



MINUTES FOR  
ORDINARY COUNCIL MEETING  
HELD ON  
WEDNESDAY  
18<sup>TH</sup> MAY 2016



WILDFLOWER COUNTRY

## SHIRE OF THREE SPRINGS

### MINUTES FOR ORDINARY MEETING OF COUNCIL HELD IN COUNCIL CHAMBERS ON 18<sup>th</sup> MAY 2016 COMMENCING AT 1.40 PM.

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# **SHIRE OF THREE SPRINGS**

## **MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD IN THE THREE SPRINGS COUNCIL CHAMBERS ON 18<sup>TH</sup> MAY 2016 COMMENCING AT 1:40PM.**

### **1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**

The Presiding Member, Cr Anthony Thomas declared the Meeting open at 1.40pm.

### **2. RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE**

#### **2.1. PRESENT**

AEC Thomas	Shire President
RJ Thorpe	Deputy President
RN Hebiton	Councillor
RW Hunt	Councillor
C Lane	Councillor
J Lake	Councillor

#### **STAFF**

S Yandle	Chief Executive Officer
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#### **2.2. APOLOGIES**

Nil

#### **2.3. LEAVE OF ABSENCE**

CS Connaughton	Councillor
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### **3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil.

### **4. PUBLIC QUESTION TIME**

Nil.

### **5. APPLICATIONS FOR LEAVE OF ABSENCE**

#### **140121 COUNCIL RESOLUTION – ITEM 5**

**MOVED: Cr RW Hunt**  
**SECONDED: Cr C Lane**

**That Council approve Leave of Absence for Cr Hebiton for the June 2016 ordinary meeting of Council.**

**CARRIED**  
**Voted: 6/0**

## **6. CONFIRMATION OF PREVIOUS MEETING MINUTES**

### **6.1. Confirmation of Minutes of Ordinary Meeting held on 20<sup>th</sup> April 2016**

#### **140122 COUNCIL RESOLUTION – ITEM 6.1**

**MOVED: Cr Lane**

**SECONDED: Cr Hunt**

**That the Minutes of the Ordinary Council Meeting held on the 20<sup>th</sup> April 2016 be confirmed as a true and accurate record of proceedings.**

**CARRIED**

**Voted: 6/0**

### **6.2. Confirmation of Minutes of the Annual Meeting of Electors held 16<sup>th</sup> March 2016**

#### **140123 COUNCIL RESOLUTION – ITEM 6.2**

**MOVED: Cr Lane**

**SECONDED: Cr Hunt**

**That the Minutes of the Annual Meeting of Electors held 16<sup>th</sup> March 2016 be confirmed as a true and accurate record of proceedings.**

**CARRIED**

**Voted: 6/0**

### **6.3. Confirmation of Minutes of Special Meeting of Council held on 27<sup>th</sup> April 2016**

#### **140124 COUNCIL RESOLUTION – ITEM 6.3**

**MOVED: Cr Lane**

**SECONDED: Cr Hunt**

**That the Minutes of the Special Meeting of Council held on 27<sup>th</sup> April 2016 be confirmed as a true and accurate record of proceedings.**

**CARRIED**

**Voted: 6/0**

## **7. ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION**

- Cr Hunt attended Carnamah and Three Springs Schools' Anzac Services
- CEO attended Mid West Development Dinner in Greenhead on 28<sup>th</sup> April
- Cr Lake and CEO attended Wildflower Country Workshop in Coorow on 5<sup>th</sup> May
- Crs Lane, Thorpe and Lake attended PACE meeting on 10<sup>th</sup> May

## 8. PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

Nil

## 9. OFFICERS REPORTS

### a) Community Emergency Services Manager

NIL

Works Supervisor Peter Every entered meeting at 1.50pm and left at 2.00pm

### b) Works Supervisor Report

**Reference :** Works Supervisor

**Date :** 11 May 2016

**Author :** Peter Every

#### **MAINTENANCE GRADING**

Blue Water Rd

Tomkins Rd

Natta Rd

Simpson Rd

Lynch Rd

Morawa Rd – gravel section

Beekeeper Rd

Oval Surrounds

#### **SHOULDERS**

Bluewater Rd

Natta Rd

Nebru Rd

#### **OTHER**

Bunney Rd Blowouts

Guide Posts - ongoing

Depot ramp removal

Potholes – ongoing, getting busier, some around town

#### **RE - SHEETS**

First North Rd – Complete

Hydraulic Rd – One kilometre complete

**COMMENT** – Joe Johnson has been off sick, hence less maintenance grading

The new tractor and mulcher have just arrived

Unfortunately one of our plant operators has resigned for family reasons.

We have advertised for a replacement and hope to have one soon.

c) **Parks and Gardens Report**

**Reference:** Works Supervisor

**Date:** 11 May 2016

**Author:** Peter Every

**OVALS**

Mowing weekly twice if required  
Wipper snipping as required  
Sprinkler replacement  
Check reticulation  
Get ovals ready for winter sports  
Rubbish bins weekly

**PARKS AND GARDENS**

Prepare Memorial Park for Anzac day  
Check reticulation  
Pruning  
De-head roses  
Weeding  
Sprinkler repairs  
Bins weekly  
Water feature- clean & check

**MAIN STREET**

Cleaning  
Blowing leaves etc  
Clearing drains  
Kadathinni units – reticulation

Again this month Nereida has been looking after the parks and gardens and ovals basically on her own. We have been fortunate to be able to utilise Jimiece our pool manager to assist Nereida a bit in the gardening while the pool is closed.

d) **Plant Mechanic Report**

**PLANT MAINTENANCE & REPAIRS**

**P500606 120M Grader**

Check over and grease  
Clean filters

**P500306 Western Star**

Check unit

**P50091 Backhoe**

Grease and clean

**P5002 Cat Truck**

Check /grease unit  
Replace broken taillight  
On going electrical fault  
Repair wiring for charging ramp batteries

**P5565 Bobcat**

Grease and inspect

Repairs to broom attachment

**P500509 12m**

Check machine

Grease and repair puncture

**P700101 Side tipper**

Inspect and grease

**P500802 Loader**

Replace air filter cover and air filter

Grease

Arrange quotes for tyre replacement of loader

Waiting for hyd hose to arrive for lift cyl

**P5013 Vibe Roller**

Check and grease unit

Top up hyd oil

Clean filters

**P50042 Crew Cab Truck**

Monthly check

**P50100 Mitsubishi Tipper**

Tighten A/C belt

**P7002 End Tipping Trailer**

Repair water pump

**P502006 Toro Mower**

Check and grease unit

**P501204 Multi Tyre**

Repair wiring, short from broken indicator

Clean filters

**P50232 Gardeners Ute**

Replace tyres x 4

Wheel alignment done

**4010 Santa Fe**

Service vehicle

Clean radiator /condenser and oil coolers

Check vehicle

**P7008**

Replace tyres x 2

Check and charge ramp batteries

**P50114 Tractor**

Replace blade slasher

Prepare unit for trade

Commission new unit

Install UHF in new unit

**P000**

Replace chain on ext saw  
Service and check mower

**SERVICES**

4010 DCEO car

**OTHER**

Maintain rubbish tip  
Extend pit at tip  
Move green waste and construct traffic controls to suit  
Assist with demolish ramp building

e) **Community Development Officer**

Nil

**9.1. HEALTH, BUILDING AND TOWN PLANNING**

**9.1.1. HEALTH/BUILDING and PLANNING REPORT – 2015/2016**

DATE OF REPORT:		May 2016
Date		
14.09.2015	Building	Shed Northern street
23.09.2015	Building	Garage 42 Williamson Street
16.12.2015	Planning	Netball Shed 96 Mayrhofer Street
21.12.2015	Building	Garage 40 Mayrhofer Street
11.01.2016	Building	New Verandah 14 Williamson Street
16.03.2016	Planning	RSL APC shelter
23.03.2016	Building	RSL APC shelter
21.04.2016	Building	Netball Shed 96 Mayrhofer Street

For Council's Information



## 9.2. ADMINISTRATION

### 9.2.1. DIFFERENTIAL RATES FOR 2016/2017

**Agenda Reference:** CEO 05/16.01  
**Location/Address:** N/A  
**Name of Applicant:** Nil  
**File Reference:** ADM0130  
**Disclosure of Interest:** Nil  
**Date:** 12<sup>th</sup> May 2016  
**Author:** Sylvia Yandle, CEO

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

#### SUMMARY

Council is required to advertise its intention to impose a differential rate, and must have Ministerial approval if imposing a differential rate which is more than twice the lowest differential rate imposed by the local government.

#### ATTACHMENTS

- 9.2.1a Public Notice of Proposal to Impose Differential Rates.
- 9.2.1b Objects and Reasons for Differential Rate.
- 9.2.1c Circular Department of Local Government and Communities

#### BACKGROUND

Council must advertise (local public notice) its intention to impose differential rates or differential minimum rates and allow a 21 day comment period before imposing differential rates. The period in which advertising may occur is 1st May to 30<sup>th</sup> June in any year.

The Act requires that differential rates are to be advertised when a rate in a category is more than twice that of another in that category and then Ministerial approval is required before the rate can be imposed. Because of the vast difference between the UV rural rate and the UV mining rate and also GRV town and GRV mining rate Ministerial approval is required to levy these rates.

Because differential rates are part of the current financial structure it would be extremely difficult for Council to acquire sufficient income to operate effectively without imposing differential rates. Whilst it is not the intention at this time to set the rates for the 2016/17 year, to provide some context of the proposed differential rate, the following information is provided:

Basis for Rating	Current Rate	Proposed % Increase		
	in \$	3%	4%	5%
GRV - Town	11.6129	11.9613	12.0774	12.1935
GRV - Mining	38.7907	39.9544	40.3423	40.7302
UV – Rural & Arrino	01.6233	01.6721	01.6882	01.7045
UV – Mining	11.9152	12.2726	12.3918	12.5111
<u>Minimum Rates</u>				
GRV – Town & Mining	\$440.00	\$453.00	\$458.00	\$462.00
UV – Rural, Arrino & Mining	\$440.00	\$453.00	\$458.00	\$462.00

The rates for Three Springs have been compared with other Shires in the Midwest where for many of those Shires mining is a significant activity. As can be seen from the table below, Three Springs is at the lower end of the range for Mining UV and Rural UV rate in the \$ and middle of range for GRV Town rate in the \$ and the Minimum rate, whereas GRV Mining we have the highest rate in the \$.

Local Government	UV Mining Rate 15/16	UV Rural Rate 15/16	GRV Town Rate 15/16	GRV Mining Rate 15/16
Morawa	28.9681	2.1917	7.1988	
Carnamah	2.1090	2.1090	13.5392	27.0784
Mount Magnet	30.0826	6.4385	9.7253	
Cue	30.5600	8.0200	10.1100	
Three Springs	11.9153	1.6233	11.6129	38.7907
Perenjori	33.3118	1.9441	7.6810	7.6810
Mingenew	30.0000	1.4310	13.1289	

2015/16	UV Mining Minimum	UV Rural Minimum	GRV Town Minimum	GRV Mining Minimum
Morawa	\$656	\$271	\$271	
Carnamah	\$672	\$672	\$672	\$672
Mount Magnet	\$450	\$397	\$397	
Cue	\$430	\$430	\$430	
Three Springs	\$440	\$440	\$440	\$440
Perenjori	\$406	\$310	\$310	\$310
Mingenew	\$636	\$636	\$636	

Generally Council advertises a higher level of proposed rates which gives the option of either adopting that rate or adopting a lesser rate without further advertising. If the Council advertises particular rates and then opts to impose a rate higher than that advertised, it must readvertise. Even if Council chooses not to increase any of the differential rates from the previous financial year, it must still advertise the proposed differential rates to comply with the Act.

## CONSULTATION

CEO, Senior Finance Officer, other local governments in the area, Department of Local Government and Communities Legislation Officer

## STATUTORY ENVIRONMENT

Local Government Act 1995 (6.33 & 6.36)

### 6.33. Differential general rates

(1) A local government may impose differential general rates according to any, or a combination, of the following characteristics —

- (a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the *Planning and Development Act 2005*;
- (b) a purpose for which the land is held or used as determined by the local government;
- (c) whether or not the land is vacant land; or
- (d) any other characteristic or combination of characteristics prescribed.

- (2) Regulations may —
- (a) specify the characteristics under subsection (1) which a local government is to use; or
- (b) limit the characteristics under subsection (1) which a local government is permitted to use.
- (3) In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.

### **6.36. Local government to give notice of certain rates**

- (1) Before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so.
- (2) A local government is required to ensure that a notice referred to in subsection (1) is published in sufficient time to allow compliance with the requirements specified in this section and section 6.2(1).
- (3) A notice referred to in subsection (1) —
- (a) may be published within the period of 2 months preceding the commencement of the financial year to which the proposed rates are to apply on the basis of the local government's estimate of the budget deficiency;
- (b) is to contain —
- (i) details of each rate or minimum payment the local government intends to impose;
- (ii) an invitation for submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment and any related matters within 21 days (or such longer period as is specified in the notice) of the notice; and (iii) any further information in relation to the matters specified in subparagraphs (i) and (ii) which may be prescribed; and
- (c) is to advise electors and ratepayers of the time and place where a document describing the objects of, and reasons for, each proposed rate and minimum payment may be inspected.
- (4) The local government is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification.
- (5) Where a local government —
- (a) in an emergency, proposes to impose a supplementary general rate or specified area rate under section 6.32(3)(a); or
- (b) proposes to modify the proposed rates or minimum payments after considering any submissions under subsection (4), it is not required to give local public notice of that proposed supplementary general rate, specified area rate, modified rate or minimum payment.

## **Local Government (Financial Management) Regulations 1996 (23)**

### **23. Rates information**

The annual budget is to include —

- (a) in relation to general rates —
  - (i) the objects of, and reasons for, any differential rates imposed under section 6.33 and any differential minimum payments imposed under section 6.35(6)(c);
  - [(ii) deleted]*
  - (iii) for each general rate —
  - (I) the rate in the dollar;
  - (II) whether the basis for the rate is the gross rental value or the unimproved value of land;
  - (III) an estimate of the number of properties to which the rate will apply;
  - (IV) an estimate of the total rateable values of the properties referred to in Item (III);
- Submissions must be considered before imposing the differential rates.

## **POLICY IMPLICATIONS**

Nil

## **FINANCIAL IMPLICATIONS**

The proposed changes would represent an overall increase from rates.

## **STRATEGIC IMPLICATIONS**

To ensure Shire of Three Springs raises sufficient funds to meet operational requirements for the 2016/2017 financial year.

## **VOTING REQUIREMENT**

Absolute Majority

## **OFFICER COMMENT**

For the 2016/17 financial year it is recommended that Council advertises a proposed increase in rates of 5% based on the CPI of 1.5% and also the predicted increase in the Local Government Cost Index for 2016/2017 of an estimated 1.5%. The proposed advertised rate is not necessarily what Council will adopt; it is recommended for advertising to allow scope to reduce a rate increase without further advertising. The purpose of this agenda item is for Council to approve the imposition of a differential rate that is more than twice the lowest differential rate imposed and seek Ministerial approval. Adoption of a rate in the dollar and minimum rates will be the subject of a future item when considering the budget for 2016/2017.

### **140125 COUNCIL RESOLUTION – ITEM 9.2.1**

**MOVED: Cr Hebiton**  
**SECONDED: Cr Thorpe**

#### **That Council:**

- 1. In accordance with Section 6.36(1) advertises its intentions to impose differential rates for UV Rural and UV Mining, also GRV town and GRV Mining and makes publically available the document detailing the reason for and the objectives of the differential rate.**
- 2. Seeks Ministerial approval under Section 6.33(3) of the Local Government Act to impose a differential rate on the unimproved value of mining tenements that is more than twice the lowest unimproved value rate in the shire.**
- 3. Seeks ministerial approval under Section 6.33(3) of the Local Government Act to impose a differential rate on the Gross Rental Value of mining tenements that is more than twice the lowest Gross Rental Value in the Shire.**

**CARRIED**  
**Voted: 6/0**



## SHIRE OF THREE SPRINGS

### NOTICE OF INTENTION TO IMPOSE DIFFERENTIAL AND MINIMUM RATES

Pursuant to Section 6.33 and 6.36 of the Local Government Act 1995, notice is hereby given to ratepayers of the intention of the Shire of Three Springs to impose the following differential and minimum rates for the 2016/2017 rating year:

#### General Rates

GRV – TS Town	12.1935
GRV - Mining	40.7302
UV – Rural & Arrino Town	01.7045
UV - Mining	12.5111

#### Minimum Payments

GRV – TS Town	\$462.00
GRV - Mining	\$462.00
UV – Rural & Arrino Town	\$462.00
UV – Mining	\$462.00

The proposed rates-in-the-dollar and minimum payments are based on estimates at the time of giving public notice and may change as part of Council's 2016/2017 budget consideration. The object and reasons for each proposed rate may be inspected at the Shire Office, Railway Road, Three Springs during normal business hours or by visiting our web site [www.threesprings.wa.gov.au](http://www.threesprings.wa.gov.au). All submissions in writing with reference to the proposed differential rates or minimum payments should be forwarded to the Shire of Three Springs no later than 4:00pm on Tuesday 14<sup>th</sup> June 2016.

