



ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
22 FEBRUARY 2023



WILDFLOWER COUNTRY



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WILDFLOWER COUNTRY

AOM 0166
ICR 231 8460



WESTERN AUSTRALIAN
Electoral Commission

LGE 028

Mr Kleith Woodward
Chief Executive Officer
Shire of Three Springs
132 Railway Road
THREE SPRINGS WA 6519

RECEIVED

14 FEB 2023

Dear Mr Woodward

Local Government Ordinary Election: 2023

The next local government ordinary elections are being held on 21 October 2023. While this is still some distance in the future, I have enclosed an estimate for your next ordinary election to assist in your 2023/2024 budget preparations.

The estimated cost for the 2023 election if conducted as a postal ballot is \$14,000 inc GST, which has been based on the following assumptions:

- 400 electors
- response rate of approximately 60%
- 4 vacancies
- count to be conducted at the offices of the Shire of Three Springs
- appointment of a local Returning Officer
- regular Australia Post delivery service to apply for the lodgement of the election packages.

An additional amount of \$100 will be incurred if your Council decides to opt for the Australia Post Priority Service for the lodgement of election packages.

The Commission is required by the *Local Government Act* to conduct local government elections on a full cost recovery basis and you should note that this is an estimate only and may vary depending on a range of factors.

Costs not incorporated in this estimate include:

- any legal expenses other than those that are determined to be borne by the Western Australian Electoral Commission incurred as part of an invalidity complaint lodged with the Court of Disputed Returns
- the cost of any casual staff to assist the Returning Officer on election day or night
- any unanticipated costs arising from public health requirements for the COVID-19 pandemic.

As you are aware, the Government is currently considering reforms to the *Local Government Act 1995*, which include how elections are to be conducted. In order to assist with your local government's budget planning, we have included, to the best of our knowledge, costs that will arise from the changes proposed in legislation. For example, if under the amendments your local government will be required to conduct a mayoral/presidential election this has been included.

Some local governments may also note an increase in costs from their 2021 ordinary costs. These include increases arising from inflation in recent years affecting salaries for Returning Officers and other staff, printing and packaging costs as well as the increase in postage announced by Australia Post. Additional costs from the Commission have been included arising from improved processing procedures and additional resources to supplement the Commission's education, complaints management, investigation and legal efforts.

In order for the Commission to be responsible for the conduct of your election, the first step required by the *Local Government Act 1995* is my written agreement to undertake the election.

As such, you may take this letter as my agreement to be responsible for the conduct of the ordinary elections in 2023 for the Shire of Three Springs in accordance with section 4.20(4) of the *Local Government Act 1995*, together with any other elections or polls that may also be required. My agreement is subject to the proviso that the Shire of Three Springs also wishes to have the election undertaken by the Western Australian Electoral Commission as a postal election.

In order to achieve this, your council would need to pass the following two motions by absolute majority:

- Declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Electoral Commissioner to be responsible for the conduct of the 2023 ordinary elections together with any other elections or polls which may be required
- Decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a postal election.

It would be greatly appreciated if this item was considered at your March council meeting, to enable the Commission to have sufficient time to work with you to effectively conduct the election.

I look forward to conducting this election for the Shire of Three Springs in anticipation of an affirmative vote by Council. If you have any further queries please contact Shani Wood Director, Election Operations on 9214 0400.

Yours sincerely



Robert Kennedy
ELECTORAL COMMISSIONER

9 February 2023



Attachment 10.3a

25th January 2023

By Email

Shire of Three Springs
132 Railway Rd
Three Springs WA 6519

Attention: Shire of Three Springs

To whom it may concern,

Planning application for a rig-site camp and main camp associated with the drilling of the Trigg-1 conventional well on Lot #10205 (P209361), part of Beach Energy's 2023 exploration drilling program

Please find attached a planning application for the installation and operation of a rig site camp and main camp, that will be utilised to support Beach Energy's upcoming conventional exploration drilling program within Exploration Permit EP 320 under the *Petroleum and Geothermal Energy Resources Act 1967*. This program does not involve hydraulic fracture stimulation ('fracking').

The following information provides some background to the project and application.

Overview and Location

Beach Energy are planning to construct two exploration wells (Trigg-1 and Trigg Northwest-1) within EP 320, situated on the eastern side of the Brand Highway, in the Shire of Three Springs, approximately 20 km south of Dongara and 270 km north of Perth. Land tenure, associated with these well site locations, is currently freehold land used for agricultural purposes. The Trigg-1 well site is planned to be constructed on Lot 10205 (Plan P209361) in the Shire of Three Springs.

Camp Overviews

The rig-site camp is planned to accommodate up to 8 key drilling personnel each. These personnel are expected to be onsite for the duration of the drilling program. The rig camp will be positioned within the lease of the well site. The main camp is planned to accommodate up to 60 personnel expected to be onsite for the duration of the drilling program. The main camp will be positioned approximately 500 m from the well site. The drilling program is temporary in nature and planned to be completed within 80-95 days per well site. Mobilisation is anticipated in early March 2023.

At the main camp, cooking facilities and utility facilities (with water storage) will be available. At the rig-site camp, cooking facilities will not be available. Water is planned to be supplied to the sites by mobile water tankers as required and stored in tanks at the rig site. This water will either be sourced locally from Dongara or from the nearby Beharra Springs Gas Facility.

Access to the camps will be down existing access tracks and will require a maximum of 20 loads for the camp mobilisation.

Application

In addition to the completed Development Application Form, the following information has been attached to this application:

- Attachment 1: Site location - showing the camp and exploration well locations with regards to the lot boundaries and lot area.
- Attachment 2: Site layout - showing the layout for the main camp
- Attachment 3: Building specifications
- Attachment 4: ATU application - the completed ATU application, information and manual associated with the proposed ATU system.
- Attachment 5: Potable water description - information regarding the potable water planned for use at the well location.

This information has been collated and submitted for and on behalf of Beach Energy Limited.

Yours sincerely,

Colin Green
Digitally signed by Colin Green
Date: 2023.01.25 17:41:14
+10'30'

Colin Green

Drilling Manager

Beach Energy Limited



FORM OF APPLICATION FOR PLANNING APPROVAL

(PLEASE COMPLETE ALL BOXES)

OWNER DETAILS:

Name(s): Viridis Ag Pty Ltd ATF Viridis Ag Trust

Postal Address: L3 429 Swift Street Albury Postcode: 2640

Contact Person: Julie Ferrari

Phone: _____ Email: _____

Signature:  Date: 20/1/2023

Signature:  Date: 20/01/2023

NOTE: The signatures of ALL the owner(s) is required to process this application.

APPLICANT DETAILS: (if different from owner)

Name: Beach Energy (Perth Basin) Pty Ltd

Postal Address: Level 8, 80 Flinders St, Adelaide SA Postcode: 5000

Contact Person: Colin Green

Phone: _____ Email: _____

Signature: _____ Date: 23/06/2022

PROPERTY DETAILS:

Lot/Location No: 10205 House/Street No: _____

Street Name: _____ Locality/Suburb: Shire of Three Springs

Diagram/Plan No: P209361 Volume No: 2127 Folio No: 748

EXISTING DEVELOPMENT/LAND USE:

Nature of any Existing Development/Land Use: Land tenure is currently freehold land used for agricultural purposes.

PROPOSED DEVELOPMENT/LAND USE:

Description of Proposed Development/Land Use: Establishment of 1x temporary main camp and 1x temporary rig camp to support exploration drilling.

Approximate Cost: approx. \$150,000

Estimated Time of Completion: 80-95 days for site preparation and drilling operations.

REQUIRED INFORMATION & FEES:

Please refer over for the information required to be submitted with this application and the schedule of fees. This application will not be processed without all required information including payment of the appropriate fee.

OFFICE USE ONLY:

Date Received: _____ Application No: _____

Accepting Officer's Initials: _____ File Number: _____

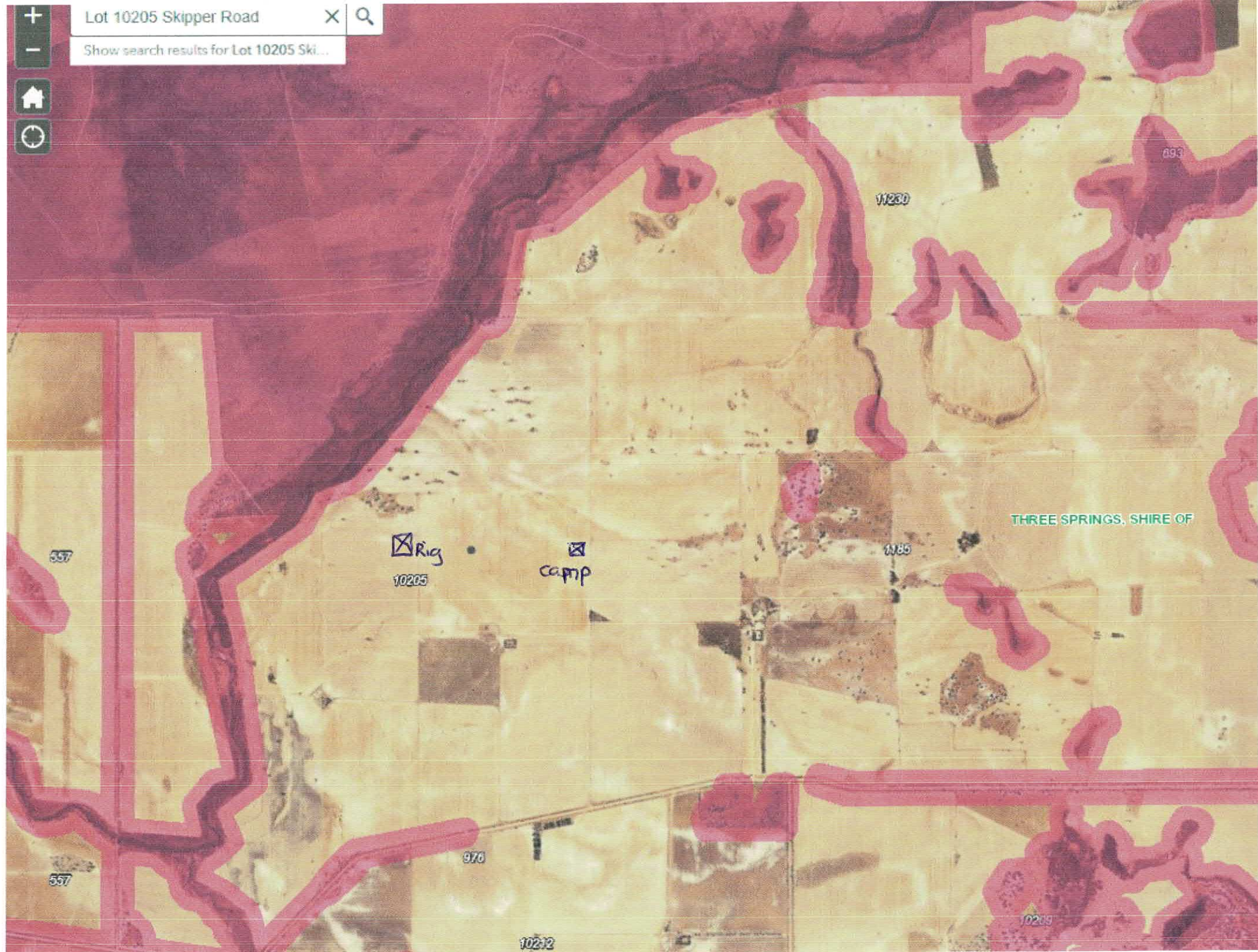
Required Fee: \$_____ Date Paid: _____

Attachment 1: Site Location

[illegible]

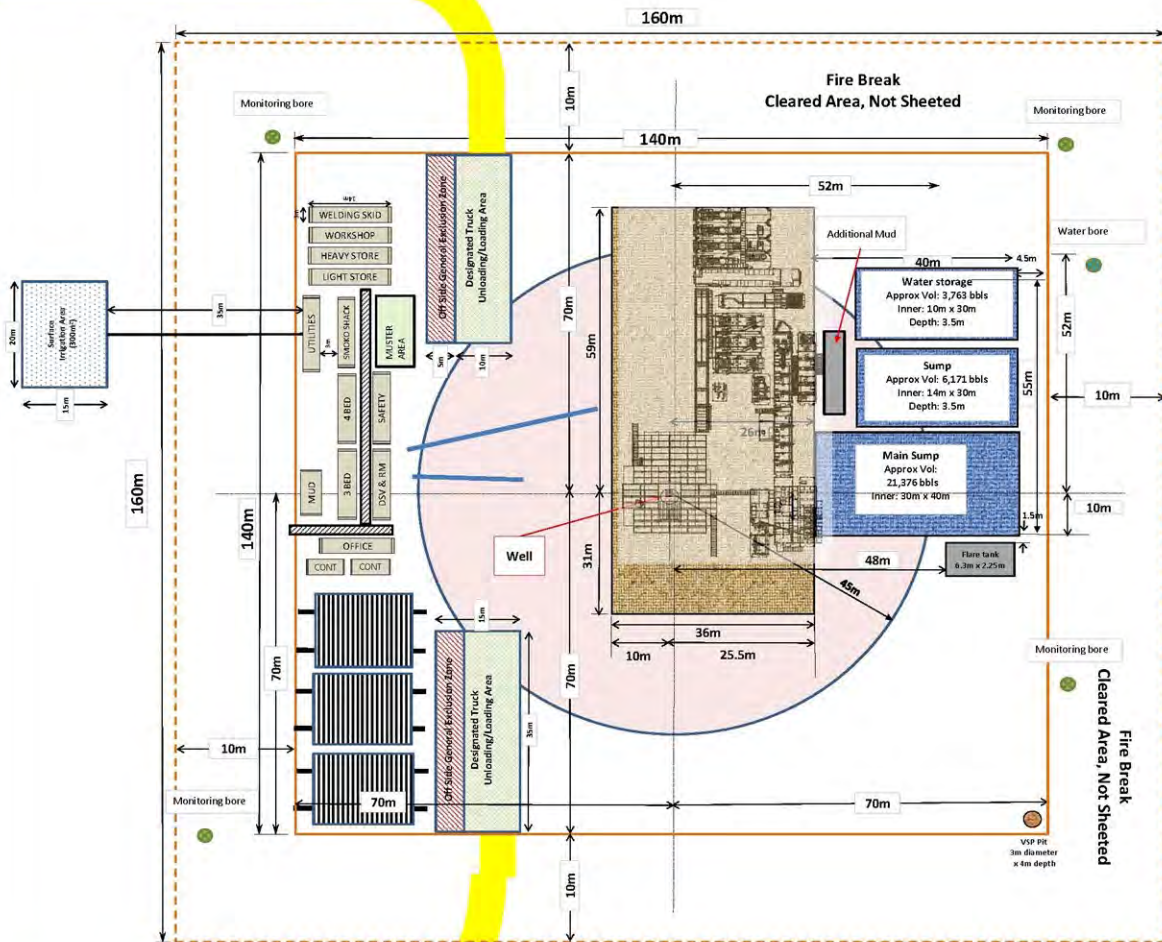


Lot 10205 Skipper Road X Q
Show search results for Lot 10205 Ski...



Attachment 2: Site Layout

ACCESS ROAD (to be constructed) *Not to scale

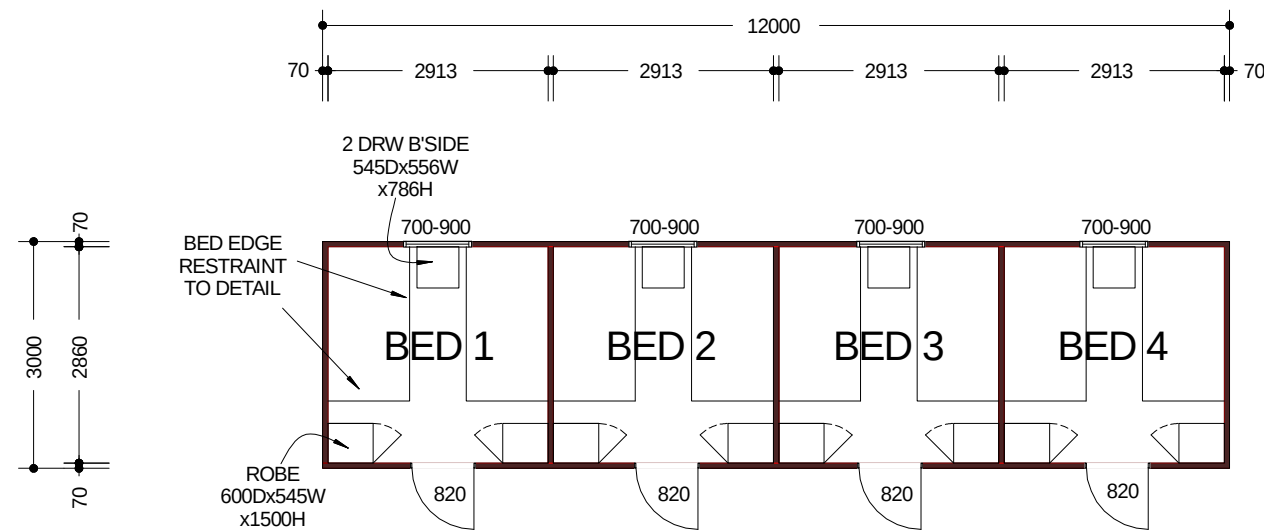


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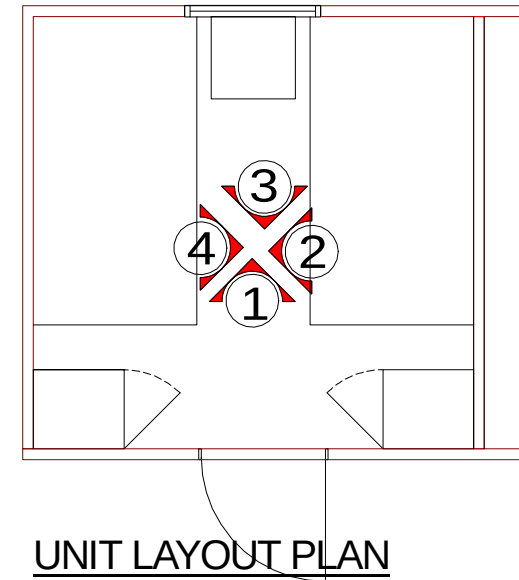


ASCO		60 BED MOBILE REMOTE ACCOMODATION CAMP	
		SITE PLAN	
		DRAWN	CONSTRUCTION
		CHECKED	PROJECT N° 523
		APPROVED	SCALE As indicated
		DATE	SHEET N° 01

Attachment 3: Building Specifications

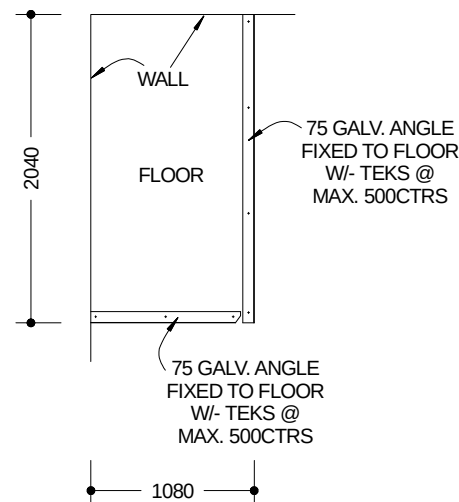


FLOOR PLAN
SCALE 1:100

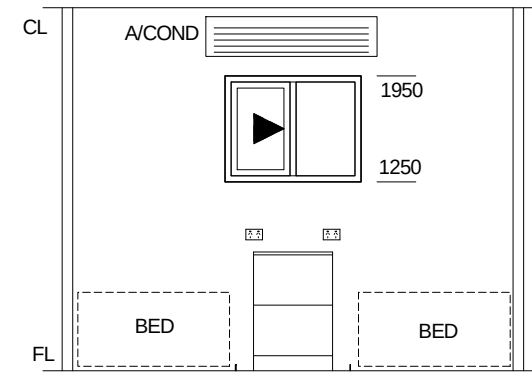


UNIT LAYOUT PLAN
SCALE 1:50

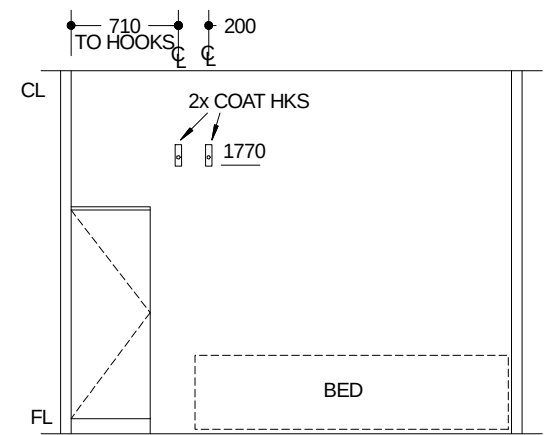
ELECTRICAL LEGEND	
	CEILING LIGHT
	WALL LIGHT
	DOWN LIGHT
	FLUORESCENT LIGHT - SINGLE
	FLUORESCENT LIGHT - SINGLE WITH DIFFUSER
	EXHAUST FAN - CEILING MOUNTED
	EXHAUST FAN / LIGHT COMBINATION
	EXHAUST FAN / LIGHT / HEATER COMBINATION
	SMOKE DETECTOR
	GPO 200 A.F.L. - SINGLE
	GPO 200 A.F.L. - DOUBLE
	GPO 875 A.F.L. OR AS NOMINATED - SINGLE
	GPO 875 A.F.L. OR AS NOMINATED - DOUBLE
	GPO 1018 A.F.L. - SINGLE
	GPO 1018 A.F.L. - DOUBLE
	GPO W/PROOF @ HEIGHT NOMINATED - SINGLE
	GPO W/PROOF @ HEIGHT NOMINATED - DOUBLE
	A/C ISOLATOR SWITCH
	TV IN
	T.V. POINT
	TV SPLITTER



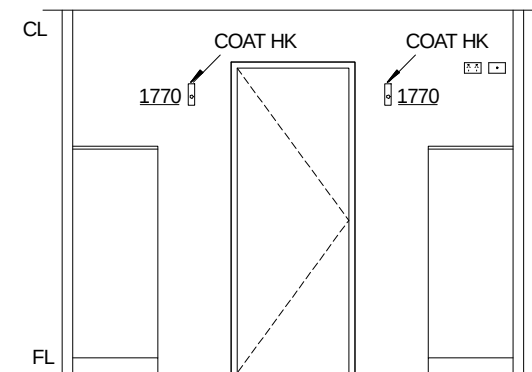
BED EDGE RESTRAINT DETAIL
SCALE 1:50 (PLAN VIEW)



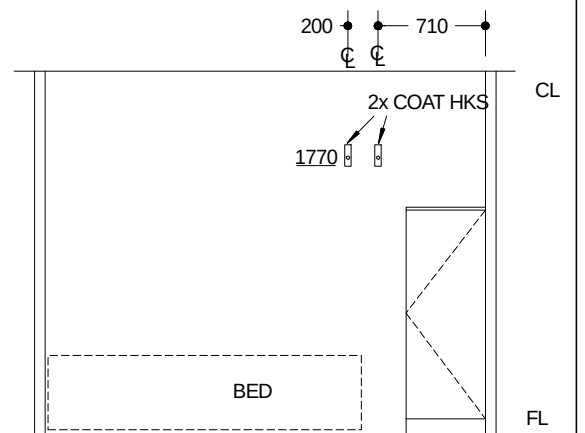
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SCALE 1:50



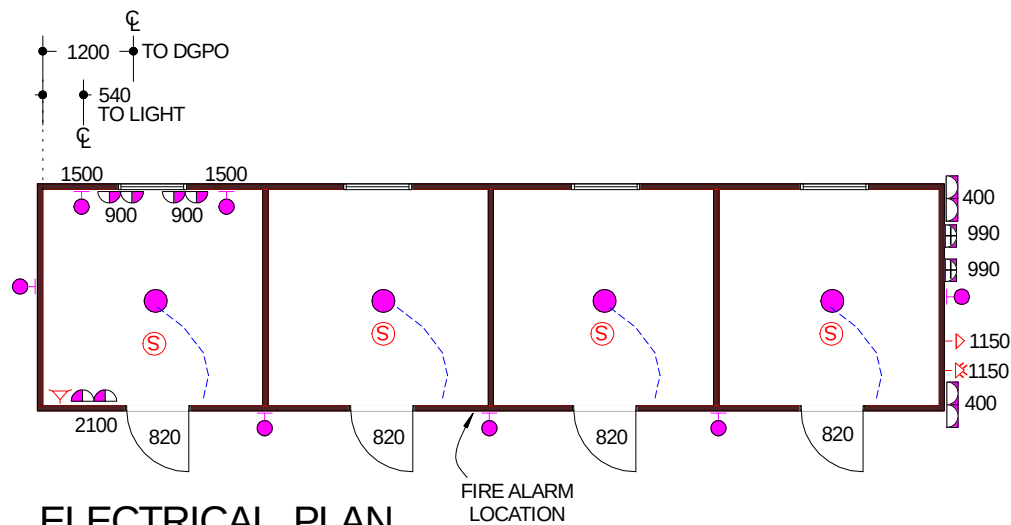
ELEVATION 2
SCALE 1:50



ELEVATION 3
SCALE 1:50



ELEVATION 4
SCALE 1:50



ELECTRICAL PLAN
SCALE 1:100

ACCOMODATION MODULE 4 BED

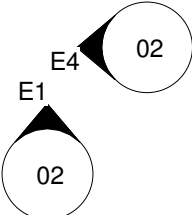
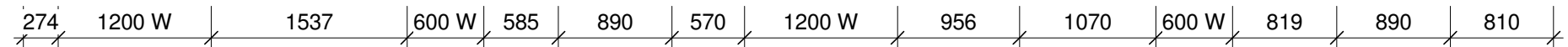
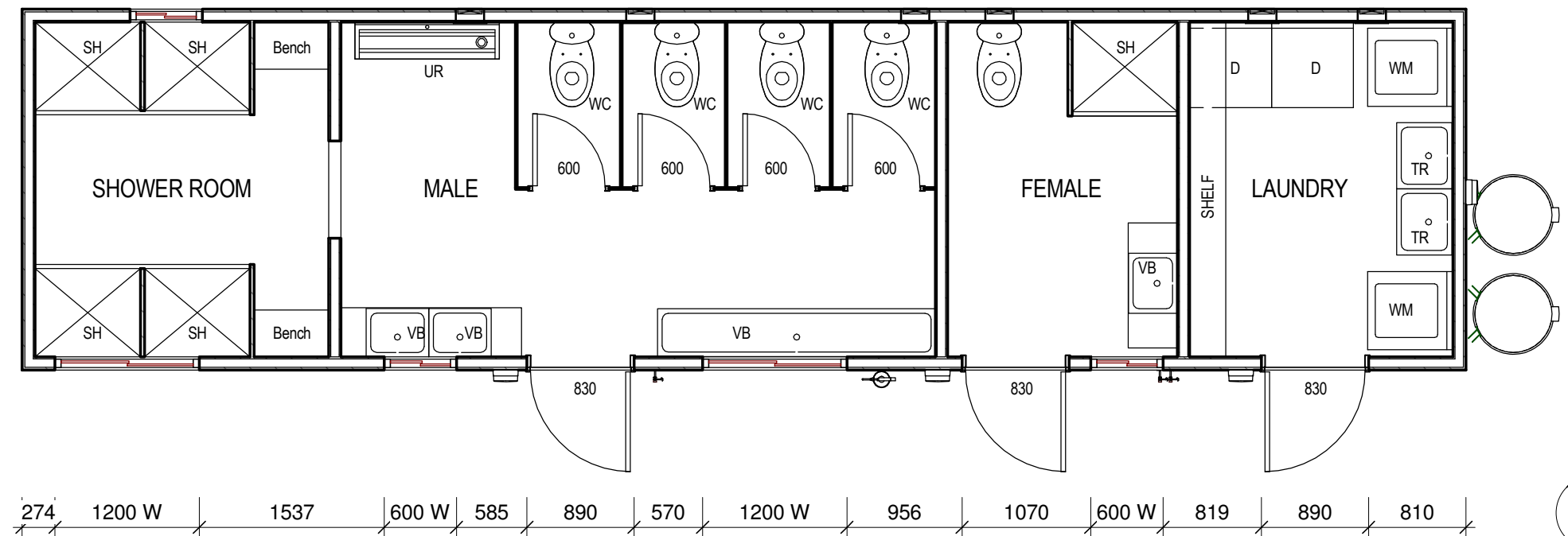
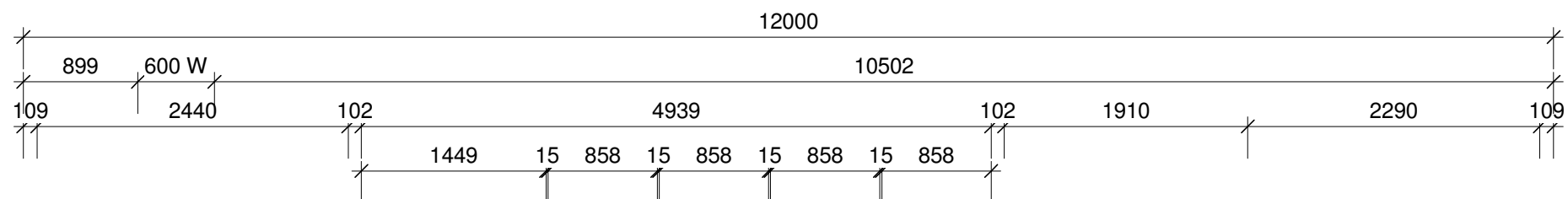
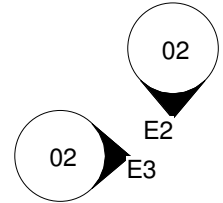
Gym Building

1 x 6m x 2.5 m fully insulated containerised building mounted on oilfield skid and with fork pockets.

