



# **AGENDA**

Ordinary Council Meeting

Thursday, 27 October 2016  
@ 11:00 am

To be held in the Council Chambers, Hack St Sandstone





## ORDINARY COUNCIL MEETING NOTICE PAPER

**Thursday, 27 October 2016 – 11:00 am**

Dear President and Councillors,

An Ordinary Meeting of Council is called for Thursday, 27 October 2016, in the Council Chambers, Hack Street, Sandstone, commencing at 11:00 am.

**Councillors please note:**

A Briefing Session will be held at the conclusion of the Council Meeting.

**Harry Hawkins**  
Chief Executive Officer

20 October 2016

### PUBLIC QUESTION TIME

A 15 minute public question time is available to allow members of the public the opportunity of submitting questions to Council on matters concerning them. Questions should be submitted in writing prior to the meeting. The questions will be addressed by the President or their nominated person. Where an answer cannot be given at the meeting, a reply will be given in writing subsequent to the meeting.

Discussion will not be allowed.







### **DISCLAIMER**

*No responsibility whatsoever is implied or accepted by the Sandstone Shire Council for any act, omission, statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with staff. The Sandstone Shire Council disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission, statement, intimation or otherwise occurring during Council/Committee Meetings or discussions. Any person or legal entity that acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.*

*In particular but without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence or permit, any statement or limitation of approval made by an Elected Member or by a Staff Member of Sandstone Shire Council during the course of any Meeting is not intended to be and is not to be taken as notice of approval from the Sandstone Shire Council. The Sandstone Shire Council warns that anyone who has an application lodged with the Sandstone Shire Council must obtain and only should rely on **WRITTEN CONFIRMATION** of the outcome of the application including any conditions attaching to the decision made by the Sandstone Shire Council in respect of the application.*

**Harry Hawkins**  
Chief Executive Officer

20 October 2016

Hack Street, SANDSTONE WA 6639  
Tel (08) 9963 5802; Fax (08) 9963 5852  
E-mail: [ceo@sandstone.wa.gov.au](mailto:ceo@sandstone.wa.gov.au)





## WRITTEN DECLARATION OF INTEREST IN MATTER BEFORE COUNCIL

**NOTE: USE ONE FORM PER DECLARATION**

I, (1) \_\_\_\_\_ hereby declare an interest in the following item to be considered by Council at its Meeting to be held on (2) \_\_\_\_\_ and regarding

Agenda item (3) \_\_\_\_\_

The type of interest I wish to declare is (4)

- ☐ Financial pursuant to Sections 5.60A of the Local Government Act 1995
- ☐ Proximity pursuant to Section 5.60B of the Local Government Act 1995
- ☐ Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995
- ☐ Impartiality pursuant to Regulation 11 of the Local Government (Rules of Conduct) Regulation 2007

The nature of my interest is (5)

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The extent of my interest is (6)

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I understand that the above information will be recorded in the Minutes of the Meeting and recorded by the Chief Executive Officer in an appropriate Register.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

RECEIVED BY:

\_\_\_\_\_  
(Chief Executive Officer)

\_\_\_\_\_  
(Date)

- (1) Insert your name.
- (2) Insert the date of the Council Meeting at which the item is to be considered.
- (3) Insert the Agenda Item Number and Title.
- (4) Tick the box(es) to indicate the type of interest (for explanation, see the extracts overleaf from the Act).
- (5) Describe the nature of your interest.
- (6) Describe the extent of your interest (if seeking to participate in the matter under the s.5.68 of the Act)



**Financial pursuant to Section 5.60A of the Local Government Act 1995**  
**s5.60A Financial Interest**

For the purpose of this Subdivision, a person has a financial interest in a matter if it is reasonable to expect that the matter will if dealt with by the local government, or an employee or committee of the local government or member of the council of the local government, in a particular way, result in a financial gain, loss, benefit or detriment for the person.

*[Section 5.60A inserted by No. 64 of 1998 s. 30; amended by No. 49 of 2004 s. 50.]*

**Proximity pursuant to Section 5.60B of the Local government Act 1995**  
**s5.60B Proximity Interest**

- (1). For the purposes of this Subdivision, a person has a proximity interest in a matter if the matter concerns –
  - (a). a proposed change to a planning scheme affecting land that adjoins the person's land;
  - (b). a proposed change to zoning or use of land that adjoins that person's land; or
  - (c). a proposed development (as defined in section 5.63 (5)) of land that adjoins the person's land.
- (2). In this section, land ("**the proposal land**") adjoins a person's land if –
  - (a). the proposal land, not being a thoroughfare, has a common boundary with the person's land;
  - (b). the proposal land, or any part of it, is directly across a thoroughfare from, the person's land; or
  - (c). the proposal land is that part of a thoroughfare that has a common boundary with the person's land.
- (3). In this section a reference to a person's land is a reference to any land owned by the person or in which the person has any estate or interest.

*[Section 5.60B inserted by No 64 of 1998 s. 30.]*

**Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995**  
**s5.61 Indirect Financial Interest**

A reference in this Subdivision to an indirect financial interest of a person in a matter includes a reference to a financial relationship between that person and another person who requires a local government decision in relation to the matter.

**Impartiality pursuant to Regulation 11 of the Local Government (Rules of Conduct) Regulation 2007**

**reg 11 Disclosure of Interest**

- (1). In this regulation –  
Interest means an interest that could, or could reasonably be perceived to; adversely affect the impartiality of the person having the interest arising from kinship, friendship or membership of an association.
- (2). A person who is a council member and who has an interest in any matter to be discussed at a council or committee meeting attended by the member must disclose the nature of the interest –
  - (a). in a written notice given to the CEO before the meeting;  
or
  - (b). at the meeting immediately before the matter is discussed.



- (3). Sub-regulation (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4). Sub-regulation (2) does not apply if –
  - (a). A person who is a council member fails to disclose an interest because the person did not know he or she has an interest in the matter; or
  - (b). A person who is a council member fails to disclose an interest because the person did not know the matter in which he or she had an interest would be discussed at the meeting and the person disclosed the interest as soon as possible after the discussion began.
- (5). If, under sub-regulation (2)(a), a person who is a council member discloses an interest in a written notice given to the CEO before a meeting then –
  - (a). Before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
  - (b). At the meeting the person presiding is to bring the notice and its contents to the attention of the persons present immediately before a matter to which the disclosure related is discussed.
- (6). If –
  - (a). Under sub-regulation (2)(b) or (4)(b) a person's interest in a matter is disclosed at a meeting; or
  - (b). Under sub-regulation (5) (b) notice of a person's interest in a matter is brought to the attention of the persons present at a meeting.

The nature of the interest is to be recorded in the minutes of the meeting.

***Describe the extent of your interest (If seeking to participate in the matter under s.5.68 of the Act)***

**s5.68 Councils and Committees may allow Members disclosing interests to participate etc. in Meetings**

- (1). If a member has disclosed, under section 5.65, an interest in a matter, the members present at the meeting who are entitled to vote on the matter
  - (a). may allow the disclosing member to be present during any discussion or decision making procedure relating to the matter; and
  - (b). may allow , to the extent decided by those members, the disclosing member to preside at the meeting (if otherwise qualified to preside) or to participate in discussions and the decision making procedures relating to the matter if –
    - (i) the disclosing member also discloses the extent of the interest; and
    - (ii) those members decide that the interest –
      - (I) is so trivial or insignificant as to be unlikely to influence the disclosing member's conduct in relation to the matter; or
      - (II) is common to a significant number of electors or ratepayers
- (2). A decision under this section is to be recorded in the minutes of the meeting relating to the matter together with the extent of any participation allowed by the council or committee.
- (3). This sections does not prevent the disclosing member from discussing, or participating in the decision making process on, the question on whether an application should be made to the Minister under section 5.69.







## SHIRE OF SANDSTONE ELECTED MEMBER'S REQUEST FORM

Councillor's Name: \_\_\_\_\_

Date: \_\_\_\_/\_\_\_\_/2016

Urgency: Low / Medium / High / Strategic

Road / Public Building / Area: \_\_\_\_\_

Request: \_\_\_\_\_

Description:

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**OFFICE USE ONLY:**-----

Action Taken:

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Comment:

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Completed: \_\_\_\_/\_\_\_\_/2016

Signature: \_\_\_\_\_

Inspected and/or authorised by:

\_\_\_\_\_  
(Chief Executive Officer)



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## Councilor's Claim for Sitting Fees and Travel

Councillor: \_\_\_\_\_

Creditor No \_\_\_\_\_

<i>Date</i>	<i>Meeting</i>	<i>Sitting Fees</i>	<i>Travel Km's</i>	<i>Amount</i> 74 cents per km
Date of Meeting	Type of Meeting	\$170/ \$340	No of km's	Office Use
	<b>Full Council</b>			

Fees payable are in accordance with the Local Government Act (5.98) – Administration Regulations (30)

Total		Total
<div style="border: 1px solid black; width: 150px; height: 30px; margin: 0 auto;"></div>		<div style="border: 1px solid black; width: 150px; height: 30px; margin: 0 auto;"></div>
04109	Line Item 370	04100
TOTAL:		<div style="border: 1px solid black; width: 150px; height: 30px; margin: 0 auto;"></div>

### OTHER MEETINGS ATTENDED IN THE MONTH

Date	Meeting	Km's	Vehicle supplied?

If this form is not filled out correctly with all information the claim for payment will be rejected.

\_\_\_\_\_  
(Signature) (Date)

Calculations Checked \_\_\_\_\_ Date \_\_\_\_\_

Goods Received / Payment Approved \_\_\_\_\_



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**ORDINARY COUNCIL MEETING TO BE HELD ON 27 October 2016**  
**AGENDA SUMMARY and TABLE OF CONTENTS**

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12	2.0	Announcements from the Presiding Member and/or Councillors (without discussion unless otherwise determined)	
12	3.0	Attendance	
12	4.0	Response to Previous Public Questions Taken on Notice	
13	5.0	Applications for Leave of Absence	
13	6.0	Declarations of Interest	
13	7.0	Public Question Time	
13	8.0	Confirmation of Minutes from Previous Meeting(s)	
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25	10.2.2	Accounts Update for the Month of September 2016 (includes for Credit Cards, the Caravan Park & Fuel Sales)	/16
28	10.2.3	Rates Write Off	/16
34	10.3	Health, Building and Town Planning	
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34	11	Motions of which Previous Notice Has Been Given	
34	12	Questions from Members Without Notice	
34	13	New Business of an Urgent Nature Introduced by Decision of the Meeting	
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34	14	Time and Date of Next Meeting	
34	15	Closure of the Meeting	
34		Certification of the Minutes of the Previous Meeting(s)	





## AGENDA and STAFF REPORTS

### ORDINARY COUNCIL MEETING TO BE HELD IN COUNCIL CHAMBERS, SANDSTONE ON THURSDAY, 27 October 2016

#### 1 DECLARATION OF OPENING AND ANNOUNCEMENT OF ANY VISITORS

The Presiding Member, Cr Bethel Walton (Shire President) to declare the Meeting open at 11.00 am.

Newly elected Councillor David Lefroy will be sworn in at the start of the meeting

##### 1.1 Visitors

Linton Kirk - Middle Island Resources

#### 2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER AND/OR COUNCILLORS (without discussion unless otherwise determined)

Nil

#### 3 ATTENDANCE

##### 3.1 Present

###### Elected Members

Cr B (Bethel) Walton	Shire President (and Presiding member of this Meeting)
Cr C (Carol) Hodshon	Deputy Shire President
Cr F (Freda) May	
Cr K (Kerry) Key	
Cr J P Bennett	
Cr D (David) Lefroy	

###### Staff Members

Mr Harry Hawkins	Chief Executive Officer
Mr Rob Moss	Works Supervisor
(Ms Rhonda Miles or Ms Margaret Duhig – observer)	

##### 3.2 Apologies

Nil

##### 3.3 Approved Leave of Absence

Nil

#### 4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil



**5 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**6 DECLARATIONS OF INTEREST**

- 6.1 Declarations of Financial Interest
- 6.2 Declarations of Proximity Interest
- 6.3 Declarations of Indirect Financial Interest
- 6.4 Declarations of Impartiality Interest

**7 PUBLIC QUESTION TIME**

Nil

**8 CONFIRMATION OF MINUTES FROM PREVIOUS MEETING**

- 8.1 That the Minutes of the Ordinary Meeting of Council held on 29 September 2016 be confirmed as a true and accurate record of proceedings.

**COUNCIL RESOLUTION                      /16**

**MOVED: Cr**

**SECONDED: Cr**

**That the Minutes of the Ordinary Meeting of Council held on 29 September 2016 are confirmed as a true and accurate record of proceedings.**

**NOT/CARRIED (?/?)**



## **9 PRESENTATIONS**

### **9.1 Petitions**

Nil

### **9.2 Presentations**

Middle Island Resources will make a presentation to Council.

### **9.3 Deputations**

Nil

### **9.4 Delegates/Councillor's Reports**

Nil





## **10 OFFICERS REPORTS**

### **10.1 CHIEF EXECUTIVE OFFICER'S REPORTS**

#### **10.1.1 Status Report Update – September 2016**

**Agenda Reference:** CEO 10/16 - 01  
**Location/Address:** Shire of Sandstone  
**Name of Applicant:** Shire of Sandstone  
**Disclosure of Interest:** Nil  
**Date of Report:** 17 October 2016  
**File No:**  
**Previous References:** OCM 28 July 2016  
OCM 8 September 2016  
OCM 27 September 2016  
**Author:** Harry Hawkins, CEO



**Signature of Author:**

#### **Summary**

The purpose of this report is to advise Council on the status of its decisions from previous Council meetings.

#### **Attachments**

10.1.2A Status Update August 2016

#### **Background**

It is important that the Council receives an update on the outcome of its resolutions on a regular basis.

#### **Comment**

As per the comments in the body of this report.

#### **Consultation**

Nil

#### **Statutory Environment**

Nil



**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Nil

**Voting Requirements**

Simple majority

**Officer Recommendation – Item 10.1.1**

That Council accepts the Status Update for September 2016

<b>COUNCIL RESOLUTION</b>	<b>X/16</b>
 <b><u>MOVED:</u></b> Cr	
<b><u>SECONDED:</u></b> Cr	
 That Council accepts the Status Update for September 2016	
<b><u>CARRIED/NOT CARRIED (X/X)</u></b>	

<b>Status Update</b>	<b>October 2016</b>
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The Status Update is used to provide information to Elected Members regarding the Status of decisions made at Council Meetings:

Meeting Date	Item No	Resolution (Action Required)	Response (Update)	Officer	Timeframe
<b>June 2016</b>					
49/16	10.1.2	That Council endorses:	<b>24/06/16</b> Plans submitted to Jonelle Tyson	CEO	
		1. Shire of Sandstone Local Emergency Management Arrangements June 2016 (Attachment 10.1.2A).	<b>13/07/16</b> Plans submitted to SEMC		
		2. Shire of Sandstone Local Recovery Sub - Plan June 2016			



**August 2016**

<b>66/16</b>	<b>10.1.3</b>	That Council –	<b>15/08/16</b>	CEO/Finance Officer
		1. notes the submissions from the Department of Local Government and Communities in relation to the following proposed Dog Local Law.	Final adopted versions of Dogs LL received from Niel Mitchell	
		2. resolves to make the Dog Local Law noted above as per the attached drafts, incorporating amendments outlined by the Department of Local Government and Communities;	<b>19/08/16</b>	
		3. authorise the affixing of the Common Seal to the Dog Local Law;	<ul style="list-style-type: none"> <li>Dogs local Laws signed and sealed by the Shire President and Acting CEO;</li> <li>Copies sent to Niel Mitchell for submission to the Joint Standard Committee on Delegated Legislation</li> </ul>	
		4. publish the Dog Local Law noted above, in the Government Gazette;	<b>26/08/16</b>	
		5. provide copy of the local law to the Minister for Local Government;	Draft advert for local public notice received regarding notification of the adoption and <i>Gazettal</i> today of the Dogs Local Laws	
		6. forward a copy of the Gazetted Local Laws, explanatory memoranda and associated documentation to the Parliamentary Joint Standing Committee on Delegated Legislation for review.	<b>09/09/2016</b>	
			Signed copies Dogs Local Laws and Explanatory memoranda and associated documentation signed by the President and CEO sent to Parliamentary Joint Standing Committee on Delegated Legislation for review.	



September 2016			
49/16		That Council endorses:	19/08/2016 Plans have been reviewed by DEMC and SEMC and endorsed as meeting minimum requirements
		3. Shire of Sandstone Local Emergency Management Arrangements June 2016 (Attachment 10.1.2A).	
		4. Shire of Sandstone Local Recovery Sub - Plan June 2016 (Attachment 10.1.2B).	
85/16	10.1.3	That Council request an inspection of the houses with a view to purchasing them if structurally sound and price is reasonable.	28/9/2016 Keys received and houses inspected. Department Contacted for price and further details.
88/16	10.1.6	That a consultant is employed to do review of Audit Reg 17	29/9/2016 Civic legal engaged to undertake review. Several other shires agreed to use Civic Legal so discount can be claimed
89/16	10.1.7	That Council provide in principle support for the commence Talks with Barb Thompson and Nan Rickards Festival and Sandstone re funding and other support	20/10/2016 Initial conversation held with Barb Thompson
93/16	10.4.1	That Council approves 1. The purchase of a Komatsu WB97R Backhoe 2. The sale of the trade in Volvo backhoe by private tender	13/10/2016 PO sent for new Komatsu backhoe Volvo Backhoe advertised for sale in Countryman and Quokka 19/10/2016 New backhoe arrived at depot

#### Legend

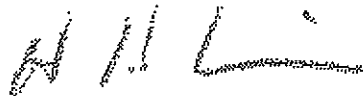
Category	Status
Not Started	
In Progress	
Completed	





### 10.1.2 Small Equipment Hire

**Agenda Reference:** CEO 10/16 - 02  
**Location/Address:** Shire of Sandstone  
**Name of Applicant:** Shire of Sandstone  
**Disclosure of Interest:** None  
**Date of Report:** 17 October 2016  
**Previous References:** None  
**Author:** Harry Hawkins CEO  
**Senior Officer:**



**Signature of Author:**

#### **Summary**

This item seeks to provide guidelines to staff on the hire of shire owned small equipment to ratepayers, residents of Sandstone and surrounding pastoral leases.

#### **Attachments**

Nil

#### **Background**

A ratepayer has requested permission to hire an item of small equipment that the shire has at the depot in town and is rarely used. The ratepayer had borrowed this equipment in the past and was told to return it to the depot before he had finished with it. The shire did not require the equipment for its works when the ratepayer was asked to return it..

Investigations revealed that in the past a policy was made that small equipment at the depot should not be hired out to ratepayers or residents for private use. A search of the policy manual did not find a policy for this situation and clarification is needed. No hire rates for this equipment appear in the current Fees and Charges Schedule although a review of past schedules shows that they were listed in previous years.

#### **Comment**

Shire staff, usually the Works Supervisor or the CEO have been asked by ratepayers or residents if they can hire or borrow small equipment to help them with projects on their properties. This has come to a head recently when a ratepayer was refused permission to hire a piece of equipment that he had previously hired due to the reported policy against hiring this item of small equipment.

#### **Consultation**

Shire President

#### **Statutory Environment**

*Local Government Act 1995 Section 6.16*

#### **Policy Implications**

The policy manual will need to be updated as no current policy on this matter is included.

#### **Financial Implications**

If hire is approved Fees and Charges Schedule will need to be updated and advertised however income may be earned to offset the cost.



**Strategic Implications**

Nil

**Voting Requirements**

Absolute Majority

**Officer Recommendation Item 10.1.2**

That Council approve the hire of small equipment to ratepayers and task the CEO to,

1. Develop a list of shire owned equipment suitable for hire, hire rates and conditions of hire.
2. Update the Fees and Charges Schedule to incorporate the hire rates and advertise the changes in accordance with Section 6.19 of the Local Government Act.

