



WEST  
WIMMERA  
SHIRE COUNCIL

2016 - 2017

ANNUAL REPORT

*The best of country living*

## Council Information

### Offices

Edenhope Civic Centre  
49 Elizabeth Street  
EDENHOPE VIC 3318  
Tel: (03) 5585 9900  
Fax: (03) 5585 9950

Kaniva District Office  
25 Baker Street  
KANIVA VIC 3419  
Tel: (03) 5392 7700  
Fax: (03) 5392 7750

### Postal Address

PO Box 201  
EDENHOPE VIC 3318

### E-mail

[council@westwimmera.vic.gov.au](mailto:council@westwimmera.vic.gov.au)

### Office Hours

Monday to Friday  
8.30am – 5.00pm

### Website

[www.westwimmera.vic.gov.au](http://www.westwimmera.vic.gov.au)

### Valuer

Mr. Ian Wilson  
PO Box 1438, Horsham

### Banker

National Australia Bank

### Auditor

McLaren Hunt, Warrnambool  
Victorian Auditor General, Melbourne

### Internal Auditor

Crowe Horwath  
Malop Street, Geelong

### Solicitors

Stewart & Lipshut  
Victoria Street, Nhill

Power & Bennett  
Elizabeth Street, Edenhope

Maddocks  
La Trobe Street, Melbourne

Russell Kennedy Solicitors  
William Street, Melbourne

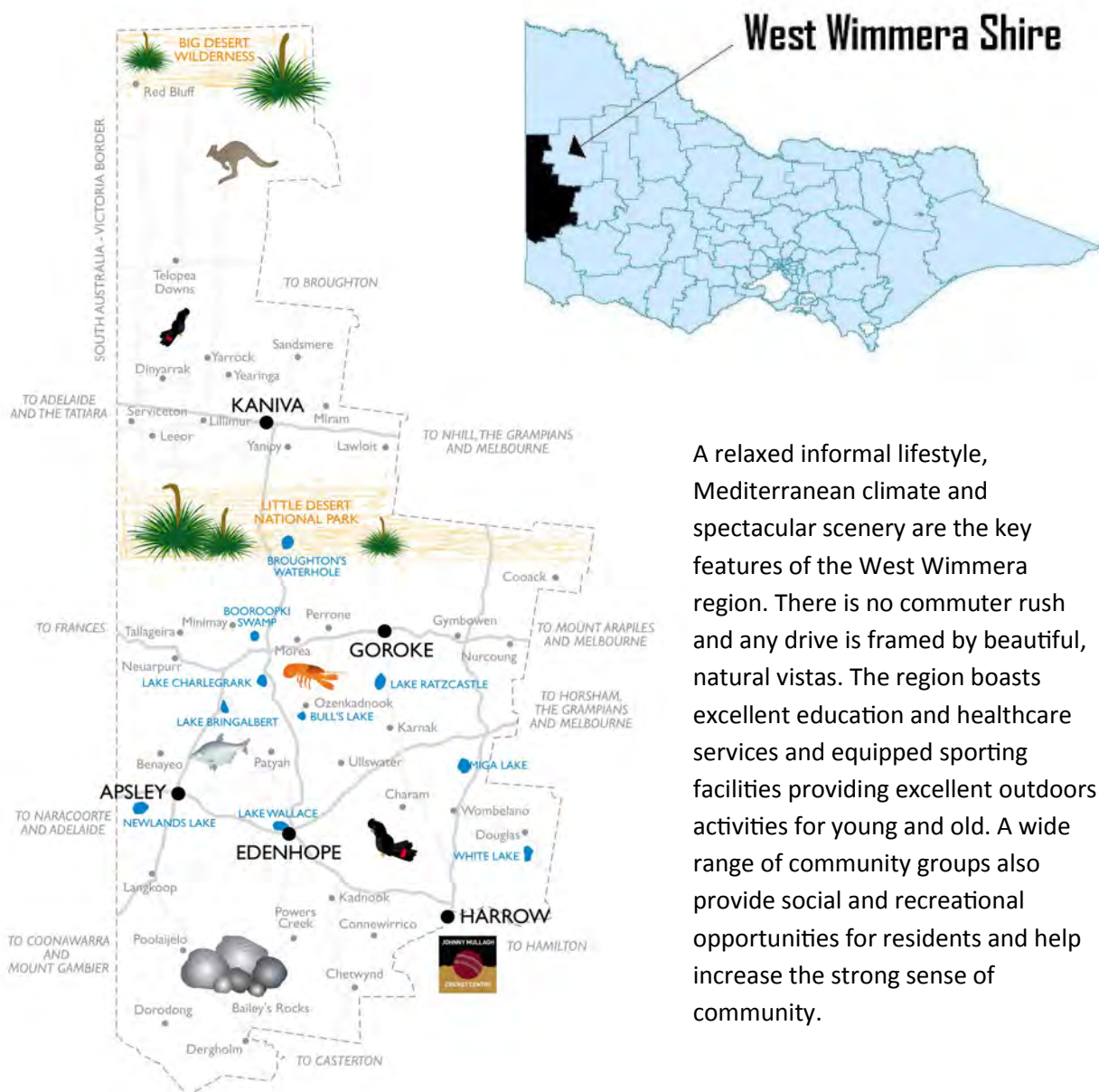




## About West Wimmera

West Wimmera Shire Council, situated along the Victorian - South Australian border, covers 9,200 square kilometres and includes the townships of Apsley, Edenhope and Harrow in the southern half of the shire through to Goroke, Kaniva and Serviceton in the north. Home to approximately 4,000 people, the region prides itself in its welcoming communities and wide diversity of industry and environment.

Consisting of untouched desert parks, vast wetlands and fertile plains, West Wimmera is equally known for its acres of wheat and legumes, and as a home to the famous Malleefowl, red-tail black cockatoo and a unique abundance of wildflowers.



# Council Vision, Mission, and Values

## Council Vision

West Wimmera Shire delivers the very best experience and opportunity that rural living has to offer.

## Mission Statement

West Wimmera Shire Council will work in partnership with the community, business and government to develop and enhance a productive, healthy and safe community by providing leadership, services, advocacy and good governance.

## Values

We will consult and engage our communities in all key issues

We will act honestly, ethically and with fairness

We will act innovatively to provide quality services and strong advocacy

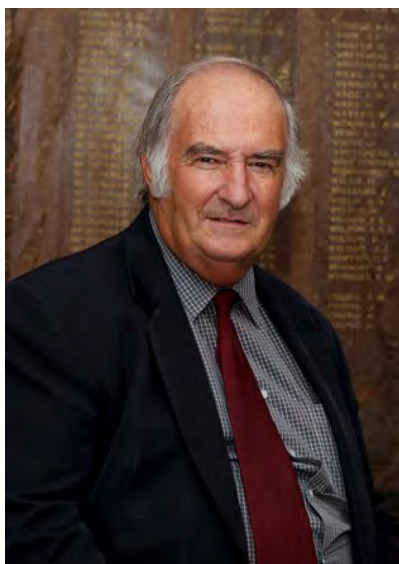
We will ensure professional and effective levels of Council governance



## Mayor's Message

It is my pleasure to present the 2016-17 Annual Report of the West Wimmera Shire. It has been a year that has seen the Shire advocating strongly on local issues and delivering important infrastructure improvements.

During the year the Council saw large changes within its representative numbers. At the election four councillors did not seek re-election. These being Councillors Warren Wait, Ron Hawkins, Richard Wait and Annette Jones. Within these retirements a lot of experience left the Council. I would like to wish these former members all the best in their retirement and thank them for their contribution to local government. Two of these former councillors were among the longest serving councillors in the state.



Nine people nominated for this important community role: Richard Hicks, Jodie Pretlove, Tom Houlihan and Trevor Domaschenz were the new councillors elected.

Social infrastructure projects have been developed or completed within this year. Works at the Apsley Recreation Reserve have seen improvements to the Edenhope Apsley Football Netball Club change rooms. These works are now completed and we await the official opening at a time yet to be decided. West Wimmera Shire made a financial contribution to the project as well as grant money from the Country Football Netball Program.

The Kaniva Community Hub Project has been completed. It has been a combined effort by a number of sporting clubs and community organisations. It is a very large project delivering extensive benefits to the Kaniva and wider community. This involved a complete redevelopment of the public area facing the arena. The Council made a contribution, a grant was given from Regional Development Victoria for \$495,000 and the balance of financing to be found from the Kaniva community.

The Lake Wallace Foreshore area around Henley Park was completed within this year. Major improvements include the replacement of the toilet block and an number of improvements to the facilities used by the public, making this area a very pleasant area for visitors and locals alike to enjoy. The cost was covered by grant money and Local Government Infrastructure (LGIP) money.

Planning is continuing of the Goroke Little Desert Nature Playspace area, the Kaniva Wetlands Cultural and Tourism Precinct, Edenhope Cultural and Community Hub and Harrow-Balmoral Football Netball Club change rooms project at Harrow. Also the Lake Charlegrark Precinct redevelopment will commence soon after much planning in 2016-17. All of these projects require outside funding to be possible. The West Wimmera Shire Council appreciates the financial assistance given by Regional Development Victoria, Sport and Recreation Victoria and Federal Drought Communities Programme.

However, there have been a large number of smaller projects identified for which the





Council is responsible to fund. The loss of the LGIP funds has placed a strain on the Council's finances. The Council has strongly advocated for the return of this fund.

Other issues that have seen strong advocacy roles include an ongoing push to have Goroke seweraged, a better NBN service for the Kaniva area and mobile phone coverage across the Shire than what is currently being offered.

With additional Roads to Recovery grant funds from the Federal Government a much larger than normal road program was delivered during the year. The renewal gap is of concern to Council, with efforts being explored to try to lower this to a more acceptable level.

A wetter year than has been experienced over the past few years saw major recreational lakes experience large flows of water. Most filled, with Lake Wallace also returning to a level that makes it very usable for water sports. Fish stocks have been added which will return this lake to its status of one of Victoria's prime fishing lakes in the future. Large numbers of users were present during the warmer months to enjoy the number of lakes offering wonderful camping and sporting opportunities.

On a down side, the heavy rain affected a number of roads. Flood damage was widely recorded. With extensive government funding, contractors are working on repairs. These works will take a long time to complete due to the extent of the damage.

The West Wimmera Shire has seen much improved conditions in the agricultural and tourism sectors this year. This makes our Shire a great place to live and work.

I would personally like to thank all of the Council staff for their untiring efforts in delivering many and varied services across our large piece of Victoria. Also I'd like to acknowledge all the councillors who served during the past 12 months on both the old and new councils.

Cr. Bruce Meyer - Mayor



## Chief Executive Officer's Message

The 2016/17 year has been a highly productive time for the Shire's principle industry – agriculture.

Cereal crop harvests contained massive volumes across the shire and despite the low to moderate prices, the volumes provided a considerable boost to the region's economy. Livestock producers also experienced a great year and the quality of the stock produced in West Wimmera was (as usual) of an extremely high quality.

The seasonal conditions also translated into an environmental boost for the many wetlands, lakes and streams that are located in West Wimmera. The health of these natural assets provides a further economic injection as many recreational visitors return to the region for fishing, water-skiing and camping in the many locations on offer.

The change in seasonal conditions did come with a downside however, with flooding experienced across a large section of the local road network and a number of private and community owned assets experiencing a degree of inundation also.

To facilitate the repair of primarily the road assets, Council has entered into a local procurement process for contractors and a number of other contractors have temporarily moved to the region. This has also provided a positive lift for the local economy. These works have been approved in stages for funding via the Natural Disaster Relief and Recovery Program, which relieves the shire of the long term financial burden for the repairs which will total in the multiple millions of dollars.

The shire has also welcomed the largest number of new Councillors elected in one time, in West Wimmera's history, following the October 2016 Council election. With 4 out of 5 Councillors new to Local Government, an extensive induction program and training plan was developed and implemented to enable the Councillors to become familiarised with their role as quickly as possible.

The first task of the new Council was to develop a new Council Plan which was commenced in February 2016 and was adopted in June 2016. The plan provides the Council with an opportunity to make their mark by providing their direction on shire activities for the next 4 years.

I would like to conclude by commending the organisation for the Customer Satisfaction Survey results it achieved, which showed a significant positive increase on previous years. In particular the results associated with customer service, which rate above the small rural shire and state averages for this component.

David Leahy - Chief Executive Officer

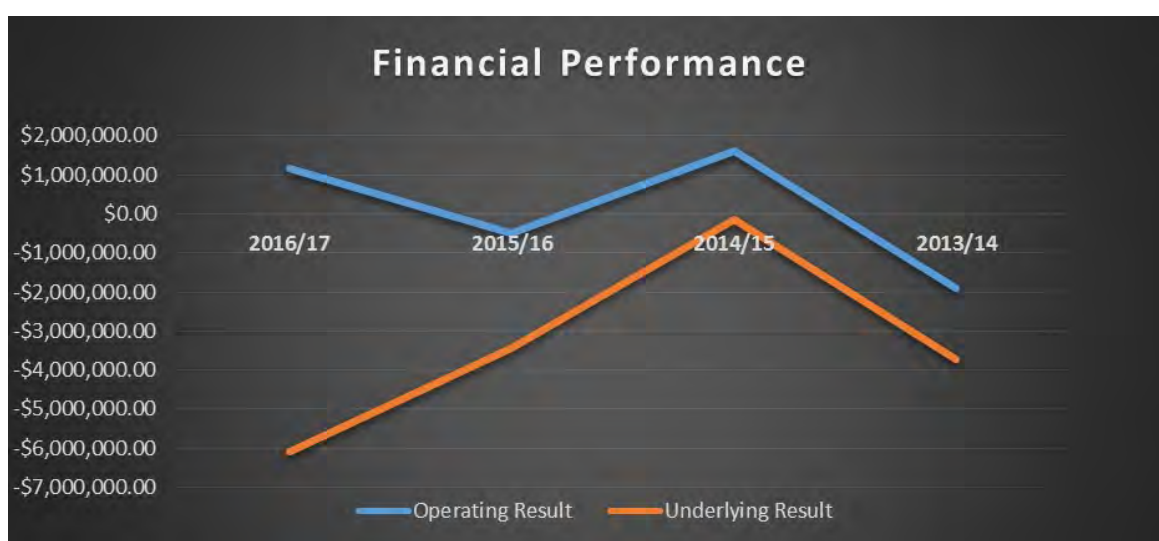


## Financial Summary 2016-17

Council's financial position continues to remain sound. A summary of our performance is outlined below. Detailed information relating to Council's financial performance is included within the financial statements and performance statements sections of this report.

### Operating Position

Council's underlying result for 2016/17 shows a significant deficit of \$6.09 million (2015/16 \$3.45 million). When adjusting for the Financial Assistance Grants (FAG) prepayment the deficit for 2016/17 increases to a deficit of \$8.62 million whilst 2015/16 shows a significant deficit of \$1.07 million. The operating and underlying results for the last four years are outlined in the following graph:



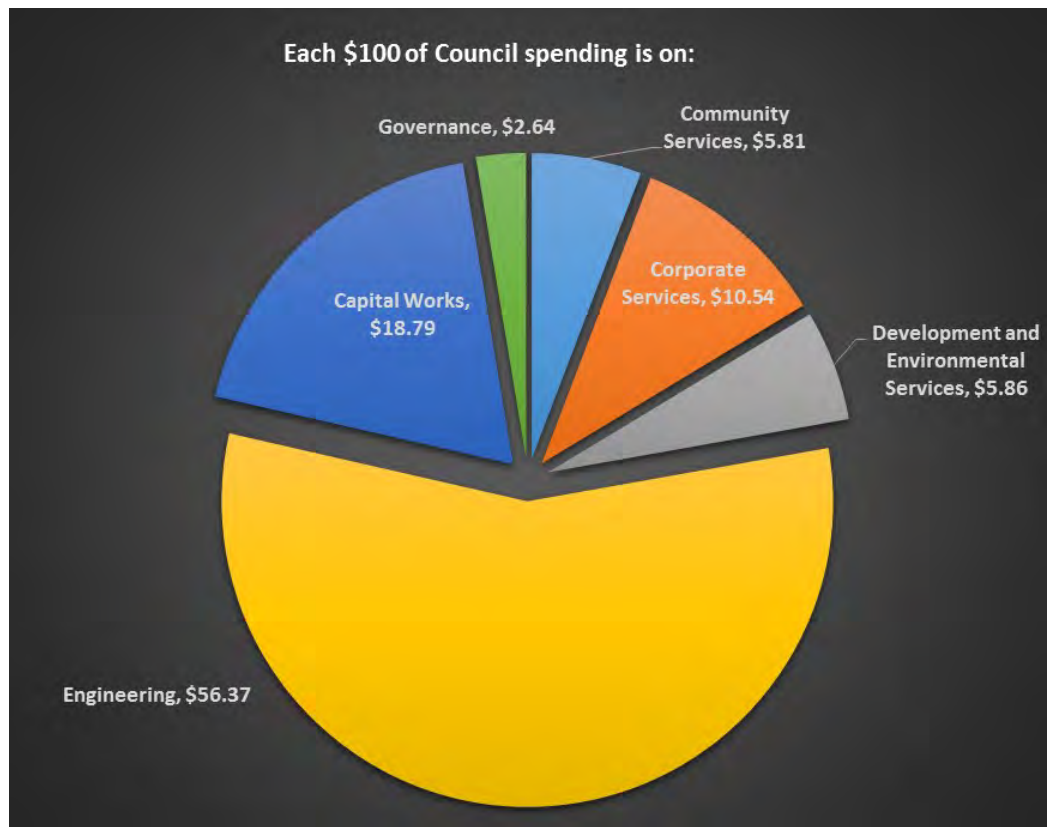
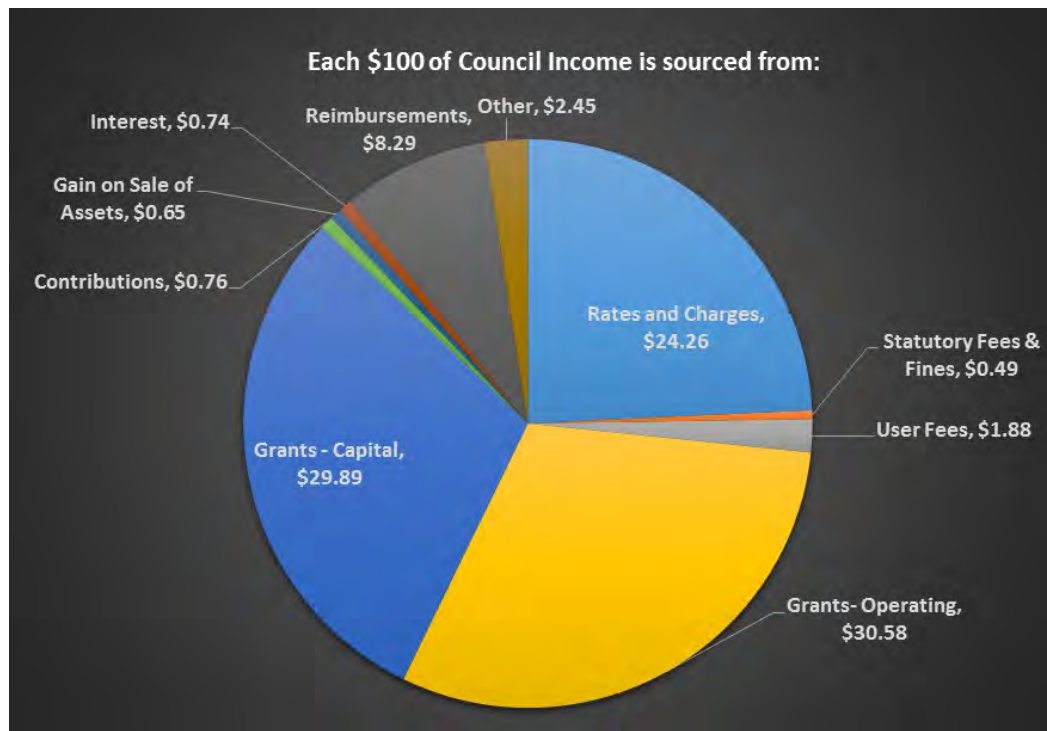
It should be noted that 2014/15 was also affected by FAG prepayments.

However this information needs to be read in context with all of Council's income and expenditure sources. When analysing Council's financial data we can see that Council incurs a significant depreciation charge of \$6.41 million for 2016/17. This amount represents the consumption of Council's assets annually. If this was removed from Council's underlying result Council would be generating a solid underlying surplus. What this indicates is that Council is dependent upon non recurrent funding sources (particularly capital grants) to fund its asset renewal. It must be said that this is not an uncommon position within local government in Victoria, with all but the largest municipalities facing similar issues. The advent of rate capping will only exacerbate this issue.

Additionally, Council's result has been impacted by the flood event of September 2016, with significant capital works and operating expenditure on Council infrastructure assets, including an impairment expense of \$2.81 million. Council also received \$6.0 million in grant funding, which partially offsets much of this expense.



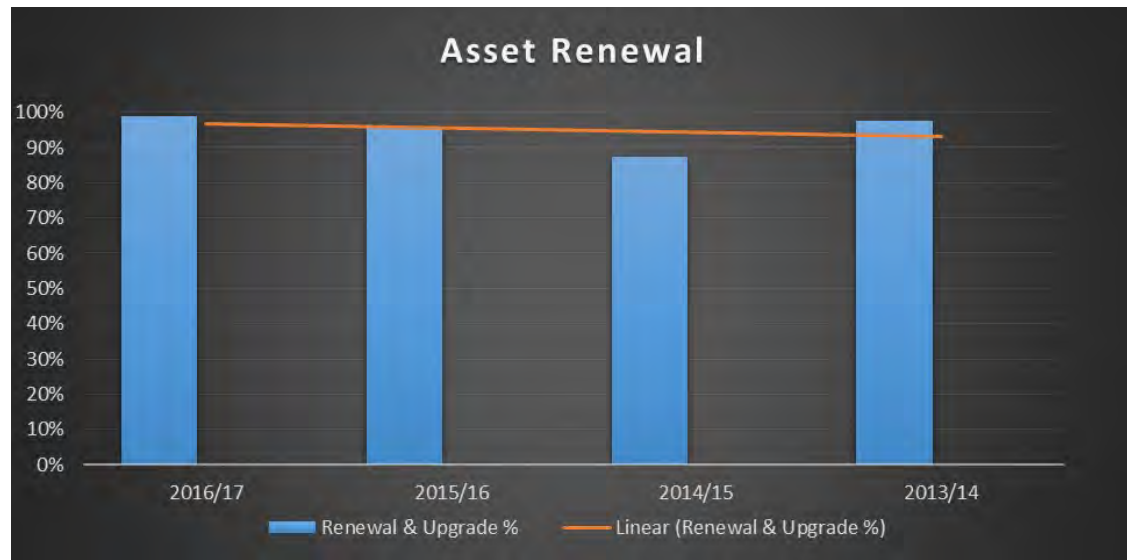
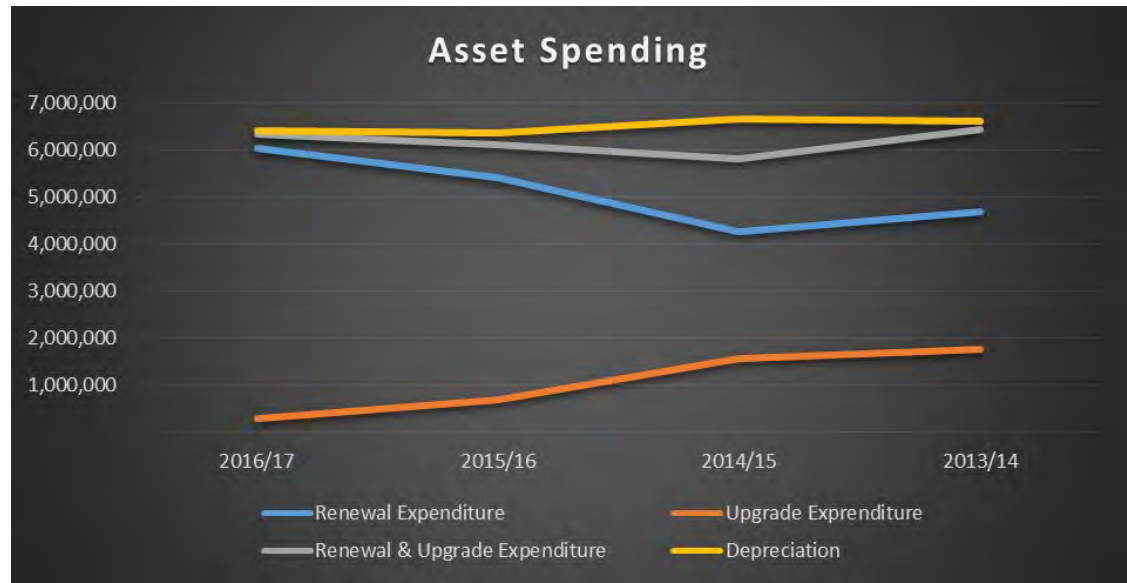
The following charts indicate where Council’s income comes from and where it spends:



Council’s dependence upon grants can clearly be seen from these charts, with grant funding making up \$60.47 of every \$100.00 Council receives.



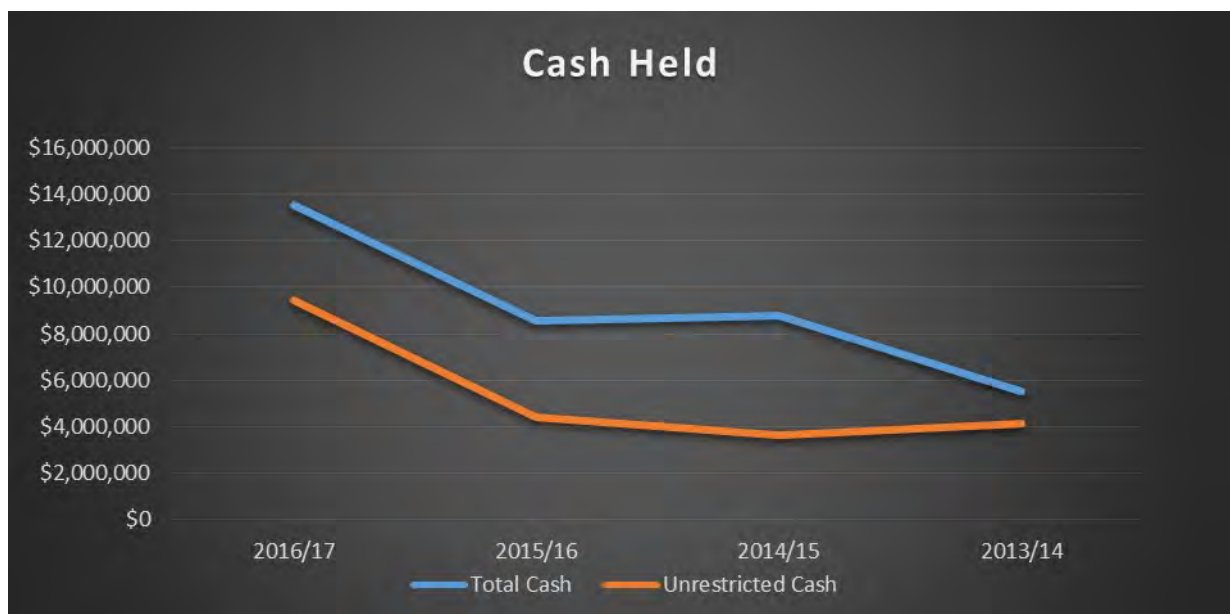
Council delivered a significant capital expenditure program during 2016/17 of \$6.41 million (2015/16: \$6.46 million). Of this \$4.77 million was spent on roads with a further \$0.24 million spent on bridges, all aided by the expanded Roads To Recovery and Flood recovery funding. Of the \$6.41 million spend, \$6.05 million was expended on renewing Council’s existing assets, with a further \$0.29 million spent on upgrading Council’s existing assets. This amount however was insufficient to cover Council’s consumption of its asset base, as measured through depreciation. The following graphs show Council’s last four years of asset renewal and upgrade spending as compared to depreciation:



As can be seen, in none of the previous four years has Council met the 100% renewal of its asset base as measured against depreciation. This is a negative trend which may result in loss of service provision and potential into the future if it continues over the long term. Council must assess its asset base and renewal requirements in the context of setting realistic service levels over the medium to long term.

Council's cash position remains healthy, with \$13.52 million in the bank at 30 June 2017. This represents \$4.96 million increase on the previous year.

However, care must be taken when assessing the cash figure. Council is holding commitments by way of reserves, unspent grants, and trust deposits of \$4.08 million, leaving an unrestricted cash amount of \$9.44 million. Of course it must be noted that \$3.47 million of the \$4.08 million of funds restricted is held on a discretionary basis which Council may resolve to use for other purposes if the need arises. Cash at year end also includes the FAG prepayment of \$2.5 million in June 2017.



Council retains a solid working capital ratio. This is the coverage of current liabilities by current assets, and measures the ability of Council to quickly cover liabilities. At 30 June 2017 Council had a working capital ratio of 338%.

Whilst overall Council has reported an operating surplus for the year, the position would have been very different if the FAG prepayment had not been made at the end of the 2017 financial year. Council has been able to manage costs efficiently throughout the year despite the challenge of flood recovery works, which commenced late 2016, and remain ongoing.





As can be seen there are good and bad points about Council's financial performance for the 2016/17 financial year.