Consists of:

- Full opening end doors
- Side entry slide doors /flyscreened
- Air conditioned/spit system
- External mount weights storage/ lockup box
- Gym Equipment
- 1 x Proform 400ZLE Elliptical Cross-trainer
- 1 x Obb 770m - Bench c/e with bars and weights
- 1 x Powerline BSG 10X Powerline strength training machine
- 1 x Set Free weights
- 1 x Set Dumbbells
- 1 x Punch Bag (mounted externally)
- 1 x assorted gloves

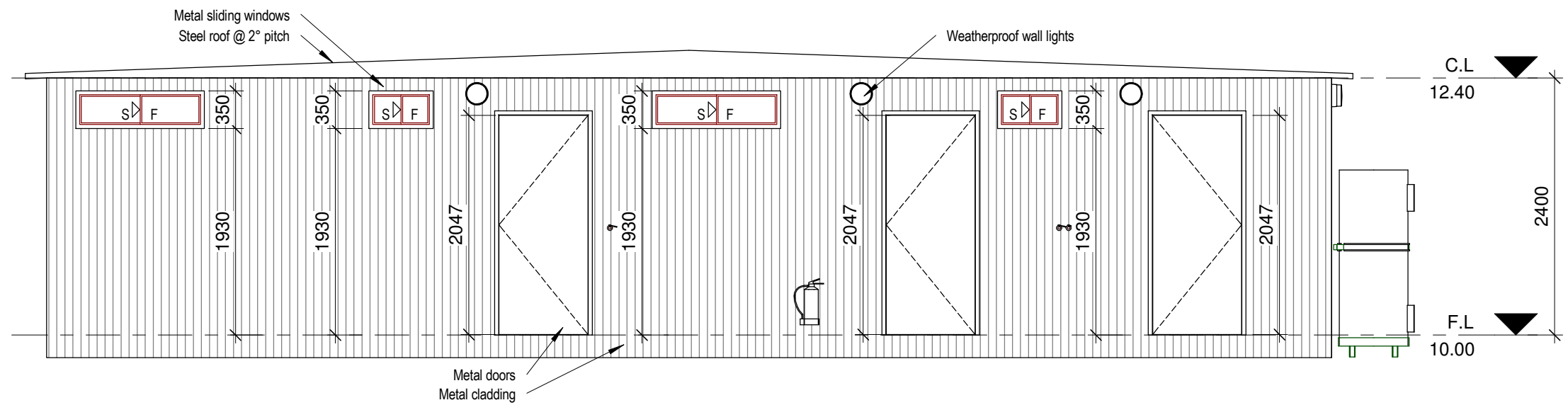




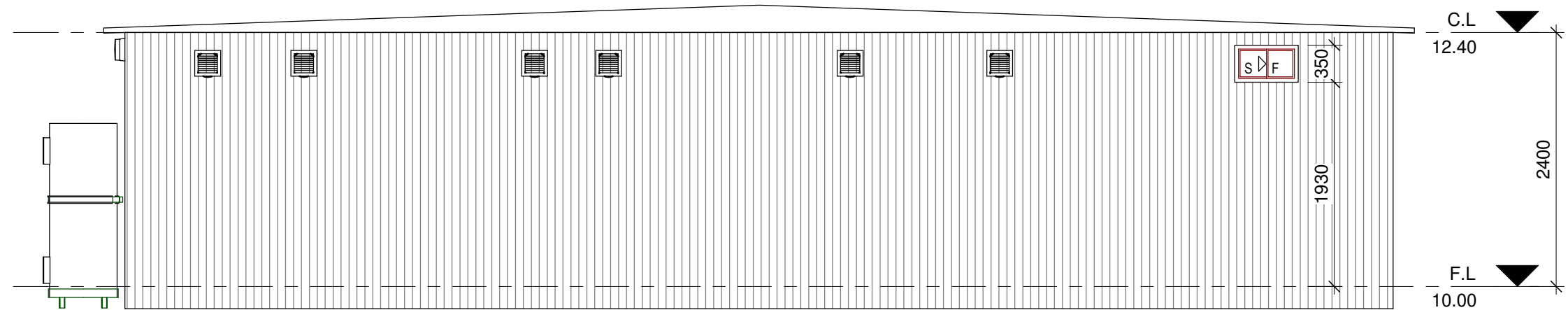
1 F.L
1 : 50

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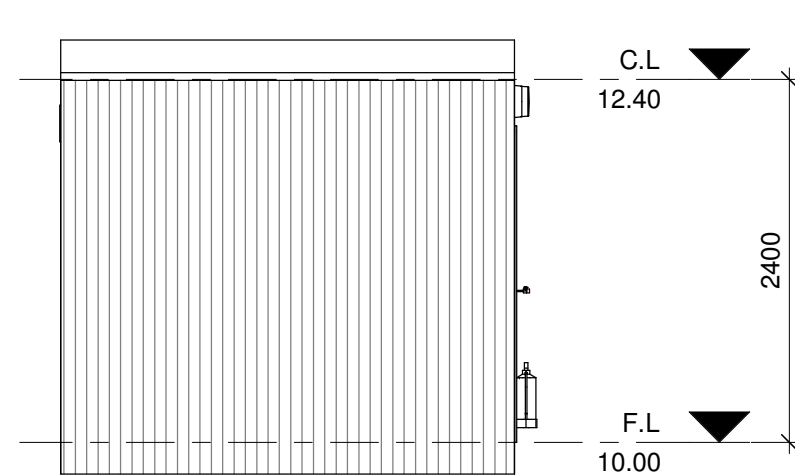
B	12.10.15	As Built				ER	MW	RM	
A	12.10.09	First Issue				ER	MW	RM	
REV	DATE	DESCRIPTION				DRAWN	CHECKED	APPROVED	



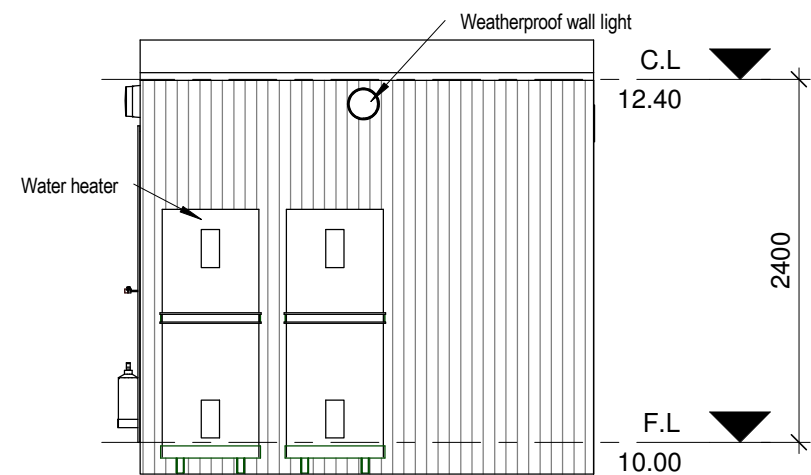
E1 ELEVATION 1
1 : 50



E2 ELEVATION 2
1 : 50

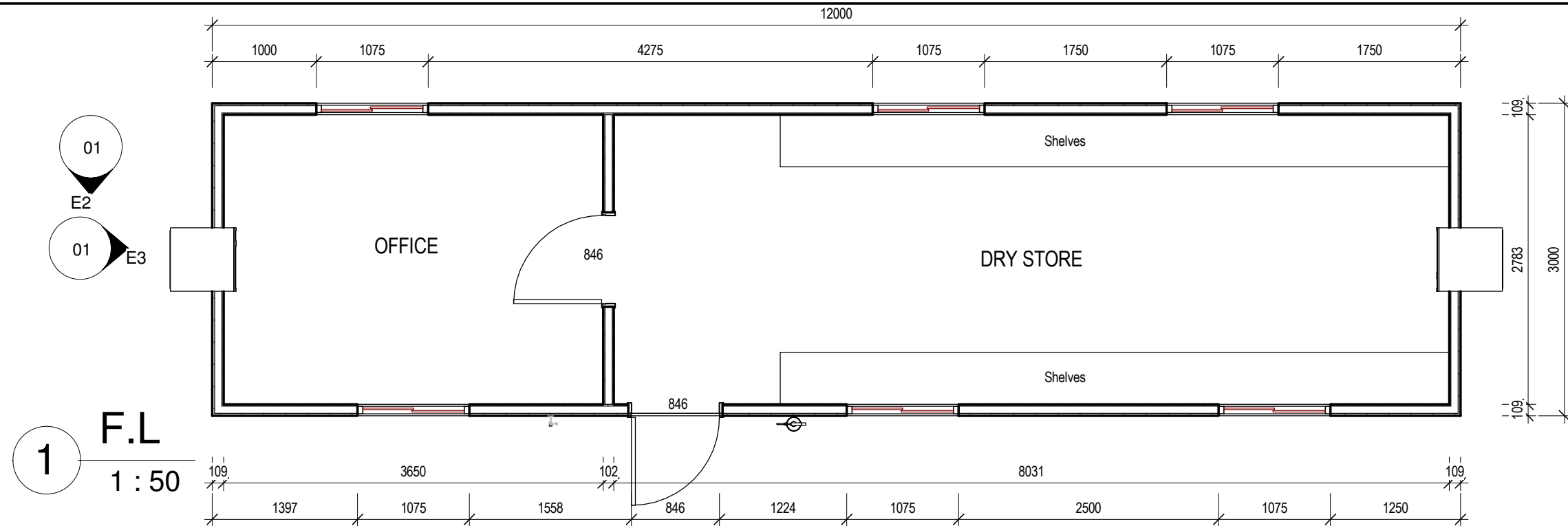


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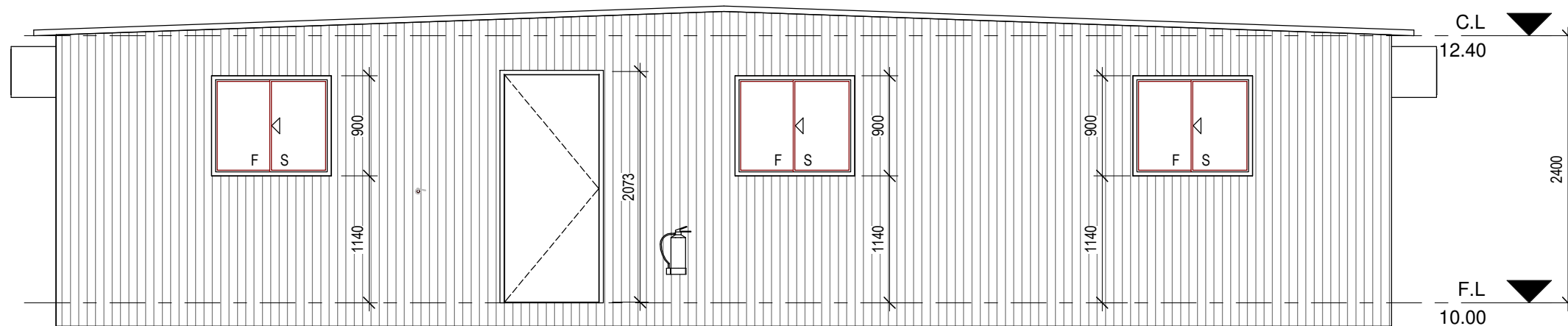


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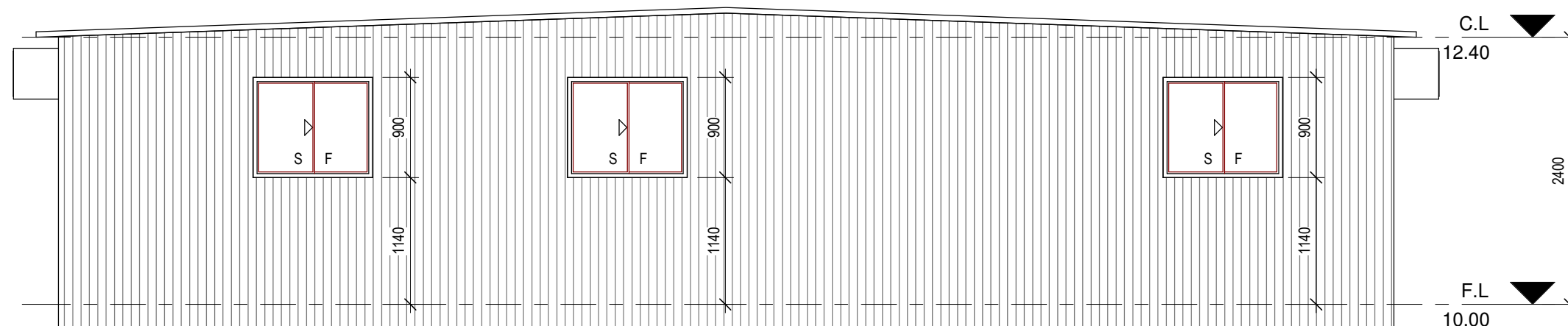
BRT DONGARA Dongara WA		MODULE - ABLUTIONS	
		ELEVATIONS	
		EXISTING	SHEET N° 02
PROJECT N° 636 SCALE 1 : 50		TD00376B SHEET SIZE: A3	



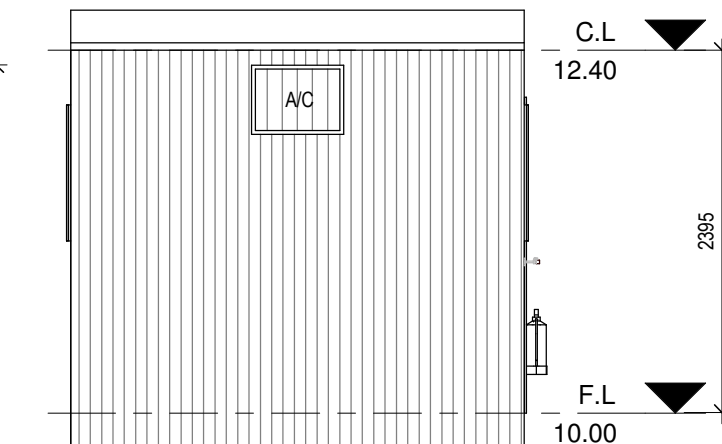
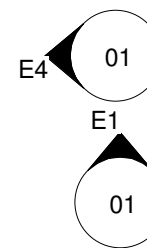
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F.L.
1 : 50



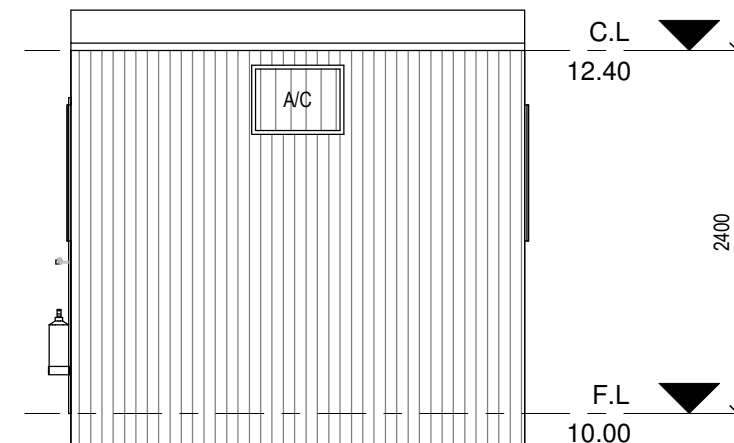
E1
ELEVATION 1
1 : 50



E2
ELEVATION 3
1 : 50

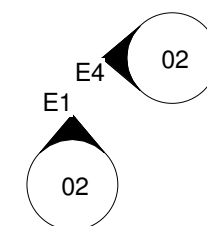
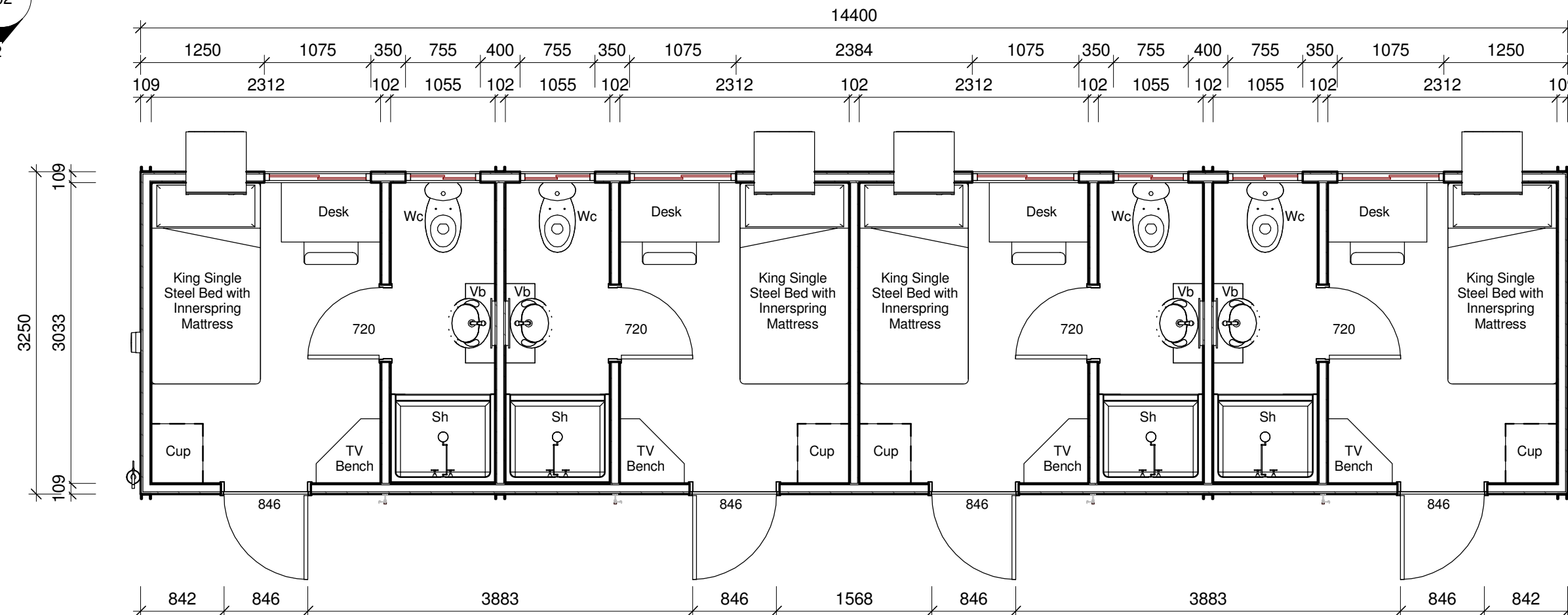
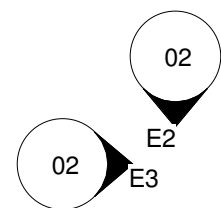


E3
ELEVATION 2
1 : 50



E4
ELEVATION 4
1 : 50

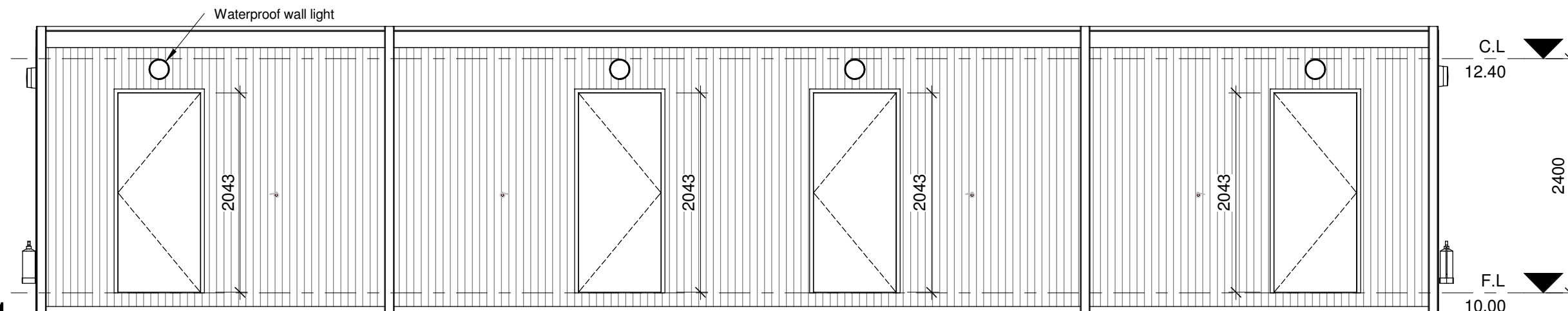
				BRT DONGARA Dongara WA			MODULE - OFFICE & DRY STORE	
							FLOOR PLAN & ELEVATIONS	
				43 Wood Street Fremantle WA 6160 Ph: (08) 9433 1921 Mob: 0447 177 115 email@transformdrafting.com			CONSTRUCTION	SHEET N°
							PROJECT N°	636
							SCALE	1 : 50
							TD00379B	SHEET SIZE: A3
REV	DATE	DESCRIPTION	DRAWN	CHECKED	APPROVED			
B	12.10.15	As Built	ER	MW	RM			
A	12.10.09	First Issue	ER	MW	RM			



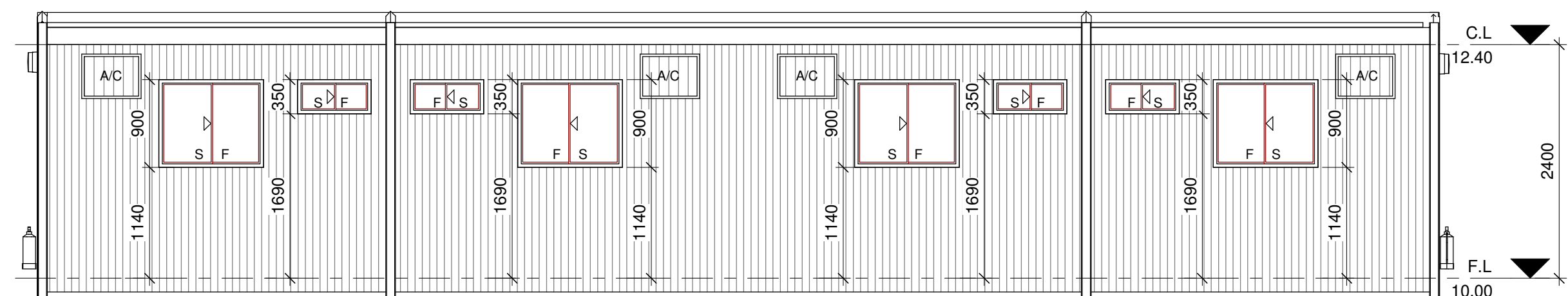
1 F.L
1 : 50

BRT DONGARA Dongara WA		MODULE - ACCOMMODATION & ENS				
 43 Wood Street Fremantle WA 6160 Ph: (08) 9433 1921 Mob: 0447 177 115 email@transformdrafting.com		FLOOR PLAN				
		DRAWN ERIC		CONSTRUCTION		SHEET N° 01
		CHECKED MATHEW		PROJECT N° 636		
		APPROVED ROGER		SCALE 1 : 50		
		DATE 31/08/2011 2:09:35 PM		TB 00180 A		SHEET SIZE: A3

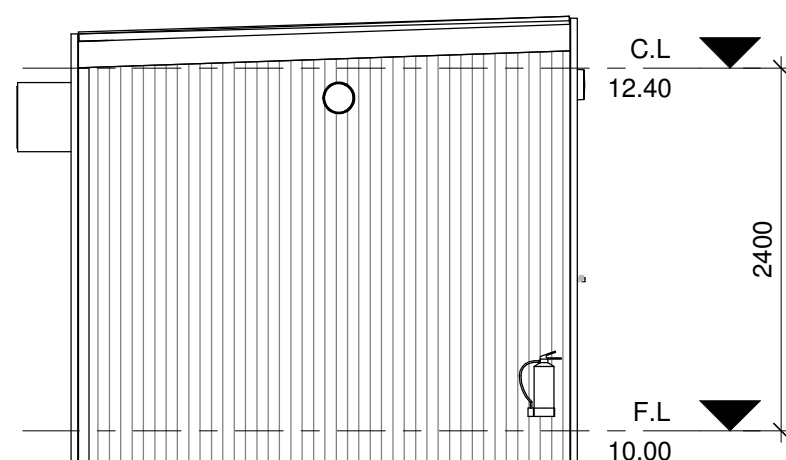
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1 : 50



