

SHIRE OF BROOMEHILL-TAMBELLUP

MONTHLY FINANCIAL REPORT

For the Period Ended 31 October 2015

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SHIRE OF BROOMEHILL-TAMBELLUP
Financial Report
for the period 1 July 2015 to 31 October 2015

Operating Revenue & Expenditure

GENERAL PURPOSE FUNDING

Municipal Fund

Council held the following balances in its Municipal Fund accounts at 31 October 2015 –

Operating Account	\$2,295,123.29
Term Deposit (CLGF Water Projects)	\$158,604.36
Term Deposit (CLGF 12/13)	\$374,889.00
Term Deposit (GSDC Grant - Pavilion)	\$200,000.00
Total Balance	\$3,028,616.65

Further detail in relation to the above investments is shown at Note 4: Cash and Investments

Rate Revenue

Rates were levied on 24 July 2015 –

Rates	\$2,184,880.94
ESL	\$54,400.00
Rubbish	<u>\$59,210.00</u>
	\$2,298,490.94

The discount period ended on 21 August 2015, and a total of \$76,841 in discount has been granted (budget (\$77,000)). At the end of October, roughly 82% in rates and charges had been collected. Some 84 assessments have taken up the option to pay by either 2 or 4 instalments, the balance of these assessments total around \$142,920. The second (and final) payment on the 2 instalment plan is due on 4 January 2016, and the second instalment on the 4 instalment plan is due 28 October 2015.

Further detail on rates outstanding is shown at Note 5: Receivables

General Purpose Funding

Council receives Financial Assistance Grants (FAGS) each year from the WA Local Government Grants Commission (WALGGC). The allocations are determined by WALGGC taking into consideration a number of factors which includes population, demographics, location, road network etc. The grants are paid in quarterly instalments in August, November, February and May each year.

An advance instalment of FAGS was paid on 30 June 2015 equating to approximately 50% of Councils allocation for 2015/16. The remainder of our allocation will be spread over the four quarterly payments.

Country Local Government Fund 2012/13

Councils allocation from this pool was received during May 2015, and has been allocated to the Broomehill Admin Building (\$50,000 for solar energy), Broomehill Hall (\$50,000 for building improvements), Tambellup Hall (\$80,000 for building improvements) and Tambellup Pavilion (\$194,889 towards redevelopment). The funds are carried forward as part of the 30 June 2015 surplus, and are held in a Term Deposit until such time they are required.

GOVERNANCE

General Administration

Expenditure associated with the administrative functions of the Council are allocated into this program, and are then distributed across the whole organisation as a percentage of the estimated time spent by staff performing their duties (ie: time spent on Fire Brigade matters is allocated to Other Law, Order & Public Safety).

SHIRE OF BROOMEHILL-TAMBELLUP
Financial Report
for the period 1 July 2015 to 31 October 2015

Operating Revenue & Expenditure

LAW, ORDER & PUBLIC SAFETY

Fire Prevention

Revenue shown is from the annual ESL charge which is levied with the rates each year. The ESL Levy was increased for 2015/16 to \$68 per assessment. The levy is paid to FESA in quarterly instalments during the year and this is shown as an expense.

ESL grant funding is received in quarterly instalments and is used to purchase items such as protective clothing and equipment for brigade members, bushfire injury insurance.

Animal Control

Council engages the services of the Ranger from the Shire of Kojonup who attends the Broomehill and Tambellup townsites as required.

HOUSING

Staff Housing

Maintenance of Staff Housing is allocated to this program, then distributed to the program in which the staff are employed (ie Parks & Gardens staff housing expenses are allocated to Recreation & Culture, Admin staff to General Administration etc).

Other Housing

Operations and maintenance for the 6 units at Sandalwood Villas and the 4 units at Lavieville Lodge is reported under this program.

COMMUNITY AMENITIES

Household Refuse

Revenue shown is from the annual Household and Commercial collection charges levied with rates each year. Expenditure relates to the costs associated with engaging Contractors to undertake the rubbish and recycling collections and maintenance to the Broomehill and Tambellup tips.

Transfer Stations

Provision for the payment of costs to Warren Blackwood Waste for management of both the Broomehill and Tambellup transfer stations.

Other Community Amenities

Included under this heading is maintenance to the Broomehill, Pindellup and Tambellup cemeteries.

RECREATION & CULTURE

Public Halls & Civic Centres

Maintenance of Councils public buildings, including the Town Halls and recreation facilities. Revenue is shown from the hiring of these facilities.

Redevelopment of the Tambellup Pavilion has been carried over into the 2015/16 budget to commence during this year. Grant funding of \$700,000 has been confirmed from the Department of Sport and Recreation (CSRFF). Council is holding \$200,000 from the Great Southern Development Commission and \$194,889 from the 2012/13 Country Local Government Fund towards the project. Other sources of funding are still being explored and applied for, however Council has made provision to raise a loan for \$1.5million should we not be successful in attracting additional grant funding.

SHIRE OF BROOMEHILL-TAMBELLUP
Financial Report
for the period 1 July 2015 to 31 October 2015

Operating Revenue & Expenditure

Other Recreation and Sport

Includes maintenance to all parks, gardens and reserves within the Shire. Maintenance and upkeep of the Broomehill and Tambellup ovals.

Libraries

Provision is made for the payment of the management fee to the Tambellup CRC to provide the library service in Tambellup.

TRANSPORT

Road Construction

Revenue shown is the grant funding that Council will be receiving towards road construction projects for the year. Funding sources for the road construction program include the Regional Road Group, Roads to Recovery, MRWA Commodity Routes. Expenditure on road construction is shown in the capital section.

Federal Funds are provided through the Department of Infrastructure and Transport under the Roads to Recovery (R2R) Program. The program runs for a five year period, and the current program ends 30 June 2019.

In 2015/2016, all local governments are set to receive a double allocation from the R2R pool. Councils allocation is \$579,300. In addition to this, further funding has been allocated to R2R in the 2015/16 Federal Budget which is the result of reintroduction of CPI linked fuel excise. This measure will see additional funding provided through Roads to Recovery for the 2015/16 and 2016/17 years.

In 2015/16, Councils total allocation from Roads to Recovery is \$827,700. Expenditure of this funding is shown in the capital section, and has been allocated to the following projects:-

- Punchmirup North Road – gravel sheet 9.16kms;
- Norrish Road – gravel sheet 5.00kms;
- Toolbrunup Road – gravel sheet 3.00kms; and
- Townscape – footpath upgrades, kerbing and drainage.

The Programme Procedures for the Roads to Recovery Programme state that funds can be utilised on footpaths when the works proposed are part of a wider road project. Projects to solely upgrade footpaths are not eligible. The works proposed will correct drainage and water flow issues and will prevent pooling of water in town streets which will ultimately affect the roads sub-structure. Footpaths will be upgraded as part of the work proposed.

Bridge Maintenance

Funding of \$154,700 is carried over from the previous year. Funding from the WA Local Government Grants Commission was received in 2014/2015 to undertake repairs to Bridge 4233 on Broomehill-Kojonup Road (\$174,000) and Bridge 4241 on Pallinup Road (\$290,000). The refurbishment works will be undertaken by Main Roads WA on behalf of Council. MRWA have requested that the funding be carried over into 2015/2016 as the works could not be complete by 30 June 2015.

Traffic Control

Provision of police licensing services from the Broomehill and Tambellup offices. Revenue is received from the commissions paid by the Department of Transport to continue to provide this service to the community.

SHIRE OF BROOMEHILL-TAMBELLUP
Financial Report
for the period 1 July 2015 to 31 October 2015

Operating Revenue & Expenditure

ECONOMIC SERVICES

Tourism & Area Promotion

This heading includes maintenance of both the Broomehill and Tambellup caravan parks. Council has agreed to provide a contribution to the Hidden Treasures Committee of \$4,000.

Building Control

The Building Surveyor is contracted from the Shire of Cuballing and visits Broomehill and Tambellup twice monthly, or more regularly if required.

Other Economic Services

Water and electricity charges for the standpipes throughout the Shire are allocated under this heading, as is maintenance to the Community Bank and Railway buildings.

OTHER PROPERTY & SERVICES

Public Works Overheads

Public Works Overheads is expenditure relating to the Works Crew (ie insurances, protective clothing, superannuation etc). Expenses such as insurance and protective clothing are incurred during the first few months in the new year, however the costs are allocated through the payroll to the various jobs undertaken by the Works Crew over the full twelve months. These costs are monitored throughout the year to ensure the correct rates are applied.

Plant Operation Costs

Plant Operation costs is expenditure relating to the maintenance and operation of Councils plant items. Expenses such as insurance and vehicle registrations are incurred during the first few months in the new year, however the costs are allocated through the payroll to the various jobs undertaken by the Works Crew over the full twelve months. These costs are monitored throughout the year to ensure that the correct rates are applied to the plant items.

SHIRE OF BROOMEHILL-TAMBELLUP
Financial Report
for the period 1 July 2015 to 31 October 2015

Capital Revenue & Expenditure

GOVERNANCE

Holden Colorado 7 BH000 has been changed over, the net cost \$2,663.

HOUSING

New Executive Residence

Site classifications & feature surveys have been undertaken by Consultants in preparation for construction of the new residence. Howard + Heaver Architects have been engaged as project managers to oversee construction of the residence.

RECREATION & CULTURE

Tambellup Pavilion Redevelopment

Howard + Heaver Architects have provided concept designs and have been engaged as project managers to oversee construction. The proposed design is available for public comment until the end of November.

Broomehill Museum

The 2 windows on the western side of the building have finally been replaced! The work was undertaken by Prandi Builders.

TRANSPORT

Machinery Shed

Construction of the new machinery shed at the Tambellup Depot is progressing well.

Road Construction

Resheeting on Pindellup Road is now complete. These works are carried over from 2014/15 and are funded by Roads to Recovery.

Gravel has been sourced from local farmers for the resheeting projects. John Davis and Ron Wright have been engaged to push up the gravel at the various locations.

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
By Nature or Type
For the Period Ended 31 October 2015

Note	Adopted Budget 2015/16	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	
Operating Revenues						
	2,105,000	2,105,000	2,106,014.20	1,014	0.0%	
	1,232,800	444,794	425,309.69	(19,484)	(4.6%)	
9	0	0	514.92	515	100.0%	
	256,900	117,618	109,498.17	(8,120)	(7.4%)	
	0	0	0.00	0		
	61,400	21,664	20,944.11	(720)	(3.4%)	
	79,900	63,941	71,843.78	7,903	11.0%	
Total	3,736,000	2,753,017	2,734,124.87	(18,892)		
Operating Expense						
	(1,858,700)	(641,876)	(637,367.15)	4,509	0.7%	
	(1,512,800)	(422,184)	(333,696.81)	88,487	26.5%	▼
	(171,000)	(53,124)	(35,363.52)	17,760	50.2%	▼
	(1,254,500)	(418,104)	(347,152.16)	70,952	20.4%	▼
	(12,100)	(600)	(642.29)	(42)	(6.6%)	
	(172,000)	(172,000)	(150,756.36)	21,244	14.1%	▼
9	(160,900)	(26,600)	(16,124.74)	10,475	65.0%	▼
	(75,600)	(26,724)	(25,356.56)	1,367	5.4%	
Total	(5,217,600)	(1,761,212)	(1,546,459.59)	214,752		
Funding Balance Adjustment						
	1,254,500	418,104	347,152.16	(70,952)	(20.4%)	▼
9	160,900	26,600	15,609.82	(10,990)	(70.4%)	▼
	0	0	0.00	0		
Net Operating	(66,200)	1,436,509	1,550,427.26	113,918		
Capital Revenues						
7	2,265,500	191,400	160,640.00	(30,760)	(19.1%)	▼
9	461,500	201,000	183,852.79	(17,147)	(9.3%)	
	1,550,000	0	0.00	0		
	0	0	0.00	0		
	0	0	0.00	0		
9	1,244,200	0	0.00	0		
Total	5,521,200	392,400	344,492.79	(47,907)		
Capital Expenses						
	0	0	0.00	0		
11	(3,776,500)	(92,500)	(65,825.60)	26,674	40.5%	▼
11	(1,076,900)	(268,000)	(207,040.98)	60,959	29.4%	▼
11	0	0	0.00	0		
11	(1,967,800)	(273,800)	(214,146.92)	59,653	27.9%	▼
11	(199,500)	(67,000)	0.00	67,000	100.0%	▼
	(99,700)	(4,600)	(4,575.28)	25	0.5%	
	0	0	0.00	0		
8	(473,800)	(6,100)	(8,342.25)	(2,242)	(26.9%)	
Total	(7,594,200)	(712,000)	(499,931.03)	212,069		
Net Capital	(2,073,000)	(319,600)	(155,438.24)	164,162		
Total Net Operating + Capital	(2,139,200)	1,116,909	1,394,989.02	278,080		
Opening Funding Surplus(Deficit)	2,139,200	2,139,200	2,070,512.04	(68,688)	(3.3%)	
Closing Funding Surplus(Deficit)	0	3,256,109	3,465,501.06	209,392		
	0	0	0.00			

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
By Reporting Program
For the Period Ended 31 October 2015

Note	Adopted Budget 2015/16	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	
Operating Revenues						
	27,500	2,500	6,795.15	4,295	63.21%	
	3,064,300	2,375,800	2,381,810.62	6,011	0.25%	
	89,400	73,334	76,815.08	3,481	4.53%	
	1,100	0	0.00	0		
	500	0	0.00	0		
	117,300	61,000	15,427.94	(45,572)	(295.39%)	▼
	74,200	64,200	65,839.68	1,640	2.49%	
	794,900	26,070	16,530.62	(9,539)	(57.71%)	
	1,643,400	306,932	304,833.85	(2,098)	(0.69%)	
	54,900	12,917	17,672.65	4,756	26.91%	
	134,000	21,664	9,039.28	(12,625)	(139.67%)	▼
Total	6,001,500	2,944,417	2,894,764.87	(49,652)		
Operating Expense						
	(717,200)	(214,780)	(204,250.60)	10,529	5.16%	
	(245,200)	(85,602)	(84,546.46)	1,056	1.25%	
	(176,300)	(63,106)	(70,849.82)	(7,744)	(10.93%)	
	(56,000)	(18,672)	(10,728.22)	7,944	74.05%	
	(16,800)	(4,300)	(4,300.00)	0	0.00%	
	(88,600)	(30,494)	(25,906.10)	4,588	17.71%	
	(422,300)	(136,165)	(106,433.64)	29,731	27.93%	▼
	(852,100)	(289,750)	(262,634.75)	27,115	10.32%	▼
	(2,400,700)	(746,343)	(679,870.29)	66,473	9.78%	
	(216,900)	(74,152)	(67,368.36)	6,784	10.07%	
	(25,500)	(97,848)	(29,571.35)	68,277	230.89%	▼
Total	(5,217,600)	(1,761,212)	(1,546,459.59)	214,752		
Funding Balance Adjustment						
Add back Depreciation	1,254,500	418,104	347,152.16	(70,952)	(20.44%)	▼
(Profit)/Loss on Asset Disposal	160,900	26,600	15,609.82	(10,990)	(70.41%)	▼
Net Operating	2,199,300	1,627,909	1,711,067.26	83,158		
Capital Revenues						
Proceeds from Disposal of Assets	461,500	201,000	183,852.79	(17,147)	(9.33%)	
Proceeds from New Debentures	1,550,000	0	0.00	0		
Proceeds from Advances	0	0	0.00	0		
Self-Supporting Loan Principal	0	0	0.00	0		
Transfer from Reserves	1,244,200	0	0.00	0		
Total	3,255,700	201,000	183,852.79	(17,147)		
Capital Expenses						
Land Held for Resale	0	0	0.00	0		
Land and Buildings	(3,776,500)	(92,500)	(65,825.60)	26,674	40.52%	▼
Plant and Equipment	(1,076,900)	(268,000)	(207,040.98)	60,959	29.44%	▼
Furniture and Equipment	0	0	0.00	0		
Infrastructure Assets - Roads	(1,967,800)	(273,800)	(214,146.92)	59,653	27.86%	▼
Infrastructure Assets - Other	(199,500)	(67,000)	0.00	67,000	100.00%	▼
Repayment of Debentures	(99,700)	(4,600)	(4,575.28)	25	0.54%	
Advances to Community Groups	0	0	0.00	0		
Transfer to Reserves	(473,800)	(6,100)	(8,342.25)	(2,242)	(26.88%)	
Total	(7,594,200)	(712,000)	(499,931.03)	212,069		
Net Capital	(4,338,500)	(511,000)	(316,078.24)	194,922		
Total Net Operating + Capital	(2,139,200)	1,116,909	1,394,989.02	278,080		
Opening Funding Surplus(Deficit)	2,139,200	2,139,200	2,070,512.04	(68,688)	(3.32%)	
Closing Funding Surplus(Deficit)	0	3,256,109	3,465,501.06	209,392		
	0	0	0.00			

SHIRE OF BROOMEHILL-TAMBELLUP
BALANCE SHEET
For the Period Ended 31 October 2015

	Actual 2015/16	C/fwd 1 July 2015
CURRENT ASSETS		
Cash	4,225,032.11	3,156,810.40
Receivables	495,121.57	608,080.84
Inventories - Stock on Hand	55,742.08	32,823.81
TOTAL CURRENT ASSETS	4,775,895.76	3,797,715.05
CURRENT LIABILITIES		
Creditors and Provisions	412,938.95	838,089.51
Borrowings	45,072.92	49,648.20
TOTAL CURRENT LIABILITIES	458,011.87	887,737.71
NET CURRENT ASSETS	4,317,883.89	2,909,977.34
NON-CURRENT ASSETS		
Receivables	42,641.08	42,641.08
Inventories - Land Held for Resale	240,000.00	240,000.00
Financial Assets	175,864.74	175,864.74
Property, Plant and Equipment	13,992,240.44	14,076,857.91
Infrastructure Assets	110,464,956.99	110,439,940.79
TOTAL NON-CURRENT ASSETS	124,915,703.25	124,975,304.52
NON-CURRENT LIABILITIES		
Creditors and Provisions	59,957.12	59,957.12
Borrowings	203,984.24	203,984.24
TOTAL NON-CURRENT LIABILITIES	263,941.36	263,941.36
NET ASSETS	128,969,645.78	127,621,340.50
EQUITY		
Accumulated Surplus	29,855,457.93	28,515,494.90
Reserves - Asset Revaluation	97,856,903.52	97,856,903.52
Reserves - Cash Backed	1,257,284.33	1,248,942.08
TOTAL EQUITY	128,969,645.78	127,621,340.50

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
By Nature or Type
For the Period Ended 31 October 2015

1: REPORT ON SIGNIFICANT VARIANCES

	Variance	
	Timing	Permanent
OTHER REVENUE		
Other Revenue		
The former Shire of Broomehill contributed to the Heritage Loan Scheme through WALGA. The Scheme has now been dissolved, and contributions refunded.		■
OPERATING EXPENSE		
Materials & Contracts		
Expenditure to date has not been as high as anticipated.	■	
Utilities		
Expenditure to date has not been as high as anticipated.	■	
Depreciation (Non Current Assets)		
Depreciation rates for Infrastructure Assets have been reviewed and applied to the asset register. Residual values for the components of road assets have been calculated. As a result, depreciation for the Infrastructure class is significantly lower than anticipated. The impact of the revaluation of Infrastructure for fair value was difficult to estimate. Fortunately, the result is better than anticipated.		■
Insurance Expenses		
The cost of Insurance for Council's buildings has been lower than anticipated.		■
Loss on Asset Disposal		
The variance is due to the timing of changeovers of plant and equipment. It was anticipated that more of the light vehicle fleet would have been traded by the end of this month, which impacts the loss recorded here.	■	
CAPITAL REVENUE		
Grants, Subsidies & Contributions		
Progress claims have been received for the first 40% in Regional Road Group funding.	■	
CAPITAL EXPENDITURE		
Land and Buildings		
Expenditure to date has not been as high as anticipated. Council has accepted the design for the Executive Residence, and this project is progressing. Construction of the machinery shed is well underway.	■	
Plant and Equipment		
The purchase price of the light vehicles traded to date have been lower than anticipated when preparing the budget. The timing of changeovers also shows in the variance.	■	
Infrastructure - Roads		
The road construction program is underway. Resheeting on Pindellup Road (carried over from 14/15) is complete.	■	

**SHIRE OF BROOMEHILL-TAMBELLUP
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 By Nature or Type
 For the Period Ended 31 October 2015**

1: REPORT ON SIGNIFICANT VARIANCES

CAPITAL EXPENDITURE

Infrastructure - Other

Variations to the scope of works for the CLGF funded water projects have been approved. Works on these projects will recommence to enable the approved deadline of 31 December 2015 to be met.

Variance	
Timing	Permanent
■	

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
By Reporting Program
For the Period Ended 31 October 2015

1: REPORT ON SIGNIFICANT VARIANCES

	Variance	
	Timing	Permanent
OPERATING REVENUE		
Housing		
The transfer of surplus funds from the former Tambellup Senior Citizens Unit Management Committee has not yet been transferred to the Council. It is anticipated that this will occur during November, when outstanding cheques have been presented.	■	
Other Property & Services		
To date, the Manager of Works hasn't been assisting the Shire of Katanning as often as in the previous year.	■	
OPERATING EXPENSE		
Community Amenities		
Depreciation on Infrastructure Assets is not as high as anticipated, which is the impact of the revaluation of this asset class for fair value.		■
Recreation & Culture		
Depreciation on Infrastructure Assets is not as high as anticipated, which is the impact of the revaluation of this asset class for fair value.		■
Transport		
Depreciation on Infrastructure Assets is not as high as anticipated, which is the impact of the revaluation of this asset class for fair value.		■
Other Property & Services		
Public Works Overheads are currently underallocated, which is not unusual at this early stage in the financial year. Costs incurred in relation to employment of the Works Crew are allocated across the various jobs/programs in which they work over the full financial year. Some costs, such as insurance, are incurred at the start of the year and are re-allocated through the payroll over twelve months.	■	
Plant Operation Costs are currently overallocated, and the internal charge out rates will be reviewed, and adjusted, over the coming month.	■	
CAPITAL REVENUE		
Grants, Subsidies & Contributions		
Progress claims have been received for the first 40% in Regional Road Group funding.	■	
CAPITAL EXPENDITURE		
Land and Buildings		
Expenditure to date has not been as high as anticipated. Council has accepted the design for the Executive Residence, and this project is progressing. Construction of the machinery shed is well underway.	■	
Plant and Equipment		
The purchase price of the light vehicles traded to date have been lower than anticipated when preparing the budget. The timing of changeovers also shows in the variance.	■	

**SHIRE OF BROOMEHILL-TAMBELLUP
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 By Reporting Program
 For the Period Ended 31 October 2015**

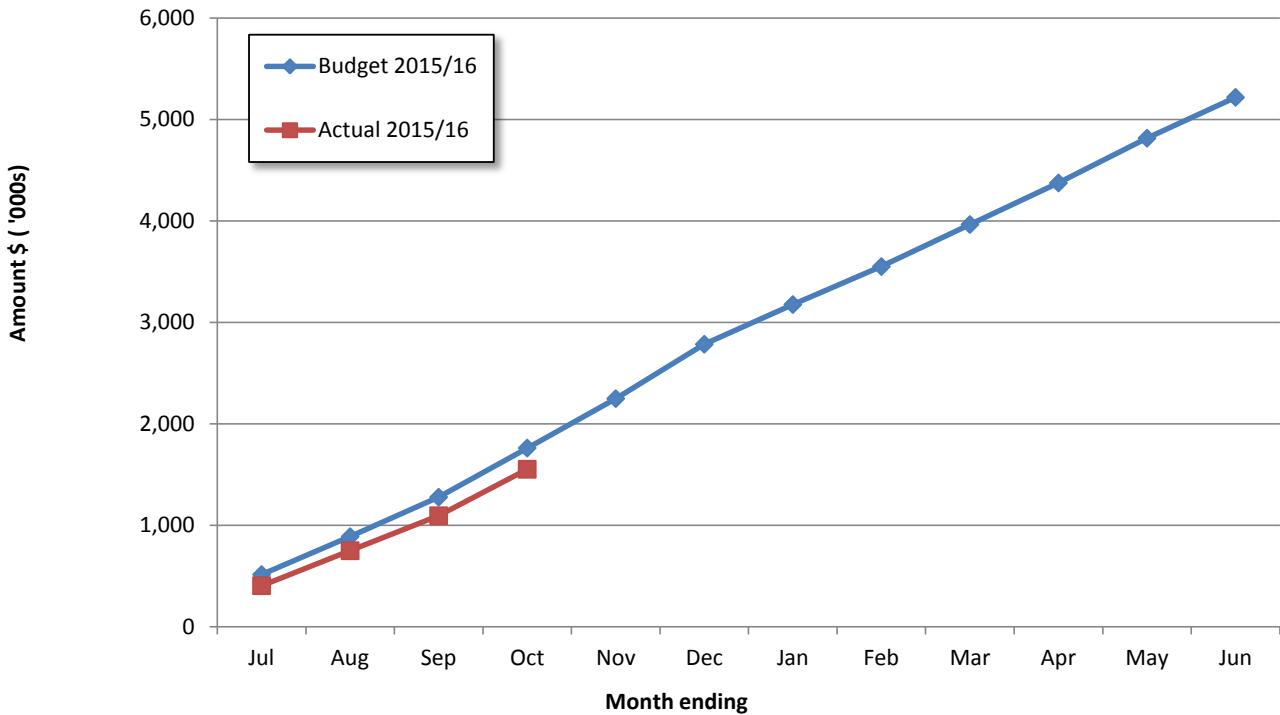
1: REPORT ON SIGNIFICANT VARIANCES

	Variance	
	Timing	Permanent
CAPITAL EXPENDITURE		
Infrastructure - Roads		
The road construction program is underway. Resheeting on Pindellup Road (carried over from 14/15) is complete.	■	
Infrastructure - Other		
Variations to the scope of works for the CLGF funded water projects have been approved. Works on these projects will recommence to enable the approved deadline of 31 December 2015 to be met.	■	

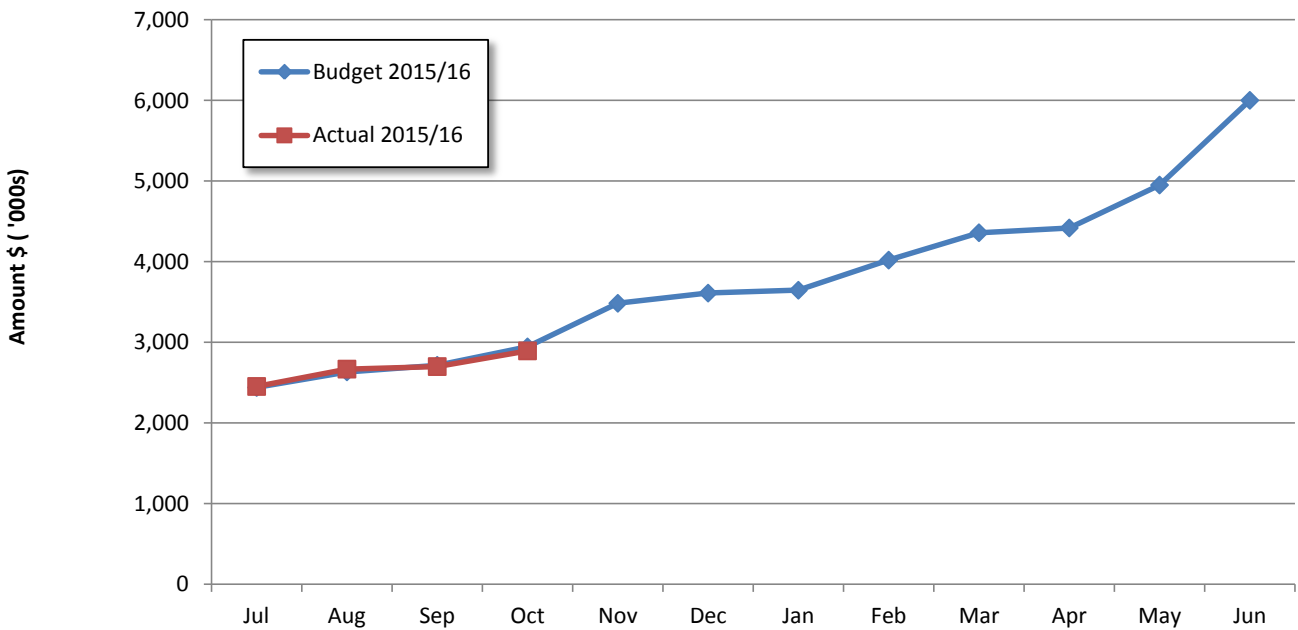
SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2015

2: Graphical Representation - Source Statement of Financial Activity

Budget Operating Expenses -v- YTD Actual



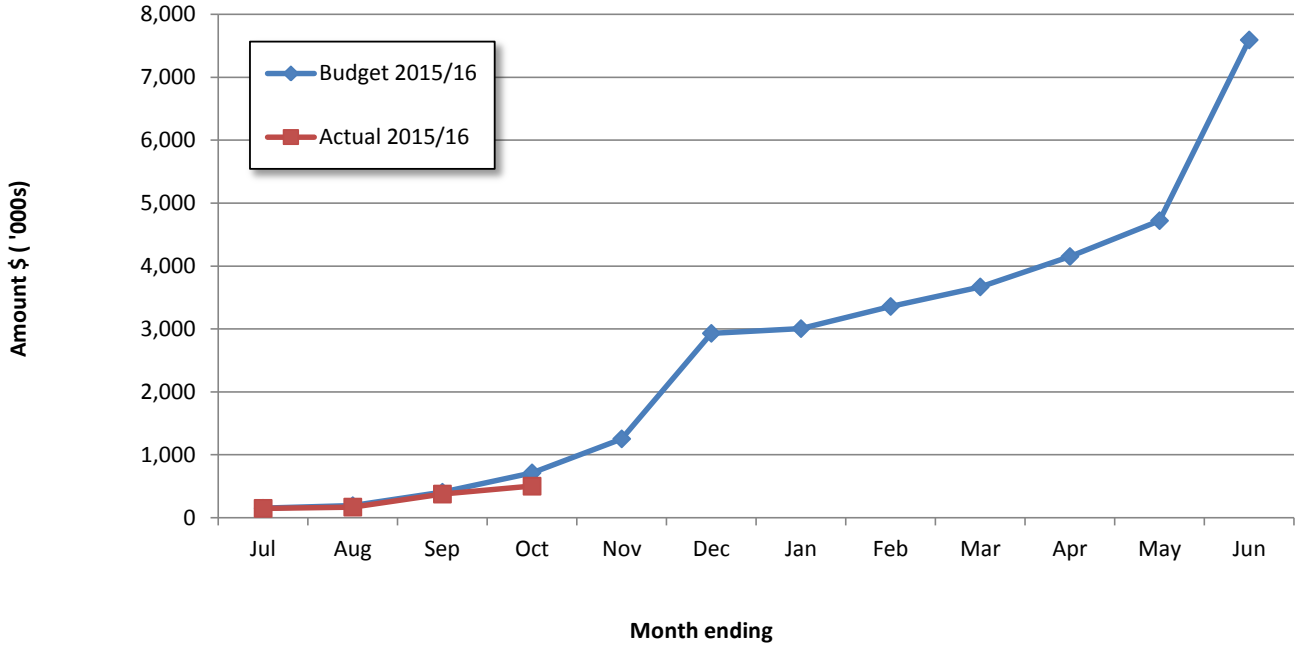
Budget Operating Revenues -v- Actual



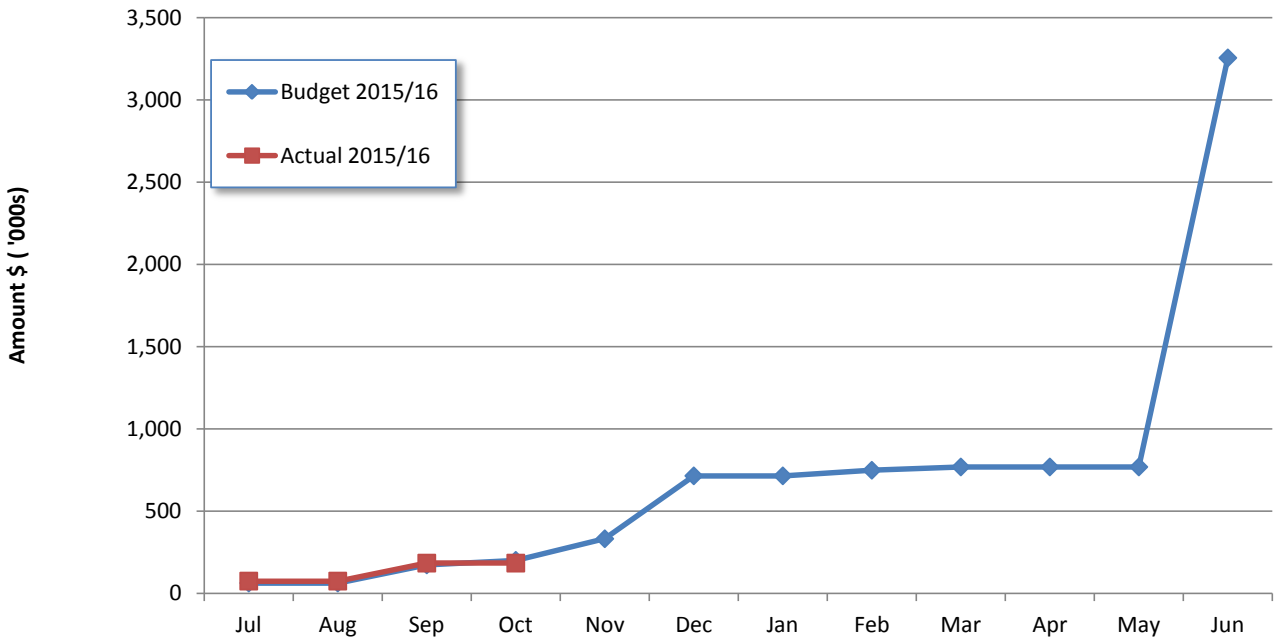
SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2015

2: Graphical Representation - Source Statement of Financial Activity

Budget Capital Expenses -v- Actual



Budget Capital Revenue -v- Actual



SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2015

3: NET CURRENT FUNDING POSTION

	Note	Actual 2015/16	C/fwd 1 July 2015
		\$	\$
Current Assets			
Cash Unrestricted		1,716,490.30	705,911.42
Cash Restricted - Unspent Grants	7	1,251,257.48	1,201,956.90
Cash Restricted - Reserves	8	1,257,284.33	1,248,942.08
Receivables - Rates and Rubbish	5	417,220.07	203,674.82
Receivables - Other	5	28,097.11	396,883.07
Inventories		55,742.08	32,823.81
Accruals and Provisions		7,903.15	7,522.95
		4,733,994.52	3,797,715.05
Less: Current Liabilities			
Payables		(2,415.44)	(158,130.66)
Net GST & PAYG		456.31	(232,097.45)
Accruals and Provisions		(9,250.00)	(88,032.82)
		(11,209.13)	(478,260.93)
Less: Cash Restricted - Reserves	8	(1,257,284.33)	(1,248,942.08)
Net Current Funding Position		3,465,501.06	2,070,512.04

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2015

4: CASH AND INVESTMENTS

	Purpose	Ref	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total \$	Institution	Maturity Date
(a) Cash Deposits									
1 Term Deposit	Reserve Funds	1640002	2.35%		1,257,284.33		1,257,284.33	Bendigo	24/11/2015
2 Term Deposit	VROC CLGF - Aged Accom	1727187	2.35%			1,661,725.77	1,661,725.77	Bendigo	25/11/2015
3 Term Deposit	CLGF - Water Grants	1720110	2.35%		158,604.36		158,604.36	Bendigo	17/11/2015
4 Term Deposit	CLGF 2012/13	1641087	2.70%		374,889.00		374,889.00	Bendigo	23/12/2015
5 Term Deposit	GSDC - Pavilion	1641090	2.70%		200,000.00		200,000.00	Bendigo	23/12/2015
Total				0.00	1,415,888.69	1,661,725.77	3,077,614.46		

Comments/Notes - Investments**1 Reserve Funds**

Councils Reserve Funds are held collectively in one investment. Further detail in relation to Councils Reserve Funds are shown in Note 9.

2 Southern Link VROC - CLGF Aged Accommodation

The VROC Country Local Government Funds relate to the amounts that have been designated to the Shires of Cranbrook and Kojonup for construction of Aged Accommodation units.

3 Regional CLGF - Water Grants

Council's allocation through the VROC for the Stormwater Harvesting and Waste Water Reuse projects are held in this investment, until such time as the funds are required

4 Country Local Government Fund 2012/13

Councils allocation from the 2012/13 CLGF has been invested until such time as the funds are required.

5 Great Southern Development Commission - Regional Grants Scheme

The GSDC have provided funding towards redevelopment of the Tambellup Pavilion. The funds have been invested until such time as they are required.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2015

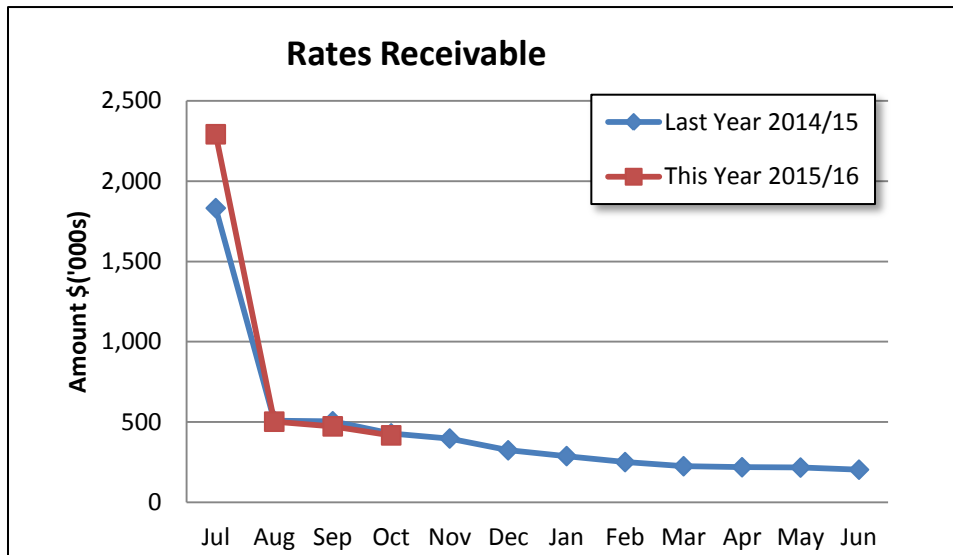
5: RECEIVABLES

Rates & Rubbish

Opening Arrears Previous Years
 Rates Levied this year
Less Collections to date
 Equals Current Outstanding

	Actual 2015/16	c/fwd 1 July 2015
	\$	\$
Opening Arrears Previous Years	203,674.82	182,580.61
Rates Levied this year	2,245,384.28	2,127,118.91
<u>Less</u> Collections to date	(2,031,839.03)	(2,106,024.70)
Equals Current Outstanding	417,220.07	203,674.82
Net Rates Collectable	417,220.07	203,674.82
% Collected	82.96%	91.18%

Net Rates Collectable
 % Collected



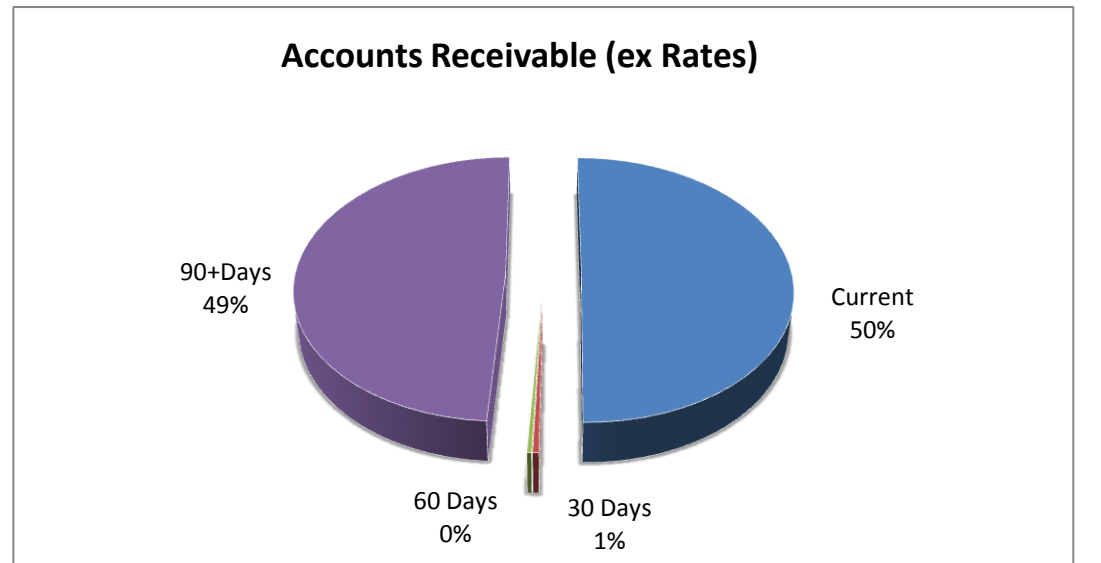
Comments/Notes - Receivables Rates and Rubbish

Accounts Receivable

Sundry Debtors
 Pensioner Rebates
 Emergency Services Levy

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Sundry Debtors	730.12	135.33	104.08	16,234.92
Pensioner Rebates	-			
Emergency Services Levy	15,892.66			
	16,622.78	135.33	104.08	16,234.92
		Total Outstanding		
				33,097.11

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables General

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2015

6: BUDGET AMENDMENTS

Amendments to original budget since budget adoption.

GL Account Code	Description	Council Res	Classification	Increase in Available Cash	Decrease in Available Cash	Balance
	Balanced Budget Adopted - 16 July 2015			\$	\$	\$ 0
	Closing Funding Surplus (Deficit)			0	0	0

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2015

7: GRANTS AND CONTRIBUTIONS

Program/Provider	Purpose	c/fwd 1 July 2015	Received 2015/16	Expended 2015/16	Closing Balance
		\$	\$	\$	\$
GOVERNANCE					
Department of Local Govt	Amalgamation (Bhill & Tamb)	51,505.52	0.00	0.00	51,505.52
Department of Local Govt	Strategic Community Planning	10,325.87	0.00	0.00	10,325.87
Country Local Govt Fund 2012/13	Solar Energy - Broomehill Admin Building	50,000.00	0.00	0.00	50,000.00
COMMUNITY AMENITIES					
Country Local Govt Fund - Regional	Stormwater Harvesting - TA Oval Tanks	87,064.69	0.00	0.00	87,064.69
Country Local Govt Fund - Regional	Stormwater Harvest - infrastructure CBH dam	77,450.54	0.00	0.00	77,450.54
RECREATION & CULTURE					
Country Local Govt Fund 2012/13	Broomehill Hall - Building Improvements	50,000.00	0.00	0.00	50,000.00
Country Local Govt Fund 2012/13	Tambellup Hall - Building Improvements	80,000.00	0.00	0.00	80,000.00
Country Local Govt Fund 2012/13	Tambellup Pavillion - Redevelopment	194,889.00	0.00	0.00	194,889.00
Great Southern Development Commission	Tambellup Pavillion - Redevelopment	200,000.00	0.00	0.00	200,000.00
TRANSPORT					
WA Local Govt Grants Commission	Bridge Funding	309,333.00	0.00	0.00	309,333.00
Dept Infrastructure & Regional Development	Roads to Recovery Funding 2014/15	91,388.28	0.00	(91,388.28)	0.00
Main Roads WA	Regional Road Group funding	0.00	122,640.00	(8,308.46)	114,331.54
Main Roads WA	Commodity Route funding	0.00	38,000.00	(11,642.68)	26,357.32
TOTALS		1,201,956.90	160,640.00	(111,339.42)	1,251,257.48

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2015

8: CASH BACKED RESERVES

	YTD Actual 2015/16	Adopted Budget 2015/16
(a) Leave Reserve		
<i>To be used to meet the Councils Long Service Leave liability for its employees.</i>		
Opening Balance	76,711.32	76,900
Amount Set Aside / Transfer to Reserve	0.00	30,000
Amount Used / Transfer from Reserve	0.00	(49,200)
Interest Received	512.21	1,500
	77,223.53	59,200
(b) Plant Reserve		
<i>To be used to assist with purchase of major plant items.</i>		
Opening Balance	73,609.15	73,600
Amount Set Aside / Transfer to Reserve	0.00	230,000
Amount Used / Transfer from Reserve	0.00	(270,000)
Interest Received	491.36	1,500
	74,100.51	35,100
(c) Building Reserve		
<i>To be used to finance replacement of Council buildings, and costs associated with subdivision and development of land.</i>		
Opening Balance	499,380.52	492,500
Amount Set Aside / Transfer to Reserve	0.00	100,000
Amount Used / Transfer from Reserve	0.00	(500,000)
Interest Received	3,336.90	9,000
	502,717.42	101,500
(d) Computer Reserve		
<i>To be used for the replacement or upgrade of computer hardware and software.</i>		
Opening Balance	26,583.56	26,600
Amount Set Aside / Transfer to Reserve	0.00	10,000
Amount Used / Transfer from Reserve	0.00	0
Interest Received	177.69	500
	26,761.25	37,100
(e) Tambellup Recreation Ground & Pavilion Reserve		
<i>To be used to maintain and develop sport and recreational facilities at the Tambellup Recreation Ground and Pavilion.</i>		
Opening Balance	389,011.50	388,800
Amount Set Aside/Transfer to Reserve	0.00	0
Amount Used/Transfer from Reserve	0.00	(388,000)
Interest Received	2,598.61	8,000
	391,610.11	8,800
(f) Broomehill Recreation Complex Reserve		
<i>To be used for works at the Broomehill Recreation Complex in agreeance with the Management Committee of the Broomehill Recreation Complex Inc.</i>		
Opening Balance	53,640.37	53,700
Amount Set Aside/Transfer to Reserve	0.00	8,600
Amount Used/Transfer from Reserve	0.00	(9,000)
Interest Received	357.88	1,500
	53,998.25	54,800

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2015

8: CASH BACKED RESERVES

	YTD Actual 2015/16	Adopted Budget 2015/16
(g) Broomehill Village Hall Replacement Reserve <i>To be used for the replacement of the existing Broomehill Village Hall or refurbishment of the existing facility.</i>		
Opening Balance	8,034.42	8,000
Amount Set Aside/Transfer to Reserve	0.00	0
Amount Used/Transfer from Reserve	0.00	(8,000)
Interest Received	53.39	0
	8,087.81	0
(h) Building Maintenance Reserve <i>To be used to fund building maintenance requirements for all Council owned buildings</i>		
Opening Balance	51,372.26	51,300
Amount Set Aside/Transfer to Reserve	0.00	0
Amount Used/Transfer from Reserve	0.00	(20,000)
Interest Received	342.87	1,000
	51,715.13	32,300
(i) Sandalwood Villas Reserve <i>To be utilised towards maintenance of the 6 units at Sandalwood Villas</i>		
Opening Balance	38,717.95	37,300
Amount Set Aside/Transfer to Reserve	0.00	11,300
Amount Used/Transfer from Reserve	0.00	0
Interest Received	258.61	800
	38,976.56	49,400
(j) Broomehill Synthetic Bowling Green Replacement Reserve <i>To be used for the future replacement of the synthetic bowling green at the Broomehill Recreational Complex.</i>		
Opening Balance	26,835.28	26,800
Amount Set Aside/Transfer to Reserve	0.00	8,600
Amount Used/Transfer from Reserve	0.00	0
Interest Received	179.36	500
	27,014.64	35,900
(k) Refuse Sites Post Closure Management Reserve <i>To meet the financial requirements for the closure of the Broomehill and Tambellup landfill sites when their useful life expires.</i>		
Opening Balance	5,045.75	5,000
Amount Set Aside/Transfer to Reserve	0.00	5,000
Amount Used/Transfer from Reserve	0.00	0
Interest Received	33.37	100
	5,079.12	10,100
(l) Lavieville Lodge Reserve <i>To be utilised towards maintenance of the 4 units at Lavieville Lodge</i>		
Opening Balance	0.00	0
Amount Set Aside/Transfer to Reserve	0.00	45,000
Amount Used/Transfer from Reserve	0.00	0
Interest Received	0.00	900
	0.00	45,900
Total Cash Backed Reserves	1,257,284.33	470,100

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2015

8: CASH BACKED RESERVES**Summary of Transfers To and (From) Cash Backed Reserves****Transfers to Reserves**

	YTD Actual 2015/16	Adopted Budget 2015/16
Leave Reserve	512.21	31,500
Plant Reserve	491.36	231,500
Building Reserve	3,336.90	109,000
Computer Reserve	177.69	10,500
Tambellup Rec Ground & Pavilion Reserve	2,598.61	8,000
Broomehill Rec Complex Reserve	357.88	10,100
Broomehill Village Hall Replacement Reserve	53.39	0
Building Maintenance Reserve	342.87	1,000
Sandalwood Villas Reserve	258.61	12,100
Broomehill Synthetic Bowling Green Replacement Reserve	179.36	9,100
Refuse Sites Post Closure Management Reserves	33.37	5,100
Lavieville Lodge Reserve	0.00	45,900
	8,342.25	473,800

Transfers from Reserves

Leave Reserve	0.00	(49,200)
Plant Reserve	0.00	(270,000)
Building Reserve	0.00	(500,000)
Computer Reserve	0.00	0
Tambellup Rec Ground & Pavilion Reserve	0.00	(388,000)
Broomehill Rec Complex Reserve	0.00	(9,000)
Broomehill Village Hall Replacement Reserve	0.00	(8,000)
Building Maintenance Reserve	0.00	(20,000)
Sandalwood Villas Reserve	0.00	0
Broomehill Synthetic Bowling Green Replacement Reserve	0.00	0
Refuse Sites Post Closure Management Reserves	0.00	0
Lavieville Lodge Reserve	0.00	0
	0.00	(1,244,200)

Total Transfer to/(from) Reserves

All of the above reserve accounts are supported by money held in financial institutions.