The fluctuating between operating surplus and deficit over the previous four years is not ideal, and is impacted by the prepayment of the FAG in 2016/17 and 2014/15, which highlights Council's reliance on grants funding. This is clearly supported by Council incurring ongoing underlying deficits.

Also of concern is the fact that Council is not, and has not been for the past 4 years, meeting its asset renewal targets (as measured against depreciation expense). Again this highlights how much Council is dependent upon grant funding for asset renewal.



## Councillors

West Wimmera Shire Council consists of five councillors elected from an un-subdivided municipal district.

2016 was a General Election year in Victorian Local Government. Four of the five councillors elected in 2012 did not seek re-election.



West Wimmera Shire Council 2012-2016

Bruce Meyer, Richard Wait, Annette Jones, Ron Hawkins, Warren Wait

### Cr. Ron Hawkins

Councillor Hawkins was re-elected to West Wimmera Shire Council on 27 October 2012. He began his career in local government in 1995 when he was appointed as a commissioner of West Wimmera Shire after the State Government amalgamated local councils across Victoria. Councillor Hawkins became an elected representative at the general election in March 2000 and has served 5 consecutive terms. In October 2016, Councillor Hawkins retired from local government, not seeking re-election at the General Election.

In 2016 Councillor Hawkins is West Wimmera Shire Council's representative to the following organisations:

- Little Desert National Park Fire Control Committee
- Municipal Emergency Management Planning Committee
- Municipal Fire Prevention Committee
- Western Development Association
- Wimmera Regional Transport Group



### **Cr. Annette Jones**

Councillor Jones was elected to West Wimmera Shire Council on 27 October 2012 and did not seek re-election at the General Election in October 2016. Councillor Jones was elected Mayor in November 2014 and served two consecutive years in that role.

In 2016 Councillor Jones was West Wimmera Shire Council's representative to the following organisations:

- Grampians Central West Waste & Resource Recovery Group – Forum Group
- Municipal Association of Victoria
- National Timber Councils Task Force
- North West Municipalities Association
- Rural Councils Victoria
- West Wimmera Landcare Network
- West Wimmera Rural Water Supply Project – Feasibility Study
- Wimmera Mallee Sustainability Alliance

### **Cr. Richard Wait**

Councillor Richard Wait was elected to West Wimmera Shire Council on 27 October 2012 and did not seek re-election at the General Election in October 2016.

In 2016 Councillor Wait was West Wimmera Shire Council's representative to the following organisations:

- Douglas Mine Environment Review Committee
- Harrow RSL Hall Committee
- Roadsafe Wimmera
- Southwest Freight Plan Strategy Group
- Timber Towns Victoria
- Western Highway Action Group
- Wimmera Mallee Tourism Association





### **Cr. Warren Wait**

Councillor Warren Wait was re-elected to West Wimmera Shire Council on 27 October 2012. He was first elected as a councillor to the former Shire of Kowree in 1977, serving for both the North Riding and East Riding. Councillor Wait was elected to the first West Wimmera Shire Council in 1997 and has served continuously since that time. In October 2016, Councillor Wait retired from local government, not seeking re-election at the General Election.

In 2016 Councillor Wait was West Wimmera Shire Council's representative to the following organisations:

- Crabtree Estate Committee
- West Wimmera Groundwater Management Area Committee

### **Cr. Trevor Domaschenz**

Cr. Trevor Domaschenz was elected to West Wimmera Shire Council on 22 October 2016 and this is his first term in local government.

Councillor Domaschenz is West Wimmera Shire Council's representative to the following organisations:

- West Wimmera Landcare Network
- Wimmera Development Association
- Wimmera Mallee Regional Tourism Association
- Wimmera Mallee Sustainability Alliance
- West Wimmera Shire Tourism Advisory Committee



### **Cr. Richard Hicks**

Councillor Hicks was elected to West Wimmera Shire Council on 22 October 2016 and this is his first term in local government.

Councillor Hicks is West Wimmera Shire Council's representative to the following organisations:

- Big Desert National Park Fire Control Committee
- Green Triangle Region Freight Action Plan Implementation Monitoring Group
- Little Desert National Park Fire Control Committee
- Roadsafe Wimmera
- Western Highway Action Group
- Wimmera Southern Mallee Regional Transport Group

### **Cr. Tom Houlihan**

Councillor Houlihan was elected to West Wimmera Shire Council on 22 October 2016 and this is his first term in local government.

Councillor Houlihan is West Wimmera Shire Council's representative to the following organisations:

- Douglas Mine Environment Review Committee
- Grampians Central West Waste and Resource Recovery Group – Forum Group
- Harrow RSL Hall Committee
- Municipal Emergency Management Planning (MEMP) Committee
- Municipal Fire Prevention Committee
- West Wimmera Rural Water Supply Project – Feasibility Study

### **Cr. Bruce Meyer**

Councillor Bruce Meyer was re-elected to West Wimmera Shire Council on 22 October 2016. He first became an elected representative for the former Shire of Kaniva in 1993, serving until that Shire amalgamated with the Shires of Kowree and Arapiles in 1995. Councillor Meyer was elected to the inaugural West Wimmera Shire Council in 1997 and has continuously represented the Shire since then. Councillor Meyer was elected Mayor in November 2016.



Councillor Meyer is West Wimmera Shire Council's representative to the following organisations:

- Kaniva Community Sporting Complex Committee of Management
- Crabtree Estate Committee
- Kaniva Museum and Historical Collection Committee
- Municipal Association of Victoria
- National Timber Councils Task Force
- North West Municipalities Association
- Rural Councils Victoria
- Timber Towns Victoria
- West Wimmera Groundwater Management Area Implementation Committee
- Wimmera Regional Library Corporation

#### **Cr. Jodie Pretlove**

Councillor Pretlove was elected to West Wimmera Shire Council on 22 October 2016 and this is her first term in local government.

Councillor Pretlove is West Wimmera Shire Council's representative to the following organisations:

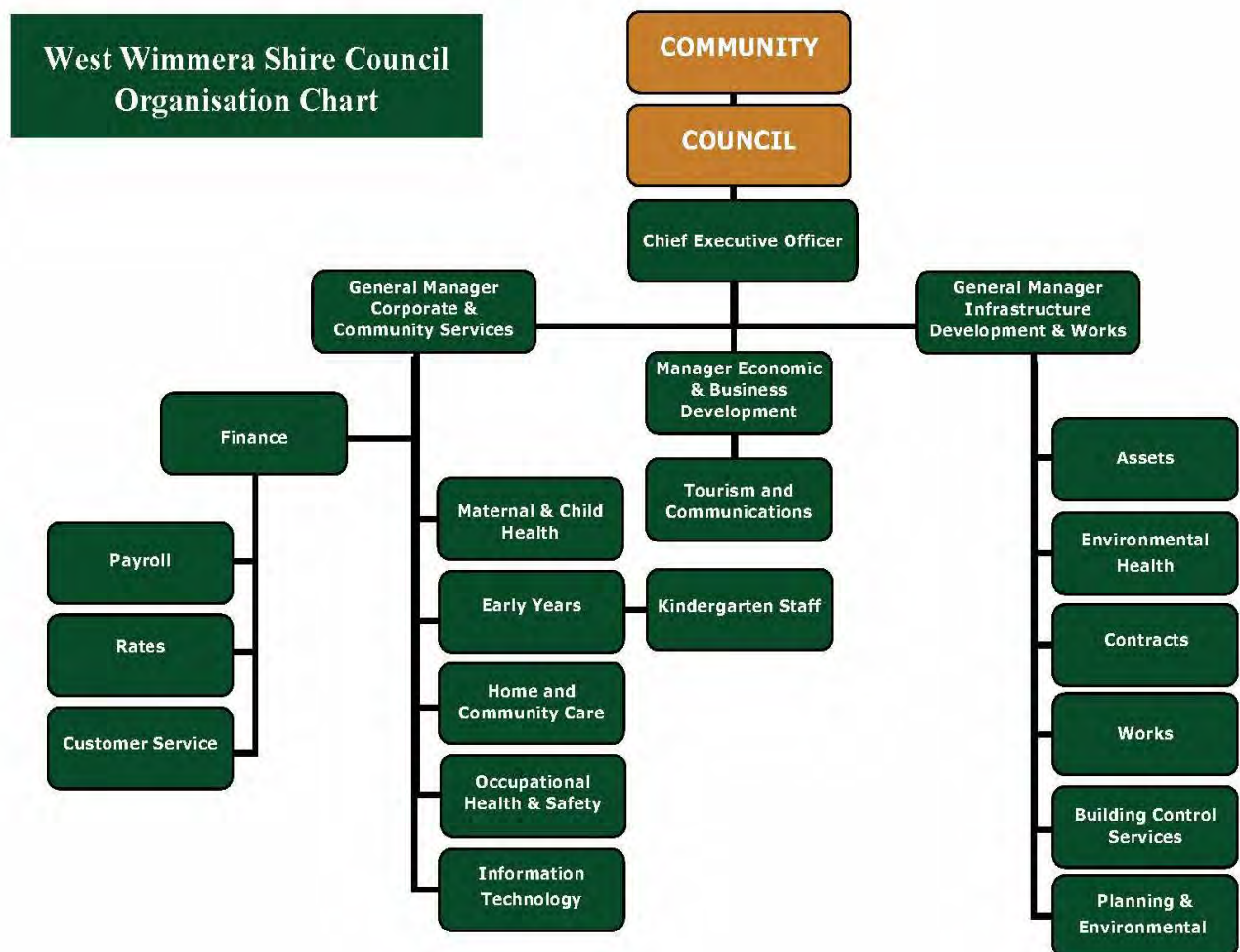
- Primary Care Partnership
- West Wimmera Shire Tourism Advisory Committee





# Organisational Structure

Council is the governing body that appoints a Chief Executive Officer (CEO). The CEO has responsibility for the day-to-day management of operations in accordance with the strategic directions of the Council Plan. Two General Managers/Directors and the CEO form the Senior Management Group.



**Chief Executive Officer**  
**David Leahy**

Areas of Responsibility

- Overall Staff Management
- Governance
- Economic Development and Tourism



**General Manager Corporate and Community Services**  
**Venkat Peteti (Until April 2017)**  
**Ashley Roberts (From May 2017)**

Areas of Responsibility

- Finance, Rates and Revenue, Payroll
- Customer Service
- Occupational Health and Safety
- Kindergartens, Early Years Services
- Risk Management, Audit Committee
- Maternal & Child Health Services
- Youth Services
- Home and Community Care Services
- Community and Volunteer Support
- Emergency Management—Relief and Recovery
- Information Technology
- Libraries
- Cemeteries



**General Manager Infrastructure, Development and Works**  
**Robyn Evans**

Areas of Responsibility

- Shire Buildings
- Roads Program
- Footpaths
- Culverts and Drains
- Waste, Recycling and Transfer Stations
- Environmental Health
- Statutory Planning, Municipal Building Services
- Emergency Management and Fire Prevention
- Animals and By-Laws
- Roadside Pests & Weeds Program
- Parks & gardens
- Aerodrome
- Quarries
- Contracts and Procurement
- Seasonal Pools



## Corporate and Community Services

2016/17 has seen a year of transition in the Corporate and Community Services area of Council, with Venkat Peteti leaving Council after nearly 5 years as General Manager and the appointment of Ashley Roberts as the new Director of Corporate and Community Services.

Also of note was the continued transition of Home and Community Care (HACC) services towards the Commonwealth Home Support Programme and the impending implementation in our region of the National Disability Insurance Scheme. This has taken significant resources and application by our HACC team to ensure a seamless transition takes place for our clients.

The September 2016 floods have had a significant effect on Council, with emergency response and community care and support a key focus of Council. Council continues to provide ongoing support to affected areas. Recovery and reconstruction activities are anticipated to continue well into the 2017/18 year.

### Financial Services

Council continues to commit to providing a financially sustainable future for our municipality whilst maintaining services to our community.

Over the last twelve months significant time was spent by the Financial Services unit modelling our future financial sustainability and capacity to provide services. This coupled with Council's continued underlying deficits resulted in Council taking the step to apply to the Essential Services Commission Victoria for a rate cap variation for the 2017/18, 2018/19, 2019/20 and 2020/21 years. Council was granted an exemption allowing it to raise rates by up to 3.5% for each of these years.

Council continues to seek efficiencies and other revenue sources where possible to limit any financial effect on our ratepayers. It was pleasing to note that the indexation freeze on Financial Assistance Grants to Councils has been lifted by the Australian Government for the 2017/18 year, however the cumulative effect on Council from this freeze has been significant – lost revenue of over \$600,000. This is a burden shifted on to Council and our community. To cover this with rate increases would result in an increase of over 8.5% on its own.

The September 2016 floods have had a serious impact on Council. Whilst the vast majority of flood recovery works will be funded by the National Disaster Relief and Recovery Arrangements (NDDRA) Council will report significantly higher revenue and expenditure for





the period, and has incurred a significant asset impairment charge to its financial statements.

Council's Financial Services Unit continues to refine the reporting of data to Council and has developed and implementing a project reporting tool which will significantly improve clarity of project performance reporting.

### **Customer Services**

Council's customer service continues to be ranked extremely highly in the annual customer satisfaction survey undertaken for Local Government across the state. In fact Council's customer service rates as one of the highest across all Local Government in Victoria, a testament to the dedication and professionalism of our Customer Service Team.

Council continues to provide services on behalf of Centrelink and Vic Roads.

Council's customer service team also manage the day to day operations of the Edenhope, Gorokey, and Kaniva cemeteries.



## Home and Community Care Services

Council's Home and Community Care (HACC) Services has undergone a challenging year as the sector continues the transition away from a totally state-funded service model to the Commonwealth Home Support Programme (CHSP) and the pending introduction in our region of the National Disability Insurance Scheme (NDIS).

As part of this preparation Council has finalised implementation of its Regional Assessment Service, to provide care based assessment services to the public independent of our service delivery arm.

Council has committed to continuing to provide quality HACC services for the future. To this end Council has continued its participation in the Wimmera Southern Mallee Home Support Program, a collaboration of HACC providers across the Wimmera and Southern Mallee region, in order to better understand and resource the transition towards CHSP and NDIS, and will leverage off this groups expertise to develop a sustainable service delivery model which meets community needs into the future.



## Early Years Services

During 2016/17 Council welcomed the return of Catherine Hurley as Early Years Coordinator from maternity leave.

Council has maintained strong enrolments in each of its pre-schools in Edenhope, Goroke and Kaniva and maintains the importance of early education in the development of a robust thriving community.

Council continues to provide a high quality Maternal and Child Health Service with all health and immunisation targets being met. This is a testament to the high dedication and professionalism of the staff involved in providing this critically important service.

Overall it has proven to be a year of exceptional performance in the face of a number of diverse and challenging issues across the Corporate and Community Service directorate. This has been possible as a direct result of the dedication and professionalism exhibited by all staff in the Corporate and Community area.

Mr Ashley Roberts

Director Corporate and Community Services



## Description of Operations

West Wimmera Shire Council is responsible for the delivery of over 70 services across many areas including:

- Economic and business development and tourism
- Family, early years, youth services
- Home and Community Care services
- Community and volunteers
- Finance, rates and revenue, payroll
- Information technology
- Libraries
- Parks and gardens
- Council and community building maintenance
- Road works, footpaths and other civil infrastructure
- Cemeteries

### Economic Factors

No economic or other factors have had an impact on Council's performance in the 2016-17 year.

### Major Changes

No major changes have taken place during the financial year in relation to the operations of the Council or to the Council's organisational structure or the methods of carrying out its strategic objectives.

### Works

A much wetter than average year was experienced in the later part of 2016 leading to many water issues across the Shire. Two significant rainfall events in September caused severe damage to a large percentage of Council's roads and some community infrastructure.

Council's works department were kept very busy keeping roads open and maintaining them through to December. This meant for a late start to the Capital works program in general with most jobs starting after the Christmas break.

Due to the extensive road damage, a Flood Recovery Team was put together to work through the repair process with State Government using contractors, leaving Council's work teams to execute the Council's budgeted program. The Flood recovery works will extend into the 2017/18 season.





This years' capital works program included renewals with widening upgrades to improve safety and heavy vehicle access. Roads that received works included:

- Brookes Rd - widening upgrade
- Scrubby Lake Rd - Renewal, minor safety upgrade
- Murrawong Rd – renewal, minor safety upgrade
- Diapur Rd – Curve safety upgrade
- Miram Sth Rd – Curve safety upgrade
- Charam Wombelano Rd – Renewal, upgrade
- Kybybolite Rd – Renewal
- Powers Creek Rd – Renewal, upgrade

Other Capital Improvements include: sheeting works of approximately 30 kilometres at various sites across the Shire on unsealed roads and approximately 25 kilometres of shoulder improvements on the sealed road network.

Council's recurrent maintenance program includes all roads, bridges, footpaths, kerb & channels and towns parks and gardens. Council invests approximately 3 million dollars into maintenance of these assets through day labour and contractors.



Charam Wombelano Road Construction



## **West Wimmera Shire Council Flood Recovery Project**

Victorian Floods and Storm Event September - October 2016 AGRN728

### **The Event**

The Victorian Floods and Storm Event swept across regional Victoria in September October 2016 impacting the majority of the North West and Central West of the State including West Wimmera Shire.

The event included flood peaks on 9 September and on a larger scale on 19 September causing significant damage to councils Infrastructure and community assets. After the first flood peak on 9 September Council set about collecting evidence of damaged infrastructure to formulate a claim for restoration of essential public assets to the state and federal funding bodies.

After the second and flood peak on 19 September which was of a greater magnitude to the first flood peak Council identified that the scale of the event estimated at the time at \$4M would demand external assistance to capture the evidential data, formulate submissions to government and deliver the works within the required timeframes.

Council immediately set about procuring a suitably qualified and experienced project management consultant to formulate a flood recovery team to manage the events restoration program and funding compliance.



## The Team

Robyn Evans, General Manager Infrastructure Development and Works, assumed the role of Project lead and immediately implemented a logistics plan to resource the project.

Les Edmestone from Shepherd Services Pty Ltd was successfully appointed to the role of Project Manager in October 2016 and worked closely with the General Manager to formulate a suitably qualified and experienced team tasked with the delivery of the restoration works.

A team was assembled including a Project Controller Sarah Ellis and Project Coordinator Tom Krieger (Krieger Consulting) and complemented with support from Council resources.

The project office was established in the Councils works depot at which point environmental and asset management compliance issues identified, demanded further suitably qualified resources to ensure compliance resulting in the appointment of Rachael Lloyd (Environment) and David Smith (assets) to the project.



## The delivery

The entire 2900 kilometre road network was captured with high definition interval photos utilising RACAS technology in November 2016 followed by a rigorous engineering assessment of damage identified, totalling in excess of 3000 eligible and audited sites.

Initial estimates of \$4M were soon superseded with estimates of \$7-\$14M based on initial data collection. Preliminary discussions were held with Department of Treasury and Finance Victoria (The Regulator) and VicRoads (The Regulators Representative) to determine compliance requirements including reporting requirements, format and audit processes with respect to eligibility.

A tender was released in November to source suitably qualified earthworks, traffic control and material supplies for the project.



The tender scope to source civil earthworks contractors to deliver the restoration works demanded local content hence a local meeting was held with all interested local contractors to ascertain local capacity to deliver these works.

An advance payment of \$3M was achieved in November to fund the project as not to strain council's financial resources with a project of this scale.

Temporary works were approved to commence over the Christmas New Year period with the official commencement of the restoration works on the 9 January 2017.



### **The Progress**

Progress at the end of June 2017 is envisaged to result in 700 completed sites of 3006 eligible sites or 23% with the remaining works scheduled for completion by 30 March 2018.

With the impending wet season we envisage losing considerable time and will need to review resource requirements in August 2017 to ensure we have the capacity to deliver within the predetermined timeframes.

### **The Economic Gain**

The project is resourced predominantly by local contractor's eighteen (18) in total, employing approximately forty (40) staff. The project has averaged a monthly spend of \$900k into the community through the contract resources resulting in a systemic flow on effect to all local business houses promoting the local economy.

The project and contractors have also raised money for the School and community hub project, supported the men's shed and participated in community events.

The project envisages this monthly spend to increase in coming months to approximately \$1.2M per month.

The total project value is currently \$15.4M



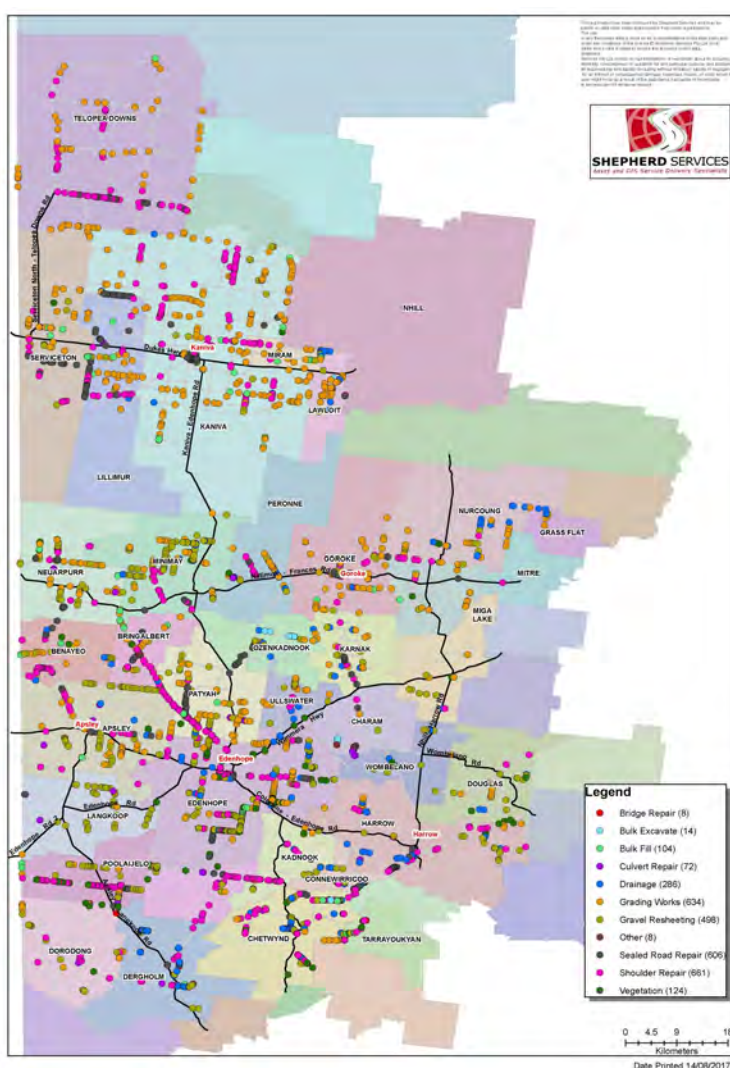


## Compliance and Project Accolades

The West Wimmera Shire Council Flood Recovery Project has been labelled as one of the benchmark Flood Recovery projects in Victoria.

The project has delivered advanced compliance reporting and withstood rigorous auditing from the regulator and regulators representative resulting in a fully compliant project outcome.

The regulator and regulators representative has sent other councils including Loddon and Hindmarsh shires to West Wimmera Shire Council for advice and support which instils confidence in the management practices of the flood recovery team.



## Planning and Environment

### Floodway Overlay

2017 was an eventful year which saw the completion of the Harrow Flood investigation by the Glenelg-Hopkins Catchment Management Authority with Council as a co-contributor. Council can now begin the process of applying to the Minister for Planning to introduce the Floodway Overlay into the West Wimmera Planning Scheme. This will assist both Council and residents in the future development of Harrow in those areas that are subject to flooding.

### Threatened Species Protection

Council has also begun the process to protect four species of flora that are listed as critically endangered under the *Environment Protection Biodiversity and Conservation Act*. They are *Spyridium Furculentum*, *Cassinia Tegulata*, *Callistemon Wimmerensis* and *Pimelea Spinecens* subsp. *Spinecens*. These plants are located mainly on our road reserves and waterways, with a couple of small colonies located on private land.



*Spyridium Furculentum*



*Cassinia Tegulata*



*Callistemon Wimmerensis*



*Pimelea Spinecens*

subsp. *Spinecens*

### Drainage

With the heavy rains of September 2016 and the winter rains in 2017 drainage has become an issue in several areas of the Shire. Landowners are reminded that if they want to construct a new drain, widen or change the course of a drain, fill in or construct a barrier across a drain then a planning permit is required. Landowners should always consult and discuss with their neighbours any proposed drainage works before undertaking any works. Once that has been done the landholder should contact the Planning department at Council for advice and assistance in relation to a planning permit application.



## **Native Vegetation**

The Department of Environment Land Water and Planning has undertaken an extensive review of the regulations in relation to the removal of native vegetation. The revised guidelines are due for release in the very near future. Anyone wanting to remove native vegetation for any reason should contact the Planning department at Council for advice and maybe an on-site inspection to ascertain whether or not the removal is exempt from a planning permit, if not, advice will be provided on the requirements for a planning permit application.

## **Fences**

In February 2016 the Fences Act was amended. It is now mandatory for any landowner wanting to construct a fence between properties to notify their neighbour in writing. Boundary fences between neighbours are a civil matter and do not involve Council. However, Council does receive many calls from landowners each year with questions about fencing rights and who is responsible for what and who pays for the fence etc. There is a user friendly website [www.fencingonline.com.au/](http://www.fencingonline.com.au/) which should be able to answer all your questions.

## **Contracts**

The Contracts Department is responsible for the development, implementation and administration of all contracts undertaken by the Council.

The activities include administration of all contracts and agreements from the preparation of specifications, advertisements, evaluation, awarding of contracts, monitoring of works to the successful completion of the project.

As at the 30<sup>th</sup> of June, the Council has 40 active contracts covering a diverse and important range of works and services for the West Wimmera Shire Council.

During the year the Council let 23 new contracts for a combination of works and services. The total value of these contracts is \$2,228,572.

The Flood Recovery Project costs are not included.



2016/17 Contracts related to Capital Works:

Apsley Recreation Reserve Amenities Upgrade	\$110,677
Edenhope Cultural & Community Hub Design	\$102,400
Kaniva Community Hub	\$538,314
Kaniva Leeor Netball Courts Upgrade	\$85,478
Kaniva Recreation Reserve Power Upgrade	\$58,850
Kaniva Recreation Reserve Water Upgrade	\$30,437
Madden Street Toilets Renewal	\$19,350
Commercial Street Pedestrian Access	\$69,513

2016/17 Contracts related to Plant and Equipment Purchases:

Supply & Delivery of a Road Maintenance Truck	\$189,355
Supply & Delivery of a Water Truck	\$146,072
Supply & Delivery of a Highway Maintenance Tractor	\$117,630
Supply & Delivery of a Medium Grader	\$274,000

Once again the largest project in term of dollars was the annual sealing program for local roads. This is part of a five year collaborative contract involving five Wimmera Councils for this work. Locally based sealing contractor Inroads P/L of Horsham are contractors for this work.

Council aims to reseal 15% of the total sealed road network each year to maintain this important asset.

Council has a contract with AGL Pty Ltd for the supply of electricity to public lighting within Townships throughout the Municipality. This contract will expire on 30 June 2018.

Council also holds a contract with AGL Pty Ltd for the supply of electricity to all of Council's 41 metered sites throughout the Municipality. This contract will expire on 30 June 2018.

Wimmera Mallee Waste from Rainbow holds three waste contracts with Council, a weekly





kerbside garbage collection service, a fortnightly kerbside recycling collection service, and the transfer of waste to the Dooen landfill.

Council has entered into a number of contracts with Procurement Australia and the Municipal Association of Victoria, who have negotiated contracts for a range of goods and services for the benefit of all Victorian Councils.

During the 2016-17 year, Council did not enter into any contracts valued at \$100,000 or more without first engaging in a competitive process.



## Apsley Recreation Reserve Amenities Upgrade

West Wimmera Shire Council obtained a \$100,000 grant from the Sport and Recreation Victoria Country Football and Netball Program toward the Apsley Recreation Reserve Amenities Upgrade.

The project was identified as a priority of the Edenhope, Apsley and Surrounds Social Infrastructure Feasibility Study. The Apsley Recreation Reserve required urgent upgrades to essential basic amenities and facilities. The project delivers adequate change facilities for players, umpires and support staff to ensure participation in football and netball increase. The project also provides increased all abilities access to increase social participation in sporting activities which is a vital part of this community.

In the early stages of planning, issues arose with the septic system at the Reserve. It was found that the system was not going to meet the required standards once the new extension was constructed and needed to be replaced. This resulted in a significant additional cost that was unbudgeted for. This work was awarded to Edenhope Plumbing.



After a competitive tender process, Vine Builders of Naracoorte was appointed to undertake the building works. Grant Coxon Plumbing and Nifty's Electrical were also engaged to undertake the plumbing and electrical works for the project

Construction commenced in February 2017 with the concrete slab poured after some of the site works were undertaken by volunteers from the Apsley Recreation Reserve Committee. Timber framing was erected in the second week of March and the roof and external cladding shortly after.

Internal fit out was commenced by Vine Builders before local builder David Smith completed the tiling in the wet areas and minor finishing works. The Apsley Recreation Reserve Committee volunteers undertook all of the painting works as part of their in-kind contribution.

The Apsley Recreation Reserve Amenities Upgrade project is a wonderful example of the community working in partnership with local trades and Council to produce a great outcome for Apsley.