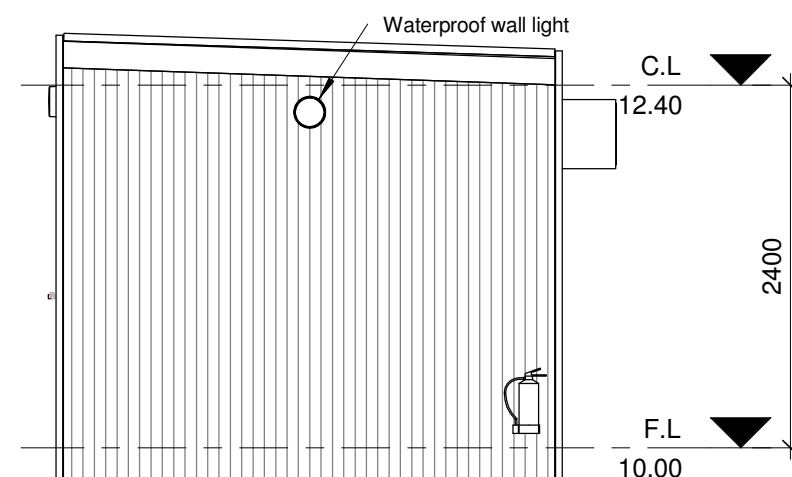
E2 ELEVATION 3
1 : 50



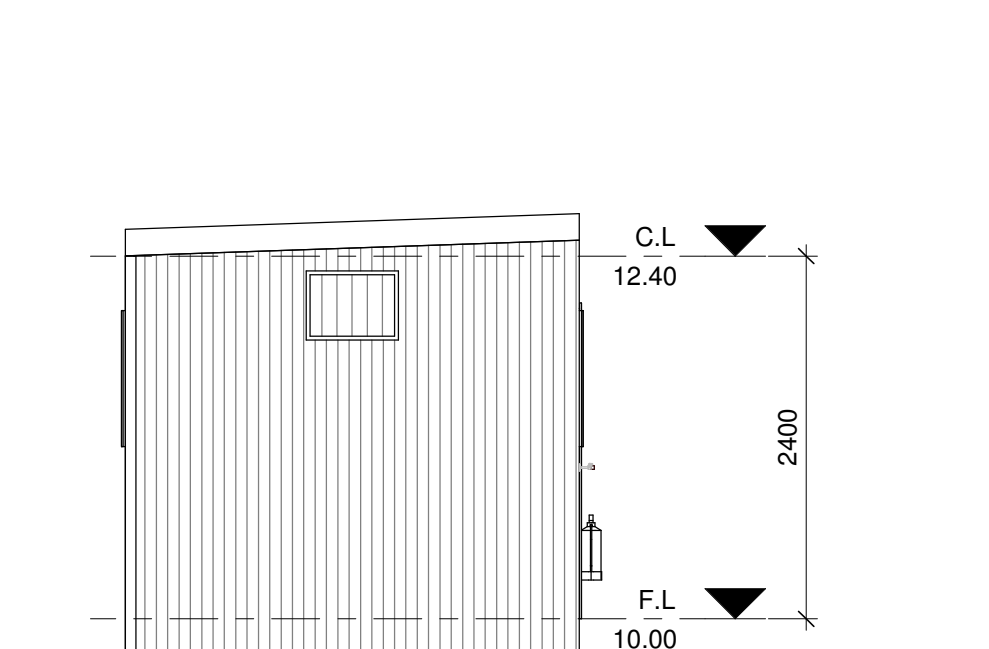
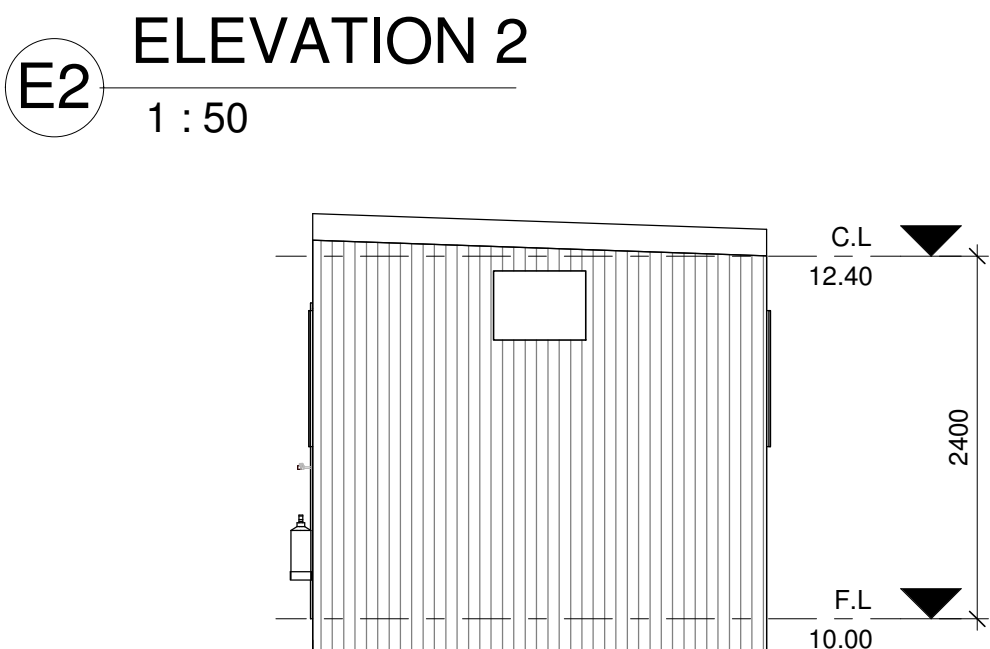
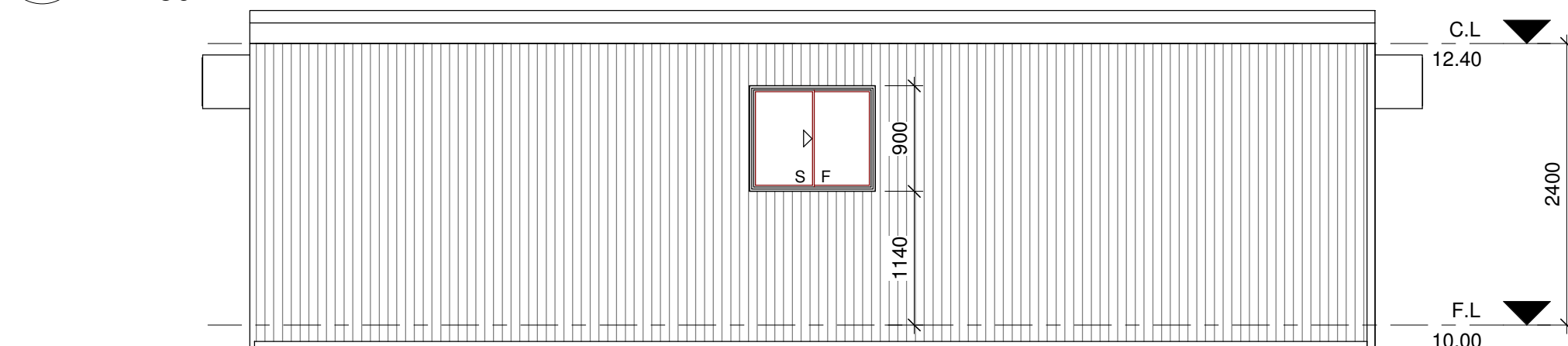
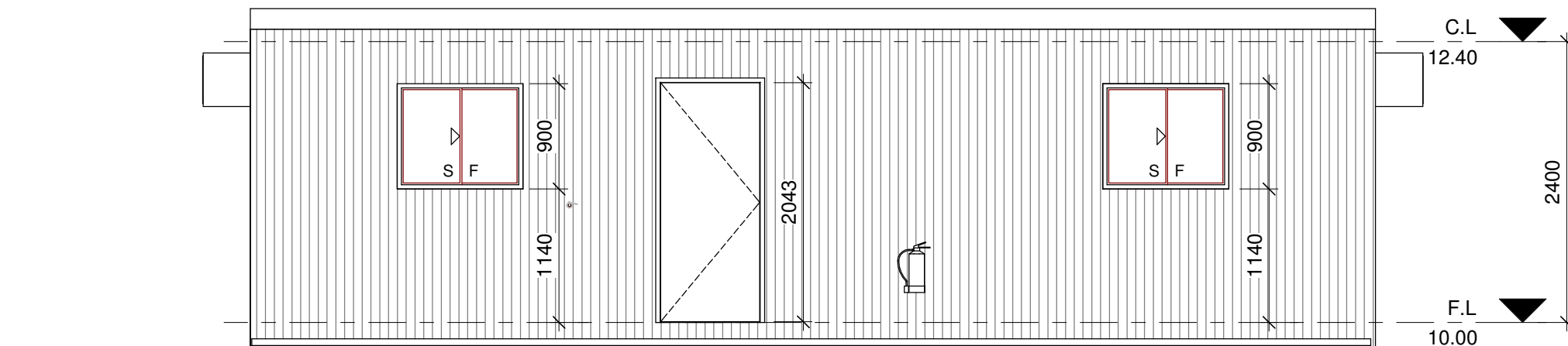
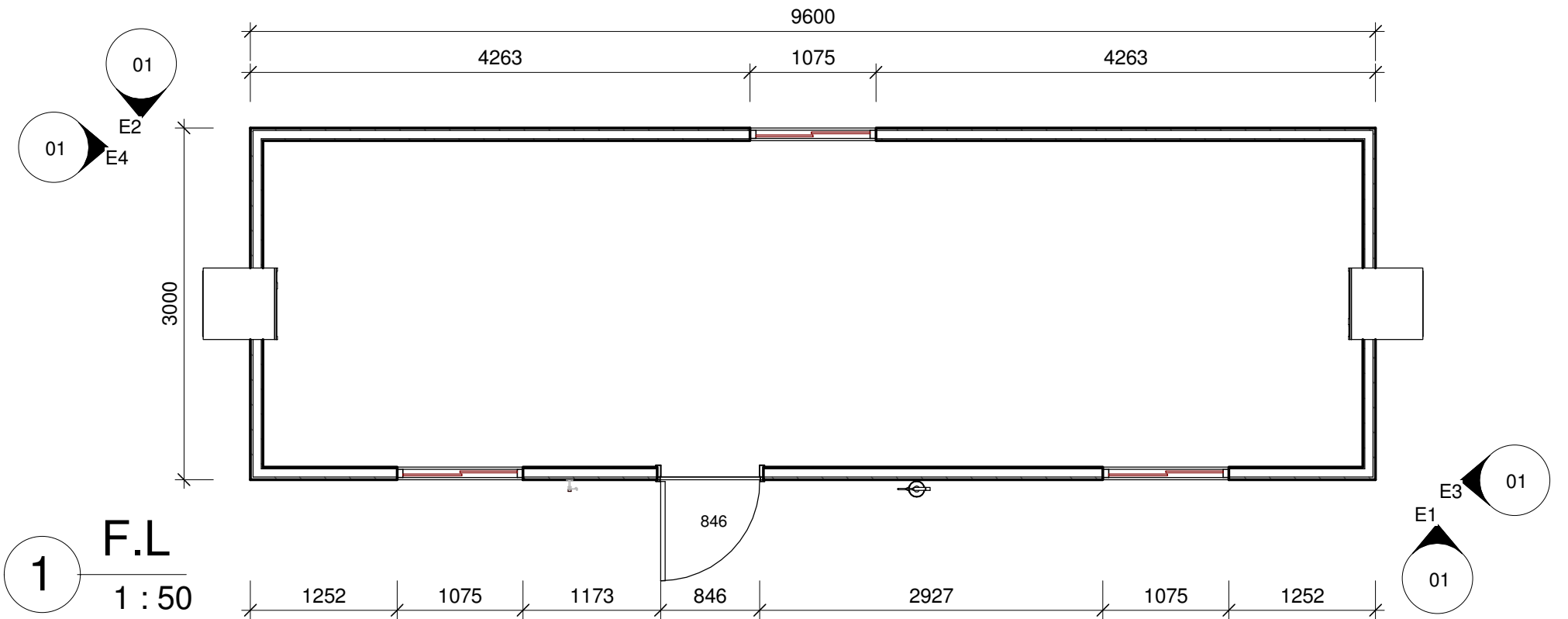
E3 ELEVATION 2
1 : 50



E4 ELEVATION 4
1 : 50



BRT DONGARA Dongara WA		MODULE - ACCOMMODATION & ENS		
 43 Wood Street Fremantle WA 6160 Ph: (08) 9433 1921 Mob: 0447 177 115 email@transformdrafting.com		ELEVATIONS		
		DRAWN	ERIC	CONSTRUCTION
		CHECKED	MATHEW	PROJECT N° 636
		APPROVED	ROGER	SCALE 1 : 50
		DATE	31/08/2011 2:09:36 PM	TB 00180 A
		SHEET N°		02
		SHEET SIZE:		A3



BRT DONGARA Dongara WA		MODULE - LINEN STORE	
 43 Wood Street Fremantle WA 6160 Ph: (08) 9433 1921 Mob: 0447 177 115 email@transformdrafting.com		FLOOR PLAN & ELEVATIONS	
		DRAWN	ERIC
		CHECKED	MATHEW
		APPROVED	ROGER
DATE		31/08/2011 4:41:53 PM	TB 00185 A
		PROJECT N°	636
		SCALE	1 : 50
		SHEET N°	01
		SHEET SIZE:	A3

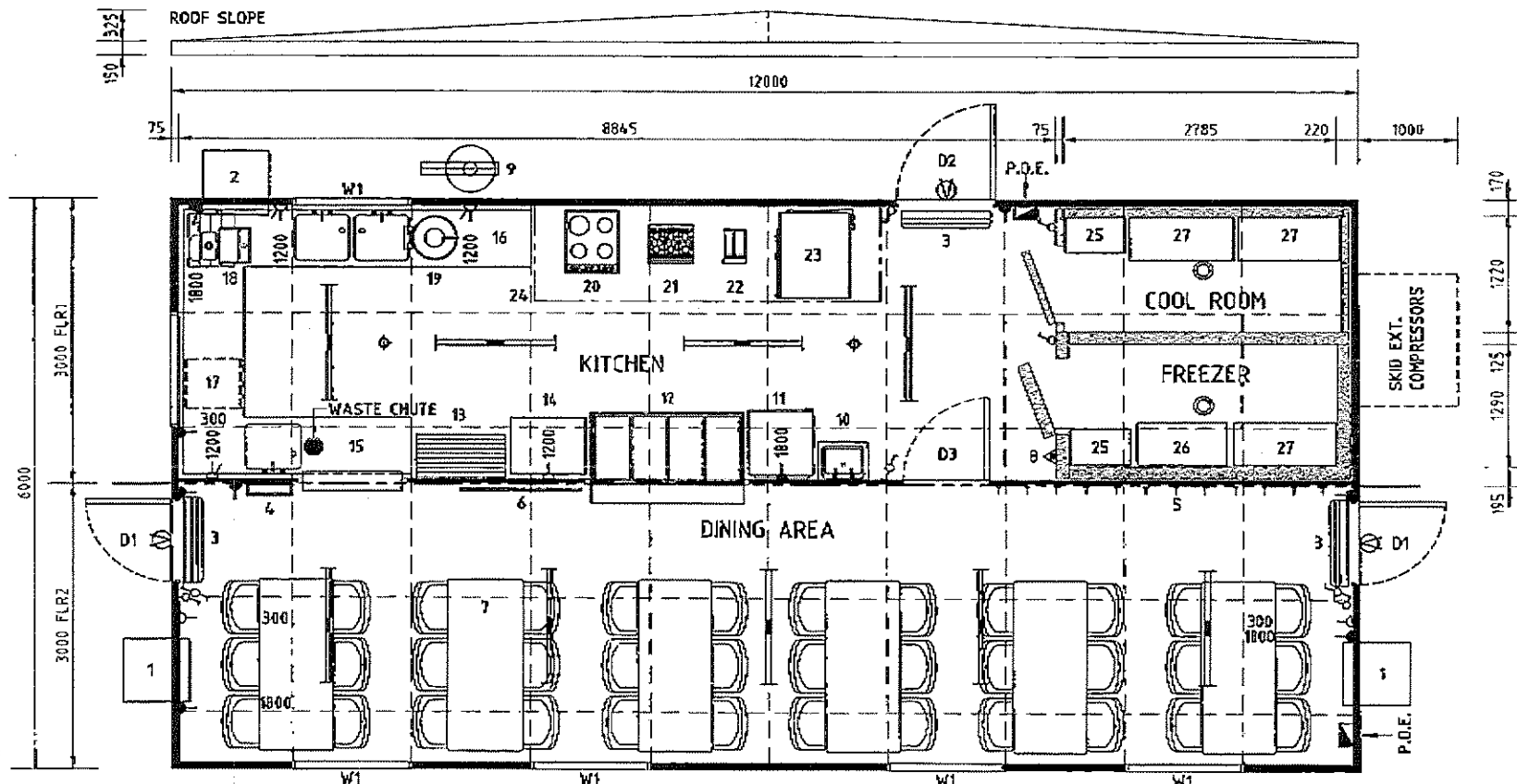
PANEL BUILDING SHORT SPECIFICATION :

- .. STEEL CHASSIS c/w GALV. JOISTS 75 x 40 x 1.6mm @ MAX 400 CENTRES
- .. 15mm PLYWOOD FLOORING
- .. 2.0mm SUP - RESISTANT VINYL FLOOR FINISH TO KITCHEN SERVICE AREA c/w ALUMINIUM COVERED SKIRTING
- .. 2.0mm VINYL FLOOR FINISH TO DINING AREAS
- .. ALUMINIUM CHEQ PLATE TO COOL ROOM FREEZER FLOOR
- .. WALLS EXTERNAL 75mm PANEL c/w 0.4mm COLORBOND FACINGS
- .. WALLS INTERNAL 50mm PANEL c/w 0.4mm COLORBOND FACINGS
- .. R1.0 POLYESTER INSULATION TO ROOF BETWEEN CEILING JOISTS
- .. GALV. STEEL CEILING / ROOF FRAME WITH ZINCALUME DECKING
- .. PRE-FINISHED PLYWOOD CEILINGS c/w ALUMINIUM CORNICE
- .. COLORBOND ROOF FLASHINGS & CORNER TRIMS
- .. ALUMINIUM WINDOW FRAMES : POWDERCOAT FINISH
- .. GALV. EXTERNAL DOOR FRAME : POWDERCOAT FINISH
- .. ALUMINIUM INTERNAL DOOR FRAME : POWDERCOAT FINISH
- .. CEILING HEIGHT ..2700..

EQUIPMENT LIST :

- D1.. 2040 x 870 PLAIN METAL EXTERNAL DOOR
- D2.. 2040 x 1000 PLAIN METAL EXTERNAL DOOR
- D3.. 2040 x 870 HOLLOW CORE INTERNAL DOOR
- W1.. 1050 x 1190 HORIZ. SLIDING WINDOW c/w FLYSCREEN
- 1.. LG REVERSE CYCLE AIR CONDITIONER 6.4kW COOLING CAPACITY
- 2.. LG COOLING ONLY AIR CONDITIONER 2.6kW COOLING CAPACITY
- 3.. AIR CURTAIN
- 4.. INSECTICUTOR DS 220
- 5.. COAT HOOKS @ 300 CTS @ 1200 A.F.L.
- 6.. 900 x 1200 PIN - UP NOTICE BOARD
- 7.. 1800 x 750 DINING TABLE c/w 6 PVC STACK CHAIR
- 8.. 4.5KG DRY CHEMICAL FIRE EXT. & 1.8 x 1.2m FIRE BLANKET
- 9.. 250 LITRE ELECTRIC HOT WATER UNIT
- 10.. S.S. HANDBASIN c/w LEVER ACTION TAP, MIRROR, SHELF OVER
- 11.. FRIDGE / FREEZER 400 LITRE
- 12.. 4 MOD. BAINE MARIE c/w HEAT LAMPS, SNEEZEGUARD, HOT CUPS UNDER

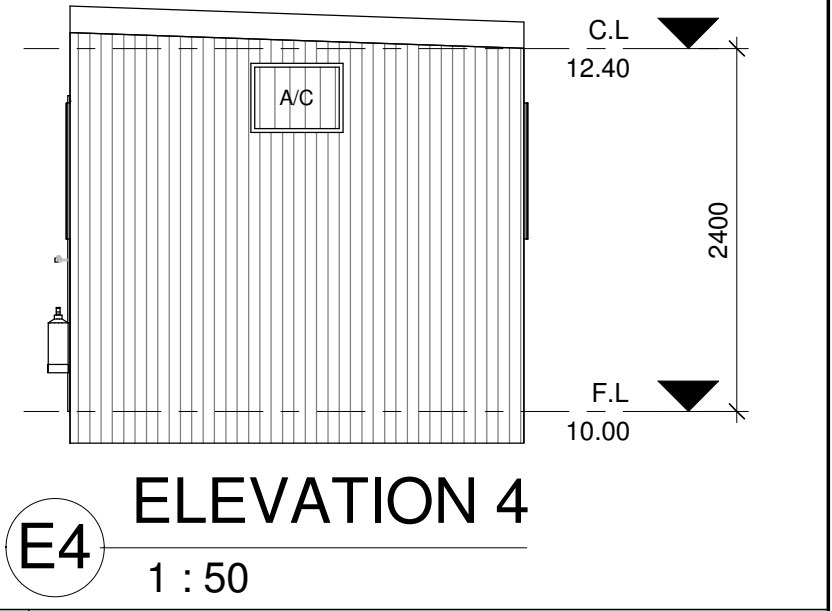
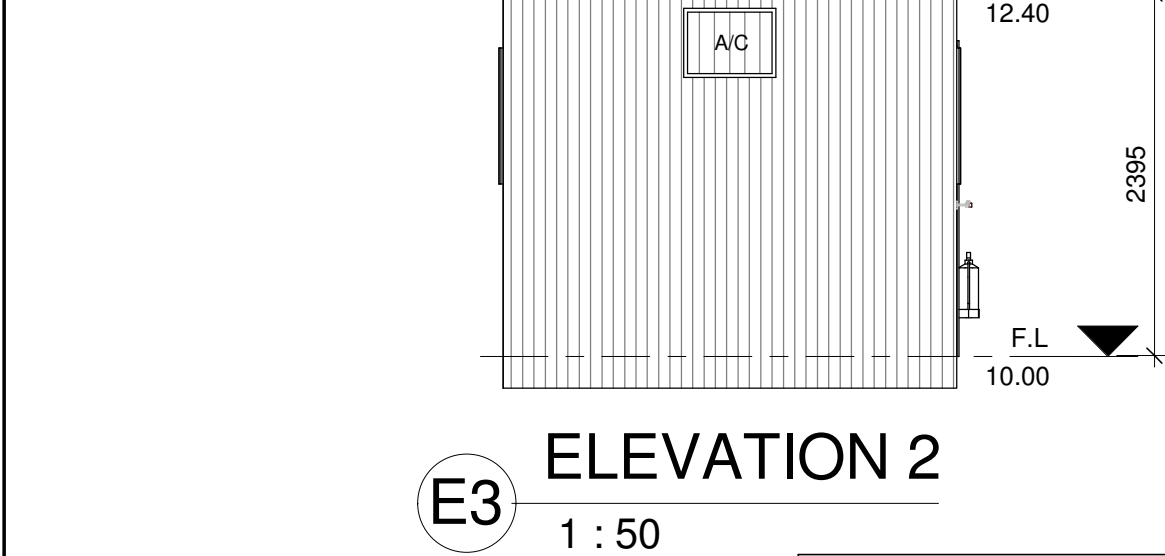
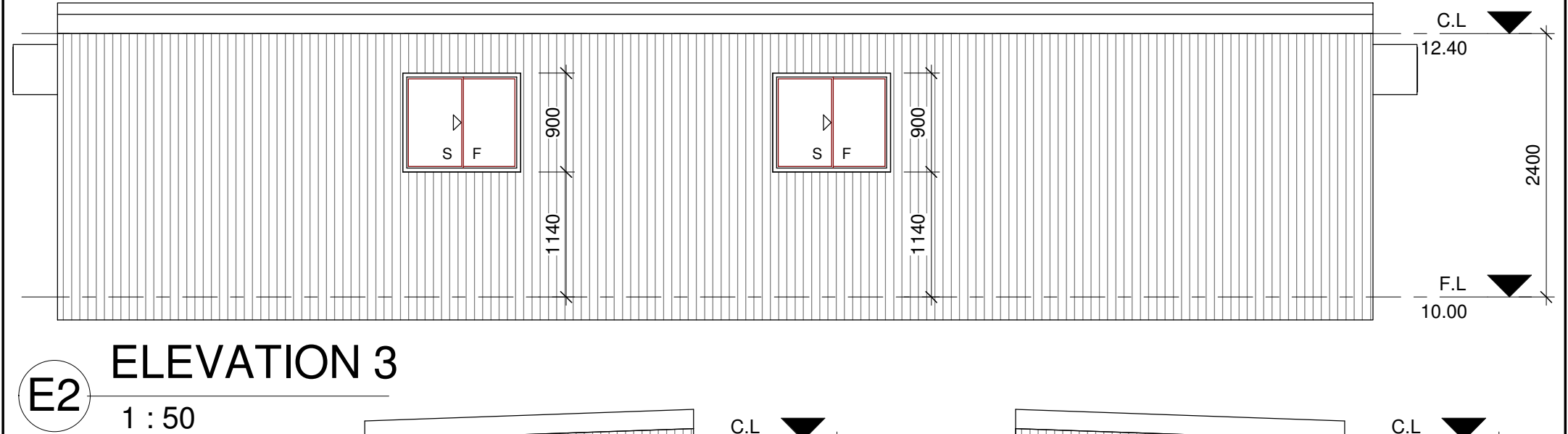
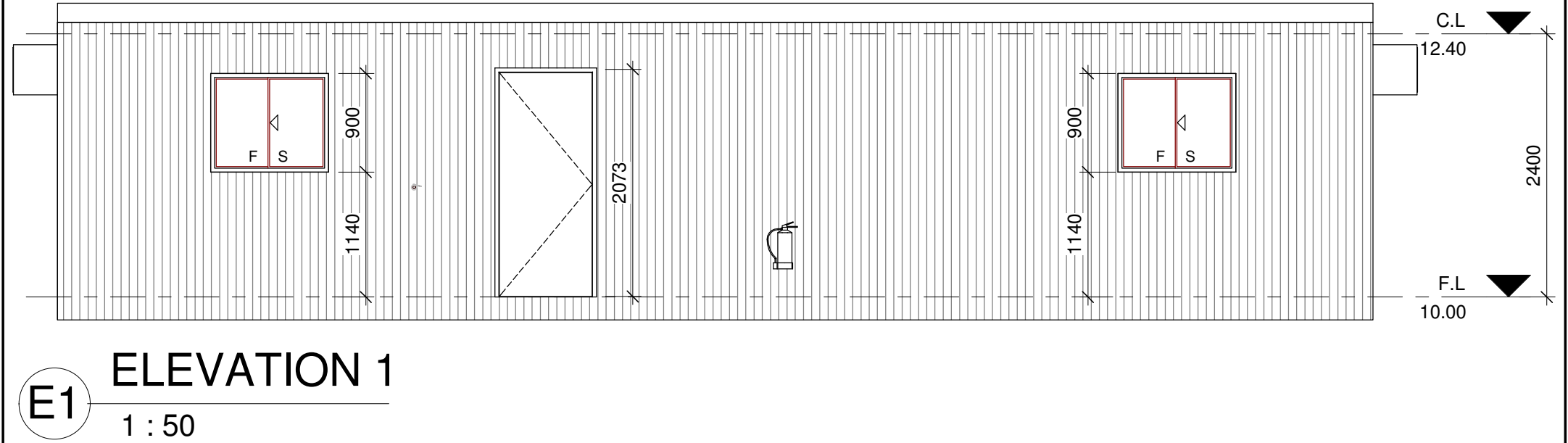
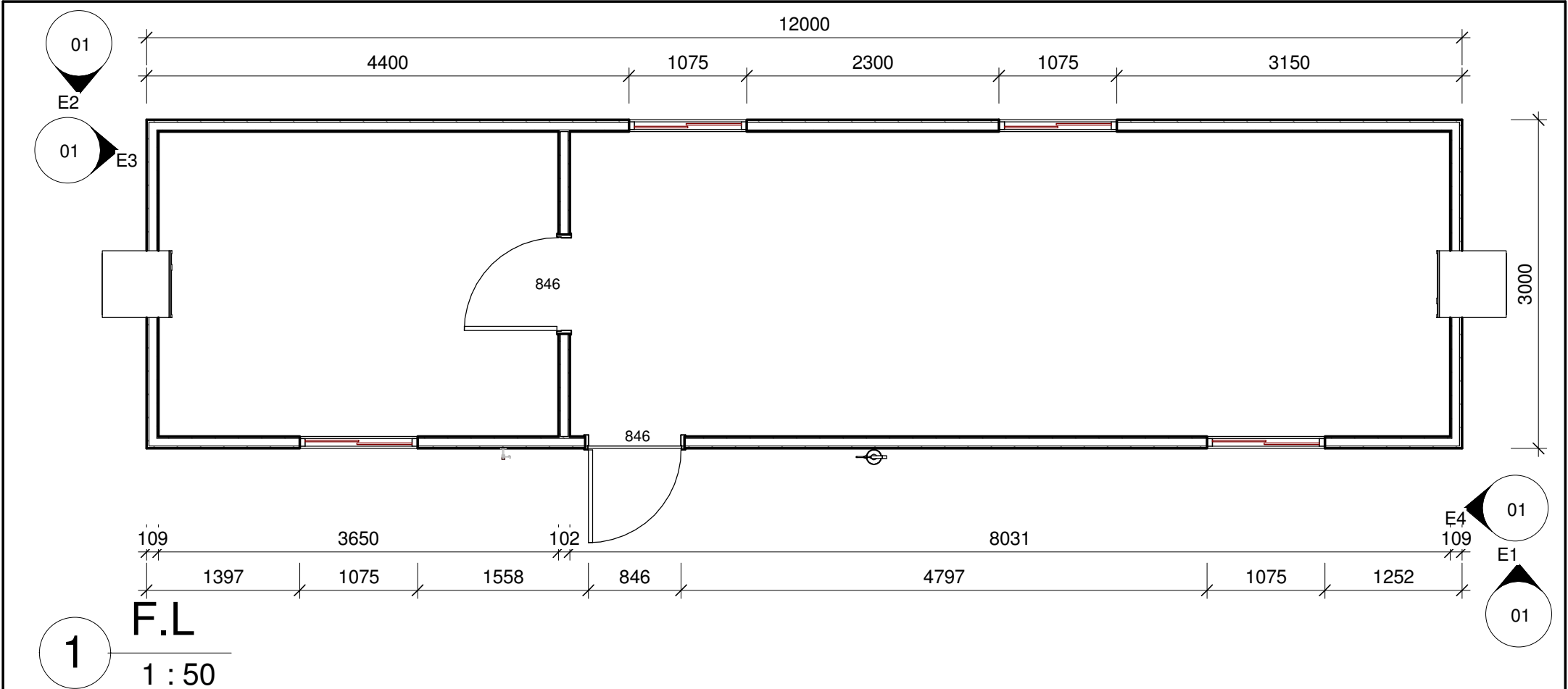
- 13.. 900 x 450 x 1800 POT RACK
- 14.. 600 DEEP S.S. BENCH TOP
- 15.. 600 DEEP S.S. BENCH TOP c/w TROUGH & 200 DEEP SERVRY SHE
- 16.. 600 DEEP S.S. BENCH TOP c/w DBL TROUGH
- 17.. ESWOOD U / BENCH DISHWASHER
- 18.. BRICE SLICER
- 19.. POTATO / VEGE PEELER
- 20.. ELECTRIC - STOVE / OVEN - 6 ELEMENT RANGE
- 21.. ELECTRIC - CRIDDLE
- 22.. ELECTRIC - FRYER DBL BASKET
- 23.. ELECTRIC - COMBI STEAMER
- 24.. 3500 LONG S.S. CANOPY c/w FILTER & HEAT SCREEN TO REAR
- 25.. 600 x 375 4 TIER ZINC PLATED SHELVING
- 26.. 900 x 450 4 TIER ZINC PLATED SHELVING
- 27.. 1050 x 450 4 TIER ZINC PLATED SHELVING