	8,342.25	(770,400)
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Comments - Cash Backed Reserves

Councils Reserves are held collectively in one investment with the Bendigo Bank.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2015

9: ASSET DISPOSALS

The following assets have been disposed of during the period under review:

	Net Book Value		Sale Proceeds		Profit(Loss)	
	YTD Actual 2015/16	Budget 2015/16	YTD Actual 2015/16	Budget 2015/16	YTD Actual 2015/16	Budget 2015/16
PLANT & EQUIPMENT						
<i>Governance</i>						
Holden Caprice - OTA	0.00	39,500	0.00	34,000	0.00	(5,500)
Holden Colorado - BH000	35,236.23	34,500	33,636.36	30,000	(1,599.87)	(4,500)
<i>Recreation & Culture</i>						
Toro 360 Mower	0.00	28,200	0.00	15,000	0.00	(13,200)
<i>Transport</i>						
Caterpillar 12H Grader - TA18	0.00	139,800	0.00	80,000	0.00	(59,800)
Isuzu Gigamax Truck - BH002	0.00	109,800	0.00	75,000	0.00	(34,800)
6x4 Fuel Trailer	0.00	700	0.00	500	0.00	(200)
Ford Ranger Dual Cab - 1TA	43,255.90	42,600	40,989.16	33,000	(2,266.74)	(9,600)
Holden Colorado Utility - TA052	31,355.73	31,400	24,545.45	28,000	(6,810.28)	(3,400)
Ford Ranger Dual Cab - TA001	0.00	40,500	0.00	32,000	0.00	(8,500)
Holden Colorado Utility - BH009	0.00	28,600	0.00	28,000	0.00	(600)
Holden Colorado Dual Cab - BH00	33,538.76	33,500	28,090.91	31,000	(5,447.85)	(2,500)
Holden Colorado Utility - BH014	0.00	34,300	0.00	25,000	0.00	(9,300)
Toyota Landcruiser dual cab - BH003	56,075.99	59,000	56,590.91	50,000	514.92	(9,000)
	199,462.61	622,400	183,852.79	461,500	(15,609.82)	(160,900)

Summary

Profit on Asset Disposals
Loss on Asset Disposals

YTD Actual 2015/16	Budget 2015/16
514.92	0
(16,124.74)	(160,900)
(15,609.82)	(160,900)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2015

10: OPERATING REVENUE AND EXPENSE

	Adopted Budget Revenue 2015/16	Adopted Budget Expense 2015/16	Actual Revenue 2015/16	Actual Expense 2015/16
GENERAL PURPOSE FUNDING				
Rate Revenue	2,165,800	(185,100)	2,155,672.21	(63,942.27)
General Purpose Funding	860,000	0	215,331.75	0.00
Other General Purpose Funding	38,500	(60,100)	10,806.66	(20,604.19)
TOTAL GENERAL PURPOSE FUNDING	3,064,300	(245,200)	2,381,810.62	(84,546.46)
GOVERNANCE				
Members Of Council	16,000	(629,900)	0.00	(171,294.75)
Administration General	2,500	0	6,645.15	0.00
Other Governance	9,000	(87,300)	150.00	(32,955.85)
TOTAL GOVERNANCE	27,500	(717,200)	6,795.15	(204,250.60)
LAW, ORDER & PUBLIC SAFETY				
Fire Prevention	85,500	(138,000)	74,793.19	(63,272.04)
Animal Control	3,900	(31,800)	2,021.89	(6,825.24)
Other Law, Order & Public Safety	0	(6,500)	0.00	(752.54)
TOTAL LAW,ORDER & PUBLIC SAFETY	89,400	(176,300)	76,815.08	(70,849.82)
HEALTH				
Maternal & Infant Health	600	(12,900)	0.00	(3,466.87)
Health Inspection & Administration	500	(31,000)	0.00	(4,278.48)
Preventative Services - Pest Control	0	(12,100)	0.00	(2,982.87)
Other Health	0	0	0.00	0.00
TOTAL HEALTH	1,100	(56,000)	0.00	(10,728.22)
EDUCATION & WELFARE				
Other Education	500	(6,800)	0.00	(4,300.00)
Other Welfare	0	(10,000)	0.00	0.00
TOTAL EDUCATION & WELFARE	500	(16,800)	0.00	(4,300.00)
HOUSING				
Staff Housing	0	0	1,107.94	(164.02)
Other Housing	117,300	(88,600)	14,320.00	(25,742.08)
TOTAL OTHER HOUSING	117,300	(88,600)	15,427.94	(25,906.10)
COMMUNITY AMENITIES				
Household Refuse	63,700	(276,100)	60,540.94	(59,950.83)
Protection Of The Environment	2,000	(2,000)	244.18	0.00
Town Planning & Regional Development	4,000	(54,900)	2,620.00	(17,513.87)
Other Community Amenities	4,500	(38,700)	2,434.56	(17,423.21)
Public Conveniences	0	(47,200)	0.00	(11,545.73)
Urban Stormwater Drainage	0	(3,400)	0.00	0.00
Sewerage	0	0	0.00	0.00
TOTAL COMMUNITY AMENITIES	74,200	(422,300)	65,839.68	(106,433.64)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2015

10: OPERATING REVENUE AND EXPENSE

	Adopted Budget Revenue 2015/16	Adopted Budget Expense 2015/16	Actual Revenue 2015/16	Actual Expense 2015/16
RECREATION & CULTURE				
Public Halls & Civic Centres	727,000	(172,600)	1,145.45	(62,429.12)
Other Sport & Recreation	67,800	(584,900)	15,366.99	(166,473.59)
Libraries	100	(67,400)	18.18	(26,662.09)
Other Culture	0	(27,200)	0.00	(7,069.95)
Television Rebroadcasting	0	0	0.00	0.00
TOTAL RECREATION & CULTURE	794,900	(852,100)	16,530.62	(262,634.75)
TRANSPORT				
Road Construction	1,486,000	0	160,640.00	0.00
Streets Roads Bridges & Depot Maint	134,200	(2,343,800)	137,094.92	(660,473.77)
Traffic Control	23,200	(56,900)	7,098.93	(19,396.52)
TOTAL TRANSPORT	1,643,400	(2,400,700)	304,833.85	(679,870.29)
ECONOMIC SERVICES				
Rural Services	0	(3,100)	0.00	(3,208.97)
Tourism & Area Promotion	15,200	(100,200)	6,921.36	(30,454.41)
Building Control	14,200	(58,000)	4,161.97	(19,869.68)
Other Economic Services	25,500	(55,600)	6,589.32	(13,835.30)
TOTAL ECONOMIC SERVICES	54,900	(216,900)	17,672.65	(67,368.36)
OTHER PROPERTY & SERVICES				
Private Works	25,000	(22,500)	827.11	(4,936.17)
Public Works Overhead	70,000	0	0.00	(37,197.06)
Plant Operation Costs	35,000	0	8,212.17	25,689.23
Workers Compensation	0	0	0.00	0.00
Salaries & Wages	0	0	0.00	(11,627.35)
Unclassified	4,000	(3,000)	0.00	(1,500.00)
TOTAL OTHER PROPERTY & SERVICES	134,000	(25,500)	9,039.28	(29,571.35)
TOTAL OPERATING	6,001,500	(5,217,600)	2,894,764.87	(1,546,459.59)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2015

11: CAPITAL DISPOSALS AND ACQUISITIONS

		Adopted Budget Revenue 2015/16	Adopted Budget Expense 2015/16	Actual Revenue 2015/16	Actual Expense 2015/16
GOVERNANCE					
Holden Statesman Sedan - OTA (CEO)	P&E	34,000	(47,000)	0.00	0.00
Holden Colorado Wagon - BH000 (MCS)	P&E	30,000	(42,000)	33,636.36	(36,300.00)
Broomehill Admin Building - solar energy	P&E	0	(50,000)	0.00	0.00
Tambellup Admin Building - generator backup	P&E	0	(20,000)	0.00	0.00
		64,000	(159,000)	33,636.36	(36,300.00)
HOUSING					
20 Henry Street - Laundry/bathroom renovation	L&B	0	(15,000)	0.00	0.00
Executive Residence 63 Taylor St Tambellup	L&B	0	(400,000)	0.00	(3,463.52)
		0	(415,000)	0.00	(3,463.52)
COMMUNITY AMENITIES					
Stormwater Harvesting - Tamb Oval	I-P	0	(87,000)	0.00	0.00
Stormwater Harvesting - Bhill CBH catchment to Complex	I-P	0	(77,500)	0.00	0.00
		0	(164,500)	0.00	0.00
RECREATION & CULTURE					
Broomehill Hall - refurb under stage area	L&B	0	(50,000)	0.00	0.00
Tambellup Hall - repair roof, upgrade ablutions	L&B	0	(80,000)	0.00	0.00
Tambellup Pavilion - redevelopment	L&B	0	(3,000,000)	0.00	(1,743.75)
Broomehill Rec Complex - storage room	L&B	0	(27,000)	0.00	0.00
Broomehill RSL Hall - sliding door/access ramp/paving	L&B	0	(7,500)	0.00	(2,688.00)
Broomehill RSL Hall - replace patio	L&B	0	(5,500)	0.00	0.00
Diprose Park - soft fall under junior playground	I-P	0	(25,000)	0.00	0.00
Diprose Park - shade structure over junior playground	L&B	0	(21,000)	0.00	0.00
Tambellup CRC - repair ceiling in reception area	L&B	0	(6,000)	0.00	0.00
Tambellup CRC - development of rear yard	L&B	0	(10,000)	0.00	0.00
Broomehill Museum - replace 2 windows west side	L&B	0	(19,500)	0.00	(17,590.91)
Subdivision Costs - No1 Dam	L&B	0	(10,000)	0.00	0.00
Plant Replacement					
Toro 360 Mower	P&E	15,000	(40,000)	0.00	0.00
		15,000	(3,301,500)	0.00	(22,022.66)
TRANSPORT					
Buildings					
Machinery Shed - Tambellup Depot	L&B	0	(100,000)	0.00	(40,339.42)
Tambellup Depot - Washdown Bay	L&B	0	(20,000)	0.00	0.00
Plant Replacement					
Caterpillar 12H Grader TA18	P&E	80,000	(350,000)	0.00	0.00
Isuzu Gigamax BH002	P&E	75,000	0	0.00	0.00
Water Tank	P&E	0	(65,000)	0.00	0.00
NEW 6 tonne Truck	P&E	0	(120,000)	0.00	0.00
6x4 Fuel Trailer	P&E	500	(20,000)	0.00	0.00
Ford Ranger Wildtrak 1TA	P&E	33,000	(45,000)	40,989.16	(43,716.44)
Holden Colorado Utility TA052	P&E	28,000	(38,000)	24,545.45	(31,206.36)
Ford Ranger Utility TA001	P&E	32,000	(45,000)	0.00	0.00
Holden Colorado Utility BH009	P&E	28,000	(38,000)	0.00	0.00
Ford Ranger Dual Cab BH00	P&E	31,000	(40,000)	28,090.91	(38,090.91)
Holden Colorado Utility BH014	P&E	25,000	(35,000)	0.00	0.00
Toyota Landcruiser Dual Cab BH003	P&E	50,000	(60,000)	56,590.91	(57,727.27)
Portable Traffic Lights	P&E	0	(7,900)	0.00	0.00
Sundry Plant	P&E	0	(14,000)	0.00	0.00

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2015

11: CAPITAL DISPOSALS AND ACQUISITIONS

		Adopted Budget Revenue 2015/16	Adopted Budget Expense 2015/16	Actual Revenue 2015/16	Actual Expense 2015/16
TRANSPORT					
<i>Footpaths</i>					
Taylor St East (south of Gnow-Tamb Rd)	I-R	0	(20,000)	0.00	0.00
Journal St (west of Henry Jones Building)	I-R	0	(50,000)	0.00	0.00
<i>Road Construction</i>					
Regional Road Group					
Gnowangerup-Tambellup Rd - reseal	I-R	0	(173,900)	0.00	0.00
Toolbrunup Rd - stabilise patches & seal	I-R	0	(162,200)	0.00	0.00
Pallinup South Rd - construct & seal	I-R	0	(103,400)	0.00	(8,233.46)
Roads to Recovery					
Pindellup Rd - widen & resheet	I-R	0	(85,000)	0.00	(78,756.74)
Punchmirup North Rd - gravel sheet	I-R	0	(241,200)	0.00	(47,507.56)
Norrish Rd - gravel sheet	I-R	0	(146,400)	0.00	(28,340.98)
Toolbrunup Rd - gravel sheet	I-R	0	(117,900)	0.00	(35,695.50)
Townscape - footpath upgrades, kerbing & drainage	I-R	0	(248,400)	0.00	0.00
Commodity Routes					
Nardlah Rd - gravel resheet / reseal 900m	I-R	0	(32,000)	0.00	(4,000.00)
Beejenup Rd - gravel sheet	I-R	0	(123,400)	0.00	(11,612.68)
Bridgeworks					
Broomehill -Kojonup Rd - bridge 4233	I-R	0	(174,000)	0.00	0.00
Pallinup Rd - bridge 4241	I-R	0	(290,000)	0.00	0.00
		382,500	(2,965,700)	150,216.43	(425,227.32)
ECONOMIC SERVICES					
Banner Poles - Tourist Layby Broomehill	I-P	0	(5,500)	0.00	0.00
Signage - Tourist Info Bays Bhill & Tamb	I-P	0	(4,500)	0.00	0.00
Tambellup Railway Station - replace gutters & fascia	L&B	0	(5,000)	0.00	0.00
		0	(15,000)	0.00	0.00
TOTAL					
		461,500	(7,020,700)	183,852.79	(487,013.50)
LAND HELD FOR RESALE					
	LR	0	0	0	0.00
LAND & BUILDINGS					
	L&B	0	(3,776,500)	0.00	(65,825.60)
PLANT & EQUIPMENT					
	P&E	461,500	(1,076,900)	183,852.79	(207,040.98)
FURNITURE & EQUIPMENT					
	F&E	0	0	0.00	0.00
INFRASTRUCTURE - ROADS					
	I-R	0	(1,967,800)	0.00	(214,146.92)
INFRASTRUCTURE - PARKS					
	I-P	0	(199,500)	0.00	0.00
		461,500	(7,020,700)	183,852.79	(487,013.50)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2015

11: CAPITAL DISPOSALS AND ACQUISITIONS

	Adopted Budget Revenue 2015/16	Adopted Budget Expense 2015/16	Actual Revenue 2015/16	Actual Expense 2015/16
RESERVE TRANSFERS - from/(to)				
Leave Reserve	49,200	(31,500)	0.00	(512.21)
Plant Replacement Reserve	270,000	(231,500)	0.00	(491.36)
Building Reserve	500,000	(109,000)	0.00	(3,336.90)
Computer Reserve	0	(10,500)	0.00	(177.69)
Tambellup Rec Ground & Pavilion Reserve	388,000	(8,000)	0.00	(2,598.61)
Broomehill Rec Complex Reserve	9,000	(10,100)	0.00	(357.88)
Broomehill Village Hall Replacement Reserve	8,000	0	0.00	(53.39)
Building Maintenance Reserve	20,000	(1,000)	0.00	(342.87)
Sandalwood Villas Reserve	0	(12,100)	0.00	(258.61)
Broomehill Synthetic Bowling Green Replacement Reserve	0	(9,100)	0.00	(179.36)
Refuse Sites Post Closure Management Reserve	0	(5,100)	0.00	(33.37)
Lavieville Lodge Reserve	0	(45,900)	0.00	0.00
	1,244,200	(473,800)	0.00	(8,342.25)
LOANS				
Loan Repayments	0	(49,700)	0.00	(4,575.28)
Proceeds from New Loans	1,550,000	0	0.00	0.00
Self Supporting Loans	0	0	0.00	0.00
Payment of Self Supporting Loan	0	(50,000)	0.00	0.00
	1,550,000	(99,700)	0.00	(4,575.28)
TOTAL CAPITAL	3,255,700	(7,594,200)	183,852.79	(499,931.03)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2015

11: TRUST FUND

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows -

Description	Opening Balance 1 July 2015	Amount Received	Amount Paid	Closing Balance
Hall Bonds	1,875.00	1,525.00	(2,500.00)	900.00
Key Bonds	1,100.00	200.00	(800.00)	500.00
Equipment Bonds	0.00	200.00	(200.00)	0.00
House Bonds	880.00	1,280.00	(1,280.00)	880.00
Nomination Deposits	0.00	240.00	(240.00)	0.00
Prepaid Cemetery Fees	588.00	0.00	0.00	588.00
Hidden Treasures	9,794.94	33,971.60	(6,984.20)	36,782.34
Broomehill Liaison Group	1,243.74	0.00	0.00	1,243.74
Fire Prevention	3,800.97	0.00	0.00	3,800.97
Youth Support Donations	130.00	0.00	0.00	130.00
Tourism Donations	43.83	0.00	0.00	43.83
Roadwise	329.18	0.00	0.00	329.18
Building Retention Bonds	2,456.49	0.00	0.00	2,456.49
Planning Approval Bond	5,000.00	0.00	0.00	5,000.00
Southern Link VROC	1,988,411.98	11,875.75	(366,040.71)	1,634,247.02
YMCA - A Smart Start Program	391,876.10	0.00	(35,625.10)	356,251.00
Unclaimed Monies (2003)	1,566.00	0.00	0.00	1,566.00
	2,409,096.23	49,292.35	(413,670.01)	2,044,718.57

SHIRE OF BROOMEHILL-TAMBELLUP
Municipal Fund & Trust Fund Payments for the month ending 31 October 2015
Presented to Council on 19 November 2015

Financial Management Regulations No. 12 & No. 13

TRUST FUND

Chq/EFT	Date	Name	Description	Amount
426	19/10/2015	TAMBELLUP HOCKEY CLUB	Refund Pavilion key bonds	400.00
427	20/10/2015	RAY SQUIBB	Refund equipment hire bond	200.00
428	27/10/2015	GARRY SHERIDAN	Refund Nomination Deposit - 2015 Ordinary elections	80.00
429	27/10/2015	MICHAEL WHITE	Refund Nomination Deposit - 2015 Ordinary elections	80.00
EFT7186	19/10/2015	CAMPERVAN & MOTORHOME CLUB OF AUSTRALIA LTD (CMCA)	Hidden Treasures - Site fees for CMCA Rally Albany	550.00
EFT7187	19/10/2015	GNOWANGERUP COMMUNITY RESOURCE CENTRE	Hidden Treasures - Catering, projector/screen hire	135.00
EFT7193	23/10/2015	TAMBELLUP JUNIOR FOOTBALL CLUB	Refund Pavilion key bond	200.00
EFT7222	27/10/2015	SCOTT THOMPSON	Refund Nomination Deposit - 2015 Ordinary elections	80.00
EFT7223	30/10/2015	SHIRE OF BROOMEHILL-TAMBELLUP	Transfer to Municipal Fund - recoup from Shire of Plantagenet for VROC Water Projects, Shires of Cranbrook & Kojonup for Aged Accommodation projects	168,262.67
Total Trust Fund				<u><u>169,987.67</u></u>

MUNICIPAL FUND

Chq/EFT	Date	Name	Description	Amount
2944	08/10/2015	BUILDING COMMISSION	Building Services Levy collected for Septmeber 2015	226.60
2945	08/10/2015	CONSTRUCTION TRAINING FUND	Construction Training Fund Levy collected	75.75
2946	13/10/2015	AUSTRALIA POST	Postage for BT Times October 2015	70.00
2947	13/10/2015	B.D. COVENTRY & SONS	Engrave 1 plaque	27.21
2948	13/10/2015	GREAT SOUTHERN FUEL SUPPLIES	12,000 litres diesel, kerosene, truck wash	15,623.73
2949	13/10/2015	J BLACKWOOD & SON	Tarp, Carton paper towel, all purpose detergent 25L, glass window cleaner 20L	570.44
2950	13/10/2015	LANGAWEIRA CO	Purchase of 8000m3 gravel - Norrish Rd	17,600.00
2951	13/10/2015	MURRAY LEONARD COOKE	Re-position brick in steps to oval near playground	143.55
2952	13/10/2015	SHIRE OF CRANBROOK	Recoup from VROC Aged Accommodation funding	10,414.38
2953	13/10/2015	SYNERGY	Electricity usage 25/8/2015 - 24/9/2015	2,344.40
2954	13/10/2015	TAMBELLUP DELI	Sept fuel & newspaper purchases	295.80
2955	13/10/2015	TELSTRA	CEO Mobile phone usage 2/8/15 - 1/9/15	74.50
2956	13/10/2015	WATER CORPORATION	Water use charges 26/8/2015 - 25/9/2015	207.11
2957	19/10/2015	PETTY CASH	Petty Cash Reimbursement - Broomehill	428.70
2958	19/10/2015	BROOMEHILL HISTORICAL SOCIETY	Reimburse Public Liability insurance premium for 15/16	1,330.15
2959	20/10/2015	MURRAY JOHNSEN	Rates refund for assessment A778	461.24

MUNICIPAL FUND

Chq/EFT	Date	Name	Description	Amount
2960	21/10/2015	PETTY CASH	Petty Cash reimbursement - Tambellup	323.90
2961	23/10/2015	CUT-N-COTE	4x gas strut, set of bolts, carbon brushes for angle grinder	273.82
2962	23/10/2015	FO & PM HOUSE	Purchase of 6000m3 gravel - Toolbrunup Rd	13,200.00
2963	23/10/2015	JAMES EYRES	Purchase of 9000m3 gravel - Punchmirup Rd	19,800.00
2964	23/10/2015	MARLO FARMS	Purchase of 2000m3 gravel - Pallinup South Rd	4,400.00
2965	23/10/2015	MINIMOUNTS GRAZING	Purchase of 10000m3 gravel - Toolbrunup/Pallinup Sth Rd	22,000.00
2966	23/10/2015	SYNERGY	Electricity usage 13/8/2015 - 09/10/2015	1,163.25
2967	23/10/2015	TELSTRA	Usage charges to 01/10/2015, service charges to 01/11/2015	2,818.10
2968	29/10/2015	DEPARTMENT OF TRANSPORT	New registration for Ford Ranger 'wildtrak' utility 1TA	268.45
EFT	06/10/2015	SALARIES & WAGES	Wages for fortnight ending 2 October 2015	51,207.36
EFT7139	06/10/2015	SHIRE OF BROOMEHILL-TAMBELLUP	Payroll deductions	350.00
EFT7140	06/10/2015	CHILD SUPPORT AGENCY	Payroll deductions	601.65
EFT7141	06/10/2015	LGRCE UNION	Payroll deductions	61.50
EFT7142	06/10/2015	SOUTHERN ABORIGINAL CORPORATION	Payroll deductions	340.00
EFT7143	13/10/2015	A.D. CONTRACTORS PTY. LTD.	Supply Emulsion for bitumen patching	2,696.10
EFT7144	13/10/2015	AARON PARNELL	Gardening - Lavieville Lodge	120.00
EFT7145	13/10/2015	ALBANY CITY HOLDEN	Loan car - BH000 1st service	33.00
EFT7147	13/10/2015	ARGOS FIRE SAFETY	4.5Kg HD vehicle bracket	108.90
EFT7148	13/10/2015	ARROW BRONZE	TA Cemetery niche wall plaque - Crosby	541.36
EFT7149	13/10/2015	BAREFOOT CLOTHING MANUFACTURERS	8 x ShireBT polos	295.25
EFT7150	13/10/2015	BEST OFFICE SYSTEMS	Minimum charge	45.00
EFT7151	13/10/2015	BEVAN LANG	Repairs to internet link - Fairfield Tower	577.50
EFT7152	13/10/2015	BLACK STUMP ELECTRICAL	Connect new hot water system - Unit 3 Lavieville Lodge	732.88
EFT7153	13/10/2015	BURANDO HILL	2x sets hyd ram seal kit, freight	255.99
EFT7154	13/10/2015	CALTEX STAR CARD	Fuel purchases September 2015	465.01
EFT7155	13/10/2015	COURIER AUSTRALIA	Freight - IT parts, parts, street signs	359.85
EFT7156	13/10/2015	DEPARTMENT OF FIRE & EMERGENCY SERVICES	ESL 2015/2016 - Shire properties	1,632.00
EFT7157	13/10/2015	DUGGIN'S	Works staff clothing plus freight and embroidery	6,995.10
EFT7158	13/10/2015	GOOP TRADING T/as Broomehill Post Office & Hardware	September 2015 postage	76.20
EFT7159	13/10/2015	GREAT SOUTHERN INSTITUTE OF TECHNOLOGY	Auschem refresher 9 Sept 2015	3,575.00
EFT7160	13/10/2015	GREAT SOUTHERN WASTE DISPOSAL	BH & TA Rubbish Collection 27/8/2015 - 24/09/2015	2,597.76
EFT7161	13/10/2015	GRIFFIN VALUATION ADVISORY	Valuation of "Infrastructure Other" assets @30 June 2015 for Replacement Value & Fair Value	14,874.00
EFT7162	13/10/2015	HARVEY NORMAN ELECTRICS ALBANY	HP Spectre Ultrabook with extended warranty	2,400.00
EFT7163	13/10/2015	KATANNING GLAZING & SECURITY	Carry out repairs to safe (difficulty closing)	375.00
EFT7164	13/10/2015	KATANNING PANEL BEATING	1x windshield replacement	418.00
EFT7165	13/10/2015	KATANNING PLANT HIRE AND CONCRETE SUPPLIES	Supply 20MPA concrete - Tamb depot shed	2,182.40
EFT7166	13/10/2015	KJB PLUMBING & GAS	Supply and install hot water unit - Unit 3 Lavieville Lodge	1,666.00
EFT7167	13/10/2015	KOJONUP AUTO ELEC SERVICES	Air conditioning service - 12M grader	143.00

MUNICIPAL FUND

Chq/EFT	Date	Name	Description	Amount
EFT7168	13/10/2015	KOJONUP TYRE SERVICE	Tyre replacement for flat tyre	398.00
EFT7169	13/10/2015	KRISTY BOYLE	Preparation of BT Times October 2015	225.00
EFT7170	13/10/2015	LANDGATE	GRV Interim Valuations	280.80
EFT7171	13/10/2015	LEASECHOICE PTY LTD	Photocopier charges 15/8/2015-14/08/2015	645.45
EFT7172	13/10/2015	LW HULL	Spraying oval for black beetle NPK, carbon ultra	490.00
EFT7173	13/10/2015	MIDALIA STEEL ALBANY	PO3936 - C15015 purlin galvanised	811.04
EFT7174	13/10/2015	MOLONEY ASSET MANAGEMENT SYSTEMS	Moloney Financial Modelling Software renewal	440.00
EFT7175	13/10/2015	PUBLIC LIBRARIES WA Inc	PLWA Membership 2015/2016	162.00
EFT7176	13/10/2015	ROAD SIGNS AUSTRALIA	20x cross road signs, 20x street name plates	1,672.00
EFT7177	13/10/2015	RON WRIGHT	Pushing gravel - Holly pit	12,012.00
EFT7178	13/10/2015	SAMUEL OCLARIT	Protective clothing - 1 pair Rossi workboots	189.95
EFT7179	13/10/2015	SHIRE OF CUBALLING	Building Services, labour & travel September 2015	4,008.00
EFT7180	13/10/2015	SOUTHERN TOOL AND FASTENER CO	Autocut, spanners, load binder ratchet, tie down ratchet	370.81
EFT7181	13/10/2015	STAPLES AUSTRALIA P/L	5x archive storage box	74.90
EFT7182	13/10/2015	WARREN BLACKWOOD WASTE	Management of BH & TA Transfer Stations September 2015	11,897.90
EFT7183	13/10/2015	WESTRAC EQUIPMENT PTY LTD	6x pcs blades	2,232.75
EFT7184	13/10/2015	WILSONS SIGN SOLUTIONS	Insert for Councillor desk plate	82.50
EFT7185	13/10/2015	YMCA OF PERTH YOUTH & COMMUNITY SERVICES INC.	Contribution to A Smart Start 2015-2016	4,730.00
EFT7188	19/10/2015	AUSTRALIAN TAXATION OFFICE	BAS SEPT 2015	47,583.00
EFT	20/10/2015	SALARIES & WAGES	Wages for fortnight ending 16 October 2015	51,584.12
EFT7189	21/10/2015	SHIRE OF BROOMEHILL-TAMBELLUP	Payroll deductions	350.00
EFT7190	21/10/2015	CHILD SUPPORT AGENCY	Payroll deductions	601.45
EFT7191	21/10/2015	LGRCE UNION	Payroll deductions	61.50
EFT7192	21/10/2015	SOUTHERN ABORIGINAL CORPORATION	Payroll deductions	340.00
EFT7194	23/10/2015	EDWARD JOHN FARMER	Rates refund for assessment A357	700.00
EFT7195	23/10/2015	ALBANY CITY MOTORS	1x mudguard, 1x liner	170.70
EFT7196	23/10/2015	AUSTRALIAN COMMUNICATIONS & MEDIA AUTHORITY	Landmobile licence - 254569/1	106.00
EFT7197	23/10/2015	C L HOLLY & CO	Purchase of 4400m3 gravel - Punchmirup Rd	9,680.00
EFT7198	23/10/2015	COURIER AUSTRALIA	Freight - toners, parts	77.63
EFT7199	23/10/2015	GRAY & LEWIS	Planning Advice consulting services Sept2015	831.88
EFT7200	23/10/2015	IW PROJECTS PTY LTD	Professional services Aug/Sept15 - VROC Joint Waste Tender	6,030.75
EFT7201	23/10/2015	JR & A HERSEY PTY LTD	Protective clothing & equipment - depots	1,098.48
EFT7202	23/10/2015	JUDY STEWART	Reimburse MCS phone charges 16/9/2015 - 15/10/2015	90.00
EFT7203	23/10/2015	KATANNING PANEL BEATING	Supply and fit R/R 1/4 glass, scotch tint 1/4 glass	286.00
EFT7204	23/10/2015	KJB PLUMBING & GAS	Annual testing of registered air gaps on stand pipe tundish	330.00
EFT7205	23/10/2015	KMJ FENCING	Supply replacement control board for Sandalwood Villas gate	550.00
EFT7206	23/10/2015	LANDMARK	12x110L roundup	12,581.77
EFT7207	23/10/2015	LGIS	Second instalments - Property, Workcare & Public Liability policies. First instalment Regional Risk Co-ordinator services	76,468.73

MUNICIPAL FUND

Chq/EFT	Date	Name	Description	Amount
EFT7208	23/10/2015	LOCAL GOVERNMENT MANAGERS AUSTRALIA	Registration for LGMA Annual State Conference - CEO	1,275.00
EFT7209	23/10/2015	MIDALIA STEEL ALBANY	2x purlins, hex steel screw, 3x topspan galvinised	350.30
EFT7210	23/10/2015	PEP BUILDING IMPROVEMENTS	Progress payment - depot shed construction	26,400.00
EFT7211	23/10/2015	POLYTECHNIC WEST	Cert 2 Automotive air con technology - Samuel Oclarit	1,040.17
EFT7212	23/10/2015	PRANDI BUILDERS	Replace 2 windows at Broomehill Museum	19,350.00
EFT7213	23/10/2015	PROTECTOR ALSAFE	40x pairs goggles - fire brigades	908.60
EFT7214	23/10/2015	QFH MULTIPARTS	50mm brass gate valve - depot standpipe	69.08
EFT7215	23/10/2015	SHIRE OF KOJONUP	Recoup from VROC Aged Accommodation funding	20,747.23
EFT7216	23/10/2015	SHIRE OF PLANTAGENET	Final Recoup from VROC Waste Water & Stormwater Harvesting funding	153,927.32
EFT7217	23/10/2015	T & L PAINTING ENTERPRISES	Painting of exterior woodwork - Broomehill Complex	7,076.00
EFT7218	23/10/2015	T-QUIP	Mower blades	559.90
EFT7219	23/10/2015	T4 TECHNOLOGY	2 x iPads	1,518.00
EFT7220	23/10/2015	WESTRAC EQUIPMENT PTY LTD	Travel to and from Kojonup -manifold replacement	1,326.76
EFT7221	23/10/2015	WOODLANDS DISTRIBUTORS & AGENCIES PTY LTD	Streetscape plans for BH&TA townsites	2,640.00
DD3822.1	06/10/2015	WA SUPER	Payroll deductions	11,193.30
DD3822.2	06/10/2015	REST SUPERANNUATION	Superannuation contributions	114.60
DD3842.1	20/10/2015	WA SUPER	Payroll deductions	11,099.37
DD3842.2	20/10/2015	REST SUPERANNUATION	Superannuation contributions	108.05
				719,815.68

CREDIT CARDS

Description	Amount
14/10/2015 September 2015	
Fuel BH000	200.00
Refreshments - Council meetings, office kitchen	223.50
Cleaning supplies - buckets	4.89
Bank Charges (card fees etc)	8.00
Total Credit Cards	436.39



19 October 2015

Attn: Jo Trezona
Chief Executive Officer
Shire of Broomehill-Tambellup
46-48 Norrish Street
TAMBELLUP WA 6320

Dear Councillors,

Audit for the year ended 30 June 2015

We are pleased to report that our audit of the Shire of Broomehill-Tambellup's financial statements and records for the year ended 30 June 2015 is now complete.

Accordingly we enclose a signed copy of the financial statements and audit certificate for your attention.

We confirm that we will arrange for one copy to be forwarded directly to the Department of Local Government, and the Shire President on your behalf.

Prior to reporting findings for Council and Management of the nature of audit tests conducted. The work undertaken by us to form an opinion is permeated by judgment, in particular regarding the nature, timing and extent of the audit procedures for gathering of audit evidence and the drawing of conclusions based on the audit evidence gathered.

In addition, there are inherent limitations in any audit. These include the use of testing, collusion and the fact that most audit evidence is persuasive rather than conclusive. As a result, our audit provides reasonable – not absolute – assurance that the financial systems of the Shire of Broomehill-Tambellup are functioning reliably.

In general we found the financial statements presented for audit were well prepared and supporting audit papers were complete and readily available.

We undertook a complete assessment of the Shire's financial systems and assessed areas of risk.

We are pleased to report that this review confirmed the strong internal controls within the financial and reporting systems of the Shire of Broomehill-Tambellup.

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Comment on Financial Position

The following table compares your financial ratios (note 19) to standards prescribed by the Local Government Regulations:

Ratio	Description	Result	Prescribed Standard
Current Ratio	Indicates the Shire's ability to meet short term debt obligations.	1.767	The standard is met if the ratio is greater than 1.
Asset Sustainability Ratio	Indicates that the Shire is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out.	2.494	The standard is met if the ratio is 0.9 or higher.
Debt Service Cover Ratio	Indicates the Shire's ability to repay its debt including lease payments.	29.977	A basic standard is met if the ratio is greater than or equal to 2. An advanced standard is met if the ratio is greater than 5.
Operating Surplus Ratio	Indicates the Shire's ability to cover its operational costs and have revenues available for capital funding or other purposes.	0.244	A basic standard is met between 0.01 and 0.15. An advanced standard is met if the ratio is greater than 0.15.
Own Source Revenue Coverage Ratio	Indicates the Shire's ability to cover its costs through its own revenue efforts.	0.540	A basic standard is met if the ratio is between 0.4 and 0.6. Intermediate standard is between 0.6 and 0.9. An advanced standard is met if the ratio is greater than 0.9.
Asset Consumption Ratio	Measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost	0.645	The standard is met if the ratio is 0.5 or greater. The standard is improving if the ratio is between 0.6 and 0.75.
Asset Renewal Funding Ratio	Measures the ability of the Shire to fund its projected asset renewal/replacements in the future.	0.893	The standard is met if the ratio is between 0.75 and 0.95. The standard is improving if the ratio is between 0.95 and 1.05.

-3-

Other Matters

We refer you to the attached audit observations and comments schedule.

In conclusion we take this opportunity to thank Kay and your administration staff for their pleasant and co-operative assistance throughout the audit.

Should there be any matters that you would like to discuss further please do not hesitate to contact us.

Kind Regards

A handwritten signature in blue ink, appearing to read 'Russell Harrison', written over a dotted line.

Russell Harrison
Partner

Enc

**INDEPENDENT AUDITOR'S REPORT
TO THE RATEPAYERS OF
THE SHIRE OF BROOMEHILL-TAMBELLUP**



Report on the Financial Report

We have audited the accompanying financial report of the Shire of Broomehill-Tambellup, which comprises the balance sheet as at 30 June 2015, 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, 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 and error.

Auditor's Responsibility

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

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

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

Independence

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

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t (08) 9841 1200 f (08) 9842 1034

**INDEPENDENT AUDITOR'S REPORT
TO THE RATEPAYERS OF
THE SHIRE OF BROOMEHILL-TAMBELLUP**

Auditor's Opinion

In our opinion the financial report of the Shire of Broomehill-Tambellup 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 2015 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

Other Matters

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) No 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) All necessary information and explanations were obtained by us.
- (d) All audit procedures were satisfactorily completed in conducting our audit.
- (e) In relation to the Supplementary Ratio Information presented at page 57 of this report, we have reviewed the calculations as presented and in our opinion these are:
 - i) Based on verifiable information; and
 - ii) Reasonable assumptions.



Russell Harrison, Partner
Lincolns Accountants and Business Advisers
70 - 74 Frederick Street, Albany WA
Dated this 19th day of October 2015.



ANNUAL REPORT

2014-2015

THIS DOCUMENT IS AVAILABLE IN OTHER FORMATS ON
REQUEST FOR PEOPLE WITH DISABILITY

Shire of Broomehill-Tambellup 2014-2015 Annual Report

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SHIRE PRESIDENTS REPORT



I am pleased to present this report on behalf of the Shire of Broomehill-Tambellup.

Firstly, I would like to express my thanks to all Councillors and staff for their contribution over the past year. I know that they have all worked hard to achieve a better outcome for the whole Shire. Some of the projects completed this year include:

Waste Transfer Stations: The Waste Transfer Stations commenced operating in Broomehill and Tambellup at the Refuse Sites in July 2014. Both sites are managed for Council by Warren Blackwood Waste.

Royalties for Regions – Country Local Government Fund 2012-2013: Council’s allocation of funds which were originally withdrawn, have been re-instated as part of the State Budget. Council’s allocation of \$374,889 will go towards projects at the Broomehill and Tambellup Halls, solar panels for the Broomehill office and funds towards the upgrade of the Tambellup Sports Pavilion.

Tambellup Pavilion Development: Council and staff are working to progress the planning required to satisfy funding agencies. The vision is for a new facility that will be suited to the full range of community events and functions. The new building will also see the introduction of a new community management structure for the facility. I urge anyone who is interested to put their hand up and get involved in the new structure.

Council Works: The Country Local Government Fund Water Harvesting and Water Re-Use projects are nearing completion. Contractors have completed vegetation widening on several shire roads which is an important aspect of making our roads safer for all users. The construction crew have been working on the Broomehill-Kojonup Road and the Tambellup West Road. The Maintenance Crew have been working on several projects as well as maintaining the road network. This year, with the assistance of Financial Assistance Grants and Road Grants from the Federal Government, through the Grants Commission, Council invested \$3.03m in its roads.

“Sandalwood Villas”- Tambellup Independent Living Seniors Units: These units are ‘fantastic’ thanks to the funding sources, the construction company and the shire staff for seeing this project to completion.

Community Emergency Services Manager: The Shire is pleased that Cindy Pearce has started in a shared role with our shire, the Shire of Katanning and the Department of Fire and Emergency Services. Cindy brings a wealth of experience in on-ground incident management, volunteer management, training and administrative and legislative compliance.

In closing, one of the reasons our council exists is to try and improve outcomes for all people in the Shire. Councillors and staff always strive to meet the challenges and expectations of the community as they present themselves. Council continues to support its community through community events and community projects with financial assistance or in-kind works.

Regards and best wishes.

Garry Sheridan
SHIRE PRESIDENT

CHIEF EXECUTIVE OFFICERS REPORT FOR 2014-2015

I am pleased to present my report for the 2014-2015 financial year.

Financial Performance

The Shire of Broomehill-Tambellup maintained a strong financial position throughout the year, highlighted by the following:

- The year finished with \$1,249,942.08 in cash backed reserves. These cash backed reserves are set aside for specific future purposes and there are restrictions on how the funds can be spent. Council budgets on an annual basis to place funds in these reserves to assist in meeting the future needs of the community.
- The 2014-2015 year saw Council finish the year with outstanding loans of \$253,632.44, which is made up of three loans. A self-supporting loan, financed by payments from a third party, was finalised during the year.
- The equity on the Balance Sheet increased by \$81.267m. Together with the continuation of investment in infrastructure, the main factor behind the increase in the Revaluation Surplus is brought about by the revaluation of our Infrastructure Assets for fair value. This is a requirement of Australian Accounting Standards and the Local Government (Financial Management) Regulations 1996.

Financial Ratios

As part of the annual financial reporting process a local government is required to report on a number of financial ratios which provide a “snapshot” of the local government’s financial strength.

This year the following outcomes were achieved:

- **Current ratio** – (indicates the Shire’s ability to meet short term debt obligations). Council’s ratio is 1.767 where the standard is met if the ratio is greater than 1.0. Thus we finished in a very strong position.
- **Asset Sustainability Ratio** – (indicates that the Shire is investing in renewal or replacement of its assets at the same rate that its overall asset stock is wearing out). Council’s ratio is 2.494 where the standard is met if the ratio is greater than 0.9. Again Council finished in a very strong position.
- **Debt ratio** – (indicates the Shire’s ability to repay its debt, including lease payments, from uncommitted or general purpose revenue). Our ratio is 29.977 where a basic standard is met if the ratio is greater than or equal to 2. An advanced standard is met if the ratio is greater than 5. Again we are in a very strong position.
- **Operating Surplus Ratio** – (indicates the Shire’s ability to cover its operational costs through its own source revenue efforts and have revenue available for capital funding or other purposes). Our ratio is 0.244 where a basic standard is met if the ratio is between 0.01 and 0.15. An advanced standard is met if the ratio is over 0.15. This year, Council meets the advanced standard.
- **Own Source Revenue Coverage Ratio** – (indicates the Shire’s ability to cover its costs through its own revenue efforts). This year the ratio is 0.540 where the standard is met if the ratio is between 0.4 and 0.6. Council meets the basic standard.
- **Asset Consumption Ratio** – (measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost). Council’s ratio is 0.645 where the standard is met if the ratio is 0.5 or greater. The standard is improving if the ratio is between 0.6 and 0.75. Council meets the advanced standard with this ratio. This ratio is continually improving which is the outcome from the revaluation of assets at fair value.
- **Asset Renewal Funding Ratio** – (measures the ability of the Shire to fund its projected asset renewal/replacements in the future). This year the ratio is 0.893 where the standard is met if the ratio is between 0.75 and 0.95. The standard is improving if the ratio is between 0.95 and 1.05.