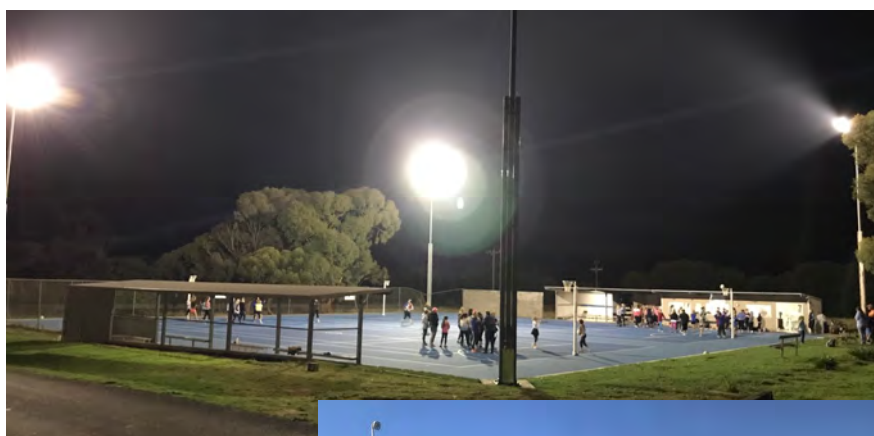
## Kaniva Leeor Netball Court Upgrade

In June 2016 funding was announced under the Victorian Government Community Sports Infrastructure Fund, Minor Facilities program for essential safety upgrades at the Kaniva-Leeor netball courts.

Prior to applying for funding, an audit identified that the courts did not meet the required safety standards for competition netball. The main reason was the required runoff distance was too short in some areas from the edge of each court.

A key component of the funding application, other than safety, was the importance of sport as a social activity for rural communities. Providing quality, safe sporting facilities improves the liveability of Kaniva and district and encourages increased participation.

The Victorian Government provided \$50,945 toward the \$89,842 upgrade. The remaining funds have been contributed by Kaniva Leeor United Netball Club. Local firm H & T Kuchel Builders was appointed as the successful tenderer. Works commenced in February 2017 and included concrete works, repositioning and resurfacing of the two courts to meet required standards, new line marking for netball and tennis, installation of tennis nets and lighting upgrades to meet competition standards. Works were completed by end of April 2017.





## Goroke Little Desert Nature Playspace

The Goroke Little Desert Nature Playspace project has received funding from Sport and Recreation Victoria (SRV). Coupled with funding through the Drought Communities Program, this project will proceed in its entirety. This funding will allow for a flexible playspace that caters for a wide age range, significantly increasing the participation outcomes of the project. The project will provide the community of Goroke with a modern play facility and a place for social connectedness.

Following consultation with the Goroke College and local user groups, a detailed design of the playspace was developed. This was followed with a detailed budget and a grant application to SRV's Community Infrastructure Fund. Council was notified this month that the grant was successful and will be able to commence the project in the next financial year (2017-18).

Jeavons Landscape Architect will be engaged to finalise a detailed design of the playspace. Part of this process will include community consultation, so individuals can provide input into the project.

The objectives of this playspace are to create a nature based space with cubby making opportunities, sand-play, water-play, along with a variety of inclusive play elements and social facilities.

Council Chief Executive Officer David Leahy commends the Goroke community for their initiative and energy on establishing the project. "While it's not possible for every town in the Shire to have the same services, council strives to provide a quality, functional playspace for every town. This project will ensure that Goroke has a welcoming area for families to play, learn and spend time together."

Project Steering Committee Member Haydn Wearne is ecstatic that the project will go ahead, "This is exciting news. The whole community has really come together to work on this project. We look forward to progressing the playspace and making it a reality."



*Goroke College Students participated in a workshop during the concept phase.*



## Kaniva Community Hub

A grant of \$495,000 from the Victorian State Government Regional Jobs and Infrastructure Fund kicked off the Kaniva Community Hub project at the Kaniva Recreation Reserve. Additional funds were also contributed by Kaniva Leeor United Football Club, West Wimmera Shire Council, Kaniva Hockey Club, Kaniva Leeor United Netball Club and Kaniva A & P Society.



*1<sup>st</sup> December 2016:  
26 truckloads of  
concrete were  
needed for the first  
pour of the slab!*

The project included the construction of a new structure to replace the existing clubrooms with a larger function room, meeting room, office, flexible meeting space and commercial kitchen. Major upgrades to the power and water supply to the Reserve were also part of the project.

*A working bee on  
29<sup>th</sup> May 2017 saw  
over 30 volunteers  
roll up their sleeves  
to tidy up the outside  
area and lay turf at  
the front of the  
building.*



Local contractors, H & T Kuchel Builders and D J McKeown Electrical were engaged for the project and as many local subcontractors as possible were used throughout the project. Project Manager, Bernie Maddern said, "West Wimmera is lucky to have local tradesmen that can deliver a large scale project like the Kaniva Community Hub."

Over \$1 million was injected to the local economy because of the Hub, with flow on effects continuing into the future.

The Hub has seen strong community support, with a fundraising committee formed and people eager to get behind the project.

1<sup>st</sup> June 2017 was an exciting day, with the building officially signed off by the municipal building surveyor and the keys handed over. A private function was held the next day, followed by the first home game of the Kaniva Leeor United football and netball seasons on 3<sup>rd</sup> June. The Hub was continuously complimented throughout the weekend, by locals and visitors alike.

The Hub is a first class facility that will serve the West Wimmera Community for many years to come.





## Swimming Pools

There are three public swimming pools within West Wimmera Shire Council, situated in the Townships of Kaniva, Edenhope and Goroke. These outdoor pools are all solar heated and are open from mid November through to the end of March each year.

### Pool Operations:

#### Kaniva Pool:

This pool is managed under contract by BRAML Enterprises and the value of the contract for 2016/2017 was \$76,500. This contract has recently been extended to 30 September 2019.

Total attendance including School usage for 2016/2017 season was 6765.

#### Edenhope Pool:

This pool is managed under contract by JBM Solutions Pty Ltd and the value of the contract for 2016/2017 was \$65,200. This contract is due to expire on 30 September 2017.

Total attendance for 2016/2017 season is unknown at time of report.

#### Goroke Pool:

This is managed by the Goroke Pool Committee and the manager is David Hayden.

The Council makes a financial contribution to the Goroke Pool Committee each year to assist with operational costs. For 2016/2017 this contribution was \$34,988.

Total attendance, including school usage, for 2016/2017 season was 3995.

### Pool Upgrades:

The Council undertook pool painting prior to the 2016/2017 season at the Kaniva and Goroke pools at a cost of \$11,223.

*Kaniva Pool  
contractors, Ross and  
Alaine McFarlane*





## War Memorials Refurbishment Project

In late 2015 West Wimmera Shire Council applied for funding to the Victorian Department of Premier and Cabinet under the Restoring Community War Memorials and Avenues of Honour Program. The objective of the application was to obtain funds to restore war memorials at Edenhope, Apsley, Harrow and Kaniva.

Council was advised the application was successful in early 2016 and Council also provided a contribution to complete the project.

South East Monuments and Memorials were engaged to undertake the work, a Mount Gambier based company specialising in war memorial restorations. Work commenced in 2016 and the final work was carried out at Kaniva in early March 2017.

The work varied from site to site but included cleaning granite and marble monuments, retouching lettering and replacing bronze plaques.

The relevant RSL Sub Branches and community representatives provided guidance and assistance to the contractor throughout the project.



## **West Wimmera Shire meets all Home Care Standards**

In March 2017 the Community Services Team underwent a successful audit by the Australian Aged Care Quality Agency reviewing the quality of care and services they provide clients.

The dedication and professionalism of the West Wimmera Shire Community Services Team was demonstrated with the achievement of all 18 standards required by the Australian Government, Australian Aged Care Quality Agency.

The extensive audit reviewed management, interactions with service users as well as access and delivery of services.

## **Successful Lost in the Bush 2016 Weekend**

Once again the community came together over the weekend of 13-14 August honouring the 152nd anniversary of the iconic Lost in the Bush story.

Often thought of as the last great bush tale of human survival and resilience, the story of the three Duff Cooper children – Isaac (9), Jane (7) and Frank (3) - who ventured into the Wimmera scrub to collect broom for their mother and became lost on 12 August 1864, has captured the hearts of the Wimmera community.

The celebrations began with a group of 15 enthusiastic people, including descendants of Peter McCartney, braving the foggy winter morning at the Nhill Race Course to see the riders begin the re-enactment of McCartney's ride. The overnight ride through the bush reenacted the heroic ride Peter McCartney made in 1864, to fetch trackers from Mt Elgin to assist in finding the lost Duff children.

The riders began by passing through the Barengi Gadjin smoking ceremony, conducted by Rooney Grambea, in a bid to wish them well on their ride to Nurcoun, the first stage of the 55 kilometre ride.

Apsley man Richie Foster gathered 7 horse folk from across the state to complete the reenactment. The riders travelled through the Little Desert National Park, where they spent the night before continuing onto the Jane Duff Monument on Sunday.



The riders were greeted by large cheers from the crowd as they emerged from the scrub, finishing the final stage of the ride. The celebrations continued with Ron Marks, Barengi Gadjin, conducting a Welcome to Country before the crowd enjoyed a community BBQ. An inspirational performance by the Wotjaboluk Dance Group entertained the crowd, as they celebrated this iconic bush story, an early example of collaboration between Aboriginal and pioneering Australians.

"It was a great weekend celebrating this important event in our history. We finished this years celebration in true 1800's style with everyone gathering around the Jane Duff Monument for a group photo, as was the tradition after a large picnic in that era," said West Wimmera Shire Council CEO David Leahy.



## **An inspirational evening with Gill Hicks**

West Wimmera Shire Council, Kaniva Link Neighbourhood House and the Kaniva community were delighted to host Dr Gill Hicks at a community event on Saturday 3 September 2016. The evening was an opportunity for people to meet a truly inspirational, thought-provoking Australian and to hear her incredible story.

Gill was severely and permanently injured in the London bombings of July 7, 2005 – she was standing only feet away from the suicide bomber on the Kings Cross train and miraculously survived. Tragically though, Gill lost both her legs from below the knee. Her injuries were so severe that she was not expected to live.

There are few people who can speak about a tragic event in such an engaging and uplifting way as Gill. Equally there are few people who have endured such unimaginable trauma and be able to rejoice and celebrate just being alive. Her appreciation and gratitude is infectious and offers a brilliant reminder of just how precious our lives are.

Inspiring is a word often over used, but Gill Hicks' remarkable courage and determination to truly triumph over tragedy is nothing but inspirational.

The event raised money for the new Kaniva Community Hub.

## **Kaniva and District celebrates International Volunteers Day**

On Thursday 1 December, 90 Kaniva and District volunteers including Kaniva College Year 9 students, came together for morning tea to celebrate International Volunteers Day at Heartfelt Café and Gallery.

Community groups and sporting clubs play a pivotal role in our communities supporting and providing many community services. These community groups and the valuable work they do in in our towns are reliant on dedicated and hardworking volunteers. These volunteers are willing and able to contribute countless hours for the benefit of others.

Volunteering is the corner stone of our rural communities, building community spirit and bringing people together. Volunteering is not only a necessity and of benefit to the person who requires that extra assistance but it is well documented that the actual deed of volunteering creates a great deal of self-satisfaction. Volunteers make up the fabric of a community.





This year we also hosted special guests from “Ride for Rhonda”. Charlie and Lachie Hender from Keith, and their crew were riding from Melbourne to Adelaide to raise funds for Brain Cancer Research in memory of their mother Rhonda Kellock. Rhonda was a passionate volunteer in her community and is fondly remembered by many in Kaniva particularly in the sporting community. Collection tins were passed around and a donation was made to the Foundation from the Kaniva Leeor United Netball Club.

The morning tea was a collaborative effort by the Kaniva LINK Neighbourhood House, The Centre for Participation (formerly Volunteering Western Victoria) and West Wimmera Shire Council.

Our communities thrive and survive on volunteerism and West Wimmera Shire Council thanks every volunteer for their contribution.

### **Service Club and Event Signs**

New service signs have been erected in the main entrances to the townships of Edenhope, Gorokey and Kaniva. These signs recognise the huge contribution service groups make to West Wimmera communities.

This signage also gives community groups the opportunity to order signs to promote upcoming events with a slide in panel and magnetic dates to display the details.



## 2016 Senior Citizen of the Year

On 6 October 2016, the Kaniva Town Hall was filled with people attending the annual senior's concert, with this year's entertainment being provided by James Blundell. The concert day also provided the Shire with the opportunity to recognise the contribution made to West Wimmera by some of our senior residents. The value that these volunteers provide to the community is enormous.

All of the Councillors commented that every person or couple nominated for the West Wimmera Shire Senior Citizen of the Year Award could have quite rightly been named as senior of the year, such was the quality of the nominations. It was also a tribute to the senior residents of the Shire that there was so many nominations, it is a true demonstration of what the Shire means to so many people.

This year's eventual winner was Barry "Butch" Witmitz. Butch volunteers countless hours for many Kaniva based organisations from the Lions Club to the Men's Shed and the Football Netball Club. He also has spent time overseas providing assistance to complete projects for communities far less fortunate than ours.



Butch was humbled by the recognition of his efforts for his community and has no plans to stop contributing to making West Wimmera a great place to be. We salute you Butch and all of the worthy contenders for the senior citizen of the year 2016 for all that you have done and all that you continue to do for our community.



## Youth Art @ Charlegrark 2017

Sunday 28 April 2017 once again saw a crowd descend on Lake Charlegrark for the West Wimmera Youth Art @ Charlegrark.

The day got off to a cool start with some showers just before the commencement of Run Charlie Run, a colour run with a twist. Kaniva College Year 9 students organised the fun run this year, changing the route and adding challenging obstacles such as round hay bales, tyres, a mud patch and a string line for participants to navigate. Of course, thrown in with that was the all-important colour. It was a fun experience for all, including those who chose to watch the controlled mayhem unfold.

The entertainment continued with a jam-packed day of music by youth from the region, taking the opportunity to perform in front of an appreciative crowd. Some of the performers on the day made a special effort to return to Youth Art in order to perform, which is a great effort. It is also pertinent to thank all the young people who put themselves out there performing, we have so much talent to be proud of. To round off the musical program the Skategoats, a punk pop band from Mt Gambier, performed for the performers.

An important part of Youth Art is the opportunity to participate in a range of workshops, enhancing skills and providing new experiences to all participants. Janet Cameron, an artist from Clunes ran an extremely popular workshop on the art of Limestone sculpting, with participants of all ages keen to get hands on experience of creating a limestone masterpiece.



The Kaniva Heartfelt Art Gallery ran felting workshops and Waldo the Great Magician roved through the crowd, bringing smiles to the faces of young and old.

This year we had the honour of having successful Melbourne artist and former Kaniva resident, Tracey Mock be the 2017 guest artist, displaying her work and answer questions from the crowd and aspiring artists. Once again, Crabtree Hall was filled with inspirational artwork of talented local youth. It is an important opportunity for the community to experience and view the talent we have in our part of the world.

The fly board, a new event was also popular. Although it was a little cold, there were plenty of young people willing to brave the elements and have a go. The fly board, along with the gladiator, boxing ring and jumping castle all came together to make a very successful day for all members of the family.

This event was made possible with the hard work and valuable input of many. We extend our thanks to Jamie Austin who did a fantastic job as music coordinator; Kaniva Men's Shed for assisting with pack up and set up; and Edenhope, Goroke & Kaniva Colleges, as without your support the day wouldn't be the success it was.

A special thank you goes to the artists of all genres who exhibited or performed adding a special element to Youth Art @ Charlegrark.

## **2017 Volunteer Recognition Awards**

The valuable input of our volunteers was recognised at the 2017 Volunteering Recognition Awards biannual dinner at the Horsham Town Hall on 12 May.

The Centre for Participation Horsham hosts the biannual awards celebrating the role that volunteers play across the region by bringing together individuals and organisations to acknowledge the outstanding achievements of volunteers, volunteer programs and volunteer-involving organisations that make our communities vibrant.

Nominations were invited from Horsham Rural City, Hindmarsh Shire, Northern Grampians Shire, West Wimmera Shire and Yarriambiack Shire for a variety of award categories.

Approximately 280 people attended the night, including a strong contingent from West





Wimmera who had several finalists for awards.

The Kaniva District Landcare Group won the Local Landcare Group category. Kaniva District Landcare Group is an asset to the Kaniva district, conducting native vegetation protection programs, subcontracting roadside weed control programs, coordinating fundraising for community groups and collaborating with West Wimmera Shire Council in pest control campaigns. The award was accepted by Coordinator Kim Hawker and committee member, Harvey Champness.

The Community Health award was won by Harrow Bush Nursing - Pathways to Harrow. The Pathways to Harrow project, a five year program celebrating the journey of five local women with an annual event and book, was coordinated by the Harrow Bush Nursing Centre and a very committed team of volunteers. This program solidified the Harrow community and brought many untold benefits regarding identity, self-awareness and health. Anita McGuigan accepted this award on behalf of the Pathways to Harrow team.

Pathways to Harrow were also awarded the West Wimmera award for overall winner, which was presented by Cr Jodie Pretlove.

“West Wimmera Shire is grateful for the opportunity to recognise volunteers across the region via the Centre for Participation's Volunteering Recognition Awards. We acknowledge that Pathways to Harrow has created a permanent legacy for people in the region who are prepared to challenge themselves and lead their community, and has engendered a true sense of pride in the town and district” said Cr Pretlove.

Other finalists who proudly represented the West Wimmera Shire were Kaniva resident, Barry “Butch” Witmitz and Kaniva LINK Neighbourhood House. Butch was nominated for the Lifetime Achievement Award, which was won by Elva Raggatt of Stawell. Kaniva LINK Neighbourhood House was a finalist in the Connecting Communities category, this award was won by the Beulah Historical Learning & Progress Association.

Congratulations to all finalists and winners who contribute tirelessly to the West Wimmera community. Volunteers are the cornerstones of our communities.



## Thanking our volunteers

West Wimmera Shire Council, Edenhope & District Memorial Hospital and the Centre For Participation came together to host a National Volunteers Week morning tea, 10 May 2017 at the Red Tail Gallery - Edenhope.

Approximately 40 people, including students from St Malachys primary school, attended the morning tea taking the time to catch up, have a chat and enjoy each other's company.

West Wimmera Shire Council Mayor Bruce Meyer welcomed those in attendance, with a special thank you to all volunteers for the work they do in the community.

"Everyone in a country town volunteers to some degree and country towns wouldn't survive without volunteerism. Volunteering roles are extremely important in raising funds for the benefit of the community, such as equipment for the Edenhope Hospital by the Edenhope Hospital Auxiliary," commented Cr Meyer.

Cr Meyer emphasised that community members not only volunteer their time without payment, but often use their own funds in their volunteering role.

West Wimmera Shire Council thanks and congratulates all volunteers for their commitment, hard work and dedication to the community.

Special mention goes to the Red Tail Gallery Committee for making the gallery available and assisting with setting up for the event.



## Australia Day Awards 2017

Australia Day events were held across the Shire with good numbers of people coming out to celebrate all that is great about our Country and living in West Wimmera. Council congratulates the winners of the various awards across the Shire and also congratulates all the people who were nominated. The task of choosing people and events from a high quality field was difficult but the following people are the worthy recipients of Australia Day Awards in the Shire.

The 2017 Australia Day Citizen of the Year is Tanya Taylor of Apsley. Along with the contribution that Tanya makes in her profession as the Principal of the Apsley Primary School, Tanya is also involved in everything that happens in Apsley and surrounding districts.

Other activities that Tanya is actively involved in include, the Apsley Action Group, Edenhope – Apsley Netball Club, Apsley Alligators (Playgroup), the local Angling Club and the Bringalbert Foreshore Committee. Tanya provides fantastic energy and leadership to all of these groups and is a fine example of the high standards set by volunteers in West Wimmera.

The community event that was recognised as part of the awards went to the Apsley Racing Club for the Apsley Cup meeting. This committee has certainly set the bar very high for country race meets as the entire day is a very professionally presented event.

In 2016 the event included the Jimmy Tarpot Cup to decide the fastest backwards runner and it is hoped that this component of the event will grow and provide greater exposure to the race meet and the region in general.

The Young Citizen of the Year was awarded to Johnathon Kyle of Kaniva. Johnathon provides a volunteer service to a number of organisations in Kaniva including the Football Netball Club as a trainer.

All clubs struggle for volunteers to ensure that they can operate in a safe environment and his efforts are welcomed by his community.



## **Maternal and Child Health Service**

### **Enrolments**

Birth enrolments are a higher this financial year at a total of 39 new babies, compared to the 32 of last year,. Of these 39 new babies, 15 were to first time mothers, 23 were born in Victoria and 16 in South Australia

### **Immunisation**

As always, it seems, the rate of immunization across the Shire remains at 100%, there are few shires that can claim such a figure. This is only possible with the availability of opportunistic immunization offered each and every day that the centres are open and even in the home if visiting the centre is difficult for the parent.

The school program continues to run smoothly as always with the invaluable service of Desiree Williams each time the immunization service visits the three secondary schools throughout the shire, while Nan Wilson is our very competent data entry person who makes sure all the students details are entered into no less than three data bases to ensure that records are all in order.

Once again the Influenza immunization program offered to the Shire staff in the autumn was well received with most staff members taking the opportunity to receive the free vaccination. It is so encouraging to see staff take up this most valuable and worthwhile primary health incentive offered by the Shire Council.

### **Turning 100!**

No, Monica is not turning 100, although some days she can feel it! Maternal and Child Health in Victoria has turned 100 as of June 2017. The very first MCH centre was opened in Richmond in June 1917 and centres began appearing over the whole state in rapid succession with the State Government offering a 'Pound for pound' subsidy of up to 125 pounds to encourage any municipal council to create an Infant Welfare centre in their municipality.

The Kaniva centre started in 1934 with the Kowree Shire funding a mobile van to visit Apsley, Edenhope, Goroke and Harrow in 1943. In many ways we have gone 'back to' the mobile van principal with the present MCH nurse offering home visiting to the clients, so really, taking the service to the mother's as need dictates. The car is often referred to as 'the fifth centre'.





## Conference

The seventh NATIONAL Maternal and Child Health Nurses Conference was held in Melbourne in June 2017 and was used as a platform to mark and celebrate the century of Maternal and Child Health nursing in Victoria. There have been many other centenary events and celebrations but with most being in Melbourne attendance is difficult.

## Renovations.

Visitors to the Kaniva Maternal and Child Health centre will notice some changes as the centre has been in its present form since opening in 1950 in Baker Street. A wall has been removed creating a spacious and comfortable new waiting room with new carpet throughout and when the painting and curtains are done it truly will be a centre that should take us through for another century- who knows!

Monica Feder (MCHN)



## Early Years

2017 KINDERGARTEN ENROLMENTS		
	Kinder: 4 year olds	Pre-Kinder: 3 year olds
Edenhope	13	11
Goroke	9	5
Kaniva	12	8

West Wimmera Shire Council continues to deliver play-based educational programs to children aged 3-5 years. Goroke, Edenhope and Kaniva all run Kindergarten and Pre-Kinder programs. In 2016 all services moved to running long-day programs (8:30am – 4pm), allowing children aged four and up to access school bus services both to and from kinder.

Playgroups have run in Kaniva, Goroke, Edenhope, Apsley and Harrow. Some of these sessions are an informal catch up, and others involve more formal activities. We have enjoyed the support of Playgroup Victoria's facilitator at Goroke Playgroup. Story time sessions, rhyme time, free play and excursions have all happened across the Shire during the year.



### Goroke Preschool:

Goroke Preschool is passionate about creating a more sustainable environment. The children have enjoyed planting and harvesting crops and cooking fresh produce from their own vegetable gardens – our very own paddock to plate experience! The fruit and vegetable scraps then feed the worm farm, which in turn is used to fertilise the crops in the new raised garden beds.





#### Edenhope Kinder:

The children at Edenhope Kinder have enjoyed cooking in their newly-renovated kitchen with eggs laid by the kinder chooks. They've been busy in the community with visits to the library and school, and holding an art show at the Red Tail Gallery. Lots of fun was had with a visit from the Melbourne Museum; and the re-covered gym blocks are providing great opportunities for outdoor play!



#### Kaniva Kinder:



Kaniva Kinder children (and educators) love a reason to dress up! Pyjama day is always exciting at kinder; as is book week and teddy bear's picnics. The children have enjoyed opportunities to invite their families into kinder to celebrate various occasions and share morning tea together. When they're not dressing up at kinder the children like to get out in the community, attend story time at the library, and learn about emergency services with visits from the

ambulance and police, and an excursion to the fire station.





## Youth Services

On Friday, October 14 2016 the Kaniva Shire Hall was alive with over 90 people dressed in their finest enjoying a night of dancing at the all ages Ball for All.

The event was the initiative of a group of Kaniva College students, who organised the ball using Freeza funding, available through the West Wimmera Shire Council's Youth Services. The organising committee were inspired by the concept of a 'ball for all', after attending their own debutante ball earlier in the year, along with the 'old time' dances that are held throughout the region, and wanted to create an event that celebrated traditional music and dancing.

Students, Renae Feder, Brittany Taylor, Jemima Bothe, Sinead Kuchel and Chloe Witmitz organised all aspects of the ball, including the music, food, program and decorations, along with a raffle. The dance program was kindly organised by Bernie Maddern and his wife Lyn, while Cassianne Carman was the official photographer and T & K Catering provided a tasty supper. With help from family and friends, the committee celebrated Debutante Balls of the past with a display of debutante and flower girl dresses from previous eras, along with photos and newspaper articles.

The ball was well attended by around 90 people, from across the West Wimmera and Hindmarsh shires. Music was provided by Rod McKenzie, who travelled from Ararat for the evening, with Steve Alexander as the MC.





## **Community Strengthening Grants Program**

Council's Community Strengthening Grants program is designed to promote and increase participation of local residents in community initiatives, to build and strengthen local networks and partnerships and to support community leadership, learning and skill development.

This annual grant program is delivered across two rounds, providing financial assistance to local community organisations to support the provision of programs, activities and services which respond to identified community needs, contribute to the building of a stronger community, develop innovative approaches and local social issues and are in accordance with Council's strategic objectives.

A total of \$43,000.00 was granted to the community in 2016-17 for the following projects:



Community Projects		
APPLICANT	PROJECT	GRANT
Edenhope Apsley Football Netball Club	Installation of a fence around the playgrounds at Edenhope & Apsley football/netball grounds.	\$2,500.00
Edenhope Golf Club	Upgrade of watering system	\$2,000.00
Kaniva Community Tennis Centre Inc.	Purchase new nets for Kaniva Tennis Court	\$1,500.00
Kaniva District Landcare	Purchase an industrial carrot chopper for the pest control program	\$2,500.00

Community Events		
APPLICANT	PROJECT	GRANT
Kaniva Car & Bike Show	Kaniva Car & Bike Show 2017	\$1,000.00
Windmill Stitchers of Kaniva	Windmill Stitchers Biennial Quilt Exhibition	\$500.00
Harrow Promotional & Development Group Inc	Harrow Horsemanship Challenge 2016	\$385.00



Facility Upgrades and Equipment Purchases		
APPLICANT	PROJECT	GRANT
SSAA Kaniva Gun Club	New water tank and clay bird thrower	\$2,000.00
Edenhope P & A Society	Ongoing maintenance of Edenhope Showground Facility	\$2,720.00
Harrow Mechanics Institute	New heating/cooling system	\$5,000.00
Harrow & District Recreation Reserve	Dishwasher	\$2,500.00
Bills Gully Welfare Group	Upgrade outdoor electrical to meet standards	\$3,000.00
Chetwynd Community Centre	New hot water system	\$1,000.00
Harrow Fire Brigade	Ultralight Tanker	\$5,000.00
Harrow Golf Club Inc	Decking Area Upgrade including installation of blinds to enable the area to be used in all weather	\$2,000.00
Kaniva Bowling Club	Painting and refitting blinds at clubrooms	\$1,000.00
Apsley Pony Club	Upgrade of horse yards to ensure a safe facility for horses and riders	\$1,500.00
Dergholm Soldiers Memorial Hall	Replace leaking roof on the hall. Stage 1 Supper Room	\$5,800.00
Serviceton Recreation & Sports Association	Serviceton recreation reserve community building passage upgrade and water storage	\$1,095.00

## Statutory Information

### Documents Available for Public Inspection

In accordance with Part 12 of the Local Government (General) Regulations 2015 the following is a list of the prescribed documents that are available for inspection or copies of the documents can be obtained for the purposes of section 222 of the Local Government Act 1989 at the Edenhope Civic Centre, situated at 49 Elizabeth Street, Edenhope, and the Kaniva District Office, situated at 25 Baker Street, Kaniva:

For the purposes of section 222 of the Act, the following are prescribed documents if they are not published on the Internet website of the Council—

- a) a document containing details of overseas or interstate travel (other than interstate travel by land for less than 3 days) undertaken in an official capacity by any Councillor or member of Council staff in the previous 12 months, including—



- i. the name of the Councillor or member of Council staff; and
  - ii. the dates on which the travel began and ended; and
  - iii. the destination of the travel; and
  - iv. the purpose of the travel; and
  - v. the total cost to the Council of the travel, including accommodation costs;
- b) the agendas for, and minutes of, ordinary and special meetings held in the previous 12 months which are kept under section 93 of the Act, other than those agendas and minutes relating to a part of a meeting which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act;
- c) the minutes of meetings of special committees established under section 86 of the Act and held in the previous 12 months, other than those minutes relating to a part of a meeting which was closed to members of the public under section 89 of the Act and are confidential information within the meaning of section 77(2) of the Act;
- d) a register of delegations kept under sections 87(1) and 98(4) of the Act, including the date on which the last review took place under sections 86(6) and 98(6), respectively, of the Act;
- e) a document containing details of all leases involving land which were entered into by the Council as lessor, including the lessee and the terms and the value of the lease;
- f) a register maintained under section 224(1A) of the Act of authorised officers appointed under that section;
- g) a list of donations and grants made by the Council in the previous 12 months, including the names of persons who, or bodies which, have received a donation or grant and the amount of each donation or grant.