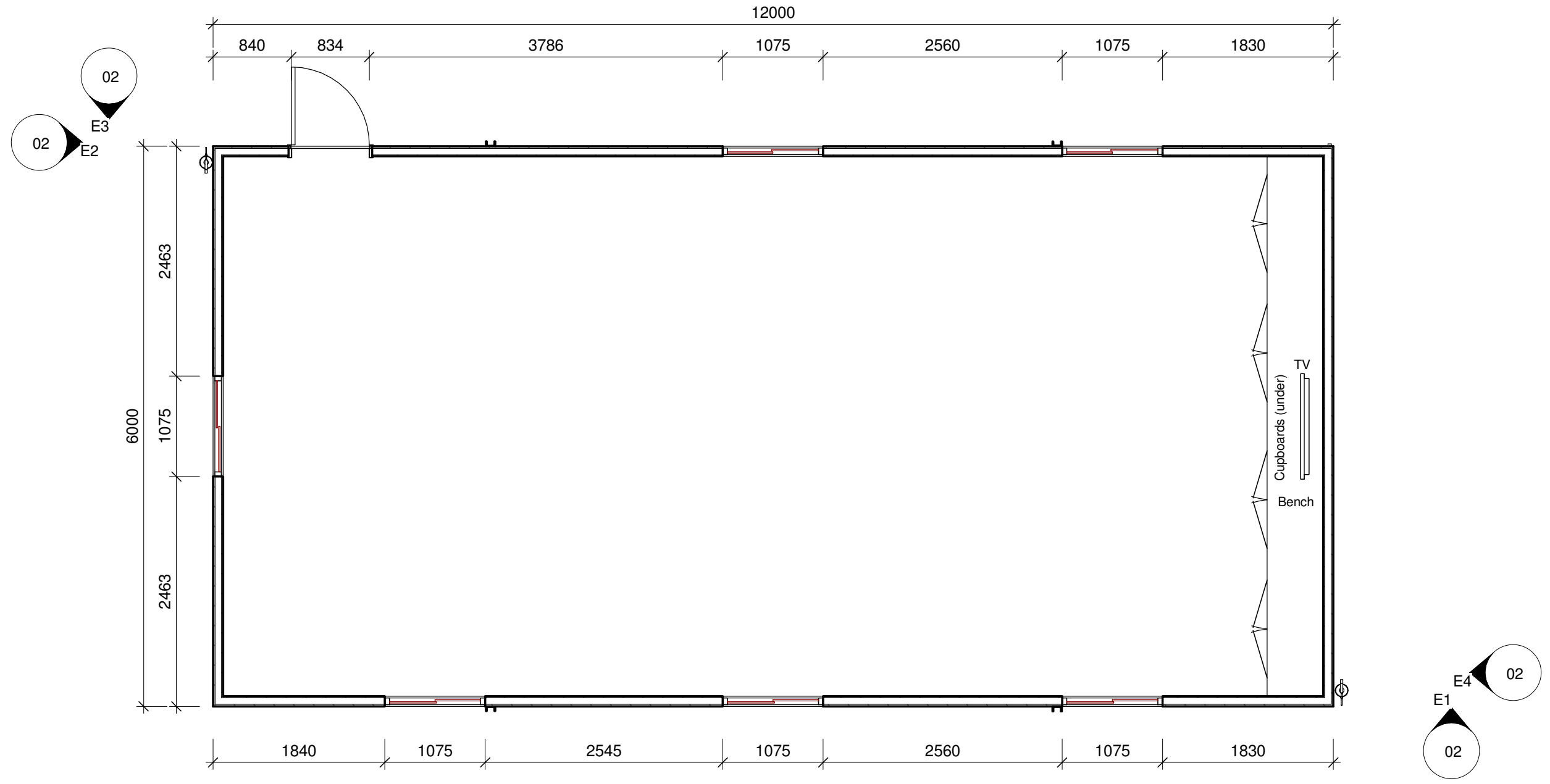
ELECTRICAL LEGEND	
	CIRCUIT BREAKER BOARD : (POE)
	SWITCH : LIGHT : SINGLE
	SWITCH : LIGHT : DOUBLE
	SWITCH : LIGHT : TWO-WAY
	LIGHT : 2x36W FLUORO : DIFFUS
	LIGHT : WELL GLASS
	LIGHT : EXT. BULKHEAD : W/PF
	GPO : 10 AMP SINGLE
	GPO : 10 AMP DOUBLE
	GPO : 15 AMP SINGLE
	FAN : EXHAUST : WALL MOUNT
COLOUR SCHEDULE	
ROOF SHEETS	-ZINCALUME
EXT. CLADDING	-PAPER BARK
INT. CLADDING	-SURFMIST
FLASHINGS	-HERITAGE RED
WINDOWS	-MOONGLOW
VINYL	-DESERT SAND
LOGOS	-YES
CEILING	-MIRAGE PEARL [WHITE]
NOTE :	
WINDOWS IN KITCHEN SERVICE AREA TO HAVE SLOPING INTERNAL WALLS	

BUILDING DESIGN CRITERIA	
Wind Load - in Accordance with AS1170.2:21	
REGION A, TERRAIN CATEGORY 2	
Annual Probability of Exceedance 1:500	
REGIONAL WIND SPEED - V500 = 45 m/s	

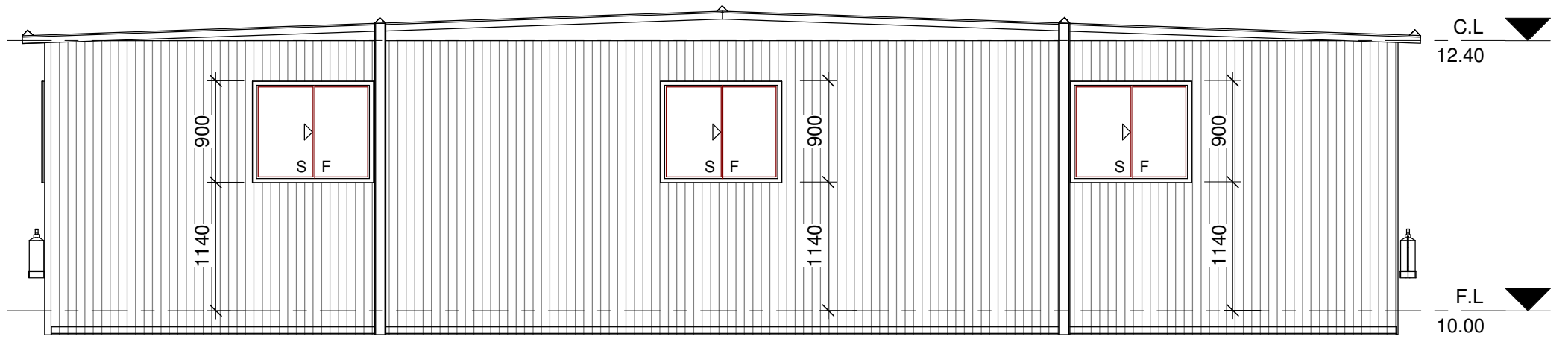
		CLIENT: FLEETWOOD PORTABLES LOCATION: STANDARD KDS-A TITLE: 12 x 6m KITCHEN / DINER		REF 1 DWG No. REF 2 DWG No. REF 3 DWG No.	
368 WATERLOO DR RD, BUNTON S.A. 5110 PH: 0890 3500 FAX: 0260 6511		LOT 1101 - 1112 MIDDLEBURY RD, KARRARA W.A. 6114 PH: 0144 4414 FAX: 0144 4415		REF 1 DWG No. REF 2 DWG No. REF 3 DWG No.	
HEAD OFFICE 21 CASINO ST WELSHPOOL W.A 6105 PH: 0953 2022 FAX: 0953 3406		BRANLEY RD ALICE SPRING N.T. 0503 PH: 0852 8350 FAX: 0852 1177		REF 1 DWG No. REF 2 DWG No. REF 3 DWG No.	
0	ORIGINAL ISSUE	AM	05.07.05	DATE	05.07.05
REV	DESCRIPTION	BY	DATE	DATE	DATE



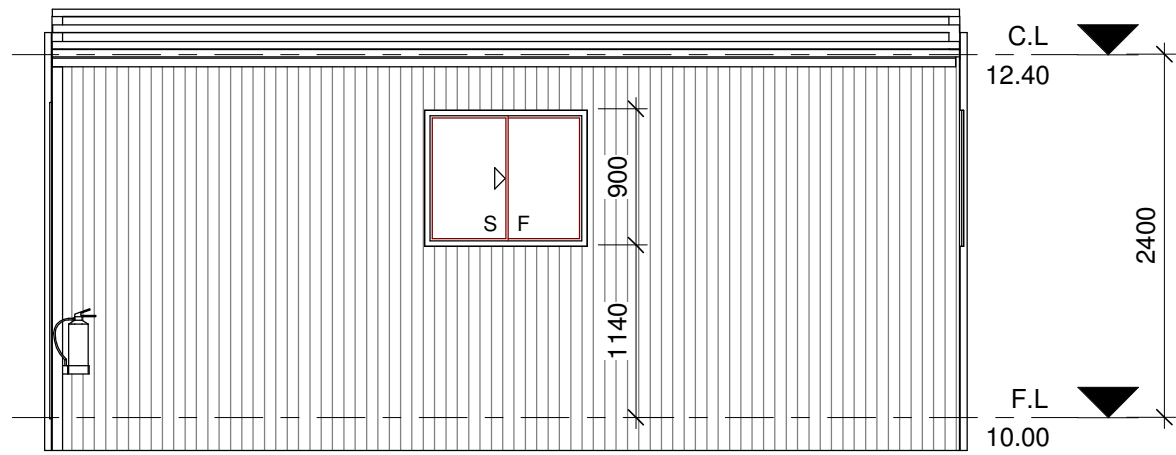
BRT DONGARA Dongara WA		MODULE - 12 x 3	
 43 Wood Street Fremantle WA 6160 Ph: (08) 9433 1921 Mob: 0447 177 115 email@transformdrafting.com		FLOOR PLAN & ELEVATIONS	
		DRAWN	ERIC
		CHECKED	MATHEW
		APPROVED	ROGER
		DATE	31/08/2011 2:07:07 PM
		PROJECT N°	636
		SCALE	1 : 50
		TB 00179 A	SHEET SIZE: A3
		SHEET N° 01	



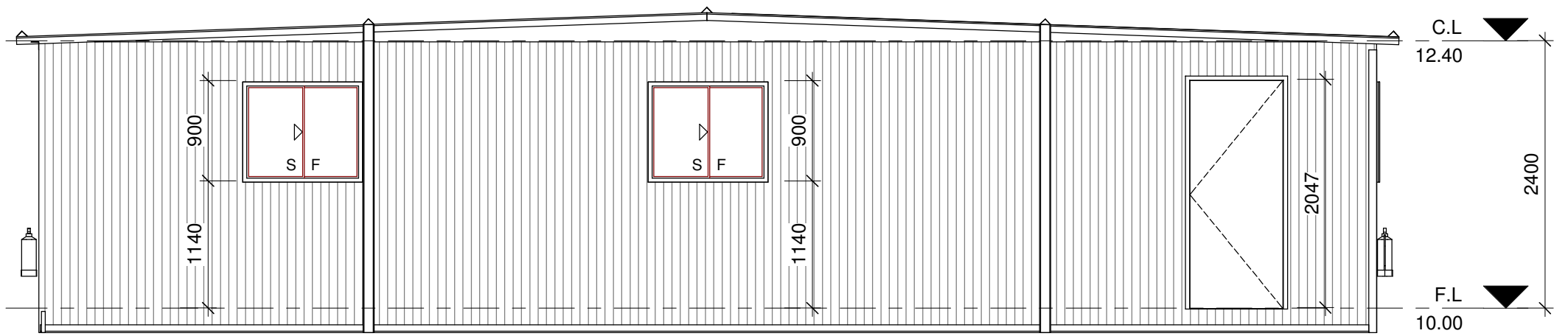
BRT DONGARA Dongara WA		MODULE - RECREATION ROOM 2		
 43 Wood Street Fremantle WA 6160 Ph: (08) 9433 1921 Mob: 0447 177 115 email@transformdrafting.com		FLOOR PLAN		
		DRAWN	ERIC	CONSTRUCTION
		CHECKED	MATHEW	PROJECT N° 636
		APPROVED	ROGER	SCALE 1 : 50
		DATE	31/08/2011 3:36:46 PM	TB 00187 A
SHEET SIZE: A3				01



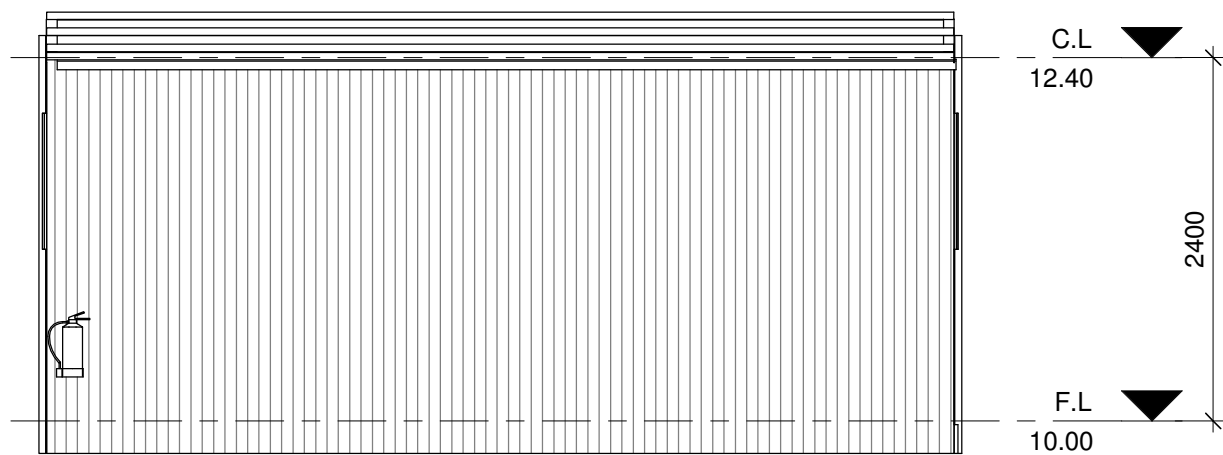
E1 ELEVATION 1
1 : 50



E2 ELEVATION 2
1 : 50



E3 ELEVATION 3
1 : 50



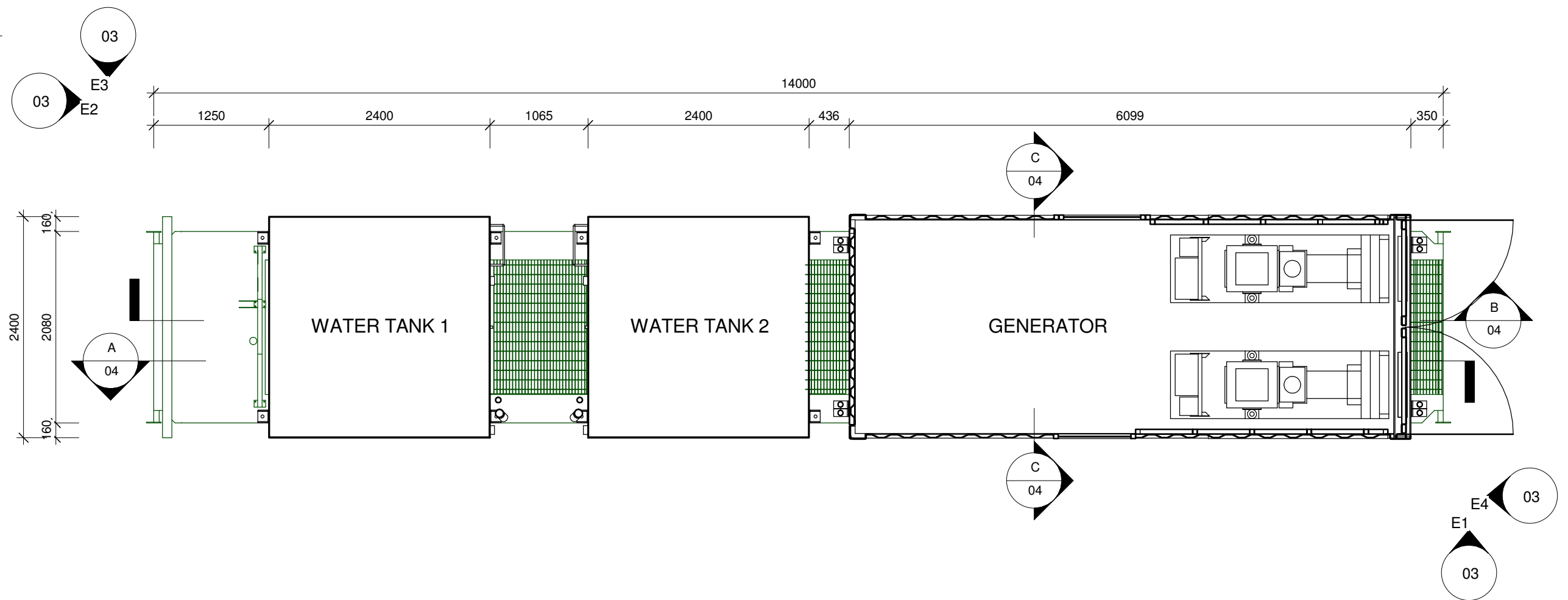
E4 ELEVATION 4
1 : 50

BRT DONGARA Dongara WA		MODULE - RECREATION ROOM 2		
 43 Wood Street Fremantle WA 6160 Ph: (08) 9433 1921 Mob: 0447 177 115 email@transformdrafting.com		ELEVATIONS		
		DRAWN	ERIC	CONSTRUCTION
		CHECKED	MATHEW	PROJECT N° 636
		APPROVED	ROGER	SCALE 1 : 50
		DATE	31/08/2011 4:39:42 PM	TB 00187 A
		SHEET N° 02 SHEET SIZE: A3		

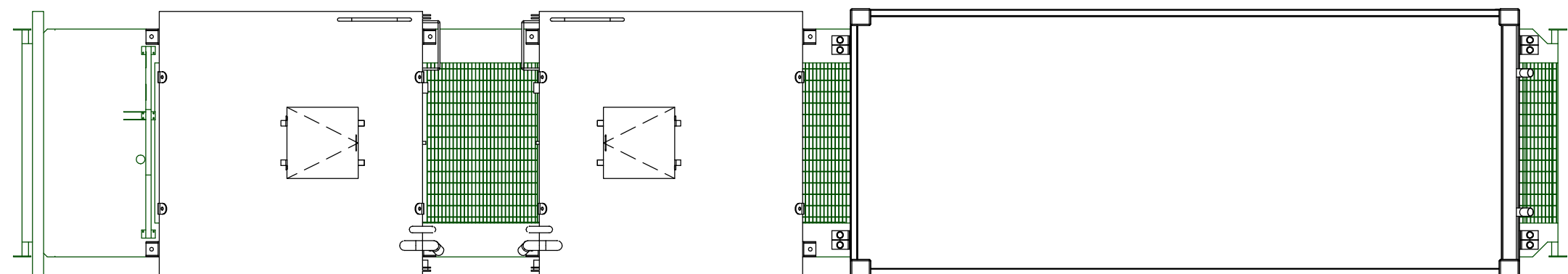


Bonnie Rock Transport Pty Ltd 1260 Abernethy Road HAZELMERE WA 6055		MODULE - GENERATOR / WATER TANKS		
 Transform building design & drafting		PERSPECTIVES		
		DRAWN	ERIC	CONSTRUCTION
		CHECKED	MATHEW	PROJECT N° 523
		APPROVED	ROGER	SCALE 1 : 1
		DATE	3/02/2011 4:15:29 PM	TB 00012 A SHEET N° 01

1 F.L
1 : 50



2 C.L
1 : 50

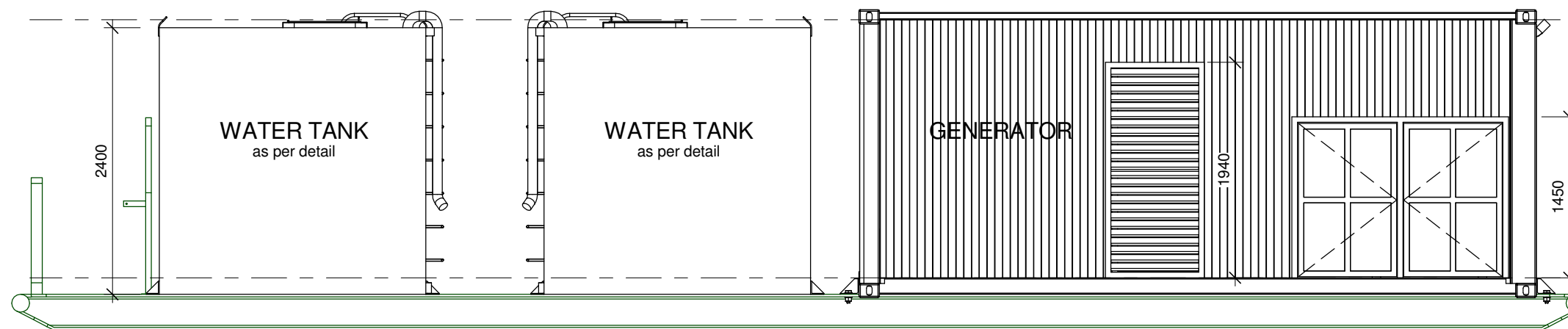


Bonnie Rock Transport Pty Ltd
1260 Abernethy Road HAZELMERE WA 6055

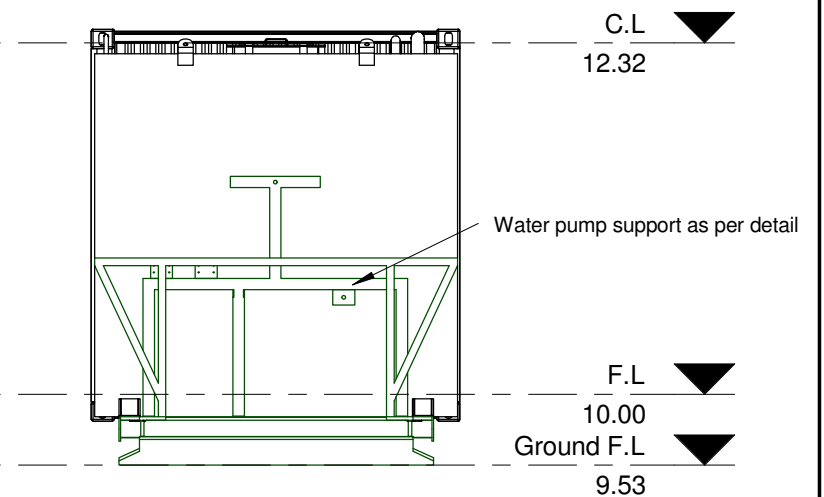

Transform
building design & drafting

43 Wood Street
Fremantle WA 6160
Ph: (08) 9433 1921
Mob: 0447 177 115
email@transformdrafting.com

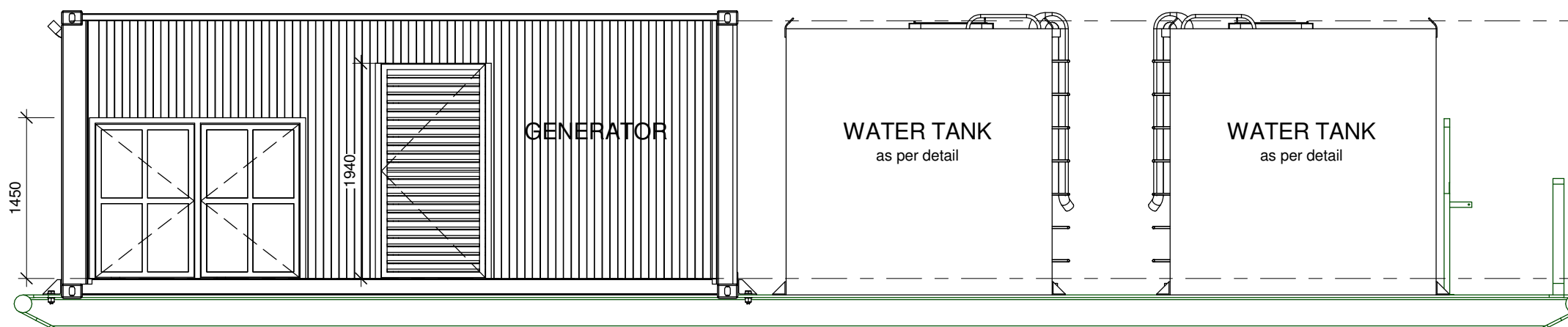
MODULE - GENERATOR / WATER TANKS				
FLOOR & CEILING PLANS				
DRAWN	ERIC	CONSTRUCTION		SHEET SIZE: A3
CHECKED	MATHEW	PROJECT N°	523	
APPROVED	ROGER	SCALE	1 : 50	
DATE	3/02/2011 4:15:31 PM	TB 00012 A	SHEET N°	02