Projects

The 2014-2015 budget was adopted by Council on 02 July 2014 and included an overall rate increase of 5%. With the assistance of funding through Roads to Recovery, the Regional Road Group, Black Spot and Commodity Route Funding program Council completed the following major road projects:-

REGIONAL ROAD GROUP

Broomehill-Kojonup Road (widen / seal to 7m - slk 30.60 to 31.80)

Broomehill-Kojonup Road (reseal - slk 21.70 to 26.70)

Broomehill-Kojonup Road (widen culvert - slk 27.10)

Tambellup West Road (widen / seal to 7m - slk 1.50 to 5.00)

Tambellup West Road (reconstruct / widen seal - slk 8.50 to 12.10)

ROADS TO RECOVERY

Pindellup Road (widen & resheet – slk 0.00 to 9.00)

BLACK SPOT

Gnowangerup-Tambellup Road & Beejenup Road (stagger intersection on northern approach) - carried over from 2013/14

Gnowangerup-Tambellup Road & Great Southern Highway (construct taper for road trains turning left onto highway) - carried over from 2013/14

COMMODITY ROUTES

Warrenup Road (gravel resheet – slk 3.75 to 6.5) - carried over from 2013/14

Greenhills North Road (reseal – slk 0.00 to 8.60)

Nardlah Road (gravel sheet 4.6km / reseal 900m - slk 0.00 to 5.50)

Royalties for Regions – Country Local Government Fund

Council received its 2012/13 allocation from the Country Local Government Fund of \$374,900 during 2014-2015. These funds have been allocated to –

Solar Energy – Broomehill Administration Building

\$50,000 is to be spent installing solar panels and equipment to provide renewable energy to the Broomehill Administration Building. This will assist with the operational costs for appropriate storage of records in the Archive Repository.

Tambellup Hall - Building Improvements

\$80,000 has been allocated to the Tambellup Hall to upgrade the ablutions and replace section of the roof.

Broomehill Hall - Building Improvements

\$50,000 has been allocated to complete the renovations to the Broomehill Hall, which will include refurbishment of the area under the stage.

Tambellup Pavilion - Redevelopment

\$194,900 will be utilised towards redevelopment of the Tambellup Pavilion. These funds will be used in conjunction with other grant funding, a loan and transfer from Councils Reserve.

Council also undertook and completed the following

- Received a new Isuzu Fire Truck for the Broomehill Town Brigade which is provided through funding from the Department of Fire & Emergency Services;
- Engaged H+H Architects to commence design for construction of a new Executive Residence;
- Replaced the kitchen in the Broomehill Playgroup building;
- Commenced construction of a new machinery shed in the Tambellup Depot;
- Replaced the gazebo at the Broomehill Caravan Park;
- Upgrade of the four standpipe controllers at North Greenhills Road and Cemetery Road in Broomehill, and Tambellup West Road and Crawford Street in Tambellup.

Staff

Staff changes during the year were as follows:

Matt Kay and Beau Payne from the works crew resigned from their positions and Mick Trezona retired after 21 years of service. We wish them all the best for the future.

We welcomed Samuel Oclarit who joined our works crew in the position of Mechanic during this financial year. Welcome Samuel.

As CEO you could never use the phrase 'standing still' in local government. Change and new concepts are a part of daily life. It seems that you just finish one project and the next one is already up and racing. Funding for capital projects through State and Federal Governments is increasingly more competitive and requires considerable time, money and expertise in submitting applications.

Council's latest project which is the upgrade of the Tambellup Sporting Pavilion sees the planning well underway. Council long term planning for this project has enabled it to be successful with attracting funding from two external sources to date as well as set finds aside in a Reserve to assist with the project. Council is currently awaiting the outcome of an application to the National Stronger Regions Fund (a Federal Government grant). Without the assistance of government funding, communities would not be able to achieve community infrastructure projects.

The upgrade of the Tambellup Sporting Pavilion, when completed will achieve a major outcome of the Strategic Community Plan.

While Local Government Reform particularly in the metropolitan area has taken a back seat, changes in local government continue. The Minister for Local Government recently announced that there was to be a focus on 'putting downward pressure on rates' which has been widely interpreted as rate capping. Rates are a local governments main source of revenue and an introduction of controls on raising that revenue will present a whole set of new challenges for Councils across the State.

In conclusion I would like to thank the President and Councillors for their support during the year and the staff for their ongoing support, loyalty, dedication to their roles and their tireless work. Thank you all.

Joanne Trezona
CHIEF EXECUTIVE OFFICER

SHIRE PROFILE

The Shire of Broomehill-Tambellup is a progressive rural community located within the Great Southern Region. The region is predominantly a sheep and grain producing area with a growing interest in viticulture, horticulture and tourism.

The Shire has a population of approximately 1,139 people and covers around 2,813 square kilometres with approximately 272km of sealed roads and 754km unsealed roads.

The Shire has two towns, Broomehill Village and the Tambellup townsite that offer advantages of rural lifestyle with the convenience of most essential services including recreation and leisure facilities, plus government, health and education services.

The Shire was formed on 1 July 2008 with the voluntary merger of the previous Shires of Broomehill and Tambellup.

The vision of the Council is based on strong traditions to provide:

- ❖ A great place to raise children
- ❖ Clean, green and prosperous
- ❖ A tradition of innovation – readily embracing new people and new ideas
- ❖ A strong sense of hospitality and tolerance
- ❖ Pride in our towns

The Council is committed to achieving a better quality of living for the people in the community, to provide a great place to live, work, raise children and visit, which will encourage a range of lifestyles and opportunities in a sustainable manner and caring for our natural environment, cultural diversity and heritage.

The Shire of Broomehill-Tambellup has two offices located at:

Broomehill
30360 Great Southern Highway
BROOMEHILL WA 6318

Tambellup
46-48 Norrish Street
TAMBELLUP WA 6320

Phone: 9825 3555
Facsimile: 9825 1152
Email: mail@shirebt.wa.gov.au
Web Site: www.shirebt.wa.gov.au
Office Hours: 8.30 – 4.30pm Monday – Friday

COUNCIL INFORMATION

In the year under review the Shire of Broomehill-Tambellup had seven Councillors, including the Shire President.

The Ordinary Meetings of Council are held on the third Thursday of every month, except January, commencing at 4.00pm. Committee Meetings of Council are held on an as needs basis.

YOUR COUNCILLORS – During the year under review



PRESIDENT

Cr GM (Garry) Sheridan
Retiring 2015
Phone: 9825 3093



DEPUTY PRESIDENT

Cr SJF (Scott) Thompson
Retiring 2015
Phone: 9824 1243



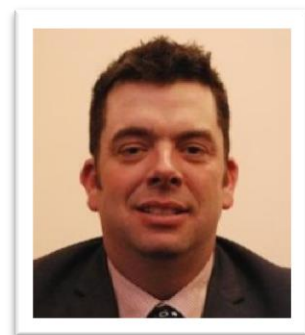
Cr KW (Kym) Crosby
Retiring 2015
Phone: 9824 1352



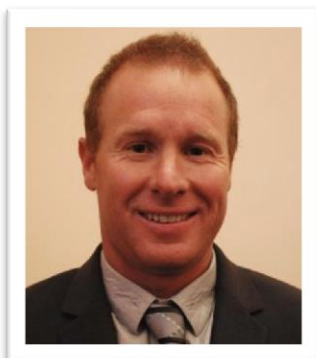
Cr TW (Trevor) Prout
Retiring 2017
Phone: 9825 1182



Cr MR (Mike) Batchelor
Retiring 2017
Phone: 9825 3053



Cr CL (Craig) Dennis
Retiring 2017
Phone: 9825 3075

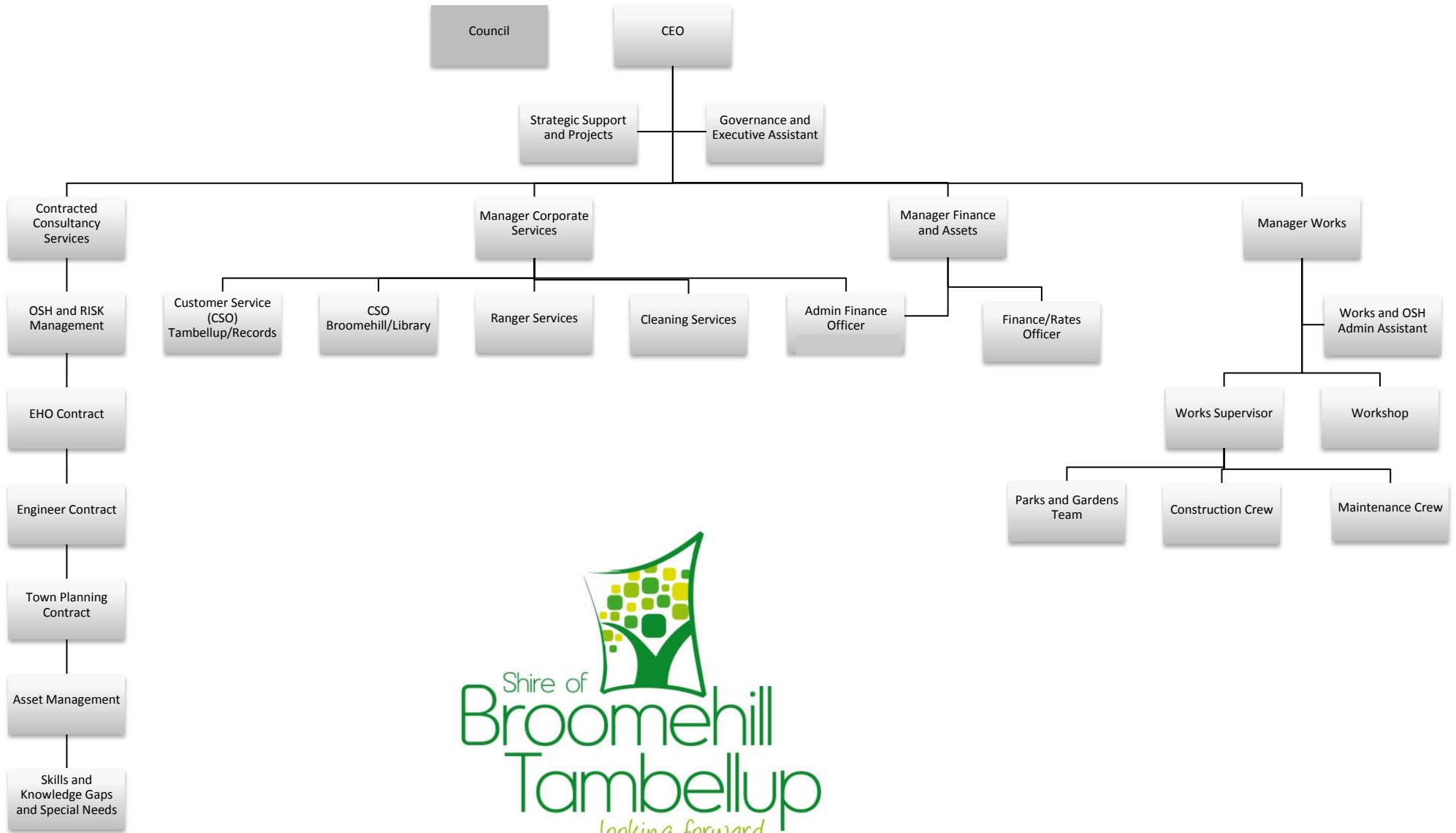


Cr MC (Mark) Paganoni
Retiring 2017
Phone: 9824 1316

COUNCIL STAFF – as at 30th June 2015

Chief Executive Officer	Joanne Trezona
Manager Corporate Services	Judy Stewart
Manager Works	Glen Brigg
Manager Finance and Assets	Kay O’Neill
Strategic Support and Projects Officer	Pam Hull
Governance and Executive Assistant	Louise Cristinelli
Finance/Rates Officer	Kim Hobbs
Finance/Administration Officer	Nina Bin Issa
Works Administration Officer (part time)	Coral Green
Customer Service Officers	Siegrid Reed
	Marni Lloyd Woods
Works Supervisor	John Farmer
Works and Maintenance Crew	Ricky Riley
	Allan Hankinson
	Bevan Skinn
	Darryl Pickett
	Derek Carr
	Foster Farmer
	Joshua Ford
	Kathy Brigg
	Lara Hugill
	Larry Wildblood
	Owen Kay
	Sammy Oclarit
	Steve Ryan
	Tim Williamson
	Wayne Newnham
Cleaners	Diane Olden
	Julie Taylor
	Nicole tuffley

2015 ORGANISATIONAL STRUCTURE



ADDITIONAL INFORMATION

National Competition Policy

This policy has been introduced by the Commonwealth Government so as to promote competition for the benefit of business, consumers and the economy by removing unnecessary protection of monopolies of markets where competition can be enhanced. It affects local governments as factors such as exemption from company and income tax or possible local regulations and laws may give local government a potential advantage over private contractors.

In respect to competitive neutrality, the Shire of Broomehill-Tambellup reports:

- The Shire of Broomehill-Tambellup during 2014-2015 did not engage in any significant business activities which generated in excess of \$200,000 annual income. Therefore, the introduction of competitive neutrality under Clause 7 of the policy was not required.
- There is no indication that the Council will become involved in any significant business activities during the next financial reporting period.
- There have been no allegations received by the Council of non-compliance with the neutrality principles.

Employee Remuneration

The Local Government (Administration) Regulations 1996 – Regulation 19B requires that the annual report for a Local Government for a financial year is to contain the following information. Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$100,000 or more.

100,000 – 109,999	
110,000 – 119,999	1
120,000 – 129,999	
130,000 – 139,999	1

Section 5.121 Report

Section 5.121 of the Local Government Act 1995 requires Annual Reports to contain details of entries made in the Complaints Register regarding complaints made about elected members.

There were no complaints lodged against elected members in the year under review.

Adoption of Local Laws

Council did not adopt any new Local Laws during the 2014-2015 financial year but it has commenced a review of all of its existing Local Laws. The review is being done in conjunction with the other member Councils of the Southern Link VROC. The initial advertising advising of the review has commenced.

Freedom of Information

The Shire of Broomehill-Tambellup welcomes any enquiries for information held by Council.

If information cannot be accessed by less formal means, a freedom of information request can be made by contacting the Chief Executive Officer.

It should be noted that some documents are for viewing only and documents cannot be copied which would breach the Copyright Act.

Nil enquiries were received during the 2014-2015 period.

Council's Information Statement is reviewed annually and a copy made available at both administration offices for perusal, as required under the *Freedom of Information Act 1992*.

State Records Act 2000

Staff development in the area of record keeping compliance has continued through the year with staff members having received a basic introduction to records as a part of their induction into the organisation. This training provides an overview of the responsibilities of individual officers and Council's obligations under the State Records Act 2000.

In accordance with section 28 of the State Records Act 2000, the Council's Recordkeeping Plan was to be reviewed in 2014. The necessary changes were made to the Plan and it was adopted by Council in November 2014 and approved by the State Records Commission in March 2015. Each staff member was provided with an updated plan after its approval.

Elected members have received information on what constitutes a record from a Councillor perspective and their responsibility to ensure relevant information is captured into Council's record system.

Disability Services Plan

Section 29(m) of the *Disability Services Act 1993* requires the Shire to report on the following seven outcomes in its approach to assisting people with disability within the Shire:

1. People with disability have the same opportunities as other people to access the services of, and any events organised by, the relevant public authority.

Council-organised community events are held in appropriate venues with facilities which allow for ease of access by people with disability. In 2012-13 improvements to footpaths, in both town sites, included disabled access. Our Library services cater for those with disability through the provision of large print and audio books.

2. People with disability have the same opportunities as other people to access the buildings and other facilities of the relevant public authority.

Council is committed to ensuring all Council buildings are able to be accessed by people with disability and has installed access ramps to the Tambellup Community Resource Centre and rear entry of the Tambellup Infant Health Centre in 2014-15 with future budget provision for a ramp into the Broomehill RSL Hall (used by Broomehill Playgroup).

- 3. People with disability receive information from the relevant public authority in a format that will enable them to access the information as readily as other people are able to access it.**

All Council publications are available in a variety of formats on request for people with specific needs. This information is conveyed through local newsletters and within each individual document.

- 4. People with disability receive the same level and quality of service from the staff of the relevant public authority.**

Council's Customer Service Charter outlines a commitment to providing a high standard of service to all customers of the Shire through all avenues of contact including in-person, over the telephone and through written correspondence. All staff are aware that customers have individual needs, including people with disability; administration staff have undertaken relevant training accordingly.

- 5. People with disability have the same opportunities as other people to make complaints to the relevant public authority.**

A complaints mechanism has been implemented through the Shire Administration and is accessible for all members of the community including people with disability.

- 6. People with disability have the same opportunities as other people to participate in any public consultation by the relevant public authority.**

Council has used the local newsletter and public advertising to advise residents of issues requiring public consultation. Staff have been available to assist residents with individual requirements as needed.

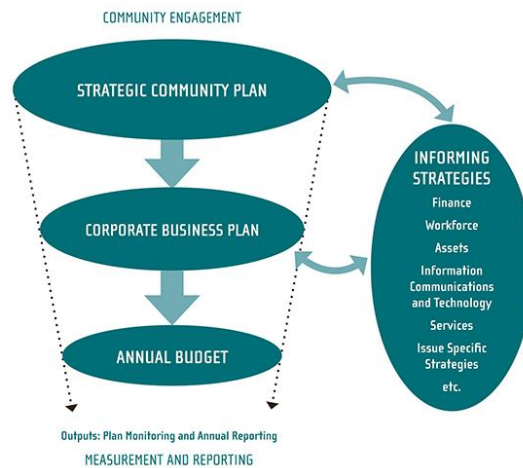
- 7. People with disability have the same opportunities as other people to obtain and maintain employment with the Shire of Broomehill-Tambellup.**

Council uses inclusive recruitment practices and improved methods of attracting, recruiting and retaining people with disability and ensures its policies and procedures are regularly reviewed.

STRATEGIC COMMUNITY PLAN PROGRESS

Integrated Planning and Reporting

In 2010, the Western Australian State Government introduced legislation requiring Local Governments to prepare an Integrated Planning and Reporting Framework by June 2013. The diagram below highlights the components of the framework:



In accordance with the legislation and following extensive community input, Council adopted its Strategic Community Plan (Plan) in September 2012. The Plan explores community aspirations (objectives) for the next ten years and articulates how the Shire of Broomehill-Tambellup will work towards achieving these aspirations.

This plan is Council's principal planning and strategy document, which means that it governs all of the work that the Shire undertakes, either through direct service delivery, partnership arrangements, or advocacy on behalf of the community. The plan will be fully reviewed in 2016.

In accordance with legislation, Council is required to report to the community annually its progress towards achieving the objectives.

Strategic Community Plan 2014/2015 – Our Progress

Following the initial adoption of the Plan, Council was required to revise the document to include measures of success, a necessary requirement of a compliant Plan. This was completed and the amended plan adopted by Council in March 2014. A minor review of the Plan was completed in April 2015, with a full review to be completed in 2016.

Objectives have been grouped under the strategic areas of **Civic Leadership, Social and Economic**. A fourth strategic area, Environment, does not have any objectives in this Plan as they have been incorporated in the 'Social' category. The following information provides an overview of Council's progress towards achieving these objectives, and activities from the year in review.

Strategic Community Plan Overall Progress 2014-2015

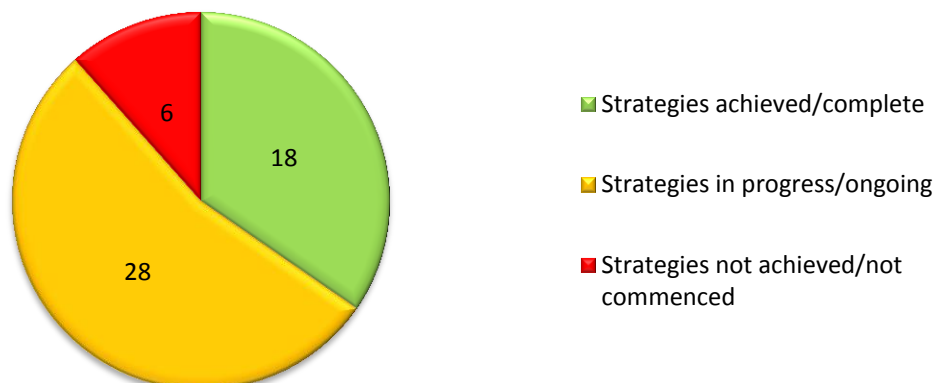


Fig. 1 Strategic Community Plan - overall progress for 2014-2015

A total of 52 strategies were developed in order to achieve all objectives. Progress from 2013-2014 to the end of 2014-2015 was as follows:

OVERALL PROGRESS	2013-2014	2014-2015
Strategies achieved/complete	22	18
Strategies in progress/ongoing	22	28
Strategies not achieved/not commenced	8	6
Total	52	52

This year a number of strategies previously reported as ‘achieved/complete’ have been revised to show as ‘in progress/ongoing’. These are predominantly administrative activities that have been successfully implemented (completed) but are an ongoing task.

More information on each of the strategic areas is provided below.

Strategic Area: Civic Leadership

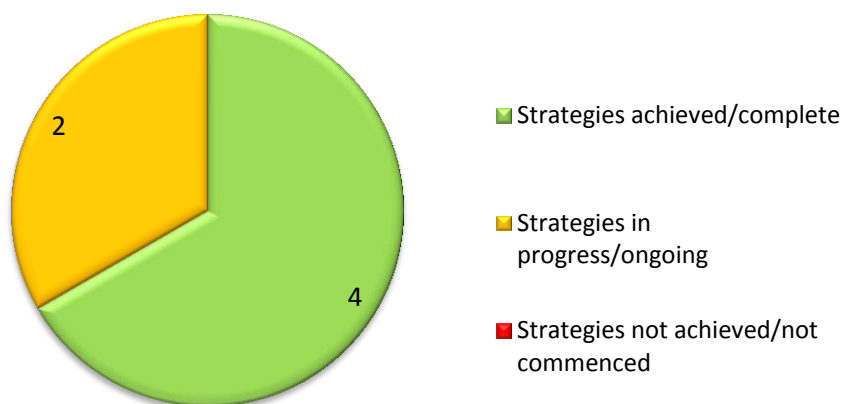


Fig. 2 Strategic Area: Civic Leadership – progress for 2014-2015

The strategies developed for Civic Leadership centred on greater community involvement in Shire decision making, Council’s continued advocacy on behalf of the community, and transparent, accountable and representative local government.

A total of six strategies were developed in order to achieve objectives. Progress from 2013-2014 to the end of 2014-2015 was as follows:

CIVIC LEADERSHIP	2013-2014	2014-2015
Strategies achieved/complete	4	4
Strategies in progress/ongoing	2	2
Strategies not achieved/not commenced	0	0
Total	6	6

Activities undertaken during the year included:

- Monthly updates on Council activity in the BT Times
- Continued lobbying of relevant stakeholders on matters of importance to the community.
- Council agendas and minutes and other public documents are available to the public within statutory timeframes
- No areas of non-compliance reported in Annual Compliance Return for 2014
- Achieved an unqualified audit in 2014
- Ongoing training provided to Councillors.

A community satisfaction survey will be undertaken during 2015-2016.

Strategic Area: Social

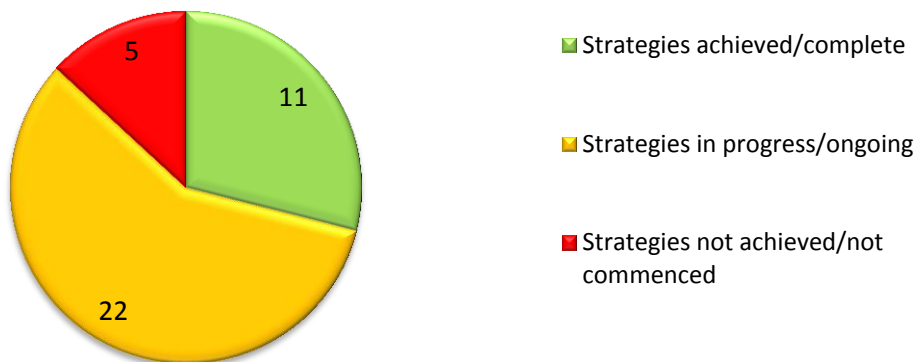


Fig 3. Strategic Area: Social - progress for 2014-2015

The strategies developed for the Social strategic area covered five key themes:

- Strengthening community spirit
- Maintaining a country lifestyle
- Living in a safe community
- Staying active and being entertained
- Being healthy

Progress from 2013-2014 to 2014-2015 was as follows:

SOCIAL	2013-2014	2014-2015
Strategies achieved/complete **	13	11
Strategies in progress/ongoing	18	22
Strategies not achieved/not commenced	7	5
Total	38	38

*** Variance due to the status of a number of strategies previously recorded as 'complete' being changed to 'ongoing'. While these strategies have been implemented, the actions are ongoing as part of normal business. This includes delivery of a community survey.*

Activities during the year included:

- Continued lobbying of service providers to maintain and enhance support services available in the community to local families and individuals. Ongoing partnerships are being developed with regional and local agencies to meet the needs of residents. Representation on Early Years Network Committee and Tambellup After School Care committee.
- Continued liaison with the Tambellup Community Cropping Group and potential involvement with the upgrade of the Tambellup Sports Pavilion.
- Consultation with Home and Community Care regarding requirements for senior residents in Broomehill to access the HACC bus service to Katanning. HACC have advised that residents requiring access should liaise with their health care provider in the first instance.
- Enforcement of the Shire of Broomehill-Tambellup Removal of Refuse, Rubbish and Disused Materials Local Law 2012 where required to improve the aesthetic appeal of our towns.
- Funding obtained through Country Local Government Fund to install a photovoltaic system at the Broomehill Administration office.
- Promotion of the Roadwise program through participation in 'White Ribbons for Road Safety' and 'Blessing of the Roads' campaigns.
- Footpath works (new and upgrades) are considered annually, with consideration to priorities identified in the Broomehill and Tambellup Bike Plans. Applications to Department of Transport Regional Bicycle Network for new paths on Journal St and Taylor St submitted. Unfortunately these were unsuccessful.
- Monthly works reports are provided for information in the BT Times on road construction and maintenance undertaken.
- Continued progress on the upgrade of the Tambellup Sports Pavilion, with concept plans being developed, and consultation through the Tambellup Sports Pavilion Advisory Committee and user groups to determine requirements for the new facility.
- Continued support of regional and community events and services, including Anzac and Australia Day events in Broomehill and Tambellup, the GSDC Holiday Runaway Bus Service, annual budget allocation for the Broomehill and Tambellup Primary Schools to assist with activities and programs. During 2014-2015 Council partnered with the Wirrpanda Foundation to source and manage funding for the Friday Kids Sports Program, provided in kind support for the Tambellup Twilight Tunes event, and made a financial contribution to the Maggie Dent seminar held in Broomehill.
- Completion of the Sandalwood Villas Independent Living Seniors Units.
- Continued liaison with the member councils of the Southern Link VROC to develop tender specifications for the Joint Waste Tender, which will be advertised and awarded late in 2015.

A number of strategies not achieved or commenced this year related to Council support of specific projects to be initiated by the community, including the establishment of community gardens, Men’s Sheds and participation in the ‘Clean Up Australia Day’ program. In May 2015 the community was invited through BT Times to submit expressions of interest into implementing these activities however no responses were received. Council will consider these strategies as part of the next document review.

Strategic Area: Economic

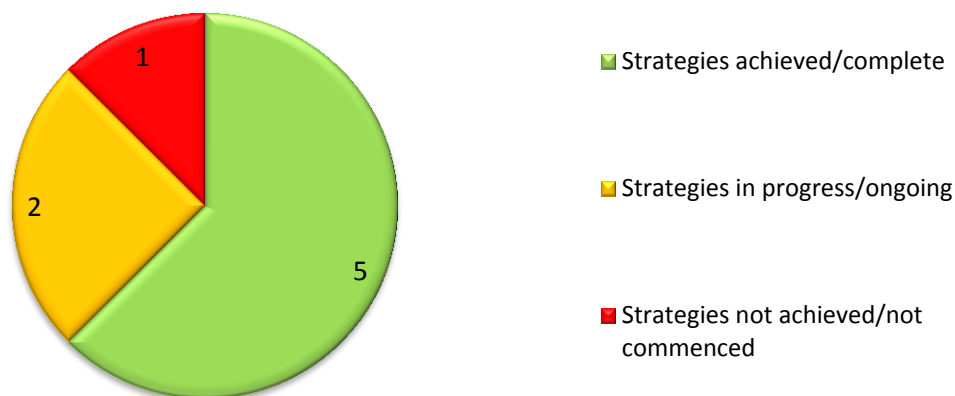


Fig. 4 Strategic Area: Economic - progress for 2014-2015

The strategies developed for the Economic strategic area relate to ‘Building Prosperity’, with the Shire’s role being to partner with community organisations and local businesses to build local economic capacity.

Progress from 2013-2014 to 2014-2015 was as follows:

ECONOMIC	2013-2014	2014-2015
Strategies achieved/complete	5	5
Strategies in progress/ongoing	2	2
Strategies not achieved/not commenced	1	1
Total	8	8

Activities included:

- Implementation of the Purchasing Policy for projects and acquisitions.
- Council representation on the Tambellup Business Centre committee.
- Financial and administrative support of the Hidden Treasures of the Great Southern group.
- Ongoing liaison with Telstra regarding inadequate mobile phone and internet service in parts of the Shire.
- Ongoing monitoring of developments with the rollout of the NBN and the impact on Broomehill and Tambellup.

BUILDING MAINTENANCE AND CAPITAL IMPROVEMENT REPORT

The 2014-2015 year saw a significant amount of maintenance and capital improvements undertaken to Council's buildings throughout the Shire.

Work at the Broomehill Town Hall has included repairs to the cracks in the front wall and painting of the rendered walls on the front section of the Hall; the northern exit ramp has also been improved. A new hot water system has been installed at the Broomehill RSL Hall (used by Broomehill Playgroup) and the kitchen has been renovated with Broomehill Playgroup also contributing toward the upgrade. A new gazebo has been erected at the Broomehill Caravan Park inclusive of new cement flooring.

Several upgrades took place at the Tambellup Infant Health Centre including replacement of deteriorated wooden window frames, installation of a new rear patio, new kitchen floor vinyl and painting of the concrete floor in the bathroom/laundry area. Fencing has been installed at the rear of the Station Master's Residence (Museum) to house the Corner Shop Museum's historic machinery and other items. Linoleum in the Tambellup Lesser Hall verandah area has been replaced with outdoor carpet and the servery in the Main Hall repaired.



Due to issues with the wooden floor in the tellers' area at the Bendigo Bank, a new sub-floor has been fitted along with new flooring and carpet; this building's decaying wooden verandah posts have also been replaced with new wooden, painted posts.

Due to continual window breakages, crim mesh was applied to windows at the Tambellup Youth Centre, Station Master's Residence (Museum), the Tambellup Town Hall and the Norrish Street public toilets in an attempt to reduce the cost of ongoing vandalism.

Staff housing improvements have included replacement of a faulty oven at 27 East Terrace and the installation of an exhaust fan and new tiling to the oven hub. The garden shed was replaced at 18 Henry Street, following rectification of subsidence issues, and lighting was installed to the rear area of the house.

This year saw the completion and opening of Sandalwood Villas on the corner of Taylor Street and the Gnowangerup-Tambellup Road and tenancies of three of the units.

The required safety checks, including servicing of fire related equipment, regular inspections for termites and cleaning of gutters, were conducted throughout all Shire buildings. General maintenance was attended to in all buildings, as required.

COUNCIL PROJECTS UPDATE

This year has again been a busy one, with a number of projects completed, and many more in progress. Funding has been sourced from a variety of agencies to enable projects and community programs to be implemented, and Council is appreciative of the support shown by these agencies.

Some of the highlights of the year are outlined below.

TAMBELLUP INDEPENDENT LIVING SENIORS ACCOMMODATION

With all funding confirmed, designs and specifications finalised, and the tender for the project advertised and awarded, the construction of the six-unit development on Taylor St commenced in November 2013. It was with great interest that the community watched this project take shape.



Construction progressed rapidly, with updates provided to the community each month through the BT Times. The project was completed in August 2014. The official opening of the 'Sandalwood Villas' complex was held in October 2014, with Shire President Garry Sheridan and local Member of Parliament Terry Waldron unveiling a plaque acknowledging the occasion and recognising the funding partners.



Two units were open for inspection on the day, and all those attending took advantage of the opportunity to see the quality workmanship that was provided by Wauters Enterprises in constructing the units

At the end of June 2015, three units have been tenanted. Council will continue to promote the remaining units to the local and wider community.



The project is the culmination of many years of planning and lobbying for funding, and Council is pleased to be able to provide the units as an accommodation option for people wishing to remain in their local community as they age.



Council is appreciative of funding received for this project from the following sources:

- Royalties for Regions – Country Local Government Fund 2010-2011, 2011-2012
- Royalties for Regions – Regional Community Services Fund
- Great Southern Development Commission – Regional Grants Scheme
- Tambellup Senior Citizens Unit Management Committee
- Tambellup-Cranbrook Community Bank
- Shire of Broomehill-Tambellup
- Tambellup Community & Sporting Association



TAMBELLUP SPORTS PAVILION UPGRADE

In 2012 Council was successful in receiving funding from the Department of Sport and Recreation to enable a Feasibility Study into options for the redevelopment of the Tambellup Sports Pavilion to be undertaken. Following consideration of the report, which included consultation with facility user groups and the wider community, Council determined that its preference is to proceed with a new build of the facility, which will allow for the co-location of the Tambellup Bowling Club through the incorporation of a synthetic bowling green.

Planning for the new facility has progressed during 2014-2015, with sourcing funding for the project being a significant activity. An application to the highly competitive Community Sporting and Recreation Facilities Fund (CSRFF) through the Department of Sport and Recreation was successful, with \$700,000 allocated to the project. The Great Southern Development Commission, through the Regional Grants Scheme, awarded \$200,000 to the project, and Council determined to allocate almost \$200,000 from its 2012-2013 Royalties for Regions Country Local Government Fund. Together with Council Reserve funds of \$300,000, this has provided a very good financial basis for the project.

The development of a submission to the National Stronger Regions Fund Round 2 is underway at the present and an outcome should be known in December 2015. Further opportunities will be investigated as funding rounds open; however Council has determined to raise a loan for the balance of the funds required.

The Tambellup Sports Pavilion Advisory Committee, which was formed in 2014 to assist Council in steering the project, met with the architect during the year to discuss the concept plans and the feedback received from sporting clubs. Work has commenced on the next draft of the plans, which will be advertised for public comment in due course.

It is anticipated that on ground works will commence before the end of the 2015-2016 financial year.

ROYALTIES FOR REGIONS – COUNTRY LOCAL GOVERNMENT FUND (CLGF) INDIVIDUAL ALLOCATION

With the completion of the Sandalwood Villas, Council was able to finalise its CLGF 2010-2011 and 2011-2012 allocations. These funds were utilised over the last two financial years for a variety of projects, including the construction of new public toilets in Broomehill, construction of footpaths in Broomehill, modifications to the Broomehill Shire Administration office, construction of a footpath in Tambellup, construction of the new Sheridan's Memorial Garden in Broomehill and the Tambellup Independent Living Seniors Accommodation.

CLGF 2012-2013

In 2013 the State Government advised that CLGF 2012-2013 funding would not be paid to local governments who had not completed their CLGF 2010-2011 projects by 30 June 2012. Following extensive lobbying from the affected local governments, including the Shire of Broomehill-Tambellup, this funding was reinstated as part of the 2014-2015 State budget. The funding was received by Council in June 2015.

Council has allocated CLGF 2012-2013 funding of \$374,889 to the following projects:

Tambellup Sports Pavilion Upgrade	194,889
Broomehill Administration Office Solar Energy	50,000
Broomehill Hall Building Improvements	50,000
Tambellup Hall – Roof and Ablutions Renovations	80,000
	\$374,889

ROYALTIES FOR REGIONS – COUNTRY LOCAL GOVERNMENT FUND - REGIONAL PROJECTS

The Southern Link Voluntary Regional Organisation of Councils (SLVROC), of which the Shire of Broomehill-Tambellup is a member council, was granted funding through the Royalties for Regions CLGF Regional Pool. The Shire of Broomehill-Tambellup acts as banker for the group, managing all regional CLGF funding received.

2011-2012 CLGF Regional funding was allocated to projects in the VROC Shires relating to Stormwater Harvesting and Waste Water Reuse.

In Broomehill, following the expansion of the town dam during 2013-2014, works during the year have included the fencing of this site, and the installation of a pump and pipework to transfer water from the settling dam at the CBH expansion site on Nardlah Rd to the dam at the Broomehill Recreational Complex.

A project variation request has been submitted to the Department of Regional Development to allow for the expansion of another dam on Nardlah Rd, which will allow for the capture of overflow water from the CBH dam that would normally discharge to the environment. It is intended that this dam will also be connected to the pipe to the Complex dam. To date an outcome has not been received.

In Tambellup, three 150kL concrete water tanks and associated infrastructure has been installed at the Tambellup Sports Ground, to store treated waste water from the Water Corporation treatment plant for reticulation onto the oval and Diprose Park. The Tambellup Bowling Club has generously allowed the Bowling Club Dam on Jam Creek Rd to be included in the project, and approval has been sought from the Department of Regional Development to utilise grant funds to expand this dam to increase capacity. To date an outcome has not been received.

The projects completed to date have served to increase the capacity for water harvesting in both towns, and enabled more efficient reuse of treated waste water. For the first time in many years, the ovals in both towns showed a healthy green coverage over the summer months.

2012-2013 CLGF Regional funding has been allocated to projects in the VROC shires relating to the provision of aged accommodation. While the Shire of Broomehill-Tambellup has no project this round, in Cranbrook and Kojonup, funding will be utilised to construct a total of six two-bedroom independent living units.

REGIONAL CLGF PROJECT AUDIT

As bankers for the SLVROC, the Shire of Broomehill-Tambellup was required to participate in a review of regional projects that have been funded by the CLGF in the 2010/2011 and 2011/2012 rounds. The review was conducted by agents for the Department of Regional Development and covered areas including:

- Project Management
- Grants Management
- Compliance with Financial Assistance Agreement and CLGF guidelines
- Compliance with procurement requirements
- Financial management
- Royalties for Regions reporting.

Overall, the review findings were positive, leading to a 'satisfactory' rating. The Department of Regional Development was satisfied that adequate controls were in place to manage funding and deliver projects in conjunction with SLVROC Councils. This is a significant outcome for our staff, and recognises the proficient manner in which over \$2.66 million in funding and the associated projects has been managed.

OTHER ACTIVITIES

A number of smaller community projects were initiated during the year as opportunities for funding became available.

Council is supporting the Tambellup Primary School, Tambellup Police and other agencies servicing the community to establish a program of after school activities in Tambellup. To date, a cooking program has been conducted, with good numbers participating. Other activities planned for the remainder of the year include archery and golf. These activities are funded by agencies external to the Shire.

GNOWANGERUP TAMBELLUP KIDS SPORTS PROGRAM

In partnership with the Wirrapanda Foundation and supported by the Tambellup Police, Council successfully applied for funding of \$5247 through the Office of Crime Prevention to assist with the delivery of a Friday night multi-sports program for Tambellup and Gnowangerup youth.

30-40 children aged up to 17 years have attended each session held to date, and up to six adults have attended each session to assist with organisation, coaching and umpiring the various sports. The program is funded to run until February 2016.

BROOMEHILL RECREATIONAL COMPLEX COMMITTEE

Council was pleased to support the Broomehill Recreational Complex Committee with their application for funding through the fiercely contested Community Sporting and Recreation Facilities Fund (CSRFF) Small Grants round to construct a new storeroom at the Complex. The application to the Department of Sport and Recreation was successful, with \$8,590 being awarded to the project. Works will commence later in 2015.

YOUNG LUNGS AT WORK' SIGNAGE

A successful application to the Tobacco Control Grants Scheme enabled the production of signage carrying the 'No Smoking' message for installation at our playgrounds and skate parks. Students at the Broomehill and Tambellup Primary Schools participated as part of their health program, producing eye catching artworks with the 'No Smoking' theme, to be incorporated into the new signs. The resulting stylised designs are bright and convey the message in a fun manner.



COMMUNITY EMERGENCY SERVICES MANAGER

In July 2014 the Shire of Broomehill-Tambellup entered into a three year partnership arrangement with the Department of Fire and Emergency Services and the Shire of Katanning to engage Cindy Pearce in the role of Community Emergency Services Manager. Cindy's role involves working with Council's volunteer Bushfire Brigades and the community in general, in areas of fire prevention, preparedness, response and recovery, and she provides a single point of contact within the Shire for all fire related matters. Cindy's previous experience in this role has been of great benefit to the Shire and the brigades, and we look forward to a successful and long term arrangement.

ROADWISE

Despite the Shire's Roadwise committee being in recess at present, messages related to road safety are still being shared with the community at key times of the year.

The 'White Ribbons for Road Safety' campaign, which runs over the Christmas holiday period, is always promoted widely through the Shire. This year over 300 'White Ribbons' were distributed to community members in Broomehill and Tambellup. The campaign was also promoted through the BT Times.

The Shire participated in the 'Blessing of the Roads' campaign at Easter in a low key fashion, through publicity in the BT Times.

Hoping you spend your precious Easter weekend and school holidays with your family and friends, and not these people..... (as nice as they are....!)



Tambellup Police and volunteers from the Tambellup St John Ambulance and Tambellup Volunteer Emergency Service Unit wish all residents a happy and safe Easter.

BT Times April 2015 'Blessing of the Roads'

Staff also attended the inaugural Great Southern Roadwise Conference held in Cranbrook, which brought together all stakeholders with a focus on road safety in the region, including WA Police, local governments, Main Roads WA, WALGA and local Roadwise Committees.