**COUNCIL RESOLUTION****X/16**

**MOVED:** Cr

**SECONDED:** Cr

That Council approve the hire of small equipment to ratepayers and task the CEO to,

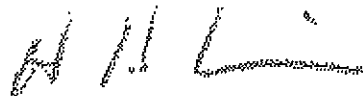
1. Develop a list of small equipment suitable for hire, hire rates and conditions of hire.
2. Update the fees and charges schedule to incorporate the hire rates and advertise the changes in accordance with Section 6.19 of the Local Government Act 1995.

**NOT/CARRIED BY ABSOLUTE MAJORITY (?!?)**



### 10.1.3 Disability Access and Inclusion Plan Review

**Agenda Reference:** CEO 10/16 - 03  
**Location/Address:** Shire of Sandstone  
**Name of Applicant:** Shire of Sandstone  
**Disclosure of Interest:** None  
**Date of Report:** 20 October 2016  
**Previous References:** None  
**Author:** Harry Hawkins CEO  
**Senior Officer:**



**Signature of Author:**

#### **Summary**

The shire is to review its Disability Access and Inclusion Plan and have it endorsed by Council by the 31<sup>st</sup> October 2016

#### **Attachments**

Updated DAIP

#### **Background**

The shire is required under the Disability Services Act to have a Disability Access and Inclusion Plan and that plan is to be reviewed and reported on in the annual report.

#### **Consultation**

Sue Henson - Disability Services Commission

#### **Statutory Environment**

*Disability Services Act*

#### **Policy Implications**

Policy 2.17 relates to the DAIP

#### **Financial Implications**

There are no financial implications

#### **Strategic Implications**

Nil

#### **Voting Requirements**

Simple Majority

#### **Officer Recommendation Item 10.1.3**

That Council endorse the updated Disability Access and Inclusion Plan for the period 2016 - 2019



**COUNCIL RESOLUTION**

**X/16**

**MOVED:** Cr

**SECONDED:** Cr

That Council endorse the updated Disability Access and Inclusion Plan for the period 2016-2020

**CARRIED/NOT CARRIED (??)**

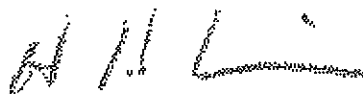




## 10.2 FINANCIAL REPORTS

### 10.2.1 FINANCIAL STATEMENTS FOR MONTHS OF AUGUST/SEPTEMBER 2016

**Location:** Shire of Sandstone  
**Applicant:** Shire of Sandstone  
**Disclosure of Interest:** Nil  
**Date of Report:** 17 October 2016  
**Author:** Harry Hawkins, Chief Executive Officer



**Signature of Author:**

#### Summary

The Statement of Financial Activity reports for the months ending 31 August and 30 September 2016 are presented to Council in accordance with *Regulations 34 of the Local Government (Financial Management) Regulations 1996*.

#### Attachments

10.2.1A: Monthly Financial Report for the period ended 31 August and 30 September 2016

#### Background

The Financial Management Regulations require a monthly statement of financial activity to be presented to Council.

#### Summary of Funds – Shire of Sandstone as at: 30 September 2016

Municipal Cheque Account - On-line (BWA)	\$264,298
Municipal Investment Account – On-line (BWA)	\$901,710
Trust Fund (Bank West)	\$5,736
Term Deposits (Bank West)	\$4,702,264

#### Consultation

Finance Officer

#### Statutory Environment

*Local Government (Financial Management) Regulations 1996 - Regulations 34 (1A) and 17.*

The Regulations require a Local Government to prepare each month a statement of financial activity, accompanied by relevant documents and that this information must be presented to Council at an ordinary meeting within 2 months after the end of the month. The August and September 2016 reports are reported to Council and appear in the separate attachments.



**Policy Implications**

Nil

**Financial Implications**

Nil

**Strategic Implications**

Nil

**Voting Requirements**

Simple Majority

**Officer Recommendation – Item 10.2.1**

That Council accepts the Statements of Financial Activity for the months of August and September 2016 as presented, including the attachments 10.2.1A Monthly Financial Reports for August and September 2016.

**COUNCIL RESOLUTION    ??/16**

**MOVED: Cr**

**SECONDED: Cr**

**That Council accepts the Statement of Financial Activity for the months of August and September 2016 as presented, including the attachments 10.2.1A Monthly Financial Reports for August and September 2016.**

**NOT/CARRIED (??)**



**10.2.2 ACCOUNTS UPDATE FOR THE MONTH OF SEPTEMBER 2016**  
**(Includes Credit Cards, the Caravan Park and Fuel Sales)**

**Location:** Shire of Sandstone  
**Applicant:** Shire of Sandstone  
**Disclosure of Interest:** Nil  
**Date of Report:** 12 September 2016  
**Author:** Rhonda Miles – Finance Officer  
**Senior Officer:** Harry Hawkins – Chief Executive Officer

**Signature of Author:** \_\_\_\_\_

### **Summary**

Presented for Council's information is the list of accounts paid in the month from the Municipal Fund and Trust Fund in accordance with the requirements of the *Local Government (Financial Management) Regulations 1996*. Payments made through the corporate credit cards as well as income from the Caravan Park and Fuel Sales are included as attachments.

### **Attachments**

- 10.2.2A to C: The list of accounts (EFT and cheque payments) is attached which will enable Council to see the payments made to the Shire's creditors.
- 10.2.2D to F: Payments via Credit Cards (CEO and Works Supervisor), Caravan Park Income and Fuel Sales Income.

### **Background**

Council has delegated to the CEO the exercise of its power under Financial Management Regulation 12 to make payments from Municipal Fund and Trust Fund.

The *Financial Management Regulations (Regulation 13 (3))* requires a schedule of payments made through the Shire's bank accounts to be presented to Council. The lists include details for each payment made incorporating the payee's name, amount of payment, date of payment and a brief transaction description.

### **Comment**

Invoices supporting all payments are available for inspection. Queries regarding any payment should be made through the CEO to the staff who handle the financial transactions prior to this meeting.

All invoices and vouchers presented to Council have been certified as to receipt of the goods or services and that the amounts shown were due for payment.

### **Consultation**

Nil

### **Statutory Environment**



*Local Government Act 1995*  
*Financial Management (Local Government) Regulations 1996 – Regulation 12*  
*Financial Management (Local Government) Regulations 1996 – Regulation 13*

Please, also refer to the comments in the Background Section.

### **Policy Implications**

Payments have been made under Council delegation.

### **Financial Implications**

Funds were available to meet the expenditure.

### **Strategic Implications**

Nil

### **Voting Requirements**

Simple majority

### **Staff Recommendation – Item No. 10.2.2**

That Council receives the September 2016 accounts paid as presented:

#### Municipal Fund

- Municipal printed cheque numbers 105077 – 105090 totalling \$37,030.13
- EFT Payment Numbers 4815 - 4917 totalling \$932,823.93
- Superannuation \$13,910.62

#### Trust Fund:

- Trust printed cheques numbers 205015-205018 totalling \$1,820.50

#### Payroll EFT:

September 2016 - \$33,319 and \$36,477.89 totalling \$69,796.89

#### Credit Cards:

DD 2936.1 totalling \$4,503.43





**COUNCIL RESOLUTION**

**??/16**

**MOVED:** Cr

**SECONDED:** Cr

That Council receives the September 2016 accounts paid as presented:

**Municipal Fund**

- Municipal printed cheque numbers 105077-105090 totalling \$37,030.13
- EFT Payment Numbers 4815 - 4917 totalling \$932,823.93
- Superannuation \$13,910.62

**Trust Fund:**

- Trust printed cheques numbers 205015-205018 totalling \$1,820.50

**Payroll EFT:**

September 2016 - \$33,319 and \$36,477.89 totalling \$69,796.89

**Credit Cards:**

DD 2936.1 totalling \$4,503.43

**NOT/CARRIED (??)**



### 10.2.3 RATES WRITE OFF

**Location/Address:** Shire of Sandstone  
**Name of Applicant:** Shire of Sandstone  
**Disclosure of Interest:** Nil  
**Date of Report:** 4 October 2016  
**Author:** Rhonda Miles, Finance Officer

**Signature of Author:** \_\_\_\_\_

#### Summary

Council is requested to approve the write off the rate and/or penalty interest by absolute majority.

#### Attachments

Email dated 27 September 2016 from Nely Freeman - ITVision Rates Support.  
Email dated 22 June 2016 from Nely Freeman – ITVision Rates Support  
Email dated 28 September 2016 from Rachael Henry – Austral Mercantile account manager.

#### Background

Telkwa Coal Pty Ltd are holders of one tenement being A1629. This is a 'dead' tenement, and no further rates will be raised. The Company was sent to debt collection through Austral Mercantile and the amount of \$3028.96 was recovered. This leaves a balance of \$360.22 outstanding, made up of interest and \$150 for the creditors statutory demand.

Tech Mpire Limited are holders of one tenement A1678. This is a 'dead' tenement, and no further rates will be raised. The company was sent to debt collection through Austral Mercantile and the amount of \$1500.96 was recovered. This leaves a balance of \$139 which is made up of a portion of the legal fees.

Swan River Minerals are holders of one tenement being A1107. This is a 'dead' tenement, and no further rates will be raised. The company was sent to debt collection through Austral Mercantile who have advised that the company was deregistered in August 2014, and that further recovery is not possible.

Kalorra Mining and Exploration Pty Ltd are holders of one tenement being A1651. This is a 'dead' tenement and no further rates will be raised. The company was sent to debt collection through Austral Mercantile no recovery of monies was achieved. The next step in debt collection which his wind up of the company would most likely well exceed the amount owing, which is \$2,837.91 made up of rates, interest and debt collection costs to date.

The amounts to be written off exceed the amount allowed in the new delegation to the CEO.

Section 6.12 of the Local Government Act 1995 (as below) requires any write off of money to be resolved by Council by absolute majority;



#### 6.12. *Power to defer, grant discounts, waive or write off debts*

- (1) *Subject to subsection (2) and any other written law, a local government may —*
- (a) *when adopting the annual budget, grant\* a discount or other incentive for the early payment of any amount of money; or*
  - (b) *waive or grant concessions in relation to any amount of money; or*
  - (c) *write off any amount of money,*
  - (d) *which is owed to the local government.*

#### **Comment**

The cost of recovery would exceed the debt in the cases of Telkwa Coal Pty Ltd, Tech Mpire Limited and Kalorra Mining and Exploration Pty Ltd and therefore may not warrant further action. In the case of Swan River Minerals, recovery is not possible due to the company being deregistered.

#### **Consultation**

Austral Mercantile Debt recovery specialist and IT Vision Rates consultant.

#### **Statutory Environment**

*Section 6.12 of the Local Government Act 1995*

#### **Policy Implications**

Nil

#### **Financial Implications**

There will be a reduction of rates income in the 2016/17 financial year by the amount of \$4,954.90 made up of \$360.22 on Assessment A1629, \$139.00 on Assessment A1678, \$1617.77 on Assessment A1107 and \$2,837.91 on Assessment A1651.

#### **Strategic Implications**

Nil

#### **Voting Requirements**

*Absolute majority*

#### **Staff Recommendation – Item 10.2.3**

That Council approves the write-off of rates and/or penalty interest as per Section 6.12 of the Local Government Act 1995, as follows:

1. Assessment A1629 for \$360.22
2. Assessment A1678 for \$139.00
3. Assessment A1107 for \$1617.77
4. Assessment A1651 for \$2,837.91



**COUNCIL RESOLUTION**

**??/16**

**ABSOLUTE MAJORITY REQUIRED**

**MOVED:** Cr

**SECONDED:** Cr

That Council approves the write-off of rates and/or penalty interest as per Section 6.12 of the Local Government Act 1995, as follows:

1. Assessment A1629 for the amount of \$360.22
2. Assessment A1678 for the amount of \$139.00
3. Assessment A1107 for the amount of \$1617.77
4. Assessment A1651 for the amount of \$2,837.91

**NOT/CARRIED BY ABSOLUTE MAJORITY (??)**





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**Rhonda Miles**

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**From:** Nely Freeman - ITV Support <itvsupport@itvision.com.au>  
**Sent:** Wednesday, 22 June 2016 2:45 PM  
**To:** Rhonda Miles  
**Subject:** Re: SR156692 - Rates, debt collection

Hi Rhonda

A1107 - River Minerals. As per report and company search provided from Austral Mercantile the company was deregistered in Aug 2014. Austral Mercantile have stated further recovery is not possible.

I have added a memo to the assessment noting this information.

I recommend that you send this assessment to the next Council Meeting, with this report to be considered for write off as a non-recoverable 'dead' mining tenement (it is accruing penalty interest).

Please let me know once Council has decided if they want to write off and I will process the write off for you. Once they do, let Austral Mercantile know they can close their file on this one.

Unless we receive advice that further action is required in relation to this matter, we will be closing your call at this time.

Responding to this email or adding an action on ITVision's Support Site at any time will reactivate your request.

Regards  
Nely Freeman

ORIGINAL REQUEST DESCRIPTION:  
Rates, debt collection  
Hi Nely,

Update on Swan River Minerals.

Kind Regards,  
  
Rhonda Miles

Finance Officer  
[finance@sandstone.wa.gov.au](mailto:finance@sandstone.wa.gov.au) <<mailto:finance@sandstone.wa.gov.au>>  
Ph: 08 9963 5802  
Fax: 08 9963 5852



**Rhonda Miles**

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**From:** Nely Freeman - ITV Support <itvsupport@itvision.com.au>  
**Sent:** Tuesday, 27 September 2016 11:43 AM  
**To:** Rhonda Miles  
**Subject:** Re: SR160846 - Rates Support - debt collection

Hi Rhonda

A1629 - Please note I have now removed the legal flag as instructed (after I loaded all the legal charges that were pending on the invoices you recently sent me). This is a dead tenement and this company has no other tenements in your Shire.

After you receipt the payment of \$3028.96 (which you have pending) there will remain an outstanding balance of \$342.27 which I believe to be part of the penalty interest that has been accruing on this assessment. While legal action DOES include a penalty interest component, it is usually at the Court rate and that's almost always 4.5% of what was sent to be claimed at court.

As the Shire has continued to (rightly) raise penalty interest on the assessment, only part of the interest has been recouped. As this assessment is (as previously mentioned) now a non-rateable dead tenement we don't recommend any further recovery action and we recommend that this remaining balance of \$342.27 be submitted to Council for write off consideration.

Let me know what the decision is and the outcome and I will process the write off if that is the result. In the meantime I have flagged this assessment not to accrue any further penalty interest as I believe this is non-recoverable.

Unless we receive advice that further action is required in relation to this matter, we will be closing your call at this time.

Responding to this email or adding an action on ITVision's Support Site at any time will reactivate your request.

Regards  
Nely Freeman

ORIGINAL REQUEST DESCRIPTION:  
A1629 -Remove the legal flag

Hi Nely,

Hope you had a lovely long weekend J

We have received payment for A1629 to the amount of \$3028.96

Can you please remove the legal flag on this assessment.

When I receipt this, I was going to receipt the amount of \$2798.53 to the assessment, and the balance to GL 03119 which is rates legal fees reimbursed. Is this correct or is there some special way to receipt this?

Thanks.



## **Rhonda Miles**

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**From:** Rachael Henry <rachael.henry@australmercantile.com.au>  
**Sent:** Wednesday, 28 September 2016 10:33 AM  
**To:** Rhonda Miles  
**Subject:** RE: Ref:1475062/A1651 & 1475022/A1344 - Classic Minerals Ltd & Kalorra Mining And Exploration Pty Ltd  
**Attachments:** Costs Agreement - 1475022.pdf; Costs Agreement - 1475062.pdf

Hi Rhonda

Please see the attached cost agreements for the above accounts.

For Classic Minerals I would recommend proceeding as the balance is substantial.

Cost wise for Kalorra Mining And Exploration Pty Ltd it may not be cost effective to proceed however it is the next step in the legal process and you can decide how you would like to proceed.

Any questions let me know and in the mean time I await your instruction.

Kind regards

Rachael Henry  
Debt Recovery Specialist  
Austral Mercantile Collections Pty Ltd

Phone: +61 8 6467 3054 Fax: +61 8 6467 3050  
Email: [rachael.henry@australmercantile.com.au](mailto:rachael.henry@australmercantile.com.au)  
Visit us on the web at [www.australmercantile.com.au](http://www.australmercantile.com.au)

## **||| Austral**

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**From:** Rachael Henry  
**Sent:** Friday, 23 September 2016 8:49 AM  
**To:** 'Rhonda Miles' <[finance@sandstone.wa.gov.au](mailto:finance@sandstone.wa.gov.au)>  
**Subject:** RE: Ref:1475062/A1651 & 1475022/A1344 - Classic Minerals Ltd & Kalorra Mining And Exploration Pty Ltd

Hi Rhonda

No problem at all.

A wind up is the first phase in the dissolution of a corporation whereby control of a company is wrested from the Directors and Shareholders and passed on to a court appointed officer who is entrusted through the courts with liquidating the company and then pays the proceeds to all creditors.

I am in the process of getting a cost estimate from our solicitors and once I receive this I will send it on for you to have a look at.

Any other questions please let me know.

Kind regards

Rachael Henry  
Debt Recovery Specialist



**10.3 HEALTH, BUILDING and TOWN PLANNING**

Nil

**10.4 WORKS and SERVICES****11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**12 QUESTIONS FROM MEMBERS WITHOUT NOTICE**

Nil

**13 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING**

Nil

**14 MEETING ITEMS CLOSED TO THE PUBLIC****13.1 Meeting Closed to the Public**

Nil

**13.2 Public Reading of Resolutions to be made Public**

Nil

**TIME and DATE of NEXT MEETING**

The next scheduled Ordinary Council Meeting will be held on Thursday 24 November 2016.

**15 CLOSURE OF MEETING**

There being no further business, the Shire President closed the meeting at \_\_\_\_\_pm.

**CERTIFICATION**

I, \_\_\_\_\_, certify that the Minutes of the Meeting held on 29 September 2016, as shown, were confirmed as a true and accurate record at the Meeting held on 27 October 2016.

\_\_\_\_\_  
(Presiding Member)

Date: 27 October 2016







# **ATTACHMENTS**

Ordinary Council Meeting

Thursday, 27 October 2016  
11:00 AM



# Shire of Sandstone



## DISABILITY ACCESS AND INCLUSION PLAN 2016 – 2020

Review & Update

Document Status:	Current October 2016
Revision No.	3
Prepared by:	Harry Hawkins
Endorsed:	Harry Hawkins Chief Executive Officer
Adopted by Council	
Revision date:	October 2016

**This plan is available in alternative formats upon request including in standard or large print, in audio format on CD, in electronic format by email and on the Shires website**

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## Foreword

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The Shire of Sandstone resolved undertake a review of the Disability Access Inclusion Plan (2012-2016) to monitor the Shire's compliance with the legislative obligations under the Disability Services Act (1993).

The Shire has been guided by DAIP 2012 in its implementation of improved access and inclusion for all members of the community, especially people with disability and their families and carers.

The updated DAIP 2016-2020 provides a framework for the continuation of that process.

### **Access Information:**

This document provides details of the process the Shire of Sandstone will employ to improve access to all of its facilities and services for people with disabilities in accordance with the outcome areas and standards as stated in the Western Australian Disability Services Act (1993).

**If you require this document in an alternative format please phone the Shire of Sandstone on phone 9963 5802, fax 9963 5852 or email [reception@sandstone.wa.gov.au](mailto:reception@sandstone.wa.gov.au)**

## **1. Background**

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### **1.1 Shire of Sandstone**

There was an Aboriginal presence in the Black Range area before the coming of the Europeans has never been in doubt.

It is believed there were two distinct tribes within the Sandstone district. The Wongi in the Eastern half and the Yamagee in the Western half. It has been suggested that neither tribe would cross into the other's territory except for tribal meetings. Considering the scarcity of water in the area, it is also thought that both tribes may have only lived in the area on a non-permanent basis. After that, very little is known of their presence in Sandstone. The only available information has been gathered from a scant number of publications throughout the years.