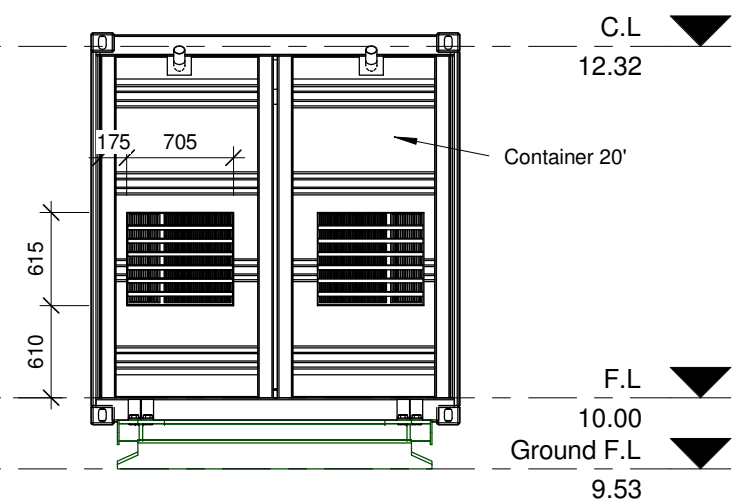
E1 Elevation 1
1 : 50



E2 Elevation 2
1 : 50



E3 Elevation 3
1 : 50



E4 Elevation 4
1 : 50

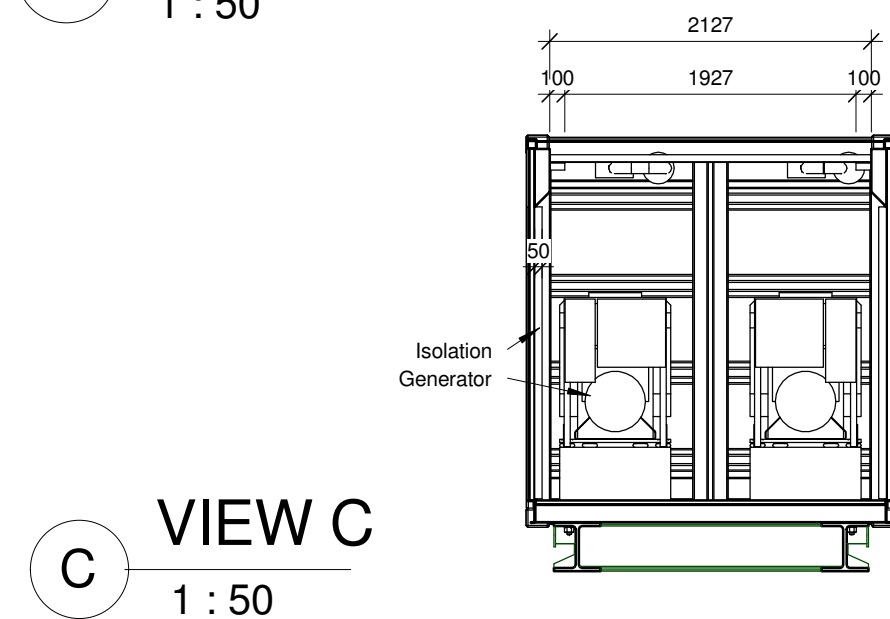
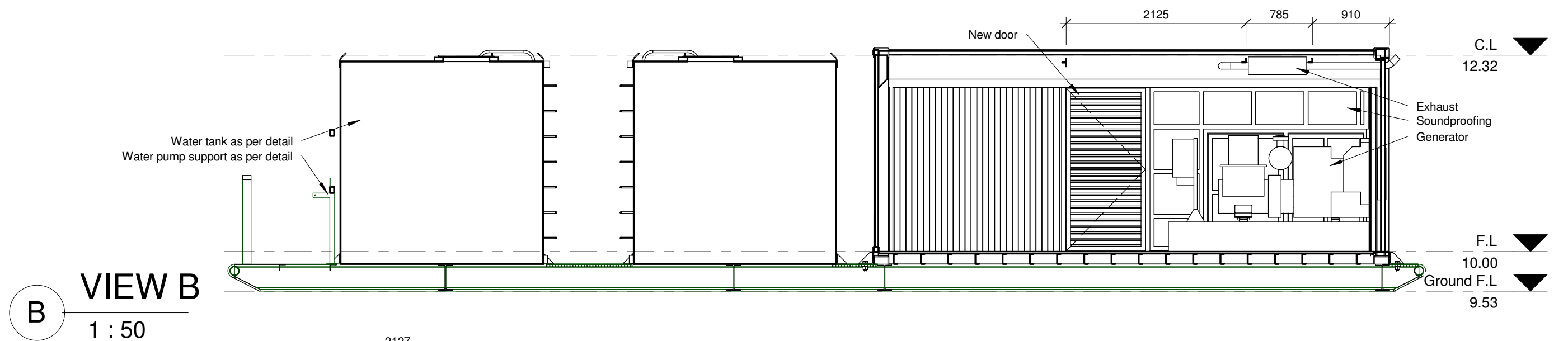
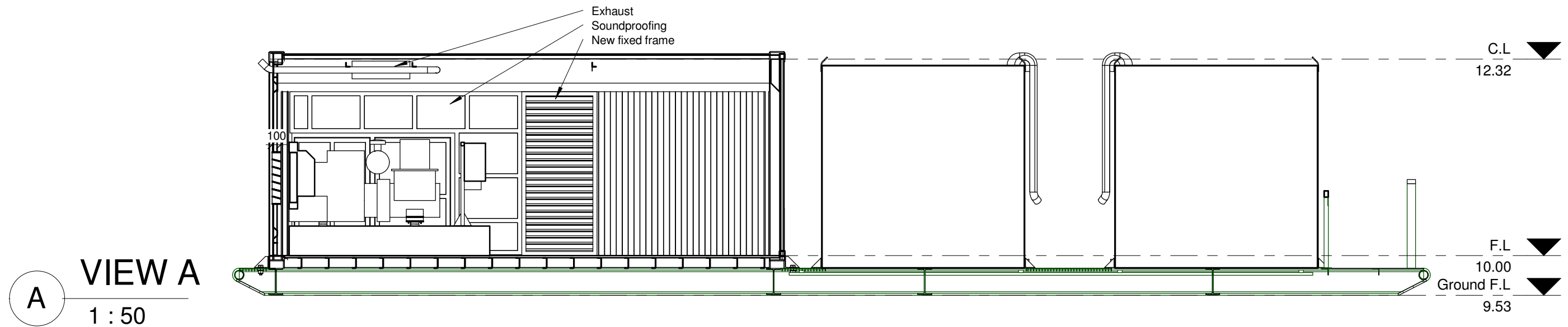
Bonnie Rock Transport Pty Ltd
1260 Abernethy Road HAZELMERE WA 6055



MODULE - GENERATOR / WATER TANKS

ELEVATIONS

DRAWN	ERIC	CONSTRUCTION	SHEET SIZE: A3
CHECKED	MATHEW	PROJECT N° 523	
APPROVED	ROGER	SCALE 1 : 50	SHEET N° 03
DATE	3/02/2011 4:15:34 PM	TB 00012 A	



Bonnie Rock Transport Pty Ltd
1260 Abernethy Road HAZELMERE WA 6055

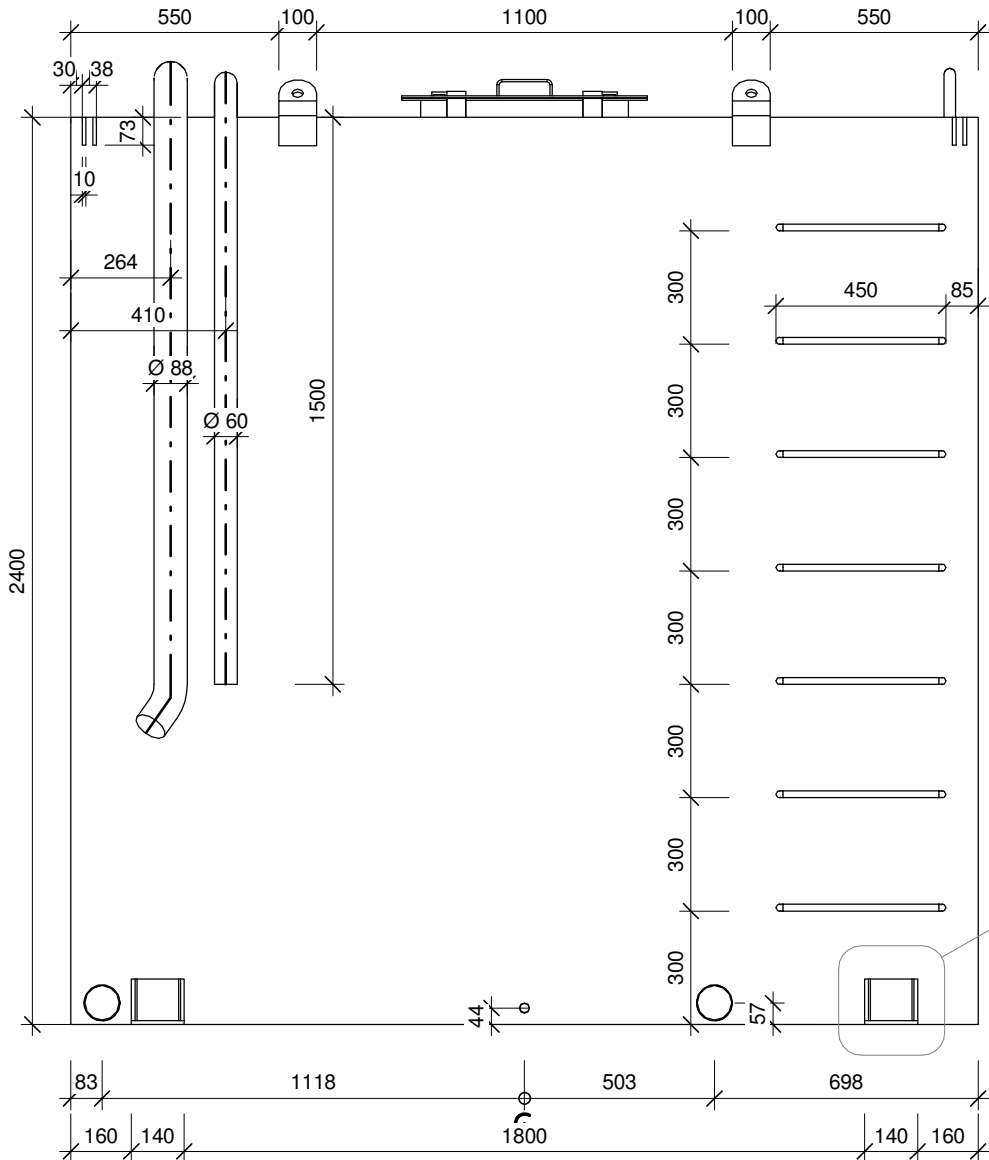
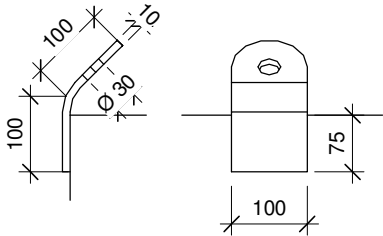


MODULE - GENERATOR / WATER TANKS

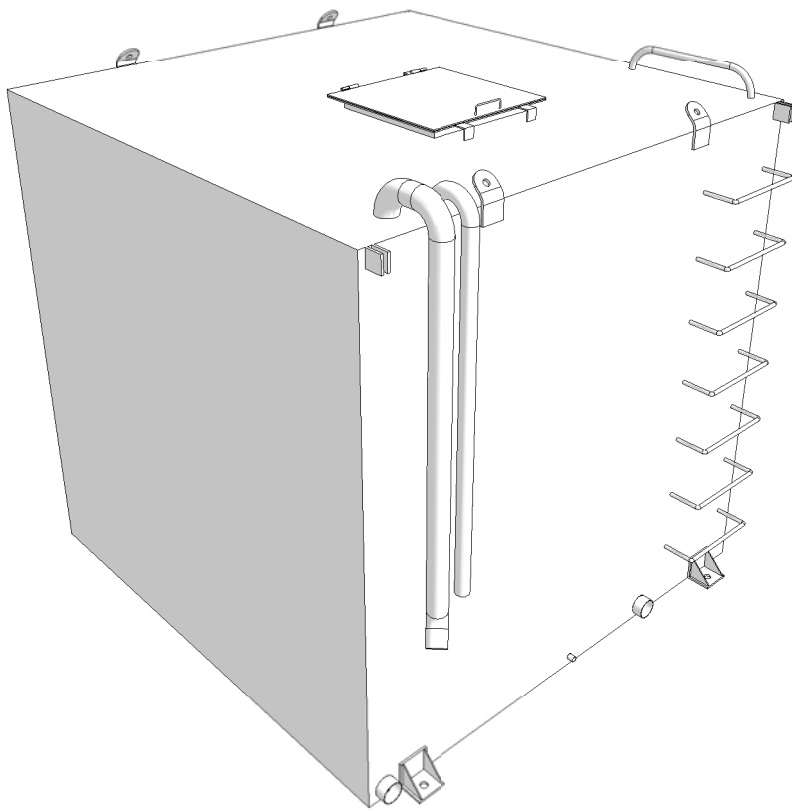
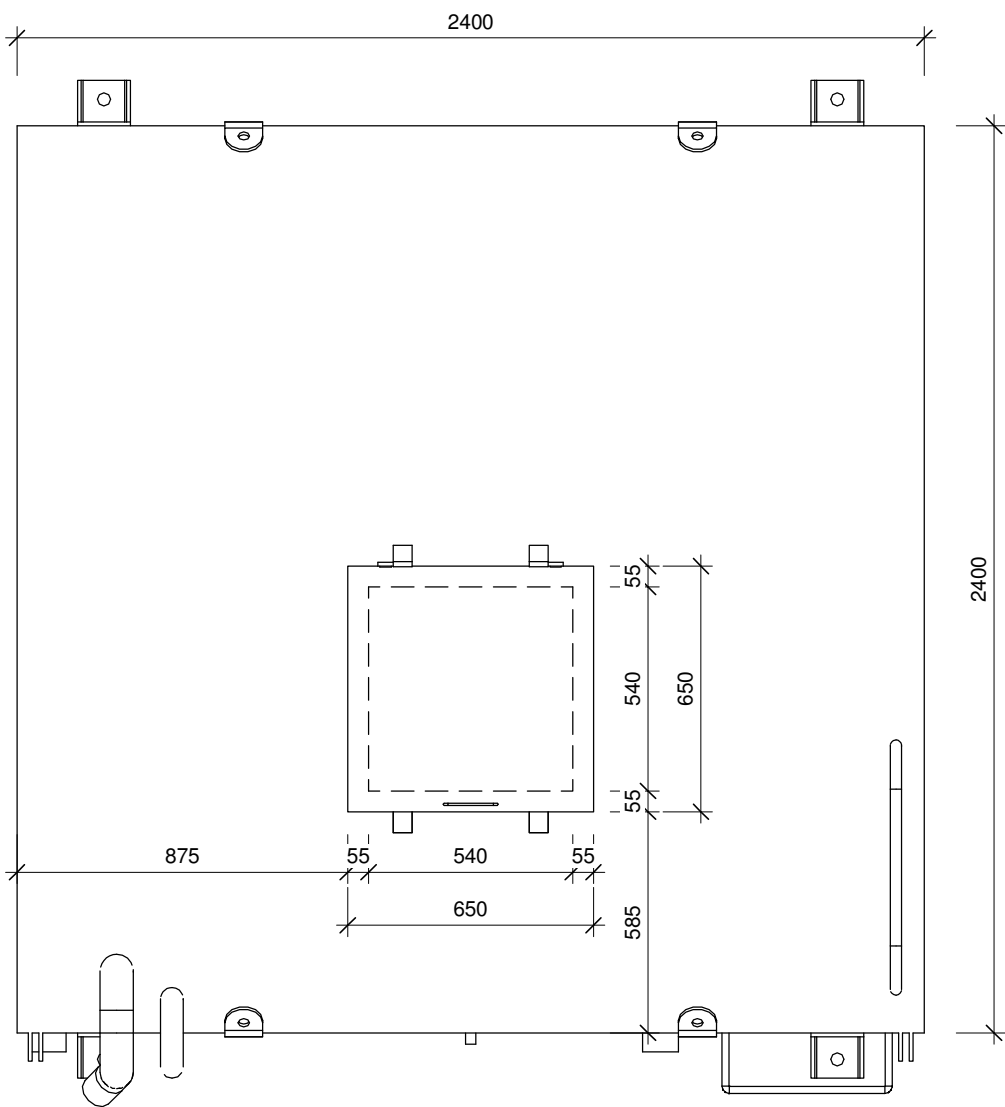
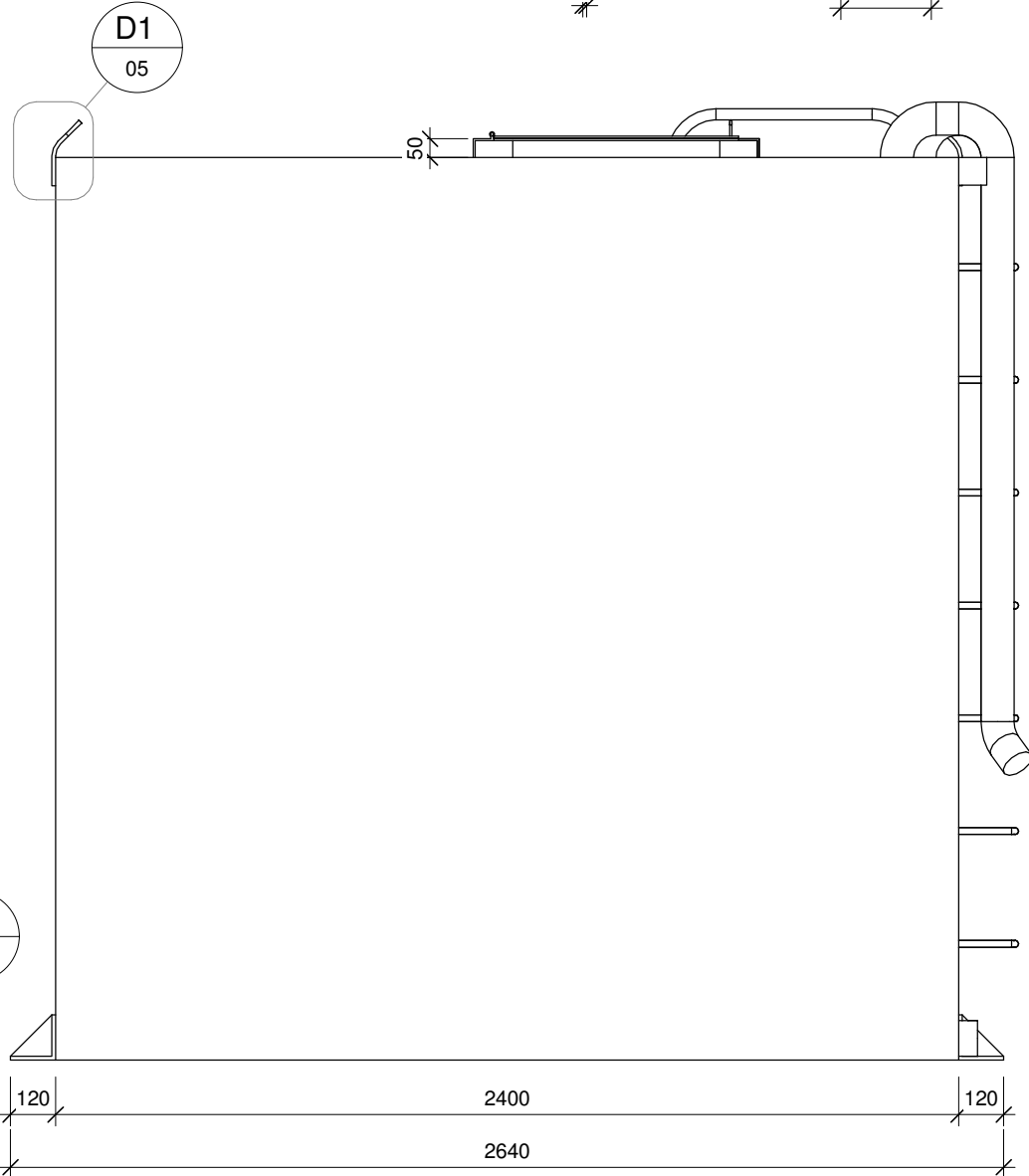
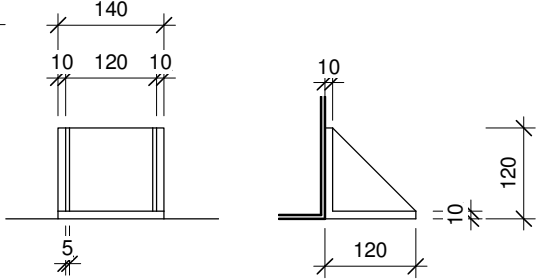
INTERNALS WALLS

DRAWN	ERIC	CONSTRUCTION	SHEET SIZE: A3
CHECKED	MATHEW	PROJECT N° 523	
APPROVED	ROGER	SCALE 1 : 50	SHEET N° 04
DATE	3/02/2011 4:15:35 PM	TB 00012 A	

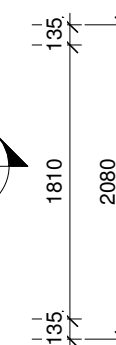
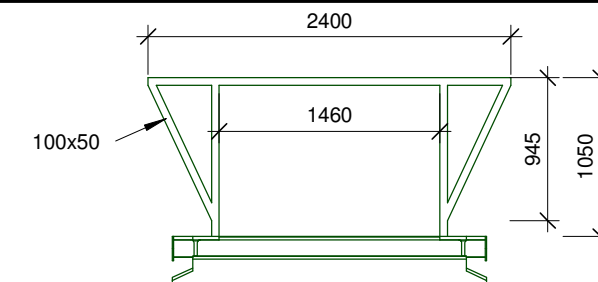
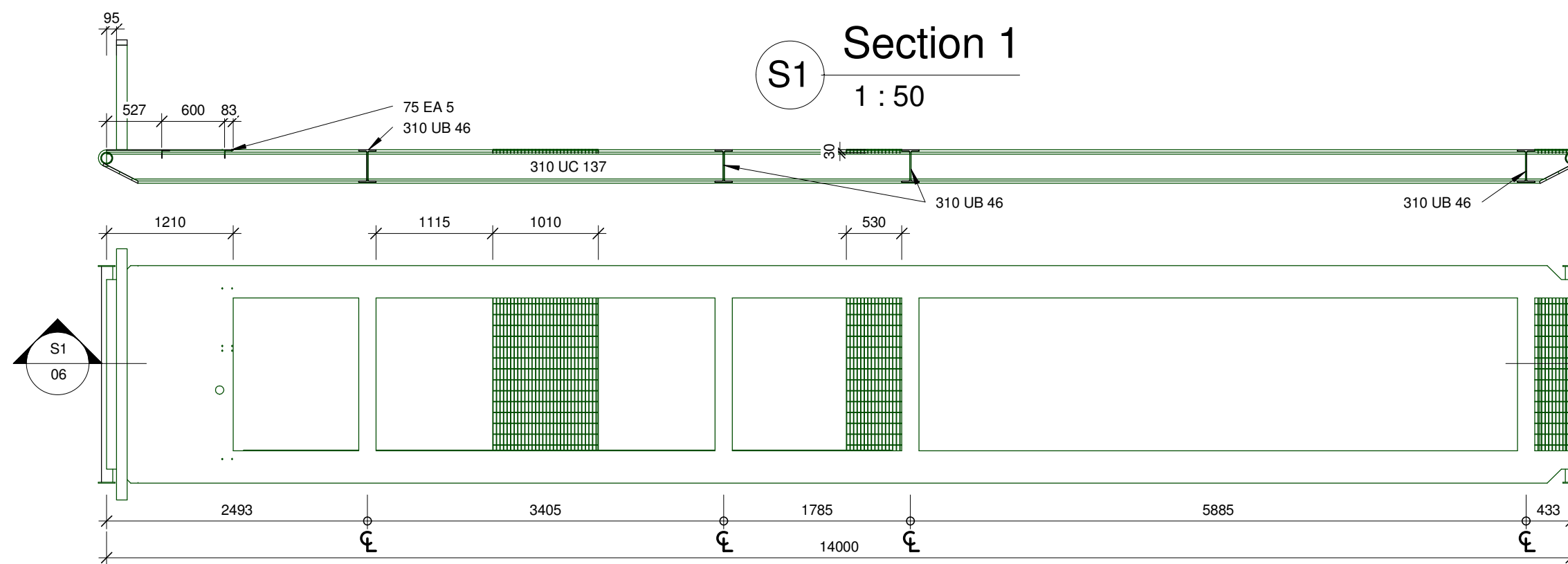
DETAIL D1 1 : 10