Sylvia Yandle  
Chief Executive Officer  
Shire of Three Springs



**SHIRE OF THREE SPRINGS**  
**2016/2017 DIFFERENTIAL RATE MODEL**  
**STATEMENT OF OBJECTS AND REASONS**

**Objects and Reasons for implementing a Differential Rate**

In accordance with Section 6.36 of the Local Government Act 1995 and the Council's "Notice of Intention to impose Differential Rates", the following information details the objectives and reasons for those proposals.

**What are Rates?**

The raising of rates is the primary source of revenue for all Councils throughout Australia. The purpose of levying rates is to meet Council's proposed budget requirements each year in a manner that is fair and equitable to the ratepayers of the community.

In Western Australia land is valued by Landgate Valuation Services (Valuer General's Office - a state government agency) and those values are forwarded to each Local Government.

Two types of values are calculated:

- Gross Rental Value (GRV) for urban areas; and
- Unimproved Value (UV) for rural land.

To calculate the rate account, councils multiply a rate in the dollar by the supplied value. The rate in the dollar is determined by the level of revenue the council wishes to raise and is dependent on their proposed budget.

Apart from the need to ensure sufficient revenue to meet its expenditure needs Council must be mindful of the impact and affordability of rates to the community.

The following are estimated Differential Rates and Minimum Payments for the Shire of Three Springs for the 2016/2017 financial year.

	<i>Rate in the Dollar (Cents)</i>	<i>Minimum \$</i>
GRV – TS Town	12.1935	\$462.00
GRV - Mining	40.7302	\$462.00
UV – Rural & Arrino Town	01.7045	\$462.00
UV – Mining	12.5111	\$462.00

## **Differential Rating**

Local Governments, under section 6.33 of the Local Government Act, have the power to implement differential rating in order to take into account certain characteristics of the rateable land. These characteristics include:

- ◆ The purpose for which the land is zoned under the town planning scheme in force;
- ◆ The predominant use for which the land is held or used as determined by the local government; and

Differential rates may be applied according to any, or a combination of the above characteristics. However, local governments are constrained in the range of differential rates that they may impose.

The overall objective for differential rating is an attempt to ensure revenue is collected on an equitable basis, enabling the Shire to provide facilities, infrastructure and services to the entire community.

The Shire of Three Springs proposes to differentially rate all Unimproved Valued land and apply Gross Rental Value differential rates to the Talc Mine as the land has an improved classification. The minimum payments proposed for all rate categories have been set at what are considered to be the maximum for the long term.

The Shire of Three Springs provides services to a diverse region consisting of residential, commercial, industrial and mining. All sectors benefit from the services provided by the Shire, though it is inevitable that some sectors may benefit more from any particular service. Persons operating within all sectors have the right to use the services provided and the Shire does not seek to restrict the use of its services by any sector, though some will have a greater capacity to contribute to the Shire's revenue than others.

### **GRV – Town**

The object of the GRV town rate and minimum payments is to ensure a fair contribution to the revenue requirements of the Shire, to provide a diverse range of services and facilities to the residents and business proprietors of Three Springs, while not risking additional financial pressure of the town residents that affect their long term viability. The town residents have in the past and will continue to provide significant support for the social and economic viability of the Shire.

The reasons for the level of rates set for Gross Rental Values is that this allows for a fair contribution to the maintenance and provision of town services and infrastructure to a sustainable level.

### **GRV – Mining**

The object of the GRV rates associated with the Talc Mine is to ensure the mine contributes to the maintenance of the Shire's assets.

The Talc Mine benefits greatly from recently upgraded road bridge within 2kms of the mine and the business transports over 90,000 tonnes of talc per year on Shire roads, the Gross Rental Value for mining allows for a reasonable contribution to the Shire's infrastructure.

## **UV – Rural**

The object of the UV Rural rate which includes properties that are used in farming activities and/or agricultural production is to raise the revenue the Shire believes is required to operate efficiently and to provide a diverse range of services and infrastructure.

The reason the rate in the dollar for Unimproved Values Rural category has been set at a comparatively low rate is to recognise the variation in land use intensity and the impact on the shire's road infrastructure and to offset the relatively high property valuations within this rating category. The UV rural areas of the Shire is the highest contributor in rate income for the Shire with \$1,484,835 actual rate income in 2014/2015 compared to UV mining actual income of \$43,964.

## **UV – Mining**

The object of the UV Mining rate is to permit the imposition of rates on mining tenements that is reasonably proportional to the financial resources of those who will bear the burden of the rates and striking a reasonable balance between the capacity to pay and the fairness of the requirement. The objective of the differential rate on UV mining is to ensure that mining contributes to the maintenance of the Shire's assets and infrastructure to the extent that the mining operators and their connections use them.

In dealing with the object of the rate, it should be considered that operators in the mining industry when they come to the Shire have the advantage of utilising established services and facilities which often have been provided by the rates contributed in the long term by ratepayers in other sectors and who will continue to contribute in the long term future in the same way.

The reason for the Unimproved Values mining rate is to assist the Shire to make up the deficiency in its revenue at a level which is fair in all of the circumstances.

It should be noted that it is not uncommon for operators in the mining sector to be present in the district for a short period with a prospect of withdrawing substantial profits while in the district. This is not a criticism but simply recognises the often transitory nature of mining enterprises. However the mining sector stands to be a beneficiary of the existence and maintenance of the Shire's assets and services to the extent that the mining operators use them.

Submissions are invited from any Elector or Ratepayer with respect to the proposed differential rate within 21 days of the date of the notice of intent.

All submissions in writing should be forwarded to the Shire of Three Springs no later than 4:00pm on Tuesday 14<sup>th</sup> June 2016

Sylvia Yandle  
Chief Executive Officer  
Shire of Three Springs





Government of **Western Australia**  
Department of **Local Government and Communities**

Our Ref: 200-06#03; E1619236

TO ALL LOCAL GOVERNMENTS

CIRCULAR N° 10-2016

**MINISTERIAL APPROVAL OF DIFFERENTIAL GENERAL RATES AND  
MINIMUM PAYMENTS FOR 2016-17**

Budget preparations are now well underway for the 2016-17 financial year. I would like to take this opportunity to remind local governments of their responsibility under the *Local Government Act 1995* for determining proposed differential general rates, and the process to apply for Ministerial approval (if required).

As you would be aware, recent amendments have been made to the department's rating policies for differential general rates and minimum payments. The amendments have introduced the requirement for local governments to review their expenditure and consider efficiency measures during their budget deliberations. In order to provide an appropriate level of transparency, those considerations should be reflected in the council minutes.

Once the budget deficiency has been ascertained in the context of the strategic community plan and corporate business plan, a rating strategy and proposed differential general rates in the dollar can be determined. Rates should not be increased by a fixed amount without due consideration of the deficiency.

Before local public notice is given, proposed rates should be decided by decision of all council. At this time, the objects and reasons providing justification for each differential general rate or minimum payment should also be endorsed. It is important that these provide sufficient supporting information to electors and ratepayers justifying why one rate is different from another. If the objects and reasons are not set out with sufficient clarity and detail, local governments may be asked to readvertise.

The objects and reasons is also a key document used by the Minister for Local Government or his delegate to assess applications made under section 6.33(3) and 6.35(5) of the Act. It is crucial that it clearly outlines each rate category and the reasons why they differ.

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Tel: (08) 6551 8700 Fax: (08) 6552 1555 Freecall: 1800 620 511 (Country only)  
Email: [info@dlgc.wa.gov.au](mailto:info@dlgc.wa.gov.au) Website: [www.dlgc.wa.gov.au](http://www.dlgc.wa.gov.au)

In accordance with the Act, public notice cannot occur until after 1 May each year. The submission period must be a minimum of 21 days, with the first day being the day after the publication date.

Once the submission period has closed, and any submissions have been dealt with by council, Ministerial approval must be sought for any differential general rates:

- that are more than twice the lowest proposed, or
- if there are minimum payments on more than 50% of vacant properties.

A budget cannot be adopted until approval has been received, where required.

When submitting applications for approval, the application forms and all relevant information must be provided. This includes a copy of the council resolution, public notice(s), any submissions received and council's consideration of those submissions.

If local governments received a letter from the department following the 2015-16 rating period which outlined issues with their rates process, I encourage you to revisit the content of that letter to ensure that the necessary corrections are made.

It is important that applications are made with sufficient lead time for Ministerial approval to be given (a minimum of three weeks) to enable the council to meet and adopt its budget within the statutory timeframes.

Local governments must also comply with the following:

- differential general rates cannot be imposed on the basis of characteristics other than zoning, land use or vacant land
- local governments should consult individually with ratepayers when there is only a small number (30 or less) affected by a significant change to their rates, and
- rates which require approval by the Minister must be approved before they are adopted.

The new policies, application forms, a webinar (training video) about the processes to be followed and relevant circulars are available on the department's [rating policies web page](#).

Please contact the department for assistance on 6551 8700 or email [legislation@dlqc.wa.gov.au](mailto:legislation@dlqc.wa.gov.au).



Jennifer Mathews  
DIRECTOR GENERAL

10 May 2016

## **9.2.2. APPOINTMENT OF VOTING DELEGATES TO THE AGM OF THE WA LOCAL GOVERNMENT ASSOCIATION**

**Agenda Reference:** CEO 05/16 - 02  
**Location/Address:**  
**Name of Applicant:** Shire of Three Springs  
**File Reference:** ADM0211  
**Disclosure of Interest:**  
**Date:** 12<sup>th</sup> May 2016  
**Author:** Sylvia Yandle CEO

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

### **SUMMARY**

For Council to nominate two voting delegates and two proxy delegates for the Annual General Meeting of the WA Local Government association to be held on Wednesday 3<sup>rd</sup> August 2016.

### **ATTACHMENTS**

1. WA Local Government Convention Information and Registration details.

### **BACKGROUND**

The AGM of WA Local Government Association is held on the first day of this year's Local Government Convention and each Council may nominate two voting delegates and two proxy delegates, although in previous years Shire of Three Springs has not always been represented by four elected members.

### **COMMENT**

Delegates may be elected members or serving officers. It is preferable that voting delegates are elected members.

A copy of the convention program is attached to this report and Councillors wishing to attend this event are invited to advise the Chief Executive Officer before Friday 10<sup>th</sup> June 2016 in order that registrations may be organised. In recent years Councillors attending the convention have been accommodated at The Parmelia in Perth, which is within working distance from the Perth Convention Centre and parking is also available at the PCC. Unless attendees indicate a preference for alternative accommodation, bookings will again be made for those attending at The Parmelia.

### **CONSULTATION**

Nil

### **STATUTORY ENVIRONMENT**

Nil

## **POLICY IMPLICATIONS**

### **1004 Conference and Meetings**

Any Councillor who wishes to represent Council at such an event shall request nomination at a Council meeting.

Council shall decide by resolution to nominate such representatives as Council may consider is appropriate

## **FINANCIAL IMPLICATIONS**

Sufficient budget provisions will be made in 2016/2017 budget to cover the cost of delegates attending.

## **STRATEGIC IMPLICATIONS**

### **Strategic Community Plan**

4.6 To be strong advocates representing the communities interest.

## **VOTING REQUIREMENTS**

Simple Majority

### **140126 COUNCIL RESOLUTION – ITEM 9.2.2**

**MOVED: Cr Hebiton**  
**SECONDED: Cr Thorpe**

- 1. That President Cr Thomas and CEO Sylvia Yandle be registered as voting delegates for the WA Local Government Association 2016 Annual General Meeting.**
- 2. Accommodation booking be made for two representatives at the Parmelia for 3<sup>rd</sup>, 4<sup>th</sup> and 5<sup>th</sup> August.**

**CARRIED**  
**Voted: 6/0**

### 9.2.3. FINANCIAL MANAGEMENT REVIEW APRIL 2016

**Agenda Reference:** CEO 05/16-3  
**Location/Address:** Shire of Three Springs  
**Name of Applicant:** Shire of Three Springs  
**File Reference:** ADM0081  
**Disclosure of Interest:** Nil  
**Date:** 13<sup>th</sup> May 2016  
**Author:** Sylvia Yandle CEO

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

#### SUMMARY

For Council to accept the Financial Management Review April 2016 conducted by Moore Stephens. It is a requirement for local government to undertake a review of the appropriateness and effectiveness of financial management systems every 4 years and report those findings to council.

The Financial Management review also covered any requirements associated with the annual interim audit process.

#### ATTACHMENT

Financial Management Review April 2106 produced by Moore Stephens

#### BACKGROUND

The scope of the examination performed by Haines Norton staff covered the period July 2015 to February 2016 and the following financial systems and procedures:

Bank Reconciliations	Minutes and Meetings
Trust Fund	Budget
Receipts and Receivables	Financial Reports
Rates	Delegations
Fees and Charges	Audit Committee
Purchases, Payments and Payables (Including Purchase Orders)	Registers (Including Annual & Primary Return)
Payroll	Insurance
Credit Card Procedures	Storage of Documents/Record Keeping
Fixed Assets (including Acquisition and Disposal of Property)	Plan for the future
Credit Card Procedures	General Compliance and Other Matters
Cost and Administration Overhead Allocations	

#### CONSULTATION

CEO, Manager of Finance, Finance and Administration Officers and Moore Stephens staff

#### STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996. 5(2)(c)

## **5. Financial management duties of the CEO**

(2) The CEO is to —

(c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 4 financial years) and report to the local government the results of those reviews.

*[Regulation 5 amended in Gazette 31 Mar 2005 p. 1047 and 1053.]*

## **POLICY IMPLICATIONS**

### **3002.1 Overview**

The purpose of this document is to ensure:

- Council conforms with its responsibilities under: -

*Local Government Act 1995 – Section 6.14;*

*The Trustees Act 1962 – Part III Investments;*

*Local Government (Financial Management) Regulations 1996 – Regulations 19, 28 and 49*

*Australian Accounting Standards*

## **FINANCIAL IMPLICATIONS**

Council budgeted \$6,000 in 2015/2016 for the review to be undertaken.

## **STRATEGIC IMPLICATIONS**

### **Strategic Community Plan**

Develop clear and concise strategic financial reporting that is easy for the councillors and community to understand.

## **OFFICERS COMMENT**

The work conducted by Moore Stephens states that: *“Based on our work described in this report (which is not an audit), nothing has come to our attention to indicate the Shire of Three Springs has not established and maintained, in all material aspects, appropriate and effective financial management systems and procedures during the period 1 July 2015 to 29 February 2016.”*

For those aspects of the Shire of Three Springs Financial Management systems and procedures which were assessed as having opportunities for improvement, the findings are summarized as Part 2.0 on the report and detailed observations and comments are located at Part 3.0 with “Summary of Findings” listed below:

### Rates

Manual Rolling Rates reconciliation not being reviewed.

### Purchases, Payments and Payables (including purchase orders)

In two instances a purchase order did not precede the supplier's invoice.

### Cost and Administration Overhead Allocations

Allocation rates for Public Works Overheads and Plant Operating Costs have not been regularly reviewed and adjusted.

### Delegation

Delegation Register has not been reviewed as required by the Act.

## **VOTING REQUIREMENTS**

Simple Majority

### **140127 COUNCIL RESOLUTION - Item 9.2.3**

**MOVED: Cr Thorpe**  
**SECONDED: Cr Lane**

**That Council accept the Financial Management Review April 2016 as presented.**

**CARRIED**  
**Voted: 6/0**

**MOORE STEPHENS**

Financial Management Review

April 2016

**Shire of Three Springs**

DRAFT



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## Disclaimer

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The objective of this review as outlined in greater detail in Part 2.0 of this report as presented, is to assist the Chief Executive Officer of the Shire of Three Springs discharge responsibilities in respect to Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 (as amended).

It has been prepared by Moore Stephens (WA) Pty Ltd for this sole purpose.

It is not intended to be used by any other individual or organisation.

Confidential – this document and the information contained in it are confidential and should not be used or disclosed in any way without our prior consent.

DRAFT

Moore Stephens (WA) Pty Ltd carries on business separately and independently from other Moore Stephens member firms around Australia and worldwide.

Services provided under this engagement are provided by Moore Stephens (WA) Pty Ltd and not by any other independent Moore Stephens member firm. No other independent Moore Stephens member has any liability for services provided by other members.

## 1.0 INDEPENDENT REVIEWER'S REPORT TO THE CHIEF EXECUTIVE OFFICER (CEO) OF THE SHIRE OF THREE SPRINGS

At the request of the CEO, Moore Stephens was engaged to conduct a limited assurance review of the appropriateness and effectiveness of the Shire of Three Springs's financial management systems and procedures. The objective of the review is to assist the CEO discharge responsibilities in respect to Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 (as amended). The review was conducted for the period 1 July 2015 to 29 February 2016.

### CEO'S RESPONSIBILITY FOR MAINTAINING AND REVIEWING FINANCIAL MANAGEMENT SYSTEMS AND PROCEDURES

The CEO is responsible for implementing policies, procedures and controls which are designed to ensure the effective and efficient management of the Shire's resources. In accordance with Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 (as amended), the CEO is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures. At least once in every four financial years the CEO is to report the results of those reviews to Council.

