football and cricket grounds, tennis courts, basketball and netball courts, bowling greens, golf links, squash courts and other recreational areas such as parks and gardens, ovals, playgrounds, barbecue areas, cycleways, dual use paths, showgrounds, race courses, stables etc.

Include boat ramps, jetties, wharves, ferries, marinas predominantly used for recreational purposes.

Also include recreation programs, recreation officers, donations, subsidies, contributions etc. to swimming clubs, Scout and Girl Guides Associations, Youth Organisations whose activities are predominantly of a sport and recreational nature.

### Television and Radio Re-broadcasting

Administration, support, provision and operation of facilities to receive and re-broadcast radio and television signals in a district or a defined portion of a district.

### Libraries

Administration, provision and operation of regional and local libraries, lending and reference libraries open to the public and the operation of mobile libraries.

Includes books, tapes, records, audio-visual aids, internet and other facilities and services in delivering library services.

### Heritage

Administration and operations relating to heritage issues such as developing and maintaining a heritage inventory, museums, preservation of the national estates, historical projects, local history books and the operation of heritage buildings not associated with other programs.

### Other Culture

The administration, provision and operation of cultural activities including facilities and services for the creative and performing arts like theatres, auditoriums, the staging of concerts, stage productions and orchestral recitals.

Other Culture also includes art and craft centres, art galleries, zoological and botanical gardens, presentation of festivals, anniversary, centenary and Christmas celebrations, exhibition pavilions, etc.

## Transport

### **Streets, Roads, Bridges, Depots**

Administration, regulation and operation relating to the provision of streets, roads and bridges under the control of the local government and the Commissioner of Main Roads.

Includes roads and bridges as well as corresponding drainage works, kerbing, road verges, roundabouts, median strips, footpaths, private streets, crossovers and approaches, overpasses, underpasses, road signs and names, street crossings, line marking, street lighting, street trees and street cleaning.

### **Road Plant Purchases**

Purchase of plant used predominantly for the construction and maintenance of streets, roads, bridges, etc.

### **Parking Facilities**

Administration, regulation, control and operation of both on and off street parking areas, multi purpose and fee paying car parks including those adjacent to sport and recreation facilities such as beach parking, football ground parking, etc.

Where parking is provided in conjunction with specific facilities such as libraries or recreation centres those costs should be allocated to the 'Recreation and Culture' program.

### **Traffic Control (Vehicle Licensing)**

Operations relating to the licensing or regulating of traffic under the control of the local government. Includes vehicle registration (plates, discs, stickers), vehicle examination expenses and examination facilities.

Commissions received for the issue of licences should be assigned to Private Works under 'Other Property and Services'.

### **Aerodromes**

Administration, provision and operation of airports, runways, terminals and other facilities associated with the provision of aerodromes.

### **Water Transport Facilities**

Administration and operation of water transport facilities such as wharves, ferries, jetties, marinas and boat ramps predominantly used for commercial activities.

## Economic Services

### Rural Services

Agricultural drainage schemes, flood mitigation and the eradication of fruit fly, noxious weeds, (pest plants) and vermin control in rural areas.

Include veterinary schemes, clinics and subsidies in providing these services.

### Tourism and Area Promotion

The development, promotion, support, research, operation, etc. of tourism and area promotion to attract tourists, promotion to attract tourist development such as brochures, contributions to tourist promotion schemes.

Include tourist bureaus, information offices, information bays, roadside bays, scenic lookouts, caravan parks, chalets and camping areas.

### Building Control

Administration, inspection and operations concerned with application of the building standards.

Includes examination, processing and inspection services, swimming pool inspections, etc.

### Saleyards and Markets

Administration, regulation, inspection and operation of saleyards and markets where sales of rural produce, livestock and other goods are conducted.

### Plant Nursery

The provision and operation of a plant nursery used to raise plants for sale or use in the community and the local government's operations.

All stock issues should reflect the cost of propagation and be allocated to the program in which they have been used.

### Economic Development

The development, promotion, support and research of economic development issues within the community.

Include contributions to business centres and incentives provided for local economic development.

### Public Utility Services

Revenues, charges and outlays associated with the development of electricity, gas and water supply including electricity extension, water supply (standpipes, reticulated schemes, etc.), reticulation systems and undergrounding power.

### Other Economic Services

The provision, supervision and operation of economic services that cannot be assigned to one of the preceding sub-programs.

Includes public weighbridges, quarries and gravel pits, Hot-mix plants and community bus services.

## Other Property and Services

### Private Works

Administration, inspection, and operation of work carried out on property or services not under the care, control and management of the local government. These include road works on private property, commissions for agencies and fees or service.

Where revenues are received from the provision of professional services incidental to the program responsibilities of the local government, then those revenues should be matched with expenses of that program and not private works.

### Administration Overheads

All administration overheads are to be assigned to the programs. The amount allocated to other programs should be shown in the sub-program as a reduction of the expenditure on general administration.

For the purpose of grouping, allocating and classifying assets this sub-program should be used for administration assets that can not be readily assigned to another program.

### Public Works Overheads

Overhead expenditure necessarily incurred as the result of the use of direct labour shall be apportioned to the cost of the appropriate works and services.

As far as practicable the calculated proportion of 'overhead' or 'on-cost' expenditure should be such as to absorb the total expenditure.

The amount allocated to works and services should be shown in the sub-program as a reduction of the expenditure on 'Public Works Overheads'.

### Plant Operation

Expenditure necessarily incurred in the maintenance and operation of plant includes fuel, oil, tyres, insurance and registration, repairs, replacement parts and tools, direct labour of mechanics and plant operators.

The hire rates fixed by council should, as far as practicable, absorb the total expenditure of plant running costs and usage.

### Salaries and Wages

The total of salaries and wages incurred during the year is recorded under this sub-Program and allocated over the various works and services to which it relates.

### Business Unit Operations

The administration and operation of business units established by the local government.

Recovery of costs to the local government is to be disclosed as a reduction of expenditures in the sub-program.

Revenue received from other activities outside the local government is to be shown as revenue rather than offset expenditure.

## Other Property and Services continued.

### Unclassified

Outlays that cannot be assigned to one of the preceding programs and sub-programs.

These will include sale of miscellaneous land, assistance to victims of droughts, floods and bushfires and programs such as unemployment schemes, apprenticeship and training which can not be assigned to another program.

### Town Planning Schemes

Administration, planning, support, operation etc., relating to the betterment of land within a defined scheme area, whereby the sum total of scheme costs is payable by the owners of the existing lots within the scheme area on a contributory basis.

Betterment of land shall include the creation of new lots, roads, pedestrian access ways, public open space, drainage, lighting, water, sewerage and other costs associated with work in the scheme area.

## □ 5.4.6 Transactions – Alphabetical Index

ITEM	PROGRAM	SUB-PROGRAM
Abandoned vehicle	COMMUNITY AMENITIES	Protection of environment
Abattoirs	ECONOMIC SERVICES	Other economic services
Aboriginal community development	EDUCATION AND WELFARE	Other welfare
Aboriginal housing schemes	HOUSING	Other housing
Accounting services	Classified by purpose	costing technique used to assign costs
Administration - overheads	OTHER PROPERTY & SERVICES	Administration overheads
Administration - recovery	Classified by purpose	allocated direct to cost centres
Administration - staff	Classified by purpose	costing technique used to assign costs
Administration staff - meetings	GOVERNANCE	Members of council
Adult education	EDUCATION AND WELFARE	Other education
Advertising - public notice	GOVERNANCE	Other governance
Advertising, printing, stationery	Classified by purpose	allocated direct to cost centres
Aerodromes	TRANSPORT	Aerodromes
After school care	EDUCATION AND WELFARE	Care of families and children
Aged care study	EDUCATION AND WELFARE	Aged & disabled - Other
Aged persons centres	EDUCATION AND WELFARE	Aged & disabled - Senior citizens centres
Aged persons homes	HOUSING	Other housing
Agricultural protection boards	ECONOMIC SERVICES	Rural services
Airport landing fees	TRANSPORT	Aerodromes
Airport terminal	TRANSPORT	Aerodromes
Allowances - elected members	GOVERNANCE	Members of council
Ambulance services	HEALTH	Other health
Analytical expenses	HEALTH	Preventive services - Other
Animals - dead removal	COMMUNITY AMENITIES	Protection of environment
Animals - destruction & disposal	LAW, ORDER & PUBLIC SAFETY	Animal control
Anniversary celebrations	RECREATION & CULTURE	Other culture
Annual report	GOVERNANCE	Other governance
Apprenticeship schemes	Classified by purpose	allocated direct to cost centres
Aquatic centre	RECREATION & CULTURE	Swimming areas and beaches
Art & Craft centres	RECREATION & CULTURE	Other culture
Art Galleries	RECREATION & CULTURE	Other culture
Audio visual aids	Classified by purpose	allocated direct to cost centres
Audit fees	GOVERNANCE	Other governance
Audit fees - specific activities	Classified by purpose	allocated direct to cost centres

ITEM	PROGRAM	SUB-PROGRAM
Auditorium	RECREATION & CULTURE	Other culture
Australian Country Information Service	EDUCATION AND WELFARE	Other welfare
Autumn centres	EDUCATION AND WELFARE	Aged & disabled - Senior citizens centres
Bank charges	Classified by purpose	costing technique used to assign costs
Basket ball courts	RECREATION & CULTURE	Other recreation and sport
BCITF commission	ECONOMIC SERVICES	Building control
Beach cleaning	RECREATION & CULTURE	Swimming areas and beaches
Beach patrol/Inspection	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Beach restoration	COMMUNITY AMENITIES	Protection of environment
Beaches	RECREATION & CULTURE	Swimming areas and beaches
Betterment Levies/penalties	COMMUNITY AMENITIES	Town planning & regional development
Bicycle paths, racks	RECREATION & CULTURE	Other recreation and sport
Bins - household waste	COMMUNITY AMENITIES	Sanitation - Household
Bins - public litter	COMMUNITY AMENITIES	Sanitation - Other
Boarding house registration	HEALTH	Preventive services - Admin/inspection
Boat ramp/mooring fees	TRANSPORT	Water transport facilities
Books - libraries	RECREATION & CULTURE	Libraries
Bores - water supply recreation	RECREATION & CULTURE	Other recreation and sport
Botanical gardens	RECREATION & CULTURE	Other culture
Boundary adjustment	GOVERNANCE	Other governance
Bowling clubs	RECREATION & CULTURE	Other recreation and sport
Branding fees	HEALTH	Preventive services - Meat inspection
Bridges & culverts	TRANSPORT	Streets, roads, bridges, depots
Builder rubbish removal	COMMUNITY AMENITIES	Sanitation - Other
Building permits	ECONOMIC SERVICES	Building control
Building supervision	ECONOMIC SERVICES	Building control
Bulk bins	COMMUNITY AMENITIES	Sanitation - Other
Burial fees	COMMUNITY AMENITIES	Other community amenities
Bus shelters	COMMUNITY AMENITIES	Other community amenities
Bush fire control	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Bush fire insurance	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Bush fire radios	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Business centre	ECONOMIC SERVICES	Economic Development
Business plans	Classified by purpose	allocated direct to cost centres
Business Unit loss/profit	OTHER PROPERTY & SERVICES	Business operations
Business Unit overheads	OTHER PROPERTY & SERVICES	Business operations
By-law(see local laws)	Classified by purpose	allocated direct to cost centres

ITEM	PROGRAM	SUB-PROGRAM
Camping areas	ECONOMIC SERVICES	Tourism and area promotion
Car park on recreation reserve	RECREATION & CULTURE	Other recreation and sport
Caravan parks	ECONOMIC SERVICES	Tourism and area promotion
Cash in lieu of POS	COMMUNITY AMENITIES	Town planning & regional development
Cattle pounds	LAW, ORDER & PUBLIC SAFETY	Animal control
Cattle slaughtering fees	HEALTH	Preventive services - Meat inspection
Cemeteries	COMMUNITY AMENITIES	Other community amenities
Centenary celebrations	RECREATION & CULTURE	Other culture
Chalets	ECONOMIC SERVICES	Tourism and area promotion
Change rooms	RECREATION & CULTURE	Other recreation and sport
Child care centres	EDUCATION AND WELFARE	Care of families and children
Child minding centres	EDUCATION AND WELFARE	Care of families and children
Children playgrounds	RECREATION & CULTURE	Other recreation and sport
Christmas decorations	RECREATION & CULTURE	Other culture
Citizenship ceremonies	GOVERNANCE	Other governance
Civic centres	RECREATION & CULTURE	Public halls, Civic Centre
Civic receptions	GOVERNANCE	Other governance
Civil defence	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Civil emergency	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Clinics - Health/Dental	HEALTH	Other health
Commons	RECREATION & CULTURE	Other recreation and sport
Community centres	RECREATION & CULTURE	Public halls, Civic Centre
Community health services	HEALTH	Preventive services - Immunisation
Community needs study	GOVERNANCE	Other governance
Community policing program	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Community training & development	EDUCATION AND WELFARE	Other education
Community youth support scheme	EDUCATION AND WELFARE	Other welfare
Computer software - acquisition	NON CURRENT ASSETS	According to asset class
Computer software - maintenance	Classified by purpose	costing technique used to assign costs
Computers - operating	Classified by purpose	costing technique used to assign costs
Concert halls	RECREATION & CULTURE	Other culture
Conference expenses	Classified by purpose	allocated direct to cost centres
Consultancy fees	Classified by purpose	allocated direct to cost centres
Consultative committees	GOVERNANCE	Members of council
Contribution in lieu of parking	TRANSPORT	Parking facilities

ITEM	PROGRAM	SUB-PROGRAM
Contributory Bitumen Scheme	TRANSPORT	Streets, roads, bridges, depots
Corporate plan	GOVERNANCE	Other governance
Council chamber expenses	GOVERNANCE	Members of council
Council house expenses	Classified by purpose	costing technique used to assign costs
Council offices	Classified by purpose	costing technique used to assign costs
Country Club	RECREATION & CULTURE	Other recreation and sport
Country Shire Councils' Association	GOVERNANCE	Members of council
Crèche	EDUCATION AND WELFARE	Care of families and children
Crèche - supporting activities	Classified by purpose	allocated direct to cost centres
Crematoriums	COMMUNITY AMENITIES	Other community amenities
Crossovers	TRANSPORT	Streets, roads, bridges, depots
Cul-de-sacs	TRANSPORT	Streets, roads, bridges, depots
Cycleway	RECREATION & CULTURE	Other recreation and sport
Cyclone preparation	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Data processing	Classified by purpose	costing technique used to assign costs
Day care centre	EDUCATION AND WELFARE	Care of families and children
Debt collection - rates	GENERAL PURPOSE FUNDING	Rates
Deferred rates - interest grant	GENERAL PURPOSE FUNDING	Rates
Demolition fees	ECONOMIC SERVICES	Building control
Dental program at schools	HEALTH	Preventive services - Other
Dentist surgery	HEALTH	Other health
Depot - other	OTHER PROPERTY & SERVICES	Unclassified
Depot - roads	TRANSPORT	Streets, roads, bridges, depots
Depot - sanitation	COMMUNITY AMENITIES	Sanitation - Household
Depreciation expense	Classified by purpose	allocated direct to cost centres
Derelict vehicles	COMMUNITY AMENITIES	Protection of environment
Destruction - animals	LAW, ORDER & PUBLIC SAFETY	Animal control
Destruction - noxious weeds	ECONOMIC SERVICES	Rural services
Destruction - vermin	ECONOMIC SERVICES	Rural services
Dishonoured cheque	Classified by purpose	allocated direct to cost centres
District history	RECREATION & CULTURE	Other culture
District Nurse	HEALTH	Other health
Doctor - housing	HEALTH	Other health
Doctor - surgery	HEALTH	Other health
Dog Catcher	LAW, ORDER & PUBLIC SAFETY	Animal control
Dog containment and control	LAW, ORDER & PUBLIC SAFETY	Animal control
Dog registrations	LAW, ORDER & PUBLIC SAFETY	Animal control

ITEM	PROGRAM	SUB-PROGRAM
Domestic recycling program	COMMUNITY AMENITIES	Sanitation - Household
Doubtful debt expense	Classified by purpose	allocated direct to cost centres
Doubtful debt expense - rates	GENERAL PURPOSE FUNDING	Rates
Drainage - roadways	TRANSPORT	Streets, roads, bridges, depots
Drainage - stormwater	COMMUNITY AMENITIES	Urban stormwater drainage
Drinking fountains	COMMUNITY AMENITIES	Other community amenities
Drive-in theatres	RECREATION & CULTURE	Other recreation and sport
Drop-in centre for unemployed	EDUCATION AND WELFARE	Other welfare
Drought relief	OTHER PROPERTY & SERVICES	Unclassified
Drug & Alcohol program	HEALTH	Other health
Dual use paths	RECREATION & CULTURE	Other recreation and sport
Dust abatement	COMMUNITY AMENITIES	Protection of environment
Eating house registration	HEALTH	Preventive services - Admin/inspection
Economic development program	ECONOMIC SERVICES	Economic Development
Effluent drainage/disposal	COMMUNITY AMENITIES	Sewerage
Election expenses	GOVERNANCE	Members of council
Electoral officers	GOVERNANCE	Members of council
Electoral rolls - sale of	GOVERNANCE	Members of council
Emergency housekeeping service	EDUCATION AND WELFARE	Care of families and children
Emergency services	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Emergency Services Levy	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Employee housing	Classified by purpose	allocated direct to cost centres
Employment grants	Classified by purpose	allocated direct to cost centres
Engineering - salaries	OTHER PROPERTY & SERVICES	Public works overheads
Engineering - supervision	OTHER PROPERTY & SERVICES	Public works overheads
Environmental health officer	HEALTH	Preventive services - Admin/inspection
Environmental protection	COMMUNITY AMENITIES	Protection of environment
Equipment	NON CURRENT ASSETS	According to asset class
Estuary foreshore protection	COMMUNITY AMENITIES	Protection of environment
Ex gratia rates	GENERAL PURPOSE FUNDING	Rates
Exhibition pavilions	RECREATION & CULTURE	Other culture
Extractive industry licences	ECONOMIC SERVICES	Other economic services
Family support scheme	EDUCATION AND WELFARE	Care of families and children
Federal/State employment schemes	Classified by purpose	allocated direct to cost centres
Fees - child minding	EDUCATION AND WELFARE	Care of families and children
Fees - clearing fire breaks	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Fees - elected members	GOVERNANCE	Members of council