### **Domestic Animal Management Plan**

In accordance with the Domestic Animals Act 1994, Council is required to prepare a Domestic Animal Management Plan at four yearly intervals and evaluate its implementation in the annual report.

Council adopted the Domestic Animal Management Plan 2013–17 in 18 July 2013. In 2016–17, Council implemented the following actions in accordance with the Plan:

**Registration and Identification** - Objective 2: Promote registration and microchipping – Council officer provided an onsite microchipping service upon request as well as coordinated microchipping days across the Shire





## **Food Act Ministerial Directions**

In accordance with section 7E of the Food Act 1984, Council is required to publish a summary of any Ministerial Directions received during the financial year in its annual report.

No such Ministerial Directions were received by Council during the financial year.

## **Freedom of Information**

In accordance with section 7(4AA)(a) and 7(4AA)(b) of the Freedom of Information Act 1982, Council is required to publish certain statements in their annual report or separately such as on its website, concerning its functions and information available. Council has chosen to publish the statements separately however provides the following summary of the application and operation of the Freedom of Information Act 1982.

Access to documents may be obtained through written request to the Freedom of Information Officer, as detailed in section 17 of the Freedom of Information Act 1982 and in summary as follows:

- it should be in writing
- it should identify as clearly as possible which document is being requested
- it should be accompanied by the appropriate application fee (the fee may be waived in certain circumstances).

Requests for documents in the possession of Council should be addressed to the Freedom of Information Officer. Requests can also be lodged online or by email.

Access charges may also apply once documents have been processed and a decision on access is made (e.g. photocopying and search and retrieval charges).

Further information regarding FOI can be found at [www.foi.vic.gov.au](http://www.foi.vic.gov.au) and on the West Wimmera Shire Council website.

## **Protected Disclosures Act 2012**

The Protected Disclosures Act 2012 (the 'PD Act') came into effect on 10 February 2013, replacing the former Whistleblowers Protection Act 2001.

The PD Act aims to encourage the disclosure of improper conduct by public officers and bodies by providing for a framework to allow for these disclosures to be received and investigated.

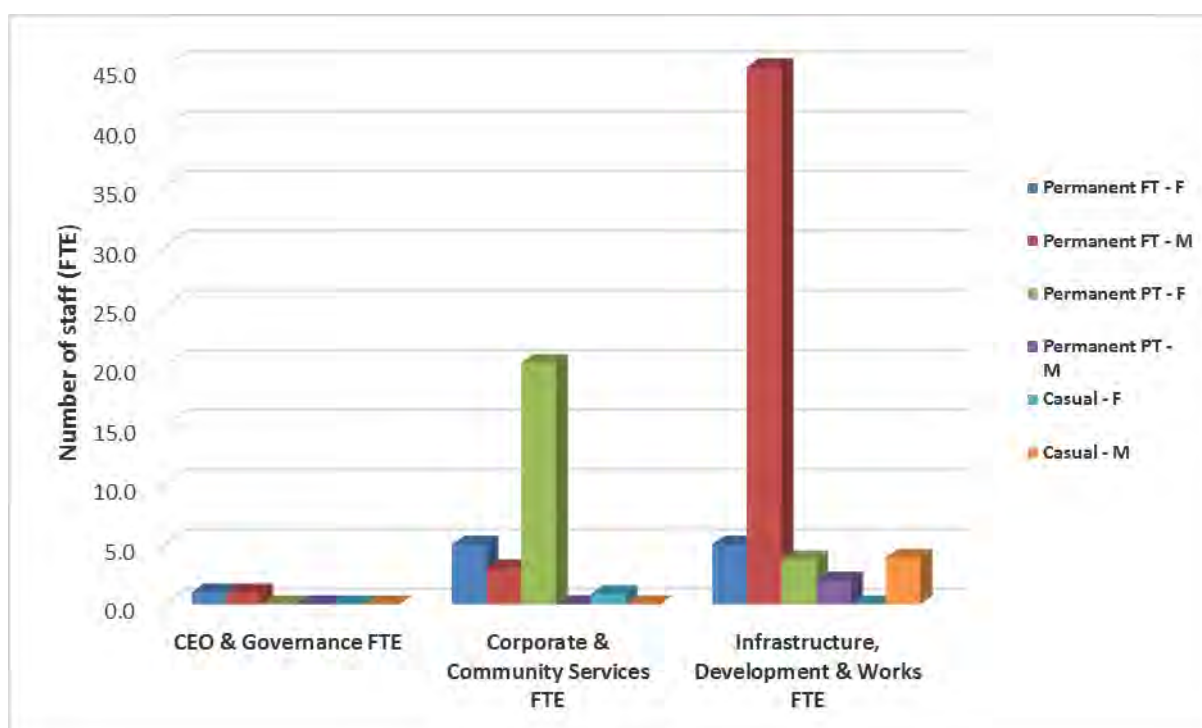
The PD Act provides legislated protection from 'retaliatory' action which could be detrimental to the person or persons making such a disclosure. Under the PD Act detrimental action includes:



## Council Staff

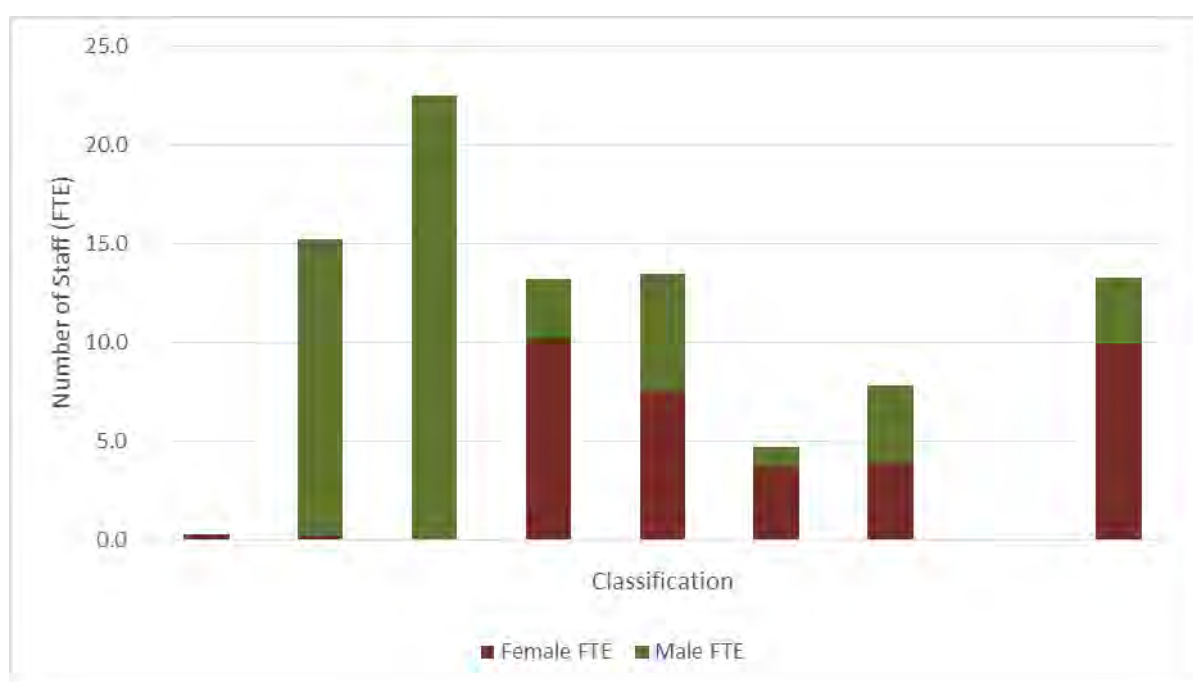
A summary of the number of full time equivalent (FTE) Council staff by organisational structure, employment type and gender is set out below.

Employment type/ gender	CEO & Gov- ernance FTE	Corporate & Communi- ty Services FTE	Infrastruc- ture and De- velopment FTE	Total FTE
Permanent FT - F	1.0	5.0	5.0	11.0
Permanent FT - M	1.0	3.0	45.0	49.0
Permanent PT - F	0.0	20.2	3.8	24.0
Permanent PT - M	0.0	0.0	2.0	2.0
Casual - F	0.0	0.9	0.0	0.9
Casual - M	0.0	0.0	3.9	3.9
<b>Total</b>	<b>2.0</b>	<b>29.1</b>	<b>59.7</b>	<b>90.7</b>



A summary of the number of full time equivalent (FTE) staff categorised by employment classification and gender is set out below.

Employment Classification	Female FTE	Male FTE	Total FTE
Band 1	0.3	0.0	0.3
Band 2	0.3	15.0	15.2
Band 3	0.0	22.5	22.5
Band 4	10.3	3.0	13.3
Band 5	7.5	6.0	13.5
Band 6	3.7	1.0	4.7
Band 7	3.9	4.0	7.9
Band 8	0.0	0.0	0.0
Band not applicable	10.0	3.3	13.3
<b>Total</b>	<b>35.8</b>	<b>54.8</b>	<b>90.7</b>



### Equal Employment Opportunity/Human Rights

The West Wimmera Shire Council continues with its practice of providing a non-discriminatory working environment.

West Wimmera Shire Council has a responsibility to its members of the community to create



and reflect the nature and needs of its community. The West Wimmera Shire Council is wholly committed to the principles of Equal Employment Opportunity and Human Rights. These policies extend to all employees and potential employees.

In all our practices and policies, Council adheres to the principles of no discrimination in relation to sex, marital status, parenthood, race, colour, national origin, physical or mental impairment, religious or political affiliation. In accordance with its objective, West Wimmera Shire Council's Equal Employment Opportunity program continued to maintain a non-discriminatory working environment.

*Selection of individuals for employment, promotion or advancement, training and staff development will be on the basis of personal merit in fair and open competition according to the skills, qualifications, knowledge and efficiency relevant to the position involved.*

*Council's Policy on Equal Employment Opportunity reflects our desire to enjoy a workplace free of discrimination where each person has the opportunity to progress to the extent of his or her ability.*

Employees are encouraged to raise equal opportunity issues or grievances with any manager, chief executive officer or senior officer. Confidentiality will be respected.





# **Governance, management and other information**

## **Governance**

West Wimmera Shire Council is constituted under the Local Government Act 1989 (the Act).

In Section 3D of the Act the role of a Council is stated as follows:

- (1) A Council is elected to provide leadership for the good governance of the municipal district and the local community.
- (2) The role of a Council includes—
  - (a) acting as a representative government by taking into account the diverse needs of the local community in decision making;
  - (b) providing leadership by establishing strategic objectives and monitoring their achievement;
  - (c) maintaining the viability of the Council by ensuring that resources are managed in a responsible and accountable manner;
  - (d) advocating the interests of the local community to other communities and governments;
  - (e) acting as a responsible partner in government by taking into account the needs of other communities;
  - (f) fostering community cohesion and encouraging active participation in civic life.

Council's formal decision-making processes are conducted through council meetings and Special Committees of Council. Council delegates the majority of its decision-making to council staff. These delegations are exercised in accordance with adopted council policies.

## **Council Meetings**

Ordinary Council meetings were held on the third Thursday of the month for the remainder of 2016, changing to the third Wednesday of the month for 2017. The 11 Ordinary Meetings were rotated between Edenhope, Kaniva and the surrounding localities of Telopea Downs, Gymbowen and Benayeo.

6 Special Meetings of Council were held in 2016/17.



## **Community Forums**

Community Forums were held in July 2016 at Telopea Downs, November 2016 at Gymbowen and April 2017 at Benayeo. Community Forums give the Councillors an opportunity to have a meal with local residents and discuss local issues in a relaxed, informal atmosphere. The community is provided with the opportunity to lodge customer requests, which are followed up by the relevant staff members and outcomes communicated back.

## **Committees**

In accordance with Section 86 of the Local Government Act 1989, Council is able to establish one or more special committees consisting of Councillors, Council staff, other persons or any combination of these.

Council currently has the following Special Committees

- Economic Development Special Committee
- Kaniva Museum and Historical Collection Special Committee
- West Wimmera Shire Council Plant Special Committee

### **Economic Development Special Committee**

The Economic Development Special Committee is constituted of all Councillors.

Purpose:

- To consider and make recommendations to Council in relation to economic development matters;
- To invite persons to address the special committee in relation to economic development matters;
- To act generally as a forum to discuss and further matters of an economic development nature.

### **Kaniva Museum and Historical Collection Special Committee**

The Kaniva Museum and Historical Collection Special Committee is constituted of one Councillor nominated by Council, up to 20 persons appointed by Council and the General Manager Corporate and community Services or his/her delegate as ex officio / non-voting member.

Purpose:

To exercise Council's functions and powers and to perform Council's duties in relation to the management of the Kaniva Museum and Historical Collection, Kaniva, and for those



purposes:

- To incur expenditure and receive revenue for the operations and maintenance of the Kaniva Museum and Historical Collection, Kaniva;
- To do all things necessary or convenient to be done for or in connection with the performance of those functions, duties and powers.

### **West Wimmera Shire Council Plant Special Committee**

The West Wimmera Shire Council Plant Special Committee is constituted of three Councillors nominated by Council, General Manager Infrastructure Development and Works, Finance Manager, Works Manager and Assets Manager.

Purpose:

The Plant Committee exists to investigate, review and provide advice on all matters pertaining to plant. This includes budget implications however excludes day to day operations.

The Plant Committee exists to facilitate management of the plant for long-term good of the community through services provided or maintained through use of plant and machinery.

### **Local Law –Meeting Procedure & Common Seal**

Local Law No. 7 – Meeting Procedure and Common Seal was reviewed and endorsed by Council in February 2017. The Local was subsequently gazetted and has been in operation since that date.

Unless Council chooses to review the Local Law sooner, it scheduled to cease to operate on 15 February 2026.

### **Review of Delegations**

West Wimmera Shire Council undertook a complete review of all delegations in January to March of 2017.

The next review is scheduled for November 2017.

### **Review of Council Policies**

A review of all West Wimmera Shire Council policies commenced in March 2017 and is scheduled to conclude in March 2018.

The review includes compliance with relevant legislation, removal of any procedural items and tailoring of policies to current activities and reformatting to current template styles.



As policies are reviewed and endorsed by Council, they are uploaded on to Council's website (where public access is available).

## **Councillor Code of Conduct**

In accordance with Section 76C of the Act, Council adopted a revised Councillor Code of Conduct on 15 December 2016. A council must review the Councillor Code of Conduct within the period of 4 months after a general election. The Councillor Code of Conduct outlines the following:

### **Core Values**

In pursuing its strategic objective, West Wimmera Shire Council believes in and is committed to the following values:

- Integrity
- Respect
- Selflessness
- Openness

Under the Local Government Act 1989 Councillors must:

- act with integrity; and
- impartially exercise his or her responsibilities in the interests of the local community; and
- not improperly seek to confer an advantage or disadvantage on any person.
- avoid conflicts between his or her public duties as a Councillor and his or her personal interests and obligations
- act honestly and avoid statements (whether oral or in writing) or actions that will or are likely to mislead or deceive a person;
- treat all persons with respect and have due regard to the opinions, beliefs, rights and responsibilities of other Councillors, Council staff and other persons;
- exercise reasonable care and diligence and submit himself or herself to the lawful scrutiny that is appropriate to his or her office;
- endeavour to ensure that public resources are used prudently and solely in the public interest;
- act lawfully and in accordance with the trust placed in him or her as an elected representative;
- support and promote these principles by leadership and example and act in a way that secures and preserves public confidence in the office of Councillor.

## **Councillor Allowances**





In accordance with Section 74 of the Act, councillors are entitled to receive an allowance while performing their duty as a councillor. The mayor is also entitled to receive a higher allowance.

The State Government sets the upper and lower limits for all allowances paid to councillors and mayors. Councils are divided into three categories based on the income and population of each council. In this instance West Wimmera Shire Council is recognised as a category one council.

For the period 1 July 2016 – 30 November 2016, the councillor annual allowance as a category one council (as defined by the Local Government Act 1989) was fixed at \$18,168 per annum and the allowance for the mayor was \$42,369 per annum. The Minister for Local Government approved an annual adjustment of 2.5% to take effect as from 1 December 2016. The annual allowances were adjusted for the period 1 December 2016 to 31 March 2017 at \$18,622 per annum for the councillor allowance and \$43,428 per annum for the mayoral allowance.

In accordance with Section 74(1) of the Act, Council must review and determine the level of the Councillor allowance and the Mayoral allowance within the period of 6 months after a general election or by the next 30 June, whichever is later. This review was undertaken in March 2017, to take effect from April 2017. The annual allowances were adjusted to \$18,623 per annum for the councillor allowance and \$43,459 per annum for the mayoral allowance, the Mayor also receives access to a fully maintained motor vehicle.

The following table contains a summary of the allowances paid to each councillor during the year (including allowance equivalent to superannuation):

Councillors	Allowance \$
Cr. Annette Jones (Mayor July 16 – October 16)	18,428.84
Cr. Bruce Meyer (Mayor November 16 – 30 June 17)	39,516.90
Cr. Ron Hawkins	7,902.42
Cr. Richard Wait	7,902.42
Cr. Warren Wait	7,902.42
Cr. Trevor Domaschenz	13,553.10
Cr. Richard Hicks	13,553.10
Cr. Tom Houlihan	13,553.10



### Councillor Expenses

In accordance with Section 75 of the Local Government Act 1989, council is required to reimburse a Councillor for expenses incurred whilst performing his or her duties as a Councillor. Council is also required to adopt and maintain a policy in relation to the reimbursement of expenses for Councillors. The policy provides guidance for the payment of reimbursements of expenses and the provision of resources, facilities and other support to the Mayor and Councillors to enable them to discharge their duties. Council also publishes in its Annual Report the details of the expenses, including reimbursement of expenses for each Councillor and member of a Council Committee paid by the council. The details of the expenses for the 2016-17 year are set out in the following table.

No expenses were paid by Council, including reimbursements, to members of Council committees during the year.

Councillor	Travel exclud- ing mile- age	Mileage	Child- care	Information and Commu- nication Tech- nology	Confer- ences and Training	TOTAL
Cr. A Jones	444.15	0.00	0.00	633.05	0.00	1,077.20
Cr. B Meyer	4090.32	0.00	0.00	682.41	1,853.64	6,626.37
Cr. R Hawkins	403.64	856.77	0.00	0.00	627.27	1,887.68
Cr. Richard Wait	312.73	0.00	0.00	109.33	245.75	422.06
Cr. Warren Wait	0.00	0.00	0.00	351.98	0.00	351.98
Cr. T Do- maschenz	180.90	0.00	0.00	313.31	0.00	494.21
Cr. Hicks	1,326.93	0.00	0.00	185.83	800.00	2,312.76
Cr. T Houlihan	0.00	3,722.27	0.00	327.15	0.00	4049.42
Cr. J Pretlove	611.88	2928.77	0.00	314.91	1,283.64	5139.20

## Governance and Management Checklist

	Column 1 Governance and Management Item	Column 2 Assessment
1	Community engagement policy (policy outlining Council's commitment to engaging with the community on matters of public interest)	Policy Date of operation of current policy: 18 June 2015 <b>X</b>
2	Community engagement guidelines (guidelines to assist staff to determine when and how to engage with the community)	Guidelines Date of operation of current guidelines: 18 June 2015 <b>X</b>
3	Strategic Resource Plan (plan under section 126 of the Act outlining the financial and non-financial resources required for at least the next 4 financial years)	Adopted in accordance with section 126 of the Act Date of adoption: 25 August 2017 <b>X</b>
4	Annual budget (plan under section 130 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Adopted in accordance with section 130 of the Act Date of adoption: 25 August 2017 <b>X</b>
5	Asset management plans (plans that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	No plans <input type="checkbox"/> Reason for no plans: Major changes in Asset staff have prevented these being produced and updated. Asset Management Steering Committee has been constituted and given this task to complete in 2017-18.
6	Rating strategy (strategy setting out the rating structure of Council to levy rates and charges)	Strategy Date of operation of current strategy: 18 June 2015 <b>X</b>
7	Risk policy (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Policy Date of operation of current policy: 13 July 2016 <b>X</b>
8	Fraud policy (policy outlining Council's commitment and approach to minimising the risk of fraud)	Policy Date of operation of current policy: 18 June 2015 <b>X</b>
9	Municipal emergency management plan (plan under section 20 of the Emergency Management Act 1986 for emergency prevention, response and recovery)	Prepared and maintained in accordance with section 20 of the <b>Emergency Management Act 1986</b> Date of preparation: 4 June 2015 <b>X</b>



10	Procurement policy (policy under section 186A of the Local Government Act 1989 outlining the matters, practices and procedures that will apply to all purchases of goods, services and works)	Prepared and approved in accordance with section 186A of the <b>Local Government Act 1989</b> Date of approval: 14 April 2015	<b>X</b>
11	Business continuity plan (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster)	No Plan Reason for no plan: Council has a draft BCP currently being reviewed and tested before taking to Council for adoption. It is likely this will be adopted in the second half of 2017/18.	<input type="checkbox"/>
12	Disaster recovery plan (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	No plan Reason for no plan: Council has a draft DRP currently being reviewed and tested before taking to Council for adoption. It is likely this will be adopted in the second half of 2017/18.	<input type="checkbox"/>
13	Risk management framework (framework outlining Council's approach to managing risks to the Council's operations)	Framework Date of operation of current framework: 16 June 2016	<b>X</b>
14	Audit Committee (advisory committee of Council under section 139 of the Act whose role is to oversee the integrity of a Council's financial reporting, processes to manage risks to the Council's operations and for compliance with applicable legal, ethical, and regulatory requirements)	Established in accordance with section 139 of the Act Date of establishment: 16 May 2013	<b>X</b>
15	Internal audit (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Engaged Date of engagement of current provider: 14 May 2014	<b>X</b>
16	Performance reporting framework (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the Act)	Framework Date of operation of current framework: 17 December 2015	<b>X</b>
17	Council Plan reporting (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	No Report Reason for no report: Basic report has been included in previous annual reports against Key deliverables from budget. Council is analysing options for more regular reporting.	<input type="checkbox"/>



18	Financial reporting (quarterly statements to Council under section 138 of the Act comparing budgeted revenue and expenditure with actual revenue and expenditure)	Statements presented to Council in accordance with section 138(1) of the Act Dates statements presented: PE 31 Oct 2016 - 17 November 2016 PE 31 Jan 2017 – 15 February 2017 PE 31 Mar 2017 – 17 May 2017 PE 30 Jun – 19 June 16	<b>X</b>
19	Risk reporting (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	No reports Reason for no reports: Council does not employ a risk manager. All risk systems are manual and managed on a departmental level.	<input type="checkbox"/>
20	Performance reporting (six-monthly reports of indicators measuring the results against financial and non-financial performance, including performance indicators referred to in section 131 of the Act)	No reports Reason for no reports: Council's systems are at the moment not flexible in reporting.	<input type="checkbox"/>
21	Annual report (annual report under sections 131, 132 and 133 of the Act to the community containing a report of operations and audited financial performance statements)	Considered at meeting of the Council in accordance with section 134 of the Act Date of consideration: 17 November 2016	<b>X</b>
22	Councillor Code of Conduct (Code under section 76C of the Act setting out the conduct principles and the dispute resolution processes to be followed by Councillors)	Reviewed in accordance with section 76C of the Act Date reviewed: 15 December 2016	<b>X</b>
23	Delegations (a document setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)	Reviewed in accordance with section 98(6) of the Act Date of review: 19 April 2017	<b>X</b>
24	Meeting procedures (a local law governing the conduct of meetings of Council and special committees)	Meeting procedures local law made in accordance with section 91(1) of the Act Date local law made: 16 June 2017	<b>X</b>

I certify that this information presents fairly the status of Council's governance and management arrangements.

Signature of Chief Executive Officer

Signature of Mayor

Date:

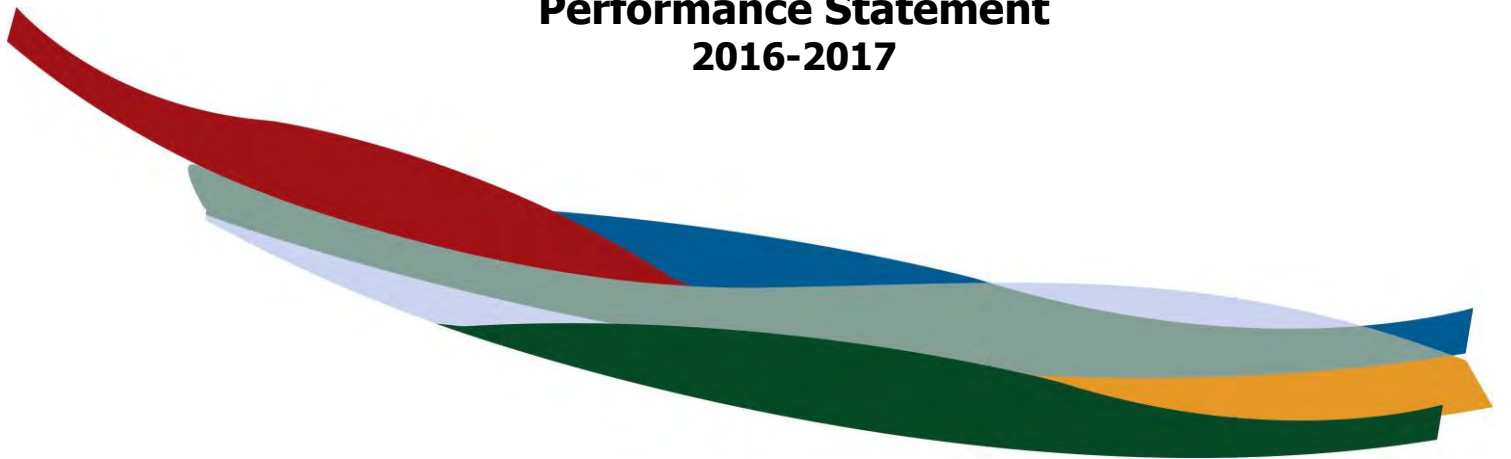
Date:







**Performance Statement  
2016-2017**

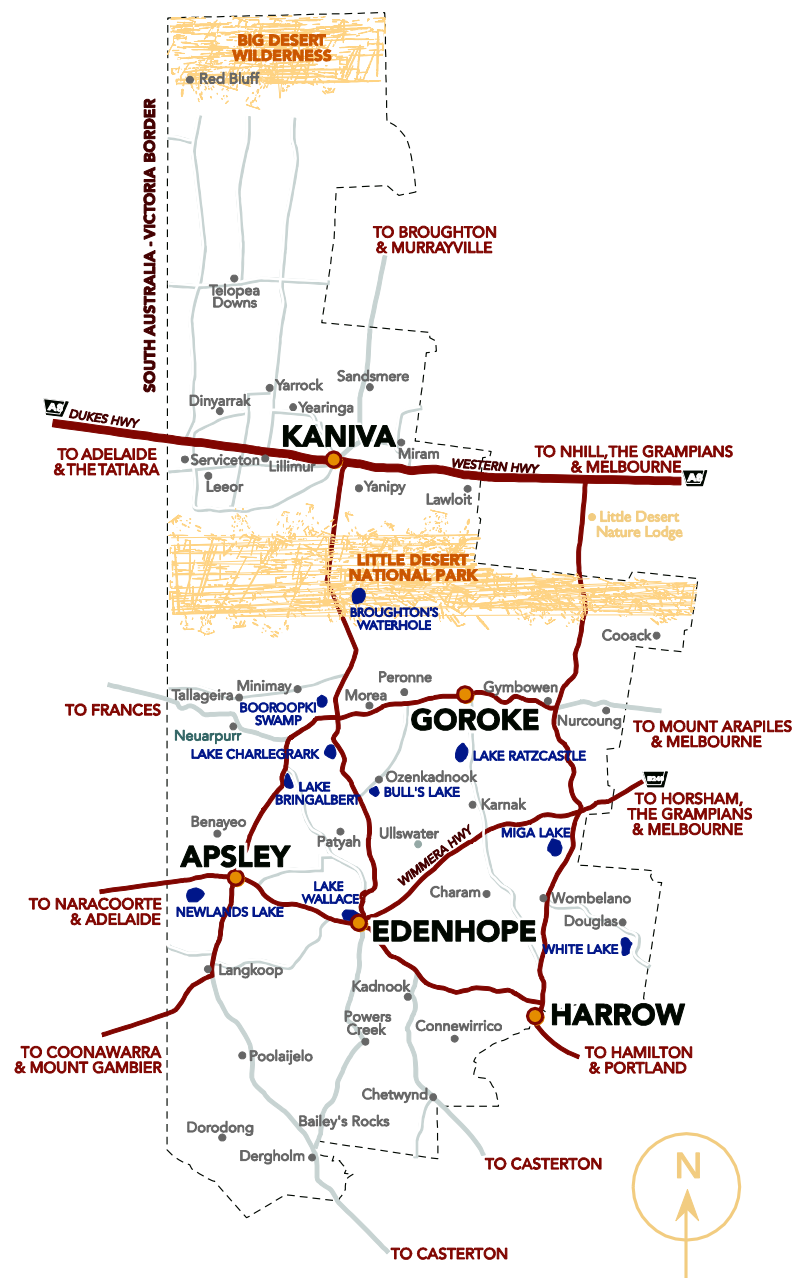


## Performance Statement

For the year ended 30 June 2017

### Description of municipality

West Wimmera Shire Council is located in Western Victoria and has a strong economy, primarily based on agriculture with growth sectors in health, education and retail. The Shire covers an area of 9,256 square kilometres and includes the townships of Apsley, Edenhope and Harrow to the south of the Shire and Gorokey, Kaniva and Serviceton to the north.