### OUR RESPONSIBILITY

Our responsibility is to provide a report expressing limited assurance, designed to enhance the confidence of the CEO to assist reporting on the appropriateness and effectiveness of the financial management systems as required by Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 (as amended). We conducted our engagement in accordance with Australian Standard on Assurance Engagements ASAE 3500 Performance Engagements issued by the Australian Auditing and Assurance Standards Board and the Audit Guidelines, in order to state whether, based on the procedures performed, anything has come to our attention that causes us to believe that Shire's financial management systems have not been operating effectively. Our engagement provides limited assurance as defined in ASAE 3500.

Our procedures were agreed to with the CEO in our engagement letter dated 28 January 2016.

### LIMITATIONS OF USE

This report is made solely to the CEO of the Shire of Three Springs for the purpose of reporting under Local Government (Financial Management) Regulation 5(2)(c). We disclaim any assumption of responsibility for any reliance on this report to any person other than the CEO of the Shire of Three Springs, or for any purpose other than that for which it was prepared. We disclaim all liability to any other party for all costs, loss, damages, and liability that the other party might suffer or incur arising from or relating to or in any way connected with the contents of our report, the provision of our report to the other party, or the reliance on our report by the other party.

## 1.0 INDEPENDENT REVIEWER'S REPORT TO THE CHIEF EXECUTIVE OFFICER (CEO) OF THE SHIRE OF THREE SPRINGS (CONTINUED)

### INHERENT LIMITATIONS

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement conducted in accordance with ASAE 3500 and consequently does not allow us to obtain assurance that we would become aware of all significant matters that might be identified in a reasonable assurance engagement. Accordingly, we will not express an opinion providing reasonable assurance.

We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls over all levels of operations and its responsibility to prevent and detect irregularities, including fraud. Accordingly, readers of our reports should not rely on the report to identify all potential instances of non-compliance which may occur.

Any projection of the evaluation of the level of compliance to future periods is subject to the risk that the systems may become inadequate because of changes in conditions, or that the degree of compliance with management procedures may deteriorate.

### INDEPENDENCE

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.

### CONCLUSION

Based on our work described in this report (which is not an audit), nothing has come to our attention to indicate the Shire of Three Springs has not established and maintained, in all material respects, appropriate and effective financial management systems and procedures during the period covered by our review being 1 July 2015 to 29 February 2016.

For those aspects of the Shire of Three Springs's Financial Management systems and procedures which were assessed as having opportunities for improvement, our findings are summarised as Part 2.0 of this report and detailed observations and comments are located at Part 3.0 of this report.

GREG GODWIN  
DIRECTOR

MOORE STEPHENS PERTH  
CHARTERED ACCOUNTANTS

Date: 2 May 2016  
Perth, WA

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## 2.0 Objective, Scope And Overview Of Findings

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### OBJECTIVE

The objective of our engagement as outlined in our engagement letter is as follows:

To provide a report expressing limited assurance designed to enhance the confidence of the intended user (in this instance the CEO) in the performance of the control environment of the financial management system of the Shire of Three Springs (administered by Shire staff being the Responsible Party) for which the intended user (CEO) is ultimately responsible in accordance with the Act and Regulations.

It includes the performance of assurance procedures designed to test the financial management system and report to the CEO on the appropriateness and effectiveness of the control environment within, as required by Financial Management Regulation 5(2)(c).

We trust this report will assist in the ongoing review and improvement of the Shire's financial management practices and procedures.

### SCOPE

As agreed our examination covered the period 1 July 2015 to 29 February 2016. To this end we examined the following financial systems and procedures of Council:-

- Bank Reconciliations
- Trust Funds
- Receipts and Receivables
- Rates
- Fees and Charges
- Purchases, Payments and Payables (Including Purchase Orders)
- Payroll
- Credit Card Procedures
- Fixed Assets (Including Acquisition and Disposal of Property)
- Cost and Administration Overhead Allocations
- Minutes and Meetings
- Budget
- Financial Reports
- Registers (Including Annual and Primary Returns)
- Delegations
- Audit Committee
- Insurance
- Storage of Documents/Record Keeping
- Plan for the future
- General Compliance and Other Matters

We did not necessarily examine compliance with provisions of the Act or Regulations, which were not financial in nature. That is, Parts 2, 4, 8 and 9 of the Act, some provisions of Parts 3 and 5 as well as most regulations (apart from the Financial Management Regulations), which did not impact on the areas examined above.

### OVERVIEW OF FINDINGS

As referred to in Part 1.0 of this report, a summary of our findings and detailed observations may be found in Parts 3.0 and 4.0 on the following pages.

Addressing the issues highlighted will help to ensure the controls and procedures established are not compromised in the future and the integrity of the financial management system is maintained.

### 3.0 Summary of Findings

The following is a brief summary of matters noted for improvement together with our assessment of the level of risk in relation to each item:

<b>Key:</b>				
S	Systems and Procedures	H	High Risk	
C	Compliance Matter	M	Medium Risk	
		L	Low Risk	
FINDINGS	REF	PAGE	NATURE	RISK
<b>RATES</b>	4.4	6		
Manual Rolling Rates reconciliation not being reviewed.			C	L
<b>PURCHASES, PAYMENTS AND PAYABLES (INCLUDING PURCHASE ORDERS)</b>	4.6	7		
In two instances a purchase order did not precede the supplier's invoice.			S	M
<b>COST AND ADMINISTRATION OVERHEAD ALLOCATIONS</b>	4.10	8		
Allocation rates for Public Works Overheads and Plant Operating Costs have not been regularly reviewed or adjusted.			S	L
<b>DELEGATIONS</b>	4.15	9		
Delegation Register has not been reviewed as required by the Act.			C	L

**Please Note:** The assessment of risk as detailed above is our assessment based on the circumstances surrounding the procedures performed. An assessment of "Low Risk" is to be read in the context of our assessment of risk to the organisation as a whole. It is not intended to indicate no further action is required. Our assessments are provided solely to assist you understand the nature of the matters raised and to prioritise any remedial action.



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## 4.0 Areas Examined with Detailed Observations and Comments

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### 4.1 BANK RECONCILIATIONS AND PETTY CASH

#### Bank Reconciliations

An examination of bank reconciliations and procedures for the period under review revealed bank reconciliations were performed and reviewed on a monthly basis with no exceptions noted.

#### Petty Cash

An examination of the petty cash system and procedures concluded these are being properly controlled and maintained.

### 4.2 TRUST FUNDS

Trust funds held by Council were examined to determine proper accountability in the Shire's financial management system and compliance with regulatory requirements. Our review noted Trust fund reconciliations have been performed and appropriately reviewed on a monthly basis.

### 4.3 RECEIPTS AND RECEIVABLES

Detailed testing of a sample of receipts, judgmentally selected, was performed. This included tracing to individual receipt detail, bank deposits and the general ledger to ensure allocation/posting was correctly performed. The receivables system including raising of invoices was also reviewed with limited testing in respect to allocation/posting.

Overall testing was completed satisfactorily. Controls and procedures are considered to be operating effectively and are appropriate for Council's current scope of operations.

### 4.4 RATES

Council's rating procedures were examined to determine if they were adequate in ensuring rates were being imposed or raised correctly. This also included inspection of the rate record, rate notices, instalment notices, valuation reconciliations and general ledger.

We randomly selected and tested five annual rate notices and three interim rate notices for the period under review. This included:

- sighting the notices;
- re-performing the calculations;
- ascertaining whether the valuations applied agree to Landgate's valuation roll/report and rates per dollar imposed are as adopted budget;
- ensuring the rate system is properly updated; and
- checking proper posting to the general ledger.

From testing, we concluded the rate system and record is being properly maintained, rates are correctly imposed as well as posted to general ledger.

Notwithstanding this, the following matter is brought to your attention:

- Whilst the manual rolling rates reconciliation has been regularly performed, there was no evidence of it being reviewed.

**Comment: To help ensure the month end reconciliations are correct, as well as prepared regularly and promptly, they should be reviewed by a senior staff member. This review should seek to confirm the accuracy of the reconciliation and should be evidenced accordingly.**

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## 4.0 Areas Examined with Detailed Observations and Comments (Continued)

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### 4.5 FEES AND CHARGES

Fees and Charges imposed at the time of budget adoption were found to be in accordance with legislative requirements.

### 4.6 PURCHASES, PAYMENTS AND PAYABLES (INCLUDING PURCHASE ORDERS)

Eight payment transactions were randomly selected and testing performed to determine whether purchases were authorised/budgeted and payments were supported, certified, authorised and correctly allocated. Council's purchases, payments and payables system was also examined to determine if adequate controls are in place for ensuring liabilities are properly recorded and payments are properly controlled.

During our review of controls and procedures over purchases, payments and payables, the following matter was noted and raised for your consideration:

- Two instances were noted where purchase orders did not precede the supplier's invoices.

**Comments: All authorised officers should be "reminded" of the need to ensure purchase orders are raised prior to the time of authorising works/services or ordering goods. This will help to ensure goods/services have been appropriately ordered and authorised and also helps ensure budget responsibility.**

**Whilst we acknowledge compensating controls exist whereby the relevant expenditure is controlled by budgets and spending limits, ensuring purchase orders are written out and matched to invoices provides a higher level of budget control/oversight.**

### 4.7 SALARIES AND WAGES

Eight individual employees were randomly selected from nineteen pay runs (also randomly selected). For each employee selected, testing was performed to help ensure:

- the employee existed;
- the correct rate of pay was used;
- non-statutory deduction authorities are on hand;
- time sheets are properly completed and authorised;
- hours worked are authorised; and
- allocations are reasonable and correctly posted.

In addition, we selected the first pay of one new employee and the last pay of one terminating employee (all randomly selected).

The Shire's payroll system was also reviewed to determine if adequate controls were in place to help ensure wages and salaries were properly processed and payments are properly controlled.

Overall, our review was completed satisfactorily. Controls and procedures are considered to be operating effectively and are appropriate for the Shire's current scope of operations.



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## 4.0 Areas Examined with Detailed Observations and Comments (Continued)

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### 4.8 CREDIT CARD PROCEDURES

A review of Council's credit card procedures was performed to determine if adequate controls were in place.

One credit card is currently in use. We randomly selected and tested credit card transactions from July 2015 to January 2016 to determine whether they are legitimate and usual in the context of the Shire's operations. This included:

- sighting tax invoices;
- ascertaining whether the transaction was for bona fide Shire's business; and
- determining whether transactions were in line with the Shire's policy.

We concluded all credit card transactions reviewed were in accordance with the Shire's credit card policy.

### 4.9 FIXED ASSETS (INCLUDING ACQUISITION AND DISPOSAL OF PROPERTY)

The fixed assets management system including controls over acquisition and disposal of assets, updating of the fixed assets register, depreciation of fixed assets and reconciliation of the fixed assets register to the general ledger was examined.

Two asset additions and two asset disposals were judgementally selected and testing performed to ensure:

- the tax invoices existed;
- correct posting to the general ledger;
- fixed assets register was promptly updated; and
- classification of assets was correct.

Nine assets were judgementally selected and testing performed to ensure the depreciation rate used was in line with Council's policy.

We concluded fixed assets are properly accounted for and supporting controls are operating effectively.

### 4.10 COST AND ADMINISTRATION OVERHEAD ALLOCATIONS

The Shire's cost and administration allocation system was examined to determine if an appropriate allocation basis or rates are being used and indirect costs have been properly reallocated.

Our review noted the system is being maintained properly except for the following matter:

- There were over recoveries of \$26,375 and \$67,415 as at 29 February 2016 for Public Works Overheads and Plant Operating Costs respectively. Discussion with staff revealed that allocation rates for these costs are only reviewed during the annual budgeting process. Currently, any over or under recovery of costs is only considered and adjusted at year end.

**Comments:** To help ensure no material amounts of Plant Operating Costs and Public Works Overheads remain unallocated, appropriate procedures should be implemented to regularly review the appropriateness of the relevant allocation rates. Supporting work papers in relation to these reviews should also be printed and filed properly as documentary evidence.

Whilst we acknowledge control exists at year end, a more regular process makes it much easier to investigate any under or over recovery. This will help ensure the financial records accurately reflect works and service costs and enable timely management information.

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## 4.0 Areas Examined with Detailed Observations and Comments (Continued)

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### 4.11 MINUTES AND MEETINGS

Council meeting minutes were reviewed to ensure compliance with procedures and protocols.

The procedures and protocols surrounding meetings and the quality of minutes were found to be of a satisfactory standard and in accordance with legislative requirements.

### 4.12 BUDGET

The 2015/16 budget document and documents surrounding budget adoption were reviewed to ensure compliance with regulatory requirements. All statutory requirements were satisfactorily met and the budget was of satisfactory form and content.

### 4.13 FINANCIAL REPORTS

The following reports were reviewed for compliance with legislative requirements:

- Annual Report;
- Annual Financial Report; and
- Monthly Financial Reports.

All were found to be of a satisfactory standard and in compliance with legislative requirements.

### 4.14 COMPLIANCE WITH INTEGRATED PLANNING AND REPORTING

New regulations relating to Integrated Planning came into effect on 1 July 2013. Department of Local Government and Communities Circular no.15-2013 required local governments to have the following in place by 6 September 2013:

- Strategic Community Plan;
- Corporate Business Plan;
- Workforce Plan;
- Long Term Financial Plan; and
- Asset Management Plan(s).

Based upon our review, it appears all statutory requirements were satisfactorily met.

### 4.15 DELEGATIONS

The delegation register was reviewed for completeness and compliance and deemed to be satisfactorily maintained and appropriate for the Shire's needs. From our review the following matter was noted:

- The delegation register has not been reviewed during the year as required by Section 5.46 (2) of the Local Government Act 1995 (it was last reviewed on 17 December 2014).

**Comment: To help ensure compliance with statutory provisions, this requirement should be correctly addressed in the future.**

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## 4.0 Areas Examined with Detailed Observations and Comments (Continued)

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### 4.16 AUDIT COMMITTEE

Council's establishment of its audit committee and the constituted membership was examined by us and found to be in compliance with the requirements of the Act.

The audit committee also met with the auditor during the year as required by Section 7.12A (2) of the Act.

### 4.17 INSURANCE

Discussions with staff and review of policy documents revealed policies are current. Evidence also exists to suggest an annual review of insurance risks occurs.

### 4.18 INVESTMENTS

The Shire's investment policy was reviewed to help ensure its adequacy and compliance with legislative requirements and found to be in compliance with the requirements of the Act.

### 4.19 IT GENERAL ENVIRONMENT

Whilst reviewing the adequacy of the Shire's IT general environment, we noted general controls such as access to the computer system, regular changes to passwords and the review and data back up are being performed. Based on our review, this approach is considered appropriate for the Shire's needs.

### 4.20 FINANCIAL INTEREST REGISTER

The register was examined to ensure compliance with regulatory requirements. Our review noted the register to be satisfactorily maintained and appropriate for Council needs.

### 4.21 TENDER REGISTER

The tender register was reviewed for completeness and compliance and deemed to be satisfactorily maintained and appropriate for the Shire's needs.

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## 5.0 Reminders

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Council is reminded of the following item:

- FBT Return to be lodged by 21 May 2016.

#### 9.2.4. PROPOSED “EXPLORING WILDFLOWER COUNTRY - MIDLANDS ROUTE” INITIATIVE

**Agenda Reference:** CEO 05/16-04  
**Location/Address:** N/A  
**Name of Applicant:** Wildflower Country Inc  
**File Reference:** ADM0163  
**Disclosure of Interest:** Nil  
**Date:** 13<sup>th</sup> May 2016  
**Author:** Sylvia Yandle CEO

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

#### **SUMMARY**

For Council to endorse the actions taken to commit Shire of Three Springs to the development of the proposed “Exploring Wildflower Country – Midlands Route” initiative as a participating member of Wildflower Country Inc and that provision be made for Three Springs contribution in 2016/17 financial year budget.

#### **ATTACHMENT**

Wildflower Country Inc grant funding fund submission (included as a separate attachment and not with full agenda due to size of document)

#### **BACKGROUND**

In June 2009 the original “Exploring Wildflower Country” Planning Study commissioned jointly by the Shires of Dalwallinu, Perenjori, Morawa, Mullewa and the then City of Geraldton-Greenough, was finalised. The goal of the study was to create a “drive trail” linking Dalwallinu to Geraldton via the Mullewa-Wubin Road. The intention was to encourage more travellers to use this route on their way north or south, or as a destination-specific holiday attraction.

The project was listed as “Stage 1” and was promoted as: “*Exploring Wildflower Country – The Wildflower Way*”. The Report envisaged that other routes such as the Midlands Road be similarly developed and promoted, in order to expand the whole Exploring Wildflower Country concept.

In May 2012 Council resolved to contribute \$112,000 towards the Midlands Route project from its regional component of the Country Local Government Fund, however the Wildflower Country Inc submission of \$740,509 for the proposed route was not successful.

#### **CONSULTATION**

CEO and Wildflower Country Inc Chairperson and delegates

#### **STATUTORY ENVIRONMENT**

Nil.

#### **POLICY IMPLICATIONS**

##### **2007 Tourism and Promotional Committee**

That Council support the establishment of Tourism Promotional Committee within the Shire of Three Springs, and offer support where available.