ITEM	PROGRAM	SUB-PROGRAM
Fees - meals on wheels	EDUCATION AND WELFARE	Aged & disabled - Meals on wheels
Fees - meat inspection	HEALTH	Preventive services - Meat inspection
Ferries	TRANSPORT	Water transport facilities
Ferries	RECREATION & CULTURE	Other recreation and sport
Festivals	RECREATION & CULTURE	Other culture
Financial counselling	EDUCATION AND WELFARE	Other welfare
Fines - fire hazards	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Fire control & protection	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Fitness centre	RECREATION & CULTURE	Other recreation and sport
Flood - relief to victims	OTHER PROPERTY & SERVICES	Unclassified
Flood prevention - rural	ECONOMIC SERVICES	Rural services
Flood prevention - urban	COMMUNITY AMENITIES	Protection of environment
Fluoride tablets	HEALTH	Preventive services - Other
Fly & mosquito control	HEALTH	Preventive services - Pest control
Flying doctor services	HEALTH	Other health
Food sampling	HEALTH	Preventive services - Admin/inspection
Food vendors licences	HEALTH	Preventive services - Admin/inspection
Footpaths	TRANSPORT	Streets, roads, bridges, depots
Foreshore amenities	RECREATION & CULTURE	Swimming areas and beaches
Foreshore restoration	COMMUNITY AMENITIES	Protection of environment
Frail aged assistance	EDUCATION AND WELFARE	Aged & disabled - Other
Frail aged housing	HOUSING	Other housing
Fringe benefit tax	Classified by purpose	allocated direct to cost centres
Fruit fly eradication - rural	ECONOMIC SERVICES	Rural services
Fruit fly eradication - urban	HEALTH	Preventive services - Pest control
Fuel & oils	OTHER PROPERTY & SERVICES	Plant operations
Furniture & equipment	NON CURRENT ASSETS	According to asset class
Garbage services	COMMUNITY AMENITIES	Sanitation - Household
Gardens - public	RECREATION & CULTURE	Other recreation and sport
General purpose funding grant	GENERAL PURPOSE FUNDING	Other general purpose funding
Geographic information systems	Classified by purpose	allocated direct to cost centres
Golf course/clubs	RECREATION & CULTURE	Other recreation and sport
Government guaranteed loans	Classified by purpose	allocated direct to cost centres
Grant - general purpose funding	GENERAL PURPOSE FUNDING	Other general purpose funding
Grant - local road funding	GENERAL PURPOSE FUNDING	Other general purpose funding
Grant - special projects	Classified by purpose	allocated direct to cost centres
Gratuities	Classified by purpose	allocated direct to cost centres

ITEM	PROGRAM	SUB-PROGRAM
Gravel pits	ECONOMIC SERVICES	Other economic services
Group health schemes	HEALTH	Preventive services - Admin/inspection
Group meat inspection scheme	HEALTH	Preventive services - Meat inspection
Group traffic scheme	TRANSPORT	Traffic control
HACC - meals on wheels grant	EDUCATION AND WELFARE	Aged & disabled - Meals on wheels
HACC program grants	Classified by purpose	allocated direct to cost centres
Halls	RECREATION & CULTURE	Public halls, Civic Centre
Handicapped persons	EDUCATION AND WELFARE	Other welfare
Hawkers & licences	HEALTH	Preventive services - Admin/inspection
Headstone fees - cemetery	COMMUNITY AMENITIES	Other community amenities
Health inspection	HEALTH	Preventive services - Admin/inspection
Heritage Act expenses	RECREATION & CULTURE	Heritage
Heritage inventory	RECREATION & CULTURE	Heritage
Hire bulk bins	COMMUNITY AMENITIES	Sanitation - Other
Hire of plant	Classified by purpose	allocated direct to cost centres
Historical sites	RECREATION & CULTURE	Heritage
History - shire	RECREATION & CULTURE	Heritage
Holiday pay	Classified by purpose	allocated direct to cost centres
Holiday pay - wages	OTHER PROPERTY & SERVICES	Public works overheads
Home and community care program	Classified by purpose	allocated direct to cost centres
Home help - aged & disabled	EDUCATION AND WELFARE	Aged & disabled - Other
Home help services	EDUCATION AND WELFARE	Care of families and children
Home nursing	HEALTH	Other health
Homeless youth housing	HOUSING	Other housing
Hospitals	HEALTH	Other health
Hostels - school	EDUCATION AND WELFARE	Other education
House numbering	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
House rentals	Classified by purpose	allocated direct to cost centres
Household rubbish removal	COMMUNITY AMENITIES	Sanitation - Household
Immunisation	HEALTH	Preventive services - Immunisation
Impounded vehicles	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Impounding fees - animals	LAW, ORDER & PUBLIC SAFETY	Animal control
Impounding livestock	LAW, ORDER & PUBLIC SAFETY	Animal control
Improvement to school grounds	EDUCATION AND WELFARE	Other education
Industrial/commercial waste	COMMUNITY AMENITIES	Sanitation - Other
Infant health	HEALTH	Maternal and infant health
Information bays	ECONOMIC SERVICES	Tourism and area promotion

ITEM	PROGRAM	SUB-PROGRAM
Inoculation programs	HEALTH	Preventive services - Immunisation
Insecticides	HEALTH	Preventive services - Pest control
Instalment fee - rates	GENERAL PURPOSE FUNDING	Rates
Insurance	Classified by purpose	allocated direct to cost centres
Insurance - works overheads	OTHER PROPERTY & SERVICES	Public works overheads
Interest - earnings	GENERAL PURPOSE FUNDING	Other general purpose funding
Interest - earnings reserve accounts	GENERAL PURPOSE FUNDING	Other general purpose funding
Interest - expense	Classified by purpose	allocated direct to cost centres
Interest - on rate arrears	GENERAL PURPOSE FUNDING	Rates
Interest - on rate instalments	GENERAL PURPOSE FUNDING	Rates
Interest - payments	CURRENT LIABILITIES	Accrued Interest payable
Interest - rates	GENERAL PURPOSE FUNDING	Rates
Internal audit	Classified by purpose	allocated direct to cost centres
Internment fees	COMMUNITY AMENITIES	Other community amenities
Itinerant food vendors	HEALTH	Preventive services - Admin/inspection
Jetties	TRANSPORT	Water transport facilities
Jetties	RECREATION & CULTURE	Other recreation and sport
Kennel licences	LAW, ORDER & PUBLIC SAFETY	Animal control
Kennels	LAW, ORDER & PUBLIC SAFETY	Animal control
Kindergartens	EDUCATION AND WELFARE	Pre-school
Kiosk (swimming pool)	RECREATION & CULTURE	Swimming areas and beaches
Land - sale of miscellaneous	Classified by purpose	according to the program asset is held
Land - sale of miscellaneous	OTHER PROPERTY & SERVICES	Unclassified
Land Care program	COMMUNITY AMENITIES	Protection of environment
Land development	OTHER PROPERTY & SERVICES	Town planning schemes
Lawn mowers	RECREATION & CULTURE	Other recreation and sport
Legal aid	EDUCATION AND WELFARE	Other welfare
Legal expenses	Classified by purpose	allocated direct to cost centres
Libraries	RECREATION & CULTURE	Libraries
Library books & expenses	RECREATION & CULTURE	Libraries
Licences - building	ECONOMIC SERVICES	Building control
Licences - dog	LAW, ORDER & PUBLIC SAFETY	Animal control
Licences - extractive industry	ECONOMIC SERVICES	Other economic services
Life saving	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Lighting of streets	TRANSPORT	Streets, roads, bridges, depots
Litter control	COMMUNITY AMENITIES	Sanitation - Other
Loan repayments	CURRENT LIABILITIES	Loan borrowing
Local enterprise centre	ECONOMIC SERVICES	Economic Development

ITEM	PROGRAM	SUB-PROGRAM
Local history	RECREATION & CULTURE	Heritage
Local laws	Classified by purpose	allocated direct to cost centres
Local laws - sale of	Classified by purpose	allocated direct to cost centres
Local public notice	GOVERNANCE	Other governance
Local road funding grant	GENERAL PURPOSE FUNDING	Other general purpose funding
Lodging house registration	HEALTH	Preventive services - Admin/inspection
Long service leave	Classified by purpose	allocated direct to cost centres
Long service leave expense	Classified by purpose	allocated direct to cost centres
Long service leave overheads	OTHER PROPERTY & SERVICES	Public works overheads
Long service leave payment	CURRENT LIABILITIES	Provision for employee entitlements
Loose tools purchase	Classified by purpose	allocated direct to cost centres
Loose tools purchase	OTHER PROPERTY & SERVICES	Public works overheads
Malls	COMMUNITY AMENITIES	Other community amenities
Markets	ECONOMIC SERVICES	Saleyards and markets
Masonic lodge	RECREATION & CULTURE	Public halls, Civic Centre
Material purchase - stock	CURRENT ASSETS	Stock on hand
Materials	Classified by purpose	allocated direct to cost centres
Mayor or president allowance	GOVERNANCE	Members of council
Meals on wheels	EDUCATION AND WELFARE	Aged & disabled - Meals on wheels
Meat inspection	HEALTH	Preventive services - Meat inspection
Median strips	TRANSPORT	Streets, roads, bridges, depots
Medical centres	HEALTH	Other health
Medical officer of health	HEALTH	Preventive services - Admin/inspection
Members fees/expenses	GOVERNANCE	Members of council
Migrant education services	EDUCATION AND WELFARE	Other education
Migrant services	EDUCATION AND WELFARE	Other welfare
Minimum rates	GENERAL PURPOSE FUNDING	Rates
Mosquito & fly control	HEALTH	Preventive services - Pest control
Mothercraft nursing services	HEALTH	Maternal and infant health
Motor vehicle purchase	NON CURRENT ASSETS	According to asset class
Motor vehicles abandoned	COMMUNITY AMENITIES	Protection of environment
Motor vehicles insurance	OTHER PROPERTY & SERVICES	Plant operations
MRD lighting grant	TRANSPORT	Streets, roads, bridges, depots
MRD recoup & special grants	TRANSPORT	Streets, roads, bridges, depots
Museums	RECREATION & CULTURE	Heritage
National employment training	Classified by purpose	allocated direct to cost centres
National estate	RECREATION & CULTURE	Heritage

ITEM	PROGRAM	SUB-PROGRAM
National Transmission Agency	RECREATION & CULTURE	Television and radio re-broadcasting
Needle disposal services	HEALTH	Other health
Neighbourhood surveillance service	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Neighbourhood Watch	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Netball courts	RECREATION & CULTURE	Other recreation and sport
Nightsoil removal	COMMUNITY AMENITIES	Sewerage
Noise control	COMMUNITY AMENITIES	Protection of environment
Nomination deposits forfeited	GOVERNANCE	Members of council
Noxious weeds	ECONOMIC SERVICES	Rural services
Number plates & discs	TRANSPORT	Traffic control
Nurseries - plants	ECONOMIC SERVICES	Plant nursery
Nursing services	HEALTH	Other health
Nutrition program	HEALTH	Other health
Off road vehicle licences	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Off street/on street parking	TRANSPORT	Parking facilities
Offal disposal	COMMUNITY AMENITIES	Sanitation - Other
Offensive trade registration	HEALTH	Preventive services - Admin/inspection
Office accommodation	Classified by purpose	allocated direct to cost centres
Office expenses	Classified by purpose	allocated direct to cost centres
Old peoples centres	EDUCATION AND WELFARE	Aged & disabled - Senior citizens centres
Open space purchase of	COMMUNITY AMENITIES	Town planning & regional development
Operation costs plant	OTHER PROPERTY & SERVICES	Plant operations
Orchestras	RECREATION & CULTURE	Other culture
Out of school child care	EDUCATION AND WELFARE	Care of families and children
Ovals	RECREATION & CULTURE	Other recreation and sport
Ovals and grounds	RECREATION & CULTURE	Other recreation and sport
Overdraft interest	GENERAL PURPOSE FUNDING	Other general purpose funding
Pans	COMMUNITY AMENITIES	Sewerage
Parents & citizens association	EDUCATION AND WELFARE	Other education
Parking	Classified by purpose	Allocated to program using the facility
Parks, gardens, reserves	RECREATION & CULTURE	Other recreation and sport
Pavilions	RECREATION & CULTURE	Other recreation and sport
Pedestal charges	COMMUNITY AMENITIES	Sewerage
Pensioners rates subsidy	GENERAL PURPOSE FUNDING	Rates
Pest control	HEALTH	Preventive services - Pest control
Pest plants	ECONOMIC SERVICES	Rural services

ITEM	PROGRAM	SUB-PROGRAM
Pesticides	HEALTH	Preventive services - Pest control
Petrol pump licences	ECONOMIC SERVICES	Building control
Petty cash advance	CURRENT ASSETS	Cash on hand/advances
Photocopying	Classified by purpose	allocated direct to cost centres
Photocopying Library	RECREATION & CULTURE	Libraries
Pig swill	COMMUNITY AMENITIES	Sanitation - Other
Planning scheme expenses	COMMUNITY AMENITIES	Town planning & regional development
Plant & equipment	NON CURRENT ASSETS	According to asset class
Plant hire	Classified by purpose	allocated direct to cost centres
Plant operation costs	OTHER PROPERTY & SERVICES	Plant operations
Plant repairs - wages	OTHER PROPERTY & SERVICES	Plant operations
Plant/equipment - sale of	Classified by purpose	according to the program asset is held
Plates (traffic)	TRANSPORT	Traffic control
Play groups	EDUCATION AND WELFARE	Care of families and children
Playgrounds	RECREATION & CULTURE	Other recreation and sport
Podiatry services	EDUCATION AND WELFARE	Aged & disabled - Other
Poisons - sale & purchase of	HEALTH	Preventive services - Pest control
Post-natal care	HEALTH	Maternal and infant health
Post office	ECONOMIC SERVICES	Other economic services
Pounds	LAW, ORDER & PUBLIC SAFETY	Animal control
Pre-natal care	HEALTH	Maternal and infant health
Pre-school dental clinic	HEALTH	Maternal and infant health
Pre school centres	EDUCATION AND WELFARE	Pre-school
President or mayor allowance	GOVERNANCE	Members of council
Prevention fires	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Principal activity plan	GOVERNANCE	Other governance
Principal repayments	CURRENT LIABILITIES	Loan borrowing
Printing & stationery	Classified by purpose	allocated direct to cost centres
Private works	OTHER PROPERTY & SERVICES	Private works
Promotion of area for tourism	ECONOMIC SERVICES	Tourism and area promotion
Property valuation - rating	GENERAL PURPOSE FUNDING	Rates
Protective burning	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Protective clothing	Classified by purpose	allocated direct to cost centres
Public car park	TRANSPORT	Parking facilities
Public conveniences	COMMUNITY AMENITIES	Other community amenities
Public litter bins	COMMUNITY AMENITIES	Sanitation - Other
Public open space purchase	COMMUNITY AMENITIES	Town planning & regional development
Public utility reinstatement	TRANSPORT	Streets, roads, bridges, depots

ITEM	PROGRAM	SUB-PROGRAM
Public weighbridges	ECONOMIC SERVICES	Other economic services
Public works overheads	OTHER PROPERTY & SERVICES	Public works overheads
Purchase materials	CURRENT ASSETS	Stock on hand
Quarries	ECONOMIC SERVICES	Other economic services
Racecourses	RECREATION & CULTURE	Other recreation and sport
Radio re-broadcasting	RECREATION & CULTURE	Television and radio re-broadcasting
Ranger - council local laws	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Ranger - dog control	LAW, ORDER & PUBLIC SAFETY	Animal control
Rates - arrears	GENERAL PURPOSE FUNDING	Rates
Rates - differential	GENERAL PURPOSE FUNDING	Rates
Rates - Ex Gratia	GENERAL PURPOSE FUNDING	Rates
Rates - general	GENERAL PURPOSE FUNDING	Rates
Rates - instalment fee	GENERAL PURPOSE FUNDING	Rates
Rates - instalment interest	GENERAL PURPOSE FUNDING	Rates
Rates - levied	GENERAL PURPOSE FUNDING	Rates
Rates - notices	GENERAL PURPOSE FUNDING	Rates
Rates - Officer/Clerk	GENERAL PURPOSE FUNDING	Rates
Rates - receipts	CURRENT ASSETS	Accounts receivable
Rebate insurance	Classified by purpose	allocated direct to cost centres
Records management	Classified by purpose	costing technique used to assign costs
Recreation grounds	RECREATION & CULTURE	Other recreation and sport
Recreation officer	RECREATION & CULTURE	Other recreation and sport
Recycling depot	COMMUNITY AMENITIES	Sanitation - Household
Referendum expenses	GOVERNANCE	Other governance
Refreshments & receptions	GOVERNANCE	Other governance
Refuge centres	EDUCATION AND WELFARE	Other welfare
Refuse disposal	COMMUNITY AMENITIES	Sanitation - Household
Refuse site operations	COMMUNITY AMENITIES	Sanitation - Household
Regional Council - meeting expenses	GOVERNANCE	Members of council
Regional Council contributions	NON CURRENT ASSETS	Investment in regional council
Regional Council operating costs	Classified by purpose	allocated direct to cost centres
Regional development officer	ECONOMIC SERVICES	Economic Development
Regional health scheme	HEALTH	Other health
Regional sanitation scheme	COMMUNITY AMENITIES	Sanitation - Household
Regional traffic scheme	TRANSPORT	Traffic control
Registration plates etc	TRANSPORT	Traffic control
Reinstatement works	TRANSPORT	Streets, roads, bridges, depots
Removal expenses	Classified by purpose	allocated direct to cost centres