The Shire lies in the heart of the spectacular lower Murchison District and its bronzed landscape tells many tales of bygone days when gold was first discovered in the area in 1894 by Ernest Shillington and a number of fellow prospectors that found gold about 20 km southwest of the present townsite. From 1903 onwards more reefs of gold were discovered to the north of the present town so that in September 1906 the town was officially gazetted.

For a period of six years from 1907 Sandstone was a small city of some 6,000 to 8,000 people. It had four hotels, four butchers, many cafes, stores and business houses, as well as a staffed police station and two banks. Unfortunately by 1919 many buildings were pulled down and moved elsewhere and the only remaining population counted 200 people. The town was able to survive as a centre for the region's growing pastoral industry and became the Shire of Sandstone in 1961.

Sandstone Shire Council is a rural/remote Local Government with a population of approximately 110. The primary industries in the region are mining exploration, pastoral and tourism. The Shire of Sandstone is bounded by the Shires of Mt Magnet, Wiluna, Meekatharra, Yalgoo, Leonora, Menzies, Mt Marshall, and Cue.





**Shire of Sandstone facts:****Council Statistics 2015-2016**

Distance from Perth (km)	724
Area (sq km)	32,889
Length of Sealed Roads (km)	11
Length of Unsealed Roads (km)	998
Population	111
Number of Electors	70
Number of Dwellings	52
Total Rates Levied	\$1,008,954
Total Revenue	\$4,860,678
Number of Employees	14

**1.2 Functions, Facilities and services provided by the Shire of Sandstone**

The Shire of Sandstone provides:

**Services to properties**

- Construction and maintenance of shire owned roads, footpaths, walk trails;
- Construction and maintenance of Council owned buildings;
- Waste management collection and disposal;
- Planting, maintenance and caring for street trees;
- Street lighting;
- Environmental management;
- Bushfire control.

**Services to community**

- Provision and maintenance of recreation facilities;
- Management of community centre;
- Library and tourism/information services;
- Service for seniors;
- Citizenship ceremonies.



**Regulatory services**

- Planning of road systems, subdivisions and town planning schemes;
- Building approvals for construction, addition or alteration to buildings;
- Ranger services including enforcement of local laws, dog, and litter;
- Heritage preservation;
- Environmental health administration.

**General Administration**

- The provision of general information to the community, the payment of fees including rates and dog licenses and lodging of complaints;
- Administration, rating and property services;
- Tenders and contract management;
- Human Resources and Technology management.

**Process of Government:**

- Ordinary and special council meetings, committee meetings, electors meetings and election of councillors.

**1.3 People with disability in the Shire of Sandstone**

Currently there aren't people with disability living within the Shire. The previous ABS figures were inconclusive of the number of people with disability in the region, however the officers, council and community are aware there are people with disability who live in the community and that services are provided to accommodate their needs.

#### **1.4 Progress and Planning for better access**

It is a requirement of the Disability Services Act that local government authorities develop and implement a Disability Access and Inclusion Plan (DAIP) that outlines the ways in which the authority will ensure that people with disability have equal access to its facilities and services.

Legislation underpinning access and inclusion includes the Disability Services Act (1993), Disability Discrimination Act (DDA) (1992) and the West Australian Equal Opportunity Act (1984).

Since the adoption of the Disability Services Plan, the Shire has implemented many initiatives and made significant progress towards better access within the Shire of Sandstone, these are as follows:

##### **Improvement of existing functions, facilities and services to meet the needs of people with disabilities**

- Talking books positioned in a clearly designated and easily accessible section of the library.
- Building surveyors and planners have assisted in increasing disability access awareness of developers, and the introduction of disabled access to all newly constructed or altered public buildings, including playground and recreational areas.

##### **Opportunities provided for people with disability to participate in public consultations, grievance mechanisms and decision making processes are provided**

- Council services, functions and facilities are available on request in large print, and computer disc alternative formats.

- Council ensured that voting for municipal elections takes place in accessible buildings and that alternative voting arrangement is available where required.

## **2. Access and Inclusion Policy - Statement for People with Disability, their families and carers**

---

### **PURPOSE/OBJECTIVE**

To ensure that all members of the community regardless of their race, disability, age, religion or education level have equal access to all Council services, information and facilities, in keeping with the Western Australian Disability Services Act 1993 and the Equal Opportunity Act 1984.

### **POLICY STATEMENT**

The Shire of Sandstone recognises that people with disability have the same rights and responsibilities as other community members to access services and facilities and to participate in the life of the community.

The Shire of Sandstone is committed to ensuring that the community is accessible and inclusive to all its members and agrees with the essence of the definition provided under the Disability Services Act (1993) which defines disability as a condition that:

- Is attributable to an intellectual, cognitive, neurological, sensory or physical impairment or a combination of those impairments;
- Is permanent
- May or may not be episodic in nature.

Additionally, the Shire of Sandstone includes people with 'temporary disability' in its definition.

Disability may result in a person having a substantially reduced capacity for communication, social interaction, learning or mobility and a need for continuing support services in daily life. Some disabilities, such as epilepsy, are hidden, while others, such as cerebral palsy, may be visible.

The Shire aims to achieve accessibility to its services and facilities by people with a disability by:

- Promoting awareness of the needs of people with disability;
- Ensuring events are accessible;
- Continuing to develop barrier free, accessible local infrastructure;
- Ensuring public information is accessible;
- Council to provide training on the needs of people with disability for staff;
- All public information about council's functions, facilities and services will be communicated in plain English and produced in clear formats with contrasting print.

### **3. Development of the DAIP**

---

#### **3.1 Responsibility**

The CEO was given responsibility to oversee the development and implementation, review and evaluation of the plan and efforts have been made to include the participation of a person with a disability.

#### **3.2 Communication and Staff Consultation Process**

The Shire of Sandstone is committed to actively consulting with people with disability, their families, carers, disability organisations, encouraging and seeking input on planned initiatives and feedback on strategies already in place. This is the most appropriate and effective way to ensure barriers to access and inclusion are successfully addressed.

The methodology for the review included an examination of the Shire of Sandstone's current DAIP, annual progress reports and other relevant council documents, agendas, minutes, plans and strategies. The CEO reviews other relevant literature on the changes to disability legislation and on contemporary and developing trends and best practice in access and inclusion.

The community was advised of the process via the local newsletter, the "Bush Telegraph", the shires website and boards displayed at the Shire Office and public buildings. All enquires were directed to the CEO for action. A draft DAIP was made available for public comment to allow for feedback before the plan is endorsed by Council.

Council reviews their Disability Access and Inclusion Plan to address the barriers that people with disability and their families experience in accessing council functions, facilities and services. To date it has been no complaints in regards to accessing any shire owned properties.

### **3.3 Findings of the Consultation**

While the review and consultation noted a level of achievement in improving access it also identified a range of barriers that requires redress. These include:

- Processes of Council may not be as accessible as possible;
- Events may not always be held in a manner and location that best facilitates the participation of people with disabilities;
- Staff may be uninformed or lacking in confidence to adequately provide the same level of service to people with disability.

The identification of these barriers informed the development of strategies in the Disability Access and Inclusion Plan. The barriers have been prioritised in order of importance, which assists setting timeframes for the completion of strategies to overcome these access barriers.

### **3.4 Responsibility for Implement the DAIP**

Implementation of the DAIP is the responsibility of all areas of the Shire of Sandstone. The Disability Services Act (1993) requires all public authorities to take all practical measures to ensure that the DAIP is implemented by its officers, employees, agents and contractors.

The CEO will inform its agents and contractors of their responsibilities under the DAIP, and will encourage and model best practice in providing accessible and inclusive services to people with disability.

### **3.5 Communication of the Plan to Staff and People with Disability**

The community has been advised through the local media (newspaper – Bush Telegraph) that copies of the plan are available to the community upon request, and in alternative formats if required. A copy of the DAIP is available on the shires

website. As plans are amended Shire employees and the community will be advised of the availability of updated plans, using the above methods.

### **3.6 Review and Evaluation Mechanisms**

The Disability Services Act (1993) sets out the minimum review requirements for public authorities in relation to the DAIP. The Shire's DAIP will be reviewed at least every five years, and updated when necessary and in accordance with the Act.

The DAIP Implementation Plan will be updated annually to reflect progress and include any additional access and inclusion issues which may arise. Whenever the DAIP is amended, a copy of the amended plan will be lodged with the Disability Services Commission.

This plan is a working document intended to guide the Shire of Sandstone to create an accessible and inclusive community for all.

#### **Monitoring and reviewing**

The DAIP will be reviewed annually for progress and implementation with all progress and recommended changes reported to council.

#### **Evaluation**

An evaluation will occur as part of a five yearly review of the DAIP. Community, staff and elected members will be consulted as part of the evaluation and Implementation Plans will be amended based on the feedback received. Copies of the amended Implementation Plan, once endorsed by council, will be available to the community in alternative formats.

### **3.7 Reporting on the DAIP**

The Disability Services Act (1993) sets out the minimum reporting requirements for public authorities in relation to Disability Access and Inclusion Plans.

The Shire of Sandstone will report on the implementation of its DAIP through its annual status report to the Disability Services Commission on or before 30<sup>th</sup> June each year, outlining:

- Its progress towards the desired outcomes of its Disability Access and Inclusion Plan;
- The progress of its agendas and contractors towards meeting the seven desired outcomes of the DAIP;
- The strategies used to inform its agents and contractors of its DAIP are that it is included in the site induction procedures.

The Shire of Sandstone will also provide information about the implementation of the DAIP in its Annual Report.



## 4. Strategies to Improve Access and Inclusion

The desired outcomes provide a framework for improving access and inclusion for people with disabilities in the Shire of Sandstone. The shire is committed to working towards achieving the following Outcomes:

### 4.1 Outcome 1

People with Disability have the same opportunities as other people to access the services of, and any events organized by the Shire of Sandstone.

STRATEGY	TIMELINE
Ensure that people with disability are consulted and given the Opportunity to provide comment on their need of current and future services and events.	Ongoing
Ensure that the Shire of Sandstone events, activities and services are accessible to everyone.	Ongoing
Make library technology as accessible as possible.	Ongoing
Develop links between the DAIP and other Council Strategic Plans.	Ongoing
Conduct disability awareness training for staff, businesses and retailers.	Ongoing
Council will ensure that all policies and practices that govern the operation of Council facilities, functions, and services are consistent with Council Policy regarding access.	Ongoing

### 4.2 Outcome 2

People with disability have the same opportunities as other people to access the buildings and other facilities of the Shire of Sandstone.

STRATEGY	TIMELINE
Ensure people with disability have the best possible access to the shire's buildings, facilities and public spaces.	Ongoing
Ensure that all buildings and facilities meet the access and premises standards and any demonstrated additional need regarding the Premises Standard under the Disability Discrimination Act (1992).	Ongoing
Ensure people with disability have the best possible access to the Shire's parks, reserves, playgrounds and foreshores.	Ongoing
Ensure that ACROD parking meets the needs of people with disability in terms of quantity and location for accessible and universal parking bays.	Ongoing
Identify barriers or hazards which may affect people with any type of disability. Undertake universal access repairs, replacements and improvements such as access ways, kerb ramps and tactile ground surface indicators.	Ongoing
Council will ensure that public toilets meet the associated accessibility standards.	Ongoing

### 4.3 Outcome 3

People with disability receive information from the Shire of Sandstone in a format that will enable them to access the information as readily as other people are able to it.

STRATEGY	TIMELINE
Ensure that all the Shire of Sandstone public information is accessible and is available in alternative formats upon request.	Ongoing
Ensure people with disability are able to access the shire's website and other information communication technology.	Ongoing
Ensure access to library services and collections including alternative format collections and the mobile library service.	Ongoing

#### 4.4 Outcome 4

People with disability receive the same level and quality service from the staff of the Shire of Sandstone as other people receive from the staff

STRATEGY	TIMELINE
Ensure Shire staff has the awareness and skills to provide a high level of service to people with disability.	Ongoing
Improve the awareness of new employees about access and Inclusion issues by providing staff training during inductions.	Ongoing
When required, Council will seek expert advice from the disability field on how to meet the access needs of people with disability.	Ongoing

#### 4.5 Outcome 5

People with disability have the same opportunities as other people to make complaints to the shire of Sandstone.

STRATEGY	TIMELINE
Ensure shire staff have the awareness and skills to assist people with disability to make complaints.	Ongoing
Ensure that people with disability can access the Shire's complaints mechanisms.	Ongoing

#### 4.6 Outcome 6

People with disability have the same opportunities as other people to participate in any public consultation by the Shire of Sandstone.



STRATEGY	TIMELINE
Ensure that people with disability are actively consulted about the DAIP and any other significant planning processes.	Ongoing
Ensure any meetings held as part of consultations comply with Accessible Events Guidelines.	Ongoing
Ensure information related to any consultation complies with accessible information guidelines.	Ongoing
Seek broad range of views on disability and access issues from the local community.	Ongoing
Commit to ongoing monitoring of the DAIP to ensure implementation and satisfactory outcomes.	Ongoing

#### 4.7 Outcome 7

People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

STRATEGY	TIMELINE
Review and amend recruitment and employment policies and practices to reflect the diversity of staff, including the ageing workforce and people with disability.	Ongoing
Develop an OHS tool to assist with risk management by assessing the safety of workplaces for people with disability and identifying risk factors and access barriers.	Ongoing
Liaise with Disability Employment Services to ensure employment within the shire of Sandstone is desirable.	Ongoing
Continue to advertise vacancies within the Disability Employment Services network.	Ongoing

## **5. Acknowledgement**

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The Shire of Sandstone wishes to thank those individuals with a disability, families and carers of people with a disability, community organisations, community members and shire staff.

This document will assist the Shire of Sandstone to continue to implement the changes necessary to further enhance the accessibility and inclusiveness of the shire to people with disability.





# **SHIRE OF SANDSTONE** **MONTHLY FINANCIAL REPORT** **For the Period Ended 31 August 2016**

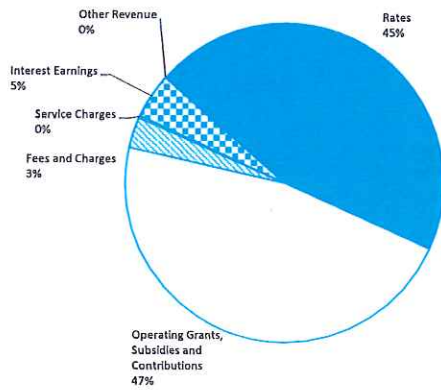
LOCAL GOVERNMENT ACT 1995  
 LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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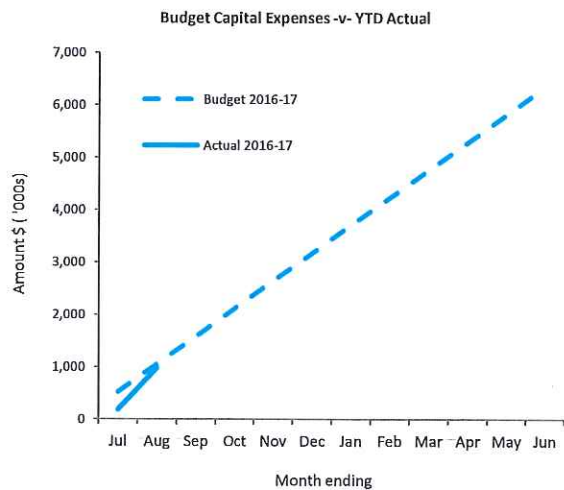
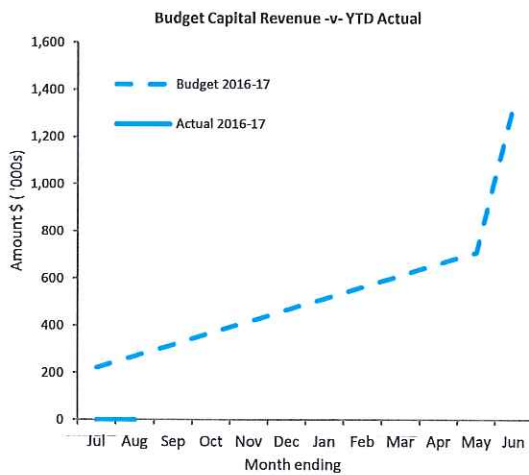
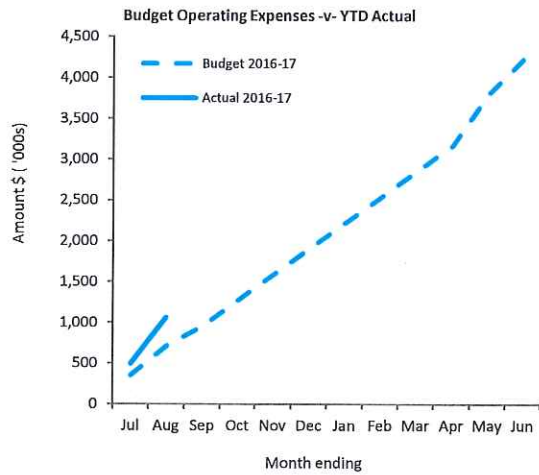
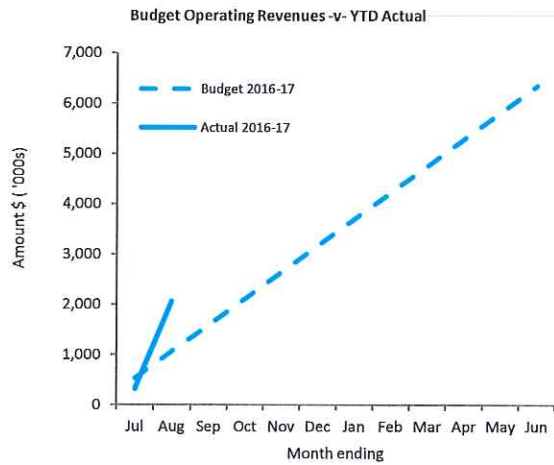
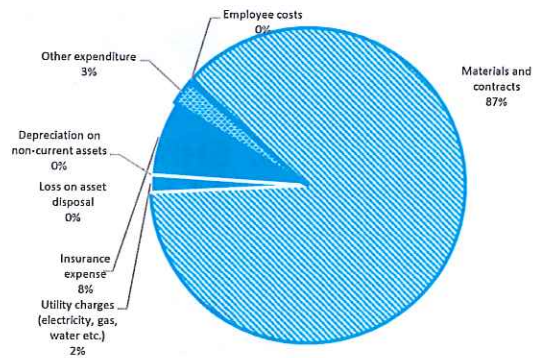
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**Shire of Sandstone  
Information Summary  
For the Period Ended 31 August 2016**

**Operating Revenue**



**Operating Expenditure**



This information is to be read in conjunction with the accompanying Financial Statements and Notes.