Annual Financial Report for the year ending 30 June 2015



SHIRE OF BROOMEHILL-TAMBELLUP

FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2015

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Principal place of business -
46-48 Norrish Street
TAMBELLUP WA 6320

SHIRE OF BROOMEHILL-TAMBELLUP

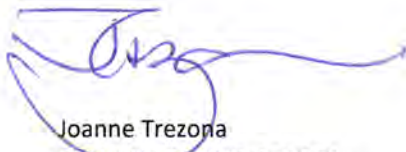
FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2015

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Broomehill-Tambellup, being the annual financial report and other information for the financial year ended 30 June 2015 are in my opinion properly drawn up to present fairly the financial position of the Shire of Broomehill-Tambellup at 30 June 2015 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 for issue on the 12th day of October 2015



Joanne Trezona
CHIEF EXECUTIVE OFFICER

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2015

	NOTE	Actual 2014/2015	Budget 2014/2015	Actual 2013/2014
Revenue				
Rates	23	1,993,882.41	1,985,700	1,814,198.76
Operating Grants, Subsidies and Contributions	29	3,092,350.33	2,048,100	2,187,591.94
Fees and Charges	28	224,735.24	237,300	220,359.24
Interest Earnings	2(b)	70,500.90	95,900	118,754.34
Other Revenue	2(b)	80,860.06	82,400	81,387.09
		5,462,328.94	4,449,400	4,422,291.37
Expenses				
Employee Costs		(1,785,141.23)	(1,621,300)	(1,661,911.27)
Materials and Contracts		(1,224,977.15)	(1,400,900)	(1,881,182.62)
Utility Charges		(153,769.00)	(169,100)	(141,945.43)
Depreciation on Non-Current Assets	2(b)	(1,238,193.49)	(1,008,200)	(988,678.16)
Interest Expenses	2(b)	(14,222.43)	(14,400)	(16,468.64)
Insurance Expenses		(158,237.77)	(166,500)	(146,462.97)
Other Expenditure		(67,958.77)	(73,300)	(73,045.96)
		(4,642,499.84)	(4,453,700)	(4,909,695.05)
		819,829.10	(4,300)	(487,403.68)
Non-Operating Grants, Subsidies and Contributions	29	2,916,334.33	3,675,000	1,853,424.29
Fair Value Adjustments to Financial Assets at fair value through profit or loss	2(b)	0.00	0	(48,000.00)
Profit on Asset Disposals	21	91,017.87	0	220,633.76
Loss on Asset Disposal	21	(265,542.47)	(139,800)	(120,027.17)
NET RESULT		3,561,638.83	3,530,900	1,418,627.20
Other Comprehensive Income				
Revaluation of Local Govt Unit Trust	13	0.00	0	167,038.96
Adjustments to Revaluation Surplus	13	(150,633.55)	0	(116,076.48)
Changes on Revaluation of non-current assets	13	77,856,173.11	0	5,871,351.49
Total Other Comprehensive Income		77,705,539.56	0	5,922,313.97
TOTAL COMPREHENSIVE INCOME		81,267,178.39	3,530,900	7,340,941.17

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

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2015

	NOTE	Actual 2014/2015	Budget 2014/2015	Actual 2013/2014
Revenue				
Governance		36,634.61	24,100	68,702.17
General Purpose Funding		4,769,218.94	3,863,500	2,819,313.21
Law, Order, Public Safety		100,532.82	84,500	80,669.25
Health		1,524.91	900	1,042.91
Education and Welfare		547.63	500	676.12
Housing		29,997.90	46,700	3,419.35
Community Amenities		76,398.80	68,000	66,846.13
Recreation and Culture		50,346.71	31,000	60,134.47
Transport		153,559.82	141,700	1,022,425.89
Economic Services		52,535.96	52,000	56,062.97
Other Property and Services		191,030.84	136,500	242,998.90
		5,462,328.94	4,449,400	4,422,291.37
Expenses				
Governance		(549,854.54)	(704,800)	(549,881.52)
General Purpose Funding		(242,233.51)	(246,100)	(238,107.91)
Law, Order, Public Safety		(159,585.51)	(187,200)	(144,488.51)
Health		(63,927.44)	(38,400)	(32,828.41)
Education and Welfare		(5,985.48)	(17,800)	(6,579.95)
Housing		(41,283.78)	(32,200)	(7,713.87)
Community Amenities		(468,261.62)	(376,300)	(261,223.25)
Recreation & Culture		(819,073.26)	(754,300)	(809,257.03)
Transport		(2,020,714.55)	(1,846,500)	(2,538,826.45)
Economic Services		(215,578.93)	(204,200)	(191,975.64)
Other Property and Services		(41,778.79)	(31,500)	(112,343.87)
		(4,628,277.41)	(4,439,300)	(4,893,226.41)
Finance Costs				
Governance		(12,559.30)	(12,700)	(14,136.98)
Education & Welfare		(50.08)	0	(176.12)
Housing		(1,613.05)	(1,700)	(2,155.54)
	2(b)	(14,222.43)	(14,400)	(16,468.64)
Fair Value Adjustments to financial assets at Fair Value through profit or loss				
Other Property and Services		0.00	0	(48,000.00)
	2(b)	0.00	0	(48,000.00)
Non-Operating Grants, Subsidies & Contributions				
Governance		60,000.00	60,000	0.00
Law, Order, Public Safety		351,678.78	0	4,636.36
Education & Welfare		222,454.55	222,000	73,000.00
Community Amenities		0.00	0	28,047.02
Recreation & Culture		524,889.00	1,373,500	62,030.91
Transport		1,757,312.00	2,014,000	1,685,710.00
Economic Services		0.00	5,500	0.00
	29	2,916,334.33	3,675,000.00	1,853,424.29

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2015

	NOTE	Actual 2014/2015	Budget 2014/2015	Actual 2013/2014
Profit/(Loss) on Disposal of Assets				
Governance		(17,886.49)	(14,700)	(19,799.54)
Law, Order & Public Safety		(52,308.91)	0	0.00
Housing		73,212.53	(8,600)	85,510.06
Community Amenities		(9,202.75)	0	0.00
Recreation & Culture		(116,305.82)	(8,500)	(22,325.57)
Transport		(37,061.86)	(108,000)	57,221.64
Economic Services		(14,971.30)	0	0.00
	21	(174,524.60)	(139,800.00)	100,606.59
NET RESULT		3,561,638.83	3,530,900	1,418,627.20
Other Comprehensive Income				
Revaluation of Local Govt Unit Trust	13	0.00	0	167,038.96
Adjustments to Revaluation Surplus	13	(150,633.55)	0	(116,076.48)
Changes on Revaluation of non-current assets	13	77,856,173.11	0	5,871,351.49
Total Other Comprehensive Income		77,705,539.56	0	5,922,313.97
TOTAL COMPREHENSIVE INCOME		81,267,178.39	3,530,900	7,340,941.17

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

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015

	NOTE	Actual 2014/2015	Actual 2013/2014
CURRENT ASSETS			
Cash and Cash Equivalents	3	3,156,810.40	2,287,581.86
Trade and Other Receivables	4	608,080.84	285,498.24
Inventories	5	32,823.81	27,103.89
TOTAL CURRENT ASSETS		3,797,715.05	2,600,183.99
NON-CURRENT ASSETS			
Other Receivables	4	42,641.08	182,129.55
Inventories	5	240,000.00	240,000.00
Financial Assets	6	175,864.74	175,864.74
Property, Plant and Equipment	7	14,076,857.91	13,604,754.11
Infrastructure	8	110,439,940.79	31,202,997.28
TOTAL NON-CURRENT ASSETS		124,975,304.52	45,405,745.68
TOTAL ASSETS		128,773,019.57	48,005,929.67
CURRENT LIABILITIES			
Trade and Other Payables	9	515,881.71	992,815.60
Long Term Borrowings	10	49,648.20	49,083.86
Provisions	11	273,482.31	260,517.31
TOTAL CURRENT LIABILITIES		839,012.22	1,302,416.77
NON-CURRENT LIABILITIES			
Long Term Borrowings	10	203,984.24	253,632.44
Other Payables	9	16,015.19	16,015.19
Provisions	11	92,667.42	79,703.16
TOTAL NON-CURRENT LIABILITIES		312,666.85	349,350.79
TOTAL LIABILITIES		1,151,679.07	1,651,767.56
NET ASSETS		127,621,340.50	46,354,162.11
EQUITY			
Retained Surplus		28,515,494.90	25,086,964.55
Reserves - Cash Backed	12	1,248,942.08	1,115,833.60
Revaluation Surplus	13	97,856,903.52	20,151,363.96
TOTAL EQUITY		127,621,340.50	46,354,162.11

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

**SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2015**

NOTE	RETAINED SURPLUS	RESERVES CASH BACKED	REVALUATION SURPLUS	TOTAL EQUITY
Balance as at 1 July 2013	23,650,490.29	1,133,680.66	14,229,049.99	39,013,220.94
Comprehensive Income				
Net Result	1,418,627.20	0.00	0.00	1,418,627.20
Revaluation of Local Govt House Unit Trust	13 0.00	0.00	167,038.96	167,038.96
Adjustments to Revaluation Surplus	13 0.00	0.00	(116,076.48)	(116,076.48)
Changes on Revaluation of non-current assets	13 0.00	0.00	5,871,351.49	5,871,351.49
Total Comprehensive Income	1,418,627.20	0.00	5,922,313.97	7,340,941.17
Reserve Transfers	17,847.06	(17,847.06)	0.00	0.00
Balance as at 30 June 2014	25,086,964.55	1,115,833.60	20,151,363.96	46,354,162.11
Comprehensive Income				
Net Result	3,561,638.83	0.00	0.00	3,561,638.83
Adjustments to Revaluation Surplus	0.00	0.00	(150,633.55)	(150,633.55)
Changes on Revaluation of non-current assets	13 0.00	0.00	77,856,173.11	77,856,173.11
Total Comprehensive Income	3,561,638.83	0.00	77,705,539.56	81,267,178.39
Reserve Transfers	(133,108.48)	133,108.48	0.00	0.00
Balance as at 30 June 2015	28,515,494.90	1,248,942.08	97,856,903.52	127,621,340.50

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

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2015

NOTE	Actual 2014/2015	Budget 2014/2015	Actual 2013/2014
Cash Flows From Operating Activities			
Receipts			
Rates	1,969,327.68	1,810,700	1,772,125.82
Operating Grants, Subsidies and Contributions	2,858,839.07	2,073,100	2,688,446.92
Fees and Charges	224,735.24	237,300	220,359.24
Service Charges	0.00	0	0.00
Interest Earnings	70,517.97	88,600	122,613.52
Goods and Services Tax	578,712.30	250,000	756,730.64
Other Revenue	80,860.06	82,400	81,387.09
	5,782,992.32	4,542,100	5,641,663.23
Payments			
Employee Costs	(1,794,151.77)	(1,596,300)	(1,628,225.57)
Materials and Contracts	(1,887,926.27)	(1,618,200)	(1,343,491.24)
Utility Charges	(153,769.00)	(169,100)	(141,945.43)
Insurance Expenses	(158,237.77)	(166,500)	(146,462.97)
Interest expenses	(14,429.02)	(15,300)	(16,665.98)
Goods and Services Tax	(289,967.71)	(423,000)	(828,224.96)
Other Expenditure	(67,958.77)	(73,300)	(73,045.96)
	(4,366,440.31)	(4,061,700)	(4,178,062.11)
Net Cash Provided By (Used In)			
Operating Activities	14(b) 1,416,552.01	480,400	1,463,601.12
Cash Flows from Investing Activities			
Payments for Development of Land Held for Resale	0.00	0	0.00
Payments for Purchase of Property, Plant & Equipment	(2,060,046.02)	(5,087,000)	(3,005,961.49)
Payments for Construction of Infrastructure	(2,183,012.28)	(2,854,300)	(3,031,939.35)
Advances to Community Groups	0.00	0	0.00
Payments for Purchase of Investments	0.00	0	0.00
Non-Operating Grants, Subsidies & Contributions	2,916,334.33	3,675,000	1,808,424.29
Proceeds from Sale of Fixed Assets	826,832.46	873,000	1,044,212.53
Proceeds from Advances	0.00	0	0.00
	(499,891.51)	(3,393,300)	(3,185,264.02)
Net Cash Provided By (Used In) Investing Activities			
Cash Flows from Financing Activities			
Repayment of Debentures	(49,083.86)	(49,000)	(47,414.40)
Proceeds from Self Supporting Loans	1,651.90	1,500	2,091.97
Proceeds from New Debentures	0.00	1,500,000	0.00
	(47,431.96)	1,452,500	(45,322.43)
Net Cash Provided By (Used In) Financing Activities			
Net Increase (Decrease) in Cash Held	869,228.54	(1,460,400)	(1,766,985.33)
Cash and Cash Equivalents at Beginning of the Year	2,287,581.86	2,432,300	4,054,567.19
Cash and Cash Equivalents at the End of the Year	14(a) 3,156,810.40	971,900	2,287,581.86
	869,228.54	(1,460,400)	(1,766,985.33)

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

**SHIRE OF BROOMEHILL-TAMBELLUP
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2015**

	Note	Actual 2014/2015	Budget 2014/2015	Actual 2013/2014
REVENUE				
Governance		96,634.61	84,100	68,702.17
General Purpose Funding		2,775,336.53	1,877,800	1,005,114.45
Law, Order & Public Safety		452,211.60	84,500	85,305.61
Health		1,524.91	900	1,042.91
Education & Welfare		223,002.18	222,500	73,676.12
Housing		104,460.70	46,700	99,074.57
Community Amenities		76,398.80	68,000	94,893.15
Recreation & Culture		575,725.21	1,404,500	122,165.38
Transport		1,926,937.39	2,155,700	2,833,114.43
Economic Services		52,535.96	57,500	56,062.97
Other Property & Services		191,030.84	136,500	242,998.90
		6,475,798.73	6,138,700	4,682,150.66
EXPENSES				
Governance		(580,300.33)	(732,200)	(583,818.04)
General Purpose Funding		(242,233.51)	(246,100)	(238,107.91)
Law Order & Public Safety		(211,894.42)	(187,200)	(144,488.51)
Health		(63,927.44)	(38,400)	(32,828.41)
Education & Welfare		(6,035.56)	(17,800)	(6,756.07)
Housing		(44,147.10)	(42,500)	(20,014.57)
Community Amenities		(477,464.37)	(376,300)	(261,223.25)
Recreation & Culture		(935,868.58)	(762,800)	(831,582.60)
Transport		(2,073,841.98)	(1,954,500)	(2,606,583.35)
Economic Services		(230,550.23)	(204,200)	(191,975.64)
Other Property & Services		(41,778.79)	(31,500)	(112,343.87)
		(4,908,042.31)	(4,593,500)	(5,029,722.22)
Net Result Excluding Rates		1,567,756.42	1,545,200	(347,571.56)
Adjustments for Cash Budget Requirements:-				
Non-Cash Expenditure and Revenue				
Initial recognition of assets due to change in Regulation - Land	2(a)(ii)	-	-	(45,000.00)
(Profit)/Loss on Asset Disposal	21	174,524.60	139,800	(100,606.59)
Movement in Accrued Interest		(206.59)	-	(197.34)
Movement in Deferred Pensioner Rates (Non Current)		(3,460.52)	-	(3,176.23)
Movement in Accrued Salaries and Wages		(57,320.49)	-	10,854.47
Movement in Employee Benefit Provisions		31,350.95	-	25,301.23
Movement in Income Received in Advance		5,724.94	-	(2,789.22)
Movement in Prepayments		-	-	-
Depreciation and Amortisation on Assets	2(b)	1,238,193.49	1,008,200	988,678.16
Capital Expenditure and Revenue				
Purchase Land Held for Resale		-	-	-
Purchase Land and Buildings	7	(511,889.31)	(4,008,100)	(1,498,716.45)
Purchase Infrastructure Assets - Roads	8	(1,958,841.40)	(2,548,300)	(2,477,982.85)
Purchase Infrastructure Assets - Other	8	(224,170.88)	(306,000)	(553,956.50)
Purchase Plant and Equipment	7	(1,535,987.35)	(1,066,000)	(1,465,373.72)
Purchase Furniture and Equipment	7	(12,169.36)	(12,900)	(41,871.32)
Proceeds from Disposal of Assets	21	826,832.46	873,000	1,044,212.53
Repayment of Debentures	22	(49,083.86)	(49,000)	(47,414.40)
Proceeds from New Debentures	22	-	1,500,000	-
Self Supporting Loan Principal Income	22	1,651.90	1,600	2,091.97
Transfers to Reserves (Restricted Assets)	12	(549,642.24)	(847,300)	(430,960.59)
Transfers from Reserves (Restricted Assets)	12	416,533.76	991,200	448,807.65
ADD Estimated Surplus/(Deficit) July 1 B/fwd		716,833.11	792,900	3,398,305.11
LESS Estimated Surplus/(Deficit) June 30 C/fwd		2,070,512.04	-	716,833.11
Amount Required to be Raised from Rates	23	(1,993,882.41)	(1,985,700)	(1,814,198.76)

This statement should be read in conjunction with the accompanying notes.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

1. 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 the cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of the 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, but a separate statement of those monies appears at Note 20 to this financial report.

(b) Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

(c) Cash and Cash Equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the Statement of Financial Position.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES

(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.

Collectibility of trade 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 Resale

Land purchased 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 the 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 and unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on Council's intention 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.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:-

- a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
 - b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipment; and
 - (ii) that are -
 - (I) land and buildings; or
 - (II) infrastructure;
- and
- c) for the financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES

(f) Fixed Assets (continued)

Mandatory Requirement to Revalue Non-Current Assets (continued)

In 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations.

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 is 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 AASB116. They were then classified as Land and revalued along with other land in accordance with 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 AASB1051 - Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

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

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

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES

(f) Fixed Assets (continued)

Land under Roads (continued)

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 assets 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 revaluation is treated in one of the following ways:

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

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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

An assets 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.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES

(f) Fixed Assets (continued)

Capitalisation Thresholds

The following thresholds have been adopted by Council in relation to capitalisation of assets:-

Land	All purchases
Buildings	\$2,000
Furniture & Equipment	\$2,000
Plant & Equipment	\$2,000
Infrastructure	\$5,000

Items purchased that fall below these thresholds are not capitalised, rather they are recorded on an asset inventory listing.

(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 (ie 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. 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 (ie the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie 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 participants 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.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES

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

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 Council are consistent with one or more of the following valuation approaches:-

Market Approach

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

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 and 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 1996 requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(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 (ie 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,

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES

(h) Financial Instruments (continued)

Classification and Subsequent Measurement

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

Amortised cost is calculated as:-

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

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly 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.

(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 making. Such assets are subsequently measured at fair value with the 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, except those for which are not 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 or determinable payments and fixed maturities that the Council's management 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 non-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 (ie 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 the asset previously recognised in other comprehensive income, is reclassified into profit or loss.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES

(h) Financial Instruments (continued)

Classification and Subsequent Measurement (continued)

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 financial assets are classified as non-current.

(v) Financial Liabilities

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

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 instruments, 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 into 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; indicators 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 Council no longer has any significant continued 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 Council'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.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES

(i) Impairment of Assets (continued)

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 (eg AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

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

(j) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually 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 Shires obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shires 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 or 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 they occur.

The Shires 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.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES

(m) Provisions

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

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

(n) Leases

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

Finance leases are capitalised recording an asset and a liability equal to 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 Shires share of net assets of the associate. In addition, the Shires share of the profit or loss of the associate is included in the Shires profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shires 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.

Profit and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shires interest in the associate.

When the Shires 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) Interest in Joint Arrangements

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

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

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES

(p) Interest 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 Shires interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 17.

(q) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

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

(r) Superannuation

The Shire contributes to a number of Superannuation funds on behalf of its 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 resale where it is held as non-current based on the Shire's intentions to release for sale.

(t) Comparative Figures

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

Where 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.

(u) 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 BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(v) 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 pronouncement that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows:-

Title and Topic	Issued / Compiled	Applicable ⁽¹⁾	Impact
(i) AASB 9 - Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil - The objective of the 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 that the standard will have any material effect.
(ii) AASB 2010 - 7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]	September 2012	1 January 2018	Nil - The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Shire (refer (i) above).
(iii) AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2017	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

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Title and Topic	Issued / Compiled	Applicable (*)	Impact
(iv) AASB 2013-9 Amendments to Australian Accounting Standards - Conceptual Framework Materiality and Financial Instruments [Operative date: Part C Financial Instruments - 1 January 2015]	December 2013	Refer title column	Part C of this Standard makes consequential amendments to AASB 9 and numerous other Standards and amends the permissions around certain applications relating to financial liabilities reissued at Fair Value. As the bulk of changes relate either to editorial or reference changes it is not expected to have a significant impact on the Shire.
(v) 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 in 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 Shires financial statements.
(vi) 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 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.

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Title and Topic	Issued / Compiled	Applicable (*)	Impact
(vii) 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.
(viii) 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. It is not anticipated it will have any significant impact on disclosures.
(ix) AASB 2015-3 Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality	January 2015	1 July 2015	This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing it to be completely withdrawn. It is not anticipated it will have a significant impact as the principles of materiality remain largely unchanged.
(x) 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	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:

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

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Adoption of New and Revised Accounting Standards

During the 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:

AASB 2011-7

AASB 2012-3

AASB 2013-3

AASB 2013-8

AASB 2013-9 Parts A & B

Most of the standards adopted had a minimal effect on the accounting and reporting practices of the Shire as they did not have a significant impact on the accounting or reporting practices or were either not applicable, largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to operations.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

2. REVENUES AND EXPENSES

(a) Statement of Objective

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

COMMUNITY VISION

Building prosperity, through individual commitment, partnerships and community spirit to enhance our way of life.

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose Government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Supervision of various local laws, fire prevention and animal control.

HEALTH

Health Surveyor expenses, food quality control, mosquito control and maintenance to the Infant Health Clinic in Tambellup.

EDUCATION AND WELFARE

Assistance to the Broomehill and Tambellup Primary Schools, maintenance to the Broomehill Playgroup Building, Assistance to Southern AgCare, Seniors and Youth Services.
Construction of Independent Living Seniors Accommodation.

HOUSING

Provision of community housing.

COMMUNITY AMENITIES

Rubbish collection services, operation of the tip, administration of the Town Planning Scheme, cemetery maintenance, public conveniences, protection of the environment and stormwater drainage.

RECREATION AND CULTURE

Maintenance of public halls, recreation grounds, parks, gardens, reserves and playgrounds. Operation of the Broomehill Library and support to the Tambellup Community Resource Centre for management of the Tambellup Library.

TRANSPORT

Construction and maintenance of streets, roads and bridges. Cleaning and lighting of streets, maintenance of staff housing and the Broomehill and Tambellup works depots.

ECONOMIC SERVICES

Tourism and area promotion, noxious weeds and vermin control. Maintenance of standpipes.

OTHER PROPERTY & SERVICES

Private works, public works overheads, plant operation costs and unclassified items.

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015**

2. REVENUES AND EXPENSES

(b) Result from Ordinary Activities

The Result from Ordinary Activities includes:

(i) Charging as an Expense:

Significant Expense

Transport

Other Property & Services

Transport

This significant expense in 2013/2014 relates to clean-up and reinstatement works following storms in the area in June 2012. Funding is provided through the WA Natural Disaster Recovery & Relief Arrangements (WANDRRA)

Other Property & Services

This significant expense in 2013/2014 relates to the revaluation of land held for resale.

Auditors Remuneration

- Audit Fees

Depreciation

Buildings

Furniture and Equipment

Plant and Equipment

Infrastructure

Interest Expenses

Debentures (*refer Note 22(a)*)

Rental Charges

Operating Leases

(ii) Crediting as Revenue:

Significant Revenue

Recreation & Culture

Transport

Recreation & Culture

Significant revenue in 2013/2014 relates to the initial recognition of the Broomehill Golf Course.

Transport

This significant expense in 2013/2014 relates to clean-up and reinstatement works following storms in the area in June 2012. Funding is provided through the WA Natural Disaster Recovery & Relief Arrangements (WANDRRA)

	Actual 2014/2015	Actual 2013/2014
	0.00	883,958.73
	0.00	48,000.00
	0.00	931,958.73
	25,310.00	12,660.00
	183,749.54	103,029.12
	21,607.11	17,280.70
	196,033.11	166,135.58
	836,803.73	702,232.76
	1,238,193.49	988,678.16
	14,222.43	16,468.64
	14,222.43	16,468.64
	23,224.84	23,194.40
	23,224.84	23,194.40
	0.00	45,000.00
	0.00	880,774.02
	0.00	925,774.02

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015**

2. REVENUES AND EXPENSES

(b) Result from Ordinary Activities

Other Revenue

Reimbursements and Recoveries
Significant Revenue (Refer Above)
Other

Actual 2014/2015	Actual 2013/2014
0.00	0.00
0.00	925,774.02
80,860.06	81,387.09
80,860.06	1,007,161.11

Interest Earnings

Investments
- Reserve Funds
- Other Funds
Other Interest Revenue (*refer note 27*)

Actual 2014/2015	Budget 2014/2015	Actual 2013/2014
33,879.68	31,400	39,199.08
10,584.56	45,000	58,818.63
26,036.66	19,500	20,736.63
70,500.90	95,900	118,754.34

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

2. REVENUES AND EXPENSES (continued)

(c) Conditions over Grants / Contributions

Grant / Contribution	Function/ Activity	Closing Balance 1 Jul 13	Received (+) 2013/2014	Expended (#) 2013/2014	Closing Balance 30 Jun 14	Received (+) 2014/2015	Expended (#) 2014/2015	Closing Balance 30 Jun 15
Country Local Govt Fund - 2010/11 alloc	General Purpose	250,000.00	0.00	(250,000.00)	0.00	0.00	0.00	0.00
Country Local Govt Fund - 2011/12 alloc	General Purpose	324,889.00	0.00	(324,889.00)	0.00	0.00	0.00	0.00
Country Local Govt Fund - 2012/13 alloc (solar energyg Bhill Adm	Governance	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00
Dept Local Govt - Amalgamation	Governance	51,505.52	0.00	0.00	51,505.52	0.00	0.00	51,505.52
Dept Local Govt - Strategic Planning	Governance	10,325.87	0.00	0.00	10,325.87	0.00	0.00	10,325.87
Dept Local Govt - Workforce Planning	Governance	15,000.00	0.00	(15,000.00)	0.00	0.00	0.00	0.00
Western Power - Fire Brigade equipment	Law,Order,PublicSafety	0.00	4,636.36	0.00	4,636.36	0.00	(4,636.36)	0.00
Dept Local Govt - Cat Act Implementation	Law,Order,PublicSafety	2,146.36	0.00	(2,146.36)	0.00	0.00	0.00	0.00
Dept Fire & Emergency Services - Isuzu Fire Truck	Law,Order,PublicSafety	0.00	0.00	0.00	0.00	351,678.78	(351,678.78)	0.00
RDL Regional Action Agenda - Independent Living Seniors	Education&Welfare	585,000.00	0.00	(491,075.36)	93,924.64	0.00	(93,924.64)	0.00
Tambellup Community Sporting Association - ILSA	Education&Welfare	0.00	0.00	0.00	0.00	454.55	(454.55)	0.00
Tambellup Cranbrook Community Bank - ILSA	Education&Welfare	0.00	0.00	0.00	0.00	100,000.00	(100,000.00)	0.00
Tamb Senior Citz Unit Management C'tee - ILSA	Education&Welfare	0.00	0.00	0.00	0.00	50,000.00	(50,000.00)	0.00
GSDC - Independent Living Seniors Accom.	Education&Welfare	0.00	73,000.00	(73,000.00)	0.00	72,000.00	(72,000.00)	0.00
Country Local Govt Fund - Regional (Waste Mgt)	Community Amenities	221,675.28	28,047.02	(249,722.30)	0.00	0.00	0.00	0.00
Country Local Govt Fund - Regional (WaterHarvesting)	Community Amenities	380,600.00	0.00	(127,577.96)	253,022.04	0.00	(88,506.81)	164,515.23
Country Local Govt Fund - Regional (WasteWaterReuse)	Community Amenities	60,500.00	0.00	(60,500.00)	0.00	0.00	0.00	0.00
WA Natural Disaster Relief	Recreation&Culture	19,491.31	0.00	(12,363.10)	7,128.21	0.00	(7,128.21)	0.00
Dept Sport & Recreation - Kidsport program	Recreation&Culture	14,222.00	0.00	(4,909.52)	9,312.48	5,000.00	(14,312.48)	0.00
Country Local Govt Fund - 2012/13 alloc (Bhill Hall)	Recreation&Culture	0.00	0.00	0.00	0.00	50,000.00	0.00	50,000.00
Country Local Govt Fund - 2012/13 alloc (Tamb Hall)	Recreation&Culture	0.00	0.00	0.00	0.00	80,000.00	0.00	80,000.00
Country Local Govt Fund - 2012/13 alloc (Tamb Pavilion)	Recreation&Culture	0.00	0.00	0.00	0.00	194,889.00	0.00	194,889.00
GSDC Regional Development Australia (Tamb Pavilion)	Recreation&Culture	0.00	0.00	0.00	0.00	200,000.00	0.00	200,000.00
Dept Veterans Affairs - Honour Board Tamb Hall	Recreation&Culture	0.00	2,250.91	(2,250.91)	0.00	0.00	0.00	0.00
Lotterywest - Shade Sails Bhill Playgroup	Recreation&Culture	0.00	14,780.00	(14,780.00)	0.00	0.00	0.00	0.00
Roads to Recovery	Transport	119,992.37	297,994.00	(417,986.37)	0.00	292,000.00	(200,611.72)	91,388.28
MRWA Regional Road Group	Transport	70,470.93	848,377.00	(918,847.93)	0.00	800,667.00	(800,667.00)	0.00
MRWA Black Spot	Transport	0.00	22,400.00	(15,000.46)	7,399.54	33,600.00	(40,999.54)	0.00
MRWA Commodity Routes	Transport	0.00	174,939.00	(162,329.09)	12,609.91	321,712.00	(334,321.91)	0.00
WA Local Govt Grants Commission / MRWA - Bridge 4236A	Transport	0.00	342,000.00	(342,000.00)	0.00	309,333.00	0.00	309,333.00
Total		2,125,818.64	1,808,424.29	(3,484,378.36)	449,864.57	2,911,334.33	(2,159,242.00)	1,201,956.90

(*) Grants/Contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(+) 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.

(#) Grants/Contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

3. CASH AND CASH EQUIVALENTS

	Actual 2014/2015	Actual 2013/2014
Unrestricted	705,911.42	721,883.69
Restricted	2,450,898.98	1,565,698.17
	3,156,810.40	2,287,581.86

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

Reserve Funds

Leave Reserve	76,711.32	92,352.98
Plant Reserve	73,609.15	76,319.48
Building Reserve	499,380.52	369,089.95
Computer Reserve	26,583.56	16,000.78
Tambellup Recreation Ground & Pavilion Reserve	389,011.50	328,495.87
Broomehill Recreation Complex Reserve	53,640.37	49,606.85
Broomehill Village Hall Replacement Reserve	8,034.42	7,796.39
Housing Maintenance Reserve	51,372.26	49,846.54
Aged Accommodation Reserve	38,717.95	108,707.48
Synthetic Bowling Green Replacement Reserve	26,835.28	17,617.28
Refuse Sites Post Closure Management Reserve	5,045.75	0.00
Total Reserve Funds	1,248,942.08	1,115,833.60

Other Restricted Funds

Department of Local Government	51,505.52	51,505.52
Country Local Govt Fund - 2012/13 alloc	374,889.00	0.00
Dept Local Govt - Strategic Planning	10,325.87	10,325.87
Western Power - Fire Brigade Equipment	0.00	4,636.36
RDL Regional Action Agenda - Independent Living Seniors	0.00	93,924.64
Country Local Govt Fund - Regional (WaterHarvesting)	164,515.23	253,022.04
WA Natural Disaster Relief Arrangements	0.00	7,128.21
Dept Sport & Recreation - Kidsport program	0.00	9,312.48
GSDC - Regional Development Australia (Tamb Pavilion)	200,000.00	0.00
Roads to Recovery	91,388.28	0.00
MRWA Black Spot	0.00	7,399.54
MRWA Commodity Routes	0.00	12,609.91
WA Local Govt Grants Commission - bridge funding	309,333.00	0.00
Total Other Restricted Funds	1,201,956.90	449,864.57

Total Restricted Cash

2,450,898.98	1,565,698.17
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SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

	Actual 2014/2015	Actual 2013/2014
4. TRADE AND OTHER RECEIVABLES		
Current		
Rate Debtors	203,674.82	182,580.61
Sundry Debtors	396,883.07	88,737.91
GST Receivable	0.00	73,606.14
Loans - Clubs/Institutions	0.00	1,651.90
Accrued Income	7,522.95	76,448.98
Prepaid Expenses	0.00	0.00
	608,080.84	423,025.54
Non-Current		
Deferred Rates - Pensioners	26,968.81	23,508.29
Loans - Clubs/Institutions	0.00	0.00
Western Power Deposit - Recreation Complex	4,590.00	4,590.00
Long Service Leave Debtors	11,082.27	16,503.96
	42,641.08	44,602.25
5. INVENTORIES		
Current		
Fuel and Materials	32,823.81	27,103.89
	32,823.81	27,103.89
Non-Current		
Land Held for Resale - Independent Valuation 2014	240,000.00	240,000.00
	240,000.00	240,000.00
<i>Land Held for Resale</i> The land was revalued by Griffin Valuation Advisory for year end 30 June 2014.		
6. FINANCIAL ASSETS		
Non-Current		
Available for Sale Financial Assets		
Local Government House Unit Trust	174,967.74	174,967.74
Shares - BKW Co-operative	897.00	897.00
	175,864.74	175,864.74

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

7. PROPERTY, PLANT AND EQUIPMENT

Land & Buildings

Freehold Land at

- Independent Valuation 2014

- Additions after valuation - Cost 2015

Land Vested In and Under the Control of Council at

- Independent Valuation 2014

- Additions after valuation - Cost 2015

Total Land

Buildings at

- Independent Valuation 2014

- Additions after valuation - Cost 2015

- Works in Progress - Cost 2015

- Transfers

Less: Accumulated Depreciation

Total Buildings

Total Land and Buildings

Furniture & Equipment

- Management Valuation 2013

- Additions after valuation - Cost 2014

- Additions after valuation - Cost 2015

Less: Accumulated Depreciation

Plant & Equipment

- Management Valuation 2013

- Additions after valuation - Cost 2014

- Additions after valuation - Cost 2015

- Transfers

Less: Accumulated Depreciation

TOTAL PROPERTY, PLANT & EQUIPMENT

	Actual 2014/2015	Actual 2013/2014
	1,197,700.00	1,197,700.00
	531.87	0.00
	1,198,231.87	1,197,700.00
	45,000.00	45,000.00
	0.00	0.00
	45,000.00	45,000.00
	1,243,231.87	1,242,700.00
	7,905,300.00	7,905,300.00
	1,639,645.67	0.00
	29,985.30	1,271,503.61
	(156,400.00)	0.00
	(183,749.54)	0.00
	9,234,781.43	9,176,803.61
	9,234,781.43	9,176,803.61
	10,478,013.30	10,419,503.61
	218,140.78	218,140.78
	37,210.36	37,210.36
	7,474.72	0.00
	(154,015.02)	(132,407.91)
	108,810.84	122,943.23
	2,766,097.00	2,766,097.00
	453,978.78	453,978.78
	634,370.84	0.00
	(10,611.23)	
	(353,801.62)	(157,768.51)
	3,490,033.77	3,062,307.27
	14,076,857.91	13,604,754.11

The fair value of property, plant and equipment is determined at least every three years in accordance with legislative requirements. 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 fair value is updated to reflect current market conditions. This process is considered to be in accordance with the *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

7. PROPERTY, PLANT AND EQUIPMENT (continued)

(b) Movements in Carrying Amounts

Movement in 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)	Impairment (Losses) / Reversals	Depreciation (Expense)	Transfers	Carrying Amount at the End of Year
Freehold Land	1,197,700.00	30,531.87	(30,000.00)	0.00	0.00	0.00	0.00	1,198,231.87
Land Vested in and under the control of Council	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00	45,000.00
Total Land	1,242,700.00	30,531.87	(30,000.00)	0.00	0.00	0.00	0.00	1,243,231.87
Buildings	9,176,803.61	481,357.44	(83,230.08)	0.00	0.00	(183,749.54)	(156,400.00)	9,234,781.43
Total Land & Buildings	10,419,503.61	511,889.31	(113,230.08)	0.00	0.00	(183,749.54)	(156,400.00)	10,478,013.30
Furniture & Equipment	122,943.23	12,169.36	(4,694.64)	0.00	0.00	(21,607.11)	0.00	108,810.84
Plant & Equipment	3,062,307.27	1,535,987.35	(901,616.51)	0.00	0.00	(196,033.11)	(10,611.23)	3,490,033.77
Total Property, Plant & Equipment	13,604,754.11	2,060,046.02	(1,019,541.23)	0.00	0.00	(401,389.76)	(167,011.23)	14,076,857.91

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

7. PROPERTY, PLANT AND EQUIPMENT (continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and Buildings					
Freehold Land	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent Registered Valuers	June 2014	Price per hectare / market borrowing rates
Land Vested in and under the control of Council	3	Market approach using recent observable market data for similar properties	Management Valuation	June 2014	Price per hectare
Buildings	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent Registered Valuers	June 2014	Price per square metre / market borrowing rates
Furniture & Equipment	3	Cost approach using depreciated replacement cost	Management Valuation	June 2013	Historical costs and current condition (Level 2) residual values and remaining useful life assessments (Level 3) inputs
Plant & Equipment	2	Market approach using recent observable market data for similar assets	Management Valuation	June 2013	Price per item

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 property, plant and equipment using either level 2 or level 3 inputs.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

8. INFRASTRUCTURE

Roads - Earthworks & Clearing

- Management Valuation 2015
- Cost

Actual 2014/2015	Actual 2013/2014
44,091,032.00	0.00
0.00	12,208,562.64

44,091,032.00 **12,208,562.64**

Roads

- Management Valuation 2015
- Cost
Less: Accumulated Depreciation

62,664,142.34	0.00
0.00	39,590,503.21
0.00	(23,048,243.46)

62,664,142.34 **16,542,259.75**

Footpaths

- Management Valuation 2015
- Cost
Less Accumulated Depreciation

625,869.45	0.00
0.00	675,823.53
0.00	(202,758.50)

625,869.45 **473,065.03**

Carparks

- Management Valuation - 2015
- Cost
Less Accumulated Depreciation

0.00	0.00
0.00	41,022.66
0.00	(33,765.26)

0.00 **7,257.40**

Drainage

- Management Valuation - 2015
- Cost
Less Accumulated Depreciation

777,111.00	0.00
0.00	321,571.46
0.00	(120,998.07)

777,111.00 **200,573.39**

Stormwater Drainage

- Management Valuation - 2015
- Cost
Less Accumulated Depreciation

0.00	0.00
0.00	166,144.58
0.00	(35,499.09)

0.00 **130,645.49**

Parks & Ovals

- Management Valuation - 2015
- Cost
Less Accumulated Depreciation

1,734,000.00	0.00
0.00	1,744,091.73
0.00	(723,201.63)

1,734,000.00 **1,020,890.10**

TV Rebroadcasting

- Cost
Less Accumulated Depreciation

0.00	70,981.45
0.00	(38,968.45)

0.00 **32,013.00**

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

8. INFRASTRUCTURE

Water Supply

- Management Valuation - 2015
 - Cost
 Less Accumulated Depreciation

Other Infrastructure

- Management Valuation - 2015
 - Cost
 Less Accumulated Depreciation

Total Property, Plant & Equipment

Total Infrastructure

TOTAL ASSETS - NET BOOK VALUE

	Actual 2014/2015	Actual 2013/2014
	73,000.00	0.00
	0.00	143,456.56
	0.00	(107,770.02)
	73,000.00	35,686.54
	474,786.00	0.00
	0.00	783,916.43
	0.00	(231,872.49)
	474,786.00	552,043.94
	110,439,940.79	31,202,997.28
	14,076,857.91	13,604,754.11
	110,439,940.79	31,202,997.28
	124,516,798.70	44,807,751.39

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

8. INFRASTRUCTURE (Continued)

(b) Movements in Carrying Amounts

The following represents the movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year:-

	Balance at the Beginning of the Year	Additions	(Disposals)	Revaluation Increments / (Decrements)	Impairment (Losses) / Reversals	Depreciation (Expense)	Transfers	Carrying Amount at the End of Year
Roads	28,750,822.39	1,958,841.40	0.00	76,746,361.98	0.00	(700,851.43)	0.00	106,755,174.34
Footpaths	473,065.03	0.00	(2,570.25)	171,829.69	0.00	(16,455.02)	0.00	625,869.45
Carparks	7,257.40	0.00	(189.48)	(6,108.81)	0.00	(959.11)	0.00	(0.00)
Drainage	200,573.39	74,100.23	0.00	508,868.79	0.00	(6,431.41)	0.00	777,111.00
Stormwater Drainage	130,645.49	0.00	0.00	(127,322.68)	0.00	(3,322.81)	0.00	0.00
Parks & Ovals	1,020,890.10	82,996.92	(85,751.78)	618,125.48	0.00	(53,086.91)	150,826.19	1,734,000.00
TV Rebroadcasting	32,013.00	0.00	(28,464.01)	0.00	0.00	(3,548.99)	0.00	0.00
Water Supply	35,686.54	45,513.88	(4,947.72)	465.74	0.00	(3,718.44)	0.00	73,000.00
Other Infrastructure	552,043.94	21,559.85	(10,526.14)	(56,047.08)	0.00	(48,429.61)	16,185.04	474,786.00
	31,202,997.28	2,183,012.28	(132,449.38)	77,856,173.11	0.00	(836,803.73)	167,011.23	110,439,940.79

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

8. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Roads	3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition (Level2), residual values and remaining useful life assessments (Level 3) inputs
Footpaths	3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition (Level2), residual values and remaining useful life assessments (Level 3) inputs
Carparks	3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition (Level2), residual values and remaining useful life assessments (Level 3) inputs
Drainage	3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition (Level2), residual values and remaining useful life assessments (Level 3) inputs
Stormwater Drainage	3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition (Level2), residual values and remaining useful life assessments (Level 3) inputs
Parks & Ovals	3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition (Level2), residual values and remaining useful life assessments (Level 3) inputs
TV Rebroadcasting	3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition (Level2), residual values and remaining useful life assessments (Level 3) inputs

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015**

8. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Water Supply	3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition (Level2), residual values and remaining useful life assessments (Level 3) inputs
Other Infrastructure	3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction costs and current condition (Level2), 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 BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

9. TRADE AND OTHER PAYABLES

Current

	Actual 2014/2015	Actual 2013/2014
Sundry Creditors	158,130.66	819,588.90
Accrued Interest on Debentures	1,062.61	1,269.20
Accrued Salaries and Wages	11,627.35	68,947.84
Accrued Expenses	88,032.82	83,803.78
GST Payable	232,097.45	0.00
Income Received in Advance	24,930.82	19,205.88
	515,881.71	992,815.60

Non Current

Long Service Leave Creditors	16,015.19	16,015.19
	16,015.19	16,015.19

10. LONG-TERM BORROWINGS

Current

Secured by Floating Charge Debentures	49,648.20	49,083.86
	49,648.20	49,083.86

Non-Current

Secured by Floating Charge Debentures	203,984.24	253,632.44
	203,984.24	253,632.44

Additional detail on borrowings is provided in Note 21.

11. PROVISIONS

	Provision for Annual Leave	Provision for Long Service Leave	Total
Opening Balance as at 1 July 2014	169,147.92	171,072.55	340,220.47
Additional Provisions	18,516.70	7,412.56	25,929.26
Amounts Used	0.00	0.00	0.00
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	0.00	0.00	0.00
Balance as at 30 June 2015	187,664.62	178,485.11	366,149.73

Comprises

Current	138,939.13	134,543.18	273,482.31
Non-Current	48,725.49	43,941.93	92,667.42
	187,664.62	178,485.11	366,149.73

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

12. RESERVES - CASH BACKED

(a) Leave Reserve

	Actual 2014/2015	Budget 2014/2015	Actual 2013/2014
Opening Consolidated Balance	92,352.98	92,400	76,425.66
Amount Set Aside / Transfer to Reserve	30,000.00	30,000	25,000.00
Amount Used / Transfer from Reserve	(48,745.53)	(55,000)	(12,004.04)
Interest Received	3,103.87	2,500	2,931.36
	76,711.32	69,900	92,352.98

(b) Plant Reserve

Opening Consolidated Balance	76,319.48	75,400	105,441.41
Amount Set Aside / Transfer to Reserve	220,000.00	220,000	198,000.00
Amount Used / Transfer from Reserve	(225,000.00)	(250,000)	(230,000.00)
Interest Received	2,289.67	2,000	2,878.07
	73,609.15	47,400	76,319.48

(c) Building Reserve

Opening Consolidated Balance	369,089.95	369,500	323,700.62
Amount Set Aside / Transfer to Reserve	160,000.00	465,000	139,930.97
Amount Used / Transfer from Reserve	(42,481.87)	(287,000)	(107,658.29)
Interest Received	12,772.44	9,000	13,116.65
	499,380.52	556,500	369,089.95

(d) Computer Reserve

Opening Consolidated Balance	16,000.78	16,000	30,092.91
Amount Set Aside / Transfer to Reserve	10,000.00	10,000	10,000.00
Amount Used / Transfer from Reserve	0.00	0	(25,000.00)
Interest Received	582.78	500	907.87
	26,583.56	26,500	16,000.78

(e) Tambellup Recreation Ground & Pavilion Reserve

Opening Consolidated Balance	328,495.87	328,800	316,996.94
Amount Set Aside / Transfer to Reserve	50,000.00	50,000	0.00
Amount Used / Transfer from Reserve	0.00	(305,000)	0.00
Interest Received	10,515.63	9,000	11,498.93
	389,011.50	82,800	328,495.87

(f) Broomehill Recreation Complex Reserve

Opening Consolidated Balance	49,606.85	49,600	44,543.93
Amount Set Aside / Transfer to Reserve	8,600.00	8,600	8,600.00
Amount Used / Transfer from Reserve	(6,106.36)	0	(5,194.50)
Interest Received	1,539.88	1,500	1,657.42
	53,640.37	59,700	49,606.85

(g) Broomehill Village Hall Replacement Reserve

Opening Consolidated Balance	7,796.39	7,800	7,523.39
Amount Set Aside / Transfer to Reserve	0.00	0	0.00
Amount Used / Transfer from Reserve	0.00	0	0.00
Interest Received	238.03	300	273.00
	8,034.42	8,100	7,796.39

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

12. RESERVES - CASH BACKED

(h) Housing Reserve

	Actual 2014/2015	Budget 2014/2015	Actual 2013/2014
Opening Consolidated Balance	49,846.54	49,900	48,101.74
Amount Set Aside / Transfer to Reserve	0.00	0	0.00
Amount Used / Transfer from Reserve	0.00	0	0.00
Interest Received	1,525.72	1,300	1,744.80
	51,372.26	51,200	49,846.54

(i) Aged Accommodation Reserve

Opening Consolidated Balance	108,707.48	108,800	172,254.06
Amount Set Aside / Transfer to Reserve	23,532.52	18,700	0.00
Amount Used / Transfer from Reserve	(94,200.00)	(94,200)	(68,950.82)
Interest Received	677.95	5,000	5,404.24
	38,717.95	38,300	108,707.48

(j) Synthetic Bowling Green Replacement Reserve

Opening Consolidated Balance	17,617.28	17,600	8,600.00
Amount Set Aside / Transfer to Reserve	8,600.00	8,600	8,600.00
Amount Used / Transfer from Reserve	0.00	0	0.00
Interest Received	618.00	300	417.28
	26,835.28	26,500	17,617.28

(k) Refuse Sites Post Closure Management Reserve

Opening Consolidated Balance	0.00	0	0.00
Amount Set Aside / Transfer to Reserve	5,000.00	5,000	0.00
Amount Used / Transfer from Reserve	0.00	0	0.00
Interest Received	45.75	0	0.00
	5,045.75	5,000	0.00

TOTAL CASH BACKED RESERVES

	1,248,942.08	971,900	1,115,833.60
Opening Consolidated Balance	1,115,833.60	1,115,800	1,133,680.66
Amount Set Aside / Transfer to Reserve	515,732.52	815,900	390,130.97
Amount Used / Transfer from Reserve	(416,533.76)	(991,200)	(448,807.65)
Interest Received	33,909.72	31,400	40,829.62
TOTAL CASH BACKED RESERVES	1,248,942.08	971,900	1,115,833.60

All of the cash backed reserve accounts are supported by money held in financial institutions and match the amounts shown as restricted cash in Note 3.

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015**

12. RESERVES - CASH BACKED

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Leave Reserve

- to be used to meet the Councils Long Service Leave liability for its employees.

Plant Reserve

- to be used for the purchase of major plant.

Building Reserve

- to be used to finance replacement of Council buildings and costs associated with subdivision and development of land.

Computer Reserve

- to be used for the replacement or upgrade of computer hardware and software.

Tambellup Recreation Ground & Pavilion Reserve

- to be used to maintain and develop sport and recreational facilities at the Tambellup Recreation Ground and Pavilion.

Broomehill Recreation Complex Reserve

- to be used for works at the Broomehill Recreation Complex in agreeance with the Management Committee of the Broomehill Recreational Complex Inc.

Broomehill Village Hall Replacement Reserve

- to be used for the replacement of the existing Broomehill Village Hall or refurbishment of the existing facility.

Housing Maintenance Reserve

- to be used for major repairs to Council owned houses.

Aged Accommodation Reserve

- funds are provided to be utilised towards planned future construction of Seniors Independently Living Accommodation.

Synthetic Bowling Green Replacement Reserve

- to be used for the future replacement of the synthetic bowling green at the Broomehill Recreational Complex.

Refuse Sites Post Closure Management Reserve

- to meet the financial requirements for the closure of the Broomehill and Tambellup landfill sites when their useful life expires.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

13. REVALUATION SURPLUS

Revaluation surpluses have arisen on revaluation of the following classes of non-current assets:

(a) Infrastructure

Opening Balance 1 July 2014
 Revaluation Increment
 Revaluation Decrement
 Balance as at 30 June 2015

	Actual 2014/2015	Actual 2013/2014
	13,813,673.72	13,813,673.72
	77,856,173.11	0.00
	0.00	0.00
	91,669,846.83	13,813,673.72

(b) Plant & Equipment

Opening Balance 1 July 2014
 Revaluation Increment
 Revaluation Decrement
 Adjustment on Sale of Assets
 Balance as at 30 June 2015

	299,299.79	415,376.27
	0.00	0.00
	0.00	(116,076.48)
	(66,170.75)	0.00
	233,129.04	299,299.79

(c) Land & Buildings

Opening Balance 1 July 2014
 Revaluation Increment
 Revaluation Decrement
 Adjustment on Sale of Assets
 Balance as at 30 June 2015

	5,871,351.49	0.00
	0.00	5,871,351.49
	0.00	0.00
	(84,462.80)	0.00
	5,786,888.69	5,871,351.49

(d) Local Government House Unit Trust

Opening Balance 1 July 2014
 Revaluation Increment
 Revaluation Decrement
 Balance as at 30 June 2015

	167,038.96	0.00
	0.00	167,038.96
	0.00	0.00
	167,038.96	167,038.96

TOTAL ASSET REVALUATION SURPLUS

	97,856,903.52	20,151,363.96
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SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

14. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash on hand 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:

	Actual 2014/2015	Budget 2014/2015	Actual 2013/2014
Cash and Cash Equivalents	3,156,810.40	971,900	2,287,581.86
(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net Result	3,561,638.83	3,530,900	1,418,627.20
Depreciation	1,238,193.49	1,008,200	988,678.16
(Profit)/Loss on Sale of Asset	174,524.60	139,800	(100,606.59)
Fair Value adjustments through (profit)/loss	0.00	0	48,000.00
(Increase)/Decrease in Receivables	(178,235.24)	(330,300)	405,324.55
(Increase)/Decrease in Inventories	(5,719.92)	(32,300)	(666.12)
Increase/(Decrease) in Payables	(488,866.37)	(185,900)	532,366.98
Increase/(Decrease) in Employee Provisions	31,350.95	25,000	25,301.23
Grants/Contributions for the Development of Assets	(2,916,334.33)	(3,675,000)	(1,808,424.29)
Non-Current Assets recognised due to change in Legislative requirements	0.00	0	(45,000.00)
Net Cash from Operating Activities	1,416,552.01	480,400	1,463,601.12
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank Overdraft limit	250,000.00		250,000.00
Bank Overdraft at Balance Date	0.00		0.00
Credit Card limit	8,000.00		8,000.00
Credit Card Balance at Balance Date	1,721.45		400.05
Total Amount of Credit Unused	256,278.55		257,599.95
Loan Facilities			
Loan Facilities - Current	49,648.20		49,083.86
Loan Facilities - Non-Current	203,984.24		253,632.44
Total Facilities in Use at Balance Date	253,632.44		302,716.30
Unused Loan Facilities at Balance Date	0.00		0.00

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

15. CONTINGENT LIABILITIES

A claim for Native Title has been brought over a large area of land incorporating land which falls within the Shire of Broomehill-Tambellup boundaries. The amount of the claim is impossible to quantify and at present the future implications and success of the claim is unknown.