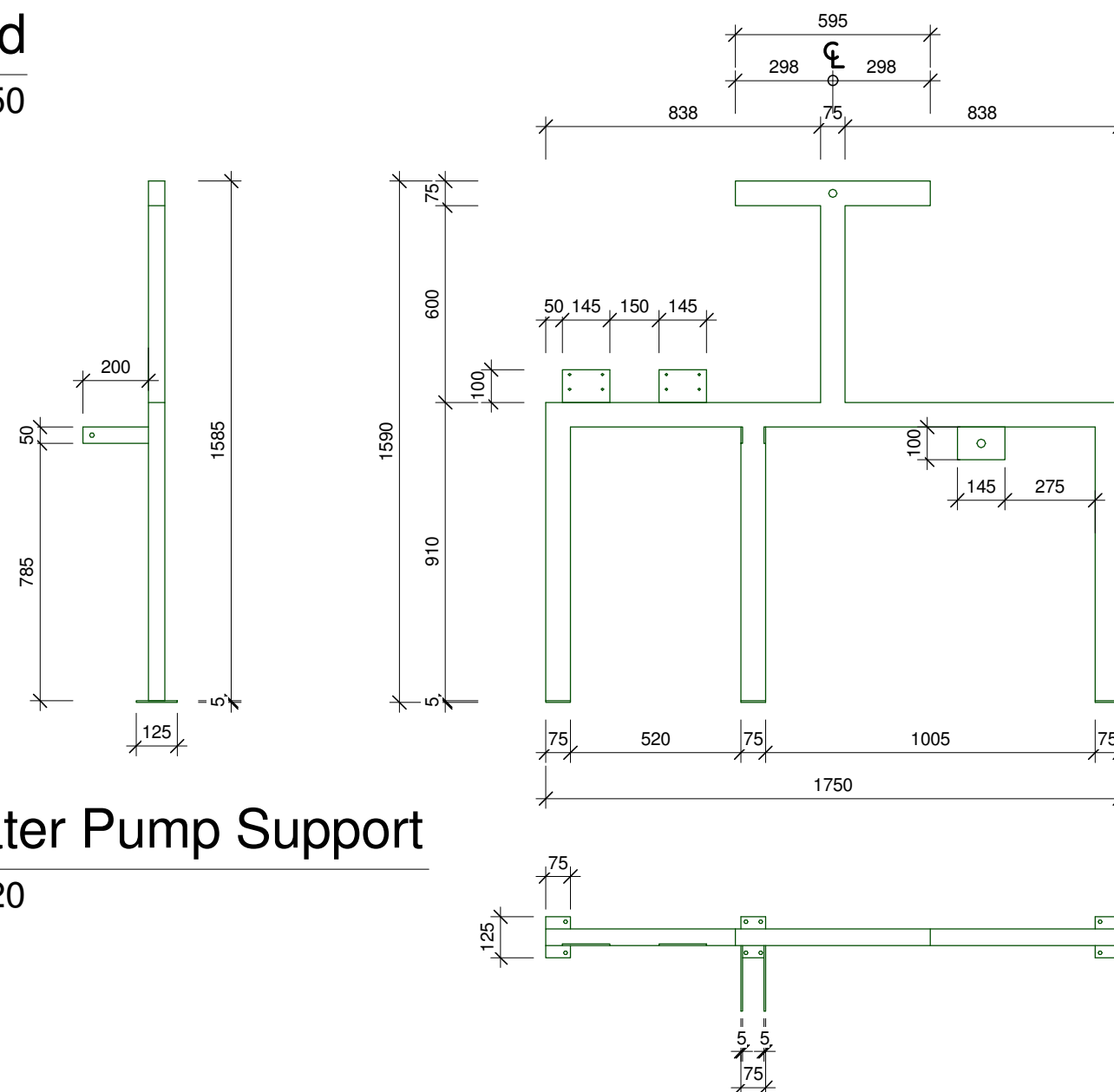
DETAIL D2 1 : 10



Bonnie Rock Transport Pty Ltd 1260 Abernethy Road HAZELMERE WA 6055		MODULE - GENERATOR / WATER TANKS		
 43 Wood Street Fremantle WA 6160 Ph: (08) 9433 1921 Mob: 0447 177 115 email@transformdrafting.com		WATER TANK DETAIL		
DRAWN	ERIC	CONSTRUCTION	SHEET SIZE: A3	
CHECKED	MATHEW	PROJECT N°		
APPROVED	ROGER	SCALE	As indicated	
DATE	3/02/2011 4:16:05 PM	TB 00012 A	SHEET N° 05	

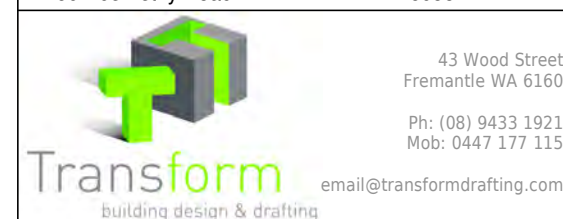


Skid
D1
1 : 50



Water Pump Support
D2
1 : 20

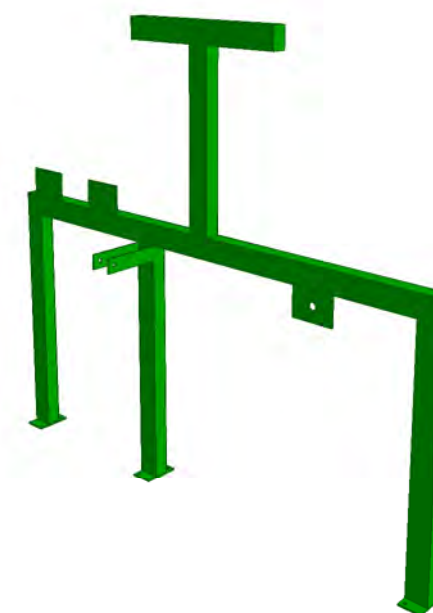
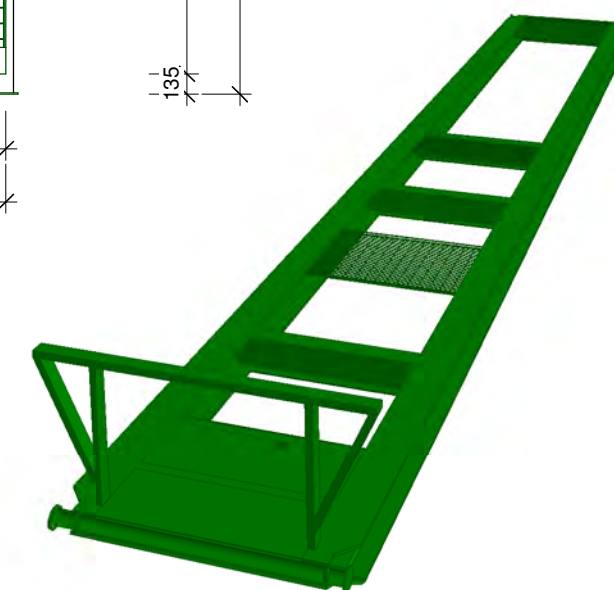
Bonnie Rock Transport Pty Ltd
1260 Abernethy Road HAZELMERE WA 6055



MODULE - GENERATOR / WATER TANKS

DETAILS

DRAWN	ERIC	CONSTRUCTION	SHEET SIZE: A3
CHECKED	MATHEW	PROJECT N° 523	
APPROVED	ROGER	SCALE As indicated	SHEET N° 06
DATE	3/02/2011 4:15:37 PM	TB 00012 A	



Attachment 10.3b

From: Planning and Land Development Referrals
<planning.land.development.referrals@westernpower.com.au>
Sent: Wednesday, 1 February 2023 1:57 PM
To: Patricia Mckeen <es@threesprings.wa.gov.au>
Subject: Enquiry: Re: Proposed Workforce Accommodation - Lot 10205 (DP209361) Skipper Road, Arrowsmith East

Dear Patricia

Thank you for your submission to Western Power for Ref: Lot 10205 Skipper Road Arrowsmith East Proposed Workforce accommodation

Unfortunately requests for general comments, feedback and approval for proposals can't be provided for without application and the investigation and dialogue that allows.

We suggest:

- Reviewing your query against the processes referred to in our [Strategic Planning](#) web page
- Where a change of land use, or permanent road closure will affect our ability to access our infrastructure for maintenance or in an emergency, the original accessway or an alternative must be maintained. Changed access conditions should be communicated via our [Land entry preferences form](#),
- Use our provided mapping tools and "[Before You Dig](#)" to locate any assets that would be affected by any proposed change or development,
- If there are transmission assets (66,000VOLTS-330,000 VOLTS) in proximity to your work, apply via our [move or remove transmission and communication assets](#) form,
- Ensuring any developers involved are aware that they will need to make an application to deal with any assets that are in the development area as well as for the power requirements for the development.

Thank you and we look forward to receiving your information/applications through the correct channels

Kind Regards

Kate

**Customer Service Coordinator - Planning and Land Development
Customer Experience**

A 363 Wellington St. Perth 6000 | T 13 10 87

E planning.land.development.referrals@westernpower.com.au



westernpower.com.au

Ngala kaaditj Noongar moort keyen kaadak nidja boodja.

Western Power acknowledges the Traditional Owners of the lands on which we operate, and recognises their continuing connection to lands, waters and communities.

Electricity Networks Corporation, trading as Western Power

ABN: 18 540 492 861

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Government of Western Australia
Department of Mines, Industry Regulation and Safety
Resource and Environmental Regulation

Your ref A535 OCR235356
Our ref A1701/202201
Enquiries Steven Batty — 9222 3104
Steven.BATTY@dmirs.wa.gov.au

Keith Woodward PSM
Chief Executive Officer
Three Springs Shire Council
Sent by Email — general@threesprings.wa.gov.au
PO Box 117 Three Springs WA 6519

Dear Keith Woodward PSM

THREE SPRINGS SHIRE COUNCIL - PROPOSED WORKFORCE ACCOMMODATION - LOT 10205 DEPOSITED PLAN 209361 SKIPPER ROAD ARROWSMITH EAST

Thank you for your letter dated 31/01/2023 inviting comment on the proposed temporary Workforce Accommodation at Lot 10205 Deposited Plan 209361 Skipper Road, Arrowsmith East.

The Department of Mines, Industry Regulation and Safety (DMIRS) has assessed this proposal with respect to mineral and petroleum resources, geothermal energy, and basic raw materials and makes the following comment.

The drill and camp sites are located within granted E 70/4292 and pending M 70/1419 held by Sheffield Resources Limited (tenement managers C/- McMahon Mining Title Services Pty Ltd, PO Box 6301, East Perth, WA, 6892). While the activity and infrastructure are temporary it would be preferred if the tenement holder were contacted to ensure the drill site and camp and associated activities will not impact any short-term exploration activity planned by the tenement holder. While long-term exploration clearly will not be impacted any exploration in the area could increase risk of vehicle interactions and basic communication between the active parties should resolve any short-term issues.

DMIRS lodges no objections to the above development application.

Yours sincerely

Steven Batty
Senior Geologist
Mineral and Energy Resources Directorate
02 February 2023

From: DFES Land Use Planning <advice@dfes.wa.gov.au>

Sent: Monday, 6 February 2023 10:39 AM

To: Patricia Mckeen <es@threesprings.wa.gov.au>

Subject: OCR235352 - Lot 10205 (DP209361) Skipper Road Arrowsmith East - Proposed Workforce Accommodation

Our Ref: D27361

Your Ref: OCR235352

Dear Sir/Madam,

I refer to your letter dated 31 January 2023 in relation to the referral of proposed workforce accommodation at Lot 10205 (DP209361) Skipper Road, Arrowsmith East.

It is unclear from the documentation provided if the Shire of Three Springs has applied *State Planning Policy 3.7 – Planning in Bushfire Prone Areas* (SPP 3.7) to this proposal.

Exemptions from the requirements of SPP 3.7 should be applied pragmatically by the decision maker and are identified in *Guidelines for Planning in Bushfire Prone Areas* (section 2.6).

Should you apply SPP 3.7 then, we request the relevant information pursuant to this policy be forwarded to DFES to allow us to review and provide comment prior to the Shire's endorsement of the application.

Section 3.2.1 of the Guidelines for Planning In Bushfire Prone Areas notes that a BAL assessment (basic) can be completed where the site is of a significant enough size that the building envelope to which the proposal relates is not within 100m of bushfire prone vegetation.

I believe there is no vegetation within 100m of the site and the camp site is not within a bushfire prone area, as shown on the attachment 1 map 2. The camp site would be considered a vulnerable use with 60 staff unfamiliar with the area and would require a bushfire management plan, if within a bushfire prone area.

If there is some other reason which has given you cause to consider a referral to DFES, could you please provide detail on the attached 'Referral to DFES Checklist'.

Kind regards

Michelle Gray
Land Use Planning Officer | Rural Fire Division

Department of Fire and Emergency Services
Emergency Services Complex | 20 Stockton Bend Cockburn Central WA 6164
T: 08 9395 9561 | **E:** advice@dfes.wa.gov.au | **W:** dfes.wa.gov.au

Development
Services

629 Newcastle Street
Leederville WA 6007

PO Box 100
Leederville WA 6902

T (08) 9420 2099
F (08) 9420 3193



Your Ref: OCR235361
Our Ref: DEV393450
Enquiries: Matt Calabro
Direct Tel: 9420 2099

07 February 2023

Chief Executive Officer
Shire Of Three Springs
132 Railway Road
THREE SPRINGS WA 6519

Re: Proposed Workforce Accommodation - Lot 10205 (DP209361) Skipper Rd, Arrowsmith East

Thank you for your letter dated 31 January 2023, Water Corporation has the following comments.

The proposed development does not appear to affect Water Corporation assets. Water and Wastewater Services are not available to the site of the proposed development. The Proponent has proposed onsite private water and wastewater facilities.

The information provided above is subject to review and may change. If the proposal has not proceeded within six months, it is recommended that the developer contacts us to confirm whether or not the above information is still valid.

Should you have any queries, please do not hesitate to contact me at matt.calabro@watercorporation.com.au

Regards,

Matt Calabro
Senior Planner – Land Planning
DEVELOPMENT SERVICES



Your reference: OCR235357

Our reference: LUP 1535

Enquiries: Greg Doncon

Keith Woodward
Chief Executive Officer
PO Box 117
Three Springs WA 6519
general@threesprings.wa.gov.au

7 February 2023

Dear Keith

**Proposed Workforce Accommodation – Lot 10205 (DP209361) Skipper Road,
Arrowsmith East**

Thank you for inviting the Department of Primary Industries and Regional Development (DPIRD) to comment on the above proposal

DPIRD does not object to the proposal and offers the following comments:

The rig site and the main camp, associated with the exploration drilling program, will be located on the soil-landscape type referred to as the Mount Adams 6 subsystem. Soils of this subsystem are comprised of Pale and Gravelly pale deep sands with common gravel soils and some Yellow deep sand. These soils predominately have a low risk of water erosion (100%). The main risks associated with these soils is a moderate to high risk of wind erosion (82%), high risk of phosphorus export (28%) and a moderate to high risk of water repellence.

As these soils are characterised with a high risk of water repellence, there can be surface water movement across this landscape. Aerial photography of the property show that as the main camp is located next to a creek line that feeds into the Arrowsmith River.

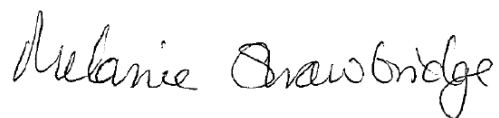
Similarly, the rig camp is located less than a kilometre from the river. DPIRD suggests that the applicant consider preparing a wind and water management plan to ensure the soil of the campsite is protected. This will also improve the amenity for staff residing onsite.

The campsite is located within a large property. The *Separation Distances between Industrial and Sensitive Land Uses, 2005*¹ define residential development as a sensitive land use. Agricultural emissions may include gaseous and particulate emissions; noise; dust; and odour; where the levels of emissions may at times exceed amenity levels considered acceptable in residential areas or at other sensitive land uses. In this situation, where the facilities will be in use for short periods, DPIRD assumes the drilling company is working with the owner of the property to plan and coordinate activities to achieve the necessary health and amenity outcomes.

There are limited details of the future plan for the main camp, however as the drilling program is expected to be completed within a period of 95 days and no plans are outlined for the ongoing use of the rig site facilities after the completion of the drilling program, DPIRD requests approval should be conditional on a decommissioning and rehabilitation plan to ensure the land is restored to either its current or improved agricultural potential or revegetated to prevent wind erosion.

For more information, please contact Greg Doncon on 90813117 or Greg.Doncon@dpird.wa.gov.au

Yours sincerely



Dr Melanie Strawbridge
**Director Agriculture Resource Management Assessment
Sustainability and Biosecurity**

¹ <https://www.epa.wa.gov.au/policies-guidance/separation-distances-between-industrial-and-sensitive-land-uses-gs-3>



SUBMISSION FORM

*Planning and Development Act 2005
Planning and Development (Local Planning Schemes) Regulations 2015*

**Proposed Workforce Accommodation
Lot 10205 (DP209361) Skipper Road, Arrowsmith East**

Name: Neil Parry

Postal Address: Level 23, 140 St Georges Terrace Perth

Phone Number: 9223 4944

SUBJECT OF SUBMISSION (State how your interests are affected, whether as a private citizen, on behalf of a company or other organisation, or as an owner or occupier of property).

AGIG Dampier to Bunbury Pipeline

ADDRESS OF PROPERTY AFFECTED (If applicable – include lot number and nearest street intersection)

Lot 10205 Skippers Road

SUBMISSION: ☒ Support ☐ Object ☐ Indifferent

Give in full your comments and any arguments supporting your comments (if insufficient space, please attach additional sheets) -

We have no objection and we advise that any use of designated land as being

in the DBNGP corridor is subject to s41 under the Dampier to Bunbury Pipeline Act 1997.

Signature: Neil Parry Date: 8/2/2023

Please return to: Chief Executive Officer or general@threesprings.wa.gov.au
Shire of Three Springs
PO Box 117 or (fax) 9954 1183
THREE SPRINGS WA 6519

NOTE: The local government, in determining the application, will take into account the submissions received but is not obliged to support those views.

Submissions Close: 4:00pm Monday 13th February 2023



mainroads
WESTERN AUSTRALIA

Submission 7

Enquiries: Mark Willson 99561234

Our Ref: 20/2578

Your Ref: A535

15 March 2022

Shire of Three Springs
PO Box 117
Three Springs WA 6519

Email: general@threesprings.wa.gov.au

Dear Sir / Madam,

Development Application - Beach Energy Exploration - Proposed Workforce Accommodation - Lot 10205 (DP209361) Skipper Road, Arrowsmith East

Thank you for your referral of the proposed temporary workforce accommodation required during the exploration period.

Main Roads has no objections to the proposal and offers the following advice:

Advice

1. Skippers Road intersects with the Brand Highway at SLK 244.6.
2. A traffic statement including vehicle numbers and type generated should be included with the proposal.

Main Roads support of the proposal is valid for a period of two (2) years from the date of this letter. Any changes or date extensions relating to this development application must be referred to Main Roads for comment and recommendation.

Main Roads requests a copy of the Commission's final determination to be sent to planninginfo@mainroads.wa.gov.au quoting the file reference above.

If you would like any further information, please contact Mark Willson on 08 9956 1234.

Yours sincerely,

**Network Manager
Mid West-Gascoyne Region**

From: Crowson, Chris <Chris.Crowson@atco.com>

Sent: Thursday, 9 February 2023 1:29 PM

To: Patricia Mckeen <es@threesprings.wa.gov.au>

Subject: LM23091 - Proposed Workforce Accommodation - Lot 10205 (DP209361) Skipper Road, Arrowsmith East

Good afternoon

Re: Proposed Workforce Accommodation - Lot 10205 (DP209361) Skipper Road, Arrowsmith East
ATCO Reference: LM23091

ATCO Gas Australia (ATCO) has no objection to the proposed application, based on the information and plan provided.

ATCO would like to alert the Shire of Three Springs to the presence of the DBNGP Corridor, which is located within Land Parcel with Certificate of Title 2127/748 Lot 10205 on Deposited Plan 209361. No development or works should be undertaken without the necessary approval from DBNGP (AGIG).

ATCO advice notes:

1. Anyone proposing to carry out construction or excavation works must contact 'Before You Dig Australia' (www.byda.com.au) to determine the location of buried gas infrastructure. Refer to ATCO document AGA-O&M-PR24- *Additional Information for Working Around Gas Infrastructure* <https://www.atco.com/en-au/for-home/natural-gas/wa-gas-network/working-around-gas.html>
2. Proposed construction and excavation works need to be managed in accordance with the ATCO document *Additional Information for Working Around Gas Infrastructure - AGA-O&M-PR24* <https://www.atco.com/en-au/for-home/natural-gas/wa-gas-network/working-around-gas.html>

Please accept this email as ATCO's written response.

Should you have any queries regarding the information above, please contact us on 13 13 56 or eservices@atco.com.

Chris Crowson

Land Management Coordinator
Gas Division

E. chris.crowson@atco.com

A. 81 Prinsep Road, Jandakot, Western Australia 6164



ATCO.com.au [LinkedIn](#) [Facebook](#) [Twitter](#)

ATCO acknowledges the Traditional Owners of country throughout Australia and their continuing connection to land, sea and community. We pay respect to their Elders past, present and emerging, and in the spirit of reconciliation, we commit to working together for our shared future.



Department of **Biodiversity,
Conservation and Attractions**



Your ref: A535
Our ref: PRS 50051
Enquiries: Nick Detchon
Phone: 9964 0901
Email: nicholas.detchon@dbca.wa.gov.au

Mr Keith Woodward PSM
Chief Executive Officer
Shire of Three Springs
PO Box 117
Three Springs WA 6519

Email: general@threesprings.wa.gov.au

Dear Mr Woodward

PROPOSED WORKFORCE ACCOMMODATION

Thank you for your letter of 31 January 2023 regarding Beach Energy proposed Workforce Accommodation on Lot 10205 Skipper Road, Arrowsmith East.

The Department of Biodiversity, Conservation and Attractions has no objections to the proposal as outlined in your letter. It is anticipated that the proposed workforce accommodation and any associated environmental impacts will be appropriately managed through the existing planning framework.

Thank you for raising this matter to our attention. If you have any queries regarding this matter, please contact Nick Detchon on 9964 0901.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Allison Donovan'.

Allison Donovan
REGIONAL MANAGER
Midwest Region

13 February 2023



SUBMISSION FORM

Planning and Development Act 2005
Planning and Development (Local Planning Schemes) Regulations 2015

Proposed Workforce Accommodation
Lot 10205 (DP209361) Skipper Road, Arrowsmith East

SUBJECT OF SUBMISSION (State how your interests are affected, whether as a private citizen, on behalf of a company or other organisation, or as an owner or occupier of property).

Owner / Occupier of Property

ADDRESS OF PROPERTY AFFECTED (If applicable – include lot number and nearest street intersection)

Loc [redacted] and Loc [redacted] Skipper Rd, Three Springs/
Arrowsmith East. (Bunney Rd, 1st North Road, Skipper Rd)

SUBMISSION:

☐

Support

☐

Object

☒

Indifferent

Give in full your comments and any arguments supporting your comments (if insufficient space, please attach additional sheets) -

Concerns / Comments:

- Potential damage to gravel road caused by increased traffic, particularly heavy loads, and potentially during wet weather.

- Contractors should be advised that this is a school bus route and extra care may be ~~appropriate~~ appropriate

Signature: [redacted]

Date: 13/2/23

Please return to:

Chief Executive Officer
Shire of Three Springs
PO Box 117
THREE SPRINGS WA 6519

or

general@threesprings.wa.gov.au

or

(fax) 9954 1183

NOTE: The local government, in determining the application, will take into account the submissions received but is not obliged to support those views.

Submissions Close: 4:00pm Monday 13th February 2023



Your Ref: A535 - OCR235353
Our Ref: 06-06166 D-AA-23/52241
Contact: Chris Hill/ Phill Oorjitham 9222 2000

Mr Keith Woodward PSM
Chief Executive Officer
Shire of Three Springs
PO Box 117
THREE SPRINGS WA 6519

Via email: general@threesprings.wa.gov.au

Dear Mr Woodward

**PROPOSED WORKFORCE ACCOMMODATION - LOT 10205 (DP209361)
SKIPPER ROAD, ARROWSMITH EAST**

Thank you for your letter of 31 January 2023, requesting comments from the Department of Health (DoH) on the above proposal.

The DoH provides the following comment:

1. *Water Supply and Wastewater Disposal*

Potable water must be of the quality as specified under the *Australian Drinking Water Quality Guidelines 2011*.

For non-scheme water connected areas, the development is to have access to a sufficient supply of potable water that is of the quality specified under the *Australian Drinking Water Quality Guidelines 2011*.

The necessary requirements may be referenced and downloaded from:

http://ww2.health.wa.gov.au/Articles/A_E/Drinking-water-quality-management
http://ww2.health.wa.gov.au/Articles/A_E/Drinking-water-guidelines-and-standards

All drinking water quality monitoring results must be provided to the DoH Western Australia, details are available from:

https://ww2.health.wa.gov.au/Articles/J_M/Mine-sites-and-exploration-camps

Wastewater Disposal:

Each development proposal will be required to demonstrate the volume of each wastewater treatment plant or system to accommodate the number of personnel based on the current health sewage legislation. A detailed Site and Soil Evaluation (SSE) is required at specific disposal locations in accordance with AS/NSZ 1547:2012 on site domestic wastewater management to demonstrate that the proposal can comply with the GSP criteria set out in section 5. The disposal area is required to be adequately sized based on the SSE report findings.