**SHIRE OF SANDSTONE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Statutory Reporting Program**  
**For the Period Ended 31 August 2016**

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	2	1,932,325	1,932,325	1,948,083	15,758		
<b>Revenue from operating activities</b>							
Governance		0	0	0	0		
General Purpose Funding - Rates		899,729	148,316	939,143	790,827	533%	▲
General Purpose Funding - Other		2,095,995	511,440	486,759	(24,681)	(5%)	
Law, Order, Public Safety		11,370	1,895	100	(1,795)	(95%)	
Housing		5,000	833	0	(833)	(100%)	
Community amenities		14,750	2,458	8,290	5,832	237%	
Recreation and Culture		10,705	1,784	250	(1,534)	(86%)	
Transport		3,817,804	636,301	486,305	(149,995)	(24%)	▼
Economic Services		458,350	76,392	139,237	62,845	82%	▲
Other Property and Services		54,775	9,129	10,334	1,205	13%	
		7,368,479	1,388,548	2,070,418	681,870		
<b>Expenditure from operating activities</b>							
Governance		(288,749)	(48,125)	(60,060)	(11,935)	(25%)	▲
General Purpose Funding		(128,678)	(21,446)	(22,587)	(1,141)	(5%)	
Law, Order, Public Safety		(65,817)	(10,969)	(20,781)	(9,812)	(89%)	
Health		(39,296)	(6,549)	(5,273)	1,277	19%	
Housing		(377,733)	(62,956)	(19,653)	43,302	69%	▼
Community Amenities		(171,505)	(28,584)	(21,103)	7,482	26%	
Recreation and Culture		(580,353)	(96,725)	(61,882)	34,844	36%	▼
Transport		(1,556,655)	(259,443)	(755,513)	(496,071)	(191%)	▲
Economic Services		(913,627)	(152,271)	(146,646)	5,625	4%	
Other Property and Services		(108,490)	(18,082)	51,109	69,190	383%	▼
		(4,230,903)	(705,151)	(1,062,389)	(357,238)		
<b>Operating activities excluded from budget</b>							
Add Depreciation		1,360,868	226,811	0	(226,811)	(100%)	▼
Adjust (Profit)/Loss on Disposal		48,263	8,044	0	(8,044)	(100%)	
<b>Amount attributable to operating activities</b>		4,546,706	918,253	1,008,030	89,777		
<b>Investing activities</b>							
Grants, Subsidies and Contributions		586,528	97,755	165,245	67,490	69%	▲
Proceeds from Disposal of Assets	3	120,000	120,000	0	(120,000)	(100%)	▼
Land and Buildings	3	(140,000)	(23,333)	(18,735)	4,599	20%	
Plant and Equipment	3	(520,000)	(86,667)	0	86,667	100%	▼
Furniture and Equipment	3	(20,000)	(3,333)	(7,980)	(4,647)	(139%)	
Infrastructure - Roads	3	(5,563,059)	(927,177)	(958,217)	(31,040)	(3%)	
Infrastructure - Other	3	(237,500)	(39,583)	0	39,583	100%	▼
Aerodrome	3	0	0	(91)	(91)		
<b>Amount attributable to investing activities</b>		(5,774,031)	(862,339)	(819,778)	95,071		
<b>Financing activities</b>							
Transfer from Reserves	7	645,000	53,750	0	(53,750)	(100%)	▼
Transfer to Reserves	7	(1,350,000)	(112,500)	0	112,500	100%	▼
<b>Amount attributable to financing activities</b>		(705,000)	(58,750)	0	58,750		
<b>Closing Funding Surplus(Deficit)</b>	2	0	1,929,489	2,136,335			

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to the attached Explanation of Material Variances Statement for an explanation of the reasons for the variance.

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

**SHIRE OF SANDSTONE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**By Nature or Type**  
**For the Period Ended 31 August 2016**

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
		\$	\$	\$	\$
<b>Opening Funding Surplus(Deficit)</b>	2	1,932,325	1,932,325	1,948,083	15,758
<b>Revenue from operating activities</b>					
Rates		899,729	148,316	939,143	790,827
Operating grants, subsidies and contributions		4,753,053	952,644	968,229	15,585
Fees and charges		189,255	31,543	64,143	32,601
Interest earnings		178,060	29,677	5,064	(24,612)
Other revenue		1,340,201	225,005	93,839	(131,167)
Profit on disposal of assets		8,181	1,364	0	(1,364)
		7,368,479	1,388,548	2,070,418	681,870
<b>Expenditure from operating activities</b>					
Employee costs		(526,756)	(87,793)	(3,773)	84,019
Materials and contracts		(1,999,714)	(333,286)	(929,630)	(596,344)
Utility charges (electricity, gas, water etc.)		(121,720)	(20,287)	(18,937)	1,350
Depreciation on non-current assets		(1,360,868)	(226,811)	0	226,811
Insurance expense		(97,028)	(16,171)	(82,358)	(66,187)
Other expenditure		(68,373)	(11,395)	(27,690)	(16,295)
Loss on asset disposal		(56,444)	(9,407)	0	9,407
		(4,230,903)	(705,151)	(1,062,389)	(357,238)
<b>Operating activities excluded from budget</b>					
Add back Depreciation		1,360,868	226,811	0	(226,811)
Add back (Profit)/Loss on Asset Disposal		48,263	8,044	0	(8,044)
<b>Amount attributable to operating activities</b>		4,546,707	918,253	1,008,030	89,777
<b>Investing activities</b>					
Non-operating grants, subsidies and contributions		586,528	97,755	165,245	67,490
Proceeds from Disposal of Assets	3	120,000	120,000	0	(120,000)
Land and Buildings	3	(140,000)	(23,333)	(18,735)	4,599
Plant and Equipment	3	(520,000)	(86,667)	0	86,667
Furniture and Equipment	3	(20,000)	(3,333)	(7,980)	(4,647)
Infrastructure - Roads	3	(5,563,059)	(927,177)	(958,217)	(31,040)
Infrastructure - Other	3	(237,500)	(39,583)	0	39,583
Aerodrome	3	0	0	(91)	(91)
<b>Amount attributable to investing activities</b>		(5,774,031)	(862,339)	(819,778)	95,071
<b>Financing activities</b>					
Transfer from Reserves	7	645,000	53,750	0	(53,750)
Transfer to Reserves	7	(1,350,000)	(112,500)	0	112,500
<b>Amount attributable to financing activities</b>		(705,000)	(58,750)	0	58,750
<b>Closing Funding Surplus(Deficit)</b>	2	0	1,929,489	2,136,335	

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

**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**Critical Accounting Estimates**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

**(c) Rounding Off Figures**

All figures shown in this statement are rounded to the nearest dollar.

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) Goods and Services Tax**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other

short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

**(g) Trade and Other Receivables**

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(h) Inventories**

**General**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Land Held for Resale**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**(j) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets



**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2016**

**Note 1 (j) (Continued)**

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Asset	Years
Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
Formation	not depreciated
pavement	50 years
Footpaths - slab	40 years

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

**(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)**

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

**(ii) Annual Leave and Long Service Leave (Long-term Benefits)**

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**(m) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing

loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

**Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**(n) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

**(o) Current and Non-Current Classification**

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

**(p) Nature or Type Classifications**

**Rates**

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

**Operating Grants, Subsidies and Contributions**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

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

Amounts received specifically for the acquisition, construction of new or the upgrading of noncurrent assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**Profit on Asset Disposal**

Profit on the disposal of assets including gains on the disposal of long term investments.

Losses are disclosed under the expenditure classifications.

**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2016**

**Note 1 (p) (Continued)**

**Fees and Charges**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**Service Charges**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies the These are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Interest Earnings**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Other Revenue / Income**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**Employee Costs**

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

**Materials and Contracts**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(r) Program Classifications (Function/Activity)**

**Governance**

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

**General Purpose Funding**

Rates, general purpose government grants and interest revenue.

**Law, Order, Public Safety**

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

**Health**

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

**Education and Welfare**

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

**Housing**

Provision and maintenance of elderly residents housing.

**Community Amenities**

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

**Recreation and Culture**

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

**Transport**

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

**Economic Services**

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

**Other Property and Services**

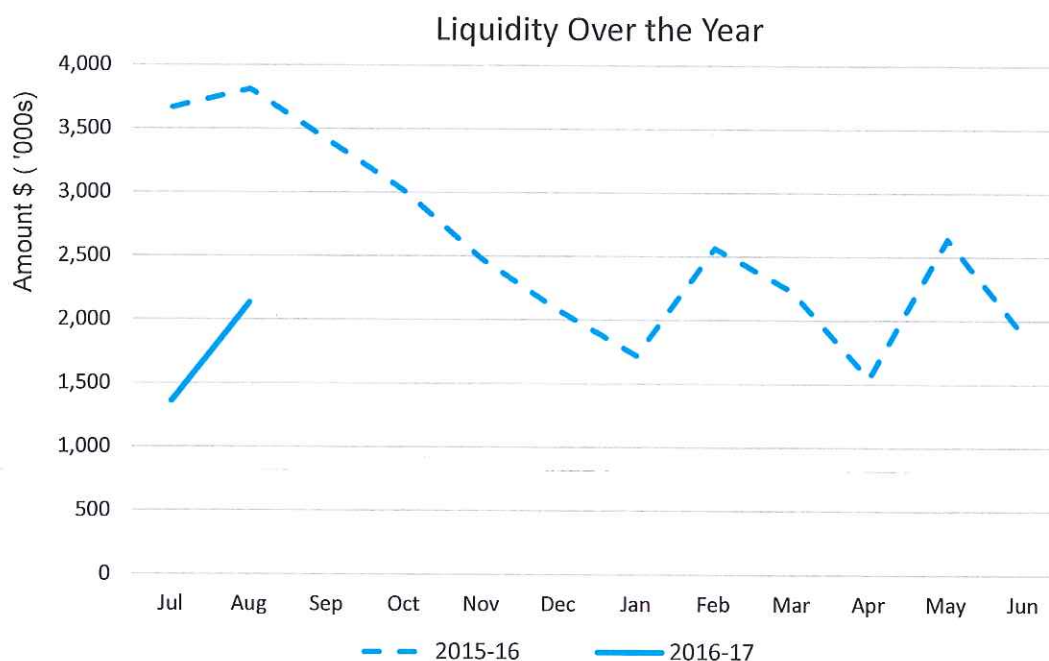
Private works operation, plant repair and operation costs and engineering operation costs.

**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 August 2016

**NOTE 2. NET CURRENT ASSETS**

Net Current Assets	Note	30 June 2016	YTD 31 Aug 2015	YTD 31 Aug 2016
		\$	\$	\$
<b>Current Assets</b>				
Cash Municipal	4	1,482,395	3,003,849	1,096,665
Cash Reserves	4	5,064,016	4,959,388	5,064,016
Receivables - Rates	5	185,720	677,108	926,512
Receivables -Other	5	75,008	103,159	186,347
Provision for Doubtful Debts		(43,708)	(44,000)	(43,708)
Inventories		339,298	190,840	351,136
		7,102,729	8,890,344	7,580,967
<b>Less: Current Liabilities</b>				
Payables	6	(65,743)	(129,854)	(268,894)
Payables - Other	6	(24,886)	(92,928)	(111,722)
Provisions		(97,926)	(97,926)	(97,926)
<b>Less: Cash Reserves</b>	7	(5,064,016)	(4,959,388)	(5,064,016)
Add: Current liabilities not expected to be cleared at end of year		97,926	97,926	97,926
<b>Net Current Funding Position *</b>		<b>1,948,083</b>	<b>3,708,174</b>	<b>2,136,335</b>

\* Positive=Surplus (Negative=Deficit)



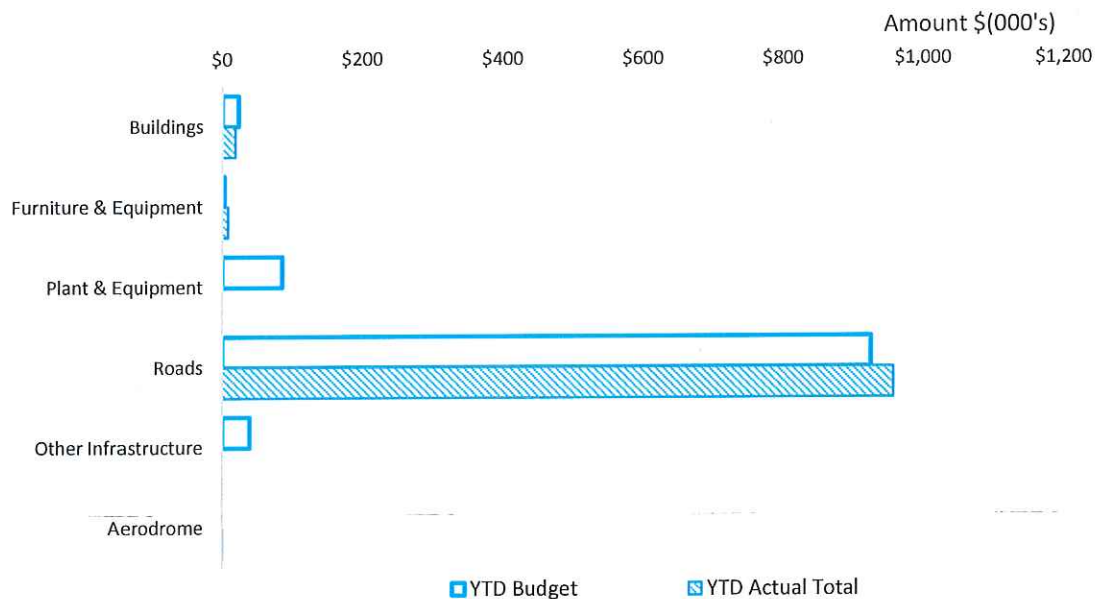


**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 August 2016

**NOTE 3. CAPITAL - ACQUISITIONS AND FUNDING**

Summary Capital Acquisitions	Note	YTD New/ Upgrade Exp	YTD Actual Renewal Exp	Adopted Annual Budget	YTD Budget (d)	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
				\$	\$	\$	\$
Buildings		(6,207)	0	(140,000)	(23,333)	(18,735)	(4,599)
Furniture & Equipment		(7,980)	0	(20,000)	(3,333)	(7,980)	4,647
Plant & Equipment		0	0	(520,000)	(86,667)	0	(86,667)
Roads		0	(958,217)	(5,563,059)	(927,177)	(958,217)	31,040
Other Infrastructure		0	0	(237,500)	(39,583)	0	(39,583)
Aerodrome		0	0	0	0	(91)	91
<b>Capital Expenditure Totals</b>		<b>(14,187)</b>	<b>(958,217)</b>	<b>(6,480,559)</b>	<b>(1,080,093)</b>	<b>(985,022)</b>	<b>(95,071)</b>
<b>Capital Acquisitions Funded By</b>							
Capital Grants and Contributions				586,528	97,755	165,245	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				120,000	120,000	0	
Council Contribution - Cash Backed Reserves							
Plant Replacement Reserve				395,000	0	0	
Buiding Reserve				250,000	0	0	
Council Contribution - Operations				5,129,031	862,339	819,778	
<b>Capital Funding Total</b>				<b>6,480,559</b>	<b>1,080,093</b>	<b>985,022</b>	

**Capital Expenditure Program YTD**



SHIRE OF SANDSTONE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 August 2016

**NOTE 3. CAPITAL ACQUISITIONS**

	Account	YTD New/ Upgrade Exp	YTD Actual Renewal Exp	Adopted Annual Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
<b>Capital Acquisitions</b>		\$	\$	\$	\$	\$	
<b>Buildings</b>							
Land & Buildings - Staff Housing	09142	0	0	0	0	242	242
Historic Buildings Upgrade	11651	0	0	55,000	9,167	12,286	3,119
Civic Centre Development - Building	11700	6,207	0	25,000	4,167	6,207	2,040
Caravan Park Upgrade	13410	0	0	60,000	10,000	0	(10,000)
<b>Buildings Total</b>		6,207	0	140,000	23,333	18,735	(4,599)
<b>Furniture &amp; Equipment</b>							
Purchase Furniture & Equipment	11603	7,980	0	0	0	7,980	7,980
Purchase Furniture & Equipment	11110	0	0	20,000	3,333	0	(3,333)
<b>Furniture &amp; Equipment Total</b>		7,980	0	20,000	3,333	7,980	4,647
<b>Plant &amp; Equipment</b>							
Purchase Plant & Equipment - Road Plant	12302	0	0	515,000	85,833	0	(85,833)
Purchase Plant & Equipment	13603	0	0	5,000	833	0	(833)
<b>Plant &amp; Equipment Total</b>		0	0	520,000	86,667	0	(86,667)
<b>Roads</b>							
Flood Damage Repairs	12100	0	0	216,729	36,122	0	(36,122)
Roads Construction Council	12101	0	218,907	0	0	218,907	218,907
MRWA Project Construction	12103	0	0	163,860	27,310	0	(27,310)
Roads to Recovery Construction	12104	0	739,310	466,529	77,755	739,310	661,555
<b>Roads Total</b>		0	958,217	5,563,059	927,177	958,217	31,040
<b>Other Infrastructure</b>							
Old State Gold Battery Capital Expenditure	11650	0	0	150,000	25,000	0	(25,000)
<b>Other Infrastructure Total</b>		0	0	237,500	39,583	0	(39,583)
<b>Aerodrome</b>							
Purchase Infrastructure - Aerodromes	12602	0	0	0	0	91	91
<b>Aerodrome Total</b>		0	0	0	0	91	91
<b>Grand Total</b>		14,187	958,217	6,480,559	1,080,093	985,022	(95,071)



SHIRE OF SANDSTONE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 August 2016

**NOTE 3. CAPITAL DISPOSALS**

Asset Number	Asset Description	YTD Actual			Adopted Budget		
		Net Book Value	Proceeds	Profit (Loss)	Net Book Value	Proceeds	Profit (Loss)
		\$	\$	\$	\$	\$	\$
	<b>Plant and Equipment</b>						
	PS0004 Backhoe - Volvo	73,117	30,000	(43,117)			
	PM002 Roller - Multi Tyre	50,697	40,000	(10,697)			
	PL102 Rubbish Truck - Isuzu	12,630	10,000	(2,630)			
	PM003 Maintenance Truck	31,819	40,000	8,181			
		<b>168,263</b>	<b>120,000</b>	<b>8,181</b>	<b>168,263</b>	<b>120,000</b>	<b>(56,444)</b>

**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 August 2016

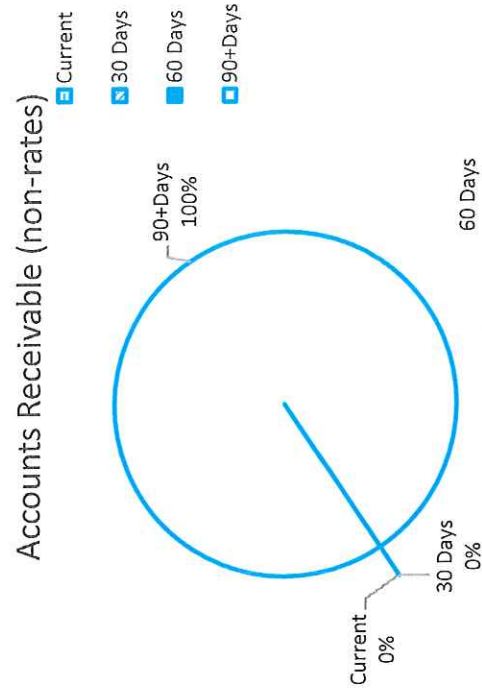
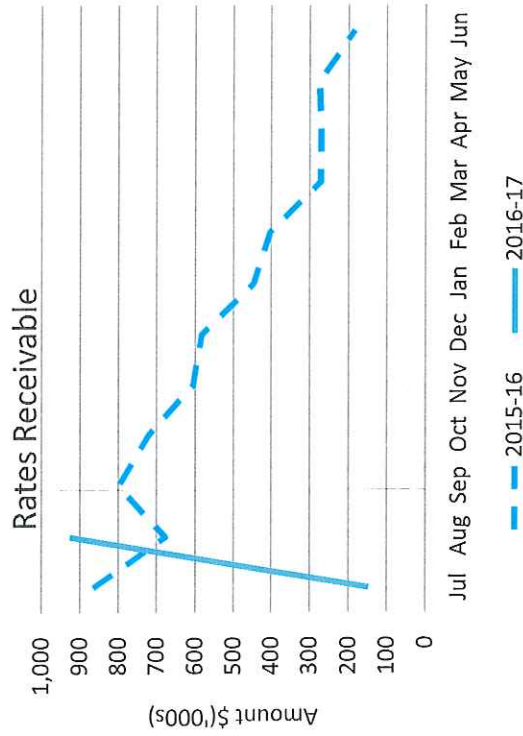
**NOTE 4. CASH AND INVESTMENTS**