ITEM	PROGRAM	SUB-PROGRAM
Removal expenses overheads	OTHER PROPERTY & SERVICES	Public works overheads
Rent subsidies	Classified by purpose	allocated direct to cost centres
Rentals - property	Classified by purpose	according to the program asset is held
Reserve account interest	GENERAL PURPOSE FUNDING	Other general purpose funding
Reserve account transfer	EQUITY	Transfer to reserves
Reserves	RECREATION & CULTURE	Other recreation and sport
Respite centres	EDUCATION AND WELFARE	Other welfare
Rest centres	COMMUNITY AMENITIES	Other community amenities
Resumption land road works	TRANSPORT	Streets, roads, bridges, depots
Reticulation	RECREATION & CULTURE	Other recreation and sport
Returning officer	GOVERNANCE	Members of council
Rezoning fees	COMMUNITY AMENITIES	Town planning & regional development
River bank restoration	COMMUNITY AMENITIES	Protection of environment
Road depot	TRANSPORT	Streets, roads, bridges, depots
Road grant	TRANSPORT	Streets, roads, bridges, depots
Road maintenance	TRANSPORT	Streets, roads, bridges, depots
Roadside clearing - fire prevention	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Rodent eradication program	HEALTH	Preventive services - Pest control
Roundabouts	TRANSPORT	Streets, roads, bridges, depots
Royal flying doctor	HEALTH	Other health
RPT services - air	TRANSPORT	Aerodromes
Rubbish depots	COMMUNITY AMENITIES	Sanitation - Household
Rubbish removal	COMMUNITY AMENITIES	Sanitation - Household
Rural air services	ECONOMIC SERVICES	Other economic services
Rural bus service	ECONOMIC SERVICES	Other economic services
Rural counselling service	ECONOMIC SERVICES	Rural services
Rural watch program	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Safety house program	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Safety management	Classified by purpose	allocated direct to cost centres
Salaries	Classified by purpose	allocated direct to cost centres
Sale - abandon vehicles	COMMUNITY AMENITIES	Protection of environment
Sale - electoral rolls	GOVERNANCE	Members of council
Sale - fluoride tablets	HEALTH	Preventive services - Other
Sale - grader blades, scrap	OTHER PROPERTY & SERVICES	Plant operations
Sale - history books	RECREATION & CULTURE	Heritage
Sale - impounded cattle	LAW, ORDER & PUBLIC SAFETY	Animal control
Sale - miscellaneous land	OTHER PROPERTY & SERVICES	Unclassified
Sale - miscellaneous land	Classified by purpose	according to the program asset is held

ITEM	PROGRAM	SUB-PROGRAM
Sale - plant/equipment	Classified by purpose	according to the program asset is held
Sale - poisons	HEALTH	Preventive services - Pest control
Sale - recycled materials	COMMUNITY AMENITIES	Sanitation - Household
Saleyards	ECONOMIC SERVICES	Saleyards and markets
Sanitation	COMMUNITY AMENITIES	Sanitation - Household
Scenic lookouts	ECONOMIC SERVICES	Tourism and area promotion
School bus service	EDUCATION AND WELFARE	Other education
School health programs	HEALTH	Preventive services - Other
School prizes, scholarships	EDUCATION AND WELFARE	Other education
Schools	EDUCATION AND WELFARE	Other education
Scout halls	RECREATION & CULTURE	Public halls, Civic Centre
Search fees	GENERAL PURPOSE FUNDING	Rates
Self supporting loans	CURRENT ASSETS	loan borrowing - community groups
Senior citizen - entertainment	EDUCATION AND WELFARE	Aged & disabled - Senior citizens centres
Senior citizens centres	EDUCATION AND WELFARE	Aged & disabled - Senior citizens centres
Septic tank cleaning & fees	COMMUNITY AMENITIES	Sewerage
Service charge - neighbourhood surveillance	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Service charge - rebroadcasting	RECREATION & CULTURE	Television and radio re-broadcasting
Service charge - underground electricity	ECONOMIC SERVICES	Public utility services
Service charge - volunteer bush fire brigade	LAW, ORDER & PUBLIC SAFETY	Fire prevention
Sewerage	COMMUNITY AMENITIES	Sewerage
Sewerage rates	COMMUNITY AMENITIES	Sewerage
Sewerage scheme subsidy	COMMUNITY AMENITIES	Sewerage
Shire halls	RECREATION & CULTURE	Public halls, Civic Centre
Shire history	RECREATION & CULTURE	Heritage
Shire office	Classified by purpose	costing technique used to assign costs
Shopping malls	COMMUNITY AMENITIES	Other community amenities
Show grounds	RECREATION & CULTURE	Other recreation and sport
Sick & holiday pay	Classified by purpose	allocated direct to cost centres
Sick & holiday pay - overheads	OTHER PROPERTY & SERVICES	Public works overheads
Signs - traffic streets	TRANSPORT	Streets, roads, bridges, depots
Signs, hoardings	ECONOMIC SERVICES	Building control
Silver chain nursing	HEALTH	Other health
Sister city program	GOVERNANCE	Other governance
Social welfare worker	EDUCATION AND WELFARE	Other welfare

ITEM	PROGRAM	SUB-PROGRAM
Soil erosion	COMMUNITY AMENITIES	Protection of environment
Special housing assistance	HOUSING	Other housing
Special projects - grants	Classified by purpose	allocated direct to cost centres
Sporting clubs	RECREATION & CULTURE	Other recreation and sport
Sporting clubs loan repayments	RECREATION & CULTURE	Other recreation and sport
Sporting complexes	RECREATION & CULTURE	Other recreation and sport
Stables	RECREATION & CULTURE	Other recreation and sport
Staff housing	Classified by purpose	allocated direct to cost centres
Stand pipes - water supply	ECONOMIC SERVICES	Public utility services
State Emergency Service	LAW, ORDER & PUBLIC SAFETY	Other law, order, public safety
Statewide public notice	GOVERNANCE	Other governance
Statues	COMMUNITY AMENITIES	Other community amenities
Stock issues	CURRENT ASSETS	Stock on hand
Stock purchases	CURRENT ASSETS	Stock on hand
Storeman - wages	OTHER PROPERTY & SERVICES	Public works overheads
Stormwater drainage	COMMUNITY AMENITIES	Urban stormwater drainage
Strata title - fees	COMMUNITY AMENITIES	Town planning & regional development
Strategic plan	GOVERNANCE	Other governance
Street - bins	COMMUNITY AMENITIES	Sanitation - Other
Street - cleaning	TRANSPORT	Streets, roads, bridges, depots
Street - construction	TRANSPORT	Streets, roads, bridges, depots
Street - furniture	COMMUNITY AMENITIES	Other community amenities
Street - lighting	TRANSPORT	Streets, roads, bridges, depots
Street - lighting equipment	TRANSPORT	Streets, roads, bridges, depots
Street - maintenance	TRANSPORT	Streets, roads, bridges, depots
Street - seats	COMMUNITY AMENITIES	Other community amenities
Street - stalls	HEALTH	Preventive services - Admin/inspection
Street - trees	TRANSPORT	Streets, roads, bridges, depots
Street - watering	TRANSPORT	Streets, roads, bridges, depots
Student hostels	EDUCATION AND WELFARE	Other education
Subdivisions	OTHER PROPERTY & SERVICES	Town planning schemes
Subdivisions - fees	COMMUNITY AMENITIES	Town planning & regional development
Subdivisions - general	COMMUNITY AMENITIES	Town planning & regional development
Subscriptions	Classified by purpose	allocated direct to cost centres
Subsidies - dentist	HEALTH	Other health
Subsidies - doctor	HEALTH	Other health
Subsidies - other	OTHER PROPERTY & SERVICES	Unclassified
Subsidies - veterinary	ECONOMIC SERVICES	Rural services

ITEM	PROGRAM	SUB-PROGRAM
Sullage scheme	COMMUNITY AMENITIES	Sewerage
Sundry creditors	CURRENT LIABILITIES	Trade creditors
Sundry debtors	CURRENT ASSETS	Accounts receivable
Superannuation	Classified by purpose	allocated direct to cost centres
Superannuation - overheads	OTHER PROPERTY & SERVICES	Public works overheads
Surgery	HEALTH	Other health
Swan river conservation board	COMMUNITY AMENITIES	Protection of environment
Swill removal	COMMUNITY AMENITIES	Sanitation - Other
Swimming pool - reg. fees	ECONOMIC SERVICES	Building control
Swimming pool - public	RECREATION & CULTURE	Swimming areas and beaches
Swimming pool - inspections	ECONOMIC SERVICES	Building control
Telecentre	EDUCATION AND WELFARE	Other education
Telephone	Classified by purpose	allocated direct to cost centres
Television re-broadcasting	RECREATION & CULTURE	Television and radio re-broadcasting
Tennis clubs & courts	RECREATION & CULTURE	Other recreation and sport
Terminal - airport	TRANSPORT	Aerodromes
Theatres	RECREATION & CULTURE	Other culture
Tidy town competition	COMMUNITY AMENITIES	Sanitation - Other
Tips - rubbish	COMMUNITY AMENITIES	Sanitation - Household
Toilets	COMMUNITY AMENITIES	Other community amenities
Toilets on reserves	RECREATION & CULTURE	Other recreation and sport
Tool purchases	Classified by purpose	allocated direct to cost centres
Tool purchases	OTHER PROPERTY & SERVICES	Public works overheads
Tourism generally	ECONOMIC SERVICES	Tourism and area promotion
Tourist associations	ECONOMIC SERVICES	Tourism and area promotion
Tourist bureau	ECONOMIC SERVICES	Tourism and area promotion
Town planning	COMMUNITY AMENITIES	Town planning & regional development
Trade-in - plant/equipment	Classified by purpose	according to the program asset is held
Traffic	TRANSPORT	Traffic control
Traffic study	TRANSPORT	Traffic control
Traffic surveys	TRANSPORT	Traffic control
Training costs	Classified by purpose	allocated direct to cost centres
Transfer station	COMMUNITY AMENITIES	Sanitation - Household
Travelling expenses	Classified by purpose	allocated direct to cost centres
Travelling expenses	OTHER PROPERTY & SERVICES	Public works overheads
Trees - on reserves	RECREATION & CULTURE	Other recreation and sport
Trees - street	TRANSPORT	Streets, roads, bridges, depots
Two-way radios - fire	NON CURRENT ASSETS	According to asset class
Two-way radios - other	NON CURRENT ASSETS	According to asset class

ITEM	PROGRAM	SUB-PROGRAM
Tyres	OTHER PROPERTY & SERVICES	Plant operations
Underground power	ECONOMIC SERVICES	Public utility services
Unemployment centre	EDUCATION AND WELFARE	Other welfare
Unemployment relief	OTHER PROPERTY & SERVICES	Unclassified
Untied grants	GENERAL PURPOSE FUNDING	Other general purpose funding
Urban farmland rates	GENERAL PURPOSE FUNDING	Rates
Urban stormwater drains	COMMUNITY AMENITIES	Urban stormwater drainage
Valuation expenses - rates	GENERAL PURPOSE FUNDING	Rates
Vehicle examination	TRANSPORT	Traffic control
Vehicles crossovers	TRANSPORT	Streets, roads, bridges, depots
Vermin control	HEALTH	Preventive services - Pest control
Vermin control - rural	ECONOMIC SERVICES	Rural services
Veterinary clinic	ECONOMIC SERVICES	Rural services
Veterinary residence	ECONOMIC SERVICES	Rural services
Veterinary scheme	ECONOMIC SERVICES	Rural services
Veterinary subsidy	ECONOMIC SERVICES	Rural services
Voluntary fire brigades	LAW, ORDER & PUBLIC SAFETY	Fire prevention
WA Municipal Association	GOVERNANCE	Members of council
Wages	OTHER PROPERTY & SERVICES	Public works overheads
Wages	Classified by purpose	allocated direct to cost centres
Waste water treatment plant	COMMUNITY AMENITIES	Sewerage
Water supply (stand Pipe)	ECONOMIC SERVICES	Public utility services
Water treatment plant	ECONOMIC SERVICES	Public utility services
Weed control	ECONOMIC SERVICES	Rural services
Weighbridge	ECONOMIC SERVICES	Other economic services
Welfare centre	EDUCATION AND WELFARE	Other welfare
Wharves & jetties	TRANSPORT	Water transport facilities
Wharves & jetties	RECREATION & CULTURE	Other recreation and sport
Wildlife reserve	RECREATION & CULTURE	Other culture
Women's rest centre	COMMUNITY AMENITIES	Other community amenities
Workers compensation	Classified by purpose	allocated direct to cost centres
Workers compensation	OTHER PROPERTY & SERVICES	Public works overheads
Workshops & depots	Classified by purpose	according to the program asset is held
Write off rates	CURRENT ASSETS	Provision for Doubtful Debts
Youth centres	EDUCATION AND WELFARE	Other welfare
Zoo & Botanical gardens	RECREATION & CULTURE	Other culture

## 5.5 Allocation of Costs to Functions

Not covered in the currently released chapters of the Accounting Manual.

#### 12.4.2 Interim Monthly Statement of Financial Activity for the Period Ended 30 November 2016

<b>DATE:</b>	20 December 2016
<b>AUTHOR:</b>	Coordinator Financial Management
<b>RESPONSIBLE OFFICER:</b>	Chief Executive Officer
<b>FILE NO:</b>	FM.09.5
<b>DISCLOSURE OF INTERESTS:</b>	Nil

#### **VOTING REQUIREMENT**

Simple Majority

#### **OFFICER'S RECOMMENDATION**

**That Council receives the interim monthly financial report as at 30 November 2016.**

#### **COUNCIL DECISION**

**Minute No: 20/12/2016-11569**

**Commissioner resolved:**

**That Council receives the interim monthly financial report as at 30 November 2016.**

**Carried 1/0**

#### **PURPOSE**

For Council to receive the interim monthly financial report for the period ended 30 November 2016.

#### **NATURE OF COUNCIL'S ROLE IN THE MATTER**

Regulator - enforce state legislation and local laws

## **BACKGROUND/ PREVIOUS CONSIDERATIONS BY COUNCIL/ COMMITTEE**

Council is to prepare monthly financial reports as required by the *Local Government (Financial Management Regulations) 1996*.

At the 15 September 2016 Ordinary Council Meeting, the Council resolved the following:

### **COUNCIL DECISION**

**Minute No: 11491**

**Moved: Cr B Robinson**

**Seconded: Cr N Perry**

***That the Council, in accordance with Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, approves the materiality level for monthly reporting to be set at +/- 10% and +/- \$20,000 at account level and +/- 10% and +/- \$100,000 at financial statement level.***

**Carried 9/0**

These materiality levels have been applied in the preparation of this report.

## **STATUTORY IMPLICATIONS**

*Local Government Act 1995, Section 6.4.*

*Local Government (Financial Management) Regulations 1996, Regulation 34.*

## **POLICY IMPLICATIONS**

No policy implications apply in the preparation of the report.

## **FINANCIAL IMPLICATIONS**

Monthly financial reporting is a primary financial management and control process; it provides the Council with the ability to oversee the Shire's financial performance against budgeted target.

## **STRATEGIC IMPLICATIONS**

*Strategic Community Plan 2012-2022*

Goal 1: Strong leadership and governance that underpins a more strategic approach to community engagement, regional development and organisational sustainability

Objective 1.4: Business innovation, efficiency and improved services

Strategy 1.4.1 : Ensure legislative compliance and follow best practice principles in planning and service delivery

### **RISK IMPLICATIONS**

Strategic Risk: Failure to comply with legislative requirements leading to damage of reputation and/or financial loss.

### **COMMUNITY ENGAGEMENT**

The Shire of Wyndham East Kimberley's CP/GOV-3100 Community Engagement Policy has been considered in relation to this item.

No community engagement is required.

### **COMMENTS**

Comments in relation to budget to actual variances are included as a note in the Financial Report attached.

### **ATTACHMENTS**

Attachment 1 - Interim Monthly Financial Report as at 30 November 2016



# Shire of Wyndham East Kimberley

## Interim Monthly Financial Report 2016/2017

**As at 30 November 2016**

Contents:

- Statement of Financial Activity
- Note to Statement of Financial Activity (Net Current Asset Position)
- Note to Statement of Financial Activity (Explanation of Material Variances)
- Note to Statement of Financial Activity (Budget Remaining to Collect/Spend)
- Monthly Report on Investment Portfolio (Cash)

Financial Activity Legend:  
Above Budget Expectations: ▲  
Below Budget Expectations: ▼

# Shire of Wyndham East Kimberley

## Statement of Financial Activity (Interim Report)

Year to Date Actual v Year to Date Budget

as at 30 November 2016

	YTD Actual 2016/17 \$	YTD Budget 2016/17 \$	YTD Variance 2016/17 \$	%	
Estimated Surplus/(Deficit) July 1 B/Fwd	1,900,334	2,939,845	(1,039,511)	-35%	▲
<b>Revenue</b>					
General Purpose Funding	2,031,051	2,017,104	13,947	1%	▲
Governance	60,054	10,309	49,745	483%	▲
Law, Order and Public Safety	384,110	388,725	(4,615)	-1%	▼
Health	32,484	32,381	103	0%	▲
Education and Welfare	5,488	4,574	915	20%	▲
Housing	52,538	59,858	(7,319)	-12%	▼
Community Amenities	2,126,953	2,114,323	12,630	1%	▲
Recreation and Culture	433,372	339,188	94,184	28%	▲
Transport	1,620,841	1,702,538	(81,696)	-5%	▼
Economic Services	72,053	20,286	51,768	255%	▲
Other Property and Services	67,634	37,459	30,175	81%	▲
	<b>6,886,580</b>	<b>6,726,744</b>	<b>159,836</b>	<b>2%</b>	<b>▲</b>
<b>Expenses</b>					
General Purpose Funding	(40,072)	(51,122)	11,050	-22%	▼
Governance	(321,832)	(472,143)	150,311	-32%	▼
Law, Order and Public Safety	(410,889)	(386,015)	(24,874)	6%	▲
Health	(120,183)	(116,871)	(3,311)	3%	▲
Education and Welfare	(86,980)	(75,759)	(11,221)	15%	▲
Housing	(219,333)	(236,176)	16,842	-7%	▼
Community Amenities	(1,697,563)	(1,798,450)	100,887	-6%	▼
Recreation and Culture	(2,710,105)	(2,752,170)	42,066	-2%	▼
Transport	(3,983,055)	(5,590,254)	1,607,199	-29%	▼
Economic Services	(214,598)	(232,924)	18,325	-8%	▼
Other Property and Services	(555,817)	(605,405)	49,588	-8%	▲
	<b>(10,360,426)</b>	<b>(12,317,289)</b>	<b>1,956,862</b>	<b>-16%</b>	<b>▼</b>
<b>Operating activities excluded from budget</b>					
(Profit)/Loss on asset disposals	(5,500)	(25,500)	20,000	-78%	▲
Loss on revaluation of non current assets	0	0	0	0%	
Depreciation on assets	3,008,766	3,035,075	(26,309)	-1%	▼
Movement in employee benefit provisions	92,866	0	92,866	0%	▲
<b>Amount attributable to operating activities</b>	<b>1,522,619</b>	<b>358,875</b>	<b>1,163,744</b>	<b>324%</b>	<b>▲</b>
<b>INVESTING ACTIVITIES</b>					
Non-operating grants, subsidies and contributions	1,140,542	1,151,709	(11,167)	-1%	▼
Purchase property, plant and equipment	(534,678)	(534,266)	(412)	0%	▼
Purchase and construction of infrastructure	(1,052,822)	(1,029,094)	(23,728)	2%	▲
Proceeds from disposal of assets	144,000	144,000	0	0%	▲
<b>Amount attributable to investing activities</b>	<b>(302,958)</b>	<b>(267,651)</b>	<b>(35,307)</b>	<b>13%</b>	<b>▲</b>
<b>FINANCING ACTIVITIES</b>					
Repayment of debentures	(327,565)	(327,565)	0	0%	▲
Proceeds from new debentures	0	0	0	0%	▼
Proceeds from self supporting loans	0	0	0	0%	▼
Advances to community groups	0	(11,112)	11,112	-100%	▲
Transfers to Reserves (Restricted Assets)	(70,972)	(30,000)	(40,972)	137%	▲
Transfers from Reserves (Restricted Assets)	0	0	0	0%	▼
<b>Amount attributable to financing activities</b>	<b>(398,537)</b>	<b>(368,677)</b>	<b>(29,860)</b>	<b>8%</b>	<b>▼</b>
<b>Surplus(deficiency) before general rates</b>	<b>821,124</b>	<b>(277,453)</b>	<b>1,098,577</b>	<b>-396%</b>	<b>▲</b>
<b>Total amount raised from general rates</b>	<b>10,214,115</b>	<b>10,151,361</b>	<b>62,754</b>	<b>1%</b>	<b>▲</b>
<b>Net current assets at June 30 c/fwd - surplus/(deficit)</b>	<b>11,035,239</b>	<b>9,826,492</b>	<b>1,161,331</b>		