16. CAPITAL & LEASING COMMITMENTS

(a) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts:-

Payable:

- not later than one year
- later than one year but not later than five years
- later than five years

(b) Capital Expenditure Commitments

Contracted For:

- capital expenditure projects

Payable:

- not later than one year

	Actual 2014/2015	Actual 2013/2014
	23,856.24	22,774.80
	7,952.08	30,366.40
	0.00	0.00
	31,808.32	53,141.20
	0.00	445,686.39
	0.00	445,686.39

The capital expenditure project outstanding at the end of the 2013/2014 reporting period represents the construction of six Independent Living Seniors Units in Tambellup, which were complete during 2014/15.

17. JOINT VENTURE ARRANGEMENTS

The Shire of Broomehill-Tambellup was not involved in any joint venture arrangements for year end 30 June 2015.

18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

Governance
 General Purpose Funding
 Law, Order, Public Safety
 Health
 Education and Welfare
 Housing
 Community Amenities
 Recreation and Culture
 Transport
 Economic Services
 Other Property and Services
 Unallocated

	Actual 2014/2015	Actual 2013/2014
	1,426,433.93	1,624,566.06
	0.00	0.00
	590,519.04	330,945.73
	172,200.07	174,000.02
	0.00	1,271,503.61
	2,907,699.24	602,207.06
	529,917.21	739,281.71
	5,457,713.06	5,068,337.65
	111,821,660.29	33,307,915.13
	702,423.99	676,294.42
	1,148,231.87	1,252,700.00
	4,016,220.87	2,958,178.28
	128,773,019.57	48,005,929.67

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015**

19. FINANCIAL RATIOS

Current Ratio
Asset Sustainability Ratio
Debt Service Cover Ratio
Operating Surplus Ratio
Own Source Revenue Coverage Ratio

Actual 2014/2015	Actual 2013/2014	Actual 2012/2013
1.767	1.717	2.378
2.494	3.906	2.716
29.977	9.632	21.384
0.244	-0.146	0.025
0.540	0.525	0.484

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{current assets minus restricted current assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset Sustainability Ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expense}}$
Debt Service Cover Ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$
Own Source Revenue Coverage Ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

Information relating to the Asset Consumption Ratio and the Asset Renewal Funding Ratio can be found at Supplementary Ratio Information on Page 55 of this document.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

20. TRUST FUNDS

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

	Balance 1 July 2014	Receipts	Payments	Balance 30 June 2015
Hall Bonds	400.00	4,675.00	(3,200.00)	1,875.00
Key Bonds	1,050.00	650.00	(600.00)	1,100.00
Equipment Bonds	0.00	600.00	(600.00)	0.00
House Bonds	1,320.00	4,140.00	(4,580.00)	880.00
Nomination Deposits	0.00	0.00	0.00	0.00
Prepaid Cemetery Fees	588.00	0.00	0.00	588.00
Hidden Treasures	9,249.66	41,262.29	(40,717.01)	9,794.94
Broomehill Liaison Group	1,243.74	0.00	0.00	1,243.74
Fire Prevention	3,800.97	0.00	0.00	3,800.97
Youth Support Donations	130.00	0.00	0.00	130.00
Tourism Donations	43.83	0.00	0.00	43.83
Aged Accommodation Donations	500.00	0.00	(500.00)	0.00
Roadwise	329.18	0.00	0.00	329.18
Building Retention Bonds	12,867.84	0.00	(10,411.35)	2,456.49
Planning Approval Bond	5,000.00	0.00	0.00	5,000.00
GP Network - School Holiday Programs	1,684.20	0.00	(1,684.20)	0.00
Southern Link VROC	471,154.60	1,661,887.10	(144,629.72)	1,988,411.98
YMCA - A Smart Start Program	0.00	391,876.10	0.00	391,876.10
Unclaimed Monies (2003)	1,566.00	0.00	0.00	1,566.00
	510,928.02			2,409,096.23

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

21. DISPOSALS OF ASSETS - 2014/2015 FINANCIAL YEAR

The following assets were disposed of during the year.

	Net Book Value				Sale Price		Profit (Loss)	
	Written Down Value	Write Back Fair Value Adjustment	Actual	Budget	Actual	Budget	Actual	Budget
LAND & BUILDINGS								
<i>Housing</i>								
5 Taylor Street - land	30,000.00	(29,500.00)	500.00	30,000	30,000.00	30,000	29,500.00	0
5 Taylor Street - residence	80,000.00	(54,962.80)	25,037.20	78,600	70,000.00	70,000	44,962.80	(8,600)
<i>Recreation & Culture</i>								
Shade Dome at Caravan Park	1,140.05	0.00	1,140.05	0	0.00	0	(1,140.05)	0
Shade Dome at Skate Park	2,090.03	0.00	2,090.03	0	0.00	0	(2,090.03)	0
<i>Other Property & Services</i>								
Land Held for Resale - Broomehill	0.00	0.00	0.00	225,000	0.00	225,000	0.00	0
Lot 500 Garrity Street - Tambellup	0.00	0.00	0.00	80,000	0.00	80,000	0.00	0
FURNITURE & EQUIPMENT								
<i>Governance</i>								
Ricoh MP2510 Photocopier	3,444.37	0.00	3,444.37	0	0.00	0	(3,444.37)	0
<i>Housing</i>								
5 Taylor Street - vertical blinds	1,250.27	0.00	1,250.27	0	0.00	0	(1,250.27)	0
PLANT & EQUIPMENT								
<i>Governance</i>								
Holden Caprice - OTA	42,682.33	0.00	42,682.33	42,400	39,670.64	34,000	(3,011.69)	(8,400)
Holden Caprice - OTA	42,689.97	0.00	42,689.97	0	37,873.64	0	(4,816.33)	0
Holden Colorado - BH000	37,031.83	0.00	37,031.83	36,300	33,181.82	30,000	(3,850.01)	(6,300)
Holden Colorado - BH000	35,945.91	0.00	35,945.91	0	33,181.82	0	(2,764.09)	0
Holden Colorado - BH000	0.00	0.00	0.00	0	0.00	0	0.00	0
<i>Law, Order & Public Safety</i>								
Isuzu Fire Truck	77,374.13	(25,065.22)	52,308.91	0	0.00	0	(52,308.91)	0
<i>Recreation & Culture</i>								
John Deere Gator - TA417	0.00	0.00	0.00	13,500	0.00	5,000	0.00	(8,500)
<i>Transport</i>								
Caterpillar 12H Grader - TA18	0.00	0.00	0.00	142,300	0.00	100,000	0.00	(42,300)
Caterpillar 930G Loader - TA281	115,000.00	(41,065.57)	73,934.43	0	90,000.00	0	16,065.57	0
Isuzu Gigamax Truck - BH002	0.00	0.00	0.00	112,800	0.00	75,000	0.00	(37,800)
Toyota FJ Cruiser - 1TA	37,089.44	0.00	37,089.44	37,000	33,714.28	30,000	(3,375.16)	(7,000)
Ford Ranger Dual Cab - 1TA	43,372.37	0.00	43,372.37	0	40,986.36	0	(2,386.01)	0
Ford Ranger Dual Cab - 1TA	42,684.19	0.00	42,684.19	0	40,987.01	0	(1,697.18)	0

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

21. DISPOSALS OF ASSETS - 2014/2015 FINANCIAL YEAR (continued)

	Net Book Value				Sale Price		Profit (Loss)	
	Written Down Value	Write Back Fair Value Adjustment	Actual	Budget	Actual	Budget	Actual	Budget
Transport								
Holden Colorado Utility - TA052	30,395.75	0.00	30,395.75	30,100	24,545.45	28,000	(5,850.30)	(2,100)
Ford Ranger Dual Cab - TA001	40,908.66	0.00	40,908.66	40,100	38,182.61	32,000	(2,726.05)	(8,100)
Ford Ranger Dual Cab - TA001	41,378.67	0.00	41,378.67	0	38,423.69	0	(2,954.98)	0
Ford Ranger Dual Cab - TA001	40,608.33	0.00	40,608.33	0	38,071.71	0	(2,536.62)	0
Holden Colorado Utility - BH009	28,411.50	0.00	28,411.50	28,400	21,847.00	28,000	(6,564.50)	(400)
Holden Colorado Dual Cab - BH00	35,203.04	0.00	35,203.04	34,800	26,363.64	31,000	(8,839.40)	(3,800)
Holden Colorado Utility - BH014	27,714.57	0.00	27,714.57	27,500	23,469.12	25,000	(4,245.45)	(2,500)
Toyota Landcruiser dual cab - BH003	57,320.06	0.00	57,320.06	54,000	54,779.79	50,000	(2,540.27)	(4,000)
Toyota Landcruiser dual cab - BH003	58,868.66	0.00	58,868.66	0	57,272.73	0	(1,595.93)	0
Toyota Landcruiser dual cab - BH003	59,337.00	0.00	59,337.00	0	54,281.15	0	(5,055.85)	0
Economic Services								
Automated Standpipe Management System	7,600.10	(39.96)	7,560.14	0	0.00	0	(7,560.14)	0
INFRASTRUCTURE								
Community Amenities								
Automated Gate - Broomehill Tip	9,202.75	0.00	9,202.75	0	0.00	0	(9,202.75)	0
Refuse Site Earthworks	0.00	0.00	0.00	0	0.00	0	0.00	0
Refuse Site Fencing	0.00	0.00	0.00	0	0.00	0	0.00	0
Recreation & Culture								
Grass & Turf	0.00	0.00	0.00	0	0.00	0	0.00	0
Stone, Brick & Concrete Structures	560.58	0.00	560.58	0	0.00	0	(560.58)	0
Footpath Pavements	0.00	0.00	0.00	0	0.00	0	0.00	0
Kerbing	1,944.87	0.00	1,944.87	0	0.00	0	(1,944.87)	0
Roads	5,770.91	0.00	5,770.91	0	0.00	0	(5,770.91)	0
Metal Park Furniture	0.00	0.00	0.00	0	0.00	0	0.00	0
PVC Pipes	0.00	0.00	0.00	0	0.00	0	0.00	0
Fencing	0.00	0.00	0.00	0	0.00	0	0.00	0
Lighting - Tamb Oval	11,427.79	0.00	11,427.79	0	0.00	0	(11,427.79)	0
Landscaped Gardens	(489.50)	0.00	(489.50)	0	0.00	0	489.50	0
Timber Park Furniture	0.00	0.00	0.00	0	0.00	0	0.00	0
Stone Structures	0.00	0.00	0.00	0	0.00	0	0.00	0
Small Pumps & Motors	0.00	0.00	0.00	0	0.00	0	0.00	0
Rubbish Bins	0.00	0.00	0.00	0	0.00	0	0.00	0
Townscape Plan	6,900.00	0.00	6,900.00	0	0.00	0	(6,900.00)	0

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

21. DISPOSALS OF ASSETS - 2014/2015 FINANCIAL YEAR (continued)

	Net Book Value				Sale Price		Profit (Loss)	
	Written Down Value	Write Back Fair Value Adjustment	Actual	Budget	Actual	Budget	Actual	Budget
<i>Recreation & Culture continued</i>								
Heritage Trail Design Plan	16,675.00	0.00	16,675.00	0	0.00	0	(16,675.00)	0
Skateboard Ramps-Old Basketball Courts	3,446.00	0.00	3,446.00	0	0.00	0	(3,446.00)	0
Metal Park Furniture - Heritage Trail	0.00	0.00	0.00	0	0.00	0	0.00	0
2 Basketball Courts & Lighting	231.08	0.00	231.08	0	0.00	0	(231.08)	0
4 Tennis Courts at Diprose Park	46.03	0.00	46.03	0	0.00	0	(46.03)	0
Playground Equipment	0.00	0.00	0.00	0	0.00	0	0.00	0
Playground Fencing Diprose Park	0.00	0.00	0.00	0	0.00	0	0.00	0
Rec Complex Playground Equipment	0.00	0.00	0.00	0	0.00	0	0.00	0
Rec Complex Access Road	14,800.28	0.00	14,800.28	0	0.00	0	(14,800.28)	0
Holland Park Surface Improvements	3,000.48	0.00	3,000.48	0	0.00	0	(3,000.48)	0
Tennis Court Lighting	0.00	0.00	0.00	0	0.00	0	0.00	0
Powder Coated Bollards x 2	1,101.96	0.00	1,101.96	0	0.00	0	(1,101.96)	0
Velo Bike Rail(Gal Mount frame) Norrish St	438.21	0.00	438.21	0	0.00	0	(438.21)	0
Seating & Bike Rack - Norrish Street	1,611.67	0.00	1,611.67	0	0.00	0	(1,611.67)	0
TV Rebroadcasting Equipment	28,464.01	0.00	28,464.01	0	0.00	0	(28,464.01)	0
Gardens - Town Centre Reserve Tambellup	4,349.62	0.00	4,349.62	0	0.00	0	(4,349.62)	0
Holland Park Fencing	900.68	0.00	900.68	0	0.00	0	(900.68)	0
Table & bench seating - Gordon River gazebo	3,617.12	0.00	3,617.12	0	0.00	0	(3,617.12)	0
1 x 6.5m Banner Pole	0.00	0.00	0.00	0	0.00	0	0.00	0
War Memorial	360.54	0.00	360.54	0	0.00	0	(360.54)	0
Signage - Sheridans Memorial Garden	2,437.37	0.00	2,437.37	0	0.00	0	(2,437.37)	0
4.5m Light Pole at Information Bay	0.00	0.00	0.00	0	0.00	0	0.00	0
Caravan Park & Ablution Block Lighting	738.35	0.00	738.35	0	0.00	0	(738.35)	0
3 x 4.5m Banner Poles	0.00	0.00	0.00	0	0.00	0	0.00	0
Information Bay Bibra	585.04	0.00	585.04	0	0.00	0	(585.04)	0
Footpath Mosaic's	2,570.25	0.00	2,570.25	0	0.00	0	(2,570.25)	0
Ornamental Gateway - Sportsground	0.00	0.00	0.00	0	0.00	0	0.00	0
Parkway Bench Seating - Norrish Street	3,174.33	0.00	3,174.33	0	0.00	0	(3,174.33)	0
Table & bench seating - gazebo Norrish St	3,446.76	0.00	3,446.76	0	0.00	0	(3,446.76)	0

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

22. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1 Jul 2014	New Loans	Principal Repayments		Principal 30 June 2015		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
<i>Governance</i>								
Loan 95 - Tamb Admin Building	175,596.81		15,498.59	15,500	160,098.22	160,100	9,513.00	9,600
Loan 98 - Bhill Admin Building	97,535.69		23,207.18	23,200	74,328.51	74,400	3,046.30	3,100
<i>Education & Welfare</i>								
(*) Loan 96 - P&C Association	1,651.90		1,651.90	1,600	0.00	0	50.08	0
<i>Housing</i>								
Loan 4 - 38 Ivy Street	27,931.90		8,726.19	8,700	19,205.71	19,200	1,613.05	1,700
	302,716.30	0.00	49,083.86	49,000	253,632.44	253,700	14,222.43	14,400

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

(b) New Debentures - 2014/2015

The Shire of Broomehill-Tambellup did not take up any new debentures during the year ended 30 June 2015.

(c) Unspent Debentures

The Shire of Broomehill-Tambellup did not have any unspent debentures as at 30 June 2015.

(d) Overdraft

Council established an overdraft facility of \$250,000 in 2008 to assist with short term liquidity requirements. The balance of the bank overdraft at 1 July 2014 and 30 June 2015 was \$Nil.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

23. RATING INFORMATION - 2014/2015 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential General Rate											
UV	0.008920	405	205,222,500	1,830,584.70	258.68	0.00	1,830,843.38	1,830,400	0	0	1,830,400
GRV - Residential	0.848530	236	1,918,592	162,798.31	597.16	0.00	163,395.47	162,600	0	0	162,600
GRV - Commercial	0.848530	12	188,446	15,990.21	(185.32)	0.00	15,804.89	15,900	0	0	15,900
Sub-Totals		653	207,329,538	2,009,373.22	670.52	0.00	2,010,043.74	2,008,900	0	0	2,008,900
Minimum Rates	Minimum \$										
UV	395	21	468,200	8,295.00	0.00	0.00	8,295.00	8,700	0	0	8,700
UV - Mining	395	1	17,850	395.00	(146.10)	0.00	248.90	800	0	0	800
GRV - Residential	395	127	178,135	50,165.00	0.00	0.00	50,165.00	50,100	0	0	50,100
GRV - Commercial	395	3	7,663	1,185.00	0.00	0.00	1,185.00	1,200	0	0	1,200
Sub-Totals		152	671,848	60,040.00	(146.10)	0.00	59,893.90	60,800	0	0	60,800
Specified Area Rate (refer note 23)							2,069,937.64				2,069,700
							0.00				0
Discounts (refer note 26)							2,069,937.64				2,069,700
Rates Written Off (refer note 26)							(73,249.35)				(79,000)
							(2,805.88)				(5,000)
TOTAL RATES							1,993,882.41				1,985,700

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

23. RATING INFORMATION - 2014/2015 FINANCIAL YEAR

(b) Information on Surplus/(Deficit) Brought Forward

	2014/2015 (30 June 2015 Carried Forward)	2014/2015 (1 July 2014 Brought Forward)	2013/2014 (30 June 2014 Carried Forward)
Surplus/(Deficit) Rate Setting Statement	2,070,512.04	716,833.11	716,833.11
<u>Comprises:</u>			
Cash - Unrestricted	705,911.42	721,883.69	721,883.69
Cash - Restricted	2,450,898.98	1,565,698.17	1,565,698.17
Rate Debtors	203,674.82	182,580.61	182,580.61
Sundry Debtors	396,883.07	88,737.91	88,737.91
Accrued Income	7,522.95	76,448.98	76,448.98
GST Receivable	0.00	73,606.14	73,606.14
Inventories - Fuel & Materials	32,823.81	27,103.89	27,103.89
Less:			
Reserves - Restricted Cash			
Leave Reserve	(76,711.32)	(92,352.98)	(92,352.98)
Plant Reserve	(73,609.15)	(76,319.48)	(76,319.48)
Building Reserve	(499,380.52)	(369,089.95)	(369,089.95)
Computer Reserve	(26,583.56)	(16,000.78)	(16,000.78)
Tambellup Recreation Ground & Pavilion Reserve	(389,011.50)	(328,495.87)	(328,495.87)
Broomehill Recreation Complex Reserve	(53,640.37)	(49,606.85)	(49,606.85)
Broomehill Village Hall Replacement Reserve	(8,034.42)	(7,796.39)	(7,796.39)
Housing Maintenance Reserve	(51,372.26)	(49,846.54)	(49,846.54)
Aged Accommodation Reserve	(38,717.95)	(108,707.48)	(108,707.48)
Synthetic Bowling Green Replacement Reserve	(26,835.28)	(17,617.28)	(17,617.28)
Refuse Sites Post Closure Management Reserve	(5,045.75)	0.00	0.00
Sundry Creditors	(158,130.66)	(819,588.90)	(819,588.90)
GST Payable	(232,097.45)	0.00	0.00
Accrued Expenses	(88,032.82)	(83,803.78)	(83,803.78)
Surplus/(Deficit)	2,070,512.04	716,833.11	716,833.11

Difference:-

There was no difference between the Surplus/(Deficit) 1 July 2014 Brought Forward position used in the 2015 audited financial report and the Surplus/(Deficit) Carried Forward position as disclosed in the 2014 audited financial report.

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015**

24. SPECIFIED AREA RATE - 2014/2015 FINANCIAL YEAR

There are no areas within the Shire of Broomehill-Tambellup that require specified area rating.

25. SERVICE CHARGES - 2014/2015 FINANCIAL YEAR

The following service charges can be imposed under Section 6.38 of the Local Government Act 1995:-

- television and radio re-broadcasting
- underground electricity
- property surveillance & security
- water

The Shire of Broomehill-Tambellup does not currently levy a charge for the provision of these services.

**26. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2014/2015 FINANCIAL YEAR**

	Type	Disc %	Total Cost/ Value \$	Budget Cost/ Value \$
General Rates	Discount	10.00%	73,249.35	79,000
Broomehill School Presentation Night	Waiver	100%	250.00	0
Tambellup School Presentation Night	Waiver	100%	250.00	0
Tambellup Agricultural Society Show	Waiver	100%	300.00	0
Rates Written Off				5,000
Rate Assessment A505	Concession		2,221.62	
Rate Assessment A447	Concession		584.26	
			2,805.88	5,000

A 5% discount on rates is granted to all who pay their rates in full within 28 days of the date of service appearing on the rate notice.

Council policy sees that Hall Hire and Sportsground Hire charges are waived for certain community groups, such as the Blue Light Disco, Broomehill and Tambellup Primary Schools and Tambellup Agricultural Society. Council considers its support of these groups as being necessary for the overall benefit of the community.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

27. INTEREST CHARGES AND INSTALMENTS - 2014/2015 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11.00%		23,695.50	16,500
Interest on Instalments Plan	5.50%		2,341.16	3,000
Charges on Instalment Plan		10.00	1,600.00	2,000
			27,636.66	21,500

Ratepayers had two instalment options available for payment of 2014/2015 rates.

Payment by two equal instalments due on 15 August 2014 and 19 December 2014. Administration charges and penalty interest applied to the second instalment.

Payment by four equal instalments due on 15 August 2014, 17 October 2014, 19 December 2014 and 20 February 2015. Administration charges and instalment interest applied to the second, third and fourth instalments.

28. FEES & CHARGES

	Actual 2014/2015	Actual 2013/2014
Governance	0.00	3,771.44
General Purpose Funding	4,432.11	3,219.18
Law, Order, Public Safety	4,096.02	5,462.83
Health	1,524.91	1,042.91
Education and Welfare	0.00	0.00
Housing	29,345.00	2,750.00
Community Amenities	74,376.20	65,872.45
Recreation and Culture	15,839.99	11,279.08
Transport	9,815.26	7,260.90
Economic Services	51,717.08	50,786.37
Other Property and Services	33,588.67	68,914.08
	224,735.24	220,359.24

There were no changes made throughout the year to the Schedule of Fees and Charges adopted as part of the 2014/2015 Annual Budget.

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015**

29. GRANT REVENUE

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

By Nature and Type:

Operating Grants, Subsidies and Contributions
Non-Operating Grants, Subsidies and Contributions

	Actual 2014/2015	Actual 2013/2014
	3,092,350.33	2,187,591.94
	2,916,334.33	1,853,424.29
	6,008,684.66	4,041,016.23
	106,251.73	62,012.47
	2,691,414.41	883,979.31
	390,816.69	25,916.36
	0.00	0.00
	223,002.18	73,676.12
	652.90	669.35
	2,022.60	29,020.70
	557,102.33	110,886.30
	1,879,612.00	2,679,017.02
	367.65	5,018.31
	157,442.17	170,820.29
	6,008,684.66	4,041,016.23

By Program:

Governance
General Purpose Funding
Law, Order, Public Safety
Health
Education and Welfare
Housing
Community Amenities
Recreation and Culture
Transport
Economic Services
Other Property and Services

30. EMPLOYEE NUMBERS

The number of full-time equivalent employees at balance date

	Actual 2014/2015	Actual 2013/2014
	27.6	29.8

31. COUNCILLORS' REMUNERATION

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

Annual Meeting Fees
President's Allowance
Deputy President's Allowance
Travelling Expenses
Information & Communications Technology Allowance

	Actual 2014/2015	Budget 2014/2015	Actual 2013/2014
	51,833.35	55,000	51,901.58
	2,000.00	2,000	2,000.00
	500.00	500	500.00
	2,549.30	1,000	310.80
	3,500.00	3,500	3,470.80
	60,382.65	62,000	58,183.18

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015**

32. MAJOR LAND TRANSACTIONS

University Block Residential Subdivision - Broomehill

(a) Details

Council has developed land at Lot 263 Lathom Street in Broomehill for a residential subdivision. Costs have been incurred by Council in developing the 12 residential lots. This includes services such as water, sewerage and power.

(b) Current year transactions

	Actual 2014/2015	Budget 2014/2015	Actual 2013/2014
Operating Income			
- Profit on sale	0.00	0	0.00
Capital Income			
- Sale Proceeds	0.00	225,000	0.00
Capital Expenditure			
- Development Costs	0.00	0	0.00
	0.00	225,000	0.00

The 12 lots are included as land held for resale.

There are no liabilities in relation to this land transaction as at 30 June 2015.

(c) Expected Future Cash Flows

	2015/2016	2016/2017	2017/2018	2018/2019	Total \$
Cash Outflows					
- Development Costs	0.00	0.00	0.00	0.00	0.00
- Loan Repayments	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
Cash Inflows					
- Loan Proceeds	0.00	0.00	0.00	0.00	0.00
- Sale Proceeds	0.00	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00	0.00
Net Cash Flows	0.00	0.00	0.00	0.00	0.00

33. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council did not participate in any trading undertakings or major trading undertakings during the 2014/2015 financial year.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

34. FINANCIAL RISK MANAGEMENT

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

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

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

The Shire held the following financial instruments at balance date:-

	Carrying Value		Fair Value	
	Actual 2014/2015	Actual 2013/2014	Actual 2014/2015	Actual 2013/2014
Financial Assets				
Cash and cash equivalents	3,156,810.40	2,287,581.86	3,156,810.40	2,287,581.86
Receivables	826,586.66	643,492.53	826,586.66	643,492.53
	3,983,397.06	2,931,074.39	3,983,397.06	2,931,074.39
Financial Liabilities				
Payables	531,896.90	1,008,830.79	531,896.90	1,008,830.79
Borrowings	253,632.44	302,716.30	230,486.74	272,216.90
	785,529.34	1,311,547.09	762,383.64	1,281,047.69

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.
- Financial Assets at Fair Value through profit and loss, Available For Sale Financial Assets - based on quoted market prices at the reporting date or independent valuation.

(a) Cash and Cash Equivalents

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

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

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

Another risk associated with cash and investments 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 advisors (where considered necessary) before placing any cash and investments.

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015**

34. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents (continued)

Impact of a 1% ⁽¹⁾ movement in interest rates on cash and investments:

- Equity
- Income Statement

30 June 2015	30 June 2014
31,568	22,875
31,568	22,875

Notes:

⁽¹⁾ Sensitivity percentages based on managements expectation of future possible market movements.

(b) Receivables

The Shires 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 re-negotiation of repayment terms.

The profile of the Shires credit risk at balance date was:-

	Actual 2014/2015	Actual 2013/2014
Percentage of Rates and Annual Charges		
- Current	29.98%	35.03%
- Overdue	70.01%	64.97%
Percentage of Other Receivables		
- Current	94.15%	52.07%
- Overdue	5.85%	47.93%

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015**

34. 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 Shires Payables and Borrowing are set out in the Liquidity Sensitivity Table below:-

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
30 June 2015					
Payables	523,197.99	5,643.09	3,055.82	531,896.90	531,896.90
Borrowings	61,801.90	163,338.08	75,250.65	300,390.63	253,632.44
	584,999.89	168,981.17	78,306.47	832,287.53	785,529.34
30 June 2014					
Payables	992,815.60	16,015.19	0.00	1,008,830.79	1,008,830.79
Borrowings	63,510.43	200,056.32	100,334.31	363,901.06	302,716.30
	1,056,326.03	216,071.51	100,334.31	1,372,731.85	1,311,547.09

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

34. 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:

							Weighted Average Effective Interest Rate	
							%	
	<1 year \$	>1<2 years \$	>2<3 years \$	>3<4 years \$	>4<5 years \$	>5 years \$	Total \$	
30 June 2015								
Borrowings								
Fixed Rate								
Debtentures	0.00	19,205.71	74,328.51	0.00	0.00	160,098.22	253,632.44	4.97%
Weighted Average Effective Interest Rate		6.45%	3.28%			5.58%		
30 June 2014								
Borrowings								
Fixed Rate								
Debtentures	1,651.90	0.00	27,931.90	97,535.69	0.00	175,596.81	302,716.30	4.92%
Weighted Average Effective Interest Rate	5.96%		6.45%	3.28%		5.58%		

**INDEPENDENT AUDITOR'S REPORT
TO THE RATEPAYERS OF
THE SHIRE OF BROOMEHILL-TAMBELLUP**



Report on the Financial Report

We have audited the accompanying financial report of the Shire of Broomehill-Tambellup, which comprises the balance sheet as at 30 June 2015, 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, 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 and error.

Auditor's Responsibility

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

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

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

Independence

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

**INDEPENDENT AUDITOR'S REPORT
TO THE RATEPAYERS OF
THE SHIRE OF BROOMEHILL-TAMBELLUP**

Auditor's Opinion

In our opinion the financial report of the Shire of Broomehill-Tambellup 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 2015 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

Other Matters

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) No 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) All necessary information and explanations were obtained by us.
- (d) All audit procedures were satisfactorily completed in conducting our audit.
- (e) In relation to the Supplementary Ratio Information presented at page 57 of this report, we have reviewed the calculations as presented and in our opinion these are:
 - i) Based on verifiable information; and
 - ii) Reasonable assumptions.



Russell Harrison, Partner
Lincolns Accountants and Business Advisers
70 - 74 Frederick Street, Albany WA
Dated this 19th day of October 2015.

**SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015**

RATIO INFORMATION

The following information relates to those ratios which only require an attestation they have been checked and are supported by verifiable information.

	Actual 2014/2015	Actual 2013/2014	Actual 2012/2013
Asset Consumption Ratio	0.645	0.387	0.321
Asset Renewal Funding Ratio	0.893	0.914	1.015

The above ratios are calculated as follows:

Asset Consumption Ratio	$\frac{\text{depreciated replacement cost of assets}}{\text{current replacement cost of depreciable assets}}$
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Asset Renewal Funding Ratio	$\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
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<i>Policy No:</i>	1.6 FINANCIAL ASSISTANCE FOR LEGAL SERVICES FOR ELECTED MEMBERS
<i>Policy Objective:</i>	To assist with the cost of legal services for elected members in connection with any matter touching on their conduct, or the performance of their functions.
<i>Minute No:</i>	081008
<i>Date of adoption:</i>	13th October 2008
<i>Date of Amendment:</i>	
<i>Date of Review:</i>	16th February 2012

Purpose:

This Policy is designed to set out:

- the circumstances in which the Shire will, as a general rule, provide financial assistance to elected members who require legal services in the course of or arising out of the performance of their official functions; and
- the procedure for making and dealing with applications.

In each case it will be necessary to determine in the final analysis whether financial assistance is justified for the good government of the district.

Policy

Members of the Council from time to time may require legal services in connection with any matter touching on their conduct, or the performance of their functions as members.

Questions may arise from time to time as to whether, and the extent to which, the Shire should provide financial assistance to secure legal services, and this Policy is intended to facilitate decision-making on those questions.

As a general rule, financial assistance will only be provided to a member for a matter which arises out of or in the course of their conduct, or the performance of their functions, as members.

It is intended that financial assistance will not be provided to a member who has acted unlawfully, dishonestly, improperly, or otherwise in bad faith.

As a general rule financial assistance may be provided to former, or may continue to be provided for members after they cease their membership, where that can manifestly be seen to be justified by the interest of good government of the district.

The level of financial assistance provided is to be assessed in all cases against an evaluation of the extent to which it is justified in the interest of the good government of the district.

1. Definitions

In this Policy:

“**Act**” means the Local Government Act 1995;

“**CEO**” means the Chief Executive Officer of the Shire;

“**department inquiry**” means an inquiry initiated under section 8.3 of the Act;

“**district**” means the local government district of the Shire;

“**financial assistance**” means the provision by the Shire of money to pay the whole or part of the cost of legal services, or a guarantee of or indemnity for the payment of such cost or part;

“improperly” in this Policy describes conduct which would be appropriate to be reported to the Corruption and Crime Commission as corruption or improper conduct;

“inquiry” means a department inquiry or a panel inquiry under Part 8 of the Act;

“legal services” means the provision of legal advice on any matter, or legal advice and legal representation in connection with court proceedings, or in connection with any other investigation, inquiry, hearing or adjudication, including but without limiting the generality of the foregoing an inquiry under Part 8 of the Act;

“member” means a member of the Council of the Shire including a Commissioner appointed under Part 8 of the Act;

“panel inquiry” means an Inquiry initiated under section 8.16 of the Act;

“President” means the President of the Shire;

“Shire” means the Shire of Broomehill-Tambellup.

2. Eligible Persons

A person is eligible to make application for financial assistance under this Policy if that person is a member.

3. Proceedings in respect of which financial assistance may be provided

Proceedings in respect of which financial assistance may be provided include:

- 3.1 Proceedings brought by any member to enable them to undertake or continue to undertake the duties and responsibilities associated with their office. An example is where a member seeks a restraining order against a person using threatening behaviour.
- 3.2 Proceedings brought by any member in respect of defamation against them PROVIDED THAT legal advice obtained by the Shire supports such action as being capable of being regarded as appropriate for the good government of the district to ensure members are not deflected from the performance of their duties by unreasonable interference. Such proceedings may involve:
 - (a) seeking an injunction to prevent further defamation of a specific member, the intention being to seek the removal of a distraction or impediment to the performance by the member of their functions as such; or
 - (b) making a claim for damages:
 - (i) additional to an injunction, if it is determined or appears likely that an injunction has failed or will fail to prevent further defamation of the affected member; or
 - (ii) as an alternative to an injunction if damages is the more appropriate remedy or in the event that a Court declines to grant an injunction on grounds that are not directly related to the merits of the proposed action.
- 3.3 Proceedings brought against one or more members in the performance of their functions as such. For example, this could be in relation to a decision of the Council who aggrieves another person (e.g. refusing a development application).
- 3.4 In, or in connection with, an inquiry or other official proceeding or investigation where, in the opinion of the Council, representation of members is appropriate or justified.

4. Legal Service Provider

- 4.1 Legal services provided under this Policy are to be provided by a lawyer or a firm of lawyers nominated by the Chief Executive Officer (CEO).
- 4.2 The CEO or the Council, as the case requires, may entertain an application by a member for financial assistance for legal services provided by a lawyer other than

a lawyer nominated by the CEO or the Council, as the case may be, provided that clear justification is given. An example of a justification that may be adequate is where there is a perceived conflict of interest on the part of a nominated lawyer.

5. Form of Application

An application under this Policy should:

- (a) be in writing;
- (b) provide full details of the nature and extent of the legal services anticipated to be required and when they are required;
- (c) detail how the matter for which the legal services are required arises out of the conduct or performance of functions of the applicant;
- (d) explain how it might be said that the provision of financial assistance would be justified in the interest of the good government of the district;
- (e) provide, in the event that the application is not made in advance, details of the services previously provided and the explanation for there being no application in advance;
- (f) indicate if the applicant considers that the application is urgent and the applicant's reasons for that view;
- (g) contain a declaration by the applicant that:
 - (i) the applicant has read this Policy and accepts its terms (including, without limiting the generality of the foregoing, the terms as to repayment in clause 11); and
 - (ii) the applicant in relation to the matter in respect of which the legal services are required did not act unlawfully, dishonestly, improperly or otherwise in bad faith.

An application when presented to the Council is to be accompanied by a report and recommendation prepared through the office of the CEO in response to the application.

6. Who Determines an Application

- 6.1 The CEO may determine an application seeking financial assistance not exceeding, or reasonably anticipated as not likely to exceed, \$3,000.00.
- 6.2 Where the provision of legal services must occur as a matter of urgency prior to the earliest opportunity for an application to be considered by the Council, the CEO may authorize financial assistance up to the value of \$5,000.00, even if that is not anticipated to be the full extent of the financial assistance ultimately required. In any such case, the CEO shall present a report to the next available meeting of the Council detailing the application and outlining the circumstances that required the application to be dealt with as a matter of urgency.
- 6.3 Subject to clause 6.2, all applications seeking financial assistance exceeding, or reasonably anticipated as likely to exceed \$3,000.00 in total, are to be determined by the Council.
- 6.4 Notwithstanding the preceding provisions, the CEO may refer any application to the Council for determination.
- 6.5 An application for financial assistance in respect of proceedings referred to in clause 3.2 is not to be dealt with by the CEO on an urgent application - any application for financial assistance in respect of proceedings referred to in clause 3.2 is to be determined by the Council.

7. Formal Agreement to be Executed

- 7.1 A person to whom financial assistance is to be provided, whether by the decision of the CEO or the Council, shall be required to execute a formal agreement with the Shire, either in a standard form provided by the Shire, or prepared for the occasion

by the Shire's lawyers, setting out the terms and conditions upon which the assistance is offered.

- 7.2 In ordinary circumstances the applicant will be required to execute the agreement prior to any financial assistance being provided.
- 7.3 In the case of an application for urgent financial assistance, the CEO may accept a written undertaking by the applicant to execute a formal agreement as contemplated by this Policy, as soon as it is presented for execution.

8. Preconditions to the Provision of Financial Assistance

Financial assistance will only be provided:

- 8.1 In proceedings to be brought by any member where the CEO or the Council, as the case may be, forms the opinion that the action proposed to be taken is reasonably necessary to enable the member to continue to perform their functions without unreasonable obstruction, impediment or discouragement.
- 8.2 In the case of any proceedings against a member, where legal action has been taken or is threatened or seems likely to be taken, in relation to conduct or circumstances arising out of or in the course of the performance of the functions of the member.
- 8.3 In the case of an inquiry where:
 - (a) prior to the final report on the outcome of the inquiry, an adverse allegation is made against the member, or the inquiry or any officer assisting indicates that an adverse finding against the member is possible;
 - (b) conduct of the member is subject to inquiry and/or report in the terms of reference of the inquiry, or the member receives a summons or subpoena from the inquiry requiring her to give evidence and/or produce documents;
 - (c) conduct of the member in the performance of their functions as such is under consideration; and
 - (d) the legal services are required prior to the conclusion of the inquiry.
- 8.4 In any case, financial assistance will only be provided where no indemnity for legal services is provided for under a policy of insurance taken out by the member, or by the Shire, or to the extent that full cover is not provided under such policy of insurance.

9. CEO May Continue to Seek Legal Advice

Nothing in this Policy derogates from the authority of the CEO or other employees to obtain legal services concerning the business and affairs of the Shire from the Shire's lawyers.

10. Repayment of Financial Assistance

- 10.1 It is a condition of the provision of financial assistance under this Policy, and it shall be a condition of the formal agreement referred to in clause 7, that:
 - (a) the provision of financial assistance shall be at an end; and
 - (b) any financial assistance already paid by the Shire shall be repaid by the member in the event that:
 - (i) a finding is made in the report of an inquiry or in court proceedings that the member has acted unlawfully, dishonestly, improperly, or otherwise in bad faith, in circumstances that are fundamental to the inquiry or the court proceedings in respect of which the financial assistance was sought;

- (ii) the Council determines on legal advice that the member has acted unlawfully, dishonestly, improperly, or otherwise in bad faith in circumstances that are fundamental to the proceedings in respect of which financial assistance was obtained; or
- (iii) where information provided to the CEO or to the Council in the application is materially false or misleading.

10.2 Members are not to personally benefit financially from proceedings to the extent that they are financed by the Shire. Damages or costs awarded to the member in excess of any expenses incurred separately by the member should be dealt with in the following order:

- (a) in reimbursement of any expenses paid or payable personally by the member;
- (b) in reimbursement of the financial contribution of the Shire which reimbursement may be repaid to the ordinary funds of the Shire; and
- (c) any excess should be held by the Shire to be used for a charitable purpose within the district.

The reason for the provisions in this clause is not that the Shire should benefit financially from legal proceedings taken by or against a member, but rather to ensure that financial assistance will only be provided by the Shire in circumstances where it can be demonstrated manifestly that the purpose for the Shire providing financial assistance is to act in the interest of good government of the Shire's district by ensuring that members are not deflected or discouraged from the performance of their official functions by their inability to finance appropriate legal services.

10.3 Where financial assistance is withdrawn, the member who obtained the financial assistance is required to repay any monies already provided.

11. Recovery

A member applying for financial assistance under this Policy must agree under clause 7 that:

- (a) the Shire may take action to recover any financial assistance required to be repaid under clause 10;
- (b) the monies to be repaid shall constitute a debt due by the member to the Shire and may be recovered in a court of competent civil jurisdiction; and
- (c) the Shire is entitled additionally to deduct the amount of any outstanding financial assistance from any allowance payable by the Shire to the member.

The agreement to be prepared under clause 7 should make provision for such repayment and recovery.

<i>Policy No:</i>	1.11 ELECTED MEMBER TRAINING AND PROFESSIONAL DEVELOPMENT POLICY
<i>Policy Objective:</i>	To enable Elected Members to develop and maintain their skills and knowledge relevant to their role as a representative of the Shire of Broomehill-Tambellup
<i>Minute No:</i>	130306
<i>Date of adoption:</i>	21st March 2013
<i>Date of Amendment:</i>	
<i>Date of Review:</i>	

1. Purpose:

To enable Elected Members to develop and maintain skills and knowledge relevant to their role as a representative of the Shire of Broomehill-Tambellup.

2. Statement:

Elected Members are encouraged to attend appropriate Conferences and Training to enable them to be more informed and better able to fulfil their duties of Office.

3. Annual Conference and Training Expense Allocation:

Funding provision for Conference and Training Expenses shall be made in the Annual Budget.

The provision will be sufficient to allow for attendance by all Councillors at the annual Western Australian Local Government Association conference.

In addition the annual budget allocation will be sufficient to cover the attendance by

- the President at the Annual National Congress
- two elected members at the National Roads Congress

4. Approval:

Elected Members may attend conferences and training:

- following approval by the Council where such approval is required; or
- by informing the Chief Executive Officer in advance of attendance.

5. Conferences and Training that May be Attended:

The Conferences and Training to which this Policy applies shall generally be limited to the following:

- a. West Australian Local Government Association and Australian Local Government Association conferences.
- b. Special 'one off' conferences called for or sponsored by the West Australian Local Government Association and/or Australian Local Government Association on important issues.
- c. Annual conferences of the major professions in local government and other institutions of relevance to local government activities.
- ~~d. Municipal Training Service's Councillor Induction Program~~
- e. West Australian Local Government Association Elected Member Training and Development.
- f. Training relating to the role of Elected Members.

- g. Other local government-specific training courses, workshops and forums, relating to such things as understanding the roles/responsibilities of Elected Members, meeting procedures, etc.

6 Payment of Conference and Training Expenses:

6.1 Payment from Conference and Training Expense Allocation:

The Shire will pay Conference or Training expenses where the Elected Member has been authorised to attend and there is sufficient funds remaining within the Elected Member's Annual Conference and Training Expense Allocation.

6.2 Booking Arrangements:

Registration, travel and accommodation for Elected Members will be arranged through the administration office for travel and accommodation being provided. In general, all costs including airfares, registration fees and accommodation will be paid direct by the Shire. The main exception relates to the payment of daily allowances in lieu of accommodation as considered in 6.8.

6.3 Support Activities:

The Shire will pay all costs for Elected Members that are charged by organisers for support activities, including those costs relating to official luncheons, dinners and tours/inspections that are relevant to the conference and training event.

6.4 Accommodation:

- a. The Shire will pay reasonable accommodation costs for Elected Members including the night before and/or after the Conference and Training event where this is necessary because of travel and/or the Conference and Training event timetables which make it unreasonable to arrive at or return home in normal working hours.
- b. Accommodation shall normally be booked at the Conference and Training venue or, where unavailable, at a similar-rated accommodation in the vicinity of the Conference and Training venue.

6.5 Travel:

- a. Where travel is involved, the travel is to be undertaken with all due expedition by the shortest most practical route, to and from the Conference and Training venue. All reasonable travel costs for Elected Members to and from the venue/accommodation will be met by the Shire.
- b. Where air travel is involved, approval to attend should ideally be sought as soon as practicable to departure to facilitate booking arrangements.
- c. All air travel within Australia shall be by Economy Class
- d. If accommodation is at the Conference or Training venue, or in close proximity, taxis should be used for reasonable travel requirements. Where necessary, a hire car may be arranged for the conduct of Council business. Costs of taxi fares, vehicle hire and parking, which are reasonable, required and incurred in attending Conferences and Training, will be reimbursed by the Shire.
- e. Where, in particular circumstances, Elected Members desire to travel interstate or intrastate by private motor vehicle, they will be reimbursed for vehicle costs in accordance with the local government kilometre allowance up to an equivalent amount that would have been expended had arrangements been made to travel by air.

6.6 Reimbursement of Expenses:

- a. An Elected Member attending a Conference and Training event is entitled to be reimbursed for 'normally accepted' living costs while travelling. Such living costs would include, but are not limited to:
 - meals and refreshments for the Elected Member (that are not covered by the conference and Training registration costs);
 - dry-cleaning and laundry expenses; and
 - reasonable telephone, internet and facsimile charges.
- b. Elected Members will generally not be reimbursed for the cost of meals or refreshments for other people. The main exception is where it is indicated that the meal or refreshment provided to another person is in response to a meal or refreshments previously received.
- c. Expenses will generally be reimbursed from the time an Elected Member leaves home to attend an event to the time the Elected Member returns home. Should an Elected Member extend a visit by leaving prior to the time necessary to arrive for the event or return after the time at which the Elected Member could have returned following the event, reimbursements will be paid:
 - for the days of the Conference and Training event only; and
 - for the cost of travel to and from the airport to the accommodation to be used for the Conference and Training.
- d. Where a visit is extended, as discussed in paragraph 6.6(c), an Elected Member may stay for the period of the extension in different accommodation to that used for the attendance at the Conference and Training event. In such situations, the reimbursement of taxi fares will be to the estimated cost of travel between the Conference and Training event's accommodation and the airport. The Elected Member will be required to pay any greater amount.
- e. Where an Elected Member does not require paid accommodation for a Conference and Training event because the Elected Member is able to source accommodation from another party (the hosts), the Elected Member is entitled to be reimbursed for meal and refreshment costs provided to the hosts up to the amount that would have been incurred had paid accommodation been used.
- f. Where an Elected Member attends two Conference and Training events and there is a gap of no more than three days between the conclusion of the first event and the start of the second event, the Elected Member shall be entitled to reasonable accommodation expenses and the reimbursement of 'normally accepted' living costs during that 'gap' period. If the gap is greater than three days, only three days reimbursement can be claimed.