## Sustainable Capacity Indicators

For the year ended 30 June 2017

Indicator/measure	Results 2015	Results 2016	Results 2017	Material Variations
<b>Population</b>				
<i>Expenses per head of municipal population</i>	\$4,942.49	\$4,678.01	\$7,182.88	Higher materials and services expenditure and impairment due to 2016 flood event
[Total expenses / Municipal population]				
<i>Infrastructure per head of municipal population</i>	\$42,071.07	\$42,352.15	\$41,897.28	No material variations
[Value of infrastructure / Municipal population]				
<i>Population density per length of road</i>	1.46	1.43	1.42	No material variations
[Municipal population / Kilometres of local roads]				
<b>Own-source revenue</b>				
<i>Own-source revenue per head of municipal population</i>	\$2,525.87	\$2,611.24	\$2,902.20	A gradual decline in population within the shire, combined with the capped rate increase
[Own-source revenue / Municipal population]				
<b>Recurrent grants</b>				
<i>Recurrent grants per head of municipal population</i>	\$2,401.81	\$1,709.20	\$2,752.01	2016/17 included VGC prepayment, inflated that year in addition to declining population
[Recurrent grants / Municipal population]				
<b>Disadvantage</b>				
<i>Relative Socio-Economic Disadvantage</i>	5.00	5.00	5.00	No material variations
[Index of Relative Socio-Economic Disadvantage by decile]				



## **Definitions**

"adjusted underlying revenue" means total income other than—

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)

"infrastructure" means non-current property, plant and equipment excluding land

"local road" means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*

"population" means the resident population estimated by council

"own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)

"relative socio-economic disadvantage", in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA

"SEIFA" means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet website



## Service Performance Indicators

For the year ended 30 June 2017

Service/indicator/measure	Results 2015	Results 2016	Results 2017	Material Variations
<b>Aquatic Facilities</b> <b>Utilisation</b>				
<i>Utilisation of aquatic facilities</i>	3.45	3.51	2.79	Contractor of one of the swimming pools failed to provide attendance figures for the 16/17 season, significantly skewing data
[Number of visits to aquatic facilities / Municipal population]				
<b>Animal Management</b> <b>Health and safety</b>				
<i>Animal management prosecutions</i>	0.00	0.00	0.00	No prosecutions during 2016/17
[Number of successful animal management prosecutions]				
<b>Food Safety</b> <b>Health and safety</b>				
<i>Critical and major non-compliance outcome notifications</i>	100.00%	0.00%	0.00%	No critical and major notifications in 2016/17
[Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100				
<b>Governance</b> <b>Satisfaction</b>				
<i>Satisfaction with council decisions</i>	58.00	56.00	59.00	
[Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]				





Service/indicator/measure	Results 2015	Results 2016	Results 2017	Material Variations	
<b>Home and Community Care (HACC)</b>					
<b>Participation</b>					
Participation in HACC service	40.78%	52.53%	Reporting Ceased 1 July 2016	Reporting on HACC ceased 1 July 2016 due to the introduction of the Commonwealth Government's NDIS and CHSP programs	
[Number of people that received a HACC service / Municipal target population for HACC services] x100					
<b>Participation</b>					
Participation in HACC service by CALD people	17.39%	6.90%	Reporting Ceased 1 July 2016		
[Number of CALD people who receive a HACC service / Municipal target population in relation to CALD people for HACC services] x100					
<b>Libraries</b>					
<b>Participation</b>					
Active library members	16.37%	13.38%	12.92%		
[Number of active library members / Municipal population] x100					
<b>Maternal and Child Health (MCH)</b>					
<b>Participation</b>					
Participation in the MCH service	88.78%	88.66%	88.68%		
[Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100					
<b>Participation</b>					
Participation in the MCH service by Aboriginal children	66.67%	100.00%	50.00%	Very small numbers in this category contribute to significant % changes from 2016 to 2017	
[Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100					
<b>Roads</b>					
<b>Satisfaction</b>					
Satisfaction with sealed local roads	49	48	45		
[Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]					



Service/indicator/measure	Results 2015	Results 2016	Results 2017	Material Variations
<b>Statutory Planning</b>				
<b>Decision making</b>				
<i>Council planning decisions upheld at VCAT</i>	100.00%	0.00%	0.00%	
[Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100				
<b>Waste Collection</b>				
<b>Waste diversion</b>				
<i>Kerbside collection waste diverted from landfill</i>	17.77%	17.99%	22.03%	Residents are showing an increased commitment to recycling and reducing waste to landfill
[Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100				



## **Definitions**

"Aboriginal child" means a child who is an Aboriginal person

"Aboriginal person" has the same meaning as in the Aboriginal Heritage Act 2006

"active library member" means a member of a library who has borrowed a book from the library

"annual report" means an annual report prepared by a council under sections 131, 132 and 133 of the Act

"class 1 food premises" means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 1 food premises under section 19C of that Act

"class 2 food premises" means food premises, within the meaning of the *Food Act 1984*, that have been declared as class 2 food premises under section 19C of that Act

"Community Care Common Standards" means the Community Care Common Standards for the delivery of HACC services, published from time to time by the Commonwealth

"critical non-compliance outcome notification" means a notification received by council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health

"food premises" has the same meaning as in the *Food Act 1984*

"HACC program" means the Home and Community Care program established under the Agreement entered into for the purpose of the Home and Community Care Act 1985 of the Commonwealth

"HACC service" means home help, personal care or community respite provided under the HACC program

"local road" means a sealed or unsealed road for which the council is the responsible road authority under the *Road Management Act 2004*

"major non-compliance outcome notification" means a notification received by a council under section 19N(3) or (4) of the *Food Act 1984*, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken

"MCH" means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age

"population" means the resident population estimated by council

"target population" has the same meaning as in the Agreement entered into for the purposes of the Home and Community Care Act 1985 of the Commonwealth

"WorkSafe reportable aquatic facility safety incident" means an incident relating to a council aquatic facility that is required to be notified to the Victorian WorkCover Authority under Part 5 of the *Occupational Health and Safety Act 2004*.



## Financial Performance Indicators

For the year ended 30 June 2017

Dimension/indicator/measure	Results	Results	Results	Forecasts				Material Variations and Comments
	2015	2016	2017	2018	2019	2020	2021	
<b>Efficiency</b>								
<b>Revenue level</b>								
<i>Average residential rate per residential property assessment</i>	\$620.01	\$619.00	\$637.00	\$660.00	\$681.00	\$704.50	\$729.00	
[Residential rate revenue / Number of residential property assessments]								
<b>Expenditure level</b>								
<i>Expenses per property assessment</i>	\$4,152.11	\$3,629.20	\$5,538.00	\$4,529.60	\$4,228.20	\$4,250.80	\$3,957.80	Higher materials and services expenditure and impairment in 2016/17 due to 2016 flood event
[Total expenses / Number of property assessments]								
<b>Workforce turnover</b>								
<i>Resignations and terminations compared to average staff</i>	12.90%	6.54%	16.50%	12.62%	12.62%	12.62%	12.62%	There were lower than average terminations in the 2015/16 year
[Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100								
<b>Liquidity</b>								
<b>Working capital</b>								
<i>Current assets compared to current liabilities</i>	355.60%	321.40%	337.98%	512.34%	454.51%	455.28%	488.13%	2016/17 included VGC prepayment, cash at year-end inflated, which impacts forecast years while liabilities remain steady during the forecast period
[Current assets / Current liabilities] x100								
<b>Unrestricted cash</b>								
<i>Unrestricted cash compared to current liabilities</i>	312.04%	252.42%	279.68%	476.85%	421.18%	429.48%	465.55%	Restricted cash includes unspent grants and capital works carried forward, both of which are not known until year-end close off. As such the forecast years have high unrestricted cash
[Unrestricted cash / Current liabilities] x100								



Dimension/indicator/measure	Results	Results	Results	Forecasts				Material Variations and Comments
	2015	2016	2017	2018	2019	2020	2021	
<b>Obligations</b>								
<b>Asset renewal</b>								
<i>Asset renewal compared to depreciation</i> [Asset renewal expense / Asset depreciation] x100	64.00%	85.12%	94.34%	183.88%	92.31%	76.34%	74.26%	Increased renewal works in 2016/17 due to 2016 flood event
<b>Loans and borrowings</b>								
<i>Loans and borrowings compared to rates</i> [Interest bearing loans and borrowings / Rate revenue] x100	6.35%	4.23%	2.34%	0.47%	0.00%	0.00%	0.00%	In line with Council's debt schedules. No new borrowings forecast
<i>Loans and borrowings repayments compared to rates</i> [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	2.12%	1.93%	1.93%	1.88%	0.45%	0.00%	0.00%	
<b>Indebtedness</b>								
<i>Non-current liabilities compared to own source revenue</i> [Non-current liabilities / Own source revenue] x100	4.70%	3.86%	2.29%	5.25%	5.12%	5.10%	6.07%	In line with Council's debt schedules. No new borrowings forecast
<b>Operating position</b>								
<b>Adjusted underlying result</b>								
<i>Adjusted underlying surplus (or deficit)</i> [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100	3.06%	-5.22%	-24.91%	-7.20%	-4.94%	-7.75%	-7.11%	Like other small rural Councils, Council is facing a significant decline in its underlying position due to rate capping. 2016/17 result is inflated by the Financial Assistance Grant prepayment





Dimension/indicator/measure	Results	Results	Results	Forecasts				Material Variations and Comments
	2015	2016	2017	2018	2019	2020	2021	
<b>Stability</b>								
<b><i>Rates concentration</i></b>								
<i>Rates compared to adjusted underlying revenue</i> [Rate revenue / Adjusted underlying revenue] x100	31.33%	39.45%	31.58%	34.29%	37.11%	39.21%	43.32%	2016/17 included flood recovery grants
<b><i>Rates effort</i></b>								
<i>Rates compared to property values</i> [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.39%	0.41%	0.40%	0.41%	0.42%	0.43%	0.44%	



**Definitions**

"adjusted underlying revenue" means total income other than—

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b)

"adjusted underlying surplus (or deficit)" means adjusted underlying revenue less total expenditure

"asset renewal expenditure" means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability

"current assets" has the same meaning as in the AAS

"current liabilities" has the same meaning as in the AAS

"non-current assets" means all assets other than current assets

"non-current liabilities" means all liabilities other than current liabilities

"non-recurrent grant" means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a council's Strategic Resource Plan

"own-source revenue" means adjusted underlying revenue other than revenue that is not under the control of council (including government grants)

"population" means the resident population estimated by council

"rate revenue" means revenue from general rates, municipal charges, service rates and service charges

"recurrent grant" means a grant other than a non-recurrent grant

"residential rates" means revenue from general rates, municipal charges, service rates and service charges levied on residential properties

"restricted cash" means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year

"unrestricted cash" means all cash and cash equivalents other than restricted cash.



## Other Information

For the year ended 30 June 2017

### 1. Basis of preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the *Local Government Act 1989* and Local Government (Planning and Reporting) Regulations 2014.

Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from council information systems or from third parties (e.g. Australian Bureau of Statistics).

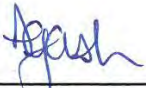
The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the council's **strategic** resource plan. The Local Government (Planning and Reporting) Regulations 2014 requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The forecast figures included in the performance statement are those adopted by council in its strategic resource plan on 18 June 2015 and which forms part of the council plan. The strategic resource plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The strategic resource plan can be obtained by contacting Council.



## Certification of the performance statement

In my opinion, the accompanying performance statement has been prepared in accordance with the *Local Government Act 1989* and the Local Government (Planning and Reporting) Regulations 2014.



Ms Andrea Gash

**Principal Accounting Officer**

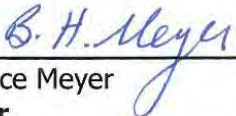
**Dated:** 22 September 2017

In our opinion, the accompanying performance statement of the West Wimmera Shire Council for the year ended 30 June 2016 presents fairly the results of council's performance in accordance with the *Local Government Act 1989* and the Local Government (Planning and Reporting) Regulations 2014.

The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

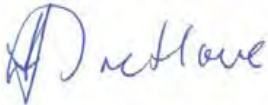
We have been authorised by the council and by the Local Government (Planning and Reporting) Regulations 2014 to certify this performance statement in its final form.



Cr Bruce Meyer

**Mayor**


**Dated:** 22 September 2017



Cr Jodie Pretlove

**Councillor**

**Dated:** 22 September 2017



Mr David Leahy

**Chief Executive Officer**

**Dated:** 22 September 2017



## Independent Auditor's Report

### To the Councillors of West Wimmera Shire Council

#### Opinion

I have audited the accompanying performance statement of West Wimmera Shire Council (the council) which comprises the:

- description of municipality for the year ended 30 June 2017
- sustainable capacity indicators for the year ended 30 June 2017
- service performance indicators for the year ended 30 June 2017
- financial performance indicators for the year ended 30 June 2017
- other information and
- the certification of the performance statement.

In my opinion, the performance statement of West Wimmera Shire Council in respect of the year ended 30 June 2017 presents fairly, in all material respects, in accordance with the performance reporting requirements of Part 6 of the *Local Government Act 1989*.

#### Basis for Opinion

I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Standards on Assurance Engagements. My responsibilities under the Act are further described in the *Auditor's responsibilities for the audit of the performance statement* section of my report.

My independence is established by the *Constitution Act 1975*. I and my staff are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the performance statement in Australia and have also fulfilled our other ethical responsibilities in accordance with the Code.

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

#### Councillors' responsibilities for the performance statement

The Councillors is responsible for the preparation and fair presentation of the performance statement in accordance with the performance reporting requirements of the *Local Government Act 1989* and for such internal control as the Councillors determines is necessary to enable the preparation and fair presentation of the statement of performance that is free from material misstatement, whether due to fraud or error.



**Auditor's  
responsibilities for the  
audit of the  
performance  
statement**

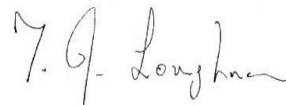
As required by the *Audit Act 1994*, my responsibility is to express an opinion on the performance statement based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the performance statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Standards on Assurance Engagements will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

- identify and assess the risks of material misstatement of performance statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the council's internal control
- evaluate the overall presentation, structure and content of the statement of performance, including the disclosures, and whether the statement of performance represents the underlying events and results in a manner that achieves fair presentation.

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MELBOURNE  
22 September 2017



Tim Loughnan  
*as delegate for the Auditor-General of Victoria*





**West Wimmera Shire Council**

**ANNUAL FINANCIAL REPORT**

**For the Year Ended 30 June 2017**



# West Wimmera Shire Council

## Financial Report

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## Comprehensive Income Statement For the Year Ended 30 June 2017

	Note	2017 \$	2016 \$
<b>Income</b>			
Rates and charges	3	7,001,001	6,804,194
Statutory fees and fines	4	142,785	111,923
User fees	5	542,721	440,264
Grants - operating	6	8,824,692	3,976,536
Grants - capital	6	8,625,589	3,488,457
Contributions - monetary	7	219,308	62,076
Net gain (or loss) on disposal of property, infrastructure, plant and equipment	8	188,411	119,506
Share of net profits (or loss) of associates and joint ventures	16	(11,853)	844
Other income	9	3,325,327	2,653,037
<b>Total income</b>		<b>28,857,981</b>	<b>17,656,837</b>
<b>Expenses</b>			
Employee costs	10	6,726,461	6,338,700
Materials and services	11	11,401,072	5,084,214
Bad and doubtful debts	12	1,674	15,042
Depreciation and amortisation	13	6,409,216	6,370,889
Impairment Expenses	22	2,808,112	-
Borrowing costs	14	11,071	13,634
Other expenses	15	332,898	323,586
<b>Total expenses</b>		<b>27,690,504</b>	<b>18,146,065</b>
<b>Surplus/(deficit) for the year</b>		<b>1,167,477</b>	<b>(489,228)</b>
<b>Other comprehensive income</b>			
<b>Items that will not be reclassified to surplus or deficit in future periods</b>			
Share of other comprehensive income of associates and joint ventures	16	30,525	(11,205)
Consolidation of Cemetery Trusts	38	116,666	-
<b>Items that may be reclassified to surplus or deficit in future periods</b>			
<b>Total comprehensive result</b>		<b>1,314,668</b>	<b>(500,433)</b>

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

## Balance Sheet As at 30 June 2017

	Note	2017 \$	2016 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	17	13,521,327	8,563,246
Trade and other receivables	18	903,998	594,068
Inventories	19	324,714	178,731
Non-current assets classified as held for sale	20	14,000	19,000
Other assets	21	158,318	74,649
<b>Total current assets</b>		<b>14,922,357</b>	<b>9,429,694</b>
<b>Non-current assets</b>			
Investments in associates and joint ventures	16	411,547	392,875
Property, infrastructure, plant and equipment	22	164,591,609	167,441,380
<b>Total non-current assets</b>		<b>165,003,156</b>	<b>167,834,255</b>
<b>Total assets</b>		<b>179,925,513</b>	<b>177,263,949</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	23	2,091,094	837,324
Trust funds and deposits	24	68,240	35,655
Provisions	25	2,125,886	1,936,734
Interest-bearing loans and borrowings	26	130,268	123,614
<b>Total current liabilities</b>		<b>4,415,488</b>	<b>2,933,327</b>
<b>Non-current liabilities</b>			
Provisions	25	222,040	227,036
Interest-bearing loans and borrowings	26	33,641	163,910
<b>Total non-current liabilities</b>		<b>255,681</b>	<b>390,946</b>
<b>Total liabilities</b>		<b>4,671,169</b>	<b>3,324,273</b>
<b>Net assets</b>		<b>175,254,344</b>	<b>173,939,676</b>
<b>Equity</b>			
Accumulated surplus		37,619,451	36,151,737
Reserves	27	137,634,893	137,787,939
<b>Total Equity</b>		<b>175,254,344</b>	<b>173,939,676</b>

The above balance sheet should be read in conjunction with the accompanying notes.



## Statement of Changes in Equity For the Year Ended 30 June 2017

	Note	Total \$	Accumulated Surplus \$	Revaluation Reserve \$	Other Reserves \$
<b>2017</b>					
Balance at beginning of the financial year		173,939,676	36,151,737	136,091,285	1,696,654
Surplus/(deficit) for the year		1,314,668	1,314,668	-	-
Transfers to other reserves	27(b)	-	876,369	-	(876,369)
Transfers from other reserves	27(b)	-	(723,323)	-	723,323
<b>Balance at end of the financial year</b>		<b>175,254,344</b>	<b>37,619,451</b>	<b>136,091,285</b>	<b>1,543,608</b>

		Total \$	Accumulated Surplus \$	Revaluation Reserve \$	Other Reserves \$
<b>2016</b>					
Balance at beginning of the financial year		174,440,109	37,509,190	136,091,285	839,634
Surplus/(deficit) for the year		(500,433)	(500,433)	-	-
Transfers to other reserves	27(b)	-	103,408	-	(103,408)
Transfers from other reserves	27(b)	-	(960,428)	-	960,428
<b>Balance at end of the financial year</b>		<b>173,939,676</b>	<b>36,151,737</b>	<b>136,091,285</b>	<b>1,696,654</b>

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

## Statement of Cash Flows For the Year Ended 30 June 2017

		2017 Inflows/ (Outflows) \$	2016 Inflows/ (Outflows) \$
	Note		
<b>Cash flows from operating activities</b>			
Rates and charges		7,000,251	6,803,817
Statutory fees and fines		157,064	123,115
User fees		256,895	479,035
Grants - operating		8,824,692	3,976,536
Grants - capital		8,625,589	3,488,457
Contributions - monetary		219,308	62,076
Interest received		214,453	199,108
Trust funds and deposits taken		32,585	-
Other receipts		3,096,250	2,775,622
Net GST refund/payment		122,691	6,187
Employee costs		(6,482,732)	(6,254,018)
Materials and services		(10,795,131)	(5,492,539)
Trust funds and deposits repaid		-	(37,742)
<b>Net cash provided by/(used in) operating activities</b>	28	<b>11,271,915</b>	<b>6,129,654</b>
<b>Cash flows from investing activities</b>			
Payments for property, infrastructure, plant and equipment		(6,413,154)	(6,477,961)
Proceeds from sale of property, infrastructure, plant and equipment		234,006	282,108
<b>Net cash provided by/(used in) investing activities</b>		<b>(6,179,148)</b>	<b>(6,195,853)</b>
<b>Cash flows from financing activities</b>			
Finance costs		(11,071)	(13,634)
Repayment of borrowings		(123,615)	(117,399)
<b>Net cash provided by/(used in) financing activities</b>		<b>(134,686)</b>	<b>(131,033)</b>
Net increase (decrease) in cash and cash equivalents		4,958,081	(197,232)
Cash and cash equivalents at the beginning of the financial year		8,563,246	8,760,478
<b>Cash and cash equivalents at the end of the financial year</b>		<b>13,521,327</b>	<b>8,563,246</b>
Financing arrangements	29		
Restrictions on cash assets	17		

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

## Statement of Capital Works For the Year Ended 30 June 2017

	Note	2017 \$	2016 \$
<b>Property</b>			
Land improvements		28,682	17,867
<b>Total land</b>		28,682	17,867
Buildings		143,563	489,226
<b>Total buildings</b>		143,563	489,226
<b>Total property</b>		172,245	507,093
<b>Plant and equipment</b>			
Plant, machinery and equipment		991,246	908,165
Fixtures, fittings and furniture		46,758	38,796
<b>Total plant and equipment</b>		1,038,004	946,961
<b>Infrastructure</b>			
Roads		4,771,749	4,412,817
Bridges		235,263	432,102
Footpaths and cycleways		127,745	103,220
Drainage		63,148	55,727
<b>Total infrastructure</b>		5,197,905	5,003,866
<b>Total capital works expenditure</b>		6,408,154	6,457,920
<b>Represented by:</b>			
New asset expenditure		70,486	344,824
Asset renewal expenditure		6,045,535	5,418,239
Asset expansion expenditure		-	-
Asset upgrade expenditure		292,133	694,858
<b>Total capital works expenditure</b>		6,408,154	6,457,921

The above statement of capital works should be read in conjunction with the accompanying notes.

### Introduction

The West Wimmera Shire Council was established by an Order of the Governor in Council on 20th January 1995 and is a body corporate.

The Council's main office is located at 49 Elizabeth Street, Edenhope, Vic 3318.

### Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with the Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1989, and the Local Government (Planning and Reporting) Regulations 2014.

## Note 1 Significant accounting policies

### (a) Basis of accounting

The accrual basis of accounting has been used in the preparation of these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 1 (m) )
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 1 (n) )
- the determination of employee provisions (refer to Note 1 (t) )

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

### (b) Changes in accounting policies

There have been no changes in accounting policies from the previous period.

### (c) Principles of consolidation

The consolidated financial statements of Council incorporate all entities controlled by Council as at 30 June 2017, and their income and expenses for that part of the reporting period in which control existed.

Subsidiaries are all entities over which Council has control. Council controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the activities of the entity. Subsidiaries are fully consolidated from the date on which control is transferred to the Council. They are deconsolidated from the date that control ceases.

Where dissimilar accounting policies are adopted by entities and their effect is considered material, adjustments are made to ensure consistent policies are adopted in these financial statements.

In the process of preparing consolidated financial statements all material transactions and balances between consolidated entities are eliminated.

Commencing 30 June 2017 Council consolidates the accounts of the West Wimmera Shire Cemetery Trust into its accounts.

### (d) Committees of management

All entities controlled by Council that have material revenues, expenses, assets or liabilities, such as committees of management, have been included in this financial report. Any transactions between these entities and Council have been eliminated in full.

Details are provided in note 38.

**Note 1 Significant accounting policies (cont.)**

**(e) Accounting for investments in associates and joint arrangements**

*Associates*

Associates are all entities over which Council has significant influence but not control or joint control. Investments in associates are accounted for using the equity method of accounting, after initially being recognised at cost.

*Joint arrangements*

Investments in joint arrangements are classified as either joint operations or joint ventures depending on the contractual rights and obligations each investor has, rather than the legal structure of the joint arrangement.

*(i) Joint operations*

Council recognises its direct right to, and its share of jointly held assets, liabilities, revenues and expenses of joint operations. These have been incorporated in the financial statements under the appropriate headings.

*(ii) Joint ventures*

Interests in joint ventures are accounted for using the equity method. Under this method, the interests are initially recognised in the consolidated balance sheet at cost and adjusted thereafter to recognise Council's share of the post-acquisition profits or losses and movements in other comprehensive income in profit or loss and other comprehensive income respectively.

**(f) Revenue recognition**

*Rates and Charges*

Annual rates and charges are recognised as revenues when Council issues annual rates notices.

Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.

*Statutory fees and fines*

Statutory fees and fines (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

*User fees*

User fees are recognised as revenue when the service has been provided or the payment is received, whichever first occurs.

*Grants*

Grant income is recognised when Council obtains control of the contribution. This is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and are valued at their fair value at the date of transfer.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in Note 6. The note also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

*Contributions*

Monetary and non monetary contributions are recognised as revenue when Council obtains control over the contributed asset.

*Sale of property, infrastructure, plant and equipment*

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

*Interest*

Interest is recognised as it is earned.

*Dividends*

Dividend revenue is recognised when the Council's right to receive payment is established.

*Other Income*

Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.

## **Note 1 Significant accounting policies (cont.)**

### **(g) Fair value measurement**

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair value measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within a fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

### **(h) Cash and cash equivalents**

Cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of 90 days or less, net of outstanding bank overdrafts.

### **(i) Trade and other receivables**

Short term receivables are carried at invoice amount as amortised cost using the effective interest rate method would not impact the carrying value. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred. Long term receivables are carried at amortised cost using the effective interest rate method.

### **(j) Other financial assets**

Other financial assets are valued at fair value, being market value, at balance date. Term deposits are measured at amortised cost. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense.

### **(k) Inventories**

Inventories held for distribution are measured at cost, adjusted when applicable for any loss of service potential. All other inventories, including land held for sale, are measured at the lower of cost and net realisable value. Where inventories are acquired for no cost or nominal consideration, they are measured at current replacement cost at the date of acquisition.

### **(l) Non-current assets classified as held for sale**

A non-current asset classified as held for sale (including disposal groups) is measured at the lower of its carrying amount and fair value less costs of disposal, and are not subject to depreciation. Non-current assets, disposal groups and related liabilities and assets are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification.

### **(m) Recognition and measurement of property, infrastructure, plant and equipment and intangibles**

#### *Acquisition*

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits detailed in Note 1 n have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.



## **Note 1 Significant accounting policies (cont.)**

### **(m) Recognition and measurement of property, infrastructure, plant and equipment and intangibles (cont'd)**

#### *Revaluation*

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. Further details regarding the fair value hierarchy are disclosed at Note 22 Property, infrastructure, plant and equipment.

In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 1 to 3 years. The valuation is performed either by experienced council officers or independent experts.

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

#### *Land under roads*

No land under roads have been acquired after 30 June 2008. Council does not recognise land under roads that it controlled prior to that period in its financial report.

### **(n) Depreciation and amortisation of property, infrastructure, plant and equipment and intangibles**

Buildings, land improvements, plant and equipment, infrastructure, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

Depreciation periods used are listed below and are consistent with the prior year unless otherwise stated.

**Note 1 Significant accounting policies (cont.)**

**(n) Depreciation and amortisation of property, infrastructure plant and equipment and intangibles (cont'd)**

*Asset recognition thresholds and depreciation periods*

	Depreciation Period	Threshold Limit \$
Property		
land	-	5,000
land improvements	6 - 50 years	5,000
Buildings		
buildings	30 - 120 years	5,000
building improvements	30 - 120 years	5,000
leasehold improvements	30 - 120 years	5,000
Plant and Equipment		
plant, machinery and equipment	3 - 40 years	1,000
fixtures, fittings and furniture	3 - 10 years	1,000
computers and telecommunications	3 - 10 years	1,000
Infrastructure		
road pavements and seals	17 - 75 years	5,000
road substructure	75 years	5,000
road formation and earthworks	75 years	5,000
road kerb, channel and minor culverts	50 - 70 years	5,000
bridges deck	35 - 80 years	5,000
bridges substructure	35 - 80 years	5,000
footpaths and cycleways	25 - 50 years	5,000
drainage	70 - 80 years	5,000

**(o) Repairs and maintenance**

Routine maintenance, repair costs, and minor renewal costs are expensed as incurred. Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

**(p) Investment property**

Investment property is held to generate long-term rental yields. Investment property is measured initially at cost, including transaction costs. Costs incurred subsequent to initial acquisition are capitalised when it is probable that future economic benefit in excess of the originally assessed performance of the asset will flow to the Council. Subsequent to initial recognition at cost, investment property is carried at fair value, determined annually by independent valuers. Changes to fair value are recorded in the comprehensive income statement in the period that they arise. Rental income from the leasing of investment properties is recognised in the comprehensive income statement on a straight line basis over the lease term.