**Shire of Wyndham East Kimberley**  
**Note to Statement of Financial Activity (Interim Report)**

**Net Current Assets**  
as at 30 November 2016

**Composition of Estimated Net Current Asset Position**

	<b>YTD Actual 2016/17</b>	<b>Brought Forward 1 July 2016</b>
<b>CURRENT ASSETS</b>		
Cash - Municipal (Restricted & Unrestricted)②	8,511,842	2,775,893
Cash - Restricted Reserves	9,246,869	11,060,849
Receivables	4,586,903	1,643,380
Inventories	7,269	14,576
	<u>22,352,883</u>	<u>15,494,698</u>
<b>LESS: CURRENT LIABILITIES</b>		
Payables and Provisions	(2,070,774)	(2,533,515)
Less:		
Restricted - Reserves	(9,246,869)	(11,060,849)
	<u>11,035,239</u>	<u>1,900,334</u>
<b>NET CURRENT ASSET POSITION</b>		
Less:		
Restricted - Unspent Grants	(1,094,395)	
Restricted - Unspent Loans	(791,117)	
<b>ADJUSTED NET CURRENT ASSET POSITION</b>	<u><u>9,149,727</u></u>	

② **Cash - Municipal brought forward balances represented by:**

Cash on Hand	1,850	1,850
Cash at Bank - Municipal		
Unrestricted	6,624,480	2,774,043
Restricted - Unspent Grants	1,094,395	0
Restricted - Unspent Loans	791,117	0
	<u>8,511,842</u>	<u>2,775,893</u>

**Shire of Wyndham East Kimberley**  
**Notes to Statement of Financial Activity (Interim Report)**  
**For the Period Ended 30 November 2016**

**Explanation of Material Variances** (between YTD Budget and YTD Actual)

*Variances +/- 100,000 and 10% at Financial Statement Level*

*Variances +/- \$20,000 and 10% at Account Level*

**Operating**

<b>Recurrent Income - Excluding Rates</b>	▲	
<b>Rates</b>		
Rates Revenue - Interim Rates	(68,100)	▲ Due the uncertainly and fluctuation throughout the year interim rates were not included in the Budget. This will be reviewed as part of the Mid Year Budget Review.
<b>General Purpose Funding</b>	▲	
No material variances to report		
<b>Governance</b>	▲	
LGIS Members Experience Income - Other Governance	(48,100)	▲ Reimbursement income related to eligible risk management expenditure recouped by LGIS. Budget to be amended at the Mid Year Budget Review.
<b>Law, Order and Public Safety</b>	▼	
No material variances to report		
<b>Health</b>	▲	
No material variances to report		
<b>Education and Welfare</b>	▲	
No material variances to report		
<b>Housing</b>	▼	
No material variances to report		
<b>Community Amenities</b>	▲	
No material variances to report		
<b>Recreation and Culture</b>	▲	
Grants - Kununurra and Wyndham Swimming Complex	(68,500)	▲ Grant income was not incorporated into the budget as it wasn't endorsed prior to the dated of budget adoption. This has now been received. Expenditure will be included to offset this additional revenue.
<b>Transport</b>	▼	
Passenger Handling Fees - East Kimberley Regional Airport	23,100	▼ Timing variance due to delay in invoicing process.
Passenger Screening Fees - East Kimberley Regional Airport	57,100	▼ Timing variance due to delay in invoicing process.
<b>Economic Services</b>	▲	
Licences - Building Control	(49,300)	▲ Higher income due to significant increase in building permits for battered operated smoke alarms for community housing.
<b>Other Property and Services</b>	▲	
Transfer in Long Service Leave Entitlements	(30,000)	▲ Reimbursement of Long Service Leave entitlement from other Shires.

**Shire of Wyndham East Kimberley**  
**Notes to Statement of Financial Activity (Interim Report)**  
**For the Period Ended 30 November 2016**

**Explanation of Material Variances** (between YTD Budget and YTD Actual)

Variances +/- 100,000 and 10% at Financial Statement Level

Variances +/- \$20,000 and 10% at Account Level

<b>Recurrent Expenditure</b>	▼	
<b>General Purpose Funding</b>	▼	
No material variances to report		
<b>Governance</b>	▼	
Mediation and Facilitation Expenses - Members	(31,500) ▼	Potential Savings of \$30k for financial year 2016/17. Mediation terminated earlier than anticipated. Budget to be amended at the Mid Year Budget Review.
Administration Salary and Wages Allocated - Members of Council	(74,100) ▼	Non cash item. Variance due to allocation is based on actual expenditure for the sub programme and Administration overheads. Budget to be amended at the Mid Year Budget Review
Risk Management	28,140 ▲	Variance due to increase in scope of work related to asbestos audit. This is an eligible risk management expenditure which will be recouped from LGIS. Budget to be amended at the Mid Year Budget Review.
<b>Law, Order and Public Safety</b>	▲	
No material variances to report		
<b>Health</b>	▲	
No material variances to report		
<b>Education and Welfare</b>	▲	
No material variances to report		
<b>Housing</b>	▼	
No material variances to report		
<b>Community Amenities</b>	▼	
Write Offs and Waivers - Waste Disposal Charges - Impact on Waste Mgmt Reserve	(45,372) ▼	Timing variance. Less waste vouchers utilised than anticipated for the period.
Consultants - Local Planning Strategy	23,900 ▲	Carry over project from 2015/16. This will be reviewed as part of the Mid Year Budget Review.
<b>Recreation and Culture</b>	▼	
Parks and Gardens Maintenance - Kununurra	40,100 ▲	Timing variance. Increase in works prior to wet season.
Administration Salary and Wages Allocated - Kununurra Parks and Gardens	28,100 ▲	Non cash item. Variance due to allocation is based on actual expenditure for the sub programme and Administration overheads. Budget to be amended at the Mid Year Budget Review
Joint Use Contribution - Libraries	(85,500) ▼	Timing variance. Awaiting supplier invoice.
<b>Transport</b>	▼	
Rural Road Maintenance	(110,100) ▼	Timing variance. Related to reduced activity due to staff vacancies, which also has reduced internal plant and overhead allocations.
Urban Road Maintenance - Wyndham	(42,600) ▼	Timing variance. Related to reduced activity due to staff vacancies, which also has reduced internal plant and overhead allocations.
Urban Road Maintenance - Kununurra	(52,300) ▼	Timing variance. Related to reduced activity due to staff vacancies, which also has reduced internal plant and overhead allocations.
Admin Overheads Allocated - Streets, Roads & Bridges - Maintenance	(82,800) ▼	Non cash item. Variance due to allocation is based on actual expenditure for the sub programme and Administration overheads. Budget to be amended at the Mid Year Budget Review
Depreciation - Streets, Roads & Bridges - Maintenance	37,300 ▲	Non cash item. Variance due to the anticipated capital projects to be completed at the last financial year end and carry forward projects. Budget to be amended at the Mid Year Budget Review
D2 Drain Rehabilitation	(1,310,800) ▼	Potential Savings of \$211,800 for financial year 2016/17. Budget to be amended at the Mid Year Budget Review.
Administration Salary and Wages Allocated - Streets, Roads & Bridges - Maintenance	(34,400) ▼	Non cash item. Less allocation due to lower actual expenditure in the sub program and overall admin overhead less than anticipated as at reporting date.
<b>Economic Services</b>	▼	
No material variances to report		
<b>Other Property and Services</b>	▲	
Public Works Overheads Allocated - Payroll	(35,600) ▼	Non cash item. Less allocation due to lower actual expenditure in the sub program and overall admin overhead less than anticipated as at reporting date.
Indirect Salaries - Outdoor Workforce	(41,200) ▼	Reduced expenditure due to staff vacancies.
Administration Salary and Wages Allocated - Public Works and General Administration Overheads	83,000 ▲	Non cash item. Increase allocation due to greater actual expenditure in the sub program and overall admin overhead less than anticipated as at reporting date.
Direct Salaries - Engineering and Technical	(23,800) ▼	Savings made in salaries based on staffing vacancy.
Direct Salaries - Development Services	(28,900) ▼	Savings made in salaries based on staffing vacancy.
Depreciation - Plant Operation	(70,100) ▼	Non cash item. Variance due to asset revaluation process. Budget to be amended at the budget review.
Depreciation - Kununurra Grounds	20,000 ▲	Non cash item. Variance due to asset revaluation process. Budget to be amended at the budget review.
<b>Non Cash Expenditure and Revenue</b>		
<b>Adjustments and Accruals</b>		
Depreciation - Streets, Roads & Bridges - Maintenance	37,300 ▲	Non cash item. Variance due to the anticipated capital projects to be completed at the last financial year end and carry forward projects. Budget to be amended at the Mid Year Budget Review
Depreciation - Plant Operation	(70,100) ▼	Non cash item. Variance due to asset revaluation process. Budget to be amended at the budget review.
Depreciation - Kununurra Grounds	20,000 ▲	Non cash item. Variance due to asset revaluation process. Budget to be amended at the budget review.

**Shire of Wyndham East Kimberley**  
**Notes to Statement of Financial Activity (Interim Report)**  
**For the Period Ended 30 November 2016**

**Explanation of Material Variances** (between YTD Budget and YTD Actual)

*Variances +/- 100,000 and 10% at Financial Statement Level*

*Variances +/- \$20,000 and 10% at Account Level*

**INVESTING ACTIVITIES**

**Non-operating grants, subsidies and contributions** ▼

No material variances to report

**Purchase property, plant and equipment** ▼

No material variances to report

**Purchase and construction of infrastructure** ▲

Egret Close - Re-construct and Seal (54,700) ▼ Widening and drainage work completed for the financial year 2016/17. Project completed. Savings for the financial year 2016/17. Budget to be amended at the Mid Year Budget Review

Mills Road reconstruct failures (20,700) ▼ 100% Roads to Recovery funded project. The savings will be offset by reduced income. Budget to be amended at the budget review.

Spray seal resurfacing program (R2R) - Wyndham Town Site (90,700) ▼

Coolibah & Ironwood Path Improvements 28,600 ▲ Timing variance. Project completed earlier than anticipated.

**Proceeds from disposal of assets** ▲

No material variances to report

**FINANCING ACTIVITIES**

**Repayment of debentures** ▲

No material variances to report

**Proceeds from new debentures** ▼

No material variances to report

**Proceeds from self supporting loans** ▼

No material variances to report

**Advances to community groups** ▲

No material variances to report

**Transfers to Reserves (Restricted Assets)** ▲

No material variances to report

**Transfers from Reserves (Restricted Assets)** ▼

No material variances to report

# Shire of Wyndham East Kimberley

## Statement of Financial Activity Budget Remaining to Collect/Spend as at 30 November 2016

	YTD Actual 2016/17 \$	Annual Budget 2016/17 \$	Budget Remaining 2016/17 \$	%	
Estimated Surplus/(Deficit) July 1 B/Fwd	1,900,334	2,939,845	1,039,511	35%	▼
<b>Revenue</b>					
General Purpose Funding	2,031,051	4,098,519	2,067,468	50%	▼
Governance	60,054	25,901	(34,153)	-132%	▲
Law, Order and Public Safety	384,110	431,646	47,536	11%	▼
Health	32,484	97,328	64,844	67%	▼
Education and Welfare	5,488	11,130	5,642	51%	▼
Housing	52,538	152,500	99,962	66%	▼
Community Amenities	2,126,953	3,049,482	922,529	30%	▼
Recreation and Culture	433,372	981,502	548,130	56%	▼
Transport	1,620,841	4,161,489	2,540,648	61%	▼
Economic Services	72,053	53,000	(19,053)	-36%	▲
Other Property and Services	67,634	66,846	(788)	-1%	▲
	<b>6,886,580</b>	<b>13,129,343</b>	<b>6,242,763</b>	<b>48%</b>	<b>▼</b>
<b>Expenses</b>					
General Purpose Funding	(40,072)	(316,971)	(276,899)	87%	▼
Governance	(321,832)	(1,544,087)	(1,222,255)	79%	▼
Law, Order and Public Safety	(410,889)	(1,036,202)	(625,313)	60%	▼
Health	(120,183)	(301,590)	(181,407)	60%	▼
Education and Welfare	(86,980)	(243,391)	(156,410)	64%	▼
Housing	(219,333)	(593,526)	(374,192)	63%	▼
Community Amenities	(1,697,563)	(5,607,807)	(3,910,244)	70%	▼
Recreation and Culture	(2,710,105)	(7,017,063)	(4,306,958)	61%	▼
Transport	(3,983,055)	(12,090,218)	(8,107,163)	67%	▼
Economic Services	(214,598)	(533,771)	(319,173)	60%	▼
Other Property and Services	(555,817)	(581,408)	(25,591)	4%	▼
	<b>(10,360,426)</b>	<b>(29,866,033)</b>	<b>(19,505,607)</b>	<b>65%</b>	<b>▼</b>
<b>Operating activities excluded from budget</b>					
(Profit)/Loss on asset disposals	(5,500)	(27,328)	(21,828)	80%	▼
Loss on revaluation of non current assets	0	0	0	0%	
Depreciation on assets	3,008,766	7,277,932	4,269,166	59%	▲
Movement in employee benefit provisions	92,866	(9,832)	(102,697)	1045%	▼
<b>Amount attributable to operating activities</b>	<b>1,522,619</b>	<b>(6,556,072)</b>	<b>(8,078,691)</b>	<b>123%</b>	<b>▼</b>
<b>Capital Expenditure and Revenue</b>					
Non-operating grants, subsidies and contributions	1,140,542	3,265,708	2,125,166	65%	▲
Purchase property, plant and equipment	(534,678)	(1,405,380)	(870,702)	62%	▼
Purchase and construction of infrastructure	(1,052,822)	(6,542,068)	(5,489,246)	84%	▼
Proceeds from disposal of assets	144,000	192,588	48,588	25%	▲
<b>Amount attributable to investing activities</b>	<b>(302,958)</b>	<b>(4,489,152)</b>	<b>(4,186,194)</b>	<b>93%</b>	<b>▼</b>
<b>FINANCING ACTIVITIES</b>					
Repayment of debentures	(327,565)	(999,565)	(672,001)	67%	▼
Proceeds from new debentures	0	50,000	50,000	100%	▲
Proceeds from self supporting loans	0	2,128	2,128	100%	▲
Advances to community groups	0	(50,000)	(50,000)	100%	▼
Transfers to Reserves (Restricted Assets)	(70,972)	(6,278,646)	(6,207,674)	99%	▼
Transfers from Reserves (Restricted Assets)	0	8,169,947	8,169,947	100%	▼
<b>Amount attributable to financing activities</b>	<b>(398,537)</b>	<b>893,864</b>	<b>1,292,401</b>	<b>145%</b>	<b>▼</b>
<b>Surplus(deficiency) before general rates</b>	<b>821,124</b>	<b>(10,151,361)</b>	<b>(10,972,484)</b>	<b>108%</b>	<b>▲</b>
<b>Total amount raised from general rates</b>	<b>10,214,115</b>	<b>10,151,361</b>	<b>(62,754)</b>	<b>-1%</b>	<b>▲</b>
<b>Net current assets at June 30 c/fwd - surplus/(deficit)</b>	<b>11,035,239</b>	<b>0</b>	<b>(11,035,239)</b>		

## REPORT ON INVESTMENT PORTFOLIO AS AT 30 November 2016

INVESTMENT POLICY - CP FIN - 3203				Instiution Name	S&P Rating	Term to Maturity	Interest Rate	Maturity Date	Principal	Interest on Maturity	% of portfolio
S&P Rating		Portfolio Credit Framework	Counterparty Credit Framework	MUNICIPAL FUNDS							
Long Term	Short Term	Direct Investment Maximum %	Counterparty Credit Framework	NAB	A-1+/AA	3 Months	2.70%	27-Feb-17	1,000,000.00	9,024.66	8%
AAA	A-1+	100%	45%	Bankwest	A-1+/AA	2 Months	2.55%	23-Dec-16	1,000,000.00	3,982.19	8%
AA	A-1	100%	35%	Bankwest		2 Months	2.55%	30-Jan-17	1,002,034.25	4,340.32	8%
A	A-2	60%	20%	Bankwest		2 Months	2.55%	23-Jan-17	1,000,000.00	4,261.64	8%
Note: "S & P" relates to Standard & Poors credit rating agency				Bankwest		2 Months	2.55%	23-Jan-17	1,000,000.00	4,261.64	8%
TERM TO MATURITY FRAMEWORK				TOTAL MUNICIPAL INVESTMENTS							
Overall Portfolio Term to Maturity Limits				RESERVE FUNDS							
Portfolio % < 1 year				NAB		3 Months	2.65%	10-Dec-16	770,847.37	5,036.91	6%
Portfolio % > 1 year				Bankwest		2 Months	2.55%	9-Jan-17	1,058,282.00	4,583.96	8%
Portfolio % > 3 year				NAB		4 Months	2.65%	21-Jan-17	1,833,388.76	15,973.09	14%
Individual Investment Maturity Limits				CBA		4 Months	2.53%	22-Mar-17	1,004,191.78	8,352.67	8%
Authorised Deposit Institution				NAB		4 Months	2.75%	22-Mar-17	502,095.89	4,539.50	4%
State/Commonwealth Government Bonds				Westpac		4 Months	2.70%	27-Feb-17	1,113,705.52	10,133.19	8%
				Westpac		4 Months	2.70%	27-Feb-17	1,000,000.00	9,098.63	8%
				NAB		3 Months	2.70%	23-Feb-17	555,519.16	4,931.18	4%
				TOTAL RESERVE INVESTMENTS							
				TRUST FUNDS - T292							
				Westpac	A-1+/AA	4 Months	2.51%	29-Mar-17	452,743.87	3,736.07	3%
				TOTAL TRUST INVESTMENTS							
				TOTAL INVESTMENTS HELD & INTEREST PAID							
				7,838,030.48							
				452,743.87							
				13,292,808.60							
				92,255.65							
				3,736.07							
				100%							

### Counterparty Credit

Counterparty	Percentage
Bankwest	38%
National Australia Bank	35%
Westpac Banking Corporation Ltd	19%
Commonwealth Bank	8%

### 12.4.3 Request for Rates Concession

<b>DATE:</b>	20 December 2016
<b>AUTHOR:</b>	Coordinator Financial Operations
<b>RESPONSIBLE OFFICER:</b>	Carl Askew, Chief Executive Officer
<b>ASSESSMENT NO:</b>	A7566
<b>FILE NO:</b>	FM.11.89
<b>DISCLOSURE OF INTERESTS:</b>	Nil

#### **VOTING REQUIREMENT**

Absolute Majority

#### **OFFICER'S RECOMMENDATION**

**That Council reaffirms its former decision that the application for rates concession from Kununurra Water Ski Club was received after the closing date of 31 March 2016 and therefore has not been considered for a rates concession for the 2016/17 year in accordance with Council's Policy.**

#### **COUNCIL DECISION**

**Minute No: 20/12/2016-11570**

**Commissioner resolved:**

**That Council approve the rates concession for the Kununurra Water Ski Club of \$2033.20 for 2016/17.**

**Carried 1/0**

#### **REASON FOR VARYING OFFICER'S RECOMMENDATION**

Community clubs are an essential component of all communities often operating with limited resources and need the support of the Shire. The Water Ski Club has a long history of involvement in the Kununurra community.