## FINANCIAL IMPLICATIONS

The total value of the project (cash and in-kind) has been estimated at \$532,125. Three Springs cash contribution would be \$15,000 and in-kind works have been nominally valued at \$15,000. Provision for Council's contribution to the project (cash and in-kind) to be included in 2016/2017 financial year budget.

## STRATEGIC IMPLICATIONS

### 1.1.2 Strategic Community Plan

Participate in the "Wildflower Way" tourist drive.

The implementation of the *Exploring Wildflower Country – Midlands Route Initiative* will complete the "wildflower" branding of the region between Moora and Mingenew and should meet its objective of increasing visitors interest in the area.

## OFFICER'S COMMENT

The Wildflower Country Inc at its meeting held in February 2016 decided to submit an application for funding through the Royalties for Regions Mid West Regional Grants Scheme which closed on 17<sup>th</sup> March 2016. Given the tight timeframe to lodge a grant application and the fact that the application for funding had to be submitted prior to participating Councils being afforded the opportunity to consider the matter at their March Council meetings, delegates were put in the unfortunate position of having to commit their respective Shires to the project and seek endorsement retrospectively.

The project proposes interpretive sites in each of the six local authorities involved. Significant work has already gone into identifying the sites, along with design and layout of the interpretive signs which has enabled the project to provide for regional capacity building.

The grant application through the Mid West Regional Grants Scheme explains the concept, what signage and sculptures will be erected in each participating shire and the indicative financial contributions that the delegates from each of the Shires have committed their Councils to.

## VOTING REQUIREMENTS

Simple Majority

### **140128 COUNCIL RESOLUTION – Item 9.2.4**

**MOVED: Cr Hunt**  
**SECONDED: Cr Lake**

**That Council endorse the actions taken to commit the Shire of Three Springs to the development of the proposed "Exploring Wildflower Country – Midlands Route" initiative as a participating member of Wildflower Country Inc and that provision be made for Three Springs contribution in the 2016/17 financial year budget.**

**CARRIED**  
**Voted: 6/0**

Manager of Finance Leah John entered the meeting at 2.30pm and left at 3.10pm

### 9.3. FINANCE

#### 9.3.1. FINANCIAL STATEMENTS FOR MONTH ENDING 30 APRIL 2016

**Agenda Reference:** CEO  
**Location/Address:** Shire of Three Springs  
**Name of Applicant:** Shire of Three Springs  
**File Reference:** ADM0243  
**Disclosure of Interest:**  
**Date:** 09<sup>th</sup> May, 2016  
**Author:** Jessica Parker

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

#### **SUMMARY**

The Monthly Statement of Financial Activity report for the month ending 30<sup>th</sup> April, 2016 is presented to Council for adoption.

#### **ATTACHMENT**

Finance Report ending 30<sup>th</sup> April, 2016.

#### **BACKGROUND**

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

#### **CONSULTATION**

No consultation required.

#### **STATUTORY ENVIRONMENT**

Local Government Act 1995 Section 6.4.  
Local Government (Financial Management) Regulations 1996 Section 34.

#### **POLICY IMPLICATIONS**

Nil.

#### **FINANCIAL IMPLICATIONS**

Financial implications are outlined in comments.

#### **STRATEGIC IMPLICATIONS**

Nil.

#### **OFFICER COMMENT**

Council's estimated Surplus C/FWD as at the 30<sup>th</sup> April, 2016 is \$1,927,488.

<b>SUMMARY OF FUNDS – SHIRE OF THREE SPRINGS</b>	
Municipal Account	\$39,942.43
Business Cash Maximiser (Municipal Funds)	\$1,102,851.71
Grant Funds Holding Maximiser Account (Municipal Funds)	\$602,793.83
Trust Account	\$50,738.40
Reserve Maximiser	\$529,557.61
Police Licensing Account	\$97,327.13

Debtor's accounts as at 30<sup>th</sup> April, 2016 total \$64,832.93

Creditors as at 30<sup>th</sup> April, 2016 are \$995.11

The total outstanding Rates debt is \$123,216.52

#### VOTING REQUIREMENTS

Simple Majority.

#### **140129 COUNCIL RESOLUTION – Item 9.3.1**

**MOVED: Cr Lane**  
**SECONDED: Cr Hunt**

**That Council adopts the preliminary Monthly Statement of Financial Activity for the month ending 30<sup>th</sup> April, 2016.**

**CARRIED**  
**Voted: 6/0**



**SHIRE OF THREE SPRINGS**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

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**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

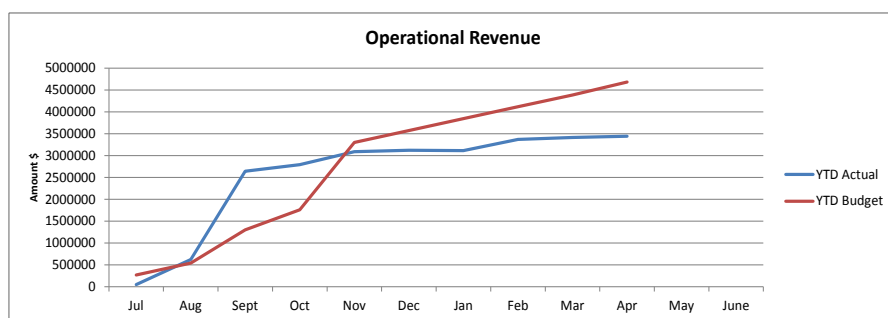
	NOTE	30/04/16 Y-T-D Actual \$	30/04/16 Y-T-D Budget \$	2015/16 Total Budget \$	2015/16 Revised Budget \$	30/04/16 Y-T-D Variance \$	30/04/16 Y-T-D Variance %
<b>REVENUES/SOURCES</b>	1,2						
Governance		19,651	21,460	25,800	23,250	(1,809)	8%
General Purpose Funding		391,156	422,280	506,779	508,259	(31,124)	7%
Law, Order, Public Safety		97,228	565,690	678,862	692,500	(468,462)	83%
Health		20,548	17,950	21,560	21,560	2,598	(14%)
Education and Welfare		750	1,250	1,500	1,500	(500)	40%
Housing		99,784	89,060	106,920	107,080	10,724	(12%)
Community Amenities		208,515	112,340	125,525	212,075	96,175	(86%)
Recreation and Culture		71,492	57,080	68,545	71,600	14,412	(25%)
Transport		552,364	1,390,050	1,651,384	1,658,185	(837,686)	60%
Economic Services		14,361	5,560	6,700	8,250	8,801	(158%)
Other Property and Services		31,138	56,650	68,000	72,500	(25,512)	45%
		<u>1,506,987</u>	<u>2,739,370</u>	<u>3,261,575</u>	<u>3,376,759</u>	<u>1,232,383</u>	<u>(45%)</u>
<b>(EXPENSES)/(APPLICATIONS)</b>	1,2						
Governance		(169,192)	(211,870)	(258,063)	(216,423)	(42,678)	20%
General Purpose Funding		(21,175)	(25,520)	(30,648)	(30,648)	(4,345)	17%
Law, Order, Public Safety		(239,926)	(246,880)	(296,362)	(324,762)	(6,954)	3%
Health		(181,924)	(190,640)	(228,911)	(232,712)	(8,716)	5%
Education and Welfare		(9,179)	(18,740)	(30,000)	(30,000)	(9,561)	51%
Housing		(263,186)	(285,130)	(342,240)	(338,240)	(21,944)	8%
Community Amenities		(180,714)	(169,270)	(203,357)	(199,700)	11,444	(7%)
Recreation & Culture		(759,485)	(744,420)	(893,520)	(858,821)	15,065	(2%)
Transport		(518,473)	(880,590)	(1,056,966)	(1,100,996)	(362,117)	41%
Economic Services		(54,022)	(99,400)	(119,461)	(116,461)	(45,378)	46%
Other Property and Services		63,087	(42,060)	(50,584)	(42,085)	(105,147)	250%
		<u>(2,334,189)</u>	<u>(2,914,520)</u>	<u>(3,510,113)</u>	<u>(3,490,848)</u>	<u>(580,331)</u>	<u>(20%)</u>
<b>Net Result Excluding Rates</b>		(827,202)	(175,150)	(248,538)	(114,089)	652,052	
<b>Adjustments for Non-Cash (Revenue) and Expenditure</b>							
(Profit)/Loss on Asset Disposals	4	30,311	49,160	59,000	59,000	(18,849)	38%
Movement in Employee Benefit Provisions (non-current)		0	0	0		0	0%
Movement in Deferred Pensioner Rates/ESL (non-current)		0	0	0		0	0%
Movement in Leave Reserve (Added Back)			0	300		0	
Movement in Work in Progress			0	0		0	
Rounding			0	0		0	
Depreciation on Assets	2(a)	775,100	746,210	895,500	895,500	28,890	(4%)
<b>Capital Expenditure and Income</b>							
Purchase Land held for resale	3		0	0		0	
Purchase Land and Buildings	3	(53,560)	(452,600)	(560,800)	(560,800)	(399,040)	88%
Purchase Furniture and Equipment	3	(7,676)	(31,860)	(38,245)	(38,245)	(24,184)	76%
Purchase Plant and Equipment	3	(319,359)	(705,410)	(836,500)	(836,500)	(386,051)	55%
Purchase of Motor Vehicles	3	(76,218)	(114,490)	(140,100)	(140,100)	(38,272)	33%
Purchase Infrastructure Assets - Roads	3	(559,992)	(1,441,611)	(1,627,288)	(1,633,386)	(881,619)	61%
Purchase Infrastructure Assets - Footpaths	3	0	(57,174)	(57,174)	(57,174)	(57,174)	100%
Purchase Infrastructure Assets - Airfields	3	0	0	(2,500)	(2,500)	0	0%
Purchase Infrastructure Assets - Parks	3	0	(63,450)	(189,741)	(189,741)	(63,450)	100%
Proceeds from Disposal of Assets	4	100,420	150,200	150,200	150,200	49,780	33%
Repayment of Debentures	5	(133,171)	(118,400)	(142,099)	(142,099)	14,771	(12%)
Proceeds from New Debentures	5	0	0	0		0	0%
Transfers to Reserves (Restricted Assets)	6	(11,136)	(10,900)	(434,600)	(434,600)	236	(2%)
Transfers from Reserves (Restricted Assets)	6		0	0		0	0%
Net Current Assets July 1 B/Fwd	7	1,072,482	0	1,119,700	1,072,482	1,072,482	
Net Current Assets Year to Date	7	<u>1,927,488</u>	<u>4,342,489</u>	<u>(111,019)</u>	<u>(34,563)</u>	<u>(2,415,001)</u>	<u>56%</u>
<b>Amount Req'd to be Raised from Rates</b>		<u>(1,937,489)</u>	<u>(1,941,865)</u>	<u>(1,941,866)</u>	<u>(1,937,489)</u>	<u>4,376</u>	<u>(0%)</u>
Rates per Note 8		1,937,489	1,941,865	1,941,865			
Variance		0	0				

### Statement of Financial Activities Reportable Variances

measurement with a minimum reportable value amount of \$5,000.

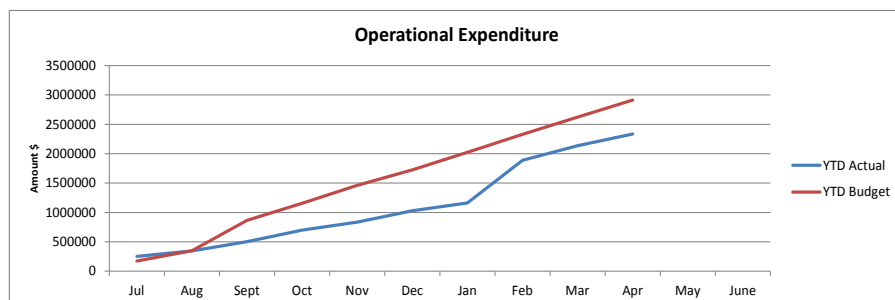
	%	\$	
			<b>Explanation for Variances</b>
<b>REVENUES/SOURCES</b>			
Governance	8%	-\$ 1,809	Pending 4th quarter payment for General Purpose grants and Local
General Purpose Funding	7%	-\$ 31,124	Road grants.
Law, Order, Public Safety	83%	-\$ 468,462	Grant for replacement truck and shed not received
Health	(14%)	\$ 2,598	
Education and Welfare	40%	-\$ 500	
Housing	(12%)	\$ 10,724	Mainly attributed by payment received from Ausco Modular for lease agreement for Three Springs village - income not budgeted
Community Amenities	(86%)	\$ 96,175	Unbudgeted Income:1. Invoiced Karara Mine Ltd for construction of 1 trench and roadway - funds to be transferred to Trust when received.
Recreation and Culture	(25%)	\$ 14,412	2.Payment received from Western Power for use of Easement Lot
Transport	60%	-\$ 837,686	101. 3.Payment received for Duffy's Store.
Economic Services	(158%)	\$ 8,801	Pool grant received in March.
Other Property and Services	45%	-\$ 25,512	Roads to Recovery less claimed to date. No payment received for RRG funding.
<b>(EXPENSES)/(APPLICATIONS)</b>			
Governance	20%	-\$ 42,678	Less private works done to date than budgeted.
General Purpose Funding	17%	-\$ 4,345	
Law, Order, Public Safety	3%	-\$ 6,954	Lower costs in Admin salaries, legal Fees and admin allocations
Health	5%	-\$ 8,716	Generally lower expenses in Fire Prevention & Animal Control Areas
Education and Welfare	51%	-\$ 9,561	management fee not received.
Housing	8%	-\$ 21,944	Early childhood centre less expenses to date
Community Amenities	(7%)	\$ 11,444	Housing maintenance behind schedule combined with lower admin costs allocations
Recreation & Culture	(2%)	\$ 15,065	Revitalisation projects commenced earlier
Transport	41%	-\$ 362,117	Higher than expected consultancy costs on Heritage Trail work
Economic Services	46%	-\$ 45,378	Wandrra program not commenced
Other Property and Services	250%	-\$ 105,147	Underspending; in weed control and vermin control,area promotions and employment expenses
<b>Capital Expenditure and Income</b>			
(Profit)/Loss on Asset Disposals	38%	-\$ 18,849	Plant consumables & parts/repairs,and employee costs under budget
Depreciation on Assets	(4%)	\$ 28,890	Loss on asset disposals below budget resulting from lower written down value for plant & vehicle disposed
Purchase Land and Buildings	88%	-\$ 399,040	Depreciation budget under estimated
Purchase Furniture and Equipment	76%	-\$ 24,184	Admin Building project not commenced to date
Purchase Plant and Equipment	55%	-\$ 386,051	Computer upgrade not commenced
Purchase of Motor Vehicles	33%	-\$ 38,272	Grader purchased in March, Tractor and Slusher planned for May.
Purchase Infrastructure Assets - Roads	61%	-\$ 881,619	Fire Truck replacement pending grant funds.
Purchase Infrastructure Assets - Footpaths	100%	-\$ 57,174	DCEO vehicle not changed over
Purchase Infrastructure Assets - Airfields	0%	\$ -	Works program - behind schedule with contract work
Purchase Infrastructure Assets - Parks	100%	-\$ 63,450	Footpath program commenced in April, invoices due in May.
			Heritage, Arrino Garden, Revitalisation projects in progress, expenditure yet to be incurred.

## General Income and Expenditure Graphs



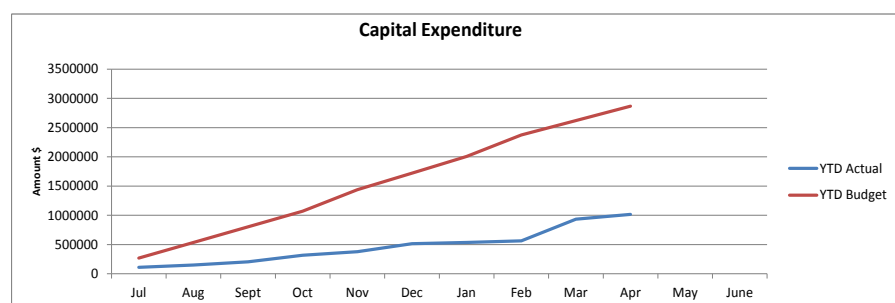
### Comment:

Road funding not claimed to date and funding for Fire Truck delayed.