Bank Accounts	Municipal	Reserves	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
<b>(a) Cash Deposits</b>								
Municipal Cash at Bank	0				0	BankWest	n/a	
Cash on Hand	4,450				4,450	BankWest	n/a	
BankWest Muni Cheque Account	386,268				386,268	BankWest	n/a	
Trust			5,436		5,436	BankWest	n/a	
<b>(b) Term Deposits</b>								
Municipal Investment Accounts	705,946				705,946	BankWest	2.90%	
<b>(c) Term Deposits</b>								
Gold Term Deposit 012-092303-9		5,064,016			5,064,016	BankWest	2.90%	2/09/2016
Gold Term Deposit 012-092298-6		569,187				BankWest	2.90%	2/09/2016
Gold Term Deposit 012-092302-1		1,083,634				BankWest	2.90%	2/09/2016
Gold Term Deposit 012-092305-5		72,343				BankWest	2.90%	2/12/2016
Gold Term Deposit 012-092304-7		203,877				BankWest	2.90%	2/12/2016
Gold Term Deposit 012-092306-3		170,088				BankWest	2.90%	2/12/2016
Gold Term Deposit 012-092443-3		1,860,596				BankWest	2.90%	28/09/2016
Gold Term Deposit 012-092444-1		448,783				BankWest	2.90%	28/09/2016
Gold Term Deposit 012-092299-4		56,696				BankWest	2.90%	2/12/2016
<b>Total</b>	<b>1,096,665</b>	<b>5,064,016</b>	<b>5,436</b>	<b>0</b>	<b>6,166,117</b>			

**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 August 2016

**NOTE 5. RECEIVABLES**

Receivables - Rates and Other Rates Receivable	YTD 31 Aug 2016	30 June 2016	Receivables - General	Credit	Current	30 Days	60 Days	90+Days	Total
	\$	\$		\$	\$	\$	\$	\$	\$
Opening Arrears Previous Years	185,720	65,691	Receivables - General	0	0	0	0	2,400	2,400
Levied this year	939,143	976,002	Balances per Trial Balance						
Other Rate Charges	8,290	10,748	Sundry Debtors						2,400
Less Collections to date	(198,351)	(866,721)	Receivables - Other						719
Equals Current Outstanding	926,512	185,720	Accruals						0
			GST Receivable						183,228
<b>Net Rates Collectable</b>	<b>926,512</b>	<b>185,720</b>	<b>Total Receivables General Outstanding</b>						<b>186,347</b>
% Collected	18%	83%	Amounts shown above include GST (where applicable)						

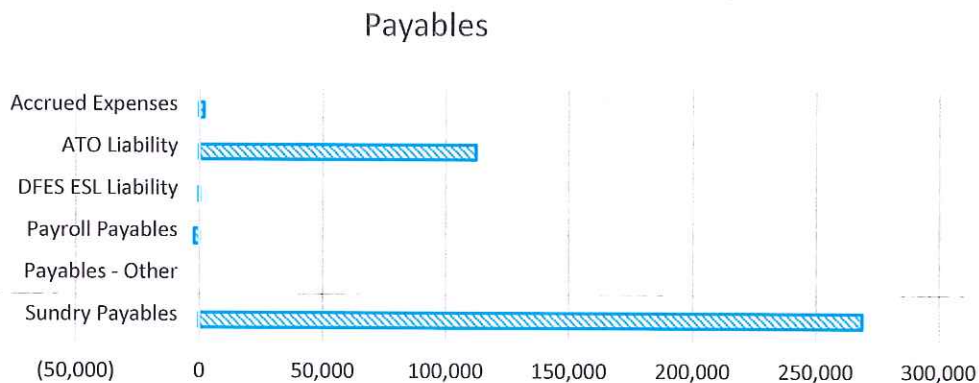
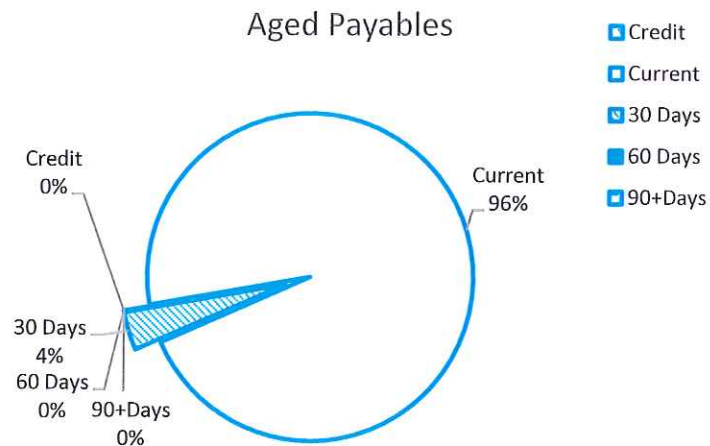


**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 August 2016

**NOTE 6. PAYABLES**

Payables	Credit	Current	30 Days	60 Days	90+Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	258,714	10,180	0	0	268,894
Balances per Trial Balance						
<b>Sundry Payables</b>						268,894
<b>Payables - Other</b>						
Payroll Payables						(2,150)
DFES ESL Liability						(139)
ATO Liability						112,216
Accrued Expenses						1,795
<b>Total Payables - Other</b>						111,722
<b>Total Payables</b>						<b>380,616</b>

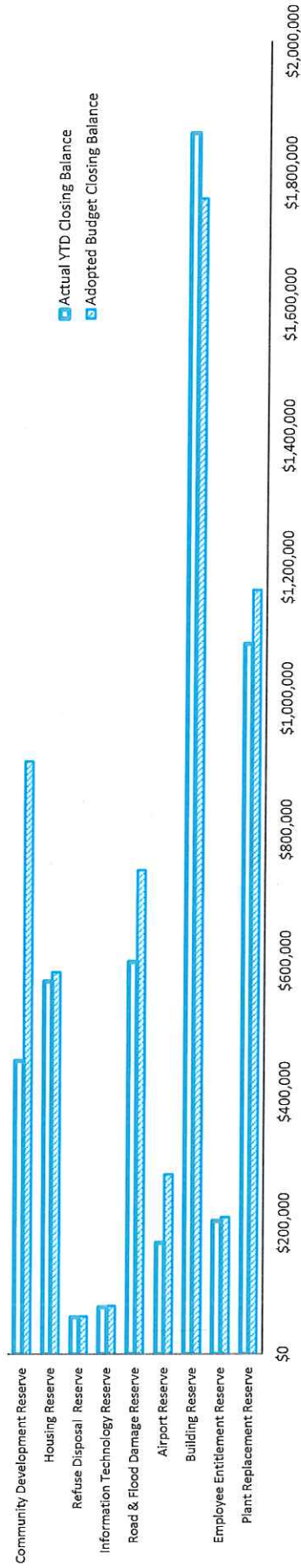
Amounts shown above include GST (where applicable)



**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 August 2016

**NOTE 7. CASH BACKED RESERVES**

Reserves	Opening Balance	Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Adopted Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Plant Replacement Reserve	1,083,634	26,837	0	450,000	0	(395,000)	0	Plant Replacement Program	1,165,471	1,083,634
Employee Entitlement Reserve	203,877	5,049	0	0	0	0	0		208,926	203,877
Building Reserve	1,860,596	30,746	0	120,000	0	(250,000)	0	Per 16-17 Budget	1,761,342	1,860,596
Airport Reserve	170,088	4,212	0	100,000	0	0	0		274,300	170,088
Road & Flood Damage Reserve	598,812	9,830	0	130,000	0	0	0		738,642	598,812
Information Technology Reserve	72,343	1,792	0	0	0	0	0		74,135	72,343
Refuse Disposal Reserve	56,696	1,404	0	0	0	0	0		58,100	56,696
Housing Reserve	569,187	14,096	0	0	0	0	0		583,283	569,187
Community Development Reserve	448,783	6,034	0	450,000	0	0	0		904,817	448,783
	<b>5,064,016</b>	<b>100,000</b>	<b>0</b>	<b>1,250,000</b>	<b>0</b>	<b>(645,000)</b>	<b>0</b>		<b>5,769,016</b>	<b>5,064,016</b>





### **NOTE 8. RATING INFORMATION**

Please refer to Compilation Report

**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2016**

**NOTE 9. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

The Shire does not have any borrowings.

**(b) New Debentures**

There were no new debentures as at the reporting date.

**(c) Unspent Debentures**

The Shire had no unspent debenture funds as at the reporting date.

**(d) Overdraft**

The does not currently have an overdraft facility .

**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2016**

**NOTE 10. GRANTS AND CONTRIBUTIONS**

Grant Provider	Type	Opening Balance (a)	Adopted Budget	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue (c)	Unspent Tied Grants (a)+(b)+(c)
			Operating	Capital					
			\$	\$	\$			\$	\$
<b>General Purpose Funding</b>									
Grants Commission - General	Operating	0	1,502,152		1,502,152		1,502,152	0	
Grants Commission - Roads	Operating	0	423,470		423,470		423,470	481,596	
<b>Law, Order and Public Safety</b>									
FESA Grant - Operating Bush Fire Brigade	Operating	0	8,530		8,530		8,530	0	0
<b>Recreation and Culture</b>									
Grant - Regional Grant Scheme	Operating	0	10,000		10,000		10,000	0	0
<b>Transport</b>									
Grant - MRWA Direct	Operating	0	100,406		100,406		100,406	0	0
Grant - WANDRA Flood Damage	Operating - Tied	0	2,708,495		2,708,495		2,708,495	486,273	(198,371)
Grant - Roads to Recovery	Non-operating	0		466,528	466,528		466,528	0	(739,310)
Grant - MRWA Specific	Non-operating	0		120,000	120,000		120,000	165,245	165,245
<b>TOTALS</b>		<b>0</b>	<b>4,753,053</b>	<b>586,528</b>	<b>5,339,581</b>		<b>5,339,581</b>	<b>1,133,113</b>	<b>(772,436)</b>
<b>SUMMARY</b>									
Operating	Operating Grants, Subsidies and Contributions	0	2,044,558	0	2,044,558	0	2,044,558	481,596	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions	0	2,708,495	0	2,708,495	0	2,708,495	486,273	(198,371)
Non-operating	Non-operating Grants, Subsidies and Contributions	0	0	586,528	586,528	0	586,528	165,245	(574,065)
<b>TOTALS</b>		<b>0</b>	<b>4,753,053</b>	<b>586,528</b>	<b>5,339,581</b>		<b>5,339,581</b>	<b>1,133,113</b>	<b>(772,436)</b>



SHIRE OF SANDSTONE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 31 August 2016

**NOTE 11. BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

COA	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Adopted Budget Running Balance
				\$	\$	\$	\$
	Opening Carried Forward Surplus (Deficit)						0
	<i>Council has not passed any budget amendments</i>						0
	Adopted Budget Cash Position as per Council Resolution			0	0	0	0

**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 August 2016**

**NOTE 12. TRUST FUND**

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

Description	Opening Balance 1 Jul 16	Amount Received	Amount Paid	Closing Balance 31 Aug 16
	\$	\$	\$	\$
Housing Bonds	4,316	500	(165)	4,651
BRB Building Levy	(57)	0	0	(57)
Election Nominations	0	0	0	0
Police Licensing	0	3,382	(2,973)	408
BCITF Training Levy	57	0	0	57
Rates Overpaid	376	0	0	376
	4,692	3,882	(3,138)	5,436



# **SHIRE OF SANDSTONE** **MONTHLY FINANCIAL REPORT** **For the Period Ended 30 September 2016**

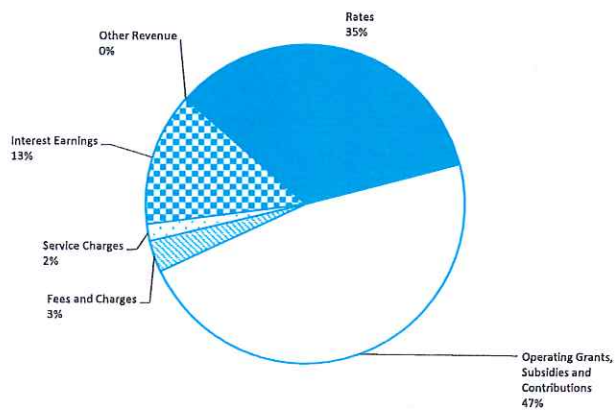
LOCAL GOVERNMENT ACT 1995  
 LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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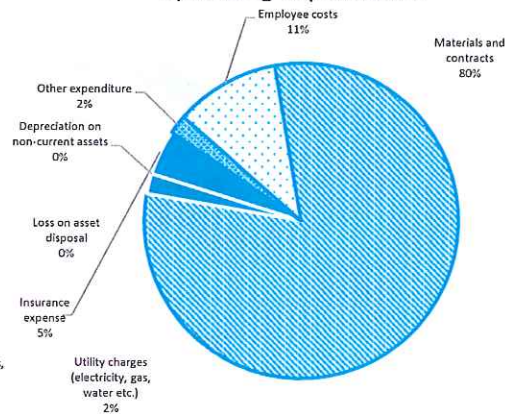
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**Shire of Sandstone  
Information Summary  
For the Period Ended 30 September 2016**

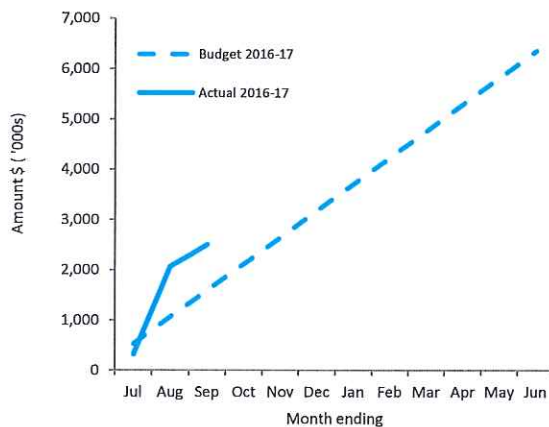
**Operating Revenue**



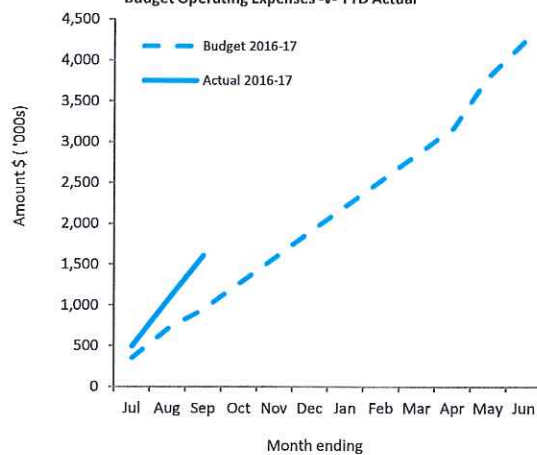
**Operating Expenditure**



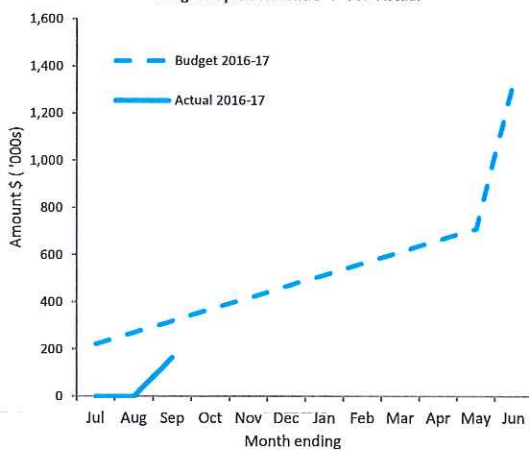
**Budget Operating Revenues -v- YTD Actual**



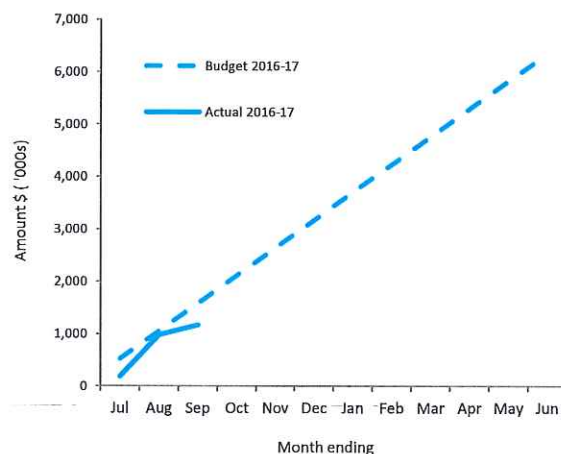
**Budget Operating Expenses -v- YTD Actual**



**Budget Capital Revenue -v- YTD Actual**



**Budget Capital Expenses -v- YTD Actual**



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF SANDSTONE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**Statutory Reporting Program**  
**For the Period Ended 30 September 2016**

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	2	1,932,325	1,932,325	1,948,083	15,758		
<b>Revenue from operating activities</b>							
Governance		0	0	(386)	(386)		
General Purpose Funding - Rates		899,729	222,474	942,774	720,300	324%	▲
General Purpose Funding - Other		2,095,995	526,457	535,093	8,636	2%	
Law, Order, Public Safety		4,670	1,168	121	(1,046)	(90%)	
Housing		5,000	1,250	0	(1,250)	(100%)	
Community amenities		7,868	1,967	6,830	4,863	247%	
Recreation and Culture		1,705	426	(188)	(614)	(144%)	
Transport		3,591,395	897,849	770,340	(127,509)	(14%)	▼
Economic Services		458,350	114,587	209,021	94,434	82%	▲
Other Property and Services		1,007,126	251,782	263,245	11,464	5%	
		8,071,838	2,017,960	2,726,851	708,892		
<b>Expenditure from operating activities</b>							
Governance		(288,749)	(72,187)	(64,811)	7,376	10%	
General Purpose Funding		(128,678)	(32,170)	(22,640)	9,529	30%	
Law, Order, Public Safety		(59,117)	(14,779)	(21,380)	(6,601)	(45%)	
Health		(39,296)	(9,824)	(5,343)	4,481	46%	
Housing		(377,733)	(94,433)	(29,136)	65,297	69%	▼
Community Amenities		(164,623)	(41,156)	(25,236)	15,920	39%	▼
Recreation and Culture		(571,353)	(142,838)	(86,864)	55,974	39%	▼
Transport		(1,330,245)	(332,561)	(1,167,684)	(835,123)	(251%)	▲
Economic Services		(913,627)	(228,407)	(235,010)	(6,604)	(3%)	
Other Property and Services		(1,060,841)	(265,210)	(172,123)	93,087	35%	▼
		(4,934,262)	(1,233,566)	(1,830,227)	(596,661)		
<b>Operating activities excluded from budget</b>							
Add back Depreciation		1,360,868	340,217	0	(340,217)	(100%)	▼
Adjust (Profit)/Loss on Disposal		48,263	8,044	0	(8,044)	(100%)	
<b>Amount attributable to operating activities</b>		4,546,706	1,132,655	896,624	(236,030)		
<b>Investing activities</b>							
Grants, Subsidies and Contributions		586,528	146,632	165,245	18,613	13%	▲
Proceeds from Disposal of Assets	3	120,000	120,000	0	(120,000)	(100%)	▼
Land and Buildings	3	(140,000)	(35,000)	(49,807)	(14,807)	(42%)	▲
Plant and Equipment	3	(520,000)	(130,000)	0	130,000	100%	▼
Furniture and Equipment	3	(20,000)	(5,000)	(7,980)	(2,980)	(60%)	
Infrastructure - Roads	3	(5,563,059)	(1,390,765)	(1,119,172)	271,593	20%	▼
Infrastructure - Other	3	(237,500)	(59,375)	0	59,375	100%	▼
Aerodrome	3	0	0	(91)	(91)		
<b>Amount attributable to investing activities</b>		(5,774,031)	(1,353,508)	(1,011,804)	443,091		
<b>Financing activities</b>							
Transfer from Reserves	7	645,000	53,750	395,000	341,250	635%	▲
Transfer to Reserves	7	(1,350,000)	(112,500)	(33,248)	79,252	70%	▼
<b>Amount attributable to financing activities</b>		(705,000)	(58,750)	361,752	420,502		
<b>Closing Funding Surplus(Deficit)</b>	2	0	1,652,722	2,194,655			

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to the attached Explanation of Material Variances Statement for an explanation of the reasons for the variance.