6.7 Elected Member/Delegate Accompanying Person:

- a. Where an Elected Member is accompanied at a Conference and Training event, all costs for or incurred by the accompanying person, including, but not limited to, travel, meals, registration and/or participation in any event programs, are to be borne by the Elected Member/ accompanying person and not by the Shire. The exception to the above being the cost of attending any official Conference and Training organised partner programs and dinner where partners would normally attend.
- b. The Shire will administer the registration and payment process for the accompanying person if the relevant forms have been completed

- c. Where the Shire meets an account containing any expenditure or cost incurred on behalf of an accompanying person attending, such expenditure must be repaid to the Shire by the Elected Member/accompanying person within 30 days of being invoiced for such expenditure following the conclusion of the Conference and Training event.

6.8 Guidelines for Conference and Training Attendance:

- a. Generally, no more than two Elected Members may attend a particular Conference or Training event outside Western Australia at the same time. The Chief Executive Officer or Council may, however, approve attendance by more than two Elected Members if a particular purpose or need arises.
- b. Elected Members will only be registered for conference and training events itemised in this Policy, if there is sufficient funds in the annual budget to meet the costs. Where there are insufficient funds to meet the cost of the Conference and Training, Council approval must be obtained before attendance if the costs are going to be claimed.

7 Report:

Upon return from any intrastate or interstate Conference and Training event as detailed within this policy, where registration and other associated costs are met by the Shire of Broomehill-Tambellup, the attending Elected Member is required to prepare a report which is to be circulated to all Elected Members within one month.

PART 3 - FINANCE

<i>Policy No:</i>	3.1 PURCHASING POLICY
<i>Policy Objective:</i>	To deliver a best practice approach and procedures to internal purchasing for the Shire.
<i>Minute No:</i>	081008
<i>Date of adoption:</i>	13th October 2008
<i>Date of Amendment:</i>	15th May 2014
<i>Date of Review:</i>	

1. POLICY

The Shire of Broomehill-Tambellup (the Shire) is committed to delivering best practice in the purchasing of goods, services and works that align with the principles of transparency, probity and good governance. Procurement processes and practices to be complied with are defined within this Policy and the WALGA Procurement Handbook (as updated).

2. OBJECTIVES

- To ensure best practice policies and procedures are followed in relation to internal purchasing for the Shire.
- To ensure compliance with the *Local Government Act 1995* (“the Act”) and the *Local Government Act (Functions and General) Regulations 1996* (“the Regulations”).
- To ensure compliance with the *State Records Act 2000* and associated records management practices and procedures of the Shire.
- To undertake purchasing processes that ensures value for money for the Shire by delivering the most advantageous outcome possible.
- To ensure openness, transparency, fairness and equity through the purchasing process to all potential suppliers.
- To ensure efficient and consistent purchasing processes are implemented and maintained across the organisation

3. ETHICS & INTEGRITY

3.1 Code of Conduct

All officers and employees of the Shire undertaking purchasing activities must have regard for the Code of Conduct requirements and shall observe the highest standards of ethics and integrity. All officers and employees must act in an honest and professional manner at all times which supports the standing of the Shire.

3.2 Purchasing Principles

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire policies and Code of Conduct;
- purchasing is to be undertaken on a competitive basis where all potential suppliers are treated impartially, honestly and consistently;
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies, audit requirements and relevant legislation;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- any information provided to the Shire by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

4. VALUE FOR MONEY

4.1 Policy

Value for money is an overarching principle governing purchasing which allows the best possible outcome to be achieved for the Shire. It is important to note that compliance with the purchasing specification is more important than obtaining the lowest price, particularly taking into account user requirements, quality standards, sustainability, life cycle costing and service benchmarks.

4.2 Application

An assessment of the best value for money outcome for any purchasing process should consider:

- all relevant Total Costs of Ownership (TCO) and benefits including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal;
- the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality, including but not limited to an assessment of levels and currency of compliances, value adds offered, warranties, guarantees, repair and replacement policies, ease of inspection, ease of after sales service, ease of communications etc.

- financial viability and capacity to supply without risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history); and
- a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable.

5. PURCHASING THRESHOLDS AND PROCESSES

5.1 Legislative / Regulatory Requirements

The requirements that must be complied with by the Shire, including purchasing thresholds and processes, are prescribed within the *Local Government (Functions and General) Regulations 1996* and this Purchasing Policy.

5.2 Policy

Purchasing that is **below \$150,000** in total value (excluding GST) must utilise a Request for Quotation process, either direct to the market or through a panel of pre-qualified suppliers (such as a WALGA Preferred Supply Contract).

Purchasing that **exceeds \$150,000** in total value (excluding GST) must be put to public Tender **unless** a regulatory Tender exemption is utilised by the Shire.

Tender exemptions apply in the following instances:

- an emergency situation as defined by the *Local Government Act 1995*;
- the purchase is from a WALGA Preferred Supply Contract or Business Service. All WALGA Preferred Supply Contracts have been established utilising a competitive public procurement process to pre-qualify suppliers that meet compliance requirements and offer optimal value for money to the Local Government sector.
- the purchase is from a Department of Finance Common Use Arrangements (where Local Government use is permitted), a Regional Local Government or another Local Government;
- the purchase is under auction that has been authorised by Council;
- the contract is for petrol, oil, or other liquid or gas used for internal combustion engines; or
- any of the other exclusions under Regulation 11 of the *Local Government (Functions and General) Regulations 1996* apply.

Determining purchasing value is to be based on the following considerations:

1. The actual or expected value of a contract over the full contract period (including all options to extend); or
2. The extent to which it could be reasonably expected that the Local Government will continue to purchase a particular category of goods, services or works and what total value is or could be reasonably expected to be purchased.

5.3 Purchasing Thresholds - Requirements

Below is the purchasing process that must be followed based on the actual or expected value of each purchase by the Local Government:

Purchasing Thresholds (ex GST)	Purchasing Requirements
Up to \$5,000	Direct purchase from suppliers requiring only two verbal quotations for amounts up to \$1,000. Obtain at least two (2) verbal or written quotations from suppliers supported by evidence of the quotation (eg email, fax or record of quotation) in each instance for amounts between \$1,000 and \$5,000.
\$5,000 - \$39,999	Obtain at least three (3) written quotations (eg email, fax or original copy). OR Obtain quotations directly from a pre-qualified panel of suppliers which include WALGA Preferred Supply Contracts. It is recommended that wherever possible, the Shire source multiple competitive quotations (at least three Preferred Suppliers) using a simple quotation process either through eQuotes or directly in writing.
\$40,000 - \$149,999	Obtain at least three (3) written quotations (eg email, fax or original copy) from suppliers containing price and specification of goods and services. The procurement decision is to be based on all value for money considerations in accordance with the definition stated within this Policy. OR Obtain quotations directly from a pre-qualified panel of suppliers which include WALGA Preferred Supply Contracts. It is recommended that wherever possible, the Shire source multiple competitive quotations (at least three Preferred Suppliers) using a formal Request for Quotation process either through eQuotes or directly in writing.
\$150,000 and above	Conduct a public Tender process in accordance with the relevant legislation and this policy. The procurement decision is to be based on value for money considerations in accordance with the definition stated within this Policy. OR Obtain quotations directly from a Tender exempt and pre-qualified panel of suppliers which include WALGA Preferred Supply Contracts. It is recommended that wherever possible, the Shire source multiple competitive quotations (at least three Preferred Suppliers) using a formal Request for Quotation process either through eQuotes or directly in writing.

Where considered necessary the Shire may consider calling public Tenders in lieu of undertaking a Request for Quotation for purchases under the **\$150,000** threshold (excluding GST). This decision should be made after considering the benefits of this approach in comparison with the costs, risks, timeliness and compliance requirements and also whether the purchasing requirement can be met through a pre-qualified panel of suppliers such as WALGA Preferred Supply Contracts.

If a decision is made to undertake a public Tender for contracts of less than **\$150,000**, a Request for Tender process entailing all the procedures for tendering outlined in this Policy must be followed in full.

5.4 Purchasing Procedures

5.4.1 Tender or Request for Quotation through Tender Exempt Panels (\$150,000 or over in value)

For the procurement of goods, services or works where the value exceeds **\$150,000**, the Shire must either undertake:

1. a public Tender process; or
2. a Request for Quotation process from a Tender exempt panel of pre-qualified suppliers including WALGA Preferred Supply Contracts (which are specifically designed around Local Government requirements) or State Government Common Use Arrangements (where Local Government access is permitted).

Using a Tender Exempt Panel of Pre-Qualified Suppliers

When accessing a Tender exempt panel of pre-qualified suppliers, such as a WALGA Preferred Supply Contract, the Shire must utilise a Request for Quotation process through eQuotes or in writing direct with the Preferred Suppliers.

In undertaking a Request for Quotation, the Shire does not need to request that pre-qualified suppliers provide the type of information that is normally provided in a public Tender. The fact that WALGA has already undertaken a public procurement process and has pre-qualified each Preferred Supplier means that this information has already been obtained and validated.

Additionally, the Shire does not need to use its own contractual terms and conditions given that WALGA has already developed best practice contractual terms and conditions which have been accepted by every Preferred Supplier. These contractual terms and conditions ensure that the interests of the Shire are fully protected.

Keeping the scope of the Request for Quotation focused on the Specification and the selection criteria that will be utilised by the Shire to assess different quotations will ensure that only the required information is sought from Preferred Suppliers and the response process is streamlined.

Responses from Preferred Suppliers should be in writing and contain the price and a sufficient amount of information that addresses the Specification and selection criteria provided by the Shire.

eQuotes

eQuotes is a secure, web-based procurement tool that streamlines and simplifies the Request for Quotation process with WALGA Preferred Suppliers at the same time as facilitating purchasing compliance, probity and control over all aspects of purchasing.

All WALGA Preferred Supply Contracts are available on eQuotes and all necessary contract information is preloaded to enable informed procurement choices, including contract details, insurances, pricing (where applicable) etc. Local Governments can also upgrade eQuotes to include their local suppliers.

Request for Quotation Process

In the event that the Shire elects to call a Request for Quotation, the following process should be followed:

- The Request for Quotation documentation must include:
 - written Specification that communicates the requirement(s) in a clear, concise and logical fashion;
 - selection criteria to be applied;
 - price schedule;
 - conditions of responding; and
 - validity period of offer.
- Invitations to quote must be issued simultaneously to ensure that all parties receive an equal opportunity to respond. This can be done through eQuotes or directly to suppliers.
- New information that is likely to change the requirements must be offered to all prospective suppliers at the same time.
- Written responses must be assessed for compliance, then against the selection criteria, and then value for money. All evaluations must be documented.
- Respondents must be advised in writing as soon as possible after the final determination is made and approved.

For this procurement range, selection **must** be based on value for money (in accordance with the definition stated within this Policy) and which quotation would be most advantageous to the Shire.

The evaluation process should include an assessment of qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience, environmental and social impacts, corporate social responsibility and any other relevant factors as part of the assessment of the supplier's response.

The responsible officer is expected to demonstrate due diligence when conducting a Request for Quotation process and must comply with any record keeping and audit requirements. Record keeping requirements must be maintained in accordance with record keeping policies.

Public Tender

In the event that the Shire elects to call a public Tender:

- Before Tenders are publicly invited, the Shire must record the decision to invite Tenders (which is to be recorded in the Tender Register) and must determine in writing the criteria for deciding which tender should be accepted.
- A Tender Notice must be advertised in a State wide publication e.g. “The West Australian” newspaper (Local Government Tenders section), preferably on a Wednesday or Saturday.
- The Tender must remain open for at least 14 days after the date the Tender is advertised. Care must be taken to ensure that 14 **full** days are provided as a minimum.
- The Tender Notice must include:
 - a brief description of the goods or services required;
 - information as to where and how Tenders may be submitted;
 - the date and time after which Tenders cannot be submitted; and
 - a contact person to supply more detailed information if required. Detailed information must include:
 - such information as the Shire decides should be disclosed to those interested in submitting a Tender response;
 - detailed specifications of the goods or services required;
 - the criteria for deciding which Tender response should be accepted;
 - whether or not the Shire has decided to submit a Tender response; and
 - whether or not Tender responses can be submitted by facsimile or other electronic means, and if so, how Tenders may so be submitted.
- Tenders must not be made available (counter, mail, internet, referral, or other means) without a robust process to ensure the recording of details of all parties who acquire the documentation. If clarifications, addendums or further communication are required prior to the close of Tenders, all potential Tenderers must have equal access to this information in order for the Shire not to compromise its duty to be fair.
- If, after the Tender has been publicly advertised, any changes, variations or adjustments to the Tender document and/or the Conditions of Tender are required, the Shire may vary the initial information by taking reasonable steps to give each person who has sought copies of the Tender documents notice of the variation.
- A Tender response that is not received in full in the required format by the advertised Tender Deadline must be rejected.
- No tenders are to be removed from the Tender Box or opened (read or evaluated) prior to the Tender Deadline.
- Tenders are to be opened in the presence of the Chief Executive Officer’s delegated nominee and preferably at least one other Local Government officer. The details of all Tender responses received and opened must be recorded in the Tenders Register. Tender responses are to be opened in accordance with the advertised time and place. There is no obligation to disclose or record tendered prices at the Tender opening, and price information should be regarded as *commercial-in-confidence* to the Shire. Members of the public are entitled to be present.

- The Tenderer's offer form, price schedule and other appropriate pages from each Tender shall be date stamped and initialled by at least two (2) Local Government officers present at the opening of Tender responses.
- Where the Local Government has invited Tender responses and no compliant submissions have been received; direct purchases can be arranged on the basis of the following:
 - a sufficient number of quotations are obtained;
 - the process follows the guidelines for seeking quotations (see Request for Quotation process on page 6);
 - the specification for goods and/or services remains unchanged; and
 - purchasing is arranged within six (6) months of the closing date of the lapsed Tender.
- Tender responses that have not been rejected must be assessed by the Shire by means of a written evaluation against the pre-determined criteria. The Shire must assess each Tender response that has not been rejected to determine which response is most advantageous.
- If after the Tender has been publicly advertised and a successful Tenderer has been chosen, and before the Shire and Tenderer have entered into a contract, a minor variation may be made by the Shire. A minor variation may **not** alter the nature of the goods and/or services procured, nor may it materially alter the specification or structure provided for by the initial Tender.
- Each Tenderer shall be notified of the outcome of the Tender following Council resolution or appropriate delegated authority. Notification must include:
 - The name of the successful Tenderer.
 - The total value of consideration of the winning offer.
- The details and total value of consideration for the winning offer must be entered into the Tenders Register at the conclusion of the Tender process.

For this procurement range, selection of Tenderer **must** be based on value for money (in accordance with the definition stated within this Policy) and which Tender response would be most advantageous to the Shire.

To comply with the requirements of Regulation 18(4) of the *Local Government (Functions and General) Regulations 1996*, the Tender evaluation process must provide a written assessment of the extent that each Tender response satisfies the criteria which was set prior to advertising the Tender. This should include an assessment of qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience, environmental and social impacts, corporate social responsibility and any other relevant factors as part of the assessment of the Tender response.

The responsible officer is expected to demonstrate due diligence when conducting a public Tender and must comply with any record keeping and audit requirements.

5.4.2 Request for Quotation (\$40,000 or over to \$149,999 in value)

For the procurement of goods or services where the value exceeds \$40,000 but is less than \$149,999, it is recommended that at least three (3) written quotations be obtained from the market or from a pre-qualified panel of suppliers including WALGA Preferred Supply Contracts.

In the event that the Shire elects to call a Request for Quotation, the following process should be followed:

- Provide a Request for Quotation that includes as a minimum:
 - written Specification that communicates the requirement(s) in a clear, concise and logical fashion;
 - selection criteria to be applied;
 - price schedule;
 - conditions of responding; and
 - validity period of offer.
- Invitations to quote must be issued simultaneously to ensure that all parties receive an equal opportunity to respond. This can be done through eQuotes or directly to suppliers.
- New information that is likely to change the requirements must be offered to all prospective suppliers at the same time.
- Written responses must be assessed for compliance, then against the selection criteria, and then value for money. All evaluations must be documented.
- Respondents must be advised in writing as soon as possible after the final determination is made and approved.

Requests for Quotation to a panel of pre-qualified suppliers, such as a WALGA Preferred Supply Contract, should be undertaken through eQuotes or in writing directly with the Preferred Suppliers. Responses from Preferred Suppliers should be in writing and contain the price and a sufficient amount of information that addresses the Specification and selection criteria provided by the Shire.

For this procurement range, selection of supplier should be based on value for money (in accordance with the definition stated within this Policy) and the response which would be most advantageous to the Shire.

The evaluation of quotations should consider qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience, environmental and social impacts, corporate social responsibility and any other relevant factors as part of the assessment of the quote).

The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements. Record keeping requirements must be maintained in accordance with record keeping policies.

5.4.3 Request for Quotation (\$5,000 or over to \$40,000 in value)

For the procurement of goods or services where the value exceeds \$5,000 but is less than \$40,000 it is recommended that at least three (3) written quotations be obtained from the market or from a pre-qualified panel of suppliers including WALGA Preferred Supply Contracts.

In the event that the Shire elects to call a Request for Quotation, the following process should be followed:

- Provide a simple Request for Quotation document that outlines the key elements of the process and requires written quotations.
- Provide an appropriately detailed written Specification that communicates the requirement(s) in a clear, concise and logical fashion.
- Invitations to quote must be issued simultaneously to ensure that all parties receive an equal opportunity to respond. This can be done through eQuotes or directly to suppliers.
- New information that is likely to change the requirements must be offered to all prospective suppliers at the same time.
- Written responses must be assessed for compliance, then against the selection criteria, and then value for money. All evaluations must be documented.
- Respondents must be advised in writing as soon as possible after the final determination is made and approved.

Requests for Quotation to a panel of pre-qualified suppliers, such as a WALGA Preferred Supply Contract, should be undertaken through eQuotes or in writing directly with the Preferred Suppliers. Responses from Preferred Suppliers should be in writing and contain the price and a sufficient amount of information that addresses the Specification and selection criteria provided by the Shire.

The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements.

5.4.4 Request for Quotation (Up to \$5,000 in value)

For the procurement of goods or services where the value exceeds \$1,000 but is less than \$5,000 it is recommended that at least two (2) verbal or written quotations from suppliers supported by evidence of the quotation (eg email, fax or record of quotation) in each instance for amounts between \$1,000 and \$5,000.

In the event that the Shire elects to call a Request for Quotation, the following process should be followed:

- Provide a simple Request for Quotation document that outlines the key elements of the process and requires written quotations.
- Provide an appropriately detailed written Specification that communicates the requirement(s) in a clear, concise and logical fashion.
- Invitations to quote must be issued simultaneously to ensure that all parties receive an equal opportunity to respond.

- New information that is likely to change the requirements must be offered to all prospective suppliers at the same time.
- Written responses must be assessed for compliance, then against the selection criteria, and then value for money. All evaluations must be documented.
- Respondents must be advised in writing as soon as possible after the final determination is made and approved.

The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements.

Verbal Requests for Quotations

For the procurement of goods or services where the value is under \$5,000 the Shire may undertake a verbal Request for Quotation process.

At least two (2) quotations must be obtained from the market or the Shire may purchase from a Tender exempt panel of pre-qualified suppliers including WALGA Preferred Supply Contracts.

The requirements relating to verbal quotations are:

- Ensure that the requirement/specification is clearly understood by the Shire employee seeking the verbal quotations.
- Ensure that the requirement is clearly, accurately and consistently communicated to each of the suppliers being invited to quote.
- Ensure that all quotations from suppliers are in writing and/or refer to a pricing list in an email, website or catalogue.

The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements.

6. RECORDS MANAGEMENT

Policy

Records of all Tenders and Requests for Quotation must be retained in compliance with the *State Records Act 2000 (WA)* and the Shire's internal Records Management Policy.

Application

All records associated with the Tender or Request for Quotation process must be recorded and retained.

For a Tender process, this includes:

- Tender documentation.
- Internal documentation.
- Evaluation documentation.
- Enquiry and response documentation.
- Approval documentation.
- Notification and award documentation.

For a Request for Quotation process, this includes:

- Quotation documentation
- Internal documentation.
- Approval documentation.
- Order forms and requisitions.

7. SUSTAINABLE PROCUREMENT AND CORPORATE SOCIAL RESPONSIBILITY

Sustainable Procurement is defined as the purchasing of goods and services that have less environmental and social impacts than competing products and services.

Corporate Social Responsibility (CSR) in procurement is defined as purchasing which provides preference to organisations that can demonstrate compliance with ethical and regulatory standards and can demonstrate making a positive impact on the communities and markets in which they operate. ISO 26000 provides guidance on how Local Governments can procure goods and services in a socially responsible way.

Policy

Local Government is committed to providing a preference to organisations that demonstrate both sustainable business practices and high levels of corporate social responsibility. Where appropriate, the Shire shall endeavour to design Requests for Quotation and Tenders to provide an advantage to suppliers demonstrating that they minimise environmental and negative social impacts and embrace CSR. Sustainable and CSR considerations must be balanced against value for money outcomes in accordance with the Shire's sustainability objectives.

Application

In practical terms sustainability and corporate social responsibility in procurement means the Shire shall endeavour at all times to identify and purchase products and services that:

- have been determined as necessary;
- demonstrate environmental best practice in energy efficiency/and or consumption which can be demonstrated through suitable rating systems and eco-labelling;
- demonstrate environmental best practice in water efficiency;
- are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, are free of toxic or polluting materials and consume minimal energy during the production stage;
- can be refurbished, reused, recycled or reclaimed. Those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste will be given priority;

- demonstrate a regard for the local economy and a supply chain that supports local business development;
- are ethically sourced from sustainable and fair trade supply chains;
- (with regards to motor vehicles) feature the highest fuel efficiency available, based on vehicle type and within the designated price range; and
- (with regards to new buildings and refurbishments) use renewable energy and technologies where available.

8. BUY LOCAL AND REGIONAL PRICE PREFERENCE

8.1 Buy Local

Policy

Under the State Government's Buy Local Policy, Government Agencies and Local Governments are encouraged to maximise participation of local and small businesses in the supply of goods, services and works purchased or contracted by government agencies.

A key goal in this policy is open and fair competition to ensure that Western Australian businesses are provided with every opportunity to bid for work. It is recognised that not every category of goods, services or works that is purchased by the Shire will lend itself to supply by local businesses.

Application

As much as practicable, the Shire purchasing must:

- ensure that buying practices, procedures and specifications do not unfairly disadvantage local businesses;
- ensure that procurement plans address local business capability and local content;
- explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and
- provide adequate and consistent information to potential suppliers.

8.2 Regional Price Preference

Policy

Non-metropolitan Local Governments are permitted to adopt a policy which provides a regional price preference to be given to suppliers located outside the metropolitan area.

Application

Where a non-metropolitan Local Government has formally adopted a Regional Price Preference Policy, it may give a price preference to a regional Tenderer by reducing the bid price by:

- (a) 10% — where the contract is for goods or services, up to a maximum price reduction of \$50 000;
- (b) 5% — where the contract is for construction (building) services, up to a maximum price reduction of \$50 000; or
- (c) 10% — where the contract is for goods or services (including construction (building) services), up to a maximum price reduction of \$500,000, if seeking Tenders for the provision of those goods or services for the first time, due to those goods or services having been, until then, undertaken by the Local Government.

The requirements for adopting a Regional Price Preference Policy are set out in Regulation 24E of the *Local Government (Functions and General) Regulations 1996*.

9. PURCHASING FROM WA DISABILITY ENTERPRISES

Policy

Pursuant to State Government policy, Local Governments are encouraged to consider the option of purchasing goods and services from registered WA Disability Enterprises. This is contingent on the provision of fair value and quality.

Application

Local Governments are encouraged to invite relevant WA Disability Enterprises to respond to a Request for Quotation or Tender for goods or services. Determining the purchasing process to be followed is based on the actual or expected value of each purchase by the Shire as outlined above in Section 5 (Purchasing Thresholds and Processes) of this Policy. There are seven (7) Disability Enterprises registered in Western Australia.

A complete list of approved organisations is available from the following website:
www.wade.org.au

Management Practice No:	2.4
Subject:	STANDING COMMITTEES OF COUNCIL – TERMS OF REFERENCE
Objective:	To provide guidance to the Standing Committees of Council.
Minute No:	S081001, 081119,081120, 081121
Date of adoption:	22 nd October & 20 th November 2008
Date of Amendment:	21 st March 2013

Audit Committee – Terms of Reference:

- ▲ Investigate and make recommendations, where appropriate on the following:
1. ~~To provide guidance and assistance to the local government in the carrying out of its functions in relation to audits carried out under Part 7 of the Act;~~
 2. ~~Develop a process to be used to select and appoint a person to be an auditor;~~
 3. ~~Provide guidance and assistance to the local government on~~
 - ~~Matters to be audited~~
 - ~~The scope of the audits~~
 - ~~Its function under Part 7 of the Act~~
 - ~~The carrying out of its functions relating to other audits and other matters related to financial management~~
 - ~~Administrations corrective action on matters of non compliance~~
 4. ~~Consider the CEO's report of a review of the appropriateness and effectiveness of the following systems and procedures:-~~
 - ~~Risk management;~~
 - ~~Internal control;~~
 - ~~Legislative compliance;~~
- ~~and report to the Council the results of that review.~~

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[See Draft Policy 1.21 – Standing Committees of Council – Terms of Reference](#)

Building, Planning and Economic Services Committee – Terms of Reference:

The Building, Planning and Economic Services Committee will consist of four members with the quorum to be two members and will investigate and make recommendations, where appropriate on the following:

1. Building control
2. Land suitable for housing development
3. Planning, construction and maintenance of Councils housing and public buildings
4. Aged accommodation, other matters relating to Council owned and controlled buildings
5. Plan, develop and enhance the town, sport and recreation, youth, aged, health, heritage and ~~arts~~ matters towards the community vision.
6. Economic Services

7. Town beautification
8. All matters relating to Recreation and Sport
9. Town planning and development
10. Cemeteries
11. Cultural development
12. Protection of heritage
13. Provision of youth services
14. Tourism
15. Health
16. Other community and cultural issues

Technical Services Committee – Terms of Reference

The Technical Services Committee will consist of a minimum of four members with the quorum to be two members and will plan for the future of Transport services while maintaining a quality standard that takes into account cost effectiveness and revenue raising opportunities.

To investigate and make recommendations, where appropriate on the following:

1. Fire control
2. Animal control
3. Waste management
4. Plant replacement
5. Road construction and maintenance
6. Maintenance and improvements to the Shire Works Depot
7. Private Works
8. Other matters relating to Council plant, works and transport services.

Independent Living Seniors Accommodation – Terms of Reference

Investigate and make recommendations, where appropriate on the following:

- 1) ~~Review the Develop a~~ management structure and operating guidelines for the management of existing and future Council owned units within the Shire of Broomehill-Tambellup;
- 2) ~~Assist with disbanding of the current Tambellup Senior Citizens Unit Management Committee;~~
- 3) Make recommendations to Council on any matters relevant to existing and future Council owned accommodation for independently living seniors within the Shire of Broomehill-Tambellup, that may arise from time to time;
- 4) Manage the units as per operating guidelines determined by Council;
- 5) ~~Liaise with the project manager on matters relating to the construction of the six new units on the Gnowangerup Tambellup Road;~~
- 6) The membership of the Committee is to comprise of five members made up of the following:
 - a. three elected members
 - b. two community members

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~~The two community representatives for the inaugural Committee to be invited by Council as members of the Committee. The inaugural community representatives to include one member of the current Tambellup Senior Citizens' Unit Management Committee (TSCUMC) to be nominated by the TSCUMC;~~

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- 7) A quorum for the Committee shall be three members of the Committee;

8) -Community membership of the Committee will be reviewed to coincide with the Local Government ordinary election cycle. Nominations for future community membership will be advertised with Council making the final selection.

~~The Committee shall meet as required.~~

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- a) examine any critical matters raised in the reports that affect the financial position of the local government; and
- b) provide comment on any critical matters raised and action proposed to be taken to address those matters.

Once Council has addressed matters raised, or accepted the CEO's planned remedial action on matters raised in the audit and management reports, the CEO should provide feedback to the Department on those matters.

Appendix 1

Model Terms of Reference – Audit Committees

Important: The following Model Terms of Reference contains clauses that may not be applicable to each local government. Local governments will need to consider each clause and only adopt those that are applicable to the roles and responsibilities and delegated powers and functions that will apply to their audit committee.

The clauses that may be considered optional have been asterisked (*).

Objectives of Audit Committees

The primary objective of the audit committee is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.

Reports from the committee will assist Council in discharging its legislative responsibilities of controlling the local government's affairs, determining the local government's policies and overseeing the allocation of the local government's finances and resources. The committee will ensure openness in the local government's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation.

The committee is to facilitate –

- the enhancement of the credibility and objectivity of *internal and external financial reporting;

- *effective management of financial and other risks and the protection of Council assets;
- compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- *the coordination of the internal audit function with the external audit; and
- the provision of an effective means of communication between the external auditor, *internal auditor, the CEO and the Council.

Powers of the Audit Committee

The Audit committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee is a formally appointed committee of council and is responsible to that body. The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures.

Membership

The committee will consist of *four members with three elected and *one external person. All members shall have full voting rights.

*External persons appointed to the

committee will have business or financial management/reporting knowledge and experience, and be conversant with financial and other reporting requirements.

*Appointment of external persons shall be made by Council by way of a public advertisement and be for a maximum term of two years. The terms of the appointment should be arranged to ensure an orderly rotation and continuity of membership despite changes to Council's elected representatives.

*Reimbursement of approved expenses will be paid to each external person who is a member of the committee.

The CEO and employees are not members of the committee.

The CEO or his/her nominee is to be available to attend meetings to provide advice and guidance to the committee.

The local government shall provide secretarial and administrative support to the committee.

Meetings

The committee shall meet at least *quarterly.

Additional meetings shall be convened at the discretion of the presiding person.

Reporting

Reports and recommendations of each committee meeting shall be presented to the next ordinary meeting of the Council.

*The committee shall report annually to the Council summarising its activities during the previous financial year.

Duties and Responsibilities

The duties and responsibilities of the committee will be –

-
- a) Provide guidance and assistance to Council as to the carrying out the functions of the local government in relation to audits;
 - b) Develop and recommend to Council an appropriate process for the selection and appointment of a person as the local government's auditor;
 - c) Develop and recommend to Council –
 - a list of those matters to be audited; and
 - the scope of the audit to be undertaken;
 - d) Recommend to Council the person or persons to be appointed as auditor;
 - e) Develop and recommend to Council a written agreement for the appointment of the external auditor. The agreement is to include –
 - the objectives of the audit;
 - the scope of the audit;
 - a plan of the audit;
 - details of the remuneration and expenses to be paid to the auditor; and
 - the method to be used by the local government to communicate with, and supply information to, the auditor;
 - f) Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions;
 - g) Liaise with the CEO to ensure that the local government does everything in its power to –
 - assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
 - ensure that audits are conducted successfully and expeditiously;
 - h) Examine the reports of the auditor after receiving a report from the CEO on the matters to –
 - determine if any matters raised require action to be taken by the local government; and
 - ensure that appropriate action is taken in respect of those matters;
 - i) Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time;
 - j) Review the scope of the audit plan and program and its effectiveness;
 - k) *Review the appropriateness of special internal audit assignments undertaken by internal audit at the request of Council or CEO (see reference to internal audit page 14);
 - l) *Review the level of resources allocated to internal audit and the scope of its authority;
 - m) *Review reports of internal audits, monitor the implementation of recommendations made by the audit and review the extent to which Council and management reacts to matters raised;
 - n) *Facilitate liaison between the internal and external auditor to promote compatibility, to the extent appropriate, between their audit programs;
 - o) *Review the local government's draft annual financial report, focusing on –
 - accounting policies and practices;
 - changes to accounting policies and practices;
 - the process used in making significant accounting estimates;
 - significant adjustments to the financial report (if any) arising from the audit process;

- compliance with accounting standards and other reporting requirements; and
 - significant variances from prior years;
- p) *Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual financial report is signed;
- q) *Address issues brought to the attention of the committee, including responding to requests from Council for advice that are within the parameters of the committee's terms of reference;
- r) Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference following authorisation from the Council;
- s) Review the annual Compliance Audit Return and report to the council the results of that review, and
- t) Consider the CEO's biennial reviews of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report to the council the results of those reviews.

Internal Audit

Many local governments have recognised the need to improve their internal auditing processes, and have moved to either employ an internal auditor or contract out the internal audit function.

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an

organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The scope of an internal audit would be determined by the Audit committee, with input from the CEO, based on the size of the local government's internal operations and the level of compliance to be achieved. The role differs from that of the external auditor who is appointed by council on the recommendation of the Audit Committee, to report independently to it, through the mayor/president and the CEO, on the annual financial statements. The external auditor's primary role is to decide whether the annual financial statements of a local government are free of material misstatement.

There are certain functions of the internal audit that complement the external auditor's role. As the external auditor plans for an effective audit they need to assess and determine whether to include the scope, procedures and outcomes of the internal audit. The CEO must refer all internal audit reports to the Audit Committee for consideration.

An internal auditor's activities should typically include the following:

- (a) review of the internal control structure, monitoring the operations of the information system and internal controls and providing recommendations for improvements;
- (b) a risk assessment with the intention of minimising exposure to all forms of risk on the local government;
- (c) examination of financial and operating information that includes detailed testing of transactions, balances and procedures;

<i>Policy No:</i>	1.21 STANDING COMMITTEES OF COUNCIL – TERMS OF REFERENCE
<i>Policy Objective:</i>	To provide guidance to the Standing Committees of Council
<i>Minute No:</i>	
<i>Date of Adoption:</i>	
<i>Date of Amendment:</i>	
<i>Date of Review:</i>	

Audit Committee – Terms of Reference:

The Audit Committee shall consist of all members with the quorum to be four members.

The duties and responsibilities of the Audit Committee will be to:

1. Provide guidance and assistance to Council as to the carrying out of the functions of the local government in relation to audits;
2. Develop and recommend to Council an appropriate process for the selection and appointment of a person as the local government's auditor;
3. Develop and recommend to Council –
 - a list of those matters to be audited; and
 - the scope of the audit to be undertaken;
4. Recommend to Council the person or persons to be appointed as auditor;
5. Develop and recommend to Council a written agreement for the appointment of the external auditor. The agreement is to include –
 - the objectives of the audit;
 - the scope of the audit;
 - a plan of the audit;
 - details of the remuneration and expenses to be paid to the auditor; and
 - the method to be used by the local government to communicate with, and supply information to, the auditor;
6. Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions;
7. Liaise with the CEO to ensure that the local government does everything in its power to –
 - assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
 - ensure that audits are conducted successfully and expeditiously;
8. Examine the reports of the auditor after receiving a report from the CEO on the matters to –
 - determine if any matters raised require action to be taken by the local government; and
 - ensure that appropriate action is taken in respect of those matters;

9. Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time;
10. Review the scope of the audit plan and program and its effectiveness;
11. Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual financial report is signed;
12. Address issues brought to the attention of the Committee, including responding to requests from Council, for advice, that are within the parameters of the Committee's Terms of Reference;
13. Seek information or obtain expert advice through the CEO on matters of concern within the scope of the Committee's Terms of Reference following authorisation from the Council;
14. Review the annual Compliance Audit Return and report to the Council the results of that review, and
15. Consider the CEO's biennial reviews of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the Committee, and report to Council the results of those reviews.

Building, Planning and Economic Services Committee – Terms of Reference:

The Building, Planning and Economic Services Committee will consist of four members with the quorum to be two members and will investigate and make recommendations, where appropriate, on the following:

1. Building control
2. Land suitable for housing development
3. Planning, construction and maintenance of Council's housing and public buildings
4. Aged accommodation, other matters relating to Council owned and controlled buildings
5. Plan, develop and enhance the town, sport and recreation, youth, aged, health, heritage and arts matters towards the community vision.
6. Economic Services
7. Town beautification
8. All matters relating to Recreation and Sport
9. Town planning and development
10. Cemeteries
11. Cultural development
12. Protection of heritage
13. Provision of youth services
14. Tourism
15. Health
16. Other community and cultural issues

Technical Services Committee – Terms of Reference

The Technical Services Committee will consist of a minimum of four members with the quorum to be two members and will plan for the future of Transport services while maintaining a quality standard that takes into account cost effectiveness and revenue raising opportunities.

To investigate and make recommendations, where appropriate, on the following:

1. Fire control
2. Animal control
3. Waste management
4. Plant replacement
5. Road construction and maintenance
6. Maintenance and improvements to the Shire Works Depot
7. Private Works
8. Other matters relating to Council plant, works and transport services.

Independent Living Seniors Accommodation – Terms of Reference

The Committee will consist of five members made up of three elected members and two community members. A quorum for the Committee shall be three members.

To investigate and make recommendations, where appropriate, on the following:

1. Review of the management structure and operating guidelines for the management of existing and future Council owned units within the Shire of Broomehill-Tambellup;
2. Make recommendations to Council on any matters relevant to existing and future Council owned accommodation for independently living seniors within the Shire of Broomehill-Tambellup, that may arise from time to time;
3. Management of the units as per operating guidelines determined by Council;
4. Community membership of the Committee will be reviewed to coincide with the Local Government ordinary election cycle. Nominations for community membership will be advertised with Council making the final selection.

<i>Policy No:</i>	1.5 CODE OF CONDUCT FOR COUNCIL MEMBERS
<i>Policy Objective:</i>	To provide Council members with guidelines for their role and acceptable standards of conduct both at meetings and in public
<i>Minute No.:</i>	081008
<i>Date of adoption:</i>	13th October 2008
<i>Date of Amendment:</i>	
<i>Date of Review:</i>	15th December 2011; 19th November 2015

1. PREAMBLE

The Code of Conduct (Code) provides Council members with consistent guidelines for an acceptable standard of professional conduct. The Code addresses, in a concise manner, the broader issue of ethical responsibility and encourages greater transparency and accountability.

The Code is complementary to the principles adopted in the *Local Government Act 1995* (the *Act*) and the *Local Government (Rules of Conduct) Regulations 2007* (the *Regs*). The *Act* incorporates four fundamental aims to result in:

- (a) better decision-making by local governments;
- (b) greater community participation in the decisions and affairs of local governments;
- (c) greater accountability of local governments to their communities; and
- (d) more efficient and effective local government.

The Code provides a guide and a basis of expectations for Council members. It encourages a commitment to ethical and professional behaviour and outlines principles in which the Shire's responsibilities may be based. **Extracts from the *Local Government Act 1995* form Attachment A of this Code.**

2. THE ROLE OF A COUNCIL MEMBER

A Council member's primary role is to represent the community. The effective translation of the community's needs and aspirations into a direction and future for the Shire will be the focus of the Council member's public life.

A Council member is part of the team in which the community has placed its trust to make decisions on its behalf and the community is, therefore, entitled to expect high standards of conduct.

In fulfilling the various roles, Council members' activities will focus on:

- achieving a balance in the diversity of community views to develop an overall strategy for the future of the community;
- achieving sound financial management and accountability in relation to the Shire's finances;
- ensuring that appropriate mechanisms are in place to deal with the prompt handling of residents' concerns;

- working with other governments and organisations to achieve benefits for the community at both a local and regional level;
- having an awareness of the statutory obligations imposed on Council members and the Shire.

3. GENERAL PRINCIPLES TO GUIDE THE BEHAVIOUR OF COUNCIL MEMBERS

- (1) General principles to guide the behaviour of Council members include that a person in his or her capacity as a Council member should —
 - (a) act with reasonable care and diligence; and
 - (b) act with honesty and integrity; and
 - (c) act lawfully; and
 - (d) avoid damage to the reputation of the Shire; and
 - (e) be open and accountable to the public; and
 - (f) base decisions on relevant and factually correct information; and
 - (g) treat others with respect and fairness; and
 - (h) not be impaired by mind affecting substances.
- (2) The general principles referred to in clause (1) are for guidance of Council members but it is not a rule of conduct that the principles be observed.

4. CONTRAVENTION OF CERTAIN LOCAL LAWS

- (1) In this Code —

“local law as to conduct” means a local law relating to conduct of people at Council or Committee meetings (Standing Orders).
- (2) The contravention of a local law as to conduct is a minor breach for the purposes of section 5.105(1)(b) of the *Act*.

5. RULES OF CONDUCT

- (1) This Part contains the rules of conduct referred to in section 5.104(1) of the *Act*.
- (2) The rules of conduct apply to a Council member whether or not acting as a Committee member.

6. USE OF INFORMATION

- (1) In this Code —

“closed meeting” means a Council or Committee meeting, or a part of a Council or Committee meeting, that is closed to members of the public under section 5.23(2) of the *Act*;

“confidential document” means a document marked by the CEO to clearly show that the information in the document is not to be disclosed;

“non-confidential document” means a document that is not a confidential document.
- (2) A person who is a Council member must not disclose —
 - (a) information that the Council member derived from a confidential document; or
 - (b) information that the Council member acquired at a closed meeting other than information derived from a non-confidential document.
- (3) Clause (2) does not prevent a person who is a Council member from disclosing information —
 - (a) at a closed meeting; or

- (b) to the extent specified by the Council and subject to such other conditions as the Council determines; or
- (c) that is already in the public domain; or
- (d) to an officer of the Department; or
- (e) to the Minister; or
- (f) to a legal practitioner for the purpose of obtaining legal advice; or
- (g) if the disclosure is required or permitted by law.

7. SECURING PERSONAL ADVANTAGE OR DISADVANTAGING OTHERS

- (1) A person who is a Council member must not make improper use of the person's office as a Council member —
 - (a) to gain directly or indirectly an advantage for the person or any other person; or
 - (b) to cause detriment to the local government or any other person.
- (2) Clause (1) does not apply to conduct that contravenes section 5.93 of the *Act* or *The Criminal Code* section 83.

8. MISUSE OF LOCAL GOVERNMENT RESOURCES

A person who is a Council member must not either directly or indirectly use the resources of a local government —

- (a) for the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the *Act*, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*; or
- (b) for any other purpose,

unless authorised under the *Act*, or authorised by the Council or the CEO, to use the resources for that purpose.

9. PROHIBITION AGAINST INVOLVEMENT IN ADMINISTRATION

- (1) A person who is a Council member must not undertake a task that contributes to the administration of the local government unless authorised by the Council or by the CEO to undertake that task.
- (2) Clause (1) does not apply to anything that a Council member does as part of the deliberations at a Council or Committee meeting.

10. RELATIONS WITH LOCAL GOVERNMENT EMPLOYEES

- (1) A person who is a Council member must not —
 - (a) direct or attempt to direct a person who is a local government employee to do or not to do anything in the person's capacity as a Shire employee; or
 - (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a person who is a Shire employee in the person's capacity as a Shire employee.
- (2) Clause (1) does not apply to anything that a Council member does as part of the deliberations at a Council or Committee meeting.
- (3) If a person, in his or her capacity as a Council member, is attending a Council meeting, Committee meeting or other organised event and members of the public are present, the person must not, either orally, in writing or by any other means —
 - (a) make a statement that a Shire employee is incompetent or dishonest; or
 - (b) use offensive or objectionable expressions in reference to a Shire employee.

- (4) Clause (3)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

11. DISCLOSURE OF INTEREST

- (1) In this code —
“interest” means an interest that could, or could reasonably be **perceived to, adversely affect the impartiality of the person** having the interest and includes an interest arising from kinship, friendship or membership of an association.
- (2) A person who is a Council member and who has an interest in any matter to be discussed at a Council or Committee meeting attended by the member must disclose the nature of the interest —
- (a) in a written notice given to the CEO before the meeting;
or
(b) at the meeting immediately before the matter is discussed.
- (3) Clause (2) does not apply to an interest referred to in section 5.60 of the *Act*.
- (4) Clause (2) does not apply if —
- (a) a person who is a Council member fails to disclose an interest because the person did not know he or she had an interest in the matter; or
(b) a person who is a Council member fails to disclose an interest because the person did not know the matter in which he or she had an interest would be discussed at the meeting and the person disclosed the interest as soon as possible after the discussion began.
- (5) If, under clause (2)(a), a person who is a Council member discloses an interest in a written notice given to the CEO before a meeting then —
- (a) before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
(b) at the meeting the person presiding is to bring the notice and its contents to the attention of the persons present immediately before a matter to which the disclosure relates is discussed.
- (6) If —
- (a) under clause (2)(b) or (4)(b) a person’s interest in a matter is disclosed at a meeting; or
(b) under clause (5)(b) notice of a person’s interest in a matter is brought to the attention of the persons present at a meeting,
the nature of the interest is to be recorded in the minutes of the meeting.

12. Gifts

- (1) In this Code —
“activity involving a local government discretion” means an activity —
- (a) that cannot be undertaken without an authorisation from the local government; or
(b) by way of a commercial dealing with the local government;
“gift” has the meaning given to that term in section 5.82(4) of the *Act* except that it does not include —
- (a) a gift from a relative as defined in section 5.74(1) of the *Act*; or
(b) a gift that must be disclosed under regulation 30B of the *Local Government (Elections) Regulations 1997*; or
(c) a gift from a statutory authority, government instrumentality or non-profit association for professional training;

“notifiable gift”, in relation to a person who is a Council member, means —

- (a) a gift worth between \$50 and \$300; or
- (b) a gift that is one of 2 or more gifts given to the Council member by the same person within a period of 6 months that are in total worth between \$50 and \$300;

“prohibited gift”, in relation to a person who is a Council member, means —

- (a) a gift worth \$300 or more; or
- (b) a gift that is one of 2 or more gifts given to the Council member by the same person within a period of 6 months that are in total worth \$300 or more.

- (2) A person who is a Council member must not accept a prohibited gift from a person —
 - (a) who is undertaking or seeking to undertake; or
 - (b) who it is reasonable to believe is intending to undertake, an activity involving a local government discretion.
- (3) A person who is a Council member and who accepts a notifiable gift from a person—
 - (a) who is undertaking or seeking to undertake; or
 - (b) who it is reasonable to believe is intending to undertake, an activity involving a local government discretion must, within 10 days of accepting the gift, notify the CEO of the acceptance in accordance with clause (4).
- (4) Notification of the acceptance of a notifiable gift is to be in writing and is to include —
 - (a) the name of the person who gave the gift; and
 - (b) the date on which the gift was accepted; and
 - (c) a description, and the estimated value, of the gift; and
 - (d) the nature of the relationship between the person who is a Council member and the person who gave the gift; and
 - (e) if the gift is a notifiable gift under paragraph (b) of the definition of “notifiable gift” (whether or not it is also a notifiable gift under paragraph (a) of that definition) —
 - (i) a description; and
 - (ii) the estimated value; and
 - (iii) the date of acceptance,of each other gift accepted within the 6 month period.
- (5) The CEO must maintain a register of gifts in which details of notices received under clause (4) are recorded.