#### **PURPOSE**

For the Council to reconsider a rates concession application for Assessment A7566 from the Kununurra Water Ski Club.

## **NATURE OF COUNCIL'S ROLE IN THE MATTER**

Leader - plan and provide direction through policy and practices

## **BACKGROUND/ PREVIOUS CONSIDERATIONS BY COUNCIL/ COMMITTEE**

Each year, as part of the Annual Budget, the Council provides rates concessions to a number of community, recreation and welfare organisations.

In March 2014, the Council adopted a Rates Concession Policy (Rateable Land) and a Rates Exemptions for Charitable Organisations Policy (Non-Rateable Land) to assist the Council in determining community rate concessions and to identify applicable exemptions. At the 24 November 2015 Ordinary Council Meeting the Council adopted amended policies *CP/FIN-3209 Rates Concessions (Rateable Land)* and *CP/FIN-3208 Rates Exemption for Charitable Organisation (Non-Rateable Land)*. At the 31 May 2016 Ordinary Council Meeting the Council approved a further amendment to Council Policy *CP/FIN-3209 Rates Concessions (Rateable Land)* to ensure that rates concessions are only approved for one (1) year instead of two (2) years (Attachment 1).

The relevant policies and associated applications forms were sent to community, recreation and welfare organisations including the Kununurra Water Ski Club (Confidential Attachment 1) on 20 January 2016 advising that applications needed to be submitted prior to 31 March 2016 to be eligible for a rates concession for the 2016/2017 financial year in accordance with the above policies.

An application for a rates concession was received from the Kununurra Water Ski Club on 15 April 2016 (Confidential Attachment 2). It should be noted that follow up courtesy calls were made to try to contact the responsible person with messages left to contact the Shire prior to the closing date for applications of 31 March 2016. As a result, due to the late application and in accordance with the policy the application from the Kununurra Water Ski Club was not considered for a concession for the 2016/17 year but may be considered for the 2017/18 year. The Kununurra Water Ski Club was advised of this decision by letter dated 23 June 2016 (Confidential Attachment 3).

At the 31 May 2016 Ordinary Council Meeting the Council resolved the following:

**COUNCIL DECISION**

**Minute No: 11381**

**Moved: Cr B Robinson**

**Seconded: Cr N Perry**

**That Council:-**

- 1. Approves the following rates concessions for the 2016/17 financial year, therefore waiving rates of approximately \$55,894.89 in accordance with the following table:**

<b>Assessment Number</b>	<b>Name</b>	<b>Concession Applied</b>	<b>Estimated Concession Based on 2015/16 Rates</b>
A4993	Lake Kununurra Golf Club Inc	100% Concession	\$9,406.60
A7561	Ord River Sailing Club Inc.	100% Concession	\$2,183.68
A2859	Kununurra Race Club Inc.	100% Concession	\$3,359.50
A7620	Kununurra Agricultural Society	100% Concession	\$3,487.68
A1160	Ord River Sports Club	100% Concession	\$9,676.04
A1072	Kununurra Progress Association	100% Concession	\$20,067.74
A502	Wyndham Gardens Inc.	100% Concession	\$1,948.75
A2866	Ord Pistol Club Inc.	100% Concession	\$2,203.83
A5621	Kununurra Speedway Inc.	100% Concession	\$1,767.10
A5616	Kununurra Motorcross Club Inc.	100% Concession	\$1,793.97
<b>TOTAL</b>			<b>\$55,894.89</b>

- 2. Notes that the amounts above will be adjusted once the 2016/17 rates are finalised, whereby it is likely that the rates concessions may vary.**
- 3. Notes that the application for rates concession from Kununurra Water Ski Club was received after the closing date of 31 March 2016 and therefore has not been considered for a rates concession for the 2016/17 year in accordance with Council's Policy.**
- 4. Notes that eligible organisations that commence a lease with the Shire during the 2016/17 financial year will be considered for a rates**

concession or exemption for the period from the commencement date of the lease through to 30 June 2018, and that these organisations will be required to submit an application for rates concession/exemption within 30 days of the date of commencement of the lease.

5. Notes the intention to review the current rating Policies to ensure alignment with the draft Council Policy *CP/COM-3580 Community Development* whereby Council is a partner in empowering and strengthening the community through building capacity and encouraging groups to become self-sustainable.
6. Notes the current rates exemptions outlined in Attachment 1.
7. Approves the modification to the current Council Policy *CP/FIN-3209 Rates Concession (Rateable Land)* to ensure that rates concessions are only approved for one (1) year instead of the current two (2) years given the review that is intended to align rates concessions to the annual community grants program.

Carried 5/3

For: Cr J Parker, Cr N Perry, Cr E Bolto, Cr S Cooke, Cr B Robinson  
Against: Cr K Wright, Cr D Spackman, Cr S Rushby

At the Special Council Meeting on 15 September the Council resolved the following:

**COUNCIL DECISION**

Minute No: 11487

Moved: Cr N Perry

Seconded: Cr S Cooke

That the Council:

1. Notes that the following rates concessions adopted at the May 2016 Ordinary Council Meeting in accordance with section 6.47 of the *Local Government Act 1995* are contained within the 2016/17 Budget document as per Minute Number 11381:

Assessment Number	Organisation	Rates Concession \$
A4993	Lake Kununurra Golf Club	9,520.00
A7561	Ord River Sailing Club Inc	2,210.00
A2859	Kununurra Race Club Inc.	3,400.00

A7620	Kununurra Agricultural Society	3,534.13
A1160	Ord River Sports Club	9,804.90
A1072	Kununurra Progress Association	20,335.00
A502	Wyndham Gardens Inc.	1,974.70
A2866	Ord Pistol Club Inc.	2,230.40
A5621	Kununurra Speedway Inc.	1,788.40
A5616	Kununurra Motorcross Club Inc.	1,815.60
<b>TOTAL</b>		<b>\$56,613.13</b>

Carried 8/1

For: Cr K Wright, Cr J Parker, Cr N Perry, Cr S Cooke, Cr S Rushby  
Cr A Petherick, Cr B Robinson, Cr E Bolto  
Against: Cr D Spackman

## STATUTORY IMPLICATIONS

*Local Government Act 1995*

### 6.26. Rateable land

(1) *Except as provided in this section all land within a district is rateable land.*

(2) *The following land is not rateable land —*

(a) *land which is the property of the Crown and —*

(i) *is being used or held for a public purpose; or*

(ii) *is unoccupied, except —*

(I) *where any person is, under paragraph (e) of the definition of **owner** in section 1.4, the owner of the land other than by reason of that person being the holder of a prospecting licence held under the Mining Act 1978 in respect of land the area of which does not exceed 10 hectares or a miscellaneous licence held under that Act; or*

(II) *where and to the extent and manner in which a person mentioned in paragraph (f) of the definition of **owner** in section 1.4 occupies or makes use of the land;*

(b) *land in the district of a local government while it is owned by the local government and is used for the purposes of that local government other than for purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the local government;*

*(c) land in a district while it is owned by a regional local government and is used for the purposes of that regional local government other than for the purposes of a trading undertaking (as that term is defined in and for the purpose of section 3.59) of the regional local government;*

*(d) land used or held exclusively by a religious body as a place of public worship or in relation to that worship, a place of residence of a minister of religion, a convent, nunnery or monastery, or occupied exclusively by a religious brotherhood or sisterhood;*

*(e) land used exclusively by a religious body as a school for the religious instruction of children;*

*(f) land used exclusively as a non-government school within the meaning of the School Education Act 1999;*

*(g) land used exclusively for charitable purposes;*

*(h) land vested in trustees for agricultural or horticultural show purposes;*

*(i) land owned by Co-operative Bulk Handling Limited or leased from the Crown or a statutory authority (within the meaning of that term in the Financial Management Act 2006) by that company and used solely for the storage of grain where that company has agreed in writing to make a contribution to the local government;*

*(j) land which is exempt from rates under any other written law; and*

*(k) land which is declared by the Minister to be exempt from rates.*

*(3) If Co-operative Bulk Handling Limited and the relevant local government cannot reach an agreement under subsection (2)(i) either that company or the local government may refer the matter to the Minister for determination of the terms of the agreement and the decision of the Minister is final.*

*(4) The Minister may from time to time, under subsection (2)(k), declare that any land or part of any land is exempt from rates and by subsequent declaration cancel or vary the declaration.*

*(5) Notice of any declaration made under subsection (4) is to be published in the Gazette.*

*(6) Land does not cease to be used exclusively for a purpose mentioned in subsection (2) merely because it is used occasionally for another purpose which is of a charitable, benevolent, religious or public nature.*

*[Section 6.26 amended by No. 36 of 1999 s. 247; No. 77 of 2006 Sch. 1 cl. 102.]*

**6.47. Concessions**

*Subject to the Rates and Charges (Rebates and Deferments) Act 1992, a local government may at the time of imposing a rate or service charge or at a later date resolve to waive\* a rate or service charge or resolve to grant other concessions in relation to a rate or service charge.*

*\* Absolute majority required.*

**6.48. Regulation of grant of discounts and concessions**

*Regulations may prescribe circumstances in which a local government is not to exercise a power under section 6.46 or 6.47 or regulate the exercise of the power.*

**Local Government (Financial Management) Regulations 1996**

**69A. When concession under Act s. 6.47 cannot be granted**

*A local government is not to exercise a power to grant a concession in relation to a rate or service charge under section 6.47 of the Act in circumstances where the concession is based on whether or not, or the extent to which, the land in respect of which the rate or service charge is imposed is occupied by a person who owns the land.*

**POLICY IMPLICATIONS**

Council Policy CP/FIN-3209 Rates Concession (Rateable Land) (Attachment 1) includes the following policy statements:

- l) An application will be required to be lodged annually and is to be assessed in accordance with this policy upon satisfaction of the requirements of the policy;
- p) For rates concessions to be considered, an application must be made by 31 May (or the date as outlined in the correspondence that is sent by the Shire) for the rating year that precedes the rating year to which the application relates;

**FINANCIAL IMPLICATIONS**

If a 100% rates concession was granted to the Kununurra Water Ski Club the impact on the 2016/2017 budget would be a reduction in rates revenue of \$2,033.20. This would require an amendment in the mid-year budget review.

It should be noted that if a rates concession was granted to the Kununurra Water Ski Club the Waste Management Charge of \$200.00 and the Emergency Services Levy of \$71.00 for 2016/2017 would remain payable as any concession granted is not applicable to these charges under Policy CP/FIN-3209 Rates Concession (Rateable Land). In addition to this as the rates and charges were not paid by the due date of 28 October 2016 penalty interest is accruing at 9 percent per annum calculated daily on the overdue balance. Total penalty interest accrued to 8 December 2016 is \$23.31.

## **STRATEGIC IMPLICATIONS**

*Strategic Community Plan 2012-2022*

Goal 1: Strong leadership and governance that underpins a more strategic approach to community engagement, regional development and organisational sustainability

Objective 1.4: Business innovation, efficiency and improved services

Strategy 1.4.1 : Ensure legislative compliance and follow best practice principles in planning and service delivery

Strategy 1.4.3 : Maintain Council's long term financial viability

## **RISK IMPLICATIONS**

Strategic Risk: Failure to comply with legislative requirements leading to damage of reputation and/or financial loss.

## **COMMUNITY ENGAGEMENT**

Engagement has taken place in accordance with the Shire's Community Engagement Guidelines and includes:

As per the Council's Policies *CP/FIN-3209 Rates Concession (Rateable Land)* and *CP/FIN-3208 Rates Exemptions for Charitable Organisations (Non-Rateable Land)* for rates concessions to be considered, an application for rates concession or exemption must be made prior to the rating year.

The due date for applications for the 2016/17 rating year was 31 March 2016. This was advertised to the community through the local newspaper, on the Facebook page, Public Notice at each office - Wyndham and Kununurra, SWEK Website and applications were either posted or emailed to community, recreation and welfare organisations. A follow up phone call was also made to all the groups who previously had concessions or where officers were aware that a concession could be applied for.

Elected Members were involved in the Budget Forum held on 5 April 2016 whereby concessions were discussed and subsequently also on 10 May 2016.

## **COMMENTS**

On 22 and 23 November 2016 correspondence was received from the Kununurra Water Ski Club (Confidential Attachments 4 and 5) advising that the club would like to appeal the Council's decision not to consider the club's application for a rates concession for 2016/17 and also to request that a rates concession be granted for a period greater than one (1) year in line with the lease that is in the process of being finalised on Assessment A7566.

The Kununurra Water Ski Club have requested that their application for a rates concession be reconsidered on that grounds that although their application was submitted late they are a community club that has been in Kununurra for more than 36 years and has made a large contribution to the community including being a part of the Ord Valley Muster festival with the Dam to Dam event.

If the Council was to grant a rates concession to the Kununurra Water Ski Club this would be in contravention of Council Policy CP/FIN-3209 Rates Concession (Rateable Land) which states that for rates concessions to be considered, an application must be made by the date advised in correspondence sent by the Shire which in this case was 31 March 2016. If a concession was granted it would also set a precedent for other organisations that do not submit applications for rates concessions by the due date to have their applications considered.

The additional request from the Kununurra Water Ski Club for a rates concession to be considered for a period greater than one (1) year would also be in contravention of Council Policy CP/FIN-3209 Rates Concession (Rateable Land) which states that an application is required to be lodged annually.

It is therefore the Officer's recommendation that the Council reaffirm its previous decision not to consider the application for a rates concession from the Kununurra Water Ski Club for 2016/17 year.

#### **ATTACHMENTS**

- Attachment 1 - Council Policy CP/FIN-3209 Rates Concession (Rateable Land)
- Confidential Attachment 1 - Record O-24518 Letter and application forms 19.1.16
- Confidential Attachment 2 - Record I-35436 Application for rates concession 15.4.16
- Confidential Attachment 3 - Record I-40849 Request to appeal decision 22.11.16
- Confidential Attachment 4 - Record I-40850 Further request 23.11.16



<b>POLICY NO</b>	<b>CP/FIN-3209</b>	
<b>POLICY</b>	<b>Rates Concessions (Rateable Land)</b>	
<b>RESPONSIBLE DIRECTORATE</b>	Corporate Services	
<b>RESPONSIBLE OFFICER</b>	Senior Rates Officer	
<b>COUNCIL ADOPTION</b>	Date: 18 March 2014	Resolution No: 10344
<b>REVIEWED/MODIFIED</b>	Date: 31 May 2016	Resolution No: 11381
	Date:	Resolution No:
<b>REVIEW DUE</b>	November 2017	
<b>LEGISLATION</b>	<ol style="list-style-type: none"> <li>1. Local Government Act 1995 – Sections 6.26, 6.47, 6.48,</li> <li>2. Rates and Charges (Rebates and Deferments) Act 1992</li> <li>3. Local Government (Financial Management) Regulations 1996 – Regulations Part 5 - 69A</li> </ol>	
<b>RELATED POLICIES</b>	<ol style="list-style-type: none"> <li>1. CP/FIN-3200 Strategic Rating Policy</li> <li>2. CP/FIN-3208 Rates Exemptions for Charitable Organisations (Non-Rateable Land)</li> <li>3. CP/FIN-3212 Rates and Charges Debt Collection</li> </ol>	
<b>RELATED ORGANISATIONAL DIRECTIVES</b>	<ol style="list-style-type: none"> <li>1. Code of Conduct for Council Members, Committee Members and Employees</li> <li>2. Audit (Finance and Risk) Committee Terms of Reference</li> </ol>	

#### **PURPOSE:**

The purpose of this policy is to identify a process to be followed by a 'not for profit' community group or association providing a benefit to the community from rateable land for the relief of rates.

This Policy aims to provide an equitable basis to assess applications for Rates Concessions that is compliant with legislation.

#### **DEFINITIONS:**

**Concession** is an application that is considered by the Council to grant a concession or waiver of rates at either 50% or 100% in accordance with its discretionary powers provided by section 6.47 of the *Local Government Act 1995*.

**Council** means the Council of the Shire of Wyndham East Kimberley.

**Financial year** means the period commencing on 1 July and ending on the next following 30 June.

**Local government** is the Shire of Wyndham East Kimberley.

**Rateable land** is land that is rateable in accordance with section 6.26 of the *Local Government Act 1995*.

**Waive** means to provide a special concession to a person or organisation that extinguishes a debt that would have been owed to the Shire. A waiver may be provided prior to, or subsequent to the date that the debt is incurred.

**Write Off** occurs following the realisation that the asset can no longer be converted into cash (e.g. a bad debt), can provide no further use to the Shire, or has no market value.