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



**SHIRE OF SANDSTONE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**By Nature or Type**  
**For the Period Ended 30 September 2016**

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
		\$	\$	\$	\$
<b>Opening Funding Surplus(Deficit)</b>	2	1,932,325	1,932,325	1,948,083	15,758
<b>Revenue from operating activities</b>					
Rates		899,729	222,474	942,774	720,300
Operating grants, subsidies and contributions		4,753,053	1,188,263	1,283,799	95,536
Fees and charges		189,255	47,314	87,207	39,894
Interest earnings		178,060	44,515	46,154	1,639
Other revenue		2,043,560	513,348	366,917	(146,431)
Profit on disposal of assets		8,181	2,045	0	(2,045)
		8,071,838	2,017,960	2,726,851	708,892
<b>Expenditure from operating activities</b>					
Employee costs		(1,230,115)	(307,529)	(197,631)	109,897
Materials and contracts		(1,999,714)	(499,929)	(1,474,184)	(974,256)
Utility charges (electricity, gas, water etc.)		(121,720)	(30,430)	(37,907)	(7,477)
Depreciation on non-current assets		(1,360,868)	(340,217)	0	340,217
Insurance expense		(97,028)	(24,257)	(85,553)	(61,296)
Other expenditure		(68,373)	(17,093)	(34,951)	(17,858)
Loss on asset disposal		(56,444)	(14,111)	0	14,111
		(4,934,262)	(1,233,566)	(1,830,227)	(596,661)
<b>Operating activities excluded from budget</b>					
Add back Depreciation		1,360,868	340,217	0	(340,217)
Add back (Profit)/Loss on Asset Disposal		48,263	12,066	0	(12,066)
<b>Amount attributable to operating activities</b>		4,546,707	1,136,677	896,624	(240,052)
<b>Investing activities</b>					
Non-operating grants, subsidies and contributions		586,528	146,632	165,245	18,613
Proceeds from Disposal of Assets	3	120,000	120,000	0	(120,000)
Land and Buildings	3	(140,000)	(35,000)	(49,807)	(14,807)
Plant and Equipment	3	(520,000)	(130,000)	0	130,000
Furniture and Equipment	3	(20,000)	(5,000)	(7,980)	(2,980)
Infrastructure - Roads	3	(5,563,059)	(1,390,765)	(1,119,172)	271,593
Infrastructure - Other	3	(237,500)	(59,375)	0	59,375
Aerodrome	3	0	0	(91)	(91)
<b>Amount attributable to investing activities</b>		(5,774,031)	(1,353,508)	(1,011,804)	443,091
<b>Financing activities</b>					
Transfer from Reserves	7	645,000	53,750	395,000	341,250
Transfer to Reserves	7	(1,350,000)	(112,500)	(33,248)	79,252
<b>Amount attributable to financing activities</b>		(705,000)	(58,750)	361,752	420,502
<b>Closing Funding Surplus(Deficit)</b>	2	0	1,656,744	2,194,655	

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

**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**Critical Accounting Estimates**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

**(c) Rounding Off Figures**

All figures shown in this statement are rounded to the nearest dollar.

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) Goods and Services Tax**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other

short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

**(g) Trade and Other Receivables**

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(h) Inventories**

**General**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Land Held for Resale**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**(j) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets



**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2016**

**Note 1 (j) (Continued)**

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Asset	Years
Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
Formation	not depreciated
pavement	50 years
Footpaths - slab	40 years

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

**(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)**

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

**(ii) Annual Leave and Long Service Leave (Long-term Benefits)**

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**(m) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing

loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

**Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**(n) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

**(o) Current and Non-Current Classification**

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

**(p) Nature or Type Classifications**

**Rates**

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

**Operating Grants, Subsidies and Contributions**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

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

Amounts received specifically for the acquisition, construction of new or the upgrading of noncurrent assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**Profit on Asset Disposal**

Profit on the disposal of assets including gains on the disposal of long term investments.

Losses are disclosed under the expenditure classifications.



**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2016**

**Note 1 (p) (Continued)**

**Fees and Charges**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**Service Charges**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies the These are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Interest Earnings**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Other Revenue / Income**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**Employee Costs**

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

**Materials and Contracts**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(r) Program Classifications (Function/Activity)**

**Governance**

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

**General Purpose Funding**

Rates, general purpose government grants and interest revenue.

**Law, Order, Public Safety**

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

**Health**

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

**Education and Welfare**

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

**Housing**

Provision and maintenance of elderly residents housing.

**Community Amenities**

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

**Recreation and Culture**

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

**Transport**

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

**Economic Services**

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

**Other Property and Services**

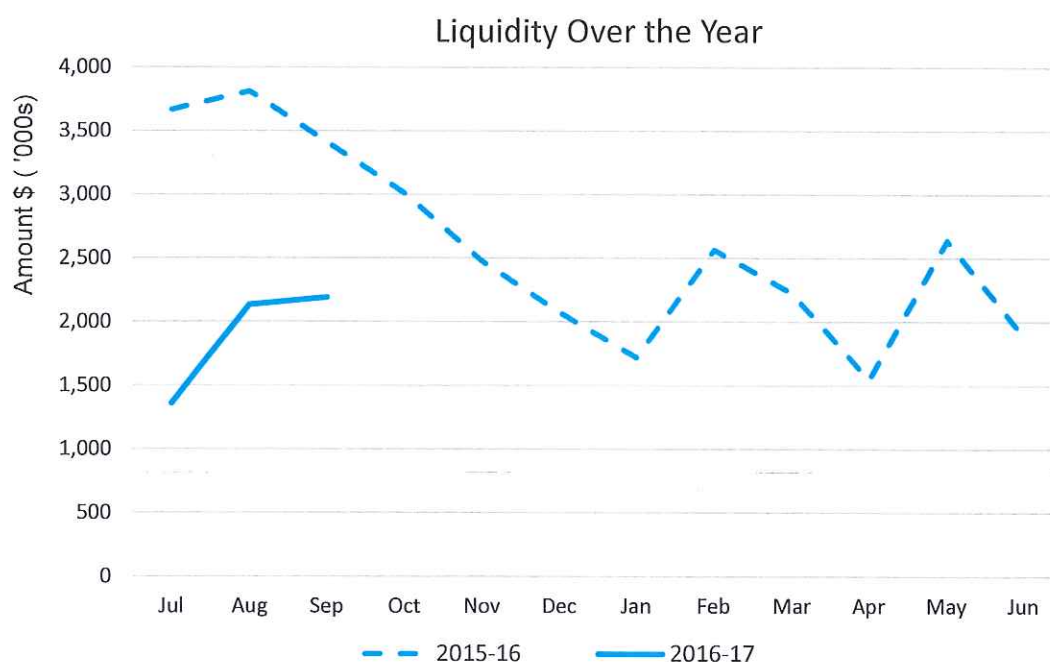
Private works operation, plant repair and operation costs and engineering operation costs.

**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 September 2016

**NOTE 2. NET CURRENT ASSETS**

Net Current Assets	Note	30 June 2016	YTD 30 Sep 2015	YTD 30 Sep 2016
		\$	\$	\$
<b>Current Assets</b>				
Cash Municipal	4	1,482,395	2,759,100	1,152,221
Cash Reserves	4	5,064,016	4,964,534	4,702,264
Receivables - Rates	5	185,720	799,933	722,203
Receivables -Other	5	75,008	67,913	62,449
Provision for Doubtful Debts		(43,708)	(44,000)	(43,708)
Inventories		339,298	209,600	361,506
		7,102,729	8,757,080	6,956,935
<b>Less: Current Liabilities</b>				
Payables	6	(65,743)	(331,196)	(300)
Payables - Other	6	(24,886)	(52,227)	(59,716)
Provisions		(97,926)	(97,926)	(97,926)
<b>Less: Cash Reserves</b>	7	(5,064,016)	(4,964,534)	(4,702,264)
Add: Current liabilities not expected to be cleared at end of year		97,926	97,926	97,926
<b>Net Current Funding Position *</b>		<b>1,948,083</b>	<b>3,409,123</b>	<b>2,194,655</b>

\* Positive=Surplus (Negative=Deficit)

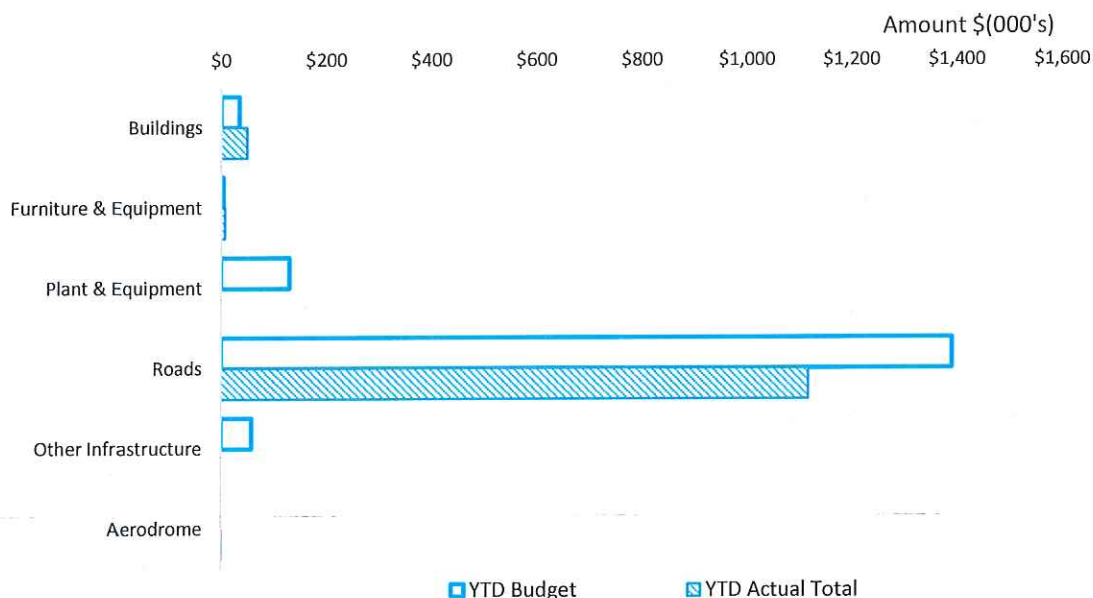


**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 September 2016

**NOTE 3. CAPITAL - ACQUISITIONS AND FUNDING**

Summary Capital Acquisitions	Note	YTD New/ Upgrade Exp	YTD Actual Renewal Exp	Adopted Annual Budget	YTD Budget (d)	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
				\$	\$	\$	\$
Buildings		(6,207)	0	(140,000)	(35,000)	(49,807)	14,807
Furniture & Equipment		(7,980)	0	(20,000)	(5,000)	(7,980)	2,980
Plant & Equipment		0	0	(520,000)	(130,000)	0	(130,000)
Roads		0	(1,119,172)	(5,563,059)	(1,390,765)	(1,119,172)	(271,593)
Other Infrastructure		0	0	(237,500)	(59,375)	0	(59,375)
Aerodrome		0	0	0	0	(91)	91
<b>Capital Expenditure Totals</b>		<b>(14,187)</b>	<b>(1,119,172)</b>	<b>(6,480,559)</b>	<b>(1,620,140)</b>	<b>(1,177,049)</b>	<b>(443,091)</b>
<b>Capital Acquisitions Funded By</b>							
Capital Grants and Contributions				1,231,528	307,882	560,245	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				120,000	120,000	0	
Council Contribution - Cash Backed Reserves							
Plant Replacement Reserve				395,000	0	0	
Buiding Reserve				250,000	0	0	
Council Contribution - Operations				4,484,031	1,192,258	616,804	
<b>Capital Funding Total</b>				<b>6,480,559</b>	<b>1,620,140</b>	<b>1,177,049</b>	

**Capital Expenditure Program YTD**



SHIRE OF SANDSTONE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 September 2016

**NOTE 3. CAPITAL ACQUISITIONS**

	Account	YTD New/ Upgrade Exp	YTD Actual Renewal Exp	Adopted Annual Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
<b>Capital Acquisitions</b>		\$	\$	\$	\$	\$	
<b>Buildings</b>							
Land & Buildings - Staff Housing	09142	0	0	0	0	242	242
Historic Buildings Upgrade	11651	0	0	55,000	13,750	12,858	(892)
Civic Centre Development - Building	11700	6,207	0	25,000	6,250	6,207	(43)
Caravan Park Upgrade	13410	0	0	60,000	15,000	30,500	15,500
<b>Buildings Total</b>		6,207	0	140,000	35,000	49,807	14,807
<b>Furniture &amp; Equipment</b>							
Purchase Furniture & Equipment	11503	0	0	0	0	0	0
Purchase Furniture & Equipment	11603	7,980	0	0	0	7,980	7,980
Purchase Furniture & Equipment	14514	0	0	0	0	0	0
Purchase Furniture & Equipment	11110	0	0	20,000	5,000	0	(5,000)
<b>Furniture &amp; Equipment Total</b>		7,980	0	20,000	5,000	7,980	2,980
<b>Plant &amp; Equipment</b>							
Purchase Plant & Equipment - Road Plant	12302	0	0	515,000	128,750	0	(128,750)
Purchase Plant & Equipment	13603	0	0	5,000	1,250	0	(1,250)
<b>Plant &amp; Equipment Total</b>		0	0	520,000	130,000	0	(130,000)
<b>Roads</b>							
Flood Damage Repairs	12100	0	0	216,729	54,182	0	(54,182)
Roads Construction Council	12101	0	379,389	0	0	379,389	379,389
Roads to Recovery Construction	12104	0	739,310	466,529	116,632	739,310	622,678
Flood Damage Repairs ( Cap Ex)	12111	0	0	4,715,941	1,178,985	0	(1,178,985)
<b>Roads Total</b>		0	1,119,172	5,563,059	1,390,765	1,119,172	(271,593)
<b>Other Infrastructure</b>							
Old State Gold Battery Capital Expenditure	11650	0	0	150,000	37,500	0	(37,500)
Cemetery - Capital Expenses	10703	0	0	5,000	1,250	0	(1,250)
Purchase Infra Other	13411	0	0	82,500	20,625	0	(20,625)
<b>Other Infrastructure Total</b>		0	0	237,500	59,375	0	(59,375)
<b>Footpaths</b>							
Footpath Construction	12107	0	0	0	0	0	0
<b>Footpaths Total</b>		0	0	0	0	0	0
<b>Aerodrome</b>							
Purchase Infrastructure - Aerodromes	12602	0	0	0	0	91	91
<b>Aerodrome Total</b>		0	0	0	0	91	91

SHIRE OF SANDSTONE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 September 2016

**NOTE 3. CAPITAL ACQUISITIONS**

Account	YTD New/ Upgrade Exp	YTD Actual Renewal Exp	Adopted Annual Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
Capital Acquisitions	\$	\$	\$	\$	\$	
Grand Total	14,187	1,119,172	6,480,559	1,620,140	1,177,049	(443,091)

SHIRE OF SANDSTONE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 September 2016

**NOTE 3. CAPITAL DISPOSALS**

Asset Number	Asset Description	YTD Actual			Adopted Budget		
		Net Book Value	Proceeds	Profit (Loss)	Net Book Value	Proceeds	Profit (Loss)
		\$	\$	\$	\$	\$	\$
	<b>Plant and Equipment</b>						
	PS0004 Backhoe - Volvo				73,117	30,000	(43,117)
	PM002 Roller - Multi Tyre				50,697	40,000	(10,697)
	PL102 Rubbish Truck - Isuzu				12,630	10,000	(2,630)
	PM003 Maintenance Truck				31,819	40,000	8,181
		0	0	0	168,263	120,000	8,181
				0			(56,444)



**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 September 2016

**NOTE 4. CASH AND INVESTMENTS**

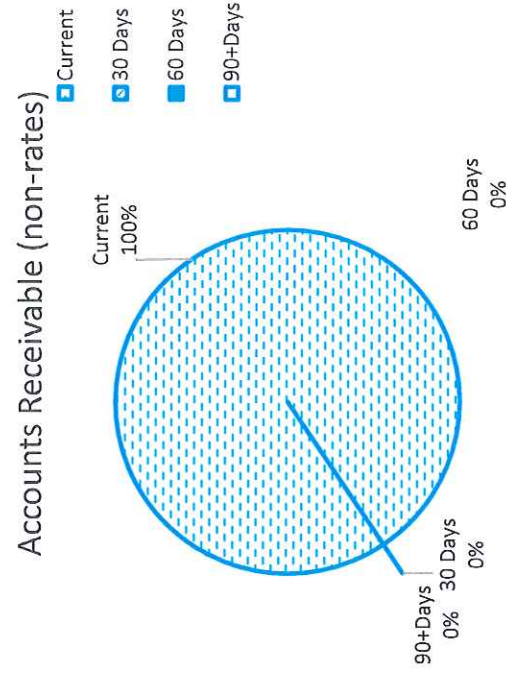
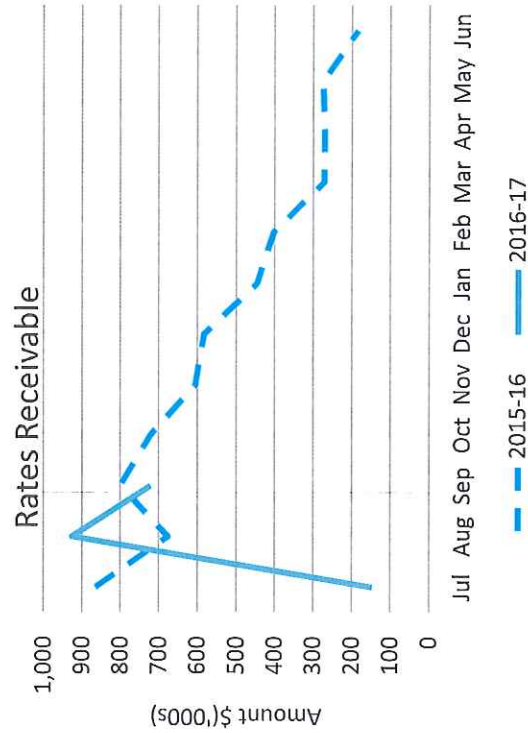
Bank Accounts	Municipal	Reserves	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
<b>(a) Cash Deposits</b>								
Municipal Cash at Bank	0				0	BankWest	n/a	
Cash on Hand	4,450				4,450	BankWest	n/a	
BankWest Muni Cheque Account	246,061				246,061	BankWest	n/a	
Trust			5,082		5,082	BankWest	n/a	
<b>(b) Term Deposits</b>								
Municipal Investment Accounts	901,710				901,710	BankWest	2.90%	
<b>(c) Term Deposits</b>		4,702,264			4,702,264			
Gold Term Deposit 012-092303-9		573,336				BankWest	2.30%	2/12/2016
Gold Term Deposit 012-092298-6		603,177				BankWest	2.30%	2/12/2016
Gold Term Deposit 012-092302-1		696,534				BankWest	2.30%	2/12/2016
Gold Term Deposit 012-092305-5		72,343				BankWest	2.90%	2/12/2016
Gold Term Deposit 012-092304-7		203,877				BankWest	2.90%	2/12/2016
Gold Term Deposit 012-092306-3		170,088				BankWest	2.90%	2/12/2016
Gold Term Deposit 012-092443-3		1,874,160				BankWest	2.70%	30/01/2017
Gold Term Deposit 012-092444-1		452,054				BankWest	2.70%	30/01/2017
Gold Term Deposit 012-092299-4		56,696				BankWest	2.90%	2/12/2016
<b>Total</b>	<b>1,152,221</b>	<b>4,702,264</b>	<b>5,082</b>	<b>0</b>	<b>5,859,567</b>			