Attachment A

EXTRACTS FROM THE LOCAL GOVERNMENT ACT 1995

5.104. Other regulations about conduct of Council members

- (1) Regulations may prescribe rules, to be known as the rules of conduct for Council Members, that Council members are required to observe.
- (2) The rules of conduct for Council Members apply, to the extent stated in the regulations, to a Council member when acting as a Committee member.
- (3) The rules of conduct may contain provisions dealing with any aspect of the conduct of Council members whether or not it is otherwise dealt with in this *Act*.
- (4) Regulations cannot prescribe a rule of conduct if contravention of the rule would, in addition to being a minor breach under section 5.105(1)(a), also be a serious breach under section 5.105(3).
- (5) Regulations cannot specify that contravention of a local law under this *Act* is a minor breach if contravention of the local law would, in addition to being a minor breach under section 5.105(1)(b), also be a serious breach under section 5.105(3).
- (6) The rules of conduct do not limit what a code of conduct, under section 5.103, may contain.
- (7) The regulations may, in addition to rules of conduct, prescribe general principles to guide the behaviour of Council members.

5.105. Breaches by Council members

- (1) A Council member commits a minor breach if he or she contravenes —
 - (a) a rule of conduct under section 5.104(1); or
 - (b) a local law under this *Act*, contravention of which the regulations specify to be a minor breach.
- (2) A minor breach is a recurrent breach if it occurs after the Council member has been found under this Division to have committed 2 or more other minor breaches.
- (3) A Council member who commits any offence under a written law, other than a local law made under this *Act*, of which it is an element that the offender is a Council member or is a person of a description that specifically includes a Council member commits a serious breach.



Western Australia

Local Government Act 1995

Local Government (Rules of Conduct) Regulations 2007

As at 21 Oct 2007

Version 00-b0-06

Extract from www.slp.wa.gov.au, see that website for further information

Western Australia

Local Government (Rules of Conduct) Regulations 2007

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Local Government Act 1995

Local Government (Rules of Conduct) Regulations 2007

Part 1 — General

1. Citation

These regulations are the *Local Government (Rules of Conduct) Regulations 2007*¹.

2. Commencement

These regulations come into operation as follows:

- (a) regulations 1 and 2 — on the day on which these regulations are published in the *Gazette*;
- (b) the rest of the regulations — on the day on which the *Local Government (Official Conduct) Amendment Act 2007* section 11 comes into operation.

3. General principles to guide the behaviour of council members

- (1) General principles to guide the behaviour of council members include that a person in his or her capacity as a council member should —
 - (a) act with reasonable care and diligence; and
 - (b) act with honesty and integrity; and
 - (c) act lawfully; and
 - (d) avoid damage to the reputation of the local government; and
 - (e) be open and accountable to the public; and
 - (f) base decisions on relevant and factually correct information; and

Local Government (Rules of Conduct) Regulations 2007

Part 1 General

r. 4

- (g) treat others with respect and fairness; and
- (h) not be impaired by mind affecting substances.

- (2) The general principles referred to in subregulation (1) are for guidance of council members but it is not a rule of conduct that the principles be observed.

4. Contravention of certain local laws

- (1) In this regulation —
local law as to conduct means a local law relating to conduct of people at council or committee meetings.
- (2) The contravention of a local law as to conduct is a minor breach for the purposes of section 5.105(1)(b) of the Act.

Local Government (Rules of Conduct) Regulations 2007
Rules of conduct Part 2

r. 5

Part 2 — Rules of conduct

5. Rules of conduct

- (1) This Part contains the rules of conduct referred to in section 5.104(1) of the Act.
- (2) The rules of conduct apply to a council member whether or not acting as a committee member.

6. Use of information

- (1) In this regulation —
closed meeting means a council or committee meeting, or a part of a council or committee meeting, that is closed to members of the public under section 5.23(2) of the Act;
confidential document means a document marked by the CEO to clearly show that the information in the document is not to be disclosed;
non-confidential document means a document that is not a confidential document.
- (2) A person who is a council member must not disclose —
 - (a) information that the council member derived from a confidential document; or
 - (b) information that the council member acquired at a closed meeting other than information derived from a non-confidential document.
- (3) Subregulation (2) does not prevent a person who is a council member from disclosing information —
 - (a) at a closed meeting; or
 - (b) to the extent specified by the council and subject to such other conditions as the council determines; or
 - (c) that is already in the public domain; or
 - (d) to an officer of the Department; or
 - (e) to the Minister; or

Local Government (Rules of Conduct) Regulations 2007

Part 2 Rules of conduct

r. 7

- (f) to a legal practitioner for the purpose of obtaining legal advice; or
- (g) if the disclosure is required or permitted by law.

7. Securing personal advantage or disadvantaging others

- (1) A person who is a council member must not make improper use of the person's office as a council member —
 - (a) to gain directly or indirectly an advantage for the person or any other person; or
 - (b) to cause detriment to the local government or any other person.
- (2) Subregulation (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

8. Misuse of local government resources

A person who is a council member must not either directly or indirectly use the resources of a local government —

- (a) for the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*; or
- (b) for any other purpose,

unless authorised under the Act, or authorised by the council or the CEO, to use the resources for that purpose.

9. Prohibition against involvement in administration

- (1) A person who is a council member must not undertake a task that contributes to the administration of the local government unless authorised by the council or by the CEO to undertake that task.
- (2) Subregulation (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

Local Government (Rules of Conduct) Regulations 2007

Rules of conduct

Part 2

r. 10

10. Relations with local government employees

- (1) A person who is a council member must not —
 - (a) direct or attempt to direct a person who is a local government employee to do or not to do anything in the person's capacity as a local government employee; or
 - (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a person who is a local government employee in the person's capacity as a local government employee.
- (2) Subregulation (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (3) If a person, in his or her capacity as a council member, is attending a council meeting, committee meeting or other organised event and members of the public are present, the person must not, either orally, in writing or by any other means —
 - (a) make a statement that a local government employee is incompetent or dishonest; or
 - (b) use offensive or objectionable expressions in reference to a local government employee.
- (4) Subregulation (3)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

11. Disclosure of interest

- (1) In this regulation —

interest means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.
- (2) A person who is a council member and who has an interest in any matter to be discussed at a council or committee meeting

Local Government (Rules of Conduct) Regulations 2007

Part 2 Rules of conduct

r. 11

attended by the member must disclose the nature of the interest —

- (a) in a written notice given to the CEO before the meeting;
or
 - (b) at the meeting immediately before the matter is discussed.
- (3) Subregulation (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subregulation (2) does not apply if —
- (a) a person who is a council member fails to disclose an interest because the person did not know he or she had an interest in the matter; or
 - (b) a person who is a council member fails to disclose an interest because the person did not know the matter in which he or she had an interest would be discussed at the meeting and the person disclosed the interest as soon as possible after the discussion began.
- (5) If, under subregulation (2)(a), a person who is a council member discloses an interest in a written notice given to the CEO before a meeting then —
- (a) before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
 - (b) at the meeting the person presiding is to bring the notice and its contents to the attention of the persons present immediately before a matter to which the disclosure relates is discussed.
- (6) If —
- (a) under subregulation (2)(b) or (4)(b) a person's interest in a matter is disclosed at a meeting; or
 - (b) under subregulation (5)(b) notice of a person's interest in a matter is brought to the attention of the persons present at a meeting,

Local Government (Rules of Conduct) Regulations 2007

Rules of conduct

Part 2

r. 12

the nature of the interest is to be recorded in the minutes of the meeting.

12. Gifts

(1) In this regulation —

activity involving a local government discretion means an activity —

- (a) that cannot be undertaken without an authorisation from the local government; or
- (b) by way of a commercial dealing with the local government;

gift has the meaning given to that term in section 5.82(4) of the Act except that it does not include —

- (a) a gift from a relative as defined in section 5.74(1) of the Act; or
- (b) a gift that must be disclosed under regulation 30B of the *Local Government (Elections) Regulations 1997*; or
- (c) a gift from a statutory authority, government instrumentality or non-profit association for professional training;

notifiable gift, in relation to a person who is a council member, means —

- (a) a gift worth between \$50 and \$300; or
- (b) a gift that is one of 2 or more gifts given to the council member by the same person within a period of 6 months that are in total worth between \$50 and \$300;

prohibited gift, in relation to a person who is a council member, means —

- (a) a gift worth \$300 or more; or
- (b) a gift that is one of 2 or more gifts given to the council member by the same person within a period of 6 months that are in total worth \$300 or more.

Local Government (Rules of Conduct) Regulations 2007

Part 2 Rules of conduct

r. 12

- (2) A person who is a council member must not accept a prohibited gift from a person —
- (a) who is undertaking or seeking to undertake; or
 - (b) who it is reasonable to believe is intending to undertake, an activity involving a local government discretion.
- (3) A person who is a council member and who accepts a notifiable gift from a person —
- (a) who is undertaking or seeking to undertake; or
 - (b) who it is reasonable to believe is intending to undertake, an activity involving a local government discretion must, within 10 days of accepting the gift, notify the CEO of the acceptance in accordance with subregulation (4).
- (4) Notification of the acceptance of a notifiable gift is to be in writing and is to include —
- (a) the name of the person who gave the gift; and
 - (b) the date on which the gift was accepted; and
 - (c) a description, and the estimated value, of the gift; and
 - (d) the nature of the relationship between the person who is a council member and the person who gave the gift; and
 - (e) if the gift is a notifiable gift under paragraph (b) of the definition of “notifiable gift” (whether or not it is also a notifiable gift under paragraph (a) of that definition) —
 - (i) a description; and
 - (ii) the estimated value; and
 - (iii) the date of acceptance,of each other gift accepted within the 6 month period.
- (5) The CEO must maintain a register of gifts in which details of notices received under subregulation (4) are recorded.

Local Government (Rules of Conduct) Regulations 2007

Notes

- ¹ This is a compilation of the *Local Government (Rules of Conduct) Regulations 2007*. The following table contains information about those regulations.

Compilation table

Citation	Gazettal	Commencement
<i>Local Government (Rules of Conduct) Regulations 2007</i>	21 Aug 2007 p.4203-16	r. 1 and 2: 21 Aug 2007 (see r. 2(a)) Regulations other than r. 1 and 2: 21 Oct 2007 (see r. 2(b) and <i>Gazette</i> 21 Aug 2007 p. 4173)



Government of Western Australia
Department for Child Protection
and Family Support

Emergency Services



GOVERNMENT OF
WESTERN AUSTRALIA

**SHIRE OF BROOMEHILL-
TAMBELLUP**

**LOCAL EMERGENCY
MANAGEMENT PLAN FOR
THE PROVISION OF WELFARE
SUPPORT**

PREPARED BY
THE DEPARTMENT FOR CHILD PROTECTION AND FAMILY
SUPPORT
AND TABLED AT THE
LOCAL EMERGENCY MANAGEMENT COMMITTEE on

**THIS PLAN CAN BE ACTIVATED FOR HAZARDS DEFINED UNDER
WESTPLANS E.G. WESTPLAN - CYCLONE, WESTPLAN – FIRE.**

**TO ACTIVATE THIS PLAN CALL THE DEPARTMENT FOR CHILD
PROTECTION AND FAMILY SUPPORT'S LOCAL OFFICE ON 9841 0777
AND AFTER HOURS CRISIS CARE ON 1800 199 008**

**LOCAL WELFARE PLAN
SHIRE OF BROOMEHILL-TAMBELLUP**

Department for Child Protection and Family Support

**LOCAL EMERGENCY
MANAGEMENT PLAN FOR THE
PROVISION OF WELFARE SUPPORT**

Amendment Record

Proposals for amendment of this plan should be forwarded to:

Neville Blackburn
District Emergency Services Officer
Great Southern District
Department for Child Protection and Family Support
25 Duke St, Albany, WA, 6330
Phone : 9845 7909 Mobile : 0438 934 827
Email : Neville.blackburn@cpfs.wa.gov.au

AMENDMENT		DETAILS	AMENDED BY
NO.	DATE		NAME
	May 2015	Developed new Local Welfare Plan	Neville Blackburn
1	November 2015	Amended draft to LEMC for endorsement	Neville Blackburn
2			
3			
4			
5			
6			

LOCAL WELFARE PLAN
SHIRE OF BROOMEHILL-TAMBELLUP

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SHIRE OF BROOMEHILL-TAMBELLUP

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<p>LOCAL WELFARE PLAN SHIRE OF BROOMEHILL-TAMBELLUP</p>

Part 1 Introduction

1.1 Outline

Welfare is defined as providing immediate and ongoing support services, to alleviate as far as practicable, the effects on persons affected by an emergency.

The *Emergency Management Act 2005* defines a Support Organisation as ‘a public authority or other person who or which, because of the agency’s functions under any written law or specialised knowledge, expertise and resources, is responsible for providing support functions.’¹.

The State WESTPLAN - Welfare is the responsibility of the Department for Child Protection and Family Support (the Department) as are each Local Emergency Management Plan for the Provision of Welfare Support, known as the Local Welfare Plan. This Local Welfare Plan outlines the arrangements that apply in local circumstances, and as far as is practicable is consistent with the arrangements detailed in WESTPLAN - Welfare.

The Department is committed to protect and care for children and young people who are in need, and support families and individuals who are at risk or crisis. This plan provides for a community centered approach to emergency management and will coordinate the resources required to support local emergency management arrangements. The extent of welfare support activity will, however, depend on the nature and magnitude of the emergency, and may require coordination at both the local and state level. The plan is based on the utilisation of existing local resources and to supplement these resources when required from the state level.

Terminology used in this plan has the meaning prescribed by Section 3 of the *Emergency Management Act 2005*, unless stated otherwise.

1.2 Aim, Objectives and Scope

This plan prescribes the arrangements for the provision of welfare support services during emergencies.

The objectives of the plan are to:

- Prescribe the organisation, concepts, responsibilities, mechanisms and procedures for all organisations involved in the delivery of emergency welfare support services;
- Outline the arrangements and structure for the coordination of emergency welfare support services, including resources, during emergencies; and
- Establish the principles for planning for the provision of welfare support at the local level.

The arrangements provide for both government and non-government agencies to operate cooperatively in a coordinated manner, in accordance with the roles and responsibilities outlined herein, using an ALL HAZARDS approach. Hazards refers

¹ *Emergency Management Act 2005, Part 1, Section 6 (4)*

LOCAL WELFARE PLAN SHIRE OF BROOMEHILL-TAMBELLUP

to hazards defined under WESTPLANS e.g. WESTPLAN – Cyclone, WESTPLAN – Fire, WESTPLAN – Storm, WESTPLAN - HAZMAT.

Local Governments can elect to prepare their own welfare arrangements and appoint their own local welfare coordinators (Local Government Welfare Coordinators). If they do this in consultation with the Department, the Department's Coordinators referred to in this plan will revert to a support coordination role. See 3.1.3 Local Government Welfare Support Response below for more information.

If Local Governments elect to prepare their own welfare arrangements without consultation with the Department, Local Governments are responsible for their own costs.

To assist in coordinating the provision of welfare support services six functional areas have been identified: Emergency Accommodation, Emergency Catering, Emergency Clothing and Personal Requisites, Personal Support Services, Registration and Reunification and Financial Assistance.

1.3 Related Documents

Other documents related to this plan include:

- *Emergency Management Act 2005*
- State Emergency Management Policies
- WESTPLAN - Welfare
- WESTPLAN - Registration and Reunification
- WESTPLAN - Recovery Coordination
- WESTPLAN – Reception
- WANDRRA Determination
- The Shire of Broomehill-Tambellup's Local Emergency Management Arrangements and Sub-Plans

<p>LOCAL WELFARE PLAN SHIRE OF BROOMEHILL-TAMBELLUP</p>

Part 2 Planning and Preparedness

2.1 Authority and Plan Responsibilities

The development and maintenance of this plan is allocated to the Department's District Emergency Services Officer, in consultation with members of the Local Emergency Welfare Coordination Group, if there is one.

This coordination group is an advisory, consultative and referral group to oversee and assist in the planning and operation of local level welfare support services. A contact list of the organisations that constitute the Emergency Welfare Coordination Group is provided in Appendix 2.

2.2 Exercise and Review Period

The Department's District Emergency Services Officer will ensure that this plan is exercised in accordance with the State Emergency Management Policy 3.1– Emergency Management Exercises (SEMP 3.1); i.e. the formal activation of this plan to respond to an emergency, or exercised at least annually.

This plan will be reviewed every two years, with Appendices and contact details reviewed quarterly and after each activation.

2.3 Responsibility for Preparedness

The responsibility for the preparedness for provision of emergency welfare services is based on the following:

- 2.3.1 The Department's Emergency Services Coordinator ensuring the Department's capacity to respond effectively to emergencies state-wide;
- 2.3.2 The Department's District Emergency Services Officers and/or Welfare Coordinators appointed by the Department's District Director managing this responsibility at the local level;
- 2.3.3 Emergency Welfare Coordination Groups assisting District Emergency Services Officers and/or Welfare Coordinators with their responsibilities at the local level;
- 2.3.4 Organisations that have designated responsibilities for each of the six welfare functional areas ensuring they have the capacity to effectively respond and provide support;
- 2.3.5 Other government and non-government agencies are identified to provide further support as required; and
- 2.3.6 Recognition that Local Government may appoint their own Local Government Welfare Coordinator to coordinate welfare services – see 3.1.3 Local Government Welfare Support Response below.

2.4 Organisational Roles and Responsibilities

Each of the six welfare functional areas is managed by the Department with the assistance of other organisations that have agreed to responsibilities under that functional area - see Appendix 3, Organisational Roles and Responsibilities. Where

<p>LOCAL WELFARE PLAN SHIRE OF BROOMEHILL-TAMBELLUP</p>

an organisation is unable to meet its responsibilities, the Department shall, on being advised, make alternative arrangements.

In multi-agency responses Team Leaders for each functional area may be appointed, i.e. Registration Team Leader, Emergency Catering Team Leader.

All organisational staff and volunteers assisting the Department in accordance with this plan are required to comply with the Department's policies, including those relating to working with children, volunteers, Occupational Health and Safety and emergency management.

2.5 Planning and Arrangements

The six welfare functional areas are:

2.5.1 Emergency Accommodation – See Appendix 4

2.5.2 Emergency Catering – See Appendix 5

2.5.3 Emergency Clothing and Personal Requisites – See Appendix 6

2.5.4 Personal Support Services – See Appendix 7

2.5.5 Registration and Reunification -

- (1) Policy governing the delivery of this function is detailed in WESTPLAN - Registration and Reunification.
- (2) Welfare Coordinators need to be familiar with WESTPLAN - Registration and Reunification to ensure that arrangements are in place to activate it.

2.5.6 Financial Assistance - The provision of financial assistance to those affected by emergencies who are eligible and in need.

- (1) There are a number of financial assistance programs that may be put in place following a major emergency. The policy governing each of these programs may vary and is determined at the time of the emergency.
- (2) Financial assistance **may** include:
 - (a) The Western Australian Natural Disaster Relief and Recovery Arrangements (WANDRRA) - Personal Hardship and Distress Relief Payments;
 - (b) Other forms of emergency assistance available at the time.

2.6 Welfare Representatives and Coordinators

Welfare Coordinators are appointed as follows:

2.6.1 The Department's State Welfare Coordinator

The title "State Welfare Coordinator" is the Department's representative appointed by the Director General, and is responsible for the coordination of all emergency welfare support services at the state level.

<p>LOCAL WELFARE PLAN SHIRE OF BROOMEHILL-TAMBELLUP</p>

2.6.2 The Department's Emergency Services Coordinator

The Emergency Services Coordinator is an appointed officer of the Department, whose function is to ensure the preparedness of the Department to carry out its emergency management functions. The Emergency Services Coordinator is the link between the Local Welfare Coordinators and the State Welfare Coordinator and, where applicable, with the relevant HMA/Controlling Agency.

2.6.3 The Department's District Welfare Representatives' responsibilities include the following:

- (1) The District Director, or proxy, to represent the Department on District Emergency Management Committees (DEMCs);
- (2) Ensure the arrangements of this plan are clearly understood at the district level;
- (3) Clarify the Department's policy on emergency welfare matters where required;
- (4) Refer matters of a contentious nature to state level for resolution; and
- (5) Represent the Department on Operational Area Support Groups (OASGs), as required in the response phase.

2.6.4 The Department's Welfare Coordinators

The Welfare Coordinator shall be a nominated officer of the Department within the Local Government area. Where the Department is not located within the Local Government area the Department, in conjunction with the LEMC, will formally appoint a suitable person as the Welfare Coordinator. The nominated person will be clearly identified in the respective local emergency management arrangements.

The responsibilities of the Welfare Coordinator include the following:

- (1) Establish and manage the activities of the Emergency Welfare Coordination Groups, where determined appropriate by the District Director;
- (2) Prepare, promulgate, test and maintain the Local Welfare Plans;
- (3) Represent the Department and the emergency welfare function on the LEMCs and Local Recovery Committees;
- (4) Ensure staff and volunteers of the Department and supporting agencies are trained and exercised in their welfare responsibilities;
- (5) Coordinate the provision of emergency welfare services during response and recovery phases of an emergency; and

<p>LOCAL WELFARE PLAN</p> <p>SHIRE OF BROOMEHILL-TAMBELLUP</p>
--

- (6) Represent the Department on the Incident Support Group (ISG) when required in the response phase.

2.6.5 Local Government Welfare Coordinators – see 3.1.3

- (1) Local Government Welfare Coordinators are the nominated representatives of Local Governments. They assist the Department's Welfare Coordinators who have overall coordination of welfare services during emergencies.
- (2) Local Governments can elect to prepare their own welfare arrangements and appoint their own Local Government Welfare Coordinators. If they do this in consultation with the Department, the Department's Welfare Coordinator will act as a support to the Local Government Welfare Coordinator, and may activate the Local Welfare Plan, or components thereof, as requested by the Local Government Welfare Coordinator.
- (3) If Local Governments elect to prepare their own welfare arrangements without consultation with the Department, Local Governments are responsible for their own costs.

2.7 **Special Considerations**

2.7.1 Children, Organisations, Educational and Care Facilities

Organisations such as women's refuges, men's hostels, group homes; educational and care facilities with responsibility for the care, supervision or provision of services to children or their clients, should ensure plans are in place to maintain service provision during an emergency. Should they evacuate or otherwise attend a welfare centre, the organisations' supervisory staff must continue their responsibilities by remaining at the centre, continuing to supervise and provide services to their children or clients and liaising with the welfare coordinator at the centre. Children or clients are to be returned to parents or other responsible adults approved by that organisation.

During an emergency unaccompanied children without direct parental or responsible adult supervision should be brought to the attention of the Department; or evacuated to a welfare centre and into the care of the Department.

Services specifically for children and families, including child and family friendly spaces at Welfare Centres, should be considered at the local level and included in local emergency management arrangements.

2.7.2 Culturally and Linguistically Diverse, Vulnerable and other at risk and Special Needs groups

Culturally and Linguistically Diverse, Vulnerable and other at risk and Special Needs groups should be considered at the local level, and any specific local requirements included in the LEMAs.

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The Department prioritises its response in line with its operational capacity and relies on those agencies or organisations which provide support to these groups to ensure they have suitable plans and response capabilities in place prior to an emergency to cater for these groups' needs.

2.8 Resource Support

The Department has the primary responsibility for coordinating the provision of welfare resources. Requests for additional resource support should be made by the Local Welfare Coordinator to the State Welfare Coordinator.

Where possible, all offers of assistance and donations, including donated goods and services, should be coordinated through the Local Recovery Committee to avoid duplication of effort and confusion. At the State Government level this will be undertaken through the State Recovery Committee. The Department shall be represented on both levels of recovery coordination where required.

2.9 Training

Training, both internally and inter-agency, will be advised by the member agencies of the Emergency Welfare Coordination Groups. Training is provided so staff and volunteers of the Department and supporting agencies are provided with opportunities to have the necessary skills to ensure the provision of services under this plan.

2.10 Community Information

In collaboration with Emergency Welfare Coordination Group members, community awareness and education strategies for dissemination of all relevant information into communities may be developed, and may include fact sheets, brochures and community guides.

<p>LOCAL WELFARE PLAN SHIRE OF BROOMEHILL-TAMBELLUP</p>

Part 3 Response

3.1 Responsibility for Response

3.1.1 Control and Coordination

Overall control and coordination of the emergency welfare response rests with the Department through the designated State and Local Welfare Coordinators. The Department prioritises its response in line with its operational capacity and relies on all government agencies, and non-government agencies if available, to provide assistance when requested.

3.1.2 Support Agency Officers

During response/recovery activities Support Agency Officers are provided by each of the participating organisations to assist the Welfare Coordinator in the management of the welfare response. These Support Agency Officers will need to be located at the Welfare Centre as required, and the agencies are recorded in Appendix 2.

3.1.3 Local Government Welfare Support Response

In smaller, non-complex events, and in some regional and remote areas where Local Government Welfare Coordinators are elected, the Department's Welfare Coordinator will revert to a support coordination role. It is incumbent on the Local Government to officially record and formally notify the Department, and provide information the Department may require should a Local Government Welfare Coordinator be elected.

Any expenditure by Local Governments under this section would need to be requested and considered by the Department, prior to the financial cost being incurred as outlined in Section 3.8 Financial Arrangements for Response below.

The Department will support a Local Government in the welfare support response until any of the following actions were to occur;

- (1) The Local Government advises the Department that it was no longer able to adequately provide the welfare support response;
- (2) The welfare support response becomes a multi-agency and complex response requiring state level support; or
- (3) The Department's District Director or State Welfare Coordinator determines it is in the best interest of the community and/or the Department to assume the control of the welfare support response.

In any of the above actions, the Local Government should prepare a handover of all welfare support response information to the Department, who would then assume control of providing welfare support services.

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3.2 Notification

The activation procedures detailed hereunder relate to local level arrangements, involving the Welfare Coordinator, the Local Government and the relevant Hazard Management Agency (HMA)/Controlling Agency.

- (1) The first indication that this support plan may need to be activated will come from one of two sources as follows:
 - (a) A HMA/Controlling Agency may identify the need to activate this support plan to help manage an emergency; and/or
 - (b) The Welfare Coordinator, based on information provided from the Department's Emergency Services Coordinator, may identify the need to activate this support plan.
- (2) Regardless of who first identifies the need, the HMA/Controlling Agency and the Welfare Coordinator shall confer and agree that the support plan should be activated. Once this decision is made the Welfare Coordinator shall activate and manage the plan accordingly.
- (3) The Department's Emergency Services Unit On Call Duty Officer should be contacted on 0418 943 835 to advise of the situation.

3.3 Stages of Activation

The plan will normally be activated in stages as per the Department's Standard Operating Procedures – see Appendix 12. In an impact event, for which there is no warning period, these stages may be condensed with stages being activated concurrently.

3.3.1 Stage 1 - Alert.

- (a) Participating organisations are alerted by the Welfare Coordinator;
- (b) Participating organisations alert their own personnel;
- (c) Additional information allowing organisations time to arrange preliminary preparations is provided;
- (d) Key personnel are briefed on action to be taken;
- (e) The Welfare Centre is prepared for activation if required; and
- (f) Establish liaison as appropriate with the HMA/Controlling Agency and/or Emergency Coordinator.

3.3.2 Stage 2 - Activation.

- (a) The Welfare Centre is activated if required;
- (b) Participating organisations are called out by the Welfare Coordinator and nominated Support Agency Officers proceed to the Welfare Centre;

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- (c) Welfare Support services are provided under the coordination of the Welfare Coordinator;
- (d) Communications are maintained with the HMA/Controlling Agency, Emergency Coordinator, Welfare Coordinator and participating organisations; and
- (e) Welfare Support requirements are monitored and reviewed.

3.3.3 Stage 3 - Stand Down.

Stand Down is to occur when the decision has been made by the HMA/Controlling Agency and the Welfare Coordinator to close the welfare centre, and there are no more evacuees left in the centre. Welfare Support Services may continue beyond this time at the discretion of the Welfare Coordinator. Ongoing services will be monitored by the Department's Emergency Services Coordinator, and participating agencies will be responsible for submitting ongoing and debrief reports to the Welfare Coordinator.

- (a) Participating welfare organisations are informed of the stand down by the Welfare Coordinator;
- (b) Participating organisations stand down in accordance with relevant procedures for each organisation;
- (c) Organisations are to advise the Welfare Coordinator when stand down has been completed;
- (d) The Welfare Coordinator advises participating agencies of debriefing arrangements;
- (e) The Local Welfare Centre and/or Welfare Coordination Centre is closed down; and
- (f) The Welfare Coordinator conducts a debrief, prepares and distributes Post Operation Reports in accordance with SEMC Policy 4.3, see 3.9 Post Operation Report below. After an activation a review of this Local Welfare Plan is conducted by the District Emergency Services Officer.

3.4 Levels of Response

The activation of the Local Welfare Plan will be at the request of the HMA/Controlling Agency and/or by the Welfare Coordinator, see 3.3 Stages of Activation above. The level of response will be determined by the Welfare Coordinator on the basis of information supplied by the HMA/Controlling Agency or the Emergency Coordinator. The Welfare Coordinator, or suitable proxy, will attend and/or provide advice to the Incident Support Group (ISG) where required.

3.5 Incident Management System

The Department's staff and participating agencies will be familiar with the Australasian Inter-Service Incident Management System (AIIMS). However, current internal Department and participating agency management procedures shall continue to operate.

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3.6 Public Information and Media Management

The HMA/Controlling Agency is responsible for the provision and management of public information during emergencies (Refer to State Public Information Emergency Management Support Plan). All non-welfare matters will be referred to the HMA/Controlling Agency.

The Department and other participating support agencies to this plan should only provide information to the public and the media on issues that are directly their responsibility. Departmental staff must have approval from the Department's District Director and Corporate Communications and Marketing before having contact with the media.

3.7 Activation of Other WESTPLANS in Support of This Plan

Other plans may be activated to support this plan including, but not limited to, WESTPLAN – Registration and Reunification and WESTPLAN – Recovery Coordination. The procedures for activating these plans are included in the respective plans.

3.8 Financial Arrangements for Response

Financial arrangements for activation of this plan will be as outlined in State Emergency Management Policy 4.2 Funding for Emergencies (SEMP 4.2), unless other arrangements are negotiated and approved by the State Welfare Coordinator. All expenditure under this plan must be approved by the Department's Emergency Services Coordinator.

3.9 Post Operation Reports

The Welfare Coordinator prepares and writes the Post Operation Report. Support agencies may be asked to provide feedback to the Department's Welfare Coordinator which may be used in the preparation of the Post Operation Report. The Post Operation Report is the Department's internal report and the whole report or parts thereof may be distributed to appropriate organisations and agencies.

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Part 4 Recovery

4.1 Recovery Assessment

The *Emergency Management Act 2005* defines recovery as the support of emergency affected communities in the reconstruction and restoration of physical infrastructure, the environment and community, psychosocial, and economic wellbeing.

In order to facilitate the effective coordination of the welfare recovery process, it is essential that an assessment of the welfare recovery requirements be conducted as soon as possible after the impact of an event.

The Department is responsible for the provision of Welfare Support in the Response and Recovery phases of an emergency.

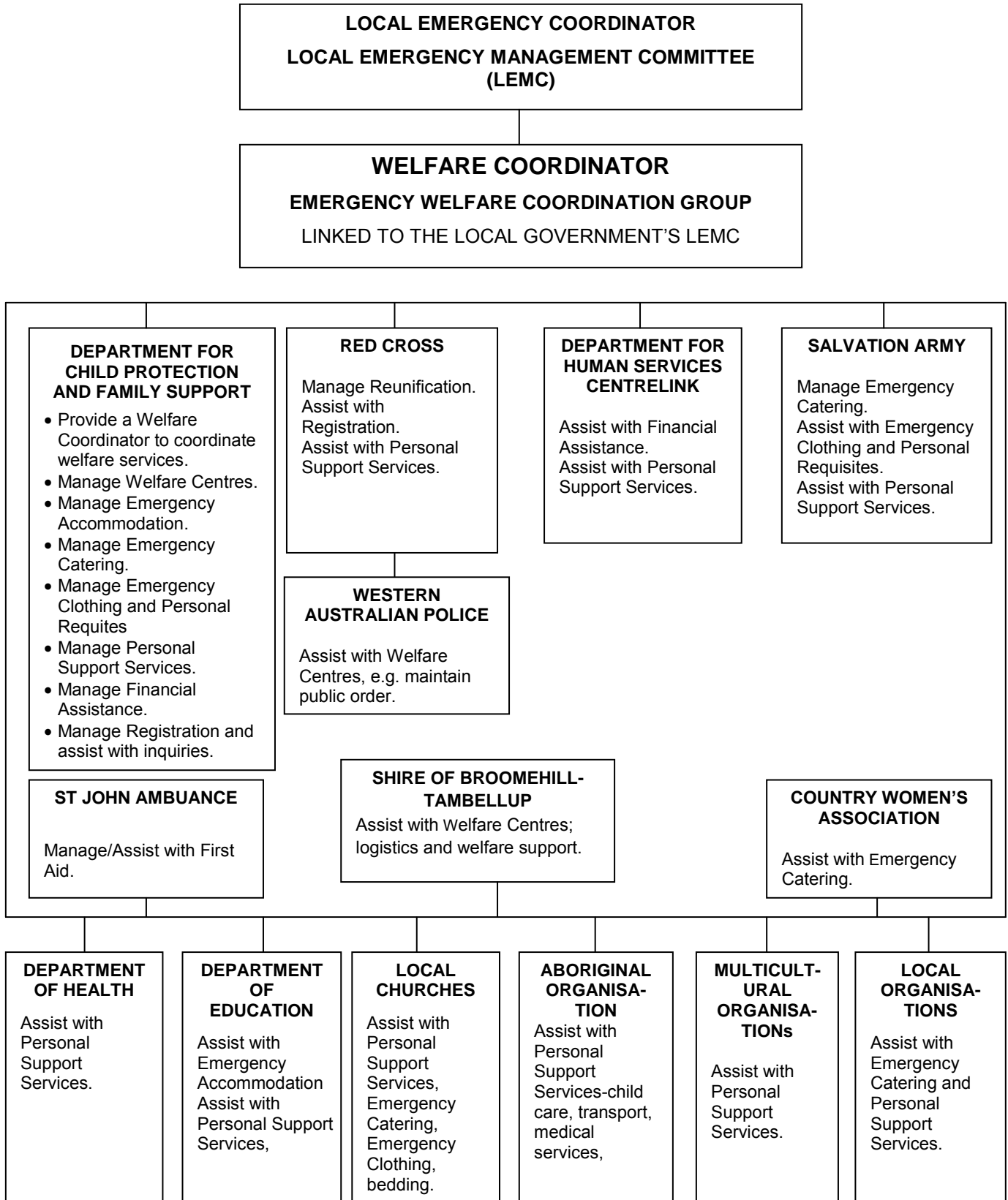
4.2 Responsibility for Recovery

Local Governments are responsible for managing recovery following an emergency affecting the community in its Local Government district, in accordance with WESTPLAN - Recovery Coordination.

The transition from Response to Recovery will be at the discretion of the Incident Controller of the HMA/Controlling Agency who should advise the Department of such transition as soon as possible.

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Appendix 1 – Local Emergency Welfare Coordination



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Appendix 2 – Shire of Broomehill-Tambellup Emergency Welfare Coordination Group

Organisation	Representative	Day Contact Details	A/H Contact Details	Postal/Email Address
Department for Child Protection and Family Support	Lorna Woodward Local Welfare Coordinator	9841 0777 0428 384 355	9853 1174	Lorna.woodward@cpfs.wa.gov.au
25 Duke St Albany	Neville Blackburn - District Emergency Services Officer	9845 7909 0438 934 827	0407 475 345	Neville.blackburn@cpfs.wa.gov.au
Shire of Broomehill / Tambellup	Shire Office	9825 3555		
	Joanne Trezona CEO	9825 3555	0428 251 114	ceo@shirebt.wa.gov.au
	Judy Stewart Manager Corporate Services	9825 3555	0428 573 525	mcs@shirebt.wa.gov.au
	Pam Hull Strategic Support & Projects Officer	9825 3555		projects@shirebt.wa.gov.au
	Cindy Pearce Community Emergency Services Manager	9821 9950	0417 071 567	cindy.pearce@dfes.wa.gov.au
Australian Red Cross	Perth – 24 hour emergency contact	0408 930 811 Ring to contact local team		
	Carole Johnson (Broomehill)	9824 1354	0488 944 416	Carole354@hotmail.com
WA Police Tambellup (Includes Broomehill)	OIC Sgt Shannon McGeown	9825 1003 (option 4)		
	1/C Jayden (Jay) Hockey			
St John Ambulance	Tambellup Sub-Centre (Trevor Prout)	9825 1182		
Contact CPFS ESU Unit on 0418 943 835 to approve cost before contacting SJA				

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Department of Health – Great Southern Warden Ave, Albany	David Naughton Regional Director Kylie Oliver – Operations Manager GS Mental Health Albany Team Clinic Manager Katanning Hospital	9892 2222 9892 2672 D/L 9892 2325 0429 884 468 9892 2440 0428 699 271 9821 6222		David.Naughton@health.wa.gov.au
Salvation Army Emergency Services Unit 152-160 North Rd Albany	Paul Beardsley John & Elisabeth Barber (Catering)	9841 1068 9841 1035 (h) 0457 411 035		paul.beardsley@aus.salvationarmy.org Ebarber0016@gmail.com
Disability Services Commission 75 Albany Hwy Albany	Sherylle.Baker – Area Manager	9845 5708 0429 154 524		Sherylle.Baker@dsc.wa.gov.au
Department for Human Services - Centrelink	Wendy Tysoe - Manager Andrea Parker Snr Social Wkr	6819 6530 0427 426 553 6819 6582 0429 121 849	0409 448 378 (pers mobile)	wendy.tysoe@humanservices.gov.au andrea.parker@humanservices.gov.au
DFES – GS District / SEMC Secretariat	Adam Smith - Community Engagement Management Officer (CEMO)	9845 5007 0429 104 007		Adam.Smith@semc.wa.gov.au
Country Womens Association (CWA)	Carole Johnson (Broomehill) Anne-Marie Lockyer (Tambellup)	9824 1354 9825 1054	0488 944 416	Carole354@hotmail.com
Tambellup Community Resource Centre (CRC)	34 Norrish St Tambellup	9825 1177		tambellup@crc.net.au

<p>LOCAL WELFARE PLAN SHIRE OF BROOMEHILL-TAMBELLUP</p>

Appendix 3 – Organisational Roles and Responsibilities

The provision of emergency welfare services requires the support of a number of statutory, private and voluntary organisations. These responsibilities are allocated on a state-wide basis and have been determined by agreement between the respective organisations, the State Welfare Emergency Committee and the Department.

The roles and responsibilities of each co-opted agency are negotiated with that agency at a local level to suit the capabilities and availability of welfare organizations. The roles and responsibilities are then reflected in this plan.

The allocated responsibilities do not restrict one organisation from assisting another, regardless of its primary role.

Should an organisation not be able to manage its primary role, support with that role may be requested from the Welfare Coordinator. Ultimately, the Department for Child Protection and Family Support is responsible for these functions where no Welfare Support Agency assistance is available, subject to Part 3 of this plan.

Please note the following List of Agencies are state level agencies as per the State Westplan – Welfare. DESOs will need to identify appropriate agencies at the local level; negotiate with each of them appropriate Roles and Responsibilities and record accordingly below. Please keep this list of agencies in alphabetical order.

Aboriginal Affairs (Department of)

Adventist Development and Relief Agency (ADRA)

Child Protection and Family Support (Department for)

Council of Churches

Country Women's Association (CWA)

Disability Services Commission

Education (Department of)

Health (Department of)

Human Services (Department of) – Centrelink

Shire of Broomehill/Tambellup

Multicultural Interests (Office of)

Red Cross (Australia)

Salvation Army

St John Ambulance

Volunteering WA

WA Police

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CHILD PROTECTION AND FAMILY SUPPORT (DEPARTMENT FOR)

- a. Role:
- To coordinate all functional areas in the emergency welfare response during emergencies.
- b. Responsibility:
- (1) Appoint the Welfare Coordinator to support each Local Government area/s;
 - (2) If applicable, establish and manage the activities of the (*insert local name*) Emergency Welfare Coordination Group including the provision of secretariat support;
 - (3) Provide staff and operate Welfare Centres if required;
 - (4) Coordinate all welfare resources utilised under this plan;
 - (5) Coordinate the welfare functional areas of:
 - (a) Emergency Accommodation;
 - (b) Emergency Catering;
 - (c) Emergency Clothing and Personal Requisites;
 - (d) Personal Support Services;
 - (e) Registration and Reunification; and
 - (f) Financial Assistance;
 - (6) Provide representatives to various emergency management committees and coordination groups as required.

ABORIGINAL AFFAIRS (DEPARTMENT OF) (DAA)/LOCAL ABORIGINAL ORGANISATIONS

- a. Role:
- Assist with welfare functional areas where agreed.
- b. Responsibility:
- (1) Provide a Support Agency Officer/s as required;
 - (2) Provide strategic policy advice regarding the provision of emergency welfare services to indigenous members and communities; and
 - (3) Assist with other welfare functional areas where agreed.

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ADVENTIST DEVELOPMENT AND RELIEF AGENCY (ADRA)

- a. Role:
- Assist with the welfare functional area of Emergency Accommodation; and
 - Assist with other welfare functional areas where agreed.
- b. Responsibility:
- (1) Provide a Support Agency Officer/s as required ;
 - (2) Manage short to medium term accommodation services; and
 - (3) Assist with other welfare functional areas where agreed.

COUNCIL OF CHURCHES/LOCAL CHURCHES/CHURCH MINISTERS FELLOWSHIP

- a. Role:
- Assist with the welfare functional area of Personal Support Services; and
 - Assist with other welfare functional areas where agreed.
- b. Responsibility:
- (1) Provide a Support Agency Officer at the Welfare Centre if required;
 - (2) Assist with the functional area of Personal Support Services at Welfare Centres where available; and
 - (3) Assist with other welfare functional areas where agreed.

COUNTRY WOMEN'S ASSOCIATION (CWA)

- a. Role:
- Assist with the welfare functional area of Emergency Catering.
 - Assist with the welfare functional area of Personal Support Services;
 - Assist with the welfare functional area of Emergency Clothing and Personal Requisites; and
 - Assist with other welfare functional areas where agreed.
- b. Responsibility:
- (1) Provide a Support Agency Officer/s as required;
 - (2) Assist with the provision of Emergency Catering at Welfare Centres;
 - (3) Assist with the provision of Personal Support Services;

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- (4) Assist with the provision of Emergency Clothing and Personal Requisites; and
- (5) Assist with other welfare functional areas where agreed.

DISABILITY SERVICES COMMISSION (DSC)

- a. Role:
 - Assist with the welfare functional area of Personal Support Services.
 - Assist with other welfare functional areas where agreed.
- b. Responsibility:
 - (1) Provide a Support Agency Officer/s as required;
 - (2) Provide access to staff to assist with Personal Support Services where agreed and available;
 - (3) Provide strategic policy advice regarding the provision of welfare services to people with disabilities; and
 - (4) Assist with other welfare functional areas where agreed.

EDUCATION (DEPARTMENT OF) (DoE)

- a. Role:
 - Assist with the welfare functional area of Emergency Accommodation;
 - Assist with the welfare functional area of Personal Support Services;
 - Assist with the welfare functional area of Emergency Catering; and
 - Assist with other welfare functional areas where agreed.
- b. Responsibility:
 - (1) Provide a Support Agency Officer/s as required ;
 - (2) Provide access to facilities for Emergency Accommodation where available;
 - (3) Provide access to facilities for Emergency Catering where available;
 - (4) Provide access to staff to assist with Personal Support Services where agreed and available; and
 - (5) Assist with other welfare functional areas where agreed.

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HEALTH (DEPARTMENT OF) (DoH)

- a. Role:
- Assist with the welfare functional area of Personal Support Services, in particular specialist counselling services; and
 - Assist with other welfare functional areas where agreed.
- b. Responsibility:
- (1) Provide a Support Agency Officer/s as required;
 - (2) Provide a comprehensive response to mental health effects of an emergency, as outlined in the Mental Health Disaster Subplan;
 - (3) Provide health response as outlined in WESTPLAN - Health;
 - (4) Assist with the provision of Personal Support Services at Welfare Centres; and
 - (5) Assist with other welfare functional areas where agreed.

HUMAN SERVICES (DEPARTMENT OF) - CENTRELINK

- a. Role:
- Assist with the welfare functional area of Financial Assistance;
 - Assist with the welfare functional area of Personal Support Services; and
 - Assist with other welfare functional areas where agreed.
- b. Responsibility:
- (1) Provide a Support Agency Officer/s as required;
 - (2) Provide Financial Assistance to people affected by the emergency in accordance with Centrelink guidelines, policies and the Social Security Act;
 - (3) Provide support services or referral advice to appropriate agencies; and
 - (4) Assist with other welfare functional areas where agreed.

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SHIRE OF BROOMEHILL-TAMBELLUP

- a. Role:
- Assist with the welfare functional area of Emergency Accommodation; and
 - Assist with other welfare functional areas where agreed / Ranger Services (negotiated with Local Authority).
- b. Responsibility:
- (1) Provide a Support Agency Officer/s as required;
 - (2) Assist with the welfare functional area of Emergency Accommodation by utilising Local Government facilities as Welfare Centres; and
 - (3) Assist with other welfare functional areas where agreed.

MULTICULTURAL INTERESTS (OFFICE OF) (OoMI)/LOCAL MULTICULTURAL GROUPS

- a. Role:
- Assist with welfare functional areas where agreed.
- b. Responsibility:
- (1) Provide a Support Agency Officer/s as required;
 - (2) Provide strategic policy advice regarding the provision of welfare services within a multicultural framework; and
 - (3) Assist with other welfare functional areas where agreed.

RED CROSS (AUSTRALIAN)

- a. Role:
- Manage the welfare functional area of Registration and Reunification.
 - Assist with the welfare functional area of Personal Support Services; and
 - Assist with other welfare functional areas where agreed.
- b. Responsibility:
- (1) Provide a Support Agency Officer/s as required;
 - (2) Assist with Registration at Welfare Centres;
 - (3) Provide a State Central Registry and Inquiry Centre to receive, process and answer inquiries regarding the whereabouts and safety of relatives and friends;

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- (4) Manage and operate the Registration and Reunification System;
- (5) Assist with the provision of Personal Support Services; and
- (6) Assist with other welfare functional areas where agreed.