## **POLICY STATEMENTS:**

This Policy provides an administrative framework for assessing any application requesting the waiving or granting concession from rates to 'not for profit' community based organisations occupying rateable land in accordance with Council's discretionary powers provided by section 6.47 of the *Local Government Act 1995*.

- a) All applications for rates concessions under s6.47 of the Local Government Act 1995 must be in writing on the prescribed form (Attachment A of this Policy) and contain a declaration as to the accuracy of the information contained therein;
- b) An application for a concession is only applicable to rates, and not to service charges, the waste management charge, nor the Emergency Services Levy;
- c) Rates concessions will only be provided to community groups or associations that operate as a body corporate or an incorporated association, and not to an individual;
- d) The Council will determine what is of benefit to the community for the purpose of this policy;
- e) Residential properties not used in the primary service delivery of the community group or association's activities or services will not be eligible for a concession;
- f) Community groups or associations that, in the opinion of the Council, provide activities which are not core activities and are in direct competition with a service provided by any established private operator within the district, will not be eligible for a rates concession;
- g) A concession will not be provided if there is an outstanding debt owed to the Shire on the property;
- h) Any concession granted will cease if a debt to the Council on the property is overdue for payment;
- i) The concessional percentage will generally be either 50% or 100% of the rates that are payable;
- j) Whether a concession is granted in response to an application or, if a concession is granted, the percentage of rates that may be waived, is entirely at the discretion of the Council;
- k) The granting of a rates concession by the Council in any year, will not guarantee that any future concessions will be granted;
- l) An application will be required to be lodged annually and is to be assessed in accordance with this policy upon satisfaction of the requirements of the policy;
- m) The Council may request information from an organisation on a yearly basis if the Council considers this appropriate;
- n) The Council may request additional information from an organisation making application if it considers it necessary to do so;

- o) Information requested under paragraph m. above is not limited to, but typically include copies of the constitution of the organisation, recent financial statements of the organisation and information demonstrating precisely how any land the subject of the application is used;
- p) For rates concessions to be considered, an application must be made by 31 May (or the date as outlined in the correspondence that is sent by the Shire) for the rating year that precedes the rating year to which the application relates;

### **Scope & Limitations**

*In accordance with the Local Government Act 1995 –*

- 6.47 *Concessions*  
*Subject to the Rates and Charges (Rebates and Deferments) Act 1992, a local government may at the time of imposing a rate or service charge or at a later date resolve to waive\* a rate or service charge or resolve to grant other concessions in relation to a rate or service charge.*
- 6.48. *Regulation of grant of discounts and concessions*  
*Regulations may prescribe circumstances in which a local government is not to exercise a power under section 6.46 or 6.47 or regulate the exercise of the power.*

*In accordance with the Local Government (Financial Management) Regulations 1996*

- 69A. *When concession under Act s. 6.47 cannot be granted*  
*A local government is not to exercise a power to grant a concession in relation to a rate or service charge under section 6.47 of the Act in circumstances where the concession is based on whether or not, or the extent to which, the land in respect of which the rate or service charge is imposed is occupied by a person who owns the land.*

### **EXPLANATORY NOTES:**

The Shire of Wyndham East Kimberley recognises the value and importance of the services and contributions that community groups and associations provide to the community for the East Kimberley to be a thriving community with opportunities for all.

### **RISK:**

**Risk:** Failure to comply with legislative requirements leading to damage of reputation and/or financial loss.

**Control:** Review policies and procedures in accordance with review schedule.

#### 12.4.4 List Of Accounts Paid From Municipal Fund and Trust Fund

<b>DATE:</b>	20 December 2016
<b>AUTHOR:</b>	Creditors Officer
<b>RESPONSIBLE OFFICER:</b>	Chief Executive Officer
<b>FILE NO:</b>	FM.09.5
<b>DISCLOSURE OF INTERESTS:</b>	Nil

#### VOTING REQUIREMENT

Simple Majority

#### OFFICER'S RECOMMENDATION

That Council receives the listing of accounts paid from the Municipal and Trust funds, being:

Municipal EFT 127741 – 127947 ( 04 Nov– 25 Nov 16)	\$	2,641,968.25
Municipal cheques 51455 - 51466 (04 Nov – 24 Nov 16)	\$	109,033.08
Trust cheques 966 - 973 (04 Nov - 17 Nov16)	\$	4,538.79
Trust EFT 501278 – 501297 (01 Nov – 30 Nov 16)	\$	12,624.95
Payroll (09 Nov – 23 Nov 16)	\$	435,108.55
Direct bank debits (01 Nov– 21 Nov 16)	\$	148,966.27
<b>TOTAL</b>	<b>\$</b>	<b>3,352,239.89</b>

**COUNCIL DECISION**

Minute No: 20/12/2016-11571

Commissioner resolved:

That Council receives the listing of accounts paid from the Municipal and Trust funds, being:

Municipal EFT 127741 – 127947 ( 04 Nov– 25 Nov 16)	\$	2,641,968.25
Municipal cheques 51455 - 51466 (04 Nov – 24 Nov 16)	\$	109,033.08
Trust cheques 966 - 973 (04 Nov - 17 Nov16)	\$	4,538.79
Trust EFT 501278 – 501297 (01 Nov – 30 Nov 16)	\$	12,624.95
Payroll (09 Nov – 23 Nov 16)	\$	435,108.55
Direct bank debits (01 Nov– 21 Nov 16)	\$	148,966.27
<b>TOTAL</b>	<b>\$</b>	<b>3,352,239.89</b>
		<b>Carried 1/0</b>

**PURPOSE**

To present the listing of accounts paid from the Municipal Fund and Trust Fund in accordance with the requirements of the *Local Government (Financial Management) Regulations 1996*.

**NATURE OF COUNCIL’S ROLE IN THE MATTER**

Regulator - enforce state legislation and local laws

**BACKGROUND/ PREVIOUS CONSIDERATIONS BY COUNCIL/ COMMITTEE**

In accordance with Council’s Delegations Register 2015/16 which was adopted by the Council on the 22 September 2015, the Council has delegated to the CEO the exercise of its power under regulations 12 and 13 of the *Local Government (Financial Management) Regulations 1996* to make payments from Municipal Fund and Trust Fund.

**STATUTORY IMPLICATIONS**

*Local Government Act 1995* – section 5.42

*Local Government (Financial Management) Regulations 1996* – Regulations 5, 11, 12, 12(1)(a) and 13.

## **POLICY IMPLICATIONS**

Sub-delegation 12 "Payments from the Municipal Fund and Trust Fund" applies subject to compliance with *Council Policy CP/FIN-3204 Purchasing*.

## **FINANCIAL IMPLICATIONS**

Ongoing management of the Shire's funds by providing the Council with sufficient information to monitor and review payments made.

## **STRATEGIC IMPLICATIONS**

*Strategic Community Plan 2012-2022*

Goal 1: Strong leadership and governance that underpins a more strategic approach to community engagement, regional development and organisational sustainability

Objective 1.4: Business innovation, efficiency and improved services

Strategy 1.4.1 : Ensure legislative compliance and follow best practice principles in planning and service delivery

Strategy 1.4.3 : Maintain Council's long term financial viability

## **RISK IMPLICATIONS**

Strategic Risk: Failure to comply with legislative requirements leading to damage of reputation and/or financial loss.

Controls: Annual Financial Audit

Annual Compliance Return to Department of Local Government.

## **COMMUNITY ENGAGEMENT**

No community engagement is required.

## **COMMENTS**

In accordance with statutory requirements, each payment from the Municipal Fund or the Trust Fund is to be noted on a list compiled each month showing: the payee's name, amount of payment, date of payment and sufficient information to identify the transaction. The list is to be presented to the Council at the next ordinary meeting of the Council following the preparation of the list and is to be recorded in the minutes of the meeting at which it is presented.

## **ATTACHMENTS - Item 12.4.2**

Attachment 1 - List Of Accounts Paid November 2016

**ATTACHMENT 1**

**LIST OF ACCOUNTS SUBMITTED TO COUNCIL 20 DECEMBER 2016**

<b>CHQ/EFT</b>	<b>DATE</b>	<b>NAME</b>	<b>DESCRIPTION</b>	<b>AMOUNT</b>
EFT127741	04/11/2016	ALS ENVIRONMENTAL	WA WASTE SITE CLASSIFICATION FEE - KUNUNURRA LANDFILL	555.50
EFT127742	04/11/2016	AUST. PERFORMING RIGHT ASSOC.	ANNUAL LICENCE FEE - KLC, PETER REID HALL WYN, WYN REC - 1/7/16 - 30/6/17	537.74
EFT127743	04/11/2016	AUTO TOW & REPAIR	SERVICE P145	486.16
EFT127744	04/11/2016	BOC LIMITED	WELDING GASES AND BOTTLE RENTAL - SEPTEMBER 2016	219.08
EFT127745	04/11/2016	C & S JOLLY ELECTRICS PTY LTD	INSPECTION, TESTING AND REPAIRS TO LIGHTS AT KUNUNURRA ADMIN	121.00
EFT127746	04/11/2016	CAMPING, CLOTHING & RURAL SUPPLY	PROTECTIVE CLOTHING - KNX OUTDOOR WORKFORCE	822.00
EFT127747	04/11/2016	COCA-COLA AMATIL	PURCHASE OF CONSUMABLES FOR RESALE - KUNUNURRA LEISURE CENTRE	307.45
EFT127748	04/11/2016	DSC CONTRACTING	MONTHLY TESTING OF EKRA FIRE ALARM SYSTEM - JULY, AUG & SEPT 2016	396.00
EFT127749	04/11/2016	EAST KIMBERLEY HARDWARE	VARIOUS HARDWARE ITEMS - P356, P131, P391, KNX LANDFILL, KNX PARKS	1,662.65
EFT127750	04/11/2016	EASY GUIDES AUSTRALIA PTY LTD	RECORD OF TRAINING LOGBOOKS FOR VARIOUS PLANT INCL. P382, P384, P222	980.00
EFT127751	04/11/2016	GUERINONI & SON	SUPPLY OF SEA CONTAINER BLOCKS FOR KUNUNURRA LANDFILL	179.98
EFT127752	04/11/2016	HARBOUR SOFTWARE PTY LTD	DOC ASSEMBLER ANNUAL SUBSCRIPTION FEE - NOVEMBER 2016 - NOVEMBER 2017	12,712.70
EFT127753	04/11/2016	HITACHI CONSTRUCTION MACHINERY	SUPPLY OF KEY SWITCHES AND IGNITION KEYS FOR P477, P479 & P136	115.70
EFT127754	04/11/2016	IRIS CONSULTING GROUP PTY LTD	RECORDS MANAGEMENT RETENTION AND DISPOSAL HANDBOOK - KNX ADMIN	6,992.49
EFT127755	04/11/2016	IT VISION AUSTRALIA PTY LTD	SOFTWARE AND ANNUAL LICENCE FEE - SYNERGY POOLS MODULE	4,554.83
EFT127756	04/11/2016	KUNUNURRA COUNTRY CLUB RESORT	ACCOM. & MEALS FOR COMMISSIONER - ATTEND ORDINARY COUNCIL MEETING	423.00
EFT127757	04/11/2016	KIMBERLEY KOOL REFRIGERATION	SUPPLY AND INSTALLATION OF SPLIT AIR CONDITIONER UNIT - KNX ADMIN	3,080.00
EFT127758	04/11/2016	KIMBERLEY MARKETING	PURCHASE OF CONSUMABLES FOR RESALE - KUNUNURRA LEISURE CENTRE	1,069.11
EFT127759	04/11/2016	KIMBERLEY MOTORS	FUEL COSTS - SEPTEMBER 2016	1,825.47
EFT127760	04/11/2016	KUNUNURRA HOME & GARDEN	CEMENT & BUILDERS BLACK PLASTIC ROLL - EKR AIRPORT, KNX LANDFILL	488.55
EFT127761	04/11/2016	KUNUNURRA LOCK & KEY	KEY CUTTING - KUNUNURRA LANDFILL	118.00
EFT127762	04/11/2016	KUNUNURRA TAEKWONDO INC.	KIDS SPORT SPONSORSHIP AND QUICK GRANT- CLUB DEVELOPMENT ACTIVITIES	700.00
EFT127763	04/11/2016	LGIS LIABILITY	INSURANCE 2016/17 - INCL. WORK CARE, LIABILITY & PROPERTY	409,688.97
EFT127764	04/11/2016	LINKS MODULAR SOLUTIONS	ONLINE WEBSITE DESIGN TEMPLATE FOR KUNUNURRA LEISURE CENTRE	275.00
EFT127765	04/11/2016	MARKETFORCE PTY LTD	ADVERTISING - POSTPONEMENT OF OCM AND COUNCIL POLICY ADOPTION	426.99
EFT127766	04/11/2016	MCDOWALL AFFLECK PTY LTD	ENGINEERING CONSULTANCY - DRAINAGE & SEAL DESIGN - MANGALOO STREET	264.00
EFT127767	04/11/2016	MICHAEL PAGE INTERNATIONAL P/L	PROFESSIONAL RECRUITMENT SERVICES	3,801.70
EFT127768	04/11/2016	ORD RIVER ELECTRICS	LOCATION AND MARKING OF UNDERGROUND CABLES NEXT TO EKRA DEPOT	592.68
EFT127769	04/11/2016	OFFICE NATIONAL KUNUNURRA	STATIONERY- EAST KIMBERLEY REGIONAL AIRPORT	99.90
EFT127770	04/11/2016	OLLIE'S IRRIGATION & PLUMBING	RETICULATION FITTINGS AND SPRINKLERS - KUNUNURRA PARKS AND GARDENS	1,963.67
EFT127771	04/11/2016	ORD FUEL SUPPLIES	BULK DIESEL - KUNUNURRA DEPOT	8,523.53

EFT127772	04/11/2016	ORD MACHINING	PARTS FOR P386	159.82
EFT127773	04/11/2016	ORD VALLEY EVENTS INC.	ANNUAL COMMUNITY GRANT- CONTRIBUTION 2017 ORD VALLEY MUSTER	22,000.00
EFT127774	04/11/2016	PIVOTEL	SATELLITE PHONE CHARGES - SEPTEMBER & OCTOBER 2016	140.34
EFT127775	04/11/2016	PACIFIC BIOLOGICS PTY LTD	MOSQUITO CONTROL SUPPLIES INCLUDING CONTROL BOX & TRAPS	489.17
EFT127776	04/11/2016	PLANETT PTY LTD	SUPPLY OF STAFF UNIFORMS AND EMBROIDERY SERVICES – KNX LEISURE CENTRE	904.70
EFT127777	04/11/2016	SHIRE OF DERBY WEST KIMBERLEY	REIMBURSEMENT OF ZONE MEETING & REGIONAL PLANNING MEETING DINNER	646.05
EFT127778	04/11/2016	STITCHED UP EMBROIDERY SERVICES	SUPPLY OF STAFF UNIFORMS AND EMBROIDERY- KUNUNURRA ADMINISTRATION	123.85
EFT127779	04/11/2016	THINK WATER KUNUNURRA	RETICULATION FITTINGS - COOLIBAH DRIVE PARKS AND GARDENS	247.98
EFT127780	04/11/2016	VANDERFIELD NORTHWEST PTY LTD	PARTS FOR P123	370.45
EFT127781	04/11/2016	STAFF MEMBER	REIMBURSEMENT IN ACCORDANCE WITH EMPLOYMENT CONTRACT	282.64
EFT127782	04/11/2016	STAFF MEMBER	REIMBURSEMENT IN ACCORDANCE WITH EMPLOYMENT CONTRACT	293.41
EFT127783	04/11/2016	WESTERN AUST. TREASURY CORP.	LOAN REPAYMENT	199,120.05
EFT127784	04/11/2016	WYNDHAM SUPERMARKET	PROVISIONS AND MATERIALS - WYNDHAM ADMINISTRATION	331.93
EFT127785	10/11/2016	ASB MARKETING	FIGHT THE BITE WING BANNERS AND TABLE CLOTH	1,068.10
EFT127786	10/11/2016	ATO CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	154.78
EFT127787	10/11/2016	ALLGEAR MOTORCYCLES	PARTS AND SERVICE FOR P315	421.50
EFT127788	10/11/2016	AUST LOCAL GOVT. JOB DIRECTORY	RECRUITMENT ADVERTISING - OCTOBER 2016	2,651.00
EFT127789	10/11/2016	AUST. ENTOMOLOGICAL SUPPLIES	MOSQUITO CONTROL SUPPLIES	422.25
EFT127790	10/11/2016	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS	131.75
EFT127791	10/11/2016	AUSTRALIAN TAXATION OFFICE	PAYROLL DEDUCTIONS	78,147.00
EFT127792	10/11/2016	BEING THERE SOLUTIONS PTY LTD	VIDEO CONFERENCING SUBSCRIPTION - NOVEMBER 2016	825.00
EFT127793	10/11/2016	C & S JOLLY ELECTRICS PTY LTD	REPLACEMENT LIGHT SWITCHES - STAFF HOUSING	147.01
EFT127794	10/11/2016	COCA-COLA AMATIL	PURCHASE OF CONSUMABLES FOR RESALE - KUNUNURRA LEISURE CENTRE	349.80
EFT127795	10/11/2016	COVENTRY MACHINE WORKS PTY LTD	REPAIRS AND PARTS - P390	2,492.00
EFT127796	10/11/2016	DM BREAKER EQUIPMENT	PARTS FOR P395	7,700.00
EFT127797	10/11/2016	DSC CONTRACTING	MONTHLY TESTING OF EKR AIRPORT FIRE ALARM SYSTEM - OCTOBER 2016	132.00
EFT127798	10/11/2016	EAST KIMBERLEY HARDWARE	HAND SANITISER FOR RANGERS, HOSE - STAFF HOUSING	99.20
EFT127799	10/11/2016	EAST KIMBERLEY MARKETING GROUP	CONTRIBUTION TOWARDS MARKETING ANALYSIS & PLAN – MINUTE NO. 11495	33,000.00
EFT127800	10/11/2016	EXPRESS VIRTUAL MEETINGS	TELECONFERENCE CHARGES - OCTOBER 16	86.66
EFT127801	10/11/2016	FRANMOR CONSTRUCTIONS PTY LTD	INSPECTION & SEALING OF LEAKS ON ROOF AT EWIN CENTRE KUNUNURRA	242.50
EFT127802	10/11/2016	GYM CARE	SUPPLY OF ANTIBACTERIAL WIPES - KLC GYM	242.00
EFT127803	10/11/2016	HART SPORT	SUPPLIES FOR WYNDHAM YOUTH PROGRAM INCL. BASKETBALLS & WHISTLE	275.70
EFT127804	10/11/2016	HEALTH INSURANCE FUND LTD	PAYROLL DEDUCTIONS	66.25
EFT127805	10/11/2016	IBAC PLUMBING PTY LTD	PLUMBING WORKS TO LEAKING TAPWARE IN POOL SHOWERS - KLC	349.32
EFT127806	10/11/2016	JSW HOLDINGS PTY LTD	T01 16/17 STAGE 2 COOLIBAH DV STATE BLACKSPOT WORKS	197,070.10
EFT127807	10/11/2016	KUNUNURRA COUNTRY CLUB RESORT	ACCOMMODATION & MEALS FOR TRAINER- LGIS WORKING WELL TRAINING	1,067.50