# SHIRE OF SANDSTONE

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY For the Period Ended 30 September 2016

### NOTE 5. RECEIVABLES

Receivables - Rates and Other Rates Receivable	YTD 30 Sep 2016	30 June 2016	Receivables - General	Credit	Current	30 Days	60 Days	90+Days	Total
Opening Arrears Previous Years	\$ 185,720	\$ 65,691	Receivables - General	\$ 0	\$ 50	\$ 0	\$ 0	\$ 0	\$ 50
Levied this year	942,774	976,002	Balances per Trial Balance						
Other Rate Charges	8,290	10,748	Sundry Debtors						50
Less Collections to date	(406,291)	(866,721)	Receivables - Other						0
Equals Current Outstanding	722,203	185,720	Accruals						0
			GST Receivable						62,399
<b>Net Rates Collectable</b>	<b>722,203</b>	<b>185,720</b>	<b>Total Receivables General Outstanding</b>						<b>62,449</b>
% Collected	36%	83%	Amounts shown above include GST (where applicable)						



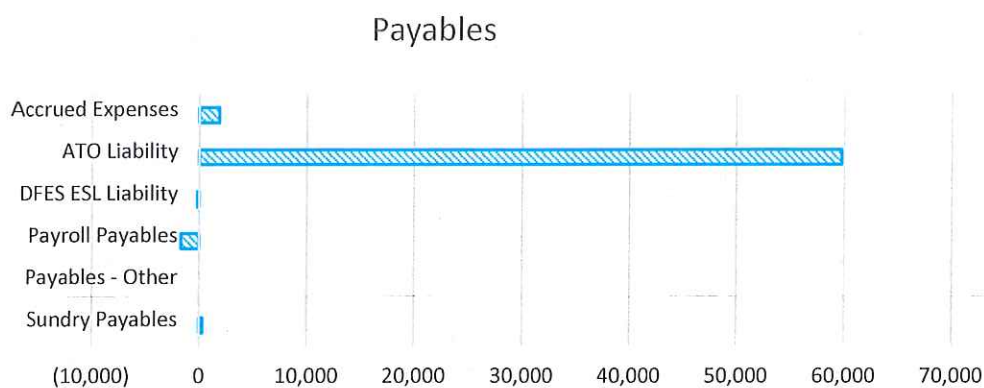
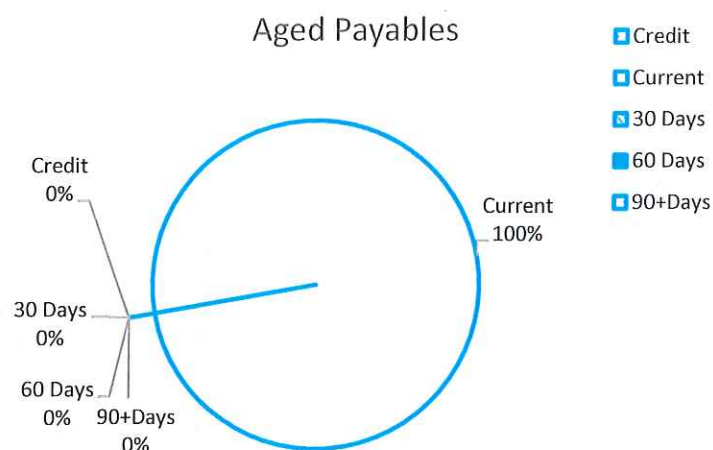


**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 September 2016

**NOTE 6. PAYABLES**

Payables	Credit	Current	30 Days	60 Days	90+Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	300	0	0	0	300
<b>Balances per Trial Balance</b>						
Sundry Payables						300
<b>Payables - Other</b>						
Payroll Payables						(1,700)
DFES ESL Liability						(139)
ATO Liability						59,760
Accrued Expenses						1,795
<b>Total Payables - Other</b>						59,716
<b>Total Payables</b>						<b>60,016</b>

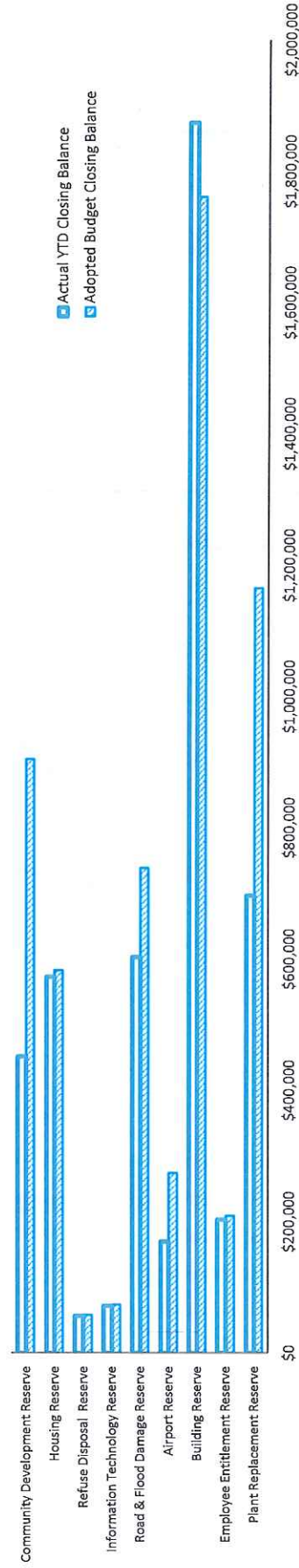
Amounts shown above include GST (where applicable)



**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 30 September 2016

**NOTE 7. CASH BACKED RESERVES**

Reserves	Opening Balance	Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out Transfers Out (-)	Actual Transfers Out Transfers Out (-)	Transfer out Reference	Adopted Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Plant Replacement Reserve	1,083,634	26,837	7,899	450,000	0	(395,000)	(395,000)	Plant Replacement Program	1,165,471	696,534
Employee Entitlement Reserve	203,877	5,049	0	0	0	0	0		208,926	203,877
Building Reserve	1,860,596	30,746	13,563	120,000	0	(250,000)	0	Per 16-17 Budget	1,761,342	1,874,160
Airport Reserve	170,088	4,212	0	100,000	0	0	0		274,300	170,088
Road & Flood Damage Reserve	598,812	9,830	4,365	130,000	0	0	0		738,642	603,177
Information Technology Reserve	72,343	1,792	0	0	0	0	0		74,135	72,343
Refuse Disposal Reserve	56,696	1,404	0	0	0	0	0		58,100	56,696
Housing Reserve	569,187	14,096	4,149	0	0	0	0		583,283	573,336
Community Development Reserve	448,783	6,034	3,271	450,000	0	0	0		904,817	452,054
	<b>5,064,016</b>	<b>100,000</b>	<b>33,248</b>	<b>1,250,000</b>	<b>0</b>	<b>(645,000)</b>	<b>(395,000)</b>		<b>5,769,016</b>	<b>4,702,264</b>



### **NOTE 8. RATING INFORMATION**

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Please refer to Compilation Report

**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2016**

**NOTE 9. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

The Shire does not have any borrowings.

(b) New Debentures

There were no new debentures as at the reporting date.

(c) Unspent Debentures

The Shire had no unspent debenture funds as at the reporting date.

(d) Overdraft

The does not currently have an overdraft facility .

**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2016**

**NOTE 10. GRANTS AND CONTRIBUTIONS**

Grant Provider	Type	Opening Balance (a)	Adopted Budget	YTD Budget	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue (Expended) (c)	Unspent Tied Grants (a)+(b)+(c)
		\$	Operating	Capital	\$	\$	\$	\$	\$
<b>General Purpose Funding</b>									
Grants Commission - General	Operating	0	1,502,152	375,538	1,502,152		1,502,152	0	0
Grants Commission - Roads	Operating	0	423,470	105,868	423,470		423,470	481,596	0
<b>Law, Order and Public Safety</b>									
FESA Grant - Operating Bush Fire Brigade	Operating	0	8,530	2,132	8,530		8,530	0	0
<b>Recreation and Culture</b>									
Grant - Regional Grant Scheme	Operating	0	10,000	2,500	10,000		10,000	0	0
<b>Transport</b>									
Grant - MRWA Direct	Operating	0	100,406	25,102	100,406		100,406	0	472
Grant - WANDRA Flood Damage	Operating - Tied	0	2,708,495	677,124	2,708,495		2,708,495	801,843	(292,820)
Grant - Roads to Recovery	Non-operating	0		116,632	466,528		466,528	0	(739,310)
Grant - MRWA Specific	Non-operating	0		30,000	120,000		120,000	165,245	165,245
<b>Other Property and Services</b>									
Income relating to Administration	Operating	0	0	0	0	360	360	360	0
<b>TOTALS</b>		<b>0</b>	<b>4,753,053</b>	<b>586,528</b>	<b>5,339,581</b>	<b>0</b>	<b>5,339,581</b>	<b>1,448,684</b>	<b>(866,413)</b>
<b>SUMMARY</b>									
Operating	Operating Grants, Subsidies and Contributions	0	2,044,558	0	2,044,558	0	2,044,558	481,596	472
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions	0	2,708,495	0	2,708,495	0	2,708,495	801,843	(292,820)
Non-operating	Non-operating Grants, Subsidies and Contributions	0	0	586,528	586,528	0	586,528	165,245	(574,065)
<b>TOTALS</b>		<b>0</b>	<b>4,753,053</b>	<b>586,528</b>	<b>5,339,581</b>	<b>0</b>	<b>5,339,581</b>	<b>1,448,684</b>	<b>(866,413)</b>



SHIRE OF SANDSTONE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ended 30 September 2016

**NOTE 11. BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

COA	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Adopted Budget Running Balance
				\$	\$	\$	\$
	Opening Carried Forward Surplus (Deficit)						0
	<i>Council has not passed any budget amendments</i>						0
	Adopted Budget Cash Position as per Council Resolution			0	0	0	0

**SHIRE OF SANDSTONE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 September 2016**

**NOTE 12. TRUST FUND**

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

Description	Opening Balance 1 Jul 16	Amount Received	Amount Paid	Closing Balance 30 Sep 16
	\$	\$	\$	\$
Housing Bonds	4,316	500	(665)	4,151
BRB Building Levy	(57)	0	0	(57)
Election Nominations	0	0	0	0
Police Licensing	0	4,327	(4,294)	34
BCITF Training Levy	57	0	0	57
Rates Overpaid	376	521	0	897
	4,692	5,348	(4,959)	5,082





**Note 13. Statement of Material Variances Budget to Actual – September 2016**

Council in adopting its 2016-2017 annual budget set material variances at 10% or \$10,000

**Operating Income**

General Purpose Funding rates	– \$720,300 over budget timing difference with rates will correct itself over the year
Law Order and Public Safety	– \$1,046 under budget timing Difference in ESL income will correct itself over the year
Housing	- \$1,250 under budget timing Difference will correct itself over the year
Community Amenities	- \$4,863 over budget timing difference will correct itself over the year
Recreation and Culture	– \$614 under budget timing difference
Transport	– \$127,509 under budget Main Roads Paynes Find Road and budget timing
Economic Services	– \$94,434 over budget fuel sales have exceeded budget most likely due to extended tourist season
Other Property and Services	- \$11,464 over budget timing difference will correct itself over the year

**Operating Expenditure**

Governance	- \$7,636 under budget timing difference will correct itself over the year
General Purpose Funding	- \$9,529 under budget timing difference will correct itself over the year
Law Order and Public Safety	– \$6,601 over budget Insurance payment will correct itself over the year
Health	- \$4,481 under budget timing difference will correct itself over the year
Housing	– \$65,297 under budget depreciation not posted in actuals, timing difference in maintenance
Community Amenities	- \$15,920 under budget timing difference may correct itself over the year
Recreation and Culture	- \$55,974 under budget depreciation not posted in actuals
Transport	- \$835,123 over budget flood damage opening up costs
Other Property and Services	- \$93,087 under budget timing difference may correct itself over the year

**Capital Expenditure (Note 3)**

Buildings (caravan park upgrade)	– \$15,500 over budget timing difference budget allocation
Plant and Equipment (road plant)	- \$128,750 under budget timing difference budget allocation
Roads	- \$271,593 under budget flood damage, carry over from last year plus error in budget allocations to jobs
Other Infrastructure	- \$59,375 under budget timing difference in budget allocations



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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
105077	02/09/2016	Anglogold Ashanti Australia Limited	Rates refund for assessment A1674 LOT E77/02265 SANDSTONE WA 6639	7		2,730.23
105078	02/09/2016	Central West Resources Pty Ltd	Rates refund for assessment A1527 LOT E57/00818 E57/00818	7		1,158.28
105079	02/09/2016	Landwest Holdings Pty Ltd	Proposed subdivision Lot 500 Oroya Street	7		1,595.00
105080	02/09/2016	Telstra Corporation Ltd	Telephone account to 10th August 2016	7		4,124.13
105081	02/09/2016	Water Corporation	Caravan park at 21 Irvine St Lot 500	7		3,341.87
105082	16/09/2016	Department Of Transport	S1 - 12 months registration renewal	7		384.30
105083	16/09/2016	Graeme Edward Reilly	Rates refund for assessment A1464 LOT P57/01240 P57/01240	7		13.67
105084	16/09/2016	Horizon Power	Unit 1/ Lot 500 Irvine St from 8/7/16 - 6/9/16	7		13,519.63
105085	16/09/2016	Water Corporation	House at 6 Hack Street Lot 86	7		113.61
105086	16/09/2016	Western Australian Planning Commission - Geraldton	Subdivision of lots 500 Oroya Street Sandstone WAPC ref_151757	7		572.00
105087	22/09/2016	Telstra Corporation Ltd	Satellite phone account	7		279.07
105088	30/09/2016	Department Of Transport	12 months registration for Bus S007	7		384.30
105089	30/09/2016	Telstra Corporation Ltd	Phone account usage charges to 10 Sept. Services and equipment rental to 10 October 16	7		1,881.22
105090	30/09/2016	Horizon Power	23 Hack Street from 15/7/16 - 14/9/16	7		6,932.82

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
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REPORT TOTALS

Bank Code	Bank Name	TOTAL
7	BankWest Muni Account	37,030.13
TOTAL		37,030.13

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4815	02/09/2016	Compac Sales Pty Ltd	6 x Paper rolls for Fuel station receipts	7		209.51
EFT4816	02/09/2016	Motorpass Wright Express Australia Pty Ltd	Fuel cards for August 2016	7		292.57
EFT4817	02/09/2016	Alltrack WA Pty Ltd	Paynes Find Floodway works, Warne River Crossing, Supply of equipment and labour 1/8/2016 - 7/8/2016	7		159,104.00
EFT4818	02/09/2016	Fletcher Family Trust T/A Strategic Teams	Sean Fletcher acting CEO for W/E 9th September plus travel	7		13,125.27
EFT4819	02/09/2016	Doug Stones Gold Maps Pty Ltd	Books for resale at Visitor Centre	7		256.50
EFT4820	02/09/2016	Toll Ipec Pty Ltd	Freight from Staples	7		379.59
EFT4821	02/09/2016	Great Northern Rural Services	couplings, ph test, red marker dye	7		243.15
EFT4822	02/09/2016	Department of Fire & Emergency Services	2016/17 ESL qtr 1 in accordance with the DFES of WA Act 1998 Part 6a - ESL section 36ZJ and Option B agreement arrangements	7		2,900.90
EFT4823	02/09/2016	Staples - Corporate Express	Printers for office, workshop and visitor centre	7		5,352.74
EFT4824	02/09/2016	CJD Equipment Pty Ltd	Air filter, Fuel filter, F/W sep filter	7		210.98
EFT4825	02/09/2016	Bunnings Building Supplies	Garden hose, gloves, rope, wetting agent, spray guns, herbicide, sprinklers, glue, buckets, batteries, extension lead box	7		873.91
EFT4826	02/09/2016	Canine Control	Ranger services	7		1,795.20
EFT4827	02/09/2016	Cleanpak Total Solutions	Gloves, solvent, office bin	7		52.35
EFT4828	02/09/2016	Refuel Australia - Geraldton Fuel - Caltex	Diesel fuel for Bowser, extra delivery.	7		8,579.03
EFT4829	02/09/2016	Walga	2016 Local Government Convention - Sean Fletcher	7		1,475.00
EFT4830	02/09/2016	WA Naturally Publications Department of Parks and Wildlife	Books for resale in Visitor Centre	7		116.25

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4831	02/09/2016	WesTrac Pty Ltd	6 x Hose clamps	7		60.19
EFT4832	02/09/2016	PCS - Perfect Computer Solutions Pty Ltd	Install Citrix, sort network problem in Margaret's computer, enable cookies on Rhonda's computer for access to Landgates mapping program, scan for viruses on Rhonda's computer.	7		255.00
EFT4833	02/09/2016	Ocean Centre Hotel	Accommodation for Rob Moss in Geraldton	7		212.50
EFT4834	02/09/2016	Margaret Dubig	Food & Drinks for Budget presentation	7		71.35
EFT4835	02/09/2016	Reece Pty Ltd	Pressure Valve	7		72.39
EFT4836	02/09/2016	Griffin Valuation Advisory	50% of agreed fee for professional valuation services for Plant and Equipment (including mobile plant and Motor vehicles) Assets.	7		7,920.00
EFT4837	02/09/2016	Castledex	Four bay compactus	7		5,468.10
EFT4838	02/09/2016	MITCHELL & BROWN	Top mount fridge HRF422TW1	7		715.00
EFT4839	02/09/2016	Jays Electrical Service	Supply and install meter box at old Police House and Lockup	7		13,035.00
EFT4840	02/09/2016	Visit Merchandise	Pin 18mm, Keyring, Crests for both of London Bridge	7		606.98
EFT4841	02/09/2016	Mt Magnet Meat Supply	Sausages and bacon for staff Budget presentation breakfast	7		73.50
EFT4842	02/09/2016	Mt Magnet Post and Lotteries	Reimbursement of Cash component for PPE 6/9/16	7		2,150.00
EFT4843	02/09/2016	Austral Mercantile Collections Pty Limited	Debt collection for outstanding Rates, Classic Minerals, GJ Farrelli, Gateway Mining, Kalorra Mining.	7		1,555.40
EFT4844	02/09/2016	Remote Roads	Supervisor for flood damage repairs from 15/8/16 - 28/8/16	7		28,782.05
EFT4845	15/09/2016	Alltrack WA Pty Ltd	Supply of equipment and labour for flood damage repair on Sandstone-Yeelirrie Rd from 29/8 - 4/9/16	7		164,516.00
EFT4846	16/09/2016	Lara Jensen	Goods sold on commission at Visitor Centre	7		30.60
EFT4847	16/09/2016	DCW Enterprises	RHS rectangular tube, patio tube, rapid set concrete	7		1,503.36