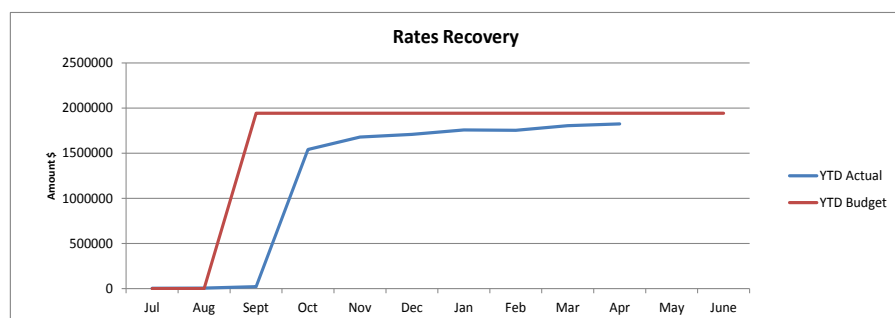
### Comment:

Maintenance program behind schedule, salaries, Wandrra contract and several projects not commenced



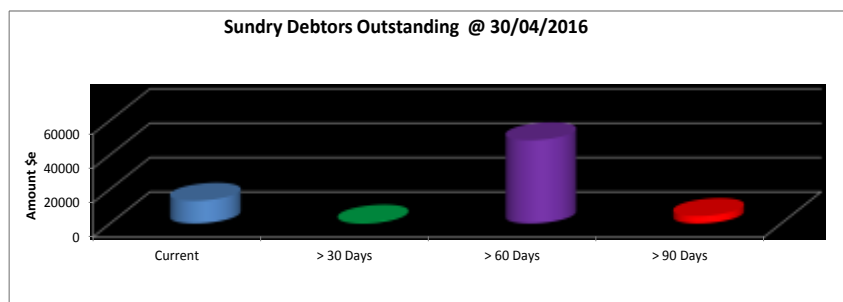
### Comment:

Replacement on Plant & Equipment and Motor Vehicles commenced. Tractor & Lipo progressed for May payment. Fire Truck delayed due to Funding. Road projects - R2R, RRFG and muni have commenced but under budget.



### Comment:

Recovery procedure commenced on outstanding rates.



### Comment:

Sundry Debtors - 90 day debtors in hands of Debt Collection Agency. Debtor in 60 days mainly represents one account.

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

**(a) Basis of Accounting**

This statement has been prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

**(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 9.

**(c) Rounding Off Figures**

All figures shown in this statement, other than a rate in the dollar, 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**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

**(g) Trade and Other Receivables**

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

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

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

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

**(h) Inventories**

**General**

Inventories are valued 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.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

**Land Held for Resale**

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale 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 Municipality 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.

**(g) 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.

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

Buildings	5 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
gravel sheet	10 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

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

**(k) Impairment**

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

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

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

At the time of preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2016.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on the Monthly Statement of Financial Position from a budgetary perspective.

**(l) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

**(m) 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 municipality 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 Council expects to pay and includes related on-costs.

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

**(n) 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.

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

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

**(o) 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 item included in the same class of obligations may be small.

**(p) 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.



**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

**2. STATEMENT OF OBJECTIVE**

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

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

**GOVERNANCE**

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

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

**GENERAL PURPOSE FUNDING**

Objective: To collect revenue to fund provision of services.

Activities: Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

Health: To ensure a safer community in which to live.

Activities: Supervision of various local laws, fire prevention, emergency services and animal control.

**HEALTH**

Objective: To provide an operational framework for good community health.

Activities: Food quality and pest control, maintenance of child health centre, doctors surgery and dental clinic.

**EDUCATION AND WELFARE**

Objective: To support the needs of the community in education and welfare.

Activities: Assistance to playgroup, youth advisory committee and other voluntary services.

**HOUSING**

Objective: Provide adequate housing to attract and retain staff and non-staff.

Activities: Maintenance of council owned housing.

**COMMUNITY AMENITIES**

Objective: Provide services as required by the community.

Activities: Rubbish collection services, tip operation, noise control, town planning administration, cemetery maintenance, storm water drainage, FM radio retransmitter maintenance and mobile phone installation.

**RECREATION AND CULTURE**

Objective: To establish and efficiently manage infrastructure and resources which will help the social well being of the community.

Activities: Maintenance of halls, swimming pool, library, parks, gardens and reserves.

**TRANSPORT**

Objective: To provide effective and efficient transport services to the community.

Activities: Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic signs, depot maintenance and airstrip maintenance.

**ECONOMIC SERVICES**

Objective: To help promote the Shire and improve its economic well being

Activities: Regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes

**OTHER PROPERTY & SERVICES**

Activities: Private works, plant repairs

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

		30 April, 2016 Actual \$	2015/16 Current Budget \$
<b>3. ACQUISITION OF ASSETS</b>			
The following assets have been acquired during the period under review:			
<b><u>By Program</u></b>			
<b>Governance</b>			
Furniture & Equipment		1,176	28,245
M/V Purchase		0	33,000
Buildings	Chambers/Admin	0	330,000
<b>Law, Order, Public Safety</b>			
Firefighting Equipment		0	360,000
Buildings - New Pound		0	0
Fire Prevention Buildings		0	160,800
<b>Health</b>			
Furniture & Equipment (Medical Centre)		0	0
Buildings	Dental Surgery	0	0
Motor Vehicles	Dr Vehicle	27,110	27,500
Buildings - Medical Centre	Carport	0	0
<b>Housing</b>			
Buildings	Staff Housing	35,017	35,000
Buildings	HWS	0	0
Buildings	Other Housing	5,830	0
<b>Community Amenities</b>			
Infrastructure Assets Parks & Gardens	Revitalisation & Arrino	0	113,591
Plant & Equipment	Can Crusher	0	
New Refuse Site		263	
Duffy's store		0	0
<b>Recreation and Culture</b>			
Buildings	Multi purpose building	-0	0
Furniture & Equipment	Tanks	6,500	10,000
Infrastructure - Parks & Ovals		0	0
Townscape	Car Park/ Heritage	0	76,150
Buildings	Hall	12,450	35,000
<b>Transport</b>			
Infrastructure - Roads		559,992	1,627,288
Purchase Plant & Equipment	Slasher/Grader/Tractor/Two-ways	319,359	476,500
Tools & Equipment		0	0
Purchase of Motor Vehicles		49,108	79,600
Airstrip Upgrade		0	2,500
Footpaths		0	57,174
<b>Economic Services</b>			
Buildings			0
		<b>1,016,804</b>	<b>3,452,348</b>

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

	<b>30 April, 2016 Actual \$</b>	<b>2015/16 Current Budget \$</b>
<b>3. ACQUISITION OF ASSETS</b>		
The following assets have been acquired during the period under review:		
 <b><u>By Class</u></b>		
Land Held for Resale	0	0
Land and Buildings	53,560	560,800
Furniture and Equipment	7,676	38,245
Plant and Equipment	319,359	836,500
Motor Vehicles	76,218	140,100
Infrastructure Assets - Roads	559,992	1,627,288
Infrastructure Assets - Footpaths	0	57,174
Infrastructure Assets - Airfield	0	2,500
Infrastructure Assets - Parks and Ovals	0	189,741
	<b><u>1,016,804</u></b>	<b><u>3,452,348</u></b>

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this statement as follows:

- plant replacement programme
- other assets
- road replacement programme
- other infrastructure

1,016,804	3,452,348
1,016,804	3,452,348
0	0

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

**4. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	Net Book Value	Net Book Value		Sale Proceeds	Sale Proceeds		Profit(Loss)	Profit(Loss)
	2015/16 BUDGET \$	2015/16 ACTUAL \$		2015/16 BUDGET \$	2015/16 ACTUAL \$		2015/16 BUDGET \$	2015/16 ACTUAL \$
<b>Administration</b> Santa Fe	20,800			13,000			-7,800	
<b>Law Order &amp; Public Safety</b> Fire Truck								
<b>Health</b> Toyota Rav4	19,500	18,335.78		12,000	8,181.82		-7,500	-10,153.96
<b>Housing</b>								
<b>Transport</b> 120 H Grader	100,700	95,345		55,000	62,238		-45,700	-33,107
Branson Tractor	39,000	0		24,200	0		-14,800	0
Ford Ranger - Works Supervisor	18,200	17,049		34,000	30,000		15,800	12,951
Mitsubishi Triton - Mechanic	11,000	0		12,000	0		1,000	0
	209,200	130,730		150,200	100,420		(59,000)	(30,311)
<b><u>By Class</u></b>	Net Book Value	Net Book Value		Sale Proceeds	Sale Proceeds		Profit(Loss)	Profit(Loss)
	2015/16 BUDGET \$	2015/16 ACTUAL \$		2015/16 BUDGET \$	2015/16 ACTUAL \$		2015/16 BUDGET \$	2015/16 ACTUAL \$
<b>Land</b>								
<b>Buildings</b>								
<b>Plant &amp; Equipment</b>	111,700	95,345		67,000	62,238		(44,700)	(33,107)
<b>Vehicles</b>	69,500	35,385		71,000	38,182		1,500	2,797
<b>Furniture &amp; Equipment</b>								
	181,200	130,730		138,000	100,420		(43,200)	(30,311)
							<b>2015/16 BUDGET \$</b>	<b>30/4/2016 ACTUAL \$</b>
<b><u>Summary</u></b>								
Profit on Asset Disposals							16,800	12,951
Loss on Asset Disposals							(75,800)	(43,261)
							<u>(59,000)</u>	<u>(30,311)</u>

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1 Jul 15	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual To Date \$	Budget Full Year \$	Actual To Date \$	Budget Full Year \$	Actual To Date \$	Budget Full Year \$	Actual To Date \$	Budget Full Year \$
<b>Health</b>									
<b>Housing</b>									
<b>Recreation &amp; Culture</b>									
Loan 156 - Swimming Pool Upgrad	64,926			14,976	14,976	34,974	49,950	3,005	3,257
Loan 160 - Swimming Pool	183,302			8,430	17,358	174,872	165,944	3,748	6,999
<b>Transport</b>									
Loan 157 & 159 - Grader	137,977			24,368	24,368	89,241	113,609	5,389	8,090
Plant Loan (159)	174,758			85,397	85,397	3,964	89,361	3,724	7,053
	560,963	0	0	133,171	142,099	303,051	418,864	15,866	25,399

All other loan repayments will be financed by general purpose revenue

**SHIRE OF THREE SPRINGS**

**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

**5. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures - 2015/2016

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate	Amount Used		Balance Unspent \$
	Actual	Budget						Actual	Budget	
										0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30 June 2015 nor is it expected to have unspent debture funds as at 30th June 2016

(d) Overdraft

Council did not utilise an overdraft facility during 2015/2016

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

	30 April, 2016 Actual \$	2015/2016 Current Budget \$
<b>6. RESERVES</b>		
<b>Cash Backed Reserves</b>		
<b>(a) Leave Reserve</b>		
Opening Balance	121,059	121,059
Amount Set Aside / Transfer to Reserve	2,600	3,200
Amount Used / Transfer from Reserve	-	-
	<u>123,659</u>	<u>124,259</u>
<b>(b) Plant Reserve</b>		
Opening Balance	127,497	127,497
Amount Set Aside / Transfer to Reserve	2,739	324,500
Amount Used / Transfer from Reserve	-	-
	<u>130,236</u>	<u>451,997</u>
<b>(c) Housing &amp; Development Reserve</b>		
Opening Balance	75,966	75,966
Amount Set Aside / Transfer to Reserve	1,632	2,000
Amount Used / Transfer from Reserve	-	-
	<u>77,598</u>	<u>77,966</u>
<b>(d) Local Gov Com Housing Reserve</b>		
Opening Balance	115,810	115,810
Amount Set Aside / Transfer to Reserve	2,488	3,000
Amount Used / Transfer from Reserve	-	-
	<u>118,298</u>	<u>118,810</u>
<b>(e) Gravel Pit Reserve</b>		
Opening Balance	44,036	44,036
Amount Set Aside / Transfer to Reserve	946	1,000
Amount Used / Transfer from Reserve	-	-
	<u>44,982</u>	<u>45,036</u>
<b>(f) Swimming Pool Rec Eq Reserve</b>		
Opening Balance	34,055	34,055
Amount Set Aside / Transfer to Reserve	732	900
Amount Used / Transfer from Reserve	-	-
	<u>34,787</u>	<u>34,955</u>
<b>(g) Day Care Centre Reserve</b>		
Opening Balance	-	-
Amount Set Aside / Transfer to Reserve	-	100,000
Amount Used / Transfer from Reserve	-	-
	<u>-</u>	<u>100,000</u>
<b>Total Cash Backed Reserves</b>	<u>529,559</u>	<u>953,023</u>

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

Council have a policy of annual revaluation of road infrastructure. The amount of any revaluation adjustment at 30 June 2008 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction and as such, has no impact on this budget document.

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

	30 April, 2016 Actual \$	2015/2016 Current Budget \$
<b>6. RESERVES (Continued)</b>		
<b>Summary of Transfers To Cash Backed Reserves</b>		
<b>Transfers to Reserves</b>		
Leave Reserve	2,600	3,200
Plant Reserve	2,739	324,500
Housing & Development Reserve	1,632	2,000
Local Gov Com Housing Reserve	2,488	3,000
Gravel Pit Reserve	946	1,000
Swimming Pool Rec Eq Reserve	732	900
Day Care Centre Reserve	-	100,000
	<u>11,136</u>	<u>434,600</u>
<b>Transfers from Reserves</b>		
Leave Reserve	-	-
Plant Reserve	-	-
Housing & Development Reserve	-	-
Local Gov Com Housing Reserve	-	-
Gravel Pit Reserve	-	-
Swimming Pool Rec Eq Reserve	-	-
Day Care Centre Reserve	-	-
	<u>-</u>	<u>-</u>
<b>Total Transfer to/(from) Reserves</b>	<u>11,136</u>	<u>434,600</u>

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

**Leave Reserve**

- to be used to fund long service leave requirements

**Plant Reserve**

- to be used for the plant replacement, upgrade or purchase.

**Housing and Development Reserve**

- to be used to fund housing/accommodation projects

**Local Gov Com Housing Reserve**

- to be used to maintain the joint Ministry of Housing/Local Government Properties

**Gravel Pit Reserve**

- to be used for rehabilitation of disused gravel pits

**Swimming Pool Rec Eq Reserve**

- to be used to purchase recreational equipment for the swimming pool

**Mobile Phone Reserve**

- to be used to fund final contribution for mobile phone network

The Leave and Plant Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.



**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

	30 April, 2016 Actual \$	Brought Forward 1-Jul-15 \$
<b>7. NET CURRENT ASSETS</b>		
<b>Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	1,745,888	1,000,335
Cash - Restricted (Reserves)	529,558	518,422
Cash - Restricted (Unspent Grants)	-	50,000
Receivables		
- Rates Outstanding	96,654	35,010
- Excess Rates	(2,951)	(7,185)
- Sundry Debtors	77,884	76,627
- Emergency Services Levy	(665)	1,753
- Accrued income	-	-
- Prepayments	-	-
- Provision for doubtful debt	(3,187)	(3,187)
- GST Receivable	7,861	106
Inventories	7,358	7,358
Land held for resale	-	-
	<u>2,458,400</u>	<u>1,679,239</u>
<b>LESS: CURRENT LIABILITIES</b>		
Payables		
- Sundry Creditors	995	(36,144)
- Accrued Expenditure	-	(62,028)
- GST Payable	(1,979)	3,637
- PAYG/Withholding Tax Payable	(14,563)	-
- Payroll Creditors	(197)	(197)
Accrued Interest on Debentures	-	(7,993)
Accrued Salaries and Wages	-	-
Current Employee Benefits Provision	(106,669)	(106,669)
Current Loan Liability	(8,927)	(142,098)
	<u>(131,340)</u>	<u>(351,492)</u>
<b>NET CURRENT ASSET POSITION</b>	2,327,060	1,327,747
Less: Cash - Reserves - Restricted	(529,558)	(518,422)
Less: Cash - Restricted/Committed	-	-
Add Back : Liabilities Supported by Reserves		
- Lesser of Provision and Reserve	121,059	121,059
Add Back : Current Loan Liability	8,927	142,098
	<u>121,059</u>	<u>142,098</u>
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<u><u>1,927,488</u></u>	<u><u>1,072,482</u></u>

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

**8. RATING INFORMATION - 2015/2016 FINANCIAL YEAR**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>2015/16 Rate Revenue \$</b>	<b>2015/16 Interim Rates \$</b>	<b>2015/16 Back Rates \$</b>	<b>2015/16 Total Revenue \$</b>	<b>2015/16 Budget \$</b>
<b>Differential General Rate</b>								
GRV - Residential	0.116100	208	2,004,055	231,127			231,127	231,127
GRV - Mining	0.387900	1	248,500	96,395	0		96,395	96,395
UV - Rural & Arrino	0.016200	183	95,399,900	1,543,669	0	17	1,543,686	1,543,669
UV - Mining	0.119200	18	409,801	47,353	0		47,353	47,353
Other		107	0	0			0	0
<b>Sub-Totals</b>		517	98,062,256	1,918,545	0	17	1,918,562	1,918,545
<b>Minimum Rates</b>	<b>Minimum \$</b>							
GRV - Residential	440	22	0	9,680		0	9,680	9,680
UV - Rural & Arrino	440	23	39,300	10,120		0	10,120	10,120
UV - Mining	440	8	0	3,520	0	0	3,520	3,520
<b>Sub-Totals</b>		53	39,300	23,320	0	0	23,320	23,320
Discounts							1,941,882 (4,393) 0	1,941,865  0
<b>Totals</b>							1,937,489	1,941,865

All land except exempt land in the Shire of Three Springs is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2015/2016 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

**9. TRUST FUNDS**

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

Detail	Balance 01-Jul-15 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
Police Licensing	5,123	(238,019)	240,783	7,887
Three Springs LCDC	4,334			4,334
Arrowsmith Catchment	77,393			77,393
Arrowsmith Rates	11,556			11,556
Nomination Fees	0	480	(480)	0
East Three Springs Catchment	2,014			2,014
BCITF Levy	0	283	(283)	0
BRB Levy	0			0
RSL	0			0
Housing Bonds	280	900	(900)	280
'Free' Blocks	0			0
Refuse site	50,000			50,000
Hall Hire Bond	0			0
Cat Trap Bond	0			0
Community Bus Bond	0	300	(200)	100
Sale of Books	0			0
Swimming Pool Inflatable	0	30	0	30
	<u>150,700</u>			<u>153,594</u>

**10. CASH / INVESTMENTS SUMMARY**

Investments						30 April 2016 Actual \$
Financial Institution	Fund	Date Invested	Investment Amount \$	Interest Rate %	Maturity Date	
Cash at Bank						30 April 2016 Actual \$
Financial Institution	Fund	Total Cash at Bank	O/S Deposits	O/S Cheques	Adjustment	
National Australia Bank	Muni	41,937	380	(2,374)		39,942
National Australia Bank	Trust	51,188	-	(280)		50,908
National Australia Bank	Licensing	95,113	2,129	-		97,243
National Australia Bank	TD House	313,386	4,691	-	(318,077)	-
Investments			Credits	Debits	-	
National Australia Bank	Maxi Investm	1,102,852	-	-		1,102,852
National Australia Bank	Grant Acc	602,794	-	-		602,794
			Interest			
National Australia Bank	Reserve Max	529,558	-	-		529,558

**11. SUPPLEMENTARY INFORMATION**

May include (not exhaustive) the following:

- Income Statement By Nature & Type;
- Income Statement By Program;
- Balance Sheet;
- Statement of Changes in Equity;
- Debtors listings;
- Creditors listings;
- Cash/Investment summaries;
- Plant reports;
- Ratio analysis; and
- Other information considered relevant.