SALVATION ARMY

a. Role:

- Manage the welfare functional area of Emergency Catering;
- Manage the welfare functional area of Emergency Clothing and Personal Requisites;
- Assist with the welfare functional area of Personal Support Services; and
- Assist with other welfare functional areas where agreed.

b. Responsibility:

- (1) Provide a Support Agency Officer/s as required;
- (2) Provide Emergency Catering at Welfare Centres;
- (3) Provide Emergency Clothing and Personal Requisites such as toiletries and other incidentals to those affected as required;
- (4) Assist with the provision of Personal Support Services; and
- (5) Assist with other welfare functional areas where agreed.

ST. JOHN AMBULANCE (First Aiders) - PLEASE CALL CPFS'S ESU - 0418 943 835 TO APPROVE COST BEFORE CONTACTING SJA. If an ambulance is required please call 000/112/106.

a. Role:

- Assist with the welfare functional area of Personal Support Services; and
- Assist with other welfare functional areas where agreed.

b. Responsibility:

- (1) Provide a Support Agency Officer /s as required;
- (2) Provide qualified First Aiders at Welfare Centres, where required; and
- (3) Assist with other welfare functional areas where agreed.

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VOLUNTEERING WA

- a. Role:
- Assist with welfare functional areas where agreed.
- b. Responsibility:
- (1) Provide a Support Agency Officer/s as required;
 - (2) Provide strategic policy and advice regarding the provision of volunteering services within the welfare emergency management environment;
 - (3) Manage affiliated and spontaneous non-affiliated Volunteers; and
 - (4) Assist with other welfare functional areas where agreed.

WA POLICE

- a. Role:
- Assist with welfare functional areas where agreed.
- b. Responsibility:
- (1) Provide a Support Agency Officer/s as required;
 - (2) Maintain public order where required; and
 - (3) Assist with other welfare functional areas where agreed.

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Appendix 4 – Local Welfare Centres

The management of Evacuation is the responsibility of the HMA/ Controlling Agency in charge of the emergency. It is the responsibility of Local Governments to ensure the provision of facilities for use as Welfare Centres in an emergency (*DFES Local EM Arrangements Development Guide 2009 page 32*). The Department works in partnership with Local Governments and establishes and manages Welfare Centres on behalf of the HMA/Controlling Agency. The Department appoints a Welfare Centre Coordinator to coordinate welfare services at the Welfare Centre.

Emergency Accommodation is the provision of temporary shelter for persons rendered homeless by an emergency or due to evacuation from an emergency, ranging from short term emergency shelter to medium term accommodation determined by the Department.

Accommodation facilities, such as government owned or managed or private residential facilities may be utilised when available and appropriate. A list of pre-determined Welfare Centres should be negotiated and maintained by the Department's District Emergency Services Officer and is included in this Appendix, together with Appendix 4A Emergency Accommodation Services.

- (1) The provision of temporary shelter may take the form of a centre established and maintained to provide emergency welfare services to disaster affected persons, known as a Welfare Centre. Welfare Centres may include: Evacuation Centres, Relief/Recovery Centres (commonly referred to as 'One Stop Shops') and Accommodation Centres.
- (2) Welfare Centres are pre-determined by the Department in partnership with the Local Government/s' Local Emergency Management Committees (LEMCs). The LEMCs are to ensure Local Emergency Management Arrangements (LEMA) identify such facilities and existing infrastructure that are available for use by Emergency Management Agencies (including the Department) within their respective boundaries. In the event of a lack of facilities the LEMC are to note this in the LEMA's and advise the HMA/Controlling Agency to make alternative arrangements.
- (3) The pre-determined Welfare Centres are recorded on the State Welfare Centre Database which HMAs/Controlling Agencies have access to, in Local Governments' LEMAs and in relevant Local Welfare Plans.

The activation of which pre-determined Welfare Centre to utilise for all hazards is through consultation with the respective Local Emergency Coordinator, the HMA/Controlling Agency, the Department's Welfare Coordinator and the relevant Local Government to ensure the safety of evacuees, welfare centre staff and volunteers. Therefore, the Department will not establish Welfare Centres in Bushfire *Emergency Warning* areas, and will only establish Welfare Centres in Bushfire *Watch and Act* areas with the assurance of the HMA/Controlling Agency that it is deemed safe to do so.

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The HMA/Controlling Agency must consult with the Department's Welfare Coordinator and the Local Government regarding the activation of Welfare Centres as part of the assessment of the integrity and suitability of buildings, particularly in cyclone areas and for other hazards such as storm surge and flood.

- (4) In smaller, non-complex events, and in some regional and remote areas where the Local Government Welfare Coordinator has been approved by the Department, any expenditure under this arrangement would need to be requested and considered by the Department prior to the financial cost being incurred, as outlined in Section 3.8 Financial Arrangements for Response above.

Where Local Governments elect to make their own arrangements to establish and manage Welfare Centres, without consultation with the Department, they do so **at their own expense**.

- (5) The Department will take responsibility for the premises utilised as Welfare Centres and shall exercise reasonable care in the conduct of its activities and agrees to replace or reimburse for supplies used in the operation of the Welfare Centre.

The Department staffs and operates Welfare Centres on behalf of the relevant HMA/Controlling Agency. In the event of any claim for unusual damage incurred as a result of the use of facility as a Welfare Centre, the Department will facilitate processes with the HMA/Controlling Agency to respond to the claim.

The owner/s of the facilities agree to utilise their building insurance, in the event of damage resulting from the actual disaster event to the structure of the building.

The Department will utilise contract cleaners or pay for the use of the usual cleaners to restore the facilities directly utilised as a Welfare Centres back to serviceable condition.

- (6) In some circumstances the HMA/Controlling Agency may need to exercise powers within the *Emergency Management Act 2005* to acquire such suitable facilities for use in the event of an emergency (as deemed necessary).

Please note the following:

- In the event of an evacuation, people may make their own accommodation arrangements e.g. stay with family or friends locally (if this is safe) or in another town.
- Some special groups may need their own secure section in a welfare centre, or a separate welfare centre.
- Organisations, educational and care facilities, e.g. aged, special needs, with responsibility for the care, supervision or provision of services to children or

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SHIRE OF BROOMEHILL-TAMBELLUP

their clients, should ensure plans are in place to maintain service provision during an emergency. Should they evacuate or otherwise attend a welfare centre, the organisations' supervisory staff must continue their responsibilities by remaining at the centre and continuing to supervise and provide services to their children or clients, liaising with the welfare coordinator at the centre. Children or clients are to be returned to parents or other responsible adults approved by that organisation.

- Welfare centres will only accept Assistance Dogs e.g. Guide Dogs, "Hearing" Dogs and Disability Aid Dogs.
- If a school needs to evacuate they would try to evacuate to another school as a first option. Schools would use resources within the school such as gym mats, blankets if they had them, any food in school canteens etc. However if these resources weren't available and the Department had spare items, these items would be shared with the school. If schools and the Department didn't have these resources available, the Department would share any information on sourcing items from Appendices in this Local Welfare Plan.

See over for the list of Pre-determined Welfare Centres.

LOCAL WELFARE PLAN
SHIRE OF BROOMEHILL-TAMBELLUP

List of Pre-Determined Welfare Centres

Primary Centres

Tambellup

Centre : Tambellup Sports Pavilion	Contact : Shire 9825 3555, Joanne Trezona (CEO) 0428 251 114
Address : 10 East Terrace, Tambellup	
General Purpose Capacity : Standing : 168; Sleeping XX ; Duration (days) XX	
Comments : Adjoining oval, adequate parking and pet friendly	

Centre : Tambellup Town Hall	Contact : Shire 9825 3555, Joanne Trezona (CEO) 0428 251 114
Address : Norrish St, Tambellup	
General Purpose Capacity : Standing : 200; Sleeping XX ; Duration (days) XX	
Comments : Parking at rear of hall off Taylor Street. Town Hall is adjacent to Shire Offices. Only one shower. Suitable for small pets only on grounds.	

Broomehill

Centre : Broomehill Town Hall	Contact : Shire 9825 3555, Joanne Trezona (CEO) 0428 251 114
Address : 30362 Great Southern Highway, Broomehill	
General Purpose Capacity : Standing : 322; Sleeping XX ; Duration (days) XX	
Comments : Parking at rear, adjacent to Shire Offices, no showers – suitable for only small pets on grounds	

Centre : Broomehill Recreation Centre	Contact : Shire 9825 3555, Joanne Trezona (CEO) 0428 251 114
Address : 77 Tie Line Rd, Broomehill	
General Purpose Capacity : Standing : 124; Sleeping XX ; Duration (days) XX	
Comments : Surrounded by bush (bushfire risk) – adjacent to oval, plenty of parking, pet friendly.	

LOCAL WELFARE PLAN
SHIRE OF BROOMEHILL-TAMBELLUP

Alternative Primary Centres (Outside the Shire of Broomehill/Tambellup)

Centre : Katanning Leisure Centre	Contact Sam Davis, Manager of Community and Recreation Services 0429 571 007 KLC: 9821 4399, Jenny Cristinelli, Centre Manager
Address : Pemble St, Katanning	
General purpose capacity : 2500 (standing); 1000 (sleeping); Duration - up to 5 days	
Comments : Large facility with multiple showers and toilets, commercial kitchen and multiple rooms. Low fire or flood risk surrounded by ovals and in high area of town. Pet friendly with stables and stock pens on site, also large grass areas. 500 parking bays plus potential parking on oval.	

Centre : Mt Barker Recreation Centre	Contact : Shire 9892 1111 Jo Weekes 0447 091 159 Fiona Saurin 0407 511 748
Address : Albany Hwy & Woogenellup Rd	
General purpose capacity : 600; emergency 1500	
Comments : Not pet friendly; reliable mobile phone reception; landline connected; disabled toilet	

**next to Mount Barker Community College -230 ha operational farm; sheds for storage.*

LOCAL WELFARE PLAN
SHIRE OF BROOMEHILL-TAMBELLUP

Appendix 4A – Alternative Accommodation Services:

In the event of an evacuation, people may make their own accommodation arrangements e.g. stay with family or friends locally (if this is safe) or in another town.

If a small number of people were required to evacuate the Department would explore alternative arrangements, depending upon the situation at the time. This may include a range of options such as commercial and private facilities. PLEASE ENSURE ACCOMMODATION PROVIDERS HAVE ABNs – providers cannot receive payment without one.

Please contact the On Call Duty Officer of CPFS's Emergency Service Unit – 0418 943 835 – to seek approval for use of commercial accommodation.

In a larger emergency CPFS may need assistance in organising accommodation for evacuees and ADRA can assist with this in designated areas. If additional help is required please contact the On Call Duty Officer of CPFS's Emergency Services Unit – 0418 943 835 and the Officer will activate ADRA if appropriate.

Name	Address	Contact Details	After Hours Contact
Hotels/Motels			
Broomehill Imperial Hotel	Great Southern Highway, Broomehill	9824 1222	
Broomehill Caravan Park (Shire)	Cnr Journal & Morgan Sts Broomehill	9825 3555	0427 253 073
Tambellup Bed and Breakfast (3 rooms)	27 Garrity St Tambellup	9825 1182	
Tambellup Caravan Park (Shire)	East Tce Tambellup	9825 3555	
Tambellup Hotel	Garrity St Tambellup	9825 1010	

LOCAL WELFARE PLAN
SHIRE OF BROOMEHILL-TAMBELLUP

Appendix 5 – Emergency Catering Services

The establishment of an emergency catering service for those rendered homeless, evacuees and welfare workers engaged under this plan.

- (1) Depending on the numbers involved and the length of time catering is required, this may be met through the following:
 - (a) voluntary groups such as the Salvation Army, Country Women's Association (CWA) or local service clubs;
 - (b) fast food outlets;
 - (c) Meals-on-Wheels; or
 - (d) Hospital/Hotel/Motel/Public Catering services.
- (2) Responsibility for the provision of meals for non-welfare emergency workers is the responsibility of the HMA/Controlling Agency.
- (3) A resource list of catering agencies and other options should be maintained by the District Emergency Services Officer and is included in this Appendix.

Name	Address	Contact Details	After Hours Contact
Salvation Army Emergency Services Unit 152-160 North Rd Albany	John & Elisabeth Barber	0457 411 035	9841 1035 (h)
Country Women's Association (CWA)	Carole Johnson (Broomehill) Anne Marie Lockyer (Tambellup)	9824 1354 9825 1054	0488 944 416

WATER SUPPLIERS

Name	Type of Supplies	Contact Details	After Hours Contact
Anthony Bodycoat, Mgr Service Delivery, Water Corporation-Albany Regional Office	Bottled Water	9842 4272	0427 192 307
Phil Kneebone (Perth)			0407 778 425

LOCAL WELFARE PLAN
SHIRE OF BROOMEHILL-TAMBELLUP

Appendix 6 – Personal Requisites – Supply Information and Retail Outlets

The provision of essential clothing and personal requisites, such as toiletry packs, to persons affected by an emergency.

- (1) This function includes the provision of basic necessities such as blankets, towels, mattresses, pillows, bedding, disposable nappies, and sanitary needs, as required.
- (2) Where possible new clothing or financial assistance for the purchase of new clothing should be provided to eligible persons as soon as practicable.
- (3) The use of 'recycled' clothing is a last resort.
- (4) A resource list of emergency clothing and personal requisites suppliers should be maintained by the District Emergency Services Officer and is included in Appendix 6 of this plan. This lists organisations and retail outlets who agree to participate in these arrangements, and ensures that acceptable procedural matters have been established.

Name	Address	Contact Details	After Hours Contact
Supermarkets/General Stores			
Tambellup Deli	Norrish St, Tambellup	9825 1105	
Fuel Outlets			
G & T Motors	Great Southern Hwy, Tambellup	9825 1009	
Tambellup Deli	Norrish St, Tambellup	9825 1105	
Mattresses, Bedding, Clothing, Toiletries etc			
CPFS Emergency Services Unit	Mattresses from stores in Perth. Allow 6-8 hours	ESU On Call Phone	0418 943 835
Hardware Stores			
Landmark	Bridge St Tambellup	9825 1430	

LOCAL WELFARE PLAN
SHIRE OF BROOMEHILL-TAMBELLUP

Appendix 7 – Personal Support Services

The provision of Personal Support Services, including practical assistance, emotional support, basic first aid services, information, referral, advocacy, advice, counselling, child care and psychological services, is to ensure that affected persons receive the necessary personal support to cope with the effects of loss, stress, confusion, trauma and family disruption.

- (1) Departmental officers will work with other specialist agencies in providing this service. These include specialised counselling and psychological services, childcare facilities and self-help groups.
- (2) Referral to information and advisory services on matters which may include other relief measures not necessarily provided by the Department, such as availability of grants and other forms of financial assistance, healthcare, provision of child care and financial counselling.
- (3) A list of relevant agencies and services should be maintained by the District Emergency Services Officer and is included in this Appendix.

Name	Contact Person and Address	Contact Details	After Hours Contact
Advocacy and Counselling Services			
CPFS Psychology Services, Albany	Judith Fall Mahsa Anderson	9841 0777	
Department of Health – Great Southern	GS Mental Health Albany Team Clinic Manager	9892 2440 0428 699 271	
Dept of Human Services - Centrelink	Wendy Tysoe - Manager	6819 6530 0427 426 553	
	Andrea Parker - Snr Social Wkr	6819 6582 0429 121 849	
Anglicare	Tim Christie	9845 6666	
Special Needs Interest Groups			
Disability Services Commission	Sherylle Baker – Area Manager	9845 5708 0429 154 524	

LOCAL WELFARE PLAN
SHIRE OF BROOMEHILL-TAMBELLUP

Name	Contact Person and Address	Contact Details	After Hours Contact
Translation, Interpretive and Hearing (AUSLAN) Services			
Translating and Interpreting Service (TIS)	24 hour Service	13 14 50	
Medical Treatment			
Tambellup Health Centre	Norrish St, Tambellup	9825 1101	
Katanning Hospital	Clive St, Katanning	9821 6222	
Albany Health Campus	30 Warden Ave Spencer Park	9892 2222	
Royal Flying Doctor Service	Medical Emergency Calls (24 hours)	1800 625 800	
Health Direct	24 hour service	1800 022 222	
Poisons Information Centre	24 hour service	13 1126	
Chemists/Pharmacists (Nearest Chemist - none in Shire)			
Gnowangerup	40km		
Katanning	45km		
Kojonup	60km		
Taxis			
Buses			
Trans WA Rail and Coach	P: 1300 662 205	1300 662 205	

LOCAL WELFARE PLAN
SHIRE OF BROOMEHILL-TAMBELLUP

Appendix 8 – Key Personnel and Contact Lists:

Organisation	Name	Work Contact	After Hours Contact
Department for Child Protection and Family Support – Albany Office	Lorna Woodward Local Welfare Coordinator	9841 0777 0428 384 355	9853 1174
District Director	Jan Wilkinson	0400 113 412	0426 622 442
District Emergency Services Officer	Neville Blackburn	0438 934 827	0407475 345
Aboriginal Practice Leader			
CPFS Emergency Services Unit	Kim Dean – Director	9222 2804 Fax 9380 6161	0439 934 175
On Call Phone – all hours	Emergency Services Unit	0418 943 835	
Department for Child Protection and Family Support	Crisis Care	1800 199 008	1800 199 008
	Corporate Communications (Angelika Fawcett)	0413 557 887	0413 557 887
Shire of Broomehill/Tambellup	Shire Office	9825 3555	
	Joanne Trezona CEO	9825 3555	0428 251 114
	Judy Stewart Manager Corporate Services	9825 3555	0428 573 525
	Pam Hull Strategic Support & Projects Officer	9825 3555	
	Cindy Pearce Community Emergency Services Manager	9821 9950	0417 071 567
WA Police – Tambellup (covers Broomehill)	OIC Sgt Shannon McGeown	9825 1003 (option 4)	
Tambellup VES Unit	Bryan Trezona	0417 099 855	
SEMC Secretariat–GS Region	Adam Smith - SEMO	0429 104 007	
DFES Regional Office	Daniel Austin - Superintendent	9845 5000	

LOCAL WELFARE PLAN
SHIRE OF BROOMEHILL-TAMBELLUP

State Emergency Services (SES)		132 500	
Dept. of Agriculture and Food (DAFWA)	Trudy Clarke Eileen O'Neill	Katanning Office 9821 3333	
Department of Health – Great Southern	David Naughton	9892 2222 9892 2672 D/L	
Department of Health – Great Southern – Mental Health	GS Mental Health Albany Team Clinic Manager	9892 2440 0428 699 271	
DFES Public Information Line	www.dfes.wa.gov.au/Pages/default.aspx	1300 657 209	
Main Roads WA Customer Care Centre	Primary public contact point for road closure information	138 138	www.mainroads.wa.gov.au

LIFELINES	PHONE/FAX
Western Power	Ph 13 1351 Fax 9345 8822
Alinta Gas	131 352
Water Corporation	131 375
Main Roads Western Australia (MRWA)	PH138138 Fax 93234400
Public Transport Authority	9326 2000 or 9220 9999
Telstra	132 203
Optus	131 344
SES	132500

LOCAL WELFARE PLAN SHIRE OF BROOMEHILL-TAMBELLUP

Appendix 9 – Other Services/Supplies

Name	Type of Services/Supplies	Contact Details	After Hours Contact
Rubbish and Waste Removal			
Equipment Hire			
Sanitary Disposal / Bins			

Appendix 10 – Security Companies:

If security assistance is needed at a welfare centre and the WA Police were not available a security company/guard and patrol services could be contacted.

Name	Services/Address	Contact Details Day & After Hours
Accord Security	66 Austral Ter, Katanning	0448 991 225

LOCAL WELFARE PLAN
SHIRE OF BROOMEHILL-TAMBELLUP

Appendix 11 – Distribution List:

Department for Child Protection and Family Support

Stored Electronically at :

- GREAdata(S: Drive)/LOCAL WELFARE PLANS (CURRENT)
- P: Drive/Emergency Management/Local Welfare Plans/Country/Great Southern

Hard Copies Stored at :

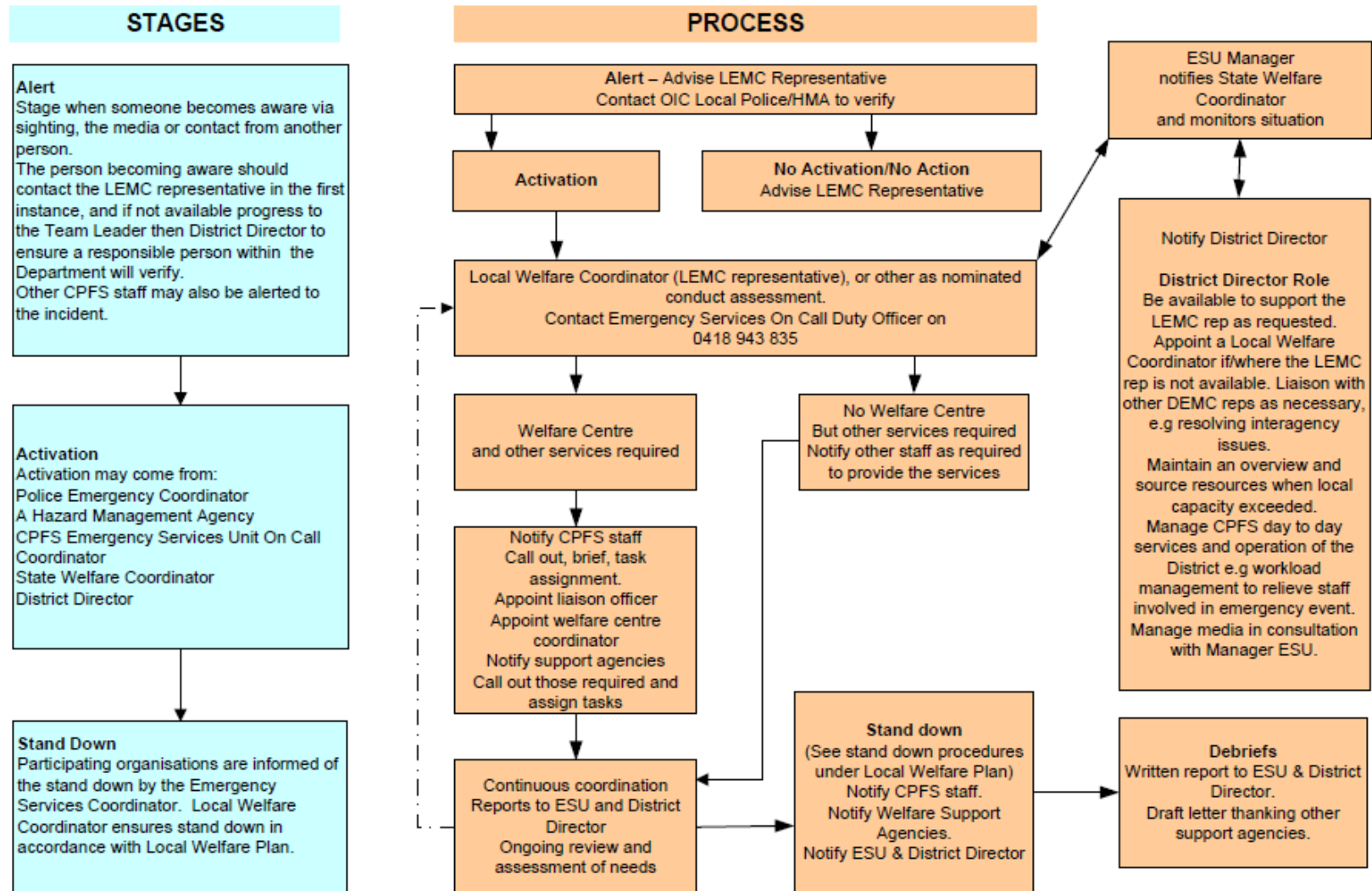
- Barnesby Drive Office with DESO (Purple Lever Arch Files in DESO Cabinet)

Local Emergency Management Committee

- Submitted to the Shire of Broomehill-Tambellup LEMC

LOCAL WELFARE PLAN
SHIRE OF BROOMEHILL-TAMBELLUP

Appendix 12 – The Department’s Standard Operating Procedures:



LOCAL WELFARE PLAN
SHIRE OF BROOMEHILL-TAMBELLUP

Appendix 13 – Glossary

In accordance with SEMC State Emergency Management Plans Development Guide, only terms and acronyms used in this document which are not identified in the Emergency Management Western Australia Glossary are included here.

EMERGENCY SERVICES COORDINATOR – an appointed officer of the Department for Child Protection and Family Support authorised to activate responses to emergencies and approve emergency expenditure and utilisation of resources to meet the emergency welfare requirements.

FUNCTIONAL TEAM LEADER (Usually within the Local Welfare Centre) – a person tasked to coordinate the delivery of service provision for one of the 6 (six) Welfare defined functional areas (Accommodation, Catering, etc). The term Functional Team Leader relates to the specific task to be performed not the title of the incumbent (i.e. the Functional Team Leader may be a Department Team Leader, Manager, Project officer but is performing the task of Functional Team Leader)

LOCAL GOVERNMENT WELFARE COORDINATOR – the nominated representative of the Local Government Authority which has elected to assume the responsibility to coordinate the welfare response during emergencies, and liaise with the Welfare Coordinator of the Department.

REGISTRATION – The process of accurately recording on registration forms appropriate details of all persons affected by an emergency and who are temporarily in a Welfare Centre or other location under the authority of the Emergency Services.

STATE WELFARE COORDINATOR – the nominated representative of the Director General, Department for Child Protection and Family Support, with the responsibility to coordinate the welfare response to emergencies.

SUPPORT AGENCY OFFICER – are officers from each Welfare Support Agency provided to the Department to assist in the management of the welfare response, as outlined in Section 3.1.3 of this plan.

WELFARE CENTRE – any centre established for the purpose of provision of emergency welfare support services to persons affected by an emergency. The facility may be named an Evacuation Centre, Accommodation Centre, Relief Centre, Recovery Centre, One-Stop-Shop or other name as appropriate. For the purposes of this plan all such facilities are classified as a Local Welfare Centre.

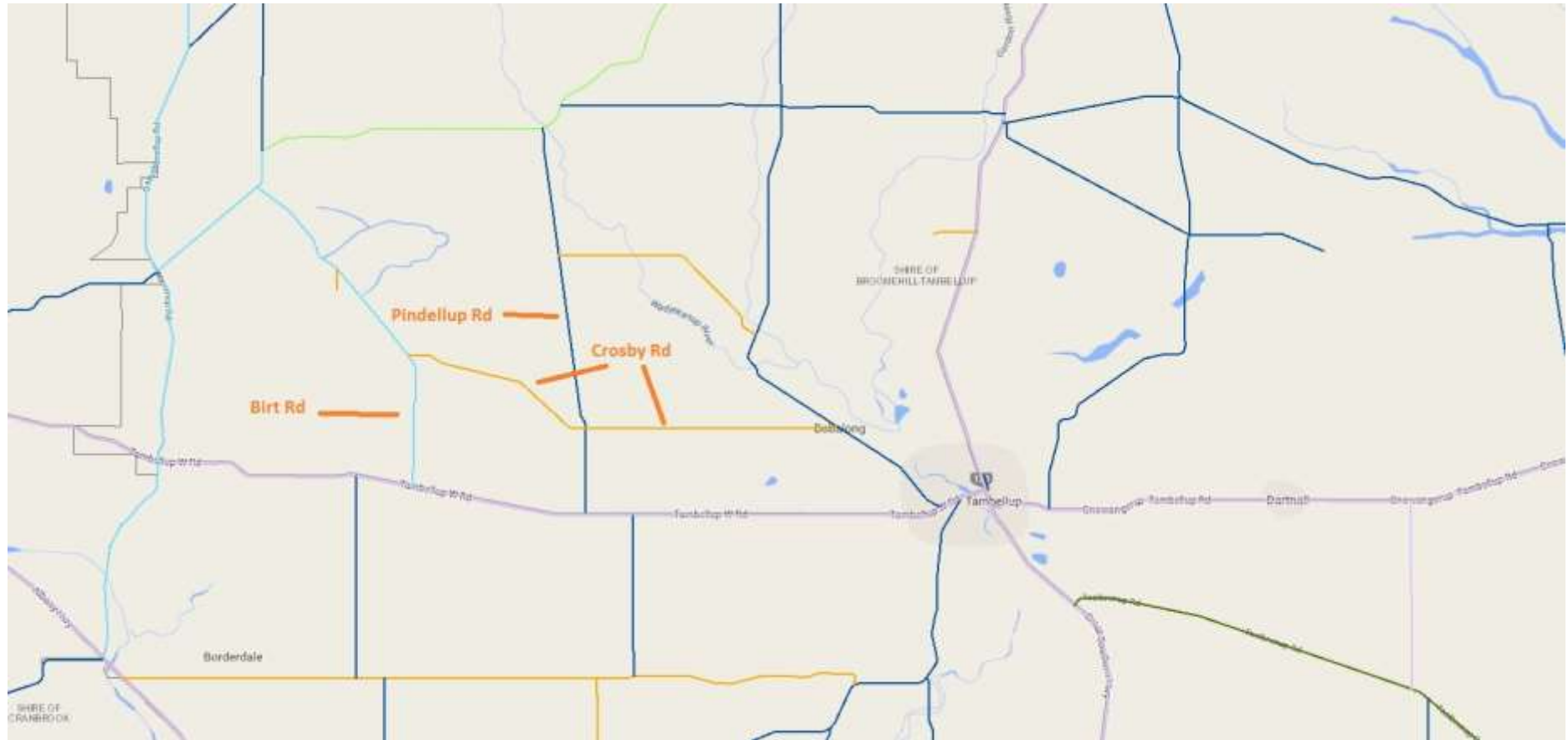
WELFARE CENTRE COORDINATOR – a person appointed by the District Director or Welfare Coordinator to manage the functioning of a Welfare Centre. Usually a senior Department for Child Protection and Family Support staff member.

WELFARE COORDINATOR – are the Department's staff member appointed by the District Director for the Department and have responsibilities as outlined in Section 2.6 of this plan.

WELFARE SUPPORT AGENCY – a participating organisation whose response in an emergency is to provide assistance to functions under this plan.



RAV Networks: ✓ 1 ✗ 2 ✗ 3 ✗ 4 ✗ 5 ✗ 6 ✗ 7 ✗ 8 ✗ 9 ✗ 10



Perth

SHIRE OF BROOMEHILL
TAMBELLUP
RECEIVED
23 JUL 2015

CS

LEGAL

Your Ref: A2061
Our Ref: NJ:JO:13112
Partner: Narinder Jessy
Contact: Jason O'Meara / Anna Jones
Email: jomeara@cslegal.com.au

Rec No: _____

File No: _____

GDA: _____

Action By: _____

21 July 2015

Shire of Broomehill - Tambellup
46 - 48 Norrish Street
TAMBELLUP WA 6320

Attention: Kay O'Neill

By Email: finance@shirebt.wa.gov.au
& By Post

Dear Kay

Local Government Act Sale of 14 Lathom Street, Broomehill ("Property")

We refer to the above matter.

We confirm that:

1. an auction of the Property occurred pursuant to section 6.64 of the *Local Government Act 1995 (WA)* on 20 September 2014 ("**Auction**");
2. the Property was passed in at the Auction; and
3. no offers have been received by the Shire to purchase the Property by private treaty since the Auction.

Pursuant to section 6.71(1) of the *Local Government Act 1995 (WA)*, the Shire will no longer be able to sell the Property by private treaty from **5 August 2015** and will be limited to either transferring the Property to the Shire or to the State of Western Australia.

If the Shire wishes to acquire the Property, all outstanding amounts due to a government department must be paid when transferring the Property. Our enquiries have ascertained that a sum of \$8,158.37 payable to the Water Corporation is currently outstanding.

Alternatively, the Shire can contact the Minister for Lands to have the Property transferred to the State.

Please let us have your instructions and if you have any queries, please contact our Jason O'Meara on 9476 4407.

Yours faithfully

CS LEGAL

Bunbury
10A Ommanney St, Bunbury WA 6230
PO Box 1599, Bunbury WA 6231

Fremantle
Suite 29 (1st Flr) 35 William St,
Fremantle Malls, Fremantle WA 6160
PO Box 1234, Fremantle WA 6959

Joondalup
7/80 Grand Blvd, Joondalup WA 6027
PO Box 741, Joondalup DC WA 6919

Perth
1/234 Pier St, Perth WA 6000
PO Box 8259, Perth BC WA 6849

T: (08) 9721 2022
F: (08) 9792 5059

T: (08) 9335 6686
F: (08) 9336 6827

T: (08) 9301 4422
F: (08) 9301 1000

T: (08) 9476 4499
F: (08) 9325 4174

SHIRE OF BROOMEHILL-TAMBELLUP**BUILDING SURVEYOR****Month: OCTOBER**

DATE	DUTIES CARRIED OUT	From	To	Hrs	Kms
1/10/2015	Shire visit. Gave out advice and continued to process applications. Issued 2 permits as the information required had been supplied.	8.00	17.00	9.00	318
2/10/2015	Answered an email enquiry to do with property settlement.	17.00	17.15	0.25	
5/10/2015	Responded to an email enquiry concerning a development in Broomehill.	10.00	1.15	0.25	
5-9/10/15	Attended a Bush Fire Activity Level Assessor Course in Perth for continuing professional development and for the requirements to comply with this new legislation for all new Class 1, 2 and 3 residential planning applications.			10.00	150
12/10/2015	Answered an enquiry about the building requirements for the Broomehill Garage.	11.30	12.00	0.50	
13/10/2015	Talked to Mr Laurino regarding a new dwelling in Broomehill.	11.00	12.15	1.25	
14/10/2015	Started to work on the new dwelling application on Moore Road Broomehill.	10.30	11.30	1.00	
14-16/10/15	Attended the Australian Institute of Building Surveyors State Conference at Lake Joodallup Estate for continued professional development and to be informed of the changes to legislation that affect each Shire and Authority in the area in which this service is provided to.			5.00	140
21/10/2015	Continued to work on the proposed dwelling for Moore Road Broomehill and started to process this application.	14.30	15.15	0.75	
22/10/2015	Shire visit. Picked up extra details for the Builder of the planning application for Moore Road Broomehill. Started to process 2 more applications for Swimming Pools and Storage Structures within the shire. Continued to provide ongoing advice to applicants concerning building within the boundaries of the Shire of Broomehill-Tambellup.	8.00	17.00	9.00	318
23/10/2015	Started to process and compiled 2 building permits for issue; one for a secured sea container and the other for a swimming pool.	10.00	13.00	3.00	
27/10/2015	Finalised 2 permits and got ready to issue them.	11.00	12.00	1.00	
28/10/2015	Dealt with an enquiry concerning the Moore Road application in Broomehill.	14.00	14.30	0.50	
30/10/2015	Compiled end of month reports for Council and sent off relevant data to Legislative Authorities.	10.00	11.00	1.00	
	TOTALS			42.50	926

Broomehill-Tambellup	0007	42.50	\$99.00	\$4,207.50	0008	926	\$0.95	\$879.70	\$5,087.20	
Authorised by Darryle Baxter MAIBS <i>D Baxter</i> MAIBS Principal Building Surveyor Date 30-10-2014										

SHIRE OF BROOMEHILL-TAMBELLUP - Yearly Activity Month Ending October 2015

Building permit number	Approval date	Unique property identifier	Site lot number	Site street name	Site suburb name	Nature of work	Approval value	Floor area
BHT 201516013	23/10/2015	A 2018	256	LEATHLEY STREET	BROOMEHILL VILLAGE	RELOCATE SEA CONTAINER AND SECURE AND ROOF STRUCTURE	\$ 5,000.00	33.6
BHT 201516014	23/10/2015	A 305	579	GNOWANGERUP TAMBELLUP ROAD	TAMBELLUP	INSTALL SWIMMING POOL AND FENCE	\$ 45,000.00	42.2
							\$ 50,000.00	



SHIRE OF BROOMEHILL-TAMBELLUP
BUILDING MAINTENANCE PROGRAM
for the year ending 30 June 2016

Description of Works	BUDGET 2015/2016	OPERATING	CAPITAL	Accepted Quote (yet to be paid)	Actual 2015-16	Variance (budget to quote/actual)	COMMENT
GOVERNANCE							
BH Administration Building							
General Maintenance	2,500	2,500	0		577	1,923	Removal of roof safe fixtures; fire equipment check; <i>repairs to safe door</i>
Total	2,500	2,500	0		577	1,923	
TA Administration Building							
General Maintenance	3,000	3,000	0		305	2,695	Vacuum cleaner head; barrels for locks & installation; fire equipment check
Total	3,000	3,000	0		305	2,695	
HEALTH							
TA Infant Health Clinic							
General Maintenance	1,500	1,500	0				Fire equipment check & service
Total	1,500	1,500	0		0		
STAFF HOUSING							
20 Henry Street							
Renovation bathroom/laundry	15,000		15,000				C/Over from 2014-15
General Maintenance	2,000	2,000			234	1,766	Upgrade security - windows & doors
Total	17,000	2,000	15,000		234	1,766	
27 East Terrace							
Replace/repair front door	1,000	1,000					
Paint window surrounds	1,000	1,000					
Re-wad ceiling in kitchen/living area	1,200	1,200					
General Maintenance	2,000	2,000			1,862	138	Upgrade security - windows & doors; replace gas tubing to gas bottles; replace flyscreens & frames
Total	5,200	5,200	0		1,862	138	
18 Henry Street							
General Maintenance	2,000	2,000					
Total	2,000	2,000	0		0		



SHIRE OF BROOMEHILL-TAMBELLUP
BUILDING MAINTENANCE PROGRAM
for the year ending 30 June 2016

Description of Works	BUDGET 2015/2016	OPERATING	CAPITAL	Accepted Quote (yet to be paid)	Actual 2015-16	Variance (budget to quote/actual)	COMMENT
38 Ivy Street							
Replace carpet in passage	1,600	1,600					
General Maintenance	2,000	2,000			374	1,626	Upgrade security - windows & doors
Total	3,600	3,600	0		374	1,626	
11 Lavarock Street							
General Maintenance	2,000	2,000			104	1,896	Upgrade security - windows & doors
Total	2,000	2,000	0		104	1,896	
1 Janus Street							
External Painting	1,200	1,200					
General Maintenance	2,000	2,000			413	1,587	Upgrade security - windows & doors; keys cut
Total	3,200	3,200	0		413	1,587	
OTHER HOUSING							
Unit 1, Sandalwood Villas							
General Maintenance	1,000	1,000			38		% Check issue with southern side electrical gate
Total	1,000	1,000	0		38		
Unit 2, Sandalwood Villas							
General Maintenance	1,000	1,000			38		% Check issue with southern side electrical gate
Total	1,000	1,000	0		38		
Unit 3, Sandalwood Villas							
General Maintenance	1,000	1,000			38		% Check issue with southern side electrical gate
Total	1,000	1,000	0		38		
Unit 4, Sandalwood Villas							
General Maintenance	1,000	1,000			38		% Check issue with southern side electrical gate
Total	1,000	1,000	0		38		
Unit 5, Sandalwood Villas							
General Maintenance	1,000	1,000			38		% Check issue with southern side electrical gate
Total	1,000	1,000	0		38		
Unit 6, Sandalwood Villas							
General Maintenance	1,000	1,000			37		% Check issue with southern side electrical gate
Total	1,000	1,000	0		37		
Unit 1, Lavieville Lodge							
General Maintenance	1,000	1,000	0		1,000		
Total	1,000	1,000	0				
Unit 2, Lavieville Lodge							
General Maintenance	1,000	1,000	0		239		Replace sink plug baskets
Total	1,000	1,000	0		239		



SHIRE OF BROOMEHILL-TAMBELLUP
BUILDING MAINTENANCE PROGRAM
for the year ending 30 June 2016

Description of Works	BUDGET 2015/2016	OPERATING	CAPITAL	Accepted Quote (yet to be paid)	Actual 2015-16	Variance (budget to quote/actual)	COMMENT
Unit 3, Lavieville Lodge							
General Maintenance	1,000	1,000	0				
Total	1,000	1,000	0				
Unit 4, Lavieville Lodge							
General Maintenance	1,000	1,000	0		9		Replace toilet seat
Total	1,000	1,000	0		9		
COMMUNITY AMENITIES							
Holland Park Toilets							
General Maintenance	3,000	3,000			306	2,694	Baby Change Facility sign & freight for same; investigate issue with auto night light; <i>light globes</i>
Total	3,000	3,000	0		306	2,694	
Diprose Park Toilets							
General Maintenance	3,000	3,000					
Total	3,000	3,000	0		0		
Norrish Street (disabled access) Public Toilets							
General Maintenance	3,000	3,000			108		Toilet roll dispenser; 2 x syringe disposal units; <i>pair of tongs</i>
Total	3,000	3,000	0		108		
RECREATION & CULTURE							
BH Hall							
Painting front wall (brickwork painted 14/15, woodwork in 15/16)	2,000	2,000					
Front verandah repairs	5,000	5,000			3,047		<i>Completed (CLGF/RES funded)</i>
General Maintenance	5,000	5,000			72		Fire equipment check
Total	12,000	12,000	0		3,119		
TA Hall							
Install gas piping from main cylinder to southern side (heaters)	3,600	3,600					C/Over from 2014-15
Install RCD's to light circuits	2,600	2,600			2,283		Completed
General Maintenance	5,000	5,000			730	4,270	Clear basin drain blockage; disconnect & remove roof floodlights; fire equipment check; <i>repair toilet; replace kitchen utensils; replace corroded pipe</i>
Total	11,200	11,200	0		3,013	4,270	
BH Recreation Complex							
External painting (woodwork)	6,700	6,700			6,433		<i>Completed</i>
General Maintenance	3,000	3,000			48		Fire equipment check
Total	9,700	9,700	0		6,481		
TA Pavilion							
General Maintenance	3,000	3,000			218		Repair toilet leak; fire equipment check
Total	3,000	3,000	0		218		



SHIRE OF BROOMEHILL-TAMBELLUP
BUILDING MAINTENANCE PROGRAM
for the year ending 30 June 2016

Description of Works	BUDGET 2015/2016	OPERATING	CAPITAL	Accepted Quote (yet to be paid)	Actual 2015-16	Variance (budget to quote/actual)	COMMENT
BH RSL Hall							
Install access ramp to sliding door & pave surrounds	5,000		5,000				C/Over from 2014-15
Replace sliding door	2,500		2,500				C/Over from 2014-15
Replace patio - including verandah beams	5,500		5,500				
General Maintenance	2,500	2,500					
Total	15,500	2,500	13,000				
Tambellup RSL Hall							
General Maintenance	500	500					
Total	500	500	0				
Tambellup Youth Centre							
General Maintenance	500	500			12		Fire equipment check
Total	500	500	0		12		
Tambellup CRC & Library							
Repair ceiling in reception area	6,000		6,000				C/Over from 2014-15
General Maintenance	2,500	2,500			48		Fire equipment check
Total	8,500	2,500	6,000		48		
BH Museum							
Repair (seal & paint raw asbestos in lean-to walls)	1,000	1,000					C/Over from 2014-15
Replace mortar - loose bricks, lintel & repair lean-to walls	4,000	4,000					C/Over from 2014-15
Replace 2 windows on west side	19,300		19,300		17,591		Completed
General Maintenance	2,000	2,000					
Total	26,300	7,000	19,300		17,591		
TA Station Masters Building - Museum							
Painting Exterior Woodwork, Oil Verandah Floor	3,600	3,600					
General Maintenance	2,000	2,000			479		Fire equipment check; <i>replace bottom half of window pane</i>
Total	5,600	5,600	0		479		
ECONOMIC SERVICES							
BH Caravan Park							
General Maintenance	3,000	3,000			391		Repair door to men's toilet; fire equipment check; unblock drain; repair broken stormwater drain; <i>replace shower curtain</i>
Total	3,000	3,000	0		391		
TA Caravan Park							
General Maintenance	2,000	2,000					
Total	2,000	2,000	0		0		



SHIRE OF BROOMEHILL-TAMBELLUP
BUILDING MAINTENANCE PROGRAM
for the year ending 30 June 2016

Description of Works	BUDGET 2015/2016	OPERATING	CAPITAL	Accepted Quote (yet to be paid)	Actual 2015-16	Variance (budget to quote/actual)	COMMENT
TA Railway Station Building							
Repair ridge capping, replace broken tiles	600	600			720		Completed
Replace Gutter & Fascia	5,000		5,000				
General Maintenance	2,000	2,000					
Total	7,600	2,600	5,000		720		
Bendigo Bank							
Replace verandah posts, associated woodwork & paint	0				6,000	-6,000	C/Over from 2014-15
General Maintenance	2,500	2,500					
Total	2,500	2,500	0		6,000	-6,000	
TOTAL BUILDING MAINTENANCE	166,900	108,600	58,300	0	42,830	12,595	

BROOMEHILL-TAMBELLUP LIBRARY REPORT OCTOBER 2015

New Members

Tambellup 6 Broomehill 0

The Sunday Times Little Book Club (www.thelittlebigbookclub.com.au)

0-2 Daddy Cuddle by Kate Mayes, Ruthie May & Sara Acton

2-3 I Need A Wee by Sue Hendra & Paul Linnet

4-5 Eye to Eye by Graeme Base

Statistics

Tambellup *Issues*

55 Books A

55 DVD A

CD A

3 LP A

Games J

37 Books J

23 DVD J

Video J

1 CD Rom J

Cassette J

9 Renewals A&J

Better Beginnings Resource Kit

Broomehill *Issues*

80 Books A

22 DVD A

6 CD A

2 LP A

1 Books J

9 DVD J

0 CD J

14 Renewals A&J

0 Better Beginnings Resource Kit

18 E Resources

Regional LP Bulk Loan (exchanged every 4 Months) Rotated end of April 2016.

The State Library Book Exchange arrived at Tambellup on 26th October 2015 and Broomehill 13th October 2015.

LB55'S (Damaged or Lost Stock we are charged for by The State Library)

Tambellup 0 Broomehill 0

Monthly Inter Library Loan (ILL's) Statistics report for BROOMEHILL

Month	Z3950	Requester (Broomehill)			Responder (Other Libraries)			
	Searches	Requests	Shipped Ind.	Received	Requests	Shipped	Not Supplied	Expired
October	90	66	55	64	15	4	2	4

Monthly Inter Library Loan (ILL's) Statistics report for TAMBELLUP

Month	Z3950	Requester (Tambellup)			Responder (Other Libraries)			
	Searches	Requests	Shipped Ind.	Received	Requests	Shipped	Not Supplied	Expired
October	24	11	10	20	2	2	1	0