**(q) Impairment of assets**

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs of disposal and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

## **Note 1 Significant accounting policies (cont.)**

### **(r) Trust funds and deposits**

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited (refer to Note 24).

### **(s) Borrowings**

Borrowings are initially measured at fair value, being the cost of the interest bearing liabilities, net of transaction costs. The measurement basis subsequent to initial recognition depends on whether the Council has categorised its interest-bearing liabilities as either financial liabilities designated at fair value through the profit and loss, or financial liabilities at amortised cost. Any difference between the initial recognised amount and the redemption value is recognised in net result over the period of the borrowing using the effective interest method.

The classification depends on the nature and purpose of the interest bearing liabilities. The Council determines the classification of its interest bearing liabilities at initial recognition.

#### *Borrowing costs*

Borrowing costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council. Except where specific borrowings are obtained for the purpose of specific asset acquisition, the weighted average interest rate applicable to borrowings at balance date, excluding borrowings associated with superannuation, is used to determine the borrowing costs to be capitalised.

Borrowing costs include interest on bank overdrafts, interest on borrowings, and finance lease charges.

### **(t) Employee costs and benefits**

The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date.

#### *Wages and salaries and annual leave*

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulated sick leave expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits in respect of employee services up to the reporting date, classified as current liabilities and measured at their nominal values.

Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at the present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

#### *Long service leave*

Liability for long service leave (LSL) is recognised in the provision for employee benefits.

Current liability - unconditional LSL is disclosed as a current liability even when the council does not expect to settle the liability within 12 months because it will not have the unconditional right to defer settlement of the entitlement should an employee take leave within 12 months.

The components of this current liability are measured at :

- present value - component that is not expected to be wholly settled within 12 months.
- nominal value - component that is expected to be wholly settled within 12 months.

#### *Classification of employee costs*

Non-current liability - conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non - current liability. There is an unconditional right to defer settlement of the entitlement until the employee has completed the requisite years of service.

This non-current LSL liability is measured at present value.

## **Note 1 Significant accounting policies (cont.)**

### **(u) Leases**

#### *Finance leases*

Leases of assets where substantially all the risks and rewards incidental to ownership of the asset are transferred to the Council are classified as finance leases. Finance leases are capitalised, recording an asset and a liability at the lower of the fair value of the asset and the present value of the minimum lease payments, including any guaranteed residual value. Lease payments are allocated between the reduction of the lease liability and the interest expense. Leased assets are depreciated on a straight line basis over their estimated useful lives to the Council where it is likely that the Council will obtain ownership of the asset or over the term of the lease, whichever is the shorter. At balance date, Council has no finance leases.

#### *Operating leases*

Lease payments for operating leases are required by the accounting standard to be recognised on a straight line basis, rather than expensed in the years in which they are incurred.

#### *Leasehold improvements*

Leasehold improvements are recognised at cost and are amortised over the unexpired period of the lease or the estimated useful life of the improvement, whichever is the shorter. At balance date, Council has no leasehold improvements.

### **(v) 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 Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

### **(w) Financial guarantees**

Financial guarantee contracts are not recognised as a liability in the balance sheet unless the lender has exercised their right to call on the guarantee or Council has other reasons to believe that it is probable that the right will be exercised. Details of guarantees that Council has provided, that are not recognised in the balance sheet, are disclosed at Note 33 contingent liabilities and contingent assets.

### **(x) Contingent assets and contingent liabilities and commitments**

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed by way of a note and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value by way of note and presented inclusive of the GST payable.

### **(y) Pending accounting standards**

The following new AAS's have been issued that are not mandatory for the 30 June 2017 reporting period.

Council has assessed these pending standards and has identified the following potential impacts will flow from the application of these standards in future reporting periods.

#### *Revenue from contracts with customers (AASB 15) (applies 2019/20)*

The standard shifts the focus from the transaction-level to a contract-based approach. Recognition is determined based on what the customer expects to be entitled to (rights and obligations), while measurement encompasses estimation by the entity of the amount expected to be entitled for performing under the contract. The full impact of this standard is not known however it is most likely to impact where contracts extend over time, where there are rights and obligations that may vary the timing or amount of the consideration, or where there are multiple performance elements. This has the potential to impact on the recognition of certain grant income.

#### *Leases (AASB 16) (applies 2019/20)*

The classification of leases as either finance leases or operating leases is eliminated for lessees. Leases will be recognised in the Balance Sheet by capitalising the present value of the minimum lease payments and showing a 'right-of-use' asset, while future lease payments will be recognised as a financial liability. The nature of the expense recognised in the profit or loss will change. Rather than being shown as rent, or as leasing costs, it will be recognised as depreciation on the 'right-of-use' asset, and an interest charge on the lease liability. The interest charge will be calculated using the effective interest method, which will result in a gradual reduction of interest expense over the lease term.

### **(z) Rounding**

Unless otherwise stated, amounts in the financial report have been rounded to the nearest thousand dollars.

Figures in the financial statement may not equate due to rounding.

## Note 2 Budget comparison

The budget comparison notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2014* requires explanation of any material variances. Council has adopted a materiality threshold of the lower of 10 percent or \$100,000 where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

The budget figures detailed below are those adopted by Council on 16 June 2016. The Budget was based on assumptions that were relevant at the time of adoption of the Budget. Council sets guidelines and parameters for income and expense targets in this budget in order to meet Council's planning and financial performance targets for both the short and long-term. The budget did not reflect any changes to equity resulting from asset revaluations, as their impacts were not considered predictable.

These notes are prepared to meet the requirements of the *Local Government Act 1989* and the *Local Government (Planning and Reporting) Regulations 2014*.

### (a) Income and Expenditure

	Budget 2017 \$	Actual 2017 \$	Variance 2017 \$	Ref
<b>Income</b>				
Rates and charges	6,977,656	7,001,001	23,345	
Statutory fees and fines	114,300	142,785	28,485	1
User fees	570,194	542,721	(27,473)	2
Grants - operating	6,086,819	8,824,692	2,737,873	3
Grants - capital	2,390,590	8,625,589	6,234,999	4
Contributions - monetary	106,000	219,308	113,308	5
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	231,000	188,411	(42,589)	6
Share of net profits/(losses) of associates and joint ventures	-	(11,853)	(11,853)	
Other income	2,120,382	3,325,327	1,204,945	7
<b>Total income</b>	<b>18,596,941</b>	<b>28,857,981</b>	<b>10,261,040</b>	
<b>Expenses</b>				
Employee costs	6,440,578	6,726,461	(285,883)	8
Materials and services	5,343,773	11,401,072	(6,057,299)	9
Bad and doubtful debts	-	1,674	(1,674)	
Depreciation and amortisation	6,750,334	6,409,216	341,118	10
Impairment Expense	-	2,808,112	(2,808,112)	11
Borrowing costs	11,071	11,071	-	
Other expenses	320,680	332,898	(12,218)	
<b>Total expenses</b>	<b>18,866,436</b>	<b>27,690,504</b>	<b>(8,824,068)</b>	

Variance Ref	Item	Explanation
1	Statutory fees and fines	Funds collected through Statutory Fees and Fines have returned 25% more than originally budgeted. The major contributor to this was in the area of building fees, which were considerably higher (\$23,688) than budgeted as a result of higher building activity recorded.
2	User fees	The original budget placed Sales - other general (\$262,600) into user Fees rather than Other Income. Removing this from the User fees original budget leaves a variance of \$163,119 or 53% over budget. The major variances include reimbursements for private works income (\$150,324) which was not budgeted and transfer station fees which were \$17,473 higher than budgeted.
3	Grants - operating	Council received a prepayment of \$2,534,893 for the 2017-2018 allocation of Victoria Grants Commission. This is in addition to an extra \$143,140 allocated by the VGC after budgets were completed. Some areas received higher than budgeted funding during the 2017/18 year, these included aged care (\$35,731), maternal and child health (\$19,560) and preschools (\$21,591).

4	Grants - capital	<p>Capital grants show a significant variance of 260.8% above the originally budgeted amount. The major variance here relates to the fact that Council has received \$6,000,000 funding, which was not budgeted, to assist with flood recovery works.</p> <p>There was also more grant funds received for projects than budgeted - relating to the Fire Access Road Subsidy Scheme (\$58,225), roadworks (\$295,000), the West Wimmera Recreational Trails Strategy (\$27,000) and the Goroke Little Desert Nature Playspace (\$85,500). These increases were partly offset by budgeted grant amounts not received relating to parks and reserves (\$147,000).</p>
5	Contributions - monetary	<p>Contributions received by Council were 106.9% higher than budgeted, with \$45,000 towards the Apsley Recreation Reserve received, in addition to \$25,000 for the Kaniva netball court and \$9,980 received for fencing the Kaniva Industrial Estate, which were not anticipated at the time of preparing the 2017-2018 budget.</p>
6	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	<p>Council's net gain on the sale of property, infrastructure, plant and equipment was slightly less than anticipated, this was mostly due to the budgeted sale of a water truck being deferred to 2017/18 due to unavailability of a replacement vehicle.</p>
7	Other income	<p>The original budget placed Sales - other general (\$262,600) into user Fees rather than Other Income. Adding this to the other Income original budget leaves a variance of \$939,396 or 39.2% over budget. The major variances are as follows:</p> <ul style="list-style-type: none"> <li>→ Interest earned on investments was \$81,504 higher than budgeted, as a result of Council holding higher cash balances as well as a high focus on investment management by Council;</li> <li>→ Reimbursements from Quarry Operations were \$160,114 higher than budgeted, representing a greater turnover of materials;</li> <li>→ Insurance reimbursements were \$79,482 higher than budgeted;</li> <li>→ Other sundry income was \$78,959 higher than budget, predominantly as a result of revaluation income from the Office of State Revenue;</li> <li>→ Reimbursements from Council services provided were \$60,113 higher than budgeted; and</li> <li>→ Roadworks reimbursements from VicRoads were \$421,707 higher than budgeted, as a result of a higher level of works undertaken than anticipated.</li> </ul>
8	Employee costs	<p>Employee costs expensed for the year were \$285,883 or 3.51% over budget. There were a number of factors included in this:</p> <ul style="list-style-type: none"> <li>→ Sick leave was \$165,536 over budget. This included a small number of long term serious illness and is partially offset by the increase in insurance reimbursements seen in Other Income.</li> <li>→ Overtime was \$73,029 over budget. This was largely a result of the initial flood emergency response activities by Council staff.</li> </ul>
9	Materials and services	<p>Materials and services show a significant variance to budget of \$6 million. Most of this can be attributed to flood recovery operations, the major variations include:</p> <ul style="list-style-type: none"> <li>→ Flood recovery expenses totalling \$5.05 million. This was an unexpected natural disaster that occurred in September 2016 and was not budgeted</li> <li>→ Kaniva Community Hub construction costs of \$351,418. Council anticipates recouping this cost from the primary user group of the facility over the next 5 years.</li> <li>→ VicRoads road works under contract of \$421,707 representing additional works undertaken by Council on behalf of VicRoads, much of which was in repairing roads damaged by the September 2016 flood. These works are reimburseable to Council and are offset by an increase in reimbursement income.</li> </ul>
10	Depreciation and amortisation	<p>Depreciation was \$341,118 below initial budget expectations.</p> <ul style="list-style-type: none"> <li>→ Depreciation on plant and equipment was \$113,000 lower than budget largely as a result of Council holding onto some larger items of plant which had been fully depreciated earlier in the year (these were replaced later in year).</li> <li>→ Infrastructure depreciation was \$220,000 lower than anticipated due to Council initially expecting to construct and fully depreciate a small number of primer seal works. Alternative methods of construction were employed which did not result in primer seals being depreciated within the year.</li> </ul>
11	Impairment Expense	<p>Impairment expense relates entirely to damage which occurred to Council's assets as a result of the September 2016 flood. This event was not budgeted for.</p>



Note 2 Budget comparison (cont.)

(b) Capital Works

	Budget 2017 \$	Actual 2017 \$	Variance 2017 \$	Ref
<b>Property</b>				
Land improvements	-	28,682	28,682	1
<b>Total Land</b>	-	28,682	28,682	
Buildings	635,100	143,563	(491,537)	2
<b>Total Buildings</b>	635,100	143,563	(491,537)	
<b>Total Property</b>	635,100	172,245	(462,855)	
<b>Plant and Equipment</b>				
Plant, machinery and equipment	1,306,000	991,246	(314,754)	3
Fixtures, fittings and furniture	22,810	46,758	23,948	4
<b>Total Plant and Equipment</b>	1,328,810	1,038,004	(290,806)	
<b>Infrastructure</b>				
Roads	3,700,500	4,771,749	1,071,249	5
Bridges	50,000	235,263	185,263	6
Footpaths and cycleways	109,600	127,745	18,145	7
Drainage	95,000	63,148	(31,852)	8
Parks, open space and streetscapes	65,000	-	(65,000)	1
<b>Total Infrastructure</b>	4,020,100	5,197,905	1,177,805	
<b>Total Capital Works Expenditure</b>	5,984,010	6,408,154	424,144	
<b>Represented by:</b>				
New asset expenditure	170,160	70,486	(99,674)	
Asset renewal expenditure	5,412,750	6,045,535	632,785	
Asset expansion expenditure	-	-	-	
Asset upgrade expenditure	401,100	292,133	(108,967)	
<b>Total Capital Works Expenditure</b>	5,984,010	6,408,154	424,144	

(i) Explanation of material variations

Variance Ref	Item	Explanation
1	Land improvements	Land Improvements involves Playground projects which were initially budgeted under Parks, opens spaces and streetscapes. These activities were not complete at 30 June 2017, it is anticipated these works will continue in 2017-18.
2	Buildings	Some projects such as Kaniva Structural repairs (\$150,000), Calico and Candles restumping and alteration (\$82,000) and Charam Hall restumping and repair (\$15,000) have commenced and are not due for completion until 2017-18. The Edenhope Cultural and Community Hub (\$100,000) was contingent on grant funding being received and has not yet commenced. Other projects have been delayed/postponed to 2017-18.
3	Plant, machinery and equipment	The Plant, Machinery and Equipment area shows an actual spend of 24% below budget. This was due to the purchase of the water truck and the street sweeper not occurring until the 2017-18 year.
4	Fixtures, fittings and furniture	The purchase of a Global Navigation Satellite System in place of budgeted computer replacements resulted in the Furniture, fittings and furniture actual spend being \$23,948 over budget.
5	Roads	As a result of the September 2016 Flood, Council was required to reassess its roads capital works program. This resulted in a number of additional works being undertaken supporting flood recovery works, particularly around resheeting, formation grading and shoulder sheeting. These works were undertaken in order to maximise integration of flood reinstatements into Council's networked works.
6	Bridges	Similar to roads, Council's capital bridge renewal programme was affected by the September 2016 flood. Similarly, Council took the opportunity to maximise integration and efficiency of works in undertaking a number of additional bridge works over the year.
7	Footpaths and cycleways	Footpaths and cycleways were over budget by \$18,145, due to an over spend of \$46,173 on the Kaniva Wetlands Project footpath construction. This has, in part, been offset by an increase in the anticipated grant funding for this project. Lions park Edenhope footpath reconstruction was \$5,742 over budget. Projects in this category which did not proceed included Elizabeth St Edenhope footpath repairs (\$8,200) and Lake Wallace walking track reconstruction (\$27,000).
8	Drainage	Various rural drainage works which had formed part of Council's own capital program for 2016/17 were adversely affected by the September 2009 flood and as such form part of the flood recovery works program and will be expensed as an impairment reversal

	2017 \$	2016 \$
<b>Note 3 Rates and charges</b>		
Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The Capital Improved Value of a property is its current market value determined by Council's contract valuer.		
The valuation base used to calculate general rates for 2016/17 was \$1,777.19 million (2015/16 \$1,773.75 million).		
General Rates	6,128,749	5,959,011
Municipal charge	405,312	399,224
Waste management charge	466,940	445,959
<b>Total rates and charges</b>	<b>7,001,001</b>	<b>6,804,194</b>
The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2016, and the valuation will be first applied in the rating year commencing 1 July 2017.		
<b>Note 4 Statutory fees and fines</b>		
Animal management	34,140	28,928
Building fees	37,875	18,803
Permits	16,196	16,346
Town planning fees	28,515	14,217
Infringements and costs	1,507	3,157
Other	24,552	30,472
<b>Total statutory fees and fines</b>	<b>142,785</b>	<b>111,923</b>
<b>Note 5 User fees</b>		
Community services user charges	211,102	217,075
Private and contract works	150,324	122,711
Refuse disposal fees	52,004	43,707
User charges	19,902	25,264
Caravan park fees	22,816	20,511
Other fees and charges	86,573	10,996
<b>Total user fees</b>	<b>542,721</b>	<b>440,264</b>

	2017 \$	2016 \$
<b>Note 6 Grants</b>		
Grants were received in respect of the following :		
<b>Summary of grants</b>		
Commonwealth funded grants	15,917,836	5,454,617
State funded grants	1,532,445	2,010,376
<b>Total grants received</b>	<b>17,450,281</b>	<b>7,464,993</b>
<b>Operating Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Victoria Grants Commission	7,433,611	2,377,789
CHSP Programs & Meal services	329,361	-
<b>Recurrent - State Government</b>		
HACC programs	130,674	405,856
Preschool operating	225,350	299,174
Maternal and child health	178,781	159,221
Pest & weed control	66,595	116,595
Preschool cluster management	29,219	57,128
Meals service	2,740	39,587
Senior Citizens	13,597	36,746
Youth initiatives FreeZa program	19,600	19,600
Other	23,866	41,028
<b>Total recurrent operating grants</b>	<b>8,453,394</b>	<b>3,552,724</b>
<b>Non-recurrent - State Government</b>		
Harrow Recreation Reserve - Sustainable Water Fund	69,312	-
Kaniva Leeor Netball Court 2016/17 (DHS)	50,946	-
Community Planning Grant (VASP) (DEPI)	25,000	-
Public Health Projects - Mosquito management	36,719	-
Kaniva Hub	150,000	300,000
Drought Response program	-	55,000
Fire Service Levy Implementation Grant	39,322	38,193
Public Hall Upgrades	-	10,000
Lake Wallace Boating Safety	-	9,304
One Tree per Child program	-	3,315
Douglas Tennis Club (DHHS)	-	3,300
Harrow/Goroke Precinct Plan	-	3,000
Connewirricoo Tennis Club (DHHS)	-	1,700
<b>Total non-recurrent operating grants</b>	<b>371,298</b>	<b>423,812</b>
<b>Total operating grants</b>	<b>8,824,692</b>	<b>3,976,536</b>
<b>Capital Grants</b>		
<b>Recurrent - Commonwealth Government</b>		
Roads to recovery	2,154,864	3,076,828
<b>Total recurrent capital grants</b>	<b>2,154,864</b>	<b>3,076,828</b>
<b>Non-recurrent - Commonwealth Government</b>		
Flood recovery (NDRRA)	6,000,000	-
<b>Non-recurrent - State Government</b>		
Henley Park (DEDJTR)	-	126,000
Better Pools program	-	100,500
Kaniva Playspace	-	90,000
Edenhope Transfer Station (Sustain Vic)	-	24,000
Kaniva Transfer Station (Sustain Vic)	-	23,200
Local Government Infrastructure Program (DELWP)	-	20,453
War Memorial Restoration Grants	-	19,476
Kaniva Men's Shed	-	8,000
Fire Access Road Subsidy Scheme (FARRS)	58,225	-
Madden St to Fauna Park & Madden St roundabout crossing upgrade	95,000	-
Solar Power Shire Building	5,000	-
Goroke Little Desert Nature Playspace	85,500	-
Feders Collins Rd 1,250m x5m x 150mm pave (Graincorp)	200,000	-
West Wimmera Recreational Trails Strategy	27,000	-
<b>Total non-recurrent capital grants</b>	<b>6,470,725</b>	<b>411,629</b>
<b>Total capital grants</b>	<b>8,625,589</b>	<b>3,488,457</b>
<b>Unspent grants received on condition that they be spent in a specific manner</b>		
Balance at start of year	406,940	162,780
Received during the financial year and remained unspent at balance date	407,484	322,120
Received in prior years and spent during the financial year	406,940	77,960
<b>Balance at year end</b>	<b>407,484</b>	<b>406,940</b>

Notes to the Financial Report  
For the Year Ended 30 June 2017

	2017 \$	2016 \$
<b>Note 7 Contributions</b>		
Monetary	219,308	62,076
<b>Total contributions</b>	<b>219,308</b>	<b>62,076</b>
<b>Note 8 Net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>		
Proceeds of sale	234,006	282,108
Written down value of assets disposed	(45,595)	(162,602)
<b>Total net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>	<b>188,411</b>	<b>119,506</b>
<b>Note 9 Other income</b>		
Reimbursements - Vic Roads	2,221,707	1,749,474
Quarry operations	422,714	340,703
Interest	214,453	199,108
Reimbursements - other	169,411	196,839
Insurance refunds	79,483	55,759
Rent	41,977	44,987
Fuel tax refund	37,452	43,707
Gain on valuation of inventory land	-	4,000
Other	138,130	18,460
<b>Total other income</b>	<b>3,325,327</b>	<b>2,653,037</b>
<b>Note 10 (a) Employee costs</b>		
Wages and salaries	5,926,307	5,562,814
WorkCover	134,465	106,448
Superannuation	585,671	591,508
Fringe benefits tax	80,018	77,930
<b>Total employee costs</b>	<b>6,726,461</b>	<b>6,338,700</b>
<b>Note 10 (b) Superannuation</b>		
Council made contributions to the following funds:		
<b>Defined benefit fund</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	67,934	65,489
	<u>67,934</u>	<u>65,489</u>
Employer contributions payable at reporting date.	-	-
<b>Accumulation funds</b>		
Employer contributions to Local Authorities Superannuation Fund (Vision Super)	236,155	251,358
Employer contributions - other funds	281,582	274,661
	<u>517,737</u>	<u>526,019</u>
Employer contributions payable at reporting date.	-	-
Refer to note 32 for further information relating to Council's superannuation obligations.		

Notes to the Financial Report  
For the Year Ended 30 June 2017

	2017	2016
	\$	\$
<b>Note 11 Materials and services</b>		
Contract payments	8,765,565	2,708,188
Plant and equipment maintenance	672,872	715,504
Utilities	328,086	336,910
Office administration	62,096	53,201
Information technology	133,370	194,459
Insurance	309,557	292,096
Consultants	41,947	72,356
Other materials and services	1,087,579	711,500
<b>Total materials and services</b>	<b>11,401,072</b>	<b>5,084,214</b>
<b>Note 12 Bad and doubtful debts</b>		
Rates debtors	-	7,908
Other debtors	1,674	7,134
<b>Total bad and doubtful debts</b>	<b>1,674</b>	<b>15,042</b>
<b>Note 13 (a) Depreciation</b>		
Property	749,367	715,138
Plant and equipment	791,369	871,911
Infrastructure	4,868,480	4,783,840
<b>Total depreciation</b>	<b>6,409,216</b>	<b>6,370,889</b>
<i>Refer to note 22 for a more detailed breakdown of depreciation and amortisation charges</i>		
<b>Note 14 Borrowing costs</b>		
Interest - Borrowings	11,071	13,634
<b>Total borrowing costs</b>	<b>11,071</b>	<b>13,634</b>
<b>Note 15 Other expenses</b>		
Councillors' allowances	145,985	135,204
Operating lease rentals	85,448	85,818
Auditors' remuneration - VAGO - audit of the financial statements, performance statement and grant acquittals	39,195	30,195
Decrease in fair value of asset held for resale	-	15,240
Auditors' remuneration - Internal	10,575	16,875
Other	51,695	40,254
<b>Total other expenses</b>	<b>332,898</b>	<b>323,586</b>

Notes to the Financial Report  
For the Year Ended 30 June 2017

	2017 \$	2016 \$
<b>Note 16 Investments in associates, joint arrangements and subsidiaries</b>		
<b>(a) Investments in associates</b>		
Investments in associates accounted for by the equity method are:		
- Wimmera Regional Library Corporation	363,891	357,361
- Wimmera Development Association	47,656	35,514
<b>Wimmera Regional Library Corporation</b>		
<i>Background</i>		
Council's investment in the Wimmera Regional Library Corporation is based on the equity method of accounting. Refer Note 1 (e).		
Council's interest in equity	12.41%	11.43%
<b>Fair value of Council's investment in Wimmera Regional Library Corporation</b>	<b>363,891</b>	<b>357,361</b>
<b>Council's share of accumulated surplus/(deficit)</b>		
Council's share of accumulated surplus(deficit) at start of year	161,074	164,492
Reported surplus(deficit) for year	(23,994)	169
Transfers (to) from reserves	(838)	1,383
Distributions for the year	13,756	(4,970)
Council's share of accumulated surplus(deficit) at end of year	<b>149,998</b>	<b>161,074</b>
<b>Council's share of reserves</b>		
Council's share of reserves at start of year	196,287	203,904
Transfers (to) from reserves	838	(1,383)
Distributions for the year	16,768	(6,234)
Council's share of reserves at end of year	<b>213,893</b>	<b>196,287</b>
<b>Movement in carrying value of specific investment</b>		
Carrying value of investment at start of year	357,361	368,397
Share of surplus(deficit) for year	(23,994)	169
Share of asset revaluation	-	-
Distributions received	30,524	(11,205)
Carrying value of investment at end of year	<b>363,891</b>	<b>357,361</b>



Notes to the Financial Report  
For the Year Ended 30 June 2017

	2017	2016
	\$	\$
<b>Note 16 Investments in associates, joint arrangements and subsidiaries (cont'd)</b>		
<b>Wimmera Development Association</b>		
<i>Background</i>		
Council's investment in the Wimmera Development Association is based on the equity method of accounting. Refer Note 1 (e).		
Council's interest in equity	7.76%	7.76%
<b>Fair value of Council's investment in Wimmera Development Association</b>	<b>47,656</b>	<b>35,514</b>
<b>Council's share of accumulated surplus/(deficit)</b>		
Council's share of accumulated surplus/(deficit) at start of year	24,303	24,121
Reported surplus/(deficit) for year	12,141	675
Transfers (to) from reserves	(5,618)	(899)
Distributions for the year	(238)	406
Council's share of accumulated surplus/(deficit) at end of year	<b>30,588</b>	<b>24,303</b>
<b>Council's share of reserves</b>		
Council's share of reserves at start of year	11,211	10,717
Transfers (to) from reserves	5,618	899
Distributions for the year	238	(405)
Council's share of reserves at end of year	<b>17,067</b>	<b>11,211</b>
<b>Movement in carrying value of specific investment</b>		
Carrying value of investment at start of year	35,514	34,838
Share of surplus/(deficit) for year	12,141	675
Distributions received	1	1
Carrying value of investment at end of year	<b>47,656</b>	<b>35,514</b>
<b>Total Investment in Associates</b>		
Wimmera Regional Library Corporation	363,891	357,361
Wimmera Development Association	47,656	35,514
	<b>411,547</b>	<b>392,875</b>

Notes to the Financial Report  
For the Year Ended 30 June 2017

	2017	2016
	\$	\$
<b>Note 17 Cash and cash equivalents</b>		
Cash on hand	1,270	1,270
Cash at bank	4,287,784	2,469,703
Term deposits	9,232,273	6,092,273
	<u>13,521,327</u>	<u>8,563,246</u>
Councils cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:		
- Unspent Grants (Note 6)	407,484	406,940
- Cemetery Trust funds (Note 38)	136,670	-
- Trust funds and deposits (Note 24)	68,240	35,655
Total restricted funds	<u>612,394</u>	<u>442,595</u>
Total unrestricted cash and cash equivalents	<u>12,908,933</u>	<u>8,120,651</u>
<b>Intended allocations</b>		
Although not externally restricted the following amounts have been allocated for specific future purposes by Council:		
- Cash held to fund carried forward capital works	560,992	714,450
- Cash held to fund long service leave provision	1,367,847	1,289,849
- Other discretionary reserves	1,543,608	1,696,654
Total funds subject to intended allocations	<u>3,472,447</u>	<u>3,700,953</u>
<b>Note 18 Trade and other receivables</b>		
<b>Current</b>		
Rates debtors	255,276	254,526
Provision for doubtful debts - rates	(52,507)	(90,978)
Other debtors		
- Sundry Debtors	540,452	393,616
- GST Receivable	164,062	41,371
- Employee Superannuation	(1,110)	(1,416)
Provision for doubtful debts - other debtors	(2,175)	(3,051)
<b>Total trade and other receivables</b>	<u>903,998</u>	<u>594,068</u>
<b>(a) Ageing of Receivables</b>		
At balance date other sundry debtors representing financial assets were past due but not impaired. The ageing of the Council's trade & other receivables (excluding statutory receivables) was:		
Current (not yet due)	486,745	327,523
Past due by up to 30 days	10,486	21,812
Past due between 31 and 180 days	837	336
Past due between 181 and 365 days	3,429	2,760
Past due by more than 1 year	38,955	41,185
Total trade & other receivables	<u>540,452</u>	<u>393,616</u>
<b>(b) Movement in provisions for doubtful debts</b>		
Balance at the beginning of the year	90,978	83,070
New Provisions recognised during the year	-	7,908
Amounts already provided for and written off as uncollectible	-	-
Amounts provided for but recovered during the year	(38,471)	-
Balance at end of year	<u>52,507</u>	<u>90,978</u>