Schedule/Program Balances

**SHIRE OF THREE SPRINGS**

**INCOME STATEMENT**

**BY NATURE OR TYPE**

**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

	<b>NOTE</b>	<b>30/04/2016 Y-T-D Actual</b>	<b>30/04/2016 Y-T-D Current Budget</b>	<b>2015/16 Budget</b>
		<b>\$</b>		<b>\$</b>
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
Rates	8	1,937,488	1,941,865	1,941,865
Grants and Subsidies - Operating		494,561	520,740	608,211
Grants and Subsidies - Non Operating		502,698	1,476,840	1,772,229
Contributions Reimbursements and Donations - Operating		117,129	414,090	496,980
Contributions Reimbursements and Donations - Capital		-	-	-
Proceeds on Disposal of Assets		-	-	-
Service Charges		-	-	-
Fees and Charges		233,156	245,730	285,745
Interest Earnings		42,558	40,890	49,110
Other Revenue		103,934	27,080	32,500
Realisation on Asset Disposal		0	0	0
		<u>3,431,524</u>	<u>4,667,235</u>	<u>5,186,640</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
Employee Costs		(714,756)	(879,640)	(1,056,097)
Materials and Contracts		(431,811)	(896,400)	(1,076,251)
Utilities		(160,901)	(143,350)	(172,150)
Depreciation		(775,100)	(746,210)	(895,500)
Interest Expenses		(16,809)	(27,650)	(33,199)
Insurance		(162,917)	(136,150)	(163,531)
Other Expenditure		(28,635)	(28,310)	(34,000)
		<u>(2,290,929)</u>	<u>(2,857,710)</u>	<u>(3,430,728)</u>
Loss on Sale of Assets		(43,261)	(63,160)	(75,800)
Profit on Asset Disposal		12,951	14,000	16,800
<b>CHANGE IN NET ASSETS RESULTING FROM OPERATIONS</b>		<u><b>1,110,287</b></u>	<u><b>1,760,365</b></u>	<u><b>1,696,912</b></u>

**SHIRE OF THREE SPRINGS**

**INCOME STATEMENT**

**BY PROGRAM**

**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

	<b>30/04/16 Y-T-D Actual</b>	<b>30/04/16 Y-T-D Current Budget</b>	<b>2015/16 Current Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>OPERATING REVENUES</b>			
Governance	19,651	21,460	25,800
General Purpose Funding	2,328,645	2,364,145	2,448,644
Law, Order, Public Safety	97,228	565,690	678,862
Health	20,548	17,950	21,560
Education and Welfare	750	1,250	1,500
Housing	99,784	89,060	106,920
Community Amenities	208,515	112,340	125,525
Recreation and Culture	71,492	57,080	68,545
Transport	552,364	1,390,050	1,651,384
Economic Services	14,361	5,560	6,700
Other Property and Services	31,138	56,650	68,000
	<u>3,444,476</u>	<u>4,681,235</u>	<u>5,203,440</u>
<b>OPERATING EXPENSES</b>			
Governance	(169,192)	(211,870)	(254,478)
General Purpose Funding	(21,175)	(25,520)	(30,648)
Law, Order, Public Safety	(239,926)	(246,880)	(296,362)
Health	(181,924)	(190,640)	(228,911)
Education and Welfare	(9,179)	(18,740)	(30,000)
Housing	(263,186)	(285,130)	(342,240)
Community Amenities	(180,714)	(169,270)	(203,357)
Recreation & Culture	(759,485)	(744,420)	(893,520)
Transport	(518,473)	(880,590)	(1,056,966)
Economic Services	(54,022)	(99,400)	(119,461)
Other Property and Services	63,087	(42,060)	(50,584)
	<u>(2,334,189)</u>	<u>(2,914,520)</u>	<u>(3,506,528)</u>
<b>CHANGE IN NET ASSETS RESULTING FROM OPERATIONS</b>	<u><b>1,110,287</b></u>	<u><b>1,766,715</b></u>	<u><b>1,696,912</b></u>

**SHIRE OF THREE SPRINGS**

**BALANCE SHEET**

**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

	<b>30 April, 2016</b>	<b>2014/15</b>
	<b>ACTUAL</b>	
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	2,275,446	1,568,756
Trade and Other Receivables	175,595	106,761
Inventories	7,358	7,358
<b>TOTAL CURRENT ASSETS</b>	<u>2,458,399</u>	<u>1,682,875</u>
<b>NON-CURRENT ASSETS</b>		
Other Receivables	16,089	16,089
Inventories - Refuse Land	-	-
Property, Plant and Equipment	14,536,658	14,962,935
Infrastructure	35,489,335	34,952,086
<b>TOTAL NON-CURRENT ASSETS</b>	<u>50,042,080</u>	<u>49,931,110</u>
<b>TOTAL ASSETS</b>	<u>52,500,479</u>	<u>51,613,985</u>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	15,744	106,363
Long Term Borrowings	8,927	142,098
Provisions	106,669	106,669
<b>TOTAL CURRENT LIABILITIES</b>	<u>131,340</u>	<u>355,130</u>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Borrowings	418,865	418,865
Provisions	50,582	50,582
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>469,447</u>	<u>469,447</u>
<b>TOTAL LIABILITIES</b>	<u>600,787</u>	<u>824,577</u>
<b>NET ASSETS</b>	<u>51,899,693</u>	<u>50,789,408</u>
<b>EQUITY</b>		
Retained Profits (Surplus)	27,024,103	25,924,953
Reserves - Cash Backed	529,558	518,423
Reserves - Asset Revaluation	24,346,032	24,346,032
<b>TOTAL EQUITY</b>	<u>51,899,693</u>	<u>50,789,408</u>

**SHIRE OF THREE SPRINGS**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 30 APRIL, 2016**

	<b>30 April 2016 Actual \$</b>	<b>2015 \$</b>
<b>RETAINED PROFITS (SURPLUS)</b>		
Balance as at 1 July 2015	25,924,955	24,759,172
Change in Net Assets Resulting from Operations	1,110,286	1,186,982
Transfer from/(to) Reserves	(11,136)	(21,199)
Balance as at 31 March 2016	<u>27,024,105</u>	<u>25,924,955</u>
 <b>RESERVES - CASH BACKED</b>		
Balance as at 1 July 2015	518,422	497,223
Amount Transferred (to)/from Surplus	11,136	21,199
Balance as at 31 March 2016	<u>529,558</u>	<u>518,422</u>
 <b>RESERVES - ASSET REVALUATION</b>		
Balance as at 1 July 2015	24,346,032	24,164,465
Revaluation Increment		181,567
Revaluation Decrement	-	-
Balance as at 31 March 2016	<u>24,346,032</u>	<u>24,346,032</u>
 <b>TOTAL EQUITY</b>	 <u><u>51,899,695</u></u>	 <u><u>50,789,409</u></u>

**PROGRAM 2 - GENERAL FUND SUMMARY OF FINANCIAL ACTIVITIES**

General  
Ledger

	2015/16 Total Budget \$	30/04/16 Y-T-D Budget \$	30/04/16 Y-T-D Actual \$
<b><u>OPERATING EXPENDITURE</u></b>			
General purpose income	30,648	25,520	21,175
General administration	254,478	211,870	169,192
Law, order and public safety	296,362	246,880	239,926
Health	228,911	190,640	181,924
Welfare services	30,000	18,740	9,179
Housing	342,240	285,130	263,186
Community amenities	203,357	169,270	180,714
Recreation and culture	893,520	744,420	759,485
Transport	1,056,966	880,590	518,473
Economic services	119,461	99,400	54,022
Other property and services	50,584	42,060	(63,087)
<b>Total</b>	<b>3,506,528</b>	<b>2,914,520</b>	<b>2,334,189</b>
<b><u>CAPITAL EXPENDITURE</u></b>			
General purpose income	-	-	-
General administration	394,445	328,690	3,776
Law, order and public safety	520,800	300,000	-
Health	27,500	22,910	27,110
Welfare services	-	-	-
Housing	40,000	33,320	44,967
Community amenities	113,591	94,650	263
Recreation and culture	158,814	128,630	43,088
Transport	2,350,627	1,958,780	1,040,962
Economic services	625	830	946
Other property and services	-	-	-
<b>Total</b>	<b>3,606,402</b>	<b>2,867,810</b>	<b>1,161,110</b>
<b>TOTAL EXPENDITURE</b>	<b>7,112,930</b>	<b>5,782,330</b>	<b>3,495,299</b>
<b><u>OPERATING INCOME</u></b>			
General purpose income	(2,448,644)	(2,364,145)	(2,328,645)
General administration	(25,800)	(21,460)	(19,651)
Law, order and public safety	(678,862)	(565,690)	(97,228)
Health	(21,560)	(17,950)	(20,548)
Welfare services	(1,500)	(1,250)	(750)
Housing	(106,920)	(89,060)	(99,784)
Community amenities	(125,525)	(112,340)	(208,515)
Recreation and culture	(68,545)	(57,080)	(71,492)
Transport	(1,651,384)	(1,390,050)	(552,364)
Economic services	(6,700)	(5,560)	(14,361)
Other property and services	(68,000)	(56,650)	(31,138)
<b>Total</b>	<b>(5,203,440)</b>	<b>(4,681,235)</b>	<b>(3,444,475)</b>
<b><u>CAPITAL INCOME</u></b>			
General purpose income	-	-	-
General administration	-	-	-
Law, order and public safety	-	-	-
Health	-	-	-
Welfare services	-	-	-
Housing	-	-	-
Community amenities	-	-	-
Recreation and culture	-	-	-
Transport	-	-	-
Economic services	-	-	-
Other property and services	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>(5,203,440)</b>	<b>(4,681,235)</b>	<b>(3,444,475)</b>
<b>SURPLUS/DEFICIT</b>	<b>1,909,490</b>	<b>1,101,095</b>	<b>50,824</b>



Debtors Trial Balance								
As at 30.04.2016								
Debtor #	Name	Credit Limit	31.01.2016		01.03.2016	31.03.2016	30.04.2016	Total
			GT 90 days	Age	GT 60 days	GT 30 days	Current	
				Of				
				Oldest				
				Invoice				
				(90Days)				
A27			0.00	0	0.00	0.00	0.00	-300.00
B80			198.54	681	0.00	0.00	0.00	198.54
B90			0.00	0	0.00	0.00	0.00	-24.00
C92			0.00	0	0.00	0.00	59.43	59.43
C93			882.72	711	0.00	0.00	8.08	890.80
C98			5.60	305	0.00	0.00	0.00	5.60
C102			0.00	0	299.46	0.00	0.00	299.46
G57			0.00	0	0.00	0.00	0.00	-40.00
H37			0.00	0	0.00	0.00	30.00	30.00
H49			160.00	332	0.00	0.00	0.00	160.00
I12			0.00	0	0.00	0.00	939.09	939.09
J1			0.00	0	0.00	0.00	0.00	-181.49
J17			0.00	0	0.00	0.00	1430.00	1430.00
K23			0.00	0	42900.00	0.00	0.00	42900.00
M99			0.00	0	0.00	0.00	0.00	0.00
M100			0.00	0	0.00	0.00	402.70	402.70
M115			470.00	117	640.00	0.00	0.00	1110.00
M133			0.00	0	0.00	0.00	40.00	40.00
N42			2580.10	1094	0.00	0.00	0.00	2580.10
O17			0.00	0	0.00	0.00	0.00	-240.00
P11			0.00	0	0.00	0.00	40.00	40.00
P50			0.00	0	3028.00	450.00	9390.00	12868.00
Q3			0.00	0	1593.75	0.00	0.00	1593.75
S29			0.00	0	0.00	0.00	0.00	-331.97
S110			20.00	0	0.00	0.00	0.00	20.00
T15			0.00	0	0.00	0.00	270.00	270.00
T52			0.00	0	0.00	0.00	494.07	494.07
T57			0.00	0	0.00	0.00	0.00	-10.00
T78			0.00	0	0.00	20.00	0.00	20.00
V11			0.00	0	0.00	0.00	99.85	99.85
W60			0.00	0	0.00	0.00	0.00	-496.04
W86			0.00	0	0.00	0.00	5.04	5.04
Totals --- Credit Balances:		-1623.50	4316.96		48461.21	470.00	13208.26	64832.93

### **9.3.2. ACCOUNTS FOR PAYMENT – 30 APRIL 2016**

Agenda Reference: **CEO**  
Location/Address: **Shire of Three Springs**  
Name of Applicant: **Shire of Three Springs**  
File Reference: **ADM0083**  
Disclosure of Interest:  
Date: **09th May, 2016**  
Author: **Jessica Parker**

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

#### **SUMMARY**

Council to confirm the payment of creditors in accordance with Local Government (Financial Management) Regulations 1996 section 13 (1).

#### **ATTACHMENT**

Lists of creditors paid as at 30<sup>th</sup> April, 2016 is attached.

#### **BACKGROUND**

Financial regulations require a schedule of payments made through the Council's bank accounts be presented to Council for their inspection. The list includes details for each account paid incorporating payee's name, amount of the payment, date of payment and sufficient information to identify the transaction.

#### **CONSULTATION**

No consultation required.

#### **STATUTORY ENVIRONMENT**

Local Government Act 1995 Section 6.4.  
Local Government (Financial Management) Regulations 1996 Section 12 and 13.

#### **POLICY IMPLICATIONS**

Payments have been made under delegation.

#### **FINANCIAL IMPLICATIONS**

Funds available to meet expenditure.

#### **STRATEGIC IMPLICATIONS**

Nil.

## **OFFICER COMMENT**

Invoices supporting all payments are available for inspection. All invoices and vouchers presented to Council have been certified as to the receipt of goods and the rendition of services and as to prices, computations and costing and that the amounts shown were due for payment.