EFT127808	10/11/2016	KIMBERLEY MARKETING	CLEANING SUPPLIES AND ICE BAGS - EAST KIMBERLEY REGIONAL AIRPORT	381.32
EFT127809	10/11/2016	MAXXIA	PAYROLL DEDUCTIONS	3,908.32
EFT127810	10/11/2016	MICHAEL PAGE INTERNATIONAL P/L	PROFESSIONAL RECRUITMENT SERVICES	6,383.58
EFT127811	10/11/2016	NORTH REGIONAL TAFE	ENROLMENT FEES FOR STAFF MEMBER - ATTEND TRAINING AS PER CONTRACT	422.00
EFT127812	10/11/2016	ORD RIVER ELECTRICS	REPAIRS TO LIGHTS AND REPLACEMENT GLOBES - BASTION CAR PARK	432.26
EFT127813	10/11/2016	OFFICE NATIONAL KUNUNURRA	LAMINATING POUCHES - KUNUNURRA ADMINISTRATION	59.95
EFT127814	10/11/2016	ROYAL LIFE SAVING (WA BRANCH)	WATCH AROUND WATER PROGRAM REGISTRATION 2016/2017 - WYNDHAM POOL	297.40
EFT127815	10/11/2016	SHIRE OF WYNDHAM EAST KIMBERLEY	PAYROLL DEDUCTIONS	15.00
EFT127816	10/11/2016	SIMPLY UNIFORMS	SUPPLY OF STAFF UNIFORMS AND EMBROIDERY- KUNUNURRA ADMINISTRATION	585.27
EFT127817	10/11/2016	STITCHED UP EMBROIDERY SERVICES	SUPPLY OF STAFF UNIFORMS AND EMBROIDERY- KUNUNURRA ADMINISTRATION	90.00
EFT127818	10/11/2016	TNT AUSTRALIA PTY LIMITED	FREIGHT FROM PATHWEST, DRAEGER TO KLC, KNX ADMIN - BA SET & SAMPLES	146.09
EFT127819	10/11/2016	TROPICAL PEST CONTROL	PEST CONTROL TREATMENT- STAFF HOUSING	275.00
EFT127820	10/11/2016	VANDERFIELD NORTHWEST PTY LTD	PARTS - MINOR EQUIPMENT	14.12
EFT127821	10/11/2016	WA LOCAL GOV'T ASSOCIATION	REGISTRATION FOR STAFF MEMBER - ATTEND TRAINING AS PER CONTRACT	4,250.00
EFT127822	10/11/2016	STAFF MEMBER	REIMBURSEMENT IN ACCORDANCE WITH EMPLOYMENT CONTRACT	100.00
EFT127823	10/11/2016	WESTERN LOCK SERVICE	KEY CUTTING - KUNUNURRA DOG POUND	82.50
EFT127824	10/11/2016	WESTRAC EQUIPMENT PTY LTD	INSPECTION AND SERVICE FOR P488	1,332.92
EFT127825	10/11/2016	WYNDHAM HISTORICAL SOCIETY INC.	ANNUAL COMMUNITY GRANT - WYNDHAM MUSEUM ROOF RESTORATION PROJECT	11,000.00
EFT127826	10/11/2016	WYNDHAM SUPERMARKET	PROVISIONS AND MATERIALS - WYNDHAM ADMINISTRATION	164.59
EFT127827	17/11/2016	ABCO PRODUCTS	CLEANING SUPPLIES - EAST KIMBERLEY REGIONAL AIRPORT	273.72
EFT127828	17/11/2016	AMPAC DEBT RECOVERY (WA) PTY LTD	SUNDRY DEBT COLLECTION COMMISSIONS AND COSTS - OCTOBER 2016	159.82
EFT127829	17/11/2016	AIRPORT LIGHTING SPECIALISTS	RUNWAY LAMPS - EAST KIMBERLEY REGIONAL AIRPORT	4,863.54
EFT127830	17/11/2016	ALLGEAR MOTORCYCLES	VARIOUS PARTS FOR MINOR PLANT ITEMS	1,669.18
EFT127831	17/11/2016	AUST LOCAL GOV'T JOB DIRECTORY	RECRUITMENT ADVERTISING - OCTOBER 2016	1,325.50
EFT127832	17/11/2016	AUSTRALIA POST	POSTAGE AND STATIONERY PURCHASES - SEPTEMBER 2016	2,484.49
EFT127833	17/11/2016	BLACKWOODS	EYE WASH, GOGGLES, SQWINCHER - EKR AIRPORT, KNX LANDFILL	999.42
EFT127834	17/11/2016	C & S JOLLY ELECTRICS PTY LTD	RELOCATE SWITCHBOARD - STAFF HOUSING, CONNECT A/C KNX ADMIN OFFICE	2,662.00
EFT127835	17/11/2016	CDM HYDRAULICS PTY LTD	REPAIRS TO P488	349.32
EFT127836	17/11/2016	CAMPING, CLOTHING & RURAL SUPPLY	DOG FOOD FOR KNX POUND & PROTECTIVE CLOTHING OUTDOOR WORKFORCE	233.00
EFT127837	17/11/2016	CIVIC LEGAL	LEGAL FEES - SUBLEASE OF WYNDHAM CHILDCARE CENTRE	572.00
EFT127838	17/11/2016	DSC CONTRACTING	PROGRAMMING NEW USER CODES INTO ALARM SYSTEM	60.50
EFT127839	17/11/2016	EAST KIMB. CHAMBER OF COMMERCE	ANNUAL COMMUNITY GRANT - ECONOMIC DEVELOPMENT FORUM	13,750.00
EFT127840	17/11/2016	EAST KIMBERLEY PLUMBING	SUPPLY & INSTALLATION OF ANTI VANDAL TAPWARE & SHOWER - WYNDHAM POOL	2,267.54
EFT127841	17/11/2016	IT VISION AUSTRALIA PTY LTD	AMENDMENT OF DEBTORS STATEMENT TEMPLATE	495.00
EFT127842	17/11/2016	KIMBERLEY TREE SERVICES PTY LTD	TREE REMOVAL KONKERBERRY DRIVE, STAFF HOUSING	4,580.00
EFT127843	17/11/2016	KUNUNURRA AGRICULTURAL SOCIETY	QUICK GRANT FUNDS ON BEHALF OF HORS'N AROUND - WIND UP UNDER LIGHTS	550.00

EFT127844	17/11/2016	KUNUNURRA HOME & GARDEN	BUILDERS PLASTIC - KUNUNURRA LANDFILL	148.50
EFT127845	17/11/2016	KUNUNURRA VISITOR CENTRE	COUNCIL CONTRIBUTION TOWARDS THE VISITOR CENTRE AS PER MINUTE NO.11494	33,000.00
EFT127846	17/11/2016	LAWRENCE & HANSON GROUP	SUPPLY OF LAMPS - EAST KIMBERLEY REGIONAL AIRPORT	57.55
EFT127847	17/11/2016	METAL ARTWORK CREATIONS	ALUMINIUM DESK NAME PLAQUES FOR SWEK COMMISSIONER	28.60
EFT127848	17/11/2016	METALAND KUNUNURRA	STAINLESS STEEL ROD FOR AIRCRAFT TIE DOWN ANCHOR POINTS – EKR AIRPORT	2,090.00
EFT127849	17/11/2016	MICHAEL PAGE INTERNATIONAL P/L	PROFESSIONAL RECRUITMENT SERVICES	3,058.00
EFT127850	17/11/2016	MOORE STEPHENS PERTH	ANNUAL ACQUITTAL AUDIT CERTIFICATION CLGF 2011/2012 AND 2012/2013	1,980.00
EFT127851	17/11/2016	OFFICE NATIONAL KUNUNURRA	THERMAL CASH REGISTER ROLLS - KUNUNURRA LEISURE CENTRE	28.30
EFT127852	17/11/2016	ORD AGRICULTURAL EQUIPMENT	PARTS FOR P385	625.35
EFT127853	17/11/2016	ORDCO	WEED CONTROL CHEMICALS - KUNUNURRA PARKS AND GARDENS	1,606.00
EFT127854	17/11/2016	PUMA ENERGY AUST. FUELS PTY LTD	AD BLUE FUEL ADDITIVE AND FUNNEL- P137	93.81
EFT127855	17/11/2016	QUICK CORPORATE AUSTRALIA	STATIONERY ORDER - OCTOBER 2016 - KUNUNURRA & WYNDHAM ADMIN	686.90
EFT127856	17/11/2016	STAFF MEMBER	REIMBURSEMENT IN ACCORDANCE WITH EMPLOYMENT CONTRACT	42.82
EFT127857	17/11/2016	SEARLE HOLDINGS PTY LTD	PARTS FOR P356, P388 AND STORAGE BOX FOR MOSQUITO CONTROL EQUIPMENT	874.49
EFT127858	17/11/2016	ST JOHN AMBULANCE	SUPPLIES FOR FIRST AID KIT – KUNUNURRA LEISURE CENTRE	70.73
EFT127859	17/11/2016	STAFF MEMBER	REIMBURSEMENT IN ACCORDANCE WITH EMPLOYMENT CONTRACT	52.60
EFT127860	17/11/2016	SUNNY SIGN COMPANY PTY LTD	SIGNAGE- TEMPORARY PARKING SIGN S- EAST KIMBERLEY REGIONAL AIRPORT	462.00
EFT127861	17/11/2016	TELFORD INDUSTRIES	POOL CHEMICALS - KUNUNURRA LEISURE CENTRE	899.80
EFT127862	17/11/2016	TNT AUSTRALIA PTY LIMITED	FREIGHT FROM EKR AIRPORT TO PERTH - ETD MACHINE	95.99
EFT127863	17/11/2016	TOY WORLD KUNUNURRA	GIFT VOUCHERS FOR KIDS TRIATHLON - KUNUNURRA LEISURE CENTRE	100.00
EFT127864	17/11/2016	THINK WATER KUNUNURRA	RETICULATION FITTINGS - KUNUNURRA PARKS AND GARDENS	378.40
EFT127865	17/11/2016	TOLL EXPRESS	FREIGHT FROM PERTH TO KUNUNURRA - POOL CHEMICALS	408.94
EFT127866	17/11/2016	TUCKERBOX STORES	PROVISIONS & MATERIALS - KNX ADMIN, EKRA, KNX LIBRARY, KLC	1,299.22
EFT127867	17/11/2016	TYREPLUS KUNUNURRA	PUNCTURE REPAIRS - P492	35.00
EFT127868	17/11/2016	VANDERFIELD NORTHWEST PTY LTD	PARTS FOR P135, P356	227.32
EFT127869	17/11/2016	VORGE PTY LTD	PURCHASE OF CONSUMABLES FOR RESALE - KUNUNURRA LEISURE CENTRE	1,026.28
EFT127870	17/11/2016	ZANZARA	SUPPLY OF MOSQUITO TRAP MOTORS	387.20
EFT127871	24/11/2016	ALS ENVIRONMENTAL	T06 14-15 WA WASTE SITE CLASSIFICATION – LEACHATE ANALYSIS – KNX LANDFILL	5,127.10
EFT127872	24/11/2016	ASK WASTE MGMT. CONSULTANCY	WASTE CONSULTANCY- COMPLETION OF DER ANNUAL ENVIRONMENTAL REPORT	1,180.85
EFT127873	24/11/2016	ATO CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	154.78
EFT127874	24/11/2016	ALL HOURS SECURITY	ALARM MONITORING & CALL OUT CHARGES - KNX DEPOT, WYN & KNX ADMIN, KLC	451.68
EFT127875	24/11/2016	ALLGEAR MOTORCYCLES	REPAIRS TO LEAF BLOWER AND OIL FOR SMALL PLANT	249.70
EFT127876	24/11/2016	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS	158.10
EFT127877	24/11/2016	AUSTRALIAN TAXATION OFFICE	PAYROLL DEDUCTIONS	74,350.00
EFT127878	24/11/2016	AUTO TOW & REPAIR	SERVICE FOR P224 & REMOVAL OF ABANDONED VEHICLES TO IMPOUND YARD	903.47
EFT127879	24/11/2016	BEST IT & BUSINESS SOLUTIONS	PRINTING COSTS - KUNUNURRA AND WYNDHAM ADMIN - OCTOBER 2016	2,135.30

EFT127880	24/11/2016	BLACKWOODS	DOOR STRIPS - WYNDHAM LANDFILL	383.02
EFT127881	24/11/2016	BUNNINGS GROUP LIMITED	SHELVING UNITS AND DELIVERY - WYNDHAM DEPOT	567.16
EFT127882	24/11/2016	BUSHCAMP SURPLUS STORE	UNIFORMS - OUTDOOR WORKFORCE	36.05
EFT127883	24/11/2016	C & S JOLLY ELECTRICS PTY LTD	ELECTRIC WORKS - INCL. RELOCATION OF FAN, POWER POINTS, STAFF HOUSING	6,423.51
EFT127884	24/11/2016	CAB CHARGE	ACCOUNT KEEPING FEES 09/10/2016 - 06/11/2016	6.00
EFT127885	24/11/2016	CAPS HIRE	DAY HIRE OF AUGER & BOXER- EAST KIMBERLEY REGIONAL AIRPORT	308.00
EFT127886	24/11/2016	CODESWITCH PTY LTD	REVIEW & REPORT OF THE TRIAL OF TAKEAWAY ALCOHOL MANAGEMENT SYSTEM	13,865.54
EFT127887	24/11/2016	COMMBOX PTY LTD	REPLACEMENT CONTROL BOX - KNX COUNCIL CHAMBERS AUDIO VISUAL SYSTEM	2,198.90
EFT127888	24/11/2016	STAFF MEMBER	REIMBURSEMENT IN ACCORDANCE WITH EMPLOYMENT CONTRACT	83.00
EFT127889	24/11/2016	DSC CONTRACTING	SUPPLY AND REPLACEMENT OF MOTION SENSORS AT WYN RECREATION CENTRE	709.50
EFT127890	24/11/2016	DELRON CLEANING PTY LTD	CONTRACT CLEANING - KNX ADMIN, KYC, KLC, CHANGE RMS & TOILETS KNX	16,772.35
EFT127891	24/11/2016	DEVITA'S AUTO ELECTRICS (WA)	REPAIRS TO AIR CONDITIONER FILTERS - P391	2,193.90
EFT127892	24/11/2016	EAST KIMBERLEY HARDWARE	VARIOUS HARDWARE ITEMS - STAFF HSING, P137, P356, P382, KNX PARKS & GDNS	793.30
EFT127893	24/11/2016	FIGLEAF POOL PRODUCTS	2016/2017 ANNUAL SERVICING OF KUNUNURRA & WYN POOLS PLANT ROOM	9,780.00
EFT127894	24/11/2016	GUERINONI & SON	WATER TRUCK HIRE - KUNUNURRA LANDFILL MAINTENANCE	412.50
EFT127895	24/11/2016	HOPKINS HIRE	CRANE HIRE TO RELOCATE CONTAINER - KUNUNURRA LANDFILL	290.00
EFT127896	24/11/2016	IBAC PLUMBING PTY LTD	SUPPLY & INSTALLATION OF GUTTERS AT WYNDHAM POOL	687.50
EFT127897	24/11/2016	IXOM OPERATIONS PTY LTD	CHLORSAFE ACCREDITED TRAINING - STORAGE & HANDLING OF CHLORINE	846.35
EFT127898	24/11/2016	JASON SIGN MAKERS LTD	SIGNAGE - SPEED LIMITS FOR WEERO ROAD AND CHAMBERLAIN DRIVE KUNUNURRA	938.30
EFT127899	24/11/2016	JAB INDUSTRIES	MOBILISATION TO SITE & EXCAVATOR HIRE TO PUT OUT FIRE AT KNX LANDFILL SITE	742.50
EFT127900	24/11/2016	STAFF MEMBER	REIMBURSEMENT IN ACCORDANCE WITH EMPLOYMENT CONTRACT	83.00
EFT127901	24/11/2016	STAFF MEMBER	REIMBURSEMENT IN ACCORDANCE WITH EMPLOYMENT CONTRACT	967.59
EFT127902	24/11/2016	KIMBERLEY MARKETING	PURCHASE OF CONSUMABLES FOR RESALE - KUNUNURRA LEISURE CENTRE	581.52
EFT127903	24/11/2016	KUNUNURRA COURIERS	DRINKING WATER SUPPLIES - KUNUNURRA DEPOT	420.00
EFT127904	24/11/2016	KUNUNURRA DISTRICT HIGH SCHOOL	SPONSORSHIP - KDHS CITIZENSHIP AWARD 2016	300.00
EFT127905	24/11/2016	KUNUNURRA HOME & GARDEN	VARIOUS HARDWARE SUPPLIES - KUNUNURRA LANDFILL & DEPOT	168.60
EFT127906	24/11/2016	KUNUNURRA LOCK & KEY	REPLACEMENT LOCKS - KNX AND KUNUNURRA HARDCOURTS	145.00
EFT127907	24/11/2016	KUNUNURRA PANEL BEATING	PARTS AND REPLACEMENT WINDSCREEN - P116, P382	522.50
EFT127908	24/11/2016	KUNUNURRA RURAL TRADERS	SUPPLY & INSTALLATION OF FIRE HOSE REEL - TOURISM HOUSE KUNUNURRA	2,885.00
EFT127909	24/11/2016	LG ASSIST	RECRUITMENT ADVERTISING	2,420.00
EFT127910	24/11/2016	LANDGATE	GROSS RENTAL VALUATION SCHEDULES SEPTEMBER 2016	380.00
EFT127911	24/11/2016	MARKETFORCE PTY LTD	ADVERTISING - VARIOUS INCL. RECRUITMENT, PUBLIC NOTICES, FEES & CHARGES	5,983.13
EFT127912	24/11/2016	MAXXIA	PAYROLL DEDUCTIONS	4,193.34
EFT127913	24/11/2016	MCLEOD'S BARRISTERS & SOLICITORS	LEGAL ADVICE - GENERAL PROCEDURE CLAIM & STORM WATER DRAINAGE	4,790.22
EFT127914	24/11/2016	MCMULLEN NOLAN GROUP PTY LTD	PEGGING OF KERB LINE - IRONWOOD DRIVE KUNUNURRA	330.00
EFT127915	24/11/2016	MOORE STEPHENS PERTH	AUDIT FEES - PROGRESS PAYMENT - REGULATION 17 REVIEW	8,591.00