Notes to the Financial Report  
For the Year Ended 30 June 2017

	2017 \$	2016 \$
<b>Note 19 Inventories</b>		
Inventories held for distribution	324,714	178,731
<b>Total inventories</b>	<b>324,714</b>	<b>178,731</b>
<b>Note 20 Non current assets classified as held for sale</b>		
Fair value of land held for resale	14,000	19,000
<b>Total non current assets classified as held for sale</b>	<b>14,000</b>	<b>19,000</b>
<b>Note 21 Other assets</b>		
Prepayments	52,552	74,649
Accrued income	105,766	-
<b>Total other assets</b>	<b>158,318</b>	<b>74,649</b>

**Note 22 Property, infrastructure, plant and equipment**

**Summary of property, infrastructure, plant and equipment**

	At Written Down Value 30 June 2016	Acquisitions	Depreciation & Impairment	Asset Impairment	Disposal	Transfers	At Written Down Value 30 June 2017
Land	3,185,327	28,682	(136,646)	-	-	-	3,077,363
Buildings	15,504,322	143,563	(612,721)	-	-	-	15,035,164
Plant and Equipment	3,184,887	1,038,004	(791,369)	-	(40,595)	-	3,390,927
Infrastructure	145,538,584	5,089,875	(4,868,480)	(2,808,112)	-	108,030	143,059,897
Work in progress	136,288	-	-	-	-	(108,030)	28,258
	<u>167,549,408</u>	<u>6,300,124</u>	<u>(6,409,216)</u>	<u>(2,808,112)</u>	<u>(40,595)</u>	<u>-</u>	<u>164,591,609</u>

**Summary of Work in Progress**

	Opening WIP	Additions	Transfers	Write Offs	Closing WIP
Buildings	1,000	35,963	-	-	36,963
Plant and Equipment	27,258	-	-	-	27,258
Infrastructure	108,030	7,757	(108,030)	-	7,757
Total	<u>136,288</u>	<u>43,720</u>	<u>(108,030)</u>	<u>-</u>	<u>71,978</u>

**Note 22 Property, infrastructure, plant and equipment (cont'd)**

<b>Land and Buildings</b>	<b>Note</b>	Land - specialised	Land - non specialised	Land improvements	<b>Total Land</b>	Heritage buildings	Buildings - specialised	Buildings - non specialised	<b>Total Buildings</b>	Work In Progress	<b>Total Property</b>
At fair value 1 July 2016		952,900	66,000	3,081,600	<b>4,100,500</b>	58,800	30,462,113	1,212,500	<b>31,733,413</b>	1,000	<b>35,834,913</b>
Accumulated depreciation at 1 July 2016		-	-	(915,173)	(915,173)	(46,102)	(15,633,056)	(549,933)	(16,229,091)	-	(17,144,264)
		<b>952,900</b>	<b>66,000</b>	<b>2,166,427</b>	<b>3,185,327</b>	<b>12,698</b>	<b>14,829,057</b>	<b>662,567</b>	<b>15,504,322</b>	<b>1,000</b>	<b>18,690,649</b>
<b>Movements in fair value</b>											
Acquisition of assets at fair value		-	-	28,682	<b>28,682</b>	-	107,600	-	<b>107,600</b>	35,963	<b>172,245</b>
Contributed assets		-	-	-	-	-	-	-	-	-	-
Revaluation increments/decrements		-	-	-	-	-	-	-	-	-	-
Fair value of assets disposed		-	-	-	-	-	-	-	-	-	-
Impairment losses recognised in operating result		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
		-	-	28,682	<b>28,682</b>	-	107,600	-	<b>107,600</b>	35,963	<b>172,245</b>
<b>Movements in accumulated depreciation</b>											
Depreciation and amortisation		-	-	(136,646)	<b>(136,646)</b>	(1,058)	(589,659)	(22,004)	<b>(612,721)</b>	-	<b>(749,367)</b>
Accumulated depreciation of disposals		-	-	-	-	-	-	-	-	-	-
Impairment losses recognised in operating result		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
		-	-	(136,646)	<b>(136,646)</b>	(1,058)	(589,659)	(22,004)	<b>(612,721)</b>	-	<b>(749,367)</b>
At fair value 30 June 2017		952,900	66,000	3,110,282	<b>4,129,182</b>	58,800	30,569,713	1,212,500	<b>31,841,013</b>	36,963	<b>36,007,158</b>
Accumulated depreciation at 30 June 2017		-	-	(1,051,819)	(1,051,819)	(47,160)	(16,222,715)	(571,937)	(16,841,812)	-	(17,893,631)
		<b>952,900</b>	<b>66,000</b>	<b>2,058,463</b>	<b>3,077,363</b>	<b>11,640</b>	<b>14,346,998</b>	<b>640,563</b>	<b>14,999,201</b>	<b>36,963</b>	<b>18,113,527</b>

**Note 22 Property, infrastructure, plant and equipment (cont'd)**

<b>Plant and Equipment</b>	<b>Note</b>	<b>Plant machinery and equipment</b>	<b>Fixtures fittings and</b>	<b>Work In Progress</b>	<b>Total plant and equipment</b>
At fair value 1 July 2016		7,738,772	1,316,840	27,258	<b>9,082,870</b>
Accumulated depreciation at 1 July 2016		(4,667,494)	(1,203,231)	-	(5,870,725)
		<u>3,071,278</u>	<u>113,609</u>	<u>27,258</u>	<u><b>3,212,145</b></u>
<b>Movements in fair value</b>					
Acquisition of assets at fair value		991,246	46,758	-	<b>1,038,004</b>
Contributed assets		-	-	-	-
Revaluation increments/decrements		-	-	-	-
Fair value of assets disposed		(651,253)	-	-	<b>(651,253)</b>
Impairment losses recognised in operating result		-	-	-	-
Transfers		-	-	-	-
		<u>339,993</u>	<u>46,758</u>	<u>-</u>	<u><b>386,751</b></u>
<b>Movements in accumulated depreciation</b>					
Depreciation and amortisation		(743,813)	(47,556)	-	<b>(791,369)</b>
Accumulated depreciation of disposals		610,658	-	-	<b>610,658</b>
Impairment losses recognised in operating result		-	-	-	-
Transfers		-	-	-	-
		<u>(133,155)</u>	<u>(47,556)</u>	<u>-</u>	<u><b>(180,711)</b></u>
At fair value 30 June 2017		8,078,765	1,363,598	27,258	<b>9,469,621</b>
Accumulated depreciation at 30 June 2017		(4,800,649)	(1,250,787)	-	(6,051,436)
		<u><b>3,278,116</b></u>	<u><b>112,811</b></u>	<u><b>27,258</b></u>	<u><b>3,418,185</b></u>



Note 22 Property, infrastructure, plant and equipment (cont'd)

Infrastructure	Note	Roads	Bridges	Footpaths and cycleways	Drainage	Work In Progress	Total Infrastructure
At fair value 1 July 2016		200,334,927	3,911,507	4,077,472	14,743,794	108,030	223,175,730
Accumulated depreciation at 1 July 2016		(66,426,371)	(1,806,787)	(709,989)	(8,693,999)	-	(77,637,146)
		133,908,556	2,104,720	3,367,483	6,049,795	108,030	145,538,584
<b>Movements in fair value</b>							
Acquisition of assets at fair value		4,763,992	235,263	127,745	63,148	7,757	5,197,905
Contributed assets		-	-	-	-	-	-
Revaluation increments/decrements		-	-	-	-	-	-
Fair value of assets disposed		-	-	-	-	-	-
Impairment losses recognised in operating result		(2,808,112)	-	-	-	-	(2,808,112)
Transfers		108,030	-	-	-	(108,030)	(0)
		2,063,910	235,263	127,745	63,148	(100,273)	2,389,793
<b>Movements in accumulated depreciation</b>							
Depreciation and amortisation		(4,527,882)	(50,790)	(81,788)	(208,020)	-	(4,868,480)
Accumulated depreciation of disposals		-	-	-	-	-	-
Transfers		-	-	-	-	-	-
		(4,527,882)	(50,790)	(81,788)	(208,020)	-	(4,868,480)
At fair value 30 June 2017		202,398,837	4,146,770	4,205,217	14,806,942	7,757	225,565,523
Accumulated depreciation at 30 June 2017		(70,954,253)	(1,857,577)	(791,777)	(8,902,019)	-	(82,505,626)
		131,444,584	2,289,193	3,413,440	5,904,923	7,757	143,059,897

**Note 22 Property, infrastructure, plant and equipment cont'd**

*Valuation of land and buildings*

Valuation of land and buildings were undertaken by a qualified independent valuer Mr Ian Wilson, Contract Valuer, Australian Property Institute Member 7297. The valuation of land and buildings is at fair value, being market value based on highest and best use permitted by relevant land planning provisions. Where land use is restricted through existing planning provisions the valuation is reduced to reflect this limitation. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Specialised land is valued at fair value using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation. The adjustment has no impact on the comprehensive income statement.

Any significant movements in the unobservable inputs for land and land under roads will have a significant impact on the fair value of these assets.

The date of the current valuation is detailed in the following table. A full revaluation of these assets will be conducted in 2017/18.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2017 are as follows:

	Level 1	Level 2	Level 3	DoV
Land	-	66,000	-	Jan 2016
Specialised land	-	-	952,900	Jan 2016
Land improvements	-	-	2,058,463	Jan 2016
Heritage buildings	-	-	11,640	Jan 2016
Buildings - specialised	-	-	14,346,998	Jan 2016
Building - non specialised	-	-	640,563	Jan 2016
<b>Total</b>	<b>-</b>	<b>14,412,998</b>	<b>3,663,556</b>	

Completed by Mr Ian Wilson, Contract Valuer, Australian Property Institute Member 7297.

*Valuation of infrastructure*

Valuation of infrastructure assets has been determined in accordance with a valuation undertaken by Mr Des White Adv Dip, E.T, Local Government Engineering. The condition assessment and valuation of the roads was done by Mr Peter Moloney of Moloney Asset Management Systems.

The date of the current valuation is detailed in the following table. A full revaluation of these assets will be conducted in 2017/18.

The valuation is at fair value based on replacement cost less accumulated depreciation as at the date of valuation.

Details of the Council's infrastructure and information about the fair value hierarchy as at 30 June 2017 are as follows:

	Level 1	Level 2	Level 3	DoV
Roads	-	-	131,444,584	Jun 2014
Bridges	-	-	2,289,193	Jun 2014
Footpaths and cycleways	-	-	3,413,440	Jun 2014
Drainage	-	-	5,904,923	Jun 2014
<b>Total</b>	<b>-</b>	<b>-</b>	<b>143,052,140</b>	

Completed by Mr Des White Adv Dip, E.T, Local Government Engineering

**Note 22 Property, infrastructure, plant and equipment cont'd**

**2017**  
\$

**2016**  
\$

*Description of significant unobservable inputs into level 3 valuations*

**Specialised land and land under roads** is valued using a market based direct comparison technique. Significant unobservable inputs include the extent and impact of restriction of use and the market cost of land per square metre. The extent and impact of restrictions on use varies and results in a reduction to surrounding land values between 30% and 95%. The market value of land varies significantly depending on the location of the land and the current market conditions.

**Specialised buildings** are valued using a depreciated replacement cost technique. Significant unobservable inputs include the current replacement cost and remaining useful lives of buildings. Current replacement costs is calculated on a square metre basis and ranges from \$350 to \$1,700 per square metre. The remaining useful lives of buildings are determined on the basis of the current condition of buildings and vary from 40 years to 60 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of buildings are sensitive to changes in expectations or requirements that could either shorten or extend the useful lives of buildings.

**Infrastructure assets** are valued based on the depreciated replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 1 years to 100 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

**Reconciliation of specialised land**

Municipal Office Land	103,000	103,000
Waste Disposal Land	116,000	116,000
Community Services Land	83,500	83,500
Infrastructure and Works Operations Land	324,500	324,500
Recreational and Sundry Council Land	325,900	325,900
<b>Total specialised land</b>	<b>952,900</b>	<b>952,900</b>

Notes to the Financial Report  
For the Year Ended 30 June 2017

	2017	2016
	\$	\$
<b>Note 23 Trade and other payables</b>		
Trade payables	1,944,907	716,113
Accrued Salaries	144,426	119,434
Accrued expenses	1,761	1,777
<b>Total trade and other payables</b>	<b>2,091,094</b>	<b>837,324</b>

<b>Note 24 Trust funds and deposits</b>		
Refundable deposits	30,716	5,796
Refundable Trust Kaniva Rotary Club	15,000	15,000
Refundable Trust Newlands Lake restoration	3,359	3,359
Refundable Trust Lake Wallace committee proceeds	2,274	2,274
Refundable Trust Edenhope skateboard park fund	960	960
Refundable Trust Kaniva skateboard park fundraising	55	55
Fire services levy	15,876	8,211
<b>Total trust funds and deposits</b>	<b>68,240</b>	<b>35,655</b>

*Purpose and nature of items*

Refundable deposits - Deposits are taken by council as a form of surety in a number of circumstances, including in relation to building works, tender deposits, contract deposits and the use of civic facilities.

Fire Service Levy - Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the state government in line with that process.

Retention Amounts - Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

<b>Note 25 Provisions</b>					
<b>(a) Employee Provisions</b>	<b>Annual Leave</b>	<b>Long Service Leave</b>	<b>Rostered Days Off</b>	<b>Time In Lieu</b>	<b>Total</b>
	\$	\$	\$	\$	\$
<b>2017</b>					
Balance at beginning of the financial year	766,269	1,289,849	62,641	45,011	2,163,770
Additional provisions	459,924	110,156	198,089	61,469	829,638
Amounts used	(426,087)	(70,500)	(197,681)	(64,775)	(759,043)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	15,461	38,342	-	-	53,803
Balance at the end of the financial year	<b>815,567</b>	<b>1,367,847</b>	<b>63,049</b>	<b>41,705</b>	<b>2,288,168</b>
<b>2016</b>					
Balance at beginning of the financial year	777,080	1,188,620	51,553	61,835	2,079,088
Additional provisions	444,886	164,953	203,309	59,729	872,877
Amounts used	(472,026)	(153,222)	(192,221)	(76,553)	(894,022)
Change in the discounted amount arising because of time and the effect of any change in the discount rate	16,329	89,498	-	-	105,827
Balance at the end of the financial year	<b>766,269</b>	<b>1,289,849</b>	<b>62,641</b>	<b>45,011</b>	<b>2,163,770</b>

	2017 \$	2016 \$
<b>Note 25 Provisions (cont'd)</b>		
<b>Employee provisions</b>		
<b>Current provisions expected to be wholly settled within 12 months</b>		
Annual leave	563,147	486,445
Long service leave	105,404	140,771
Rostered Days off	63,049	62,641
Time In Lieu	41,705	45,010
	<u>773,305</u>	<u>734,867</u>
<b>Current provisions expected to be wholly settled after 12 months</b>		
Annual leave	252,420	279,825
Long service leave	1,040,403	922,042
	<u>1,292,823</u>	<u>1,201,867</u>
<b>Total current employee provisions</b>	<u>2,066,128</u>	<u>1,936,734</u>
<b>Non-current</b>		
Long service leave	222,040	227,036
<b>Total non-current employee provisions</b>	<u>222,040</u>	<u>227,036</u>
<b>Aggregate carrying amount of employee provisions:</b>		
Current	2,066,128	1,936,734
Non-current	222,040	227,036
<b>Total aggregate carrying amount of employee provisions</b>	<u>2,288,168</u>	<u>2,163,770</u>
<b>Note 25 Provisions</b>		
<b>(b) Other Provisions</b>		
<b>Current</b>		
Provision for wages	59,758	-
	<u>59,758</u>	<u>-</u>
<b>Total Provisions</b>		
Current	2,125,886	1,936,734
Non Current	222,040	227,036
	<u>2,347,926</u>	<u>2,163,770</u>
<b>Note 26 Interest-bearing loans and borrowings</b>		
<b>Current</b>		
Borrowings - secured (1)	130,268	123,614
	<u>130,268</u>	<u>123,614</u>
<b>Non-current</b>		
Borrowings - secured (1)	33,641	163,910
	<u>33,641</u>	<u>163,910</u>
<b>Total</b>	<u>163,909</u>	<u>287,524</u>
(1) Borrowings are secured by a lien over Council's rate revenue		
(a) The maturity profile for Council's borrowings is:		
Not later than one year	130,268	123,614
Later than one year and not later than five years	33,641	163,910
	<u>163,909</u>	<u>287,524</u>

Note 27 Reserves

	Balance at beginning of reporting period	Increment (decrement)	Share of increment (decrement) on revaluation by an associate	Balance at end of reporting period
<b>(a) Asset revaluation reserves</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2017</b>				
<b>Property</b>				
Land	724,387	-	-	724,387
Land Improvements	198,041	-	-	198,041
Buildings	9,485,014	-	-	9,485,014
	10,407,442	-	-	10,407,442
<b>Infrastructure</b>				
Roads	115,390,721	-	-	115,390,721
Bridges	575,750	-	-	575,750
Footpaths and cycleways	5,808,546	-	-	5,808,546
Drainage	3,908,826	-	-	3,908,826
Recreational, leisure and community facilities	-	-	-	-
Waste management	-	-	-	-
Parks, open space and streetscapes	-	-	-	-
Other infrastructure	-	-	-	-
	125,683,843	-	-	125,683,843
<b>Total asset revaluation reserves</b>	<b>136,091,285</b>	<b>-</b>	<b>-</b>	<b>136,091,285</b>
<b>2016</b>				
<b>Property</b>				
Land	724,387	-	-	724,387
Land Improvements	198,041	-	-	198,041
Buildings	9,485,014	-	-	9,485,014
	10,407,442	-	-	10,407,442
<b>Infrastructure</b>				
Roads	115,390,721	-	-	115,390,721
Bridges	575,750	-	-	575,750
Footpaths and cycleways	5,808,546	-	-	5,808,546
Drainage	3,908,826	-	-	3,908,826
Recreational, leisure and community facilities	-	-	-	-
Waste management	-	-	-	-
Parks, open space and streetscapes	-	-	-	-
Other infrastructure	-	-	-	-
	125,683,843	-	-	125,683,843
<b>Total asset revaluation reserves</b>	<b>136,091,285</b>	<b>-</b>	<b>-</b>	<b>136,091,285</b>

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

	Balance at beginning of reporting period	Transfer from accumulated surplus	Transfer to accumulated surplus	Balance at end of reporting period
<b>(b) Other reserves</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>2017</b>				
Plant replacement	339,424	66,651	-	406,075
Crabtree trust	26,610	665	(10,730)	16,545
Quarry restoration	104,133	2,604	-	106,737
Capital improvement	280,261	6,935	-	287,196
Rates revaluation	95,348	74,520	(3,805)	166,063
Elections	75,500	9,433	(84,933)	-
Kindergarten operation	60,928	1,523	(62,451)	-
Carried Forward project Reserve	714,450	560,992	(714,450)	560,992
<b>Total Other reserves</b>	<b>1,696,654</b>	<b>723,323</b>	<b>(876,369)</b>	<b>1,543,608</b>
<b>2016</b>				
Plant replacement	270,647	68,777	-	339,424
Crabtree trust	25,961	649	-	26,610
Quarry restoration	101,593	2,540	-	104,133
Capital improvement	273,495	6,766	-	280,261
Rates revaluation	127,088	71,668	(103,408)	95,348
Elections	40,850	34,650	-	75,500
Kindergarten operation	-	60,928	-	60,928
Carried Forward project Reserve	-	714,450	-	714,450
<b>Total Other reserves</b>	<b>839,634</b>	<b>960,428</b>	<b>(103,408)</b>	<b>1,696,654</b>

**Note 27 Reserves (cont'd)**

Description of nature and purpose of each of Council's discretionary reserves are:

The Plant Replacement is funded by the Plant Operating Surplus and is maintained to replace all major items of Plant and Equipment but excludes utility and fleet replacements.

Crabtree Trust Reserve was bequeathed to Council to provide funds for the upgrade of facilities at the Lake Charlegrark Reserve.

The Quarry Restoration Reserve was generated via a charge against the sale price of quarry stocks that was retained to restore the quarry sites to natural levels once quarrying has ceased. There have been no further charges (other than nominal interest) generated for this reserve since the 1997/98 financial year as the retained reserve is considered adequate to undertake restoration works.

Capital Improvement Reserve is generated via transfers from Surplus Funds from time to time as determined by Council for use on any significant capital infrastructure projects.

Rates Revaluation Reserve provides funds to undertake each property revaluation for rating purposes every two years.

The Elections Reserve provides funds to undertake Council Elections every 4th year.

The Kindergarten Operations Reserve provides that unspent budgeted funds from each year are brought forward and made available for kindergarten spending in future years. In this way negative effects of falling enrolments can be minimised.

The carried Forward Projects Reserve provides for all budgeted amounts which have not been spent as at 30 June and which are required to be carried forward to the next financial year and are not budgeted in the next financial year.



	2017 \$	2016 \$
<b>Note 28 Reconciliation of cash flows from operating activities to surplus/(deficit)</b>		
Surplus/(deficit) for the year	1,167,477	(489,228)
Depreciation/amortisation	6,409,216	6,370,889
Impairment Expenses	2,808,112	-
(Profit)/loss on disposal of property, infrastructure, plant and equipment	(188,411)	(119,506)
Finance Costs	11,071	13,634
Share of net (profit)/loss of associates	11,853	(845)
<b>Change in assets and liabilities:</b>		
(Increase)/decrease in trade and other receivables	(309,930)	(5,155)
(Increase)/decrease in prepayments	22,097	9,444
(Increase)/decrease in accrued income	(105,765)	95,783
Increase/(decrease) in trade and other payables	1,253,770	189,106
(Increase)/decrease in assets held for sale	5,000	-
Cemetery Trust Distribution	116,668	-
(Decrease)/increase in other liabilities	32,585	(6,462)
(Increase)/decrease in inventories	(145,983)	(12,688)
Increase/(decrease) in provisions	184,156	84,682
Net cash provided by/(used in) operating activities	<b>11,271,915</b>	<b>6,129,654</b>
<b>Note 29 Financing arrangements</b>		
Bank overdraft	2,000,000	2,000,000
Credit card facilities	16,000	16,000
Total facilities	<b>2,016,000</b>	<b>2,016,000</b>
Used facilities	-	-
Unused facilities	<b>2,016,000</b>	<b>2,016,000</b>

**Note 30 Commitments**

The Council has entered into the following commitments

2017	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$	\$	\$	\$	\$
<b>Operating</b>					
Caravan park caretaker	9,100	-	-	-	9,100
Cleaning of Council buildings	202,822	202,822	202,822	-	608,466
Garbage collection	153,216	63,840	-	-	217,056
Flood Recovery Works	6,400,322	-	-	-	6,400,322
Meals for delivery	68,373	68,373	56,977	-	193,723
Recycling	72,556	72,556	-	-	145,112
Service of transfer station bins	66,690	-	-	-	66,690
Street cleaning services	143,562	143,562	143,562	-	430,686
Swimming pool management	76,500	6,557	-	-	83,057
Valuation services	114,181	-	-	-	114,181
<b>Total</b>	<b>7,307,322</b>	<b>557,710</b>	<b>403,361</b>	<b>-</b>	<b>8,268,393</b>
<b>Capital</b>					
Flood Recovery Works	2,808,112	-	-	-	2,808,112
Plant and equipment	189,355	-	-	-	189,355
<b>Total</b>	<b>2,997,467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,997,467</b>

2016	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$	\$	\$	\$	\$
<b>Operating</b>					
Caravan park caretaker	18,200	9,100	-	-	27,300
Cleaning of Council buildings	221,384	-	-	-	221,384
Garbage collection	72,650	-	-	-	72,650
Grass maintenance	83,938	-	-	-	83,938
Meals for delivery	88,583	-	-	-	88,583
Recycling	71,775	-	-	-	71,775
Service of transfer station bins	63,996	-	-	-	63,996
Street cleaning services	203,176	-	-	-	203,176
Swimming pool management	141,700	-	-	-	141,700
Valuation services	11,418	102,764	-	-	114,182
<b>Total</b>	<b>976,820</b>	<b>111,864</b>	<b>-</b>	<b>-</b>	<b>1,088,684</b>

	2017	2016
	\$	\$
<b>Note 31 Operating leases</b>		
<b>(a) Operating lease commitments</b>		
At the reporting date, the Council had the following obligations under non-cancellable operating leases for the lease of equipment and land and buildings for use within Council's activities (these obligations are not recognised as liabilities):		
Not later than one year	83,443	80,665
Later than one year and not later than five years	75,282	75,793
Later than five years	-	-
	<u>158,725</u>	<u>156,458</u>

**Note 32 Superannuation**

Council makes the majority of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in the Comprehensive Income Statement when they are made or due.

**Accumulation**

The Fund's accumulation categories, Vision MySuper/Vision Super Saver, receive both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2017, this was 9.5% as required under Superannuation Guarantee legislation).

**Defined Benefit**

Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Fund Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119.

**Funding arrangements**

Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

As at 30 June 2016, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 102.0%. To determine the VBI, the Fund Actuary used the following long-term assumptions:

Net investment returns 7.0% pa  
Salary information 4.25% pa  
Price inflation (CPI) 2.5% pa.

**Note 32 Superannuation (cont'd)**

Vision Super has advised that the estimated VBI at June 2017 was 103.1%.

The VBI is to be used as the primary funding indicator. Because the VBI was above 100%, the 2016 interim actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

**Employer contributions****Regular contributions**

On the basis of the results of the 2016 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2017, this rate was 9.5% of members' salaries (9.5% in 2015/2016). This rate will increase in line with any increase to the contribution rate. In addition, Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

**Funding calls**

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%. In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Council) are required to make an employer contribution to cover the shortfall. Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated. Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up. If there is a surplus in the Fund, the surplus cannot be returned to the participating employers. In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

**2016 Interim actuarial investigation surplus amounts**

The Fund's interim actuarial investigation as at 30 June 2016 identified the following in the defined benefit category of which Council is a contributing employer:

A VBI surplus of \$40.3 million; and

A total service liability surplus of \$156 million.

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2016. The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses. Council was notified of the 30 June 2016 VBI during August 2016.

**2017 Full triennial actuarial investigation**

A full actuarial investigation is being conducted for the Fund's position as at 30 June 2017. It is anticipated that this actuarial investigation will be completed in December 2017.

**Future superannuation contributions**

In addition to the disclosed contributions, Council has paid unfunded liability payments to Vision Super totalling \$0 (2015/16 \$0). There were *no* contributions outstanding and loans issued from or to the above schemes as at 30 June 2017. The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2018 are \$69,730.

**Note 33 Contingent liabilities and contingent assets**

Council has obligations under a defined benefit superannuation scheme that may result in the need to make additional contributions to the scheme, matters relating to this potential obligation are outlined in Note 32. As a result of the volatility in financial markets the likelihood of making such contributions in future periods exists. At this point in time it is not known if additional contributions will be required, their timing or potential amount.

**Guarantees for loans to other entities**

As at 30 June 2017 there are no loans to other entities.

**Contingent assets**

Council has provided short term funding to Kaniva-Leeor United Football Club for the construction of the Kaniva Community Hub facility.

In September 2017 Council intends to enter into an arrangement with the Kaniva-Leeor United Football Club to repay this funding to Council over a five year period. The total principle amount involved amounts to \$351,418.31, incurring interest at 4.0% p.a with a total amount receivable being \$389,479.13

As a result of the floods in September 2016, and damages incurred, the Council has received \$6mil during the current financial year. Both State and Federal Governments have committed to additional funding of approximately \$9.3mil to complete the repair/restoration works of damaged assets. This funding is contingent upon the Council completing appropriate claim forms for costs incurred.

Note 34

Financial instruments

(a) Objectives and policies

The Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in Note 1 of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of council financial instruments will fluctuate because of changes in market prices. The Council's exposure to market risk is primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk.

**Interest rate risk**

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes council to fair value interest rate risk / Council does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk. Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Council has minimal exposure to cash flow interest rate risk through its cash and deposits that are at floating rates.

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1989*. Council manages interest rate risk by adopting an investment policy that ensures:

- diversification of investment product;
- monitoring of return on investment; and
- benchmarking of returns and comparison with budget.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in the balance sheet. To help manage this risk:

- council have a policy for establishing credit limits for the entities Council deal with;
- council may require collateral where appropriate; and
- council only invest surplus funds with financial institutions which have a recognised credit rating specified in council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the Council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when Council provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 33.