## **VOTING REQUIREMENTS**

Simple Majority

### **140130 COUNCIL RESOLUTION – Item 9.3.2**

**MOVED: Cr Hebiton  
SECONDED: Cr Thorpe**

**That Council notes the accounts for payment as presented for April, 2016 from the –**

**Municipal Fund totalling \$154,081.64 represented by Electronic Fund Transfers No's 12705 – 12761, Cheque No's 11275 – 11284 and Direct Debits 10303.1, 10309.1 – 10309.7, 10316.1, 10324.1 – 10324.7 & 10339.1**

**Licensing Fund totalling \$23,071.20 represented by Electronic Fund Transfer No 12762.**

**Trust Fund totalling \$576.65 represented by Electronic Fund Transfer No's 12703 – 12704 & Cheque No 34.**

**CARRIED  
Voted: 6/0**

Date: 12/05/2016  
Time: 2:01:16PM

**Shire of THREE SPRINGS**  
**Statement of Payments for the Month of April 2016**

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
<b>Bond Administrator</b>				
34	07/04/2016	BOND FOR 19 GOOCH STREET, THREE SPRINGS		320.00
INV T18	07/04/2016		320.00	
<b>Clinipath Pathology</b>				
11275	15/04/2016	Pre-Employment Drug Screen		40.00
INV	24/03/2016	Pre-Employment Drug Screen for Plant Op/General Hand	40.00	
<b>Para Mobility</b>				
11276	15/04/2016	Removable Swimming Pool Access Steps		7,150.00
INV	17/03/2016	Platypus Pool Steps, Light Weight HDPE Construction. Stainless Steel	7,150.00	
<b>Synergy</b>				
11277	15/04/2016	Electricity Usage Charges		2,030.50
INV	01/04/2016	Electricity Usage Charges from 25/02/2016 to 24/03/2016 - 133 Street	2,030.50	
<b>Telstra</b>				
11278	15/04/2016	Monthly Account		395.34
INV	05/04/2016	Mobile Phone Usage 05/03/16 to 04/04/16 - 0407 981 659 \$21.73, 0448	395.34	
<b>Western Diagnostic Pathology</b>				
11279	15/04/2016	Pre-Employment Drug Screen		106.54
INV	20/03/2016	Pre-Employment Drug Screen	106.54	
<b>Water Corporation</b>				
11280	21/04/2016	Water Usage and Service Charges		12,587.11
INV	05/04/2016	Water Usage Charges 03/02/2016 to 04/04/2016 - Water Service Charges	75.06	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - 21 Franklin Street,	545.39	
INV	05/04/2016	Water Usage Charges 03/02/2016 to 04/04/2016 - 65 Carter Street, Water	238.84	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - 5 Gooch Street, Water	228.47	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - 89 Williamson Street,	299.02	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - 44 Williamson Street,	487.46	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - 47 Williamson Street,	122.78	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - 58 Carter Street, Water	247.46	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - 46 Carter Street, Water	180.96	
INV	05/04/2016	Water Usage Charges 03/02/2016 to 04/04/2016 - 19 Gooch Street, Water	167.33	
INV	05/04/2016	Water Usage Charges 03/02/2016 to 04/04/2016 - 50 Carter Street, Water	292.54	
INV	05/04/2016	Water Service Charges 01/03/2016 - 30/04/2016 - Unit 1 Kadathinni	20.81	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - Unit 1 (A) Williamson	53.13	
INV	06/04/2016	Water Usage Charges 04/02/2016 - 05/04/2016 -Standpipe at L27	53.98	
INV	05/04/2016	Water Service Charges 01/03/2016 to 30/04/2016 - 2 Mayrhofer Street	103.64	
INV	05/04/2016	Water Service Charges 01/03/2016 - 30/04/2016 - Unit 5 Kadathinni,	129.22	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - Kadathinni Gardens	459.32	
INV	05/04/2016	Water Service Charges 01/03/2016 - 30/04/2016	38.00	
INV	05/04/2016	Water Service Charges 01/03/2016 - 30/04/2016 - Unit 4 Kadathinni,	60.02	
INV	05/04/2016	Water Service Charges 01/03/2016 - 30/04/2016 - Unit 3 Kadathinni,	50.14	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 Parks and Gardens at L	120.90	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - Visitor Centre, Water	84.94	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - Medical Centre 45%,	101.71	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - Child Care Centre	144.65	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - Oval	64.77	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - Hockey Oval Toilets	8.64	
INV	05/04/2016	Water Usage Charges 02/03/2016 - 04/04/2016 - Water Used for Oval	4,483.31	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - Community Hall, Water	329.89	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - Parks and Gardens Lot	469.80	
INV	05/04/2016	Water Service Charges 01/03/2006 to 30/04/2016 - Duffys Store	38.00	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - Railway Reserve Parks	119.97	
INV	05/04/2016	Water Service Charges 01/03/2016 - 30/04/2016 - 5 Glyde Street, Interest	99.68	
INV	05/04/2016	Water Service Charges 01/03/2016 - 30/04/2016 - 17 Glyde Street	40.27	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - Arrino Rest Area Toilet	64.77	
INV	05/04/2016	Water Usage Charges 03/02/2016 -04/04/2016 - Arrino Standpipe	546.23	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - Garden at L134 Railway	431.80	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - Park at Railway Reserve	259.08	

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**Shire of THREE SPRINGS**  
**Statement of Payments for the Month of April 2016**

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>INV Amount</b>	<b>Amount</b>
<b>Water Corporation</b>				
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - Glyde Street Standpipe	194.31	
INV	05/04/2016	Water Usage Charges 03/2/2016 - 04/04/2016 - Park at Reserve 47828	399.42	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - Depot	172.72	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - 30 Touche Street	248.74	
INV	05/04/2016	Water Service Charges 01/03/2016 - 30/04/2016 - 3 Howard Place	96.79	
INV	05/04/2016	Water Usage Charges 03/02/2016 - 04/04/2016 - 5 Howard Place, Water	213.15	
<b>Shire of Moora</b>				
11281	29/04/2016	Reimbursement for Sick Leave Entitlement		1,004.52
INV 30470	21/04/2016	Reimbursement of MEU Portable Sick Leave Entitlement for Warren	1,004.52	
<b>Telstra</b>				
11282	29/04/2016	Monthly Account		1,187.56
INV	23/04/2016	Monthly Telephone Usage Charges to 15/04/2016, Service Charges to	1,102.54	
INV	27/04/2016	Text (SMS) Service for Fire & Harvest Ban Information to 26/04/2016 -	85.02	
<b>Three Springs Engineering</b>				
11283	29/04/2016	Contractor		658.00
INV T34/84	31/12/2015	Refurbish Hi-ab on TS5005 12 M Grader (Invoice Dated 31/12/2015) -	528.00	
INV P12/63	15/02/2016	1/2 Tap T-Handle, 1/2 BSPM AIR COUPLING, 4 mtr 1/2" Arir Hose,	99.00	
INV P03/63	20/01/2016	2 x M14 x 1/2 BSP Nipple, M8x60mm HTT Bolt, Freight Charge for 2 x	31.00	
<b>Water Corporation</b>				
11284	29/04/2016	Water Usage and Service Charges		2,020.26
INV	15/04/2016	Water Usage 16/03/2016 to 13/04/2016 - Oval 1598KL, Monthly	2,020.26	
<b>Builders Registration Board</b>				
EFT12703	07/04/2016	BRB RETURN - 16 JANUARY 2016 TO 07 APRIL 2016		56.65
INV TBRB	07/04/2016	BRB Levy for Plan 2178 Railway Road	56.65	
<b>Nicholls Bus &amp; Coach Service Pty Ltd</b>				
EFT12704	07/04/2016	REIMBURSEMENT OF COMMUNITY BUS BOND 01/03/2016		200.00
INV TBUS	07/04/2016	Community Bus Hire Bond - 1/03/2016 (Nicholls Bus & Coach Service)	200.00	
<b>Australian Services Union (A.S.U.)</b>				
EFT12705	15/04/2016	Payroll deductions		51.60
INV	05/04/2016	Payroll Deduction 05/04/2016, Payroll Deduction 05/04/2016	51.60	
<b>Australasian Performing Right Association Ltd (APRA)</b>				
EFT12706	15/04/2016	Annual Licence Fee		69.56
INV	01/04/2016	Halls and Functions Centres Licence Fee for the Period 01/05/2016 to	69.56	
<b>Abco Products</b>				
EFT12707	15/04/2016	Cleaning Products Order		84.81
INV 243502	04/04/2016	Cleanmax Contractor Blue 400G Cotton Mop Head , Product Code:	84.81	
<b>BOC Gases</b>				
EFT12708	15/04/2016	Monthly Account		56.77
INV 1332356	14/04/2016	Daily Cylinder Tracking 27/02/2016 to 28/03/2016 - Oxygen Industrial	56.77	
<b>Burgess Rawson (WA) Pty Ltd</b>				
EFT12709	15/04/2016	Water Usage Charges		16.62
INV 447694	08/04/2016	Water Usage Charges 03/02/2016 to 04/04/2016 - Railway Station (Lease	16.62	
<b>Child Support Agency</b>				
EFT12710	15/04/2016	Payroll deductions		648.49
INV	05/04/2016	Payroll Deduction for 05/04/2016	648.49	
<b>Staples Australia Pty Limited</b>				
EFT12711	15/04/2016	MeterPlan Charges		582.07
INV	06/04/2016	Scott 4760 Toilet Tissue Roll 1 Ply 1000 Sheets Carton 48, Product	40.01	
INV	24/03/2016	Meterplan Charge MPC5502A 20/02/2016 - 20/03/2016 2150 Colour	446.61	
INV	05/04/2016	Staples X-Cell AA Battery Premium Alkaline Box 24, Product Code:	95.45	
<b>Canine Control (Trephleene Pty Ltd)</b>				
EFT12712	15/04/2016	Ranger Services		1,116.50
INV 669	10/04/2016	Ranger Services for Wednesday 6th April 2016 - No New Written	1,116.50	
<b>Catwest Pty Ltd</b>				
EFT12713	15/04/2016	Emulsion		572.00

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**Statement of Payments for the Month of April 2016**

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>INV Amount</b>	<b>Amount</b>
		<b>Catwest Pty Ltd</b>		
INV 4131	11/04/2016	2 x 200 Litre Emulsion	572.00	
		<b>DK &amp; CK Contracting</b>		
EFT12714	15/04/2016	Contractor		374.00
INV 99	12/04/2016	Inspect and Repair Leak in Roof at Medical Centre - Includes Labour and	374.00	
		<b>DORMA Automatics Pty Ltd</b>		
EFT12715	15/04/2016	Dorma Contractor		828.03
INV 35WA-	11/04/2016	Inspect and Repair Automatic Sliding Door at front of Admin Building -	828.03	
		<b>LGIS Risk Management</b>		
EFT12716	15/04/2016	Regional Risk Coordinator Program 2015/16		2,270.40
INV 156-	04/04/2016	LGISWA Mid-West Regional Risk Coordination Programme - Project	2,270.40	
		<b>Greenfield Technical Services</b>		
EFT12717	15/04/2016	Professional Services		4,971.89
INV 4190	15/03/2016	For the Provision of Professional Services under the WALGA Preferred	4,971.89	
		<b>Rowe Group</b>		
EFT12718	15/04/2016	Professional Services		913.00
INV 7122-	17/03/2016	Local planning Scheme Review - Various Lots, Three Springs Re-Format	913.00	
		<b>Health Insurance Fund (HIF) of WA (Inc)</b>		
EFT12719	15/04/2016	Payroll deductions		103.15
INV	05/04/2016	Payroll Deduction for 05/04/2016	103.15	
		<b>Leander Tree Lopping</b>		
EFT12720	15/04/2016	Contractor		1,240.00
INV 130	08/04/2016	Remove Tree Located between Tennis Court/Water Corporation	1,240.00	
		<b>Vidguard Security Systems</b>		
EFT12721	15/04/2016	Security Monitoring Fees		135.00
INV	01/04/2016	Security Monitoring Fees 01/04/2016 to 30/06/2016 - Shire Admin	135.00	
		<b>McLeods</b>		
EFT12722	15/04/2016	Professional Services		11,652.18
INV 37135	31/03/2016	Legal Fees - Nebru TS/Eneabba Compulsory Acquisition	11,652.18	
		<b>Alice Lottie Morton</b>		
EFT12723	15/04/2016	Reimbursement		325.00
INV	01/04/2016	Reimbursement of Overpayment of Rent on Unit 5 Kadathinni - Resident	325.00	
		<b>Perfect Computer Solutions</b>		
EFT12724	15/04/2016	Computer and IT Support		255.00
INV 21336	07/04/2016	18/03/2016 - Update SynergySoft Play Account, 24/03/2016 - Customise	255.00	
		<b>Reliance Petroleum</b>		
EFT12725	15/04/2016	Monthly Account		187.83
INV	03/03/2016	Credit Adjustment - Discount Granted on Fuel Costs (D000083)	-0.43	
INV	31/03/2016	Diesel Fuel for 001TS - 03/03/2016 61.04 Litres, 07/03/2016 48.29 Litres	188.26	
		<b>Tudor House</b>		
EFT12726	15/04/2016	Banner		126.50
INV 57557	05/04/2016	Plain Blank PVC Canvas Banner- Banners on the Terrace 2016 (Blank	126.50	
		<b>Three Springs Netball Club</b>		
EFT12727	15/04/2016	Contribution		20,000.00
INV	09/03/2016	As per Council Resolution 140819 Item 11.1.1 from Ordinary Council	20,000.00	
		<b>Three Springs IGA</b>		
EFT12728	15/04/2016	Monthly Account		236.83
INV	31/03/2016	Allens Freckles - Council Meeting 16/03/2016, Allens Minties - Council	236.83	
		<b>Van't Veer Services</b>		
EFT12729	15/04/2016	Monthly Account		180.00
INV 462	04/04/2016	Postage Charges for March Yakabout - 35 x \$2.00, Postage Charges for	180.00	
		<b>WCC Electrical &amp; Air Conditioning</b>		
EFT12730	15/04/2016	Contractor		2,324.09
INV	01/03/2016	Investigate and Repair Electric Shock coming from Oven at Unit 2	158.40	
INV	30/03/2016	17 Glyde Street - 08/03/2016 - Inspection of Hot Plates Fault, Energy	363.00	

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**Shire of THREE SPRINGS**  
**Statement of Payments for the Month of April 2016**

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>INV Amount</b>	<b>Amount</b>
<b>WCC Electrical &amp; Air Conditioning</b>				
INV	30/03/2016	Hockey Shed - Installation of RCD protection to Final Sub-Circuits,	468.39	
INV	30/03/2016	Air Strip - 09/03/2016 - Test Antenna for Flying Doctors Signal Lighting,	482.90	
INV	07/04/2016	2 Mayrhofer Street - Inspection of Power Issue - Bad Mains Neutral	213.40	
INV	07/04/2016	Netball Courts - Inspection of Damaged Underground Cable - Dig to	638.00	
<b>Australian Services Union (A.S.U.)</b>				
EFT12731	29/04/2016	Payroll deductions		51.60
INV	19/04/2016	Payroll Deduction for 19/04/2016, Payroll Deduction for 19/04/2016	51.60	
<b>Office Max Australia Limited</b>				
EFT12732	29/04/2016	Stationery Order		314.38
INV	20/04/2016	Office Elements Copy Paper A4 80gsm White Ream/500, Product Code:	48.51	
INV	19/04/2016	Office Elements Copy Paper A4 80gsm White Ream/500, Product Code:	265.87	
<b>Bunnings Group Limited</b>				
EFT12733	29/04/2016	Hardware Account		28.46
INV 2355-	18/04/2016	Spout Laundry Tube 180mm Shaw & M for Unit 5	28.46	
<b>Child Support Agency</b>				
EFT12734	29/04/2016	Payroll deductions		648.49
INV	19/04/2016	Payroll Deduction for 19/04/2016	648.49	
<b>Courier Australia</b>				
EFT12735	29/04/2016	Freight Account		42.42
INV 0259	22/04/2016	Freight from Jason Signs to Three Springs - Signage, Freight from Jason	42.42	
<b>Veolia Environmental Services</b>				
EFT12736	29/04/2016	Monthly Account		4,331.05
INV	24/04/2016	Weekly Bin Collection - 05/04/2016, 12/04/2016, 19/04/2016 &	4,331.05	
<b>Staples Australia Pty Limited</b>				
EFT12737	29/04/2016	Account		108.34
INV	21/04/2016	9V Batteries for Shire Property Smoke Alarms - Energizer Industrial 9	108.34	
<b>Canine Control (Trepheene Pty Ltd)</b>				
EFT12738	29/04/2016	Ranger Services		1,116.50
INV 700	29/04/2016	Ranger Services for Thursday 28th April 2016 - Patrols Conducted of	1,116.50	
<b>Commercial Hotel Three Springs</b>				
EFT12739	29/04/2016	Accommodation for Auditors Visit April 2016		380.00
INV	16/04/2016	Accommodation for Auditors (Hitesh Pisavadia & Hayley Platt) of	380.00	
<b>Daimler Trucks Perth</b>				
EFT12740	29/04/2016	Parts Account		134.45
INV	21/03/2016	V-Belt Set-Cooling F - TS 5010, Belt-A/C - TS 5010	134.45	
<b>Direct Communications Pty Ltd</b>				
EFT12741	29/04/2016	Contractor		25,357.20
INV 104062	08/04/2016	Full Radio System as Per Quote 2160, TM9315-B1A0-AAU0-00AB-10	25,357.20	
<b>LGIS Risk Management</b>				
EFT12742	29/04/2016	Safety Representative Training		581.61
INV 156-	11/04/2016	Reimbursement for the Cost of Safety Representative Training conducted	581.61	
<b>Geraldton Fuel Company Pty Ltd</b>				
EFT12743	29/04/2016	Monthly Account		8,934.75
INV	04/03/2016	8,550 Litres Ultra L/Sulpher Diesel @ 1.0450 p/l	8,934.75	
<b>Greenfield Technical Services</b>				
EFT12744	29/04/2016	Professional Services		4,448.18
INV 4200	04/04/2016	Provision of Engineering Services, Liaison with Telstra and MRWA,	4,448.18	
<b>Geraldton Mower &amp; Repair Specialist</b>				
EFT12745	29/04/2016	Parts Account		237.20
INV 57532#0	21/04/2016	4 x Spark Plug BPMR7A for Small Plant, 12" C/Loop Mini 61PMMC3	237.20	
<b>Health Insurance Fund (HIF) of WA (Inc)</b>				
EFT12746	29/04/2016	Payroll deductions		103.15
INV	19/04/2016	Payroll Deduction for 19/04/2016	103.15	