EFT127916	24/11/2016	NOY INDUSTRIES	CRACKER SHELL CARTRIDGES - WILDLIFE MANAGEMENT PROGRAM - EKRA	494.99
EFT127917	24/11/2016	ORD RIVER ELECTRICS	ELECTRIC WORKS. INCL. ANNUAL TECHNICAL ELECTRICAL INSPECTION OF EKRA	2,897.68
EFT127918	24/11/2016	OFFICE NATIONAL KUNUNURRA	STATIONERY- KUNUNURRA LEISURE CENTRE	27.85
EFT127919	24/11/2016	OLLIE'S IRRIGATION & PLUMBING	RETICULATION FITTINGS - KNX PARKS & GARDENS, KNX DEPOT, KNX ADMIN OFFICE	308.63
EFT127920	24/11/2016	ORD FUEL SUPPLIES	BULK DIESEL - KUNUNURRA DEPOT AND FUEL FOR P119, P396, P128, P394, P491	10,263.09
EFT127921	24/11/2016	ORD MECHANICAL SERVICES PTY LTD	REPAIRS TO P387	72.60
EFT127922	24/11/2016	ORDCO	POULTRY MANURE- KUNUNURRA LANDFILL MAINTENANCE	154.00
EFT127923	24/11/2016	RTC WORKS	REFUND DUE TO OVER PAYMENT OF DEBTOR INVOICE NO. 29059	506.64
EFT127924	24/11/2016	RUSSELL PARKS PIANO SERVICE	SERVICE & TUNING OF YAMAHA GRAND PIANO AT KUNUNURRA LEISURE CENTRE	250.00
EFT127925	24/11/2016	RED SUN SPORTS	GIFT VOUCHERS FOR KIDS TRIATHLON - KUNUNURRA LEISURE CENTRE	325.00
EFT127926	24/11/2016	STATE LAW PUBLISHER	GOVT. GAZETTE ADVERTISING - AMENDMENT TO SWEK TOWN PLANNING SCHEME	844.48
EFT127927	24/11/2016	SHIRE OF WYNDHAM EAST KIMBERLEY	PAYROLL DEDUCTIONS	2,226.83
EFT127928	24/11/2016	TNT AUSTRALIA PTY LIMITED	FREIGHT FROM KUNUNURRA TO PERTH - HEALTH SAMPLES	222.78
EFT127929	24/11/2016	TOY WORLD KUNUNURRA	GIFT VOUCHERS FOR KIDS TRIATHLON - KUNUNURRA LEISURE CENTRE	175.00
EFT127930	24/11/2016	EAST KIMBERLEY TOWING	TRANSFER OF HEAVY ROLLER FROM EKRA TO WYNDHAM AIRPORT & RETURN	660.00
EFT127931	24/11/2016	THE RUSTY SHED CAFE	CATERING FOR ORDINARY COUNCIL MEETING 30 AUGUST 2016	424.00
EFT127932	24/11/2016	THINK WATER KUNUNURRA	RETICULATION SPRINKLERS AND FITTINGS -KNX AND WYN PARKS AND GARDENS	145.84
EFT127933	24/11/2016	TOX FREE AUSTRALIA PTY LTD	T04 13/14 REFUSE & LITTER COLLECTION, STREET SWEEPING - KNX & WYN - OCT 16	75,308.99
EFT127934	24/11/2016	TYREPLUS KUNUNURRA	REPLACEMENT TYRE - P377 AND PUNCTURE REPAIRS - P492	195.00
EFT127935	24/11/2016	VISIMAX	SUPPLY OF SNAKE HANDLING EQUIP., BUSH FIRES ACT PERMIT BOOKK & ID WALLET	483.10
EFT127936	24/11/2016	VERMEER	PARTS AND FREIGHT- P486	202.35
EFT127937	24/11/2016	VISAGE PRODUCTIONS	FINAL PAYMENT - PARTICIPATION IN OUR TOWN WA TELEVISION SERIES	11,000.00
EFT127938	24/11/2016	VOLUNTEERING WA	ANNUAL MEMBERSHIP - VOLUNTEERING WA 2016/2017	220.00
EFT127939	24/11/2016	WA LOCAL GOV'T ASSOCIATION	12 MONTH UPGRADE LICENCE FOR E-QUOTES 24/10/2016 - 23/10/2017	7,341.38
EFT127940	24/11/2016	WESFARMERS KLEEN HEAT GAS	ANNUAL GAS CYLINDER FACILITY FEES/SERVICE CHARGES - STAFF HOUSING	138.60
EFT127941	24/11/2016	WESTRAC EQUIPMENT PTY LTD	PARTS AND REPAIRS TO P390	3,371.12
EFT127942	24/11/2016	WAGENER HOLDINGS PTY LTD	REPAIRS TO SWEK BANNERS AND REPLACEMENT BANNER	814.00
EFT127943	24/11/2016	WEST AUST. NEWSPAPERS LIMITED	ADVERTISING - RECRUITMENT, SWEK NEWS - OCT 2016	2,363.50
EFT127944	24/11/2016	WORLEY PARSONS SERVICES PTY LTD	RFQ10 15/16 - ENGINEERING CONSULTANCY- LILY CREEK BOAT LAUNCHING FACILITY	1,196.25
EFT127945	24/11/2016	WUNAN FOUNDATION INC.	REFUND DUE TO OVER PAYMENT OF DEBTOR INVOICE NO. 29178	250.00
EFT127946	24/11/2016	WYNDHAM SUPERMARKET	PROVISIONS AND MATERIALS - WYNDHAM ADMINISTRATION	340.48
EFT127947	25/11/2016	ORD IRRIGATION COOPERATIVE LTD	D2 DRAIN REHAB. AS PER DEED OF AGREEMENT - COUNCIL MINUTE NO. 11519	1,210,000.00
<b>TOTAL MUNICIPAL EFT PAYMENTS</b>				<b>2,641,968.25</b>

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
51455	04/11/2016	HORIZON POWER	ELEC.INCL. WHITE GUM TOILETS, NICHOLSON PARK PUMP 17/08/16 - 18/10/16	2,873.50

51456	04/11/2016	TELSTRA	EXECUTIVE INTERNET AND MOBILE PHONE COSTS - SEPTEMBER 2016	2,700.16
51457	10/11/2016	HORIZON POWER	ELEC.INCL. STAFF HOUSING, EKRA, KLC, KNX ADMIN, 13/05/16-10/09/16	40,901.96
51458	10/11/2016	MELISSA CONNOR	REFUND FOR CANCELLED SWIMMING LESSON	95.00
51459	10/11/2016	WATER CORPORATION	WATER USE & SERVICE CHARGES - WYNDHAM DAY CARE 25/07/16-04/10/16	179.81
51460	18/11/2016	TELSTRA	EXECUTIVE INTERNET, MOBILE AND LANDLINE COSTS - JUL, AUG, SEPT, OCT 2016	26,999.58
51461	24/11/2016	CASH - PETTY CASH KNX LANDFILL	PETTY CASH REIMBURSEMENT - KUNUNURRA LANDFILL	187.05
51462	24/11/2016	DEPARTMENT OF TRANSPORT	COMMUNITY JETTY LICENCE RENEWAL	39.10
51463	24/11/2016	DOON DOON FUEL PTY LTD	REFUND DUE TO OVER DUPLICATE PAYMENT - RECEIPT # 401013 & 401090	65.80
51464	24/11/2016	HORIZON POWER	ELEC.INCL. MESSMATE PUMP, KNX DEPOT, STREET LIGHTING 01/10/16 - 31/10/16	28,018.08
51465	24/11/2016	TELSTRA	LANDLINE PHONE COSTS - OCTOBER 2016	6,747.04
51466	24/11/2016	VICKY BIORAC AND ROBERT STOREY	REFUND SEPTIC TANK APPLICATION FEES DUE TO CANCELLATION OF APPLICATION	226.00
<b>TOTAL MUNICIPAL CHEQUE PAYMENTS</b>				<b>109,033.08</b>

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
966	04/11/2016	SHIRE OF WYNDHAM EAST KIMBERLEY	BSL COMMISSIONS FOR OCTOBER 2016	50.00
967	04/11/2016	WA DEPT. OF COMMERCE	BSL COLLECTIONS FOR OCTOBER 2016	1,242.39
968	07/11/2016	BUILDING & CONST. INDUSTRY FUND	BCITF COLLECTIONS FOR OCTOBER 2016	1,734.10
969	07/11/2016	SHIRE OF WYNDHAM EAST KIMBERLEY	BCITF COMMISSIONS FOR OCTOBER 2016	33.00
970	04/11/2016	DAVID FLEMING	BOND REFUND - WYNDHAM OUTDOOR COURTS HIRE	250.00
971	14/11/2016	ALBERT JAMES PERCIVAL	BOND REFUND - HIRE CHAIRS & TABLES - KUNUNURRA LEISURE CENTRE	500.00
972	17/11/2016	GREGORY & VELMAE ARNOTT	BOND REFUND - KERB REFUND - BP 036/2016	579.30
973	17/11/2016	ORD RIVER TEE BALL ASSOCIATION	BOND REFUND - KUNUNURRA TOWN OVAL HIRE 21/07/16 - 22/08/16	150.00
<b>TOTAL TRUST PAYMENTS</b>				<b>4,538.79</b>

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
501278	01/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 01/11/16	685.95
501279	02/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 02/11/16	122.50
501280	03/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 03/11/16	235.10
501281	04/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 04/11/16	406.85
501282	07/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 07/11/16	38.50
501283	08/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 08/11/16	310.95
501284	09/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 09/11/16	915.55
501285	10/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 10/11/16	481.80
501286	11/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 11/11/16	899.95
501287	14/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 14/11/16	13.20

501288	15/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 15/11/16	385.60
501289	16/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 16/11/16	2,862.65
501290	17/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 17/11/16	982.95
501291	18/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 18/11/16	933.30
501292	21/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 21/11/16	451.60
501293	22/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 22/11/16	332.90
501294	24/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 24/11/16	351.10
501295	25/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 25/11/16	398.25
501296	28/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 28/11/16	1692.30
501297	30/11/2016	TRUST DPI CLEARING	TRANSPORT CLEARING 30/11/16	123.95
			<b>TOTAL DIRECT DEBIT TRANSPORT PAYMENTS</b>	<b>12,624.95</b>

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
	9/11/2016	PAYROLL	PAYROLL	221,542.30
	14/11/2016	PAYROLL	PAYROLL	2,528.18
	23/11/2016	PAYROLL	PAYROLL	211,038.07
			<b>TOTAL PAYROLL PAYMENTS</b>	<b>435,108.55</b>

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
	01/11/2016	NATIONAL AUSTRALIA BANK	BPAY FEES	765.67
	01/11/2016	BANKWEST	EFTPOS FEES	10,651.08
	01/11/2016	BANKWEST	BANK FEES	785.30
	11/11/2016	CLICK SUPER	EMPLOYEE SUPERANNUATION CONTRIBUTIONS	83,079.01
	24/11/2016	CLICK SUPER	EMPLOYEE SUPERANNUATION CONTRIBUTIONS	40,313.32
	21/11/2016	BANKWEST	PERIODICAL PAYMENT TO MASTERCARD*	12,774.96
	21/11/2016	WRIGHT EXPRESS AUSTRALIA	PUMA FUEL CARDS NOVEMBER 2016	596.93
			<b>TOTAL DIRECT DEBIT PAYMENTS</b>	<b>148,966.27</b>

**\*DETAILS OF MASTERCARD TRANSACTIONS INCLUDED IN DIRECT DEBIT 21/11/2016**

CHQ/EFT	DATE	NAME	DESCRIPTION	AMOUNT
	29/09/2016	KUNUNURRA COUNTRY CLUB	MEALS - COMMISSIONER AND DLGC MEETING 29/09/2016	148.50
	30/09/2016	WILD MANGO	MEALS - COMMISSIONER AND DLGC MEETING 30/09/2016	33.10
	1/10/2016	FUSION BROAD BAND	BROADBAND - WYNDHAM ADMINISTRATION OFFICE	177.65
	1/10/2016	VIRGIN	FLIGHTS KNX - PER 30/09/16 - TEMPORARY STAFF MEMBER AS PER CONTRACT	389.00
	1/10/2016	VIRGIN	CREDIT CARD SURCHARGE	5.06

1/10/2016	QANTAS AIRWAYS LIMITED	FLIGHTS KAL-KNX VIA PER 05-7/10/16 COMMISSIONER – ATTEND 5 OCT OCM	2,853.55
3/10/2016	DEAN WILSON TRANSPORT PTY LTD	FREIGHT FOR OFFICE FURNITURE DELIVERED TO KUNUNURRA ON 27/09/2016	185.28
6/10/2016	AIR NORTH	FLIGHTS KNX-DWN-KNX 12/11/16-21/11/16 - STAFF MEMBER - ATTEND TRAINING	410.12
6/10/2016	COLES EXPRESS	DIESEL - P115	126.53
07/10/2016	QANTAS AIRWAYS LIMITED	FLIGHTS DWN-SYD DWN 12/11/16-21/11/16 - STAFF MEMBER - ATTEND TRAINING	626.10
07/10/2016	BOAB LOUNGE	CATERING FOR AERODROME REPORTING OFFICER TRAINING	495.45
07/10/2016	THE ROYAL LIFE SAVING SOCIETY WA	ENROLMENT FEES FOR STAFF MEMBER TO ATTEND POOL OPERATIONS TRAINING	900.00
10/10/2016	AVIS AUSTRALIA	CABCHARGES – COMMISSIONER - ATTEND ORDINARY COUNCIL MEETING	166.96
14/10/2016	MESSAGE MEDIA	SERVER SMS ALERT NOTIFICATION SERVICE	22.33
14/10/2016	DEAN WILSON TRANSPORT PTY LTD	REFUND DUE TO OVER PAYMENT- FREIGHT CHARGED BY CREDITOR ON SUPPLY	(185.28)
14/10/2016	QANTAS AIRWAYS LIMITED	FLIGHTS KAL-KNX VIA PER 24/10/16 -COMMISSIONER -ATTEND 25 OCT OCM	744.87
14/10/2016	QANTAS AIRWAYS LIMITED	FLIGHTS PER-KAL 27/10/16 - COMMISSIONER - RETURN FROM 25 OCT OCM	390.00
14/10/2016	QANTAS AIRWAYS LIMITED	FLIGHTS KNX-PER 26/10/16 - COMMISSIONER - ATTEND 25 OCTOBER OCM	482.56
19/10/2016	HUGHES & LOVEDAY SPORTS	STARTER PISTOL CAPS FOR WILDLIFE HAZARD MANAGEMENT PROGRAM	353.75
19/10/2016	DUN & BRADSTREET	PROCUREMENT REPORT	125.30
20/10/2016	KIMBERLEY CROC	DRY CLEANING OF RETURNED UNIFORMS - KUNUNURRA ADMIN	302.30
20/10/2016	QANTAS AIRWAYS LIMITED	FLIGHTS KAL-KNX VIA PER 07/11/16- COMMISSIONER - AUDIT COMM. MEETING	765.18
20/10/2016	QANTAS AIRWAYS LIMITED	FLIGHTS KNX-PER 9/11/16- COMMISSIONER -RETURN AUDIT COMM. MEETING	583.86
20/10/2016	QANTAS AIRWAYS LIMITED	FLIGHTS PER-KAL 10/11/16- COMMISSIONER -ATTEND AUDIT COMM. MEETING	353.60
25/10/2016	SAI GLOBAL LIMITED	SUBSCRIPTION TO ONLINE AUSTRALIAN STANDARDS	390.75
26/10/2016	PECCASOURCE	REPLACEMENT CIRCUIT BOARD - KUNUNURRA ICT	157.07
26/10/2016	AIM INTERNET	2016/2017 PROFESSION MEMBERSHIP FOR STAFF MEMBER AS PER CONTRACT	299.00
27/10/2016	TRAVEL RESERVATION	ACCOMMODATION - STAFF MEMBER - ATTEND TRAINING 21/11/16 -25/11/2016	480.00
27/10/2016	TRAVEL RESERVATION	ACCOMMODATION - STAFF MEMBER - ATTEND TRAINING 21/11/16 -25/11/2016	95.20
27/10/2016	INTERNAL TRANSFER	TRANSFER FROM MUNICIPAL ACCOUNT TO CREDIT CARD ACCOUNT	(3,000.00)
27/10/2016	QANTAS AIRWAYS LIMITED	FLIGHTS PER – ALICE SPRINGS-KNX 28/11/16 - CEO - ATTEND ZONE MEETING	351.07
27/10/2016	VIRGIN	FLIGHTS KNX-PER-KNX 25/11/16 - CEO - ATTEND ZONE MEETING	778.00
27/10/2016	VIRGIN	CREDIT CARD SURCHARGE	10.11
28/10/2016	QANTAS AIRWAYS LIMITED	FLIGHTS KNX-PER-KNX 20/11/16-26/11/16 - STAFF MEMBER - ATTEND TRAINING	833.42
28/10/2016	QANTAS AIRWAYS LIMITED	FLIGHTS KNX-PER-KNX 23/11/16 - COMMISSIONER - ATTEND OCM	583.86
28/10/2016	QANTAS AIRWAYS LIMITED	FLIGHTS KAL-KNX 21/11/16 - COMMISSIONER - ATTEND 22 NOVEMBER OCM	663.88
28/10/2016	QANTAS AIRWAYS LIMITED	FLIGHTS PER-KAL-KNX 21/11/16 - COMMISSIONER - ATTEND 22 NOVEMBER OCM	390.00
28/10/2016	QANTAS AIRWAYS LIMITED	FLIGHTS PER- KAL 9/11/16 - COMMISSIONER - RETURN AUDIT COMMITTEE MEETING	124.00
28/10/2016	AVIS AUSTRALIA	CABCHARGES 24-26/10/2016 – COMMISSIONER - ATTEND 25 OCTOBER OCM	123.83
28/10/2016	BANKWEST	INTEREST AND OTHER CHARGES	39.00
		<b>TOTAL MASTERCARD PAYMENTS</b>	<b>12,774.96</b>