Approval is required for any on-site wastewater treatment process (by the DoH or local government) with such proposals being in accordance with the following publications. These may be referenced and downloaded from:

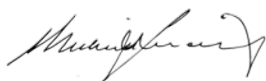
https://ww2.health.wa.gov.au/Articles/A_E/Apply-to-install-a-wastewater-system

https://ww2.health.wa.gov.au/Articles/S_T/Supplement-to-Regulation-29-and-Schedule-9-Wastewater-system-loading-rates

https://ww2.health.wa.gov.au/Articles/A_E/Certification-for-installation-of-wastewater-treatment-systems

Should you have any queries or require further information please contact Chris Hill or Phill Oorjitham on 9222 2000 or via email: eh.eSubmissions@health.wa.gov.au

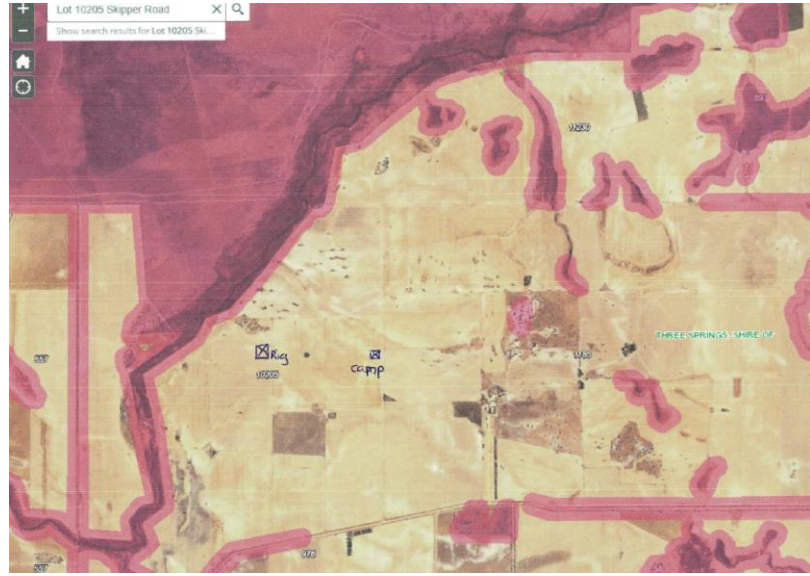
Yours sincerely



Dr Michael Lindsay
EXECUTIVE DIRECTOR
ENVIRONMENTAL HEALTH DIRECTORATE

13 February 2023

Schedule of Submissions - Temporary Workforce Accommodation – Lot 10205 Skipper Road, Arrowsmith East				
Submission & Date Received	Respondent	Nature of Submission	Comment	Recommendation
1 (1/2/23)	Western Power	<i>Comment provided</i> Unfortunately requests for general comments, feedback and approval for proposals can't be provided for without application and the investigation and dialogue that allows. We suggest: • Reviewing your query against the processes referred to in our Strategic Planning web page • Where a change of land use, or permanent road closure will affect our ability to access our infrastructure for maintenance or in an emergency, the original accessway or an alternative must be maintained. Changed access conditions should be communicated via our land entry preferences form, • Use our provided mapping tools and "Before You Dig" to locate any assets that would be affected by any proposed change or development, • If there are transmission assets (66,000-330,000 volts) in proximity to your work, apply via our move or remove transmission and communication assets form, • Ensuring any developers involved are aware that they will need to make an application to deal with any assets that are in the development area as well as for the power requirements for the development. Thank you and we look forward to receiving your information/applications through the correct channels.	The Shire wrote directly to Western Power providing sufficient information for it to be able to make comment upon this application. Western Power have chosen to abrogate its responsibility to provide comment to local government in this matter and in other planning matters including scheme reviews, rezonings, development applications, road and ROW closures and general planning enquiries. Copy of Western Power submission has been provided to applicant to ensure they are aware of their own Dial Before Your Dig requirements prior to commencement. In the event that the applicant seeks to make/upgrade power connection this will be required to be done through their direct approach to Western Power and at their expense, as is standard Western Power practice.	Note submission.
2 (2/2/23)	Department of Mines, Industry Regulation & Safety	<i>No objection</i> DMIRS has assessed this proposal with respect to mineral and petroleum resources, geothermal energy, and basic raw materials and makes the following comment. The drill and camp sites are located within granted E70/4292 and pending M70/1419 held by Sheffield Resources Limited. While the activity and infrastructure are temporary it would be preferred if the tenement holder were contacted to ensure the drill site and camp and associated activities will not impact any short-term exploration activity planned by the tenement holder. While long-term exploration clearly will not be impacted any	Copy of DMIRS submission has been provided to applicant to ensure they are aware of received comments. It is noted that the issue, and subsequent management, of Exploration Permit 320 (Beach Energy Pty Ltd) and Exploration Permit 70/4292 and pending Mining Tenement M70/1419 (Sheffield Resources Ltd) are all matters overseen by DMIRS. In the event that there are overlapping aspects and impacts this is a matter for DMIRS to give consideration to in its assessment of applications and subsequent management thereof. Local government is not party to the issuing of petroleum and mining licences.	Note submission.

Schedule of Submissions - Temporary Workforce Accommodation – Lot 10205 Skipper Road, Arrowsmith East				
Submission & Date Received	Respondent	Nature of Submission	Comment	Recommendation
		exploration in the area could increase risk of vehicle interactions and basic communication between the active parties should resolve any short-term issues. DMIRS lodges no objections to the above development application.		
3 (6/2/23)	Department of Fire & Emergency Services	<i>Comment provided</i> It is unclear from the documentation provided if the Shire has applied <i>State Planning Policy 3.7–Planning in Bushfire Prone Areas</i> (SPP 3.7) to this proposal. Exemptions from the requirements of SPP 3.7 should be applied pragmatically by the decision maker and are identified in <i>Guidelines for Planning in Bushfire Prone Areas</i> (section 2.6). Should you apply SPP 3.7 then, we request the relevant information pursuant to this policy be forwarded to DFES to allow us to review and provide comment prior to the Shire's endorsement of the application. Section 3.2.1 of the Guidelines for Planning In Bushfire Prone Areas notes that a BAL assessment (basic) can be completed where the site is of a significant enough size that the building envelope to which the proposal relates is not within 100m of bushfire prone vegetation. Believe there is no vegetation within 100m of the site and the camp site is not within a bushfire prone area. The camp site would be considered a vulnerable use with 60 staff unfamiliar with the area and would require a bushfire management plan, if within a bushfire prone area.	The submitted application identified the proposed rig camp site as being setback 500m from an area identified as bushfire prone, and the proposed main camp site as being setback 1.5km, as shown on the DFES State Map of Bushfire Prone Areas (see below).  The Shire has advised the applicant that in the event they were to seek to amend the application so that habitable buildings were to be located within a bushfire prone area then this would trigger requirement for the lodgement of a Fire Management Plan that the Shire would forward to DFES for review and comment.	Note submission and include conditions and advice note as outlined in Comment section.

Schedule of Submissions - Temporary Workforce Accommodation – Lot 10205 Skipper Road, Arrowsmith East				
Submission & Date Received	Respondent	Nature of Submission	Comment	Recommendation
			To address this aspect it is recommended that, in the event that Council approves the application, the following condition be applied to the determination: <i>“The applicant is to prepare, submit and adhere to a Management Plan to the approval of the local government.”</i> It is also recommended that an advice note be applied stating that: <i>“The Management Plan is to include sections relating to Fire Management, Emergency Response Plan, Waste Management, Noise/Light/Dust Management and Post Camp Rehabilitation (that details post-closure obligations and clean-up and rehabilitation of the site) to the approval of the local government. In the event that the camps are sited within an area identified upon the Department of Fire & Emergency Services State Map of Bushfire Prone Areas the Fire Management Plan must be submitted as a separate document and prepared and implemented to the requirements of the Department of Fire & Emergency Services.”</i>	
4 (7/2/23)	Water Corporation	<i>No objection</i> The proposed development does not appear to affect Water Corporation assets. Water and Wastewater Services are not available to the site of the proposed development. The Proponent has proposed onsite private water and wastewater facilities. The information provided above is subject to review and may change. If the proposal has not proceeded within 6 months, it is recommended that the developer contacts us to confirm whether or not the above information is still valid.	No additional comment	Note submission.
5 (7/2/23)	Department of Primary Industries & Regional Development	<i>No objection</i> DPIRD does not object to the proposal and offers the following comments: The rig site and the main camp, associated with the exploration drilling program, will be located on the soil-landscape type referred to as the Mount Adams 6 subsystem. Soils of this subsystem are comprised of pale and gravelly pale deep sands with common gravel soils and some yellow deep sand. These soils predominately	Copy of DPIRD submission has been provided to applicant to ensure they are aware of their advice. It is recommended that, in the event that Council approves the application, the following conditions be applied to the determination: <i>“The applicant is to prepare, submit and adhere to a Management Plan to the approval of the local government.”</i>	Note submission and include condition and advice note as outlined in Comment section

Schedule of Submissions - Temporary Workforce Accommodation – Lot 10205 Skipper Road, Arrowsmith East				
Submission & Date Received	Respondent	Nature of Submission	Comment	Recommendation
		have a low risk of water erosion (100%). The main risks associated with these soils is a moderate to high risk of wind erosion (82%), high risk of phosphorus export (28%) and a moderate to high risk of water repellence. As these soils are characterised with a high risk of water repellence, there can be surface water movement across this landscape. Aerial photography of the property show that as the main camp is located next to a creek line that feeds into the Arrowsmith River. Similarly, the rig camp is located less than a km from the river. DPIRD suggests the applicant consider preparing a wind and water management plan to ensure the soil of the campsite is protected. This will also improve the amenity for staff residing onsite. The campsite is located within a large property. The <i>Separation Distances between Industrial and Sensitive Land Uses</i> define residential development as a sensitive land use. Agricultural emissions may include gaseous and particulate emissions; noise; dust; and odour; where the levels of emissions may at times exceed amenity levels considered acceptable in residential areas or at other sensitive land uses. In this situation, where the facilities will be in use for short periods, DPIRD assumes the drilling company is working with the owner of the property to plan and coordinate activities to achieve the necessary health and amenity outcomes. There are limited details of the future plan for the main camp, however as the drilling program is expected to be completed within a period of 95 days and no plans are outlined for the ongoing use of the rig site facilities after the completion of the drilling program, DPIRD requests approval should be conditional on a decommissioning and rehabilitation plan to ensure the land is restored to either its current or improved agricultural potential or revegetated to prevent wind erosion.	<i>“The applicant is to implement and maintain reporting mechanisms for complaints concerning the operation of the development. In the event of a substantiated complaint being received the applicant is required to demonstrate mitigation response(s) to the approval of the local government. Such response(s) will be treated as conditions of approval/required modifications to the Management Plan.”</i> It is also recommended that an approval include advice note be applied stating that: <i>“The Management Plan is to include sections relating to Fire Management, Emergency Response Plan, Waste Management, Noise/Light/Dust Management and Post Camp Rehabilitation (that details post-closure obligations and clean-up and rehabilitation of the site) to the approval of the local government. In the event that the camps are sited within an area identified upon the Department of Fire & Emergency Services State Map of Bushfire Prone Areas the Fire Management Plan must be submitted as a separate document and prepared and implemented to the requirements of the Department of Fire & Emergency Services.”</i>	
6 (8/2/23)	Australia Gas Infrastructure Group	<i>No objection</i> AGIS has no objection and advise that any use of designated land as being in the DBNGP corridor is	The rig camp site is approximately 700m from the DBNGP alignment and the main camp site is approximately 1.8km from the DNBGP alignment.	Note submission and include advice note as

Schedule of Submissions - Temporary Workforce Accommodation – Lot 10205 Skipper Road, Arrowsmith East				
Submission & Date Received	Respondent	Nature of Submission	Comment	Recommendation
		subject to s41 under the <i>Dampier to Bunbury Pipeline Act 1997</i> .	Copy of AGIG submission has been provided to applicant to ensure they are aware of their Dial Before Your Dig and DBNGP requirements prior to commencement. In the event that Council approves the application it is also recommended that the following advice note be included with the determination: <i>The applicant is advised that this planning approval does not negate the requirement for any additional approvals which may be required under separate legislation including but not limited to the obtaining of any required approvals from the Department of Health, the Department of Mines, Industry Regulation & Safety, the Department of Water & Environment Regulation, Australia Gas Infrastructure Group (Dampier Bunbury Natural Gas Pipeline) and Main Roads WA. It is the applicant's responsibility to obtain any additional approvals required before the development/use lawfully commences.</i>	outlined in Comment section.
7 (9/2/23)	ATCO Gas	<i>No objection</i> ATCO has no objection to the proposed application based on the information and plan provided. ATCO alert the Shire to the presence of the DBNGP Corridor, which is located within Lot 10205. No development or works should be undertaken without the necessary approval from DBNGP (AGIG). Anyone proposing to carry out construction or excavation works must contact 'Before You Dig Australia' to determine the location of buried gas infrastructure. Proposed construction and excavation works need to be managed in accordance with the ATCO document <i>Additional Information for Working Around Gas Infrastructure - AGA-O&M-PR24</i>.	The rig camp site is approximately 700m from the DBNGP alignment and the main camp site is approximately 1.8km from the DNBGP alignment. Copy of ATCO submission has been provided to applicant to ensure they are aware of their Dial Before Your Dig and DBNGP requirements prior to commencement. In the event that Council approves the application it is also recommended that the following advice note be included with the determination: <i>The applicant is advised that this planning approval does not negate the requirement for any additional approvals which may be required under separate legislation including but not limited to the obtaining of any required approvals from the Department of Health, the Department of Mines, Industry Regulation & Safety, the Department of Water & Environment Regulation, Australia Gas Infrastructure Group (Dampier Bunbury Natural Gas Pipeline) and Main Roads WA. It is the applicant's responsibility to obtain any additional approvals required before the development/use lawfully commences.</i>	Note submission and include advice note as outlined in Comment section.

Schedule of Submissions - Temporary Workforce Accommodation – Lot 10205 Skipper Road, Arrowsmith East				
Submission & Date Received	Respondent	Nature of Submission	Comment	Recommendation
8 (9/2/23)	Main Roads WA	<i>No objection</i> MRWA has no objection and offers the following advice: 1 Skippers Rd intersects with Brand Hwy at SLK244.6. 2 A traffic statement including vehicle numbers and type generated should be included with the proposal. MRWA support of the proposal is valid for a period of 2 years from the date of this letter. Any changes or date extensions relating to this development application must be referred to MRWA for comment and recommendation. MRWA requests a copy of the final determination.	In the event that Council approves the application it is also recommended that the following advice note be included with the determination: <i>The applicant is advised that this planning approval does not negate the requirement for any additional approvals which may be required under separate legislation including but not limited to the obtaining of any required approvals from the Department of Health, the Department of Mines, Industry Regulation & Safety, the Department of Water & Environment Regulation, Australia Gas Infrastructure Group (Dampier Bunbury Natural Gas Pipeline) and Main Roads WA. It is the applicant's responsibility to obtain any additional approvals required before the development/use lawfully commences.</i> <i>The applicant will need to consult with the Main Roads WA Heavy Vehicle Services branch to ascertain any approval requirements that may be required for their proposed heavy vehicle combinations, transport routes and operations.</i> All respondents are provided with a copy of the Shire's determination as standard practice.	Note submission and include advice notes as outlined in Comment section.
9 (13/2/23)	Department of Biodiversity, Conservation & Attractions	<i>No objection</i> DBCA has no objections to the proposal. It is anticipated that the proposed workforce accommodation and any associated environmental impacts will be appropriately managed through the existing planning framework.	No additional comment	Note submission
10 (13/2/23)	Private landowner (identity redacted on submission as per standard local government practice)	<i>Indifferent</i> Concerns/comments: Potential damage to gravel road caused by increased traffic, particularly heavy loads and potentially during wet weather. Contractors should be advised that this is a school bus route and extra care may be appropriate.	Copy of (redacted) submission was provided to the applicant to make them aware of the issues raised in the submission. It is considered reasonable that Council should be able to impose conditions relating to use of its local road network by project operators. It is recommended that, in the event that Council approves the application, the following conditions be applied to the determination:	Note submission and include conditions and advice note as outlined in Comment section.

Schedule of Submissions - Temporary Workforce Accommodation – Lot 10205 Skipper Road, Arrowsmith East				
Submission & Date Received	Respondent	Nature of Submission	Comment	Recommendation
			<i>“The applicant is to prepare, submit and adhere to a Management Plan to the approval of the local government.”</i> <i>“The applicant is to implement and maintain reporting mechanisms for complaints concerning the operation of the development. In the event of a substantiated complaint being received the applicant is required to demonstrate mitigation response(s) to the approval of the local government. Such response(s) will be treated as conditions of approval/required modifications to the Management Plan.”</i> <i>“The applicant shall make payment to the local government for the repair, reinstatement or replacement of any road infrastructure that is damaged, becomes unsafe or fails to meet appropriate engineering standards where the damage to the road network is caused by reason of use of the road in connection with the approved development (or where agreed to by the local government, the applicant may instead arrange for such repair, reinstatement or replacement works to be undertaken to the satisfaction of the local government).”</i> <i>“The location, design and construction/upgrading of the access point(s) onto the road network shall be to the requirements of the local government.”</i> <i>“The installation of any directional/traffic/warning/safety signage in the vicinity of the development’s access point(s) onto the road network and relating to the development shall be to the requirements of the local government.”</i> <i>“All parking of vehicles associated with the development shall be provided for within the property boundary.”</i> It is also recommended that any approval include an advice note stating that: <i>“The applicant will need to consult with the Main Roads WA Heavy Vehicle Services branch to ascertain any approval requirements that may be required for their proposed heavy vehicle combinations and transport routes.”</i>	

Schedule of Submissions - Temporary Workforce Accommodation – Lot 10205 Skipper Road, Arrowsmith East				
Submission & Date Received	Respondent	Nature of Submission	Comment	Recommendation
11 (13/2/23)	Department of Health	<i>Comment provided</i> Potable water must be of the quality as specified under the <i>Australian Drinking Water Quality Guidelines 2011</i>. For non-scheme water connected areas, the development is to have access to a sufficient supply of potable water that is of the quality specified under the <i>Australian Drinking Water Quality Guidelines 2011</i>. All drinking water quality monitoring results must be provided to the DoH Western Australia, Each development proposal will be required to demonstrate the volume of each wastewater treatment plant or system to accommodate the number of personnel based on the current health sewage legislation. A detailed Site and Soil Evaluation (SSE) is required at specific disposal locations in accordance with AS/NSZ1547:2012 onsite domestic wastewater management to demonstrate that the proposal can comply with the GSP criteria set out in section 5. The disposal area is required to be adequately sized based on the SSE report findings. Approval is required for any on-site wastewater treatment process (by the DoH or local government) with such proposals being in accordance with the following publications.	Copy of DoH submission has been provided to applicant to ensure they are aware of their compliance requirements prior to commencement. The applicant, or its appointed licensed plumber, will be required to submit a wastewater application to the Shire for assessment by its Environmental Health Officer in consultation with the DoH. To address this submission it is recommended that, in the event that Council approves the application, the following conditions be applied to the determination: <i>“The development shall be connected to on-site wastewater and effluent disposal systems that are located, designed, installed and operated to the requirements of the Department of Health and the approval of the local government.”</i> <i>“The development shall comply with the requirements of the Food Act 2008 and Food Regulations 2009.”</i> It is also recommended that the approval include advice note stating that: <i>“The applicant is advised that this planning approval does not negate the requirement for any additional approvals which may be required under separate legislation including but not limited to the obtaining of any required approvals from the Department of Health, the Department of Mines, Industry Regulation & Safety, the Department of Water & Environment Regulation, Australia Gas Infrastructure Group (Dampier Bunbury Natural Gas Pipeline) and Main Roads WA. It is the applicant’s responsibility to obtain any additional approvals required before the development/use lawfully commences.”</i>	Note submission and include conditions and advice note as outlined in Comment section.

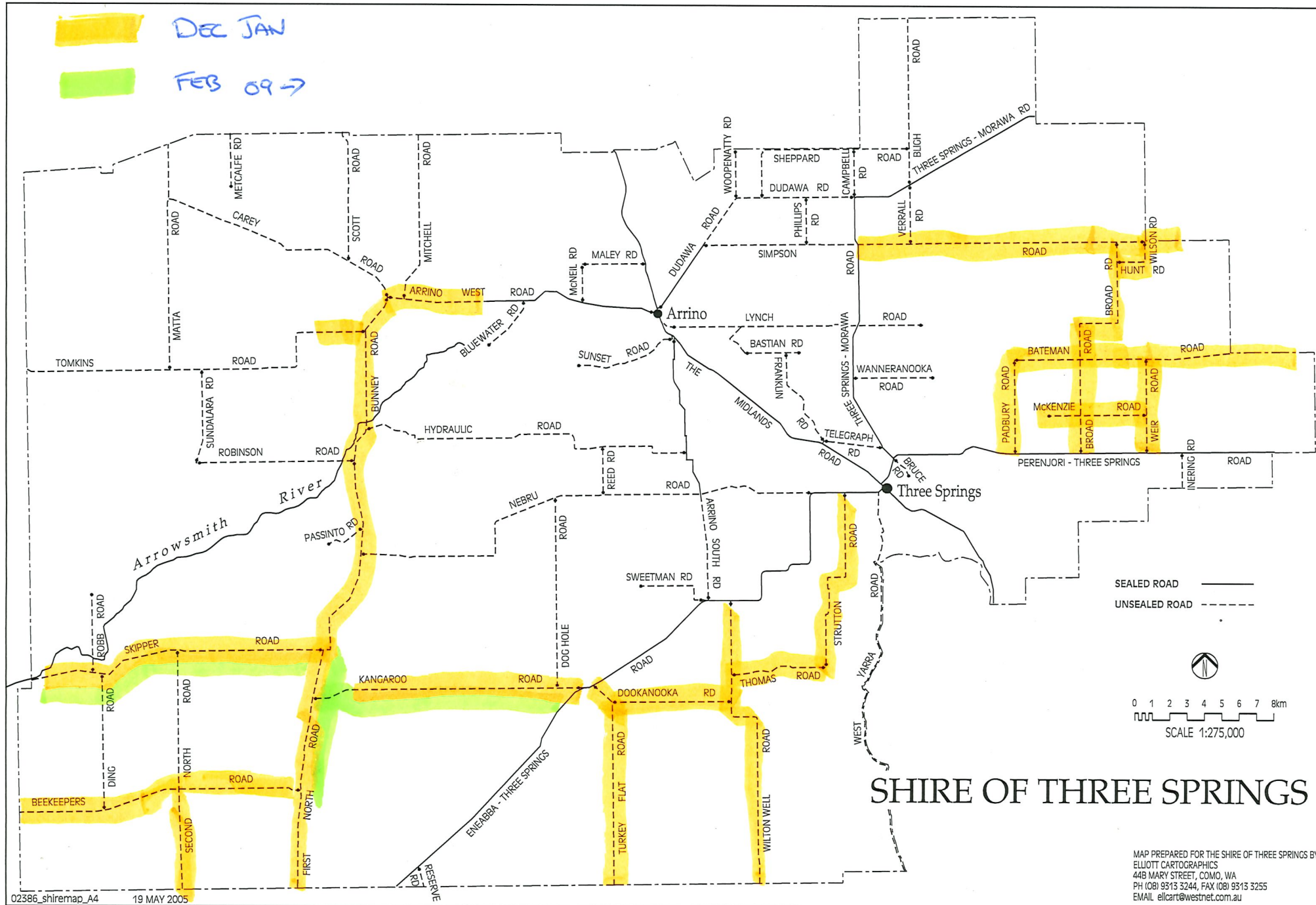
The following table summarises the feedback received by the Shire of Three Springs during the advertised period of our camp application and our Beach responses.

Stakeholder	Date	Consultation Type	Summary of Consultation feedback	Beach Response
Western Power	01/02/2023	Email	Where Western Power's access is going to be impeded, communication should be made via "Land entry preferences form" Proponent should use "Before You Dig Australia" If assets are present the proponent should apply via the "move or remove transmission and communication assets" form.	Western Power were contacted as part of the BYDA process (Job Number 33156933 refers). There were not issues raised through this BYDA process.
DMIRS	02/02/2023	Letter	Camp and minicamp are located within Sheffield Resources Limited (tenement managers C/- McMahon Mining Title Services Pty Ltd, PO Box 6301, East Perth, WA, 6892) mining tenement E 70/4292 and pending M 70/1419. It is suggested that Beach notify the tenement holder of the temporary camps.	Beach will advise tenement owner Sheffield Resources Limited (via McMahon Mining Title Services Pty Ltd) of the planned camp activities
DFES	06/02/2023	Email	As the site is not within a bushfire prone area and would not require a bushfire management plan. Not considered to require referral to DFES.	Bushfire Management is built into our HSE Plan and we are registered with DFES and Shire of Irwin for SMS notifications – Harvest and Vehicle Movement.
Water Corporation	07/02/2023	Letter	The proposal does not impact Water Corporation Assets. If the proposal does not proceed in six months, the proponent should contact Water Corporation to confirm this information is still valid.	Water Corporation were contacted as part of the BYDA process (Job Number 33156933 refers). There were not issues raised through this BYDA process.

DPIRD	07/02/2023	Letter	DPIRD suggests that the proponent consider preparing a wind and water management plan to ensure the soil of the campsite is protected. DPIRD requests approval should be conditional on a decommissioning and rehabilitation plan to ensure the land is restored to either its current or improved agricultural potential.	The Trigg 1 and Trigg NW1 approved Environment Plan (CDN/ID 18993855) outlines both the management of wind and water erosion (Section 5.1) and decommissioning and rehabilitation in (sections 2.8).
AGIG Dampier to Bunbury Pipeline	08/02/2023	Written Form	Use of land in the DBNGP corridor is subject to s41 under the Dampier to Bunbury Pipeline Act 1997. This is not applicable to the proposal.	AGIG were contacted as part of the BYDA process (Job Number 33156933 refers). There were not issues raised through this BYDA process.
Main Roads	15/03/2022?	Letter	Main Roads support for the proposal is valid for two years from the date of this letter. A traffic statement including vehicle numbers and type generated should be included with the proposal.	Public Roads were contacted as part of the BYDA process (Job Number 33156933 refers). There were not issues raised through this BYDA process. The traffic statement including traffic volumes for the camp were included in the Camp Application. This information is included in our Traffic Management Plan (CDN/ID 19010952) Section 10.1 Project Phases & Traffic Impact.
ATCO	09/02/2023	Email	No construction or excavation works should be carried out in the DBNGP corridor. Proponents are to contact 'Before You Dig Australia' to determine the location of buried gas infrastructure.	BYDA process (Job Number 33156933 refers).
Local Landowner	13/02/2023	Written Form	Concerns about damage to gravel road caused by increased traffic an associated heavy load with the potential for this road traffic to occur during wet weather. Contractor must also be advised that this is a school bus route and extra care is appropriate.	Beach is aware that additional road maintenance on Skippers Road caused by our heavy traffic that may be required and commit to maintaining the road in a safe condition. Beach has been in contact with the Three Springs shire and their school bus providers. The Beach Traffic Management Plan

				(CDN/ID 19010952) Section 10.2 covers Traffic impact around peak school times. Where our operations impact on a school bus route the above plan is clear that vehicles with a Gross Vehicle Mass (GVM) greater than 40.5t, gravel trucks or non-placard loads are not permitted to use school bus identified route roads during school bus schedules. (0730hrs to 0900hrs and 1430hrs to 1600hrs. WA school terms are also listed in the plan. This awareness will be promoted in inductions.
Department of Health	13/02/2023	Letter	Beach to provide drinking water to DoH standard. Sample results are to be provided to DoH. Wastewater treatment plant must be approved (which is part of our application)	Plan is in place to arrange a sample of the drinking water for Trigg when the monitoring bore sampling is undertaken. Camp potable water will be delivered from offsite with sampling conducted by the Camp provider. Wastewater treatment plant is part of the Camp Application, and we are currently seeking approval for the treatment unit from Department of Health WA and the Three Springs Shire. There will be no camp movements until this approval is granted.