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To help reduce these risks Council:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to financial guarantees disclosed in Note 33, and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

With the exception of borrowings, all financial liabilities are expected to be settled within normal terms of trade. Details of the maturity profile for borrowings are disclosed at Note 26.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

**Note 34**

**Financial instruments (cont'd)**

**(e) Fair value**

*Fair value hierarchy*

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

**(f) Sensitivity disclosure analysis**

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of + 1% and - 1% in market interest rates (AUD) from year-end rates of 3%.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

	2017 No.	2016 No.
<b>Note 35 Related party disclosures</b>		
<b>(i) Related Parties</b>		
<i>Parent entity</i>		
West Wimmera Shire Council is the parent entity.		
<i>Subsidiaries and Associates</i>		
Interests in subsidiaries and associates are detailed in note 16.		
<b>(ii) Key Management Personnel</b>		
Details of persons holding the position of Councillor or other members of key management personnel at any time during the year are:		
<b>Councillors</b>		
Councillor Bruce Meyer (Mayor 10 November 2016 to 30 June 2017)		
Councillor Trevor Domaschenz (10 November 2016 to 30 June 2017)		
Councillor Richard Hicks (10 November 2016 to 30 June 2017)		
Councillor Tom Houlihan (10 November 2016 to 30 June 2017)		
Councillor Jodie Pretlove (10 November 2016 to 30 June 2017)		
Councillor Ron Hawkins (1 July to 22 October 2016)		
Councillor Annette Jones (Mayor 1 July to 22 October 2016)		
Councillor Richard Wait (1 July to 22 October 2016)		
Councillor Warren Wait (1 July to 22 October 2016)		
<b>Total Number of Councillors</b>	9	5
<b>Chief Executive Officer and other Key Management Personnel</b>		
Chief Executive Officer - David Leahy (1 July 2016 to 30 June 2017)		
Director Infrastructure, Development & Works - Robyn Evans (1 July 2016 - 30 June 2017)		
General Manager Corporate & Community - Venkat Peteti (1 July 2017 - 25 April 2017)		
Director Corporate & Community - Ashley Roberts (12 June 2017- 30 June 2017)		
<b>Total Number of Chief Executive Officer and other Key Management Personnel</b>	4	3
<b>Total Key Management Personnel</b>	13	8
<b>(iii) Remuneration of Key Management Personnel</b>	<b>2017</b>	
	<b>\$</b>	
Total remuneration of key management personnel was as follows:		
Short-term benefits	724,924	
Post-employment benefits	51,881	
Long-term benefits	15,157	
Termination benefits	-	
<b>Total</b>	<b>791,962</b>	
The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:		
	<b>2017</b>	<b>2016</b>
	<b>No.</b>	<b>No.</b>
\$0 - \$10,000	3	-
\$10,000 - \$19,999	5	4
\$30,000 - \$39,999	1	-
\$40,000 - \$49,999	-	1
\$70,000 - \$79,999	-	1
\$130,000 - \$139,999	2	-
\$160,000 - \$169,999	1	2
\$200,000 - \$209,999	1	-
\$210,000 - \$219,999	-	1
	<b>13</b>	<b>9</b>
<b>(iv) Transactions with related parties</b>		
During the period Council did not enter into any reportable transactions with related parties.		
<b>(v) Outstanding balances with related parties</b>		
The following balances are outstanding at the end of the reporting period in relation to transactions with related parties		



Note 35	Related party disclosures (cont'd)	2017	2016
		\$	\$
(vi)	<b>Loans to/from related parties</b> The aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by the council to a related party.	Nil	Nil
(vii)	<b>Commitments to/from related parties</b> The aggregate amount of commitments in existence at balance date that have been made, guaranteed or secured by the council to a related party.	Nil	Nil

**Note 36 Senior Officer Remuneration**

A Senior Officer is an officer of Council, other than Key Management Personnel, who:  
a) has management responsibilities and reports directly to the Chief Executive; or  
b) whose total annual remuneration exceeds \$142,000

The number of Senior Officers are shown below in their relevant income bands:

	2017	2016
Income Range:	No.	No.
\$99,999	1	-
	<u>1</u>	<u>-</u>
Total Remuneration for the reporting year for Senior Officers included above, amounted to	95,732	Nil

**Note 37 Events occurring after balance date**

No matters have occurred after balance date that require disclosure in the financial report.

**Note 38 Committees of Management**

The Council is the Committee of Management for the Edenhope, Goroke and Kaniva Cemeteries. The assets and liabilities of the Committees have been included in Council's financial statement and are summarised below:

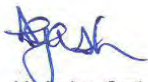
	<b>2017</b>
<b>(a) Edenhope Cemetery</b>	<b>\$</b>
<b>Assets</b>	
<b>Current assets</b>	
Cash and cash equivalents	37,224
Trade and Other receivables	-
<b>Total Current assets</b>	<b>37,224</b>
<b>Non-current assets</b>	
Property, infrastructure, plant and equipment	1
<b>Total Non-current assets</b>	<b>1</b>
<b>Total Assets</b>	<b>37,225</b>
<b>Liabilities</b>	
<b>Current liabilities</b>	
Trade and other payables	330
<b>Total current liabilities</b>	<b>330</b>
<b>Total Liabilities</b>	<b>330</b>
<b>Net Assets</b>	<b>36,895</b>
<b>Equity</b>	
Accumulated Surplus	36,894
<b>Total Equity</b>	<b>36,894</b>
<b>Income</b>	
Interest received	496
Fees and Charges	32,471
<b>Total Income</b>	<b>32,967</b>
<b>Expenses</b>	
Other Materials & Services	28,510
<b>Total Expenses</b>	<b>28,510</b>
<b>Surplus(Loss) for period</b>	<b>4,457</b>
<b>(b) Goroke Cemetery</b>	
<b>Assets</b>	
<b>Current assets</b>	
Cash and cash equivalents	6,683
Trade and Other receivables	-
<b>Total Current assets</b>	<b>6,683</b>
<b>Non-current assets</b>	
Property, infrastructure, plant and equipment	1
<b>Total Non-current assets</b>	<b>1</b>
<b>Total Assets</b>	<b>6,684</b>
<b>Liabilities</b>	
<b>Current liabilities</b>	
Total current liabilities	-
<b>Total Liabilities</b>	<b>-</b>
<b>Net Assets</b>	<b>6,684</b>
<b>Equity</b>	
Accumulated Surplus	6,683
<b>Total Equity</b>	<b>6,683</b>

**Note 38 Committees of Management cont'd**

	<b>2017</b>
<b>(b) Goroke Cemetery (cont'd)</b>	<b>\$</b>
<b>Income</b>	
Interest received	-
Fees and Charges	4,253
<b>Total Income</b>	<b>4,253</b>
<b>Expenses</b>	
Other Materials & Services	3,242
<b>Total Expenses</b>	<b>3,242</b>
<b>Surplus(Loss) for period</b>	<b>1,011</b>
 <b>(c) Kaniva Cemetery</b>	 <b>\$</b>
<b>Assets</b>	
<b>Current assets</b>	
Cash and cash equivalents	92,763
Trade and Other receivables	-
<b>Total Current assets</b>	<b>92,763</b>
<b>Non-current assets</b>	
Property, infrastructure, plant and equipment	1
<b>Total Non-current assets</b>	<b>1</b>
<b>Total Assets</b>	<b>92,764</b>
<b>Liabilities</b>	
<b>Current liabilities</b>	-
<b>Total current liabilities</b>	-
<b>Total Liabilities</b>	-
<b>Net Assets</b>	<b>92,764</b>
<b>Equity</b>	
Accumulated Surplus	92,764
<b>Total Equity</b>	<b>92,764</b>
 <b>Income</b>	
Interest received	2,453
Fees and Charges	35,484
<b>Total Income</b>	<b>37,937</b>
<b>Expenses</b>	
Other Materials & Services	23,731
<b>Total Expenses</b>	<b>23,731</b>
<b>Surplus(Loss) for period</b>	<b>14,206</b>

## Certification of the Financial Statements

In my opinion the accompanying financial statements have been prepared in accordance with the *Local Government Act 1989*, the *Local Government (Planning and Reporting) Regulations 2014*, Australian Accounting Standards and other mandatory professional reporting requirements.



Ms Andrea Cash

**Principal Accounting Officer**

**Date :** 22 September 2017  
Edenhope

In our opinion the accompanying financial statements present fairly the financial transactions of West Wimmera Shire Council for the year ended 30 June 2017 and the financial position of the Council as at that date.

As at the date of signing, we are not aware of any circumstances which would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2014* to certify the financial statements in their final form.



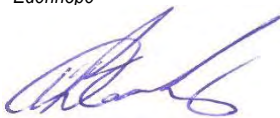
Cr Bruce Meyer  
**Mayor**

**Date :** 22 September 2017  
Edenhope



Cr Jodie Pretlove  
**Councillor**

**Date :** 22 September 2017  
Edenhope



Mr David Leahy  
**Chief Executive Officer**

**Date :** 22 September 2017  
Edenhope



Victorian Auditor-General's Office

## Independent Auditor's Report

### *To the Councillors of West Wimmera Shire Council*

<b>Opinion</b>	<p>I have audited the financial report of West Wimmera Shire Council (the council) which comprises the:</p> <ul style="list-style-type: none"><li>• balance sheet as at 30 June 2017</li><li>• comprehensive income statement for the year then ended</li><li>• statement of changes in equity for the year then ended</li><li>• statement of cash flows for the year then ended</li><li>• statement of capital works for the year then ended</li><li>• notes to the financial statements, including a summary of significant accounting policies</li><li>• certification of the financial statements.</li></ul> <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the council as at 30 June 2017 and their financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 6 of the <i>Local Government Act 1989</i> and applicable Australian Accounting Standards.</p>
<b>Basis for Opinion</b>	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. My responsibilities under the Act are further described in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's <i>APES 110 Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Australia. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
<b>Councillors' responsibilities for the financial report</b>	<p>The Councillors of the council are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Local Government Act 1989</i>, and for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Councillors are responsible for assessing the council's ability to continue as a going concern, and using the going concern basis of accounting unless it is inappropriate to do so.</p>

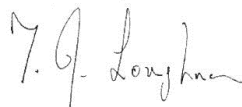
**Auditor's  
responsibilities  
for the audit  
of the financial  
report**

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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

I communicate with the Councillors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



Tim Loughnan

*as delegate for the Auditor-General of Victoria*

MELBOURNE  
22 September 2017



WEST  
WIMMERA  
SHIRE COUNCIL

# Access and Inclusion Plan

## 2017 - 2020

*The best of country living*



## POLICY STATEMENT

West Wimmera Shire Council is committed to creating a welcoming, inclusive and accessible community for all. This will be achieved through leadership, continuous improvement and compliance with all relevant legislation in the delivery of our services, programs and activities.

## PURPOSE

West Wimmera Shire Council's Access and Inclusion Policy 2014 (the policy) provides the strategic framework for the development of Council's Access and Inclusion Action Plan 2017–20 (the action plan).

Policy outlines Council's commitment to achieve compliance with relevant legislation and standards. It also identifies Council's vision and the key guiding principles required to enhance access and increase inclusion for the whole of community.

The action plan documents the elements and environments to be addressed in order to systemically reduce physical barriers experienced by people with a disability and promote tangible attitudinal changes in West Wimmera Shire.

## LEGISLATIVE REQUIREMENTS

The policy and action plan have been developed taking into account the roles and legislative responsibilities of Council, its governance and management practices, the Commonwealth Disability Discrimination Act (DDA) 1992 and the requirements of Section 38 of the State Disability Act 2006. While the DDA states that an organisation may develop an action plan to eliminate discriminatory practices, it is a requirement of the Disability Act 2006 that all public sector bodies (defined as government departments, prescribed statutory authorities and prescribed statutory corporations) must develop action plans for the purpose of-

- Removing barriers faced by people with a disability in accessing goods, services and facilities
- Removing barriers faced by people with a disability in obtaining and maintaining employment
- Promoting the inclusion and participation in the community of people with a disability
- Achieving changes in attitudes and practices that discriminate against people with a disability.

In addition to the development of an action plan the Act requires that a public sector body must report on the implementation of its action plan in its annual report. In relation to local government, the Act recognises both the complexity of state planning requirements for local governments and the importance of access to local services for people of all abilities. The Act stipulates that if a local council does not develop an access and inclusion action plan, the components required for an access and inclusion action plan must be addressed in the council plan provided under the Local Government Act 1989.

## COUNCIL'S VISION

Council supports programs and activities that promote, develop and improve the health, safety and wellbeing of our communities and is committed to improving the lives of all people who live, work and visit the Shire.

This will be achieved through Council's vision as identified in the *Council Plan 2017-21* – creating the future under the following areas:

- A proactive, well governed, professional and financially sustainable organisation that encourages community participation.
- Meaningful partnership to support advocacy priorities and service provision.
- Quality sustainable community services and infrastructure.
- Building on our agricultural and business strengths and supporting economic development.
- Thriving, safe and diverse local communities.
- Participating in activities that address health and wellbeing issues.
- Providing access to and promoting the natural environment.

## GUIDING PRINCIPLES

The policy and action plan are also supported by key principles in acknowledgement that Council governs for everyone and continuously works to create an inclusive and accessible environment to support all people to reach their full potential as equal members of the community.

In the context of the Action and Inclusion Policy and Action Plan, these principles will be demonstrated through:

- Working to continually improve council facilities, services and activities so that they are accessible and inclusive of people of all abilities.
- Creating opportunities for people with a disability to participate in decision-making.
- Being open to feedback and ideas to make West Wimmera Shire a better place for people of all abilities, their families and carers.
- Reporting annually on the implementation the Access and Inclusion Policy and Action Plan.

## West Wimmera Steering Committee -ACCESS and Inclusion

The Disability Access and Inclusion Steering Committee was established in 2015 and comprises a broad-based group of individuals and organisations with a common interest in access and inclusion issues. The committee consists of 8 members who are drawn from community groups, the disability sector, the community and one councillor.

Council's Access and Inclusion Policy and Action Plan will be reviewed by the committee on an ongoing basis and will continue to advocate on behalf of people of all abilities, their families and carers through the development of partnerships and positive outcomes which ensure the wellbeing of all community members.

### POLICY CONTEXT

International, commonwealth, state and local government legislation, policies, standards and regulations guide Council's actions in relation to people of all abilities.

Key legislation includes:

United Nations Convention on the Rights of Persons with Disability 2006

Disability Discrimination Act 1992

National Disability Agreement 2009

National Disability Strategy 2010-2020

National Disability Insurance Scheme

Disability (Access to Premises – Buildings) Standards 2010

Disability Act 2006

Victorian Charter of Human Rights and Responsibilities Act 2006

Equal Opportunity Act 2010

State Disability Plan 2013-2016

Local Government Act 2009

A number of these policies are further outlined in the legislative context section in the action plan.

## THE NATIONAL DISABILITY INSURANCE SCHEME

The National Disability Insurance Scheme (NDIS) proposes to support people with a permanent or significant disability and their families and carers to access the services they need to participate in society. The scheme is a new way of funding individualised support for people of all abilities that involves more choice and control and a lifetime approach to a person's support needs.

It is envisaged that from September 2016, the NDIS will progressively roll out in Victoria and by July 2019, all eligible residents will be covered.

Council will continue to monitor the continuing development and the NDIS pilots currently underway to ensure local service providers and community organisations are supported during its rollout.

## CONCLUSION

The plan has been reviewed in line with the Council's Disability Access and Inclusion Policy 2014 and will support the Council Plan 2017-21 to achieve inclusive excellence in our services, programs and activities.

The plan framework has been developed taking into account the roles and legislative responsibilities of Council, its governance and management practices, the Commonwealth Disability Discrimination Act (DDA) 1992 and the requirements of Section 38 of the State Disability Act 2006.

## Buildings and facilities

Community Survey results	What will we do?	How will we know it's done?	Who will do it?	What is our role?	Who else can help us?	When will we have it done?
Kaniva neighbourhood house not accessible. Front door too narrow, no level space before door not compliant.	Investigate Building code  Advocate for modifications	Investigation Complete	Building Inspector	Regulatory  Direct Advocacy	State Government	Feb 18
Accessibility to council owned building for venues such as halls and community centres.	Check for Compliance via audit	Audit complete	Building inspector	Direct	N/A	Dec 18
Encourage private businesses to improve access to their building.	Advocate for better access for public accessibility	Public Response	Councillors	Advocacy	Wimmera Rural Access	Ongoing
No wheelchair access to pools in Goroke, Edenhope or Kaniva.	Advocate for better access for public accessibility	Advocacy Plan	Councillors	Advocacy	Wimmera Rural Access Better pools fund	Ongoing
No wheelchair/disabled access to recreational water facilities including Lake Wallace and Lake Charlegrark	Advocate for better access for public accessibility	Advocacy Plan Lake Wallace Masterplan	Councillors	Advocacy  Direct Action	Wimmera Rural Access WCMA State Government	Ongoing
Public toilet cubicles are too small to access for people with mobility issues and mums with prams.	Audit Facilities against code and best practise	Audit undertaken	Building inspector	Direct Action	N/A	June 18

## Child and Youth Services, Maternal Health and Early Years

Community Survey results	What will we do?	How will we know it's done?	Who will do it?	What is our role?	Who else can help us?	When will we have it done?
Are services provided accessible?	Audit Maternal Child Health and Early Years Centres	Audit Completed	Youth Worker Maternal Child Health Nurse Early Year Coordinator	Service Provider	DHHS Dept of Education and Training	March 18
Investigate what services are offered / available and what barriers there are to existing services.	Audit Maternal Child Health and Early Years Centres	Audit Completed	Maternal Child Health Nurse Youth Services Project Support Officer Early Year Coordinator Youth officer	Service Provider	DHHS Dept of Education and Training	March 18
Look at what council does for youth and be inclusive of people with disability and promote all services in multiple formats.	Review Youth Activities	Review Complete	Youth Services Project Support Officer Youth officer	Service Provider	Kirilee- EDMH Dept of Education and Training FreeZa Committee	March 18
Are there school holiday programs in West Wimmera? Are they inclusive and accessible? How are they advertised?	No School holiday programs	N/A	Youth Officer	N/A	N/A	N/A

## Communication and Customer Service – Website, email, Facebook and Spoken

Community Survey results	What will we do?	How will we know it's done?	Who will do it?	What is our role?	Who else can help us?	When will we have it done?
Staff to be better informed, have better sharing of internal information and update on council events.	Staff meeting Newsletters	Meeting Held Newsletter regularly provided and disseminated	All Staff	Information Provider	Internal	June 18
Ensure all information is relevant and inclusive to young people with a disability	Review information available and update Investigate Social Media	Customer Review	Youth Officer Community Services TL	Information provision	State and Federal Government Disability Services	June 18
More detail about services to be available via website	Review and amend current information on Website	Audit of Website	Tourism & Communications Officer Community Services TL	Information Provider	State and Federal Government Disability Services	June 18
Ensure all forms are written in plain language and explore options or easy English	Rewrite forms were applicable Provide assistance	Audit of Forms	All Staff	Information provider Assistance Advocacy	State and Federal Government Disability Services	Dec 18
Regular information available via papers – regarding services and ensure up to date information on notice boards in local area.	Post regular notices in Paper and on notice boards	Community Responses	Tourism & Communications Officer CSO's	Information provider Assistance Advocacy	Business with their own notice boards	Dec 18
Look at information for carers being available	Provide Written Information Run information Session	Info Session run	Community Services TL	Information	NDIS CSHP funding	Dec 19
Multiple formats for advertising and information.	Investigate Social Media	Social Media Audit	Tourism & Communications Officer	Information	Nil	Dec 18



## Community Consultation and Inclusion

Community Survey results	What will we do? Goal	How will we know it's done? Outcome	Who will do it?	What is our role?	Who else can help us? E.g. School / hospital	When will we have it done?
Improve Inclusion of people with disability when consulting with community.	Include a session in the procedure for Community Consultation to provide ways to assist with inclusion of people with disability	Community Consultation Plans	All Staff	Direct Action	Regional Access Worker	Project by Project
Provide multiple formats for consultation with community	In line with project consultation plans	Community Consultation plans	Tourism & Communications Officer Project manager	Direct Action	IT Support	Project by Project
Target consultation with direct service users and carers	Project Consultation Plans	Plans Produced	Community Services TL	Direct Action	EDMH HBNC WWHS	As Needs
Hold consultations with community in accessible venues.	Create staff awareness of minimum access requirements	Review access to building	All Staff	Direct Action	Regional Access Worker	Immediately

## Education and staff training

Community Survey results	What will we do? Goal	How will we know it's done? Outcome	Who will do it?	What is our role?	Who else can help us? E.g. School / hospital	When will we have it done?
Training for all staff on disability issues for Blind or low vision, deaf or hard of hearing, mental health, Acquired Brain Injury (ABI) intellectual and cognitive disability.	Review Staff training matrix Insert where appropriate  Increase awareness	Staff Training Matrix approved	Human Resources Advisor	Direct Action	Regional Access Worker  Pinarc Disability Support  Vision Aust  EDMH  Hearing Aust  Brain Injury Aust	Dec 18
Training for staff for better communication with people with disability	Provide training opportunity for staff to develop a better understanding of communication strategies for people with various forms of disability	Disability Awareness and Communication training completed by- 3 CSO's 11 CSW's Community Service TL	Megan Nestor- Pinarc	Direct Action	Regional Access Worker  Pinarc Disability Support	Completed
Training on NDIS (National Disability Insurance Scheme) for all staff.	Provide staff with information regarding the NDIS, once the councils position has been decided	NDIS Accreditation	Community Services TL	Direct Action	NDIS LCA  Regional Access Coordinator	Dec 17

Training for volunteers on issues affecting people with disability and mobility issues.	Provide training and awareness where appropriate Include training requirement in Code of conduct	Training Provided	Volunteer Coordinator	Direct Action	Pinarc Disability Supports	June 18
Community forums for awareness of disability	Investigate the provision of opportunities for educational sessions in the community	Investigation completed	Community Services TL	Facilitated Action	Regional Access Worker  Pinarc Disability Support Vision Aust EDMH Hearing Aust Brain Injury Aust	Dec 18
Staff training on building access and public toilets	Refer to Building Codes	N/A	N/A	N/A	N/A	N/A

## Employment

Community Survey results	What will we do?	How will we know it's done?	Who will do it?	What is our role?	Who else can help us?	When will we have it done?
West Wimmera Employment Policy – Does it have accessibility built in to assist people with disability to apply or jobs at council?	Ensure all access statements in Position Descriptions and where appropriate All access facilities to be provided	Check of Position Descriptions Building/facilities Audit	Human Resources Advisor Building Manager	Affirmative action Community Leadership	DOH Infrastructure Department	Dec 2020
More employment opportunities for people with disability.	Advocate in Community	Count of employees with disability	Human Resources Advisor Economic Development Officer	Advocacy	DOH Disability Action Groups	Dec 2019

## Health Services

Community Survey results	What will we do?	How will we know it's done?	Who will do it?	What is our role?	Who else can help us?	When will we have it done?
More local counselling options for mental health	Advocate for greater mental health services in the WWS	Advocacy Plan	Councillors CEO	Advocacy	EDMH Grampians Partners in Recovery Dr Amjad	Dec 17
More specialists to come to Edenhope	Advocate for better access to medical specialists	Advocacy Plan	Councillors CEO	Advocacy	EDMH Edenhope Medical Clinic Edenhope Hospital Medical Clinic	June 18
Support for people with disability and mobility needs accessing health services	Advocate for Services	Advocacy Plan	Councillors CEO	Advocacy	EDMH WWHS	June 18

## Housing

Community Survey results	What will we do?	How will we know it's done?	Who will do it?	What is our role?	Who else can help us?	When will we have it done?
More accessible Housing in West Wimmera	Lobby Disability services and hospitals for more options	Increase in disability accessible housing	Community Services	Advocacy	State Government NDIS EDMH WWHS	Ongoing
Increase in available and affordable housing in towns	Economic development	Increase in building permits	Economic Development Manager	Advocacy	State Government	Ongoing

## Parking, Streetscapes, crossings and footpaths

Community Survey results	What will we do?	How will we know it's done?	Who will do it?	What is our role?	Who else can help us?	When will we have it done?
In Kaniva difficult to cross main road for mobility vehicles, scooters and wheelchairs.	Provide Advocacy for Crossing	Infrastructure Improvements	Director Infrastructure Development and Works	Advocacy Service Provision	Regional Access Worker VicRoads	June 18
Merchandise in front of shops at window side causes risk and difficulty for people who are blind or have low vision Wayfinding along the street.	Review Permit Scheme and police	Visual Inspections	Planning Manager. Environmental Health Officer	Service Provision and Enforcement	N/A	March 18
Kaniva - Commercial and Maddern Street, depth and gradient of footpaths is difficult for people with mobility problems.	Advocacy with VicRoads Review of Council Assets	Vic Roads Improvement Council Asset upgrade	Director Infrastructure Development and Works	Advocacy and Service Provision	Regional Access Worker VicRoads	June 18
Kaniva – The vegetation in the middle of the road affects people's ability to see clearly especially when sitting on a gopher or in a wheelchair.	Review Vegetation Control	Vegetation Management Plan	Director Infrastructure Development and Works  VicRoads	Advocacy and Service Provision	VicRoads	June 18
Tactile (Audit) crossing road at Commercial Street and Baker Street is difficult. Garden beds make it unclear where to cross.	Review Vegetation Control	Vegetation Management Plan	Director Infrastructure Development and Works  VicRoads	Advocacy and Service Provision	VicRoads	June 18

Edenhope - Pavers uncomfortable to cross not user friendly.	Investigate Issue	Report on Options	Director Infrastructure Development and Works	Advocacy and Service Provision	VicRoads	June 18
Crossing from Lake Street to walking track that goes around the lake is unsafe due to traffic. This is used by hospital, daycentre and community.	Investigate Speed Zones Traffic calming	Report to council	Director Infrastructure Development and Works	Advocacy and Service Provision	VicRoads	June 18
Goroke - More seats around community for rests along main street.	Investigate the provision of public seating	Report to Council	Director Infrastructure Development and Works	Advocacy and Service provision	Goroke Service Clubs	March 18
Gradient of footpaths and lack of footpaths makes it difficult for people with mobility problems to move around the community. Check each location for the best and most accessible travel pathway.	Prepare footpath and access strategy	Report to Council	Director Infrastructure Development and Works  Manager Capital Works	Service Provision	Regional Access Worker  Asset management Plans	June 2020
Harrow - Depth and curbs gravel on footpaths at hotel driveways.	Investigate and plan	Report on options	Director Infrastructure Development and Works	Service Provision	Service Groups	Dec 18



Consult with people with mobility problems who use footpaths when planning changes	Prepare Consultation Plan	Implement Consultation	Director Infrastructure Development and Works	Consult	Public Regional Access Worker	June 18
No railway crossing in Kaniva here Maddern and Farmer Streets cross.	Advocate with Vic Track	Vic Track response	Director Infrastructure Development and Works	Advocacy	Public Transport Vic	Dec 18
Kaniva - Accessible park only on one side of the road.	Refer to Parks and Garden Amenity Plan	Plan Updated	Director Infrastructure Development and Works	Advocacy Service Provision	N/A	Dec 18

## Services and Events

Community Survey results	What will we do?	How will we know it's done?	Who will do it?	What is our role?	Who else can help us?	When will we have it done?
Planning for access and Inclusion for Festivals and Events	Inclusion Plan	Plan Produced	Events Coordinator	Direct Action Facilitated Advocacy	Service Clubs Event Committees	Dec 18
Make public meetings more accessible	Investigate locations Prepare Site Plans	Investigation complete	Governance & Executive Support Officer	Direct Action Facilitated Advocacy	Service Clubs Event Committees	Dec 18
Ensure planning for events, festivals and meetings includes enough time for all to get any accessible resources needed	Project Plans	Plans approved and implemented	Events Coordinator	Direct Action Advocacy Facilitated Action	N/A	Ongoing
Make event forms more accessible	Use of Website Social Media	Forms available on line	Events Coordinator  Tourism & Communications Officer	Direct action	N/A	June 18
There are no youth events	Employ Youth officer.  Plan youth events	Officer employed Plan produced	Youth officer  Youth Services Project Support Officer	Direct Action	FreeZa Committee	Feb 18

## Transport

Community Survey results	What will we do?	How will we know it's done?	Who will do it?	What is our role?	Who else can help us?	When will we have it done?
There is no transport connecting people who are not in Edenhope or Kaniva	Potential extension of the Community Transport program	Transport Implemented	Event/ Volunteer Coordinator	Advocacy	Centre for Participation Dept of Transport	Dec 18
There is no weekend Transport	Unlikely to occur Advocate on behalf of residents	N/A	Event/ Volunteer Coordinator	Advocacy	Centre for Participation Dept of Transport	Dec 18
More transport for medical appointments such as Specialists	Potential Community Transport program	Community Transport Implemented	Event/ Volunteer Coordinator	Advocacy	EDMH Edenhope Medical Clinic Edenhope Hospital Medical Clinic Centre for Participation	Dec 18
No transport to and from Naracoorte same day	Advocate Wimmera Bus Lines	Transport Implemented	Event/ Volunteer Coordinator	Advocacy	Wimmera Roadways Bus line	Dec 18

Community Taxi in Edenhope and Kaniva doesn't go out of town.	Promote the trial Community Transport program coordinated by Centre for Participation	Transport Implemented	Manager of Corporate and Community Services Community Service TL Event/ Volunteer Coordinator	In Direct action	Centre for Participation	Feb 18
There is no community taxi in Gorokey or Apsley	Promote the trial program coordinated by Centre for Participation	Transport Implemented	Manager of Corporate and Community Services Community Service TL Event/ Volunteer Coordinator	In Direct action	Centre for Participation	Feb 18
Transport issues getting services to people and people to services.	Collaborate with and feedback to the trial program coordinated by Centre for Participation Community response and issues	Transport Implemented	Manager of Corporate and Community Services Community Service TL Event/ Volunteer Coordinator	In Direct action	Centre for Participation Community members	Feb 18