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<b>Ashdown Ingram</b>				
EFT12747	29/04/2016	Parts Account		243.55
INV	06/04/2016	ACX2910/10 DT 2 Way Kit, ACX0808 4mm Red/Black Twin Core	147.85	
INV	01/03/2016	Flexi Unity Gain - Factory Tuned UHF Flexible Arial TS5013, Freight	95.70	
<b>Jason Signmakers</b>				
EFT12748	29/04/2016	Signage		1,070.30
INV 168736	21/04/2016	Signs - Curve Left x 4, Signs - Curve Right x 2, Signs - 50 x Plastic	1,070.30	
<b>Leisure Institute of WA Aquatics (LIWA)</b>				
EFT12749	29/04/2016	Accreditation and Conference for Pool Manager		260.00
INV 1544	26/04/2016	20th Annual North West Pool Managers Aquatics Seminar Registration	260.00	
<b>Landgate Valuations</b>				
EFT12750	29/04/2016	Valuations		3,648.15
INV 319834-	12/04/2016	Rural UV General Revaluations 2015/16	3,648.15	
<b>Leeman Plumbing &amp; Excavation</b>				
EFT12751	29/04/2016	Contractor		1,815.79
INV INV-	27/04/2016	Kadathinni Units - Install and Commission New Water Service from	1,815.79	
<b>Vidguard Security Systems</b>				
EFT12752	29/04/2016	Technical Assistance with CCTV Computer Set up		135.20
INV	18/04/2016	Technical Assistance with Setting up Laptop with CCTV reading	135.20	
<b>Starick Tyres</b>				
EFT12753	29/04/2016	Tyres and Repairs		1,618.52
INV 18863	31/03/2016	14.00R24" TL Tyre Puncture Repair - TS5005 12M Grader, CT-20 Patch	1,618.52	
<b>Totally Workwear Geraldton</b>				
EFT12754	29/04/2016	Staff Uniform Order		444.69
INV	26/04/2016	2 x BS508L BIZ LDS EVE PERFECT PANT - J Parker, 2 x Embroidery	444.69	
<b>Perfect Computer Solutions</b>				
EFT12755	29/04/2016	Computer and IT Services		1,450.00
INV 21362	21/04/2016	Toshiba Sat Pro, i5 3.2GHz, 8Gb RAM, 750Gb HDD, 15.6" screen, carry	1,195.00	
INV 21380	28/04/2016	22/04/2016 - Change Yakabout email from CSO to CDO. 26/04/2016	255.00	
<b>Sweetman's Hardware</b>				
EFT12756	29/04/2016	Monthly Account		373.54
INV 96A	28/04/2016	ULP for Dr Vehicle TS125 3631, 41.98, 27.74, 28.09 Litres, ULP for	373.54	
<b>Three Springs Rural Services</b>				
EFT12757	29/04/2016	Hardware Account		585.93
INV 31053	27/04/2016	4 x Replacement 360c Pop Up Sprinkler - Parks and Gardens Various, 4 x	69.48	
INV 30718	05/04/2016	Micromatic Seal Kit K744-085/093 for Skid Mounted Spray Unit	75.50	
INV 30728	06/04/2016	Mega Round Sling 1000Kg x 2MTR for TS5005 12M Grader, Super	33.80	
INV 30838	14/04/2016	Uniden UHF Base & Lead Kit-FME 4.5m for TS 5005 12M Grader,	70.00	
INV 30852	12/04/2016	Heavy Duty Primer Step 2 300g for TS5565 Cat Skid Steer	12.75	
INV 30373	14/03/2016	Battery AC Delco for TS5005 Cat Grader (Old)	285.00	
INV 30411	15/03/2016	Double Sided Tape for TS5012	4.40	
INV 30429	17/03/2016	Uniden UHF Base & Lead Kit-FME 4.5m for TS5013 Cat Roller	35.00	
<b>Three Springs Family Practice</b>				
EFT12758	29/04/2016	Pre-Employment Medical		407.01
INV	03/03/2016	Pre-Employment Medical for - Manager of Finance, Audiometric Test	407.01	
<b>Top-Flight Roof Restorations &amp; Painting Services</b>				
EFT12759	29/04/2016	Contractor		4,290.00
INV 3094	28/04/2016	46 Carter Street - Clean Roof with Low Pressure House Pipe Only to	4,290.00	
<b>Westrac Pty Ltd</b>				
EFT12760	29/04/2016	Parts Account		1,263.95
INV PI	17/03/2016	5T-9903 Hose Assembly for TS5006 Cat 120H	116.37	
INV	07/04/2016	475-5468 Tip-Extra Du for TS5008 Cat Loader,	622.34	
INV	07/04/2016	455-0170 Lamp-Stop/Turn for TS5002 Cat 6 Wheel Tipper	51.84	
INV	07/04/2016	Credit for 360-1084 Light-Tail & Stop for TS 5002 Cat 6 Wheel Tipper	-315.03	
INV	17/03/2016	Inspect Right Hand Side Rear Axle Assembly of TS5008 Cat Loader.	788.43	



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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>INV Amount</b>	<b>Amount</b>
<b>Wright-Way Glass &amp; Mirrors Geraldton</b>				
EFT12761	29/04/2016	Contractor		286.00
INV 4653	19/04/2016	Oval Ticket Box Window Repairs - Replace Broken Glass in Aluminium	286.00	
<b>Department Of Transport - Daily Licensing</b>				
EFT12762	30/04/2016	Police Licensing Payments For April 2016		23,071.20
INV T1	30/04/2016	Police Licensing Payments For April 2016	23,071.20	
<b>Commander Australia</b>				
DD10303.1	14/04/2016	Monthly Account		46.92
INV	24/03/2016	Commander Contract (System Rental) 16/04/2016 to 15/05/2016 - Depot	46.92	
<b>The Trustee for the RL &amp; JMA Ryan Superannuation Fund</b>				
DD10309.1	05/04/2016	Payroll deductions		524.44
INV SUPER	05/04/2016	Super. for 502 05/04/2016	343.60	
INV	05/04/2016	Payroll Deduction for 05/04/2016	180.84	
<b>WA Super</b>				
DD10309.2	05/04/2016	Payroll deductions		3,702.10
INV	05/04/2016	Payroll Deduction for 05/04/2016	207.69	
INV	05/04/2016	Payroll Deduction for 05/04/2016	292.44	
INV	05/04/2016	Payroll Deduction for 05/04/2016	36.55	
INV SUPER	05/04/2016	Super. for 05/04/2016	2,794.47	
INV	05/04/2016	Payroll Deduction for 05/04/2016	370.95	
<b>The Trustee for Every Superannuation Fund</b>				
DD10309.3	05/04/2016	Superannuation contributions		255.77
INV SUPER	05/04/2016	Super. for 05/04/2016	255.77	
<b>Cbus Super</b>				
DD10309.4	05/04/2016	Superannuation contributions		173.63
INV SUPER	05/04/2016	Super. for 6134257 05/04/2016	173.63	
<b>AMP Life Limited (AMP Flexible Super)</b>				
DD10309.5	05/04/2016	Superannuation contributions		173.63
INV SUPER	05/04/2016	Super. for V5223298-V 05/04/2016	173.63	
<b>Australian Super</b>				
DD10309.6	05/04/2016	Superannuation contributions		63.86
INV SUPER	05/04/2016	Super. for 712357307 05/04/2016	63.86	
<b>Sunsuper Superannuation Fund</b>				
DD10309.7	05/04/2016	Superannuation contributions		190.01
INV SUPER	05/04/2016	Super. for 900312553 05/04/2016	190.01	
<b>SG Fleet Pty Ltd</b>				
DD10316.1	15/04/2016	CESM Vehicle Lease		1,649.46
INV	31/03/2016	Lease for CESM Vehicle - Ford Ranger PX MY14 (1/15) 3.2 TDCi XL	1,649.46	
<b>The Trustee for the RL &amp; JMA Ryan Superannuation Fund</b>				
DD10324.1	19/04/2016	Payroll deductions		467.62
INV SUPER	19/04/2016	Super. for 19/04/2016	306.37	
INV	19/04/2016	Payroll Deduction for 19/04/2016	161.25	
<b>WA Super</b>				
DD10324.2	19/04/2016	Payroll deductions		4,209.78
INV	19/04/2016	Payroll Deduction for 19/04/2016	207.69	
INV	19/04/2016	Payroll Deduction for 19/04/2016	292.45	
INV	19/04/2016	Payroll Deduction for 19/04/2016	36.55	
INV SUPER	19/04/2016	Super. for 19/04/2016	3,231.19	
INV	19/04/2016	Payroll Deduction for 19/04/2016	441.90	
<b>The Trustee for Every Superannuation Fund</b>				
DD10324.3	19/04/2016	Superannuation contributions		383.66
INV SUPER	19/04/2016	Super. for 19/04/2016	383.66	
<b>Cbus Super</b>				
DD10324.4	19/04/2016	Superannuation contributions		173.63

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>INV Amount</b>	<b>Amount</b>
		<b>Cbus Super</b>		
INV SUPER	19/04/2016	Super. for 6134257 19/04/2016	173.63	
		<b>AMP Life Limited (AMP Flexible Super)</b>		
DD10324.5	19/04/2016	Superannuation contributions		173.63
INV SUPER	19/04/2016	Super. for V5223298-V 19/04/2016	173.63	
		<b>Australian Super</b>		
DD10324.6	19/04/2016	Superannuation contributions		57.08
INV SUPER	19/04/2016	Super. for 712357307 19/04/2016	57.08	
		<b>Sunsuper Superannuation Fund</b>		
DD10324.7	19/04/2016	Superannuation contributions		190.01
INV SUPER	19/04/2016	Super. for 900312553 19/04/2016	190.01	
		<b>National Mastercard</b>		
DD10339.1	26/04/2016	Monthly Credit Card Account		434.85
INV APRIL	20/04/2016	1 x Night Accommodation for Shire President in on the 1st of April and	434.85	
<b>Accounts for Payment Presented to Council</b>				

**REPORT TOTALS**

<b>Bank Code</b>	<b>Bank Name</b>	<b>TOTAL</b>
L	POLICE LICENSING	<b>23,071.20</b>
M	MUNICIPAL BANK	<b>154,081.64</b>
T	TRUST BANK	<b>576.65</b>
<b>TOTAL</b>		<b>177,729.49</b>

## National Business Mastercard

20 March, 2016 to 21 April, 2016

### Chief Executive Officer

Nights Accommodation for Shire President 01/04/2016

- Northern Country Zone Meeting	\$	378.00
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2 Yearly Renewal of Shire Domain Name

(threesprings.wa.gov.au) with Netregistry - Expiry April 2018	\$	47.85
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	\$	<b>425.85</b>
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### Deputy Chief Executive Officer

NIL	\$	-
	\$	-

Bank Charges	\$	9.00
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	\$	<b>9.00</b>
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<b>Total Direct Debit Payment made on 26/04/2016</b>	<b>\$</b>	<b>434.85</b>
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## Police Licensing

### Direct Debits from Trust Account

1 April, 2016 to 30 April, 2016

Friday, 1 April 2016	\$	9,169.65
Monday, 4 April 2016	\$	124.75
Wednesday, 6 April 2016	\$	875.75
Thursday, 7 April 2016	\$	387.35
Friday, 8 April 2016	\$	1,520.65
Monday, 11 April 2016	\$	415.80
Tuesday, 12 April 2016	\$	599.30
Wednesday, 13 April 2016	\$	1,202.80
Thursday, 14 April 2016	\$	779.10
Monday, 18 April 2016	\$	1,535.60
Tuesday, 19 April 2016	\$	1,430.00
Wednesday, 20 April 2016	\$	314.10
Thursday, 21 April 2016	\$	1,675.35
Friday, 22 April 2016	\$	797.45
Tuesday, 26 April 2016	\$	73.00
Wednesday, 27 April 2016	\$	41.45
Thursday, 28 April 2016	\$	145.90
Friday, 29 April 2016	\$	2,213.65
	<b>\$</b>	<b>23,301.65</b>

## Bank Fees

### Direct Debits from Muni Account

1 April, 2016 to 30 April, 2016

Total direct debited from Municipal Account	<b>\$</b>	<b>173.33</b>
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## Payroll

### Direct Payments from Muni Account

1 April, 2016 to 30 April, 2016

Wednesday, 6 April 2016	\$	25,822.41
Wednesday, 20 April 2016	\$	29,333.22
	<b>\$</b>	<b>55,155.63</b>

Shire of Three Springs 2015/2016 Works Programme @ 30/04/2016																				
Road/Works	Job No	GL No	Works Program Progress														Financial Information			
			July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Comments	Full Year Budget	Y'td Budget	Y'td Actuals	Comments	
Main Roads Projects																				
Inering Road - Widen from 4m to 7m SLK 0.0 - 2.09	RG05	3124															0	0	0	
Construction TS Eneabba Nebru Rd slk 3.95-4.95	RG04	3124															446,000	0	0	
Preliminary Works - Dudawa, Campbell, Morawa Rd SLK 17.6	RG03	3124			X												67,000	0	1,400	
Preliminary Works - TS Eneabba, Nebru Road SLK 3.95 - 4.95	RG04	3124	X			X	X			X	X	X	X				43,201	0	32,382	
																	556,201	0	33,781	
MWLGSA - Offer of Works																				
WANDRRA	3322	3322															454,974	0	0	
																	454,974			
Roads To Recovery																				
Bunney Road	RR01	3134		X	X	X	X			X	X						378,039	0	174,504	
Hydraulic Rd Resheet	C1028	3134			X							X					92,809	0	14,747	
First North Road	C1010	3134			X	X				X	X	X					146,979	0	127,983	
																	617,827	0	317,233	
Shire Projects																				
Weir Road Resheet sil 0 - 1.5	C1061	3164					X	X	X								64,645	0	57,525	
Robinson Road Resheet 0 - 2.2	C1082	3164															0	0	0	
Bunney Road Resheet	C1050	3164															0	0	-78	
Skipper Road Resheet 3km	C1004	3164	X	X	X												113,922	0	94,049	
Tompkins Road resheet slk 13.5 - 15.5	C1093	3164															68,886	0	0	
Perenjori Road shoulder clearing	C1001	3164			X												21,077	0	347	
T/S Morawa Road shoulder clearing	C1106	3164					X	X									21,044	0	53,304	
Arrino South Rd Shoulder clearing	C1006	3382															21,077	0	0	
T/S Eneabba Road shoulder clearing	C1105	1262															21,077	0	0	
West Arrino Road shoulder clearing	C1005	3164															21,077	0	0	
Works Depot demolish ramp	1230	3402										X	X				6,925		34,422	
Works Depot concrete apron workshop	1230	3402															13,500		0	
Drainage Feasibility Study																	80,000		0	
Footpath																	57,174		0	
																	510,404	0	239,569	
Total Capital Works																	2,139,406	0	590,584	
Operations and Maintenance Expenditure																				
Town Street maintenance		3352	X	X	X	X	X	X	X	X	X	X	X				21,587	223,960	11,769	
General Road Maintenance	1201	3352	X	X	X	X	X	X	X	X	X	X	X				48,110		13,269	
Road Maintenance grading	1202	3352	X	X	X	X	X	X	X	X	X	X	X				260,237		257,769	
Fire Control	5001	0692															0	0	14,340	
Refuse Site Maintenance	1001	1772	X	X	X	X	X	X	X	X	X	X	X				29,265	0	19,762	
Old Refuse Site Rehabilitation	1011	1772																	0	
Parks & Gardens Maintenance	2640	2640	X	X	X	X	X	X	X	X	X	X	X				0	0	35,655	
Tree Pruning Town (Contract)	1322	3372															13,750	0	1,240	
Weed Spraying - Rural Roads (Contract)	1301																10,560	0	1,244	
Signage	1240																0	0	1,889	
Depot Maintenance	1230																20,000	0	34,422	
Total Operations and Maintenance																	403,509	223,960	391,358	

**10. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

**11. BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**

- 11.1. ELECTED MEMBERS**
- 11.2. STAFF**

**12. QUESTIONS BY MEMBERS WITHOUT NOTICE**

**Cr Thorpe**

- Progress on RSL APC Shelter
- Increase in town social issues
- Works Program budget items
- Current Medical Services

**Cr Hunt**

- Report on Carnamah and Three Springs Schools Anzac services
- Early Childhood Learning Centre – visit to inspect site with CDO and possible contractor
- Staff Policies – Pre-employment medical, drug and alcohol

**Cr Hebiton – Nil**

**Cr Lane**

- Condition of house – Hunt Street

**Cr Lake**

- Recommence Verge pick-up

**Cr Thomas**

- Housing 58 Carter Street
- Tidy Towns nomination
- Police Housing
- Resealing section of Morawa Road – currently gravel

*Meeting adjourned for afternoon tea at 3.11pm and resumed at 3.36pm*

**CEO**

- Three Springs/Eneabba/Nebru road realignment – matter of bore and windmill

**13. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**

**14. TIME AND DATE OF NEXT MEETING**

<p><b>The Next Ordinary Council Meeting will be held on Wednesday 15<sup>th</sup> June 2016 at 1.30pm.</b></p>
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**15. CONFIDENTIAL ITEMS**

## **16. MEETING CLOSURE**

There being no further business the Presiding member closed the meeting at 3.40pm.

I confirm these Minutes to be a true and accurate record of the proceedings of this Council.

Signed: \_\_\_\_\_

Presiding Officer

Date: 15<sup>th</sup> June 2016