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4848	16/09/2016	McMahon Burnett Transport	Freight from Hersey, castledex, freight to State Library	7		1,482.16
EFT4849	16/09/2016	Seek Limited	Advertisement for Truck Driver/Plant Operator	7		355.30
EFT4850	16/09/2016	Remote Roads	Supply of supervisor for flood damage repairs from 29/8-4/9/16	7		14,341.80
EFT4851	16/09/2016	Alltrack WA Pty Ltd	Supply of equipment & labour for flood damage repair from 18/8/16 - 28/8/16	7		262,066.75
EFT4852	16/09/2016	Anita Nelson	Goods sold on commission at Visitor Centre	7		42.50
EFT4853	16/09/2016	JP Plumbing & Hydraulic Services Pty Ltd	Labour and material to install dual submersible pumps and pipe work to the semi inverted leach drain as per quote.	7		37,950.00
EFT4854	16/09/2016	Kick Solutions	Tab divider sets for Council agendas	7		422.00
EFT4855	16/09/2016	Toll Ipec Pty Ltd	Freight from Staples, Mitchell & Brown, PCS and Reece.	7		3,602.38
EFT4856	16/09/2016	Thinkwater Geraldton	2 x Hunter XC controller 8 Station, 6 x 120 sprinklers	7		870.35
EFT4857	16/09/2016	Staples - Corporate Express	Toner cartridges for the three new printers	7		6,394.51
EFT4858	16/09/2016	Bunnings Building Supplies	Paint & materials for Nursing Post house, 30 Hack St and 6 Hack St.	7		3,643.81
EFT4859	16/09/2016	Bethell Lillian Walton	Reimbursement of purchase of food/drinks for BBQ to welcome CEO and other staff	7		344.84
EFT4860	16/09/2016	Bobbie O'Brien	Goods sold on commission at Visitor Centre	7		79.90
EFT4861	16/09/2016	Midwest Fire Protection Service	2 x Hose reel flamestop 19mm x 36m	7		583.00
EFT4862	16/09/2016	Lang Baker	Goods sold on commission at Visitor Centre	7		80.75
EFT4863	16/09/2016	National Hotel Sandstone	Food for Kim Boulton from 18/7/16 - 22/7/16	7		199.90
EFT4864	16/09/2016	Refuel Australia - Geraldton Fuel - Caltex	Fuel - Diesel, ULP and Oils	7		45,391.62

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4865	16/09/2016	Jason Signmakers	Plastic delineator posts x 200	7		3,553.00
EFT4866	16/09/2016	Walga	Beth Walton, attendance at 2016 WA Local Government convention.	7		1,475.00
EFT4867	16/09/2016	Lgis Workcare / Public Liability	Actual wage adjustment against estimated wages for 2015/2016	7		1,571.48
EFT4868	16/09/2016	JR & A Hersey Pty Ltd	Gloves, batteries, magic trees, truckwash broom, lock on chuck, cutting off, mop disk, grab kit blades	7		2,200.21
EFT4869	16/09/2016	PCS - Perfect Computer Solutions Pty Ltd	Remove email diversion to reception, assist with issues logging into system, give WS access to reception calendar	7		212.50
EFT4870	16/09/2016	Ocean to Outback Design	Sales on commission at Visitor Centre	7		55.25
EFT4871	16/09/2016	Ocean Centre Hotel	Accommodation and breakfast Rob Moss	7		212.50
EFT4872	16/09/2016	Kleenheat Gas	Supply of gas bottles for resale and Shire use, 17 x 8.5kg; 29 x 45kg.	7		4,528.80
EFT4873	16/09/2016	Margaret Duhig	Reimbursement of expenses whilst at IT Vision conference in Perth	7		529.74
EFT4874	16/09/2016	IT Vision Australia Pty Ltd	Rates, Payroll and Finance processing August 2016	7		8,943.00
EFT4875	16/09/2016	Christopher Jeffrey Mack	Paint kitchen ceiling at 6 Hack Street	7		625.00
EFT4876	16/09/2016	Reece Pty Ltd	2 x Toilet pans and seats	7		248.31
EFT4877	16/09/2016	Landgate - Midland	Mining tenements chargeable schedule no M2016/8	7		45.60
EFT4878	16/09/2016	Komatsu Australia Pty Ltd	4 x Cartridge, 4 x Element inner	7		942.39
EFT4879	16/09/2016	Greenfield Technical Services	Provision of engineering services for flood damage construction #1 AGRN661	7		13,847.68
EFT4880	16/09/2016	Australia Post	Postage	7		173.40
EFT4881	16/09/2016	Mfr Magnet Meat Supply	Meat for BBQ to welcome CEO etc...	7		400.00



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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4882	16/09/2016	Mt Magnet Post and Lotteries	Reimbursement for cash component for PPE 20/9/16	7		2,200.00
EFT4883	16/09/2016	General Transport Equipment Pty Ltd	Camshaft L/H & R/H 5/8"	7		92.09
EFT4884	16/09/2016	Covs Parts Pty Ltd	Straight hose water 1metre, clamps x 30	7		188.06
EFT4885	16/09/2016	Rhonda Miles	Reimbursement for Bedding, towels, spoons for Nurses Post quarters	7		196.10
EFT4886	16/09/2016	Bolts-r-us	Jimmy porta power	7		612.27
EFT4887	22/09/2016	HIF - Private Health Insurance Australia	Payroll deductions	7		141.65
EFT4888	30/09/2016	LGIS Property	Adjustments for three properties that occurred during the policy period.	7		1,243.34
EFT4889	30/09/2016	Blackwoods	Impact socket, specs safety glasses, sunscreen	7		2,591.20
EFT4890	30/09/2016	Compac Sales Pty Ltd	Online monthly service charges	7		104.50
EFT4891	30/09/2016	McMahon Burnett Transport	Freight from Blackwoods, Hersey, Bridgestone, Jason Signmakers, Blyth Engineering.	7		1,145.98
EFT4892	30/09/2016	Moore Stephens	Compilation of 2016-17 annual budget document, including telephone assistance and guidance.	7		17,644.00
EFT4893	30/09/2016	Natures Botanical Products	Natures Botanical Creme, 20x50gm & 10x100gm.	7		293.04
EFT4894	30/09/2016	Dot Whittington	Food for resale at CVPark	7		64.80
EFT4895	30/09/2016	Country Arts WA	Presenters fees for Aboriginal Comedy All Stars	7		5,280.00
EFT4896	30/09/2016	Harry Hawkins	Accommodation in Sandstone for interview, Pre employment medical.	7		197.00
EFT4897	30/09/2016	IT Vision User Group Inc	IT Vision user group membership Subscription 2016-2017	7		715.00
EFT4898	30/09/2016	Toll Ipec Pty Ltd	Freight from Kick Solutions, Covs, Staples, Cleanpak, Reece.	7		4,700.85

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4899	30/09/2016	Staples - Corporate Express	Stationery.	7		377.07
EFT4900	30/09/2016	Bunnings Building Supplies	Masonry drill bits	7		147.30
EFT4901	30/09/2016	Bethell Lillian Walton	Reimbursement for use of private vehicle, 1460km @ .9901c/km	7		1,445.55
EFT4902	30/09/2016	Rangeview Asset Pty Ltd	120 hrs push 30,000meters of gravel, tram dozer to road works and cut drains	7		26,400.00
EFT4903	30/09/2016	Cleanpak Total Solutions	Toilet rolls, cleaning products for CVP, public toilets and rec centre.	7		724.95
EFT4904	30/09/2016	Lock, Stock & Farrell Locksmith Pty Ltd	10 ABUS padlocks	7		759.00
EFT4905	30/09/2016	National Hotel Sandstone	Drinks for Shire welcome BBQ for CEO and other Shire employees.	7		370.00
EFT4906	30/09/2016	PCS - Perfect Computer Solutions Pty Ltd	Download new drivers and set up new printers,, download and install update SP3 Exchange server, sort out printing issues, rename PC from Reception to Admin and associated defaults.	7		765.00
EFT4907	30/09/2016	Water Features by Design	Aquarius with FAC probe and 3G modem, 4 x 40mm PVG Hunter solenoids, 100 Micron basket and stand.	7		8,976.00
EFT4908	30/09/2016	Hema Maps Pty Ltd	20 x Mid West WA maps for resale at visitor centre	7		155.35
EFT4909	30/09/2016	Griffin Valuation Advisory	Travel expenses, balance of agreed fee for valuation services for plant and equipment.	7		10,298.44
EFT4910	30/09/2016	Metal Artwork Creations	Name plaque for Harry Hawkins, CEO for Chambers.	7		50.00
EFT4911	30/09/2016	Shire Of Meekatharra	2 x Meekatharra history books for resale in visitor centre	7		104.00
EFT4912	30/09/2016	Records Archives Historical Management	6.5 hours preparation work	7		750.75
EFT4913	30/09/2016	St John Ambulance Western Australia	Restocking of first aid kits	7		349.51
EFT4914	30/09/2016	Visit Merchandise	144 caps. blue, pink, red, black.	7		1,442.23

Date: 17/10/2016  
Time: 11:23:41AM

Shire of Sandstone

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT4915	30/09/2016	Mt Magnet Post and Lotteries	Reimbursement of cash component PPE 4/10/16	7		1,700.00
EFT4916	30/09/2016	Austral Mercantile Collections Pty Limited	Rate debt collection costs	7		442.20
EFT4917	30/09/2016	Covs Parts Pty Ltd	Impact wrench, LED inspection lamp	7		746.90

REPORT TOTALS

Bank Code	Bank Name	TOTAL
7	BankWest Muni Account	932,823.93
TOTAL		932,823.93



Date: 17/10/2016  
Time: 11:30:34AM

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
205016	07/09/2016	Department Of Transport	INT 28344 & 25073-4	2		916.45
205017	20/09/2016	Department Of Transport	INT 25075-25079	2		404.05
205018	20/09/2016	Gavin Patterson	BOND REFUND FOR 12 GRIFFITH STREET SANDSTONE	2		500.00

REPORT TOTALS

Bank Code	Bank Name	TOTAL
2	Trust Bank	1,820.50
TOTAL		1,820.50



# Shire of Sandstone Business Credit Card Reconciliation - September 2016

## Business Credit Card - CEO

CREDITOR 20725

Date	Description	GL Accounts	Item Description	GST	Amount
6/08/2016	Four Points Sheraton	14505	Accommodation and meals during Local Govt week	\$ 147.27	\$1,620.60
7/08/2016	The Old Convent Dalwallinu	14505	Accommodation and meals travelling back to Sandstone	\$ 9.09	\$ 100.00
12/08/2016	National Hotel Sandstone	14505	Meals for Councillors at hotel	\$ 32.36	\$ 356.00
					\$2,076.60

\$2,076.60

## Business Credit Card - Works Supervisor Rob Moss

Date	Description	Accounts	Account Description	Amount
11/08/2016	Shire of Sandstone	13638	Cash Fuel sale	\$ 50.00
18/08/2016	Aust Post Geraldton	14508	16GB disk	\$ 2.73
24/08/2016	K Mac Powerheads	13400	6 x power plugs	\$ 12.60
26/08/2016	Dan Murphys	04110	Drinks for Wine & Cheese artists night	\$ 20.81
26/08/2016	State Law Publishers	05303	Advertising the Local Dogs Law in Govt Gazette	\$ 57.24
29/08/2016	Master Builders Midwest	14507	Chain of responsibility seminar for Rob Moss	\$ 4.55
31/08/2016	Shire of Sandstone	13638	Cash Fuel sale	\$ 50.00
1/09/2016	Shire of Sandstone	13638	Cash Fuel sale	\$ 30.00
1/09/2016	MM Electrical Merch	13400	6 x exit lights	\$ 51.00
3/09/2016	Duxton Hotel	14505	Accommodation Margaret Duhig for IT Vision seminar	\$ 59.89
				\$2,426.83

\$2,426.83

## Total Credit Card Purchases

1301000 Municipal Cash at Bank GEN

\$4,503.43

Authorised by Shire President: \_\_\_\_\_

Authorised By CEO: \_\_\_\_\_





**Alice Atkinson Caravan Park** (A/c 1134010)

	Current Year									
	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2015/16 YTD		
Jul	\$15,478.03	\$13,148.90	\$14,185.00	\$16,395.00	\$21,930.19	\$32,654.00	\$24,435.55	\$24,435.55		\$24,435.55
Aug	\$12,310.43	\$13,854.18	\$14,281.00	\$16,260.00	\$22,489.10	\$18,679.57	\$22,676.78	\$47,112.33		\$47,112.33
Sep	\$12,242.39	\$12,267.14	\$12,480.00	\$16,157.00	\$15,325.47	\$13,046.20	\$18,496.61	\$65,608.94		\$65,608.94
Oct	\$5,297.04	\$7,439.97	\$6,518.17	\$7,457.00	\$7,707.52	\$5,653.00		\$65,608.94		\$65,608.94
Nov	\$3,650.86	\$2,679.80	\$2,574.00	\$2,201.00	\$3,224.55	\$3,508.27		\$65,608.94		\$65,608.94
Dec	\$1,647.27	\$2,722.46	\$1,184.00	\$2,343.00	\$2,392.74	\$2,672.00		\$65,608.94		\$65,608.94
Jan	\$1,788.32	\$1,008.51	\$1,414.00	\$3,059.00	\$1,520.92	\$3,263.00		\$65,608.94		\$65,608.94
Feb	\$3,074.05	\$2,000.36	\$1,687.00	\$2,449.00	\$3,515.47	\$3,297.00		\$65,608.94		\$65,608.94
Mar	\$3,318.39	\$3,822.00	\$4,474.57	\$6,139.46	\$6,141.39	\$5,952.00		\$65,608.94		\$65,608.94
Apr	\$9,578.27	\$8,252.00	\$7,131.00	\$10,522.00	\$12,376.00	\$15,063.17		\$65,608.94		\$65,608.94
May	\$12,463.58	\$9,795.00	\$21,728.00	\$19,512.00	\$16,026.83	\$23,453.90		\$65,608.94		\$65,608.94
Jun	\$13,542.47	\$11,393.00	\$13,939.00	\$9,776.00	\$21,345.00	\$26,212.65		\$65,608.94		\$65,608.94

<b>TOTALS</b>	<b>\$94,391.10</b>	<b>\$88,383.32</b>	<b>\$101,595.74</b>	<b>\$112,270.46</b>	<b>\$133,995.18</b>	<b>\$153,454.76</b>	<b>\$65,608.94</b>			
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**Fuel Income - Council ULP & Diesel Bowsers (A/cs 13610 & 13620)**

	Receipts			Current Year			Current Year		
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2016/17 YTD	
Jul		\$41,263.96	\$50,940.00	\$39,075.10				\$39,075.10	
Aug		\$37,407.46	\$38,632.96	\$44,613.64				\$83,688.74	
Sep		\$25,910.32	\$23,186.43	\$47,618.57				\$131,307.31	
Oct		\$18,971.46	\$20,692.00					\$131,307.31	
Nov		\$11,392.14	\$15,434.05					\$131,307.31	
Dec		\$10,397.28	\$16,511.00					\$131,307.31	
Jan		\$6,037.49	\$8,748.00					\$131,307.31	
Feb	\$10,108.63	\$8,228.65	\$9,674.00					\$131,307.31	
Mar	\$12,914.00	\$9,058.38	\$16,670.00					\$131,307.31	
Apr	\$21,643.00	\$24,081.02	\$23,719.17					\$131,307.31	
May	\$29,191.00	\$32,577.22	\$32,980.86					\$131,307.31	
Jun	\$16,579.00	\$31,479.00	\$34,996.72					\$131,307.31	

<b>TOTALS</b>	<b>\$90,435.63</b>	<b>\$256,804.38</b>	<b>\$292,185.19</b>	<b>\$131,307.31</b>	<b>\$0.00</b>	<b>\$0.00</b>	
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## Rhonda Miles

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**From:** Nely Freeman - ITV Support <itvsupport@itvision.com.au>  
**Sent:** Tuesday, 27 September 2016 11:43 AM  
**To:** Rhonda Miles  
**Subject:** Re: SR160846 - Rates Support - debt collection

Hi Rhonda

A1629 - Please note I have now removed the legal flag as instructed (after I loaded all the legal charges that were pending on the invoices you recently sent me). This is a dead tenement and this company has no other tenements in your Shire.

After you receipt the payment of \$3028.96 (which you have pending) there will remain an outstanding balance of \$342.27 which I believe to be part of the penalty interest that has been accruing on this assessment. While legal action DOES include a penalty interest component, it is usually at the Court rate and that's almost always 4.5% of what was sent to be claimed at court.

As the Shire has continued to (rightly) raise penalty interest on the assessment, only part of the interest has been recouped. As this assessment is (as previously mentioned) now a non-rateable dead tenement we don't recommend any further recovery action and we recommend that this remaining balance of \$342.27 be submitted to Council for write off consideration.

Let me know what the decision is and the outcome and I will process the write off if that is the result. In the meantime I have flagged this assessment not to accrue any further penalty interest as I believe this is non-recoverable.

Unless we receive advice that further action is required in relation to this matter, we will be closing your call at this time.

Responding to this email or adding an action on ITVision's Support Site at any time will reactivate your request.

Regards  
Nely Freeman

ORIGINAL REQUEST DESCRIPTION:  
A1629 -Remove the legal flag

Hi Nely,

Hope you had a lovely long weekend J

We have received payment for A1629 to the amount of \$3028.96

Can you please remove the legal flag on this assessment.

When I receipt this, I was going to receipt the amount of \$2798.53 to the assessment, and the balance to GL 03119 which is rates legal fees reimbursed. Is this correct or is there some special way to receipt this?

Thanks.



## Rhonda Miles

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**From:** Rachael Henry <rachael.henry@australmercantile.com.au>  
**Sent:** Wednesday, 28 September 2016 10:33 AM  
**To:** Rhonda Miles  
**Subject:** RE: Ref:1475062/A1651 & 1475022/A1344 - Classic Minerals Ltd & Kalorra Mining And Exploration Pty Ltd  
**Attachments:** Costs Agreement - 1475022.pdf; Costs Agreement - 1475062.pdf

Hi Rhonda

Please see the attached cost agreements for the above accounts.

For Classic Minerals I would recommend proceeding as the balance is substantial.

Cost wise for Kalorra Mining And Exploration Pty Ltd it may not be cost effective to proceed however it is the next step in the legal process and you can decide how you would like to proceed.

Any questions let me know and in the mean time I await your instruction.

Kind regards

Rachael Henry  
Debt Recovery Specialist  
Austral Mercantile Collections Pty Ltd

Phone: +61 8 6467 3054 Fax: +61 8 6467 3050  
Email: [rachael.henry@australmercantile.com.au](mailto:rachael.henry@australmercantile.com.au)  
Visit us on the web at [www.australmercantile.com.au](http://www.australmercantile.com.au)

 **Austral**

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**From:** Rachael Henry  
**Sent:** Friday, 23 September 2016 8:49 AM  
**To:** 'Rhonda Miles' <[finance@sandstone.wa.gov.au](mailto:finance@sandstone.wa.gov.au)>  
**Subject:** RE: Ref:1475062/A1651 & 1475022/A1344 - Classic Minerals Ltd & Kalorra Mining And Exploration Pty Ltd

Hi Rhonda.

No problem at all.

A wind up is the first phase in the dissolution of a corporation whereby control of a company is wrested from the Directors and Shareholders and passed on to a court appointed officer who is entrusted through the courts with liquidating the company and then pays the proceeds to all creditors.

I am in the process of getting a cost estimate from our solicitors and once I receive this I will send it on for you to have a look at.

Any other questions please let me know.

Kind regards

Rachael Henry  
Debt Recovery Specialist





## Rhonda Miles

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**From:** Nely Freeman - ITV Support <itvsupport@itvision.com.au>  
**Sent:** Wednesday, 22 June 2016 2:45 PM  
**To:** Rhonda Miles  
**Subject:** Re: SR156692 - Rates, debt collection

Hi Rhonda

A1107 - River Minerals. As per report and company search provided from Austral Mercantile the company was deregistered in Aug 2014. Austral Mercantile have stated further recovery is not possible.

I have added a memo to the assessment noting this information.

I recommend that you send this assessment to the next Council Meeting, with this report to be considered for write off as a non-recoverable 'dead' mining tenement (it is accruing penalty interest).

Please let me know once Council has decided if they want to write off and I will process the write off for you. Once they do, let Austral Mercantile know they can close their file on this one.

Unless we receive advice that further action is required in relation to this matter, we will be closing your call at this time.

Responding to this email or adding an action on ITVision's Support Site at any time will reactivate your request.

Regards  
Nely Freeman

ORIGINAL REQUEST DESCRIPTION:  
Rates, debt collection  
Hi Nely,

Update on Swan River Minerals.

Kind Regards,

Rhonda Miles

Finance Officer

[finance@sandstone.wa.gov.au](mailto:finance@sandstone.wa.gov.au) <<mailto:finance@sandstone.wa.gov.au>>

Ph: 08 9963 5802

Fax: 08 9963 5852