Attachment 10.4



	Task Mode	Task Name	Duration	Start	Finish	Predecessors	Cost	Resource Names	Aug	Sep	Qtr 4, 2022	Oct	Nov	Dec	Qtr 1, 2023	Jan	Feb	Mar	Qtr 2, 2023	Apr	May	Jun	Qtr 3, 2023	Jul
1		Shire of Three Springs Capital Works 2022-23	171.89 days?	Mon 29/08/22	Tue 18/07/23		\$863,347.14																	
2	✓	Mc Kenzie Road	5 days	Mon 29/08/22	Tue 6/09/22		\$19,801.80																	
3	✓	Shire Grader	5 days	Mon 29/08/22	Tue 6/09/22		\$5,981.85	Shire Grader 12 M[75%],Shire Labour ,Shire OH																
4	✓	Shire Roller	5 days	Mon 29/08/22	Tue 6/09/22	3SS	\$5,644.35	Shire Drum Roller[75%],Shire Labour ,Shire OH																
5	✓	Shire Water	5 days	Mon 29/08/22	Tue 6/09/22	4SS	\$8,175.60	Shire Labour ,Shire OH,Shire Semi Side Tipper or Semi Water[75%]																
6	✓	Rain Response	7.33 days	Tue 6/09/22	Mon 19/09/22		\$0.00																	
7	✓	Crew (Not Planned)	1.5 wks	Tue 6/09/22	Mon 19/09/22	3FS+1 day	\$0.00																	
8	✓	Broad Road	4.11 days	Wed 21/09/22	Wed 28/09/22		\$8,000.04																	
9	✓	Grader	4.11 days	Wed 21/09/22	Wed 28/09/22		\$132.93	Shire Labour ,Shire OH,Shire Grader 12 M[75%]																
10	✓	Roller	4.11 days	Wed 21/09/22	Wed 28/09/22	9SS	\$125.43	Shire Labour ,Shire OH,Shire Drum Roller[75%]																
11	✓	Water Truck	4.11 days	Wed 21/09/22	Wed 28/09/22	10SS	\$181.68	Shire OH,Shire Semi Side Tipper or Semi Water[75%],Shire Labour																
12	✓	Contract Semi	4 days	Wed 21/09/22	Wed 28/09/22	11SS	\$7,560.00	Contract Prime Mover Double Side Tipper																
13	✓	Pot Holes	4 days	Wed 28/09/22	Wed 5/10/22		\$0.00																	
14	✓	Crew One - Town Streets (Not Planned)	4 days	Wed 28/09/22	Wed 5/10/22	9	\$0.00																	
15	✓	Crew Two - Rural Roads (Not Planned)	4 days	Wed 28/09/22	Wed 5/10/22	14SS	\$0.00																	
16		Project Dudawa Road (Shoulder to Shoulder edge 10m. Seal 8 m)	157.89 days?	Wed 21/09/22	Tue 18/07/23		\$491,848.25																	
17	✓	Administration and Planning	4.44 days?	Tue 16/05/23	Wed 24/05/23		\$6,226.20																	
18	✓	Traffic Management	5 days	Wed 21/09/22	Mon 3/10/22		\$3,113.10	Shire Labour ,Shire OH																
19	✓	Mark Centre Line and Design Seal Width	5 days	Wed 21/09/22	Mon 3/10/22	18SS	\$3,113.10	Shire Labour ,Shire OH																
20	✓	Stage One - Clear Road Reserve of Vegetation, Debris and Windrows. Establish and Clear Drainage and Headwalls	17.78 days?	Tue 16/05/23	Mon 19/06/23		\$150,274.08																	
21	✓	Shire Loader	6 wks	Mon 3/10/22	Wed 23/11/22	19	\$33,113.52	Shire Labour ,Shire Loader 928H[75%],Shire OH																
22	✓	Shire Truck	6 wks	Mon 3/10/22	Wed 23/11/22	21SS	\$47,963.52	Shire Labour ,Shire OH,Shire Semi Side Tipper or Semi Water[75%]																
23	✓	Shire Grader	6 wks	Mon 3/10/22	Wed 23/11/22	22SS	\$35,093.52	Shire Grader 12 M[75%],Shire Labour ,Shire OH																
24	✓	Shire Backhoe	6 wks	Mon 3/10/22	Wed 23/11/22	23SS	\$34,103.52	Shire Backhoe[75%],Shire Labour ,Shire OH																
25	✓	Basic Trim to Level (Stage One)	17.78 days?	Tue 16/05/23	Mon 19/06/23		\$77,447.04																	
26	✓	Shire Grader	4 wks	Wed 25/01/23	Wed 9/12/22	23FS+2 wks	\$23,395.68	Shire Grader 12 M[75%],Shire Labour ,Shire OH																
27	✓	Shire Roller	4 wks	Fri 9/12/22	Wed 25/01/23	26SS	\$22,075.68	Shire Drum Roller[75%],Shire Labour ,Shire OH																
28	✓	Shire Water	4 wks	Fri 9/12/22	Wed 25/01/23	27SS	\$31,975.68	Shire Labour ,Shire OH,Shire Semi Side Tipper or Semi Water[75%]																
29	✓	Stage Two Shoulder Widening	0.89 days?	Tue 16/05/23	Wed 17/05/23		\$3,043.92																	
30	✓	Offset pegs every 50 m	1 wk	Mon 16/01/23	Wed 25/01/23	28SS+3 wks	\$3,043.92	Shire Labour ,Shire OH																
31	✓	Rip shoulder, Cart Road base/Blend, Widen, Compact, and Trim	35.56 days?	Tue 16/05/23	Tue 18/07/23		\$204,857.01																	
32	✗	Shire Grader	6.02 wks	Wed 25/01/23	Tue 21/03/23	30	\$35,226.45	Shire Grader 12 M[75%],Shire Labour ,Shire OH																
33	✗	Shire Roller	6 wks	Wed 25/01/23	Tue 21/03/23	32SS	\$33,113.52	Shire Drum Roller[75%],Shire Labour ,Shire OH																
34	✗	Shire Water	6 wks	Wed 25/01/23	Tue 21/03/23	33SS	\$47,963.52	Shire Labour ,Shire OH,Shire Semi Side Tipper or Semi Water[75%]																
35	✗	Loader/Rubber/Truck	6 wks	Wed 25/01/23	Tue 21/03/23	34SS	\$33,113.52	Shire Labour ,Shire OH,Shire Loader 928H[75%]																
36	✓	Contract Road Train Side Tip-Contractor to Self Load use the Shire Loader	6 wks	Wed 25/01/23	Tue 21/03/23	35SS	\$55,440.00	Contract Prime Mover Double Side Tipper																
37	✓	Stage Three 2500m. Shoulder bitumen seal	0.89 days?	Tue 16/05/23	Wed 17/05/23		\$50,000.00																	
38	✓	Primer Seal and Bitumen	1 wk	Tue 21/03/23	Tue 28/03/23	36	\$40,000.00	Primer seal Bitumen and Aggregate[1]																
39	✓	Drainage Rocks	3 days	Tue 21/03/23	Fri 24/03/23		\$10,000.00	Drainage Rocks[1]																
40		Hydraulic Road	6 days?	Tue 21/03/23	Thu 30/03/23		\$45,979.13																	
41	✗	Shire Grader	6 days	Tue 21/03/23	Thu 30/03/23	32	\$7,178.22	Shire Grader 12 M[75%],Shire Labour ,Shire OH																
42	✗	Shire Roller	3 days	Tue 21/03/23	Fri 24/03/23	41SS	\$3,386.61	Shire Drum Roller[75%],Shire Labour ,Shire OH																
43	✗	Shire Water	3 days	Tue 21/03/23	Fri 24/03/23	42SS	\$4,905.36	Shire Labour ,Shire OH,Shire Semi Side Tipper or Semi Water[75%]																
44	✗	Loader/Rubber/Truck	6 days	Tue 21/03/23	Thu 30/03/23	43SS	\$6,773.22	Shire Labour ,Shire OH,Shire Loader 928H[75%]																
45	✗	Labour	6 days	Tue 21/03/23	Thu 30/03/23	44SS	\$3,735.72	Shire Labour ,Shire OH																
46	✓	Rocks	1 day?	Tue 21/03/23	Wed 22/03/23	45SS	\$20,000.00	Drainage Rocks[1]																
47		Strutton Road	3 days	Thu 30/03/23	Wed 5/04/23		\$15,267.69																	
48	✗	Shire Grader	3 days	Thu 30/03/23	Wed 5/04/23	41	\$3,589.11	Shire Grader 12 M[75%],Shire Labour ,Shire OH																
49	✗	Shire Roller	3 days	Thu 30/03/23	Wed 5/04/23	48SS	\$3,386.61	Shire Drum Roller[75%],Shire Labour ,Shire OH																
50	✗	Shire Water	3 days	Thu 30/03/23	Wed 5/04/23	49SS	\$4,905.36	Shire Labour ,Shire OH,Shire Semi Side Tipper or Semi Water[75%]																
51	✗	Loader/Rubber/Truck	3 days	Thu 30/03/23	Wed 5/04/23	50SS	\$3,386.61	Shire Labour ,Shire OH,Shire Loader 928H[75%]																
52		Second North Road	5 days	Wed 5/04/23	Tue 18/04/23		\$25,446.15																	
53	✗	Shire Grader	5 days	Wed 5/04/23	Tue 18/04/23	48	\$5,981.85	Shire Grader 12 M[75%],Shire Labour ,Shire OH																
54	✗	Shire Roller	5 days	Wed 5/04/23	Tue 18/04/23	53SS	\$5,644.35	Shire Drum Roller[75%],Shire Labour ,Shire OH																
55	✗	Shire Water	5 days	Wed 5/04/23	Tue 18/04/23	54SS	\$8,175.60	Shire Labour ,Shire OH,Shire Semi Side Tipper or Semi Water[75%]																
56	✗	Loader/Rubber/Truck	5 days	Wed 5/04/23	Tue 18/04/23	55SS	\$5,644.35																	

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Moving business forward

AUDIT & ASSURANCE SERVICES

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19 December 2022

Keith Woodward
Chief Executive Officer
Shire of Three Springs
Railway Road
Three Springs WA 6519

REG 5(2)(c) – FINANCIAL MANAGEMENT REVIEW

Dear Keith

Please find attached the final financial management review report for the Shire of Three Springs which now includes your comments.

I would like to thank you and your staff for the positive cooperation provided during my visit and for the information that was provided to me during the conduct of this review.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Santo Casilli', is written over a light blue rectangular background.

Santo Casilli FCPA PFIIA
Director

Avant Edge Consulting

Level 8, 251 St Georges Terrace Perth WA 6000; Postal Address: PO Box 617 Subiaco WA 6904
Mobile: 0409 104 929 - Phone: 6118 2100; Email: scasilli@avantedgeconsulting.com.au;
Web: www.avantedgeconsulting.com.au

Shire of Three Springs

Regulation 5 (2) (c) – Financial Management Review

19 December 2022

Final Review Report

(Review in Confidence)

Avant Edge Consulting

Certified Practising Accountants

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Financial Management Review Summary and Conclusion

INTRODUCTION

Avant Edge Consulting was engaged to undertake a financial management review of the Shire of Three Springs's (the Shire) financial management systems and procedures as required to be undertaken at least once every 3 years as per the Regulation (5)(2)(c) of the *Local Government (Financial Management) Regulations 1996*.

I conducted my review in accordance with Australian Auditing Standard ASAE 3000 – *Assurance Engagement other than Audits or Reviews of Historical Financial Information* which provides a limited assurance regarding the appropriateness and effectiveness of the Shire's management controls over its financial management systems and processes.

This report outlines the work undertaken as part of my review and also includes my findings and proposed recommendations as identified as a result of the review findings.

The Shire of Three Springs uses Synergy Soft as its accounting system.

CEO's RESPONSIBILITY FOR THE REVIEW REPORT

As per Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*, the Chief Executive Officer (CEO) is required to undertake a financial management review, at least once every 3 financial years. As such the CEO is responsible to providing me with all information that I may request during the conduct of my review.

The final review report with the CEO comments is to be presented at the Audit and Risk Committee.

RESPONSIBILITY FOR THE REVIEW

My responsibility was to conduct the Financial Management Review in accordance with the Australian Auditing Standard ASAE 3000 – *Assurance Engagement other than Audits or Reviews of Historical Financial Information* and to report to the CEO the review findings and proposed recommendations for management control and process improvement.

My review assessed financial information in relation to the period 1 July 2021 to 30 June 2022, current policies and procedures being undertaken at the Shire and any new policies that may have been finalised up to the date of conducting this review.

I wish to confirm that I am fully independent of the Shire of Three Springs and of its operations regarding this review.

REVIEW LIMITATIONS

The matters raised in this final review report are only those which came to my attention during performing the financial management review and may not necessarily be a comprehensive statement of all the possible control weaknesses and / or process improvement options that may be made in relation to the Shire's financial management systems and procedures.

As part of my review, I have not assessed and examined every financial process and procedure and as such have limited my assessment and evaluations only to those areas

where I considered may be of higher risk to the Shire regarding its Financial Management process. As such I did not examine every activity and procedure that may exist at the Shire and therefore only provide limited assurance to the Shire.

My review, which was conducted in accordance with Australian Auditing Standard ASAE 3000 – *Assurance Engagement other than Audits or Reviews of Historical Financial Information* was not an audit, and as per ASAE 3000, I can only provide assurance based solely on my assessment of the information which was provided to me by the Shire during the conduct of this review.

This final review report is to be used solely for the purpose of reporting to satisfy the requirements of *Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996* and should not be used for any other purpose or be distributed, other than for the use by the Shire of Three Springs.

SCOPE AND METHODOLOGY

The review undertook the following approach:

- Information was sought from the Shire and was reviewed prior to my visit from my Perth office.
- Discussions were held with the DCEO – Manager of Finance and relevant Finance Officer's responsible for finance and administration functions during my visit to understand the financial processes and the management controls currently in place.
- key management controls and processes currently in place over key financial management systems and procedures were assessed in line with the following work program which was provided to the DCEO – Manager of Finance.
- Reviewed various policies and procedures provided to me by the Finance and Administration Manager.
- Discussions with the Shire's outsourced IT provider, Perfect Computer Solutions (PCS) to determine adequacy of IT controls over the Shire's systems.
- All relevant findings and possible recommendations for control and process improvement as determined from my review were informally discussed with the DCEO – Manager of Finance at the end of the review process.
- Issued draft review report for management comment prior to releasing final report.
- Received formal management comments and these were included in the final review report.

WORK PROGRAM

My review incorporated the following key financial management areas as required under Regulation 5(1) of the *Local Government (Financial Management) Regulations 1996*:

- Procurement (formal quotations and tender process)
- Contract Management
- Accounts Payable
- Cash Collection and Handling
- Payroll
- General Ledger Application Controls (journal posting, balance sheet reconciliations)
- Council Rates including Debt Management
- Investment Management
- Asset Management (excluding infrastructure assets)
- Budget process
- Information Technology General Systems Controls Environment

No other financial management systems and procedures were subject to review.

REVIEW CONCLUSION

Based on my review (which was not an audit) of the management controls and processes that exist at the Shire, regarding the above key financial management system areas, nothing came to my attention that would indicate any **high-risk** management control matters that would require immediate attention by the Shire. Several medium risk matters and process improvement matters were noted as part of my review and these have been included in this report for management action.

Based on the matters raised in the body of this report under Executive Management Detailed Findings, I can conclude that the financial management systems in place within the Shire, relating to investments, budgeting, council rates and controls over the shire's general ledger applications were found to be satisfactory. Medium and low risk matters have been included in this review report for the CEO consideration and these related mainly to:

- Procurement
- Contract Management
- Asset Management
- Accounts Payable
- Cash Handling and
- Information Technology General Controls

For those identified matters requiring management action, I have recommended that the Shire should consider exploring the recommended process improvement options which have been incorporated within the body of this report.

As part of this report, I have reported the findings under 3 separate sections:

- Medium risk rated issues (management action recommended)
- Low risk rated issues (management consideration recommended)
- Observation issues (no management action required but may be considered)

Each finding has a recommended action except for those issues reported as "Observations".

I believe that the Shire's implementation of the suggested and recommended process improvements will add to the existing financial management controls that are currently in place towards improving the overall governance within the Shire's financial operations.

Executive Management Detailed Observations

Medium Risk Rated Issues

1. Contract Management Policy

The Shire does not at present have a formal Contract Management Policy and guidelines which would govern how the Shire should manage its existing procurement service contracts.

The policy and guidelines should include at least the following:

- Processing contract variations for those contracts less than tender threshold and above tender threshold.
- Contract variation, extension and renewal process and approvals.
- Monitoring contract overspends and approval process.
- Conducting supplier performance evaluations ongoing throughout the contract period and at the end of the contract period.

Recommendation

I recommend that comprehensive guidelines / protocols be developed for contract management so that it can be applied consistently by the relevant person(s) responsible over contract management.

Management Comments

Noted and will action with consideration to the suggested inclusions

2. Information Technology General Controls

Based on my discussions with the Shire's outsourced IT provider, Perfect Computer Services (PCS), the following matters need to be given consideration to further improve the IT general controls within the Shire.

- The Shire does not have an IT Strategy Plan. The IT Strategy Plan should address the Shire's current and future IT business needs and also to address issues relating to the changing IT environment and how this may affect the Shire's financial operations over time.
- The Shire has an IT Disaster Recovery Plan but this was last updated and reviewed in 2016. The Plan is also not sufficient and lacks detailed information and actions to be taken in case of a disaster to ensure that the Shire's operations can continue with minimal disruption. The IT Disaster Recovery Plan should include detailed information on business continuity measures.
- The Shire does not have a formal IT policy and procedures which governs staff logon protection and password security, internet usage etc. This should document how logons are to be created, who has approval to create a new logon, changing of user passwords and also to terminate a logon. Based on my discussions with PCS, PCS create new logons and change user passwords based on receiving an email. The Shire needs to ensure this process is better managed so that new user logons and changes to user passwords can only occur where they are approved by the DCEO or the CEO and is approved using a standard new Logon Advice form. The Shire should also in addition to the above ensure that the following security matters are put in place and also should be included in the IT policy:

- Minimum length of a user password (should be a minimum of 8 characters made up of lower and upper case characters, numbers etc). This is currently unclear and needs attention.
 - There is no reminder at present to advise the staff that their passwords is due to be changed. User passwords should be changed at least once every 2-3 months and there should be system reminders to notify users to change their passwords.
 - How data is to be backed up and stored especially where the data is not backed up to the cloud. As the Shire's data is still backed up on a server then it is important to keep a backup off the premises.
 - Automatic logon suspension where a user has made more than 3 attempts to logon and has failed does not exist. This needs to be put in place and the user would need to see the DCEO or the CEO to have a new logon password re issued.
 - There is currently no log or record held to identify unauthorized attempts to obtain access to the Shire's computer system. PCS should maintain a log of all incorrect logon attempts or where the Shire's systems have been logged into after hours. This log should be sent to the DCEO or the CEO regularly for investigation and possible action.
 - There are currently no instructions regarding improper use of internet by staff. The policy should clearly state what should not be accessed by staff on the website and possibly this could be monitored by PCS via restricting some sites.
 - There is no computer screen saver in place to enable the computer to go to screen saver mode where the staff are away from their logged-on computer for a prolonged period. The Shire's IT providers (PCS) can install a screen saver software which would automatically lock the computer after a pre-determined time of non-use forcing the user to logon to access their computer. I would suggest that this pre-determined time could be set say between 5-10 minutes.
- The Shire's server location is inappropriate and a security risk. The server is currently accessible to all staff and is not adequately protected from unauthorized tampering and also from possible damage. The Shire should discuss this matter with their IT provider PCS to improve the overall security of the server.
 - I also reviewed the user logon profile for users to logon to the Shires Synergy Soft system. I am not sure if this is regularly reviewed but appears that there are several generic logons which may no longer be required or used and possible for security purpose should be removed or suspended. The Shire ensure that all logon profiles be continually reviewed and updated and where no longer required deleted or suspended.

Recommendation

I recommend that the CEO give consideration to the matters identified above towards ensuring better security controls over the Shire's data are in place.

Management Comments

We acknowledge our IT requires a policy, the development of a strategy plan, implementation of plan and upgraded hardware. One of the key considerations in this process will be an assessment of the current location for the server. If the server is to remain in the current location we will need to consider restricting access to it with possibly a secure cabinet that would then require cooling to ensure that the server and associated other hardware are working under constant cool temperatures. Staff will suggest delaying procurement of the server that was budgeted to be replaced in this current year to allow time to comprehensively the various issues and develop a strategy that will work in the forthcoming years. It will be suggested an allocation of \$30k be included in next years budget for this purpose.

3. Procurement

3.1 Supplier Service Contracts

I noted that the Shire does not have in place formal service contracts for ongoing services being provided to the Shire. I understand that formal service contracts currently are not in place for the following suppliers:

- Infinitum Technology
- Mitchell & Brown Communications – Vidguard
- Perfect computer solutions
- WA Contract Ranger Services Pty Ltd
- Bob Waddell & Associates Pty Ltd

Recommendation

Formal service contracts be put in place for all ongoing service providers which outlines not only the price schedule but also the shires terms and conditions and any other performance requirements that need to be met by the supplier.

Management Comments

Noted. Staff will address this and enter into formal contracts.

3.2 Use of Standing Purchase Orders

The Shire has several suppliers from which goods and services are being purchased on an ad hoc basis and receives monthly accounts for payment. Each time the Shire undertakes purchases or initiates a payment for the monthly account it issues a purchase order. This creates multiple purchase orders and in most cases these purchase orders are created at the point of receiving the monthly account.

I would like to suggest that for these monthly accounts that the Shire use a standing purchase order that can be approved for a twelve month period. This would reduce the number of purchase orders being required and would enable better control over such expenditure.

The following suppliers currently provide monthly accounts:

- Three Springs Rural Services
- Van't Veer Services
- Sweetman's Ampol Café
- JM & S Enterprises T/as RBC Rural

Recommendation

I recommend that the Shire give consideration to developing annual standing purchase orders approved based on an annual estimated purchase \$ value and approved by the appropriate officer with the delegated authority which can then be progressively matched against monthly accounts.

Management Comments

*A standing PO was raised for Three Springs Rural Services
Standing PO's will be raised for both Van't Veer Services and Sweetman's Ampol Cafe
JM & S Enterprises T/as RBC Rural – this company has a contract in place as part of their quote.*

3.3 Analysis of Ongoing Service Providers to Achieve Better Value for Money

The Shire has an appropriate purchasing policy in place to ensure that all purchases are undertaken as per the Local Government Act and that value for money is being received when undertaking purchases. My review noted that procurements are being managed by means of ensuring that purchase orders are being raised, adequate levels of quotations are being obtained and that procurements are being approved as per the Shire's adopted Delegations Register.

However, I believe that all procurement activity should be reviewed on an ongoing basis to ensure continued compliance is being achieved with the Local Government Act and Regulations and also, more importantly, that the Shire continues to obtain best value for money from its procurement activities.

I noted that the Shire are continually using certain suppliers such as Irwin Plumbing services, Zed Electrical, Rays Farm Services and Mingenew Tyre Services all of which are termed sole suppliers.

The Shire should review continual and ongoing use of the same supplier to ensure the shire continues to receive value for money.

Recommendation

I recommend that the Shire consider obtaining a **"Supplier > \$50,000"** report from Synergy. This report should be reviewed possibly on a quarterly basis and should list all suppliers who have had over \$50,000 paid to them over say the last 12-18 months. These should be investigated to determine whether the payments relate to the same type of work and are continuous in nature and not a once off job. Where the type of work is similar and continuous in nature, the Shire should be considering whether best value for money can be achieved via proceeding to an RFQ or an RFT process for such goods and services. This would assist the Shire to comply with Sections 11 and 12 of the Local Government (Functions and General) Regulations 1996. I understand that due to the remoteness of the Shire, obtaining supplier services can be difficult. However, this can be taken into consideration when undertaking ongoing monitoring of similar and continuous procurements

Management Comments

Staff will monitor how much is being spent on a service and will consider seeking EOI for those who may wish to provide the shire with the necessary services/goods if proposed expenditure warrants.

Staff will also consider creating panels of suppliers if that is deemed the best option of achieving the best value for money for goods and/or services ensuring that administration costs do not outweigh benefits of doing so.

Low Risk Rated Issues

4. Asset Management (asset stocktakes)

I noted that the Shire does not have a formal Asset Management Policy in place which outlines the Shire's asset purchase approval process, asset classification, asset recording, asset stocktake process, asset write-off process and the need to maintain a minor asset register. Although the DCEO provided a copy of the standard WA Local Government Accounting Manual – Asset Accounting, the Shire should have its own formal asset policy document.

I also noted that the Shire does not at present undertake a formal stocktake on an annual basis of all its major plant and equipment (depreciable equipment over \$5,000) to ensure that the plant and equipment still exists and/or that it is not impaired. Where the plant and equipment showing on the asset register no longer exists or is impaired then the asset register should be amended.

Further, the Shire maintains a minor asset register of all physical assets under \$5,000 which are not required to be depreciated. To ensure that the Shire adequately manages these assets, especially those which can be described as portable and attractive items, the Shire should also be progressively checking these to ensure they are still in existence. I could not find any evidence that regular monitoring of the minor assets has been performed.

The Financial Management Regulations require that Shires take steps to prevent theft or loss of Shire assets especially regarding the Shires portable and attractive assets (under \$5,000).

Recommendation

I recommend that the CEO give consideration to the following:

- Develop a formal asset management policy and have the policy endorsed by Council.
- Undertake a process by which all individual plant and equipment which is on the depreciable asset register is regularly checked to ensure that the asset still exists. This can be done on an annual basis or routinely over a number of periods.
- undertake at least annual stocktakes of all minor plant and equipment which may be termed as portable and attractive assets (these may be stolen without prompt detection) to ensure they are still in existence. Evidence of this should be kept.

Management Comments

Recommendation will be implemented.

5. Accounts Payable – Matching PO to Tax Invoices

As part of this review, I tested some 35 paid tax invoices that were processed between 1 July 2021 to 30 June 2022. The purpose of the test was to assess adequacy of compliance with Shire policy regarding matching purchase orders against invoices prior to payment being made. Although overall the Shire's accounts payable processes were found to be satisfactory, the testing did highlight some minor non-compliance that may require management attention.

I noted the following:

- 3 invoices did not have a PO attached on file
- 3 purchase orders were created after date of invoice
- 2 instances where the \$value of the invoice exceeded the approved \$value of the PO by more than 10% and no explanation was made on the invoice as to the reason for increased costs. The Shire's policy states that where the \$ value of the invoice exceeds the approved \$ value of a purchase order by more than 10% then a new purchase order should be created and approved. Evidence of this was not found.
- 4 instances where only 1 written quote was evidenced on file but the Shire policy required 2 written quotes.

Recommendation

I recommend that the CEO ensure that all approving officers are made aware that a PO should be approved at the quote acceptance stage and that where supplier invoices \$values exceed the approved PO \$ value by more than 10% that adequate explanation be provided on the tax invoice relating to the reason for the additional costs prior to the tax invoice being paid. This should be included in the Shires Procurement policy.

The CEO may also want to review the Shire's current policy which requires that a new PO should be created where the \$ value of the invoice is more than 10% of the approved \$ value of the PO. I would suggest that where this is the case the existing approved purchase order should remain but the CEO approval is obtained once appropriate explanation is provided as to the reason for the \$ variance.

Management Comments

These issues were identified in both the 2021 and 2022 audits undertaken by the OAG. Processes and procedures have been implemented since to mitigate these occurring. The Shire's policy was amended in April 2022 and during the 2022 audit and this review all findings were after this date.

Observations (No Recommendations Made)

1 Sole Source (Supplier)

I noted that the Shire has awarded work to service providers based on sole source or sole supplier status. In these instances, it is important that the Shire provide suitable evidence or justification as to why the decision was made to award on a sole source basis. This can be in the form of market testing or where market testing is not possible then a detailed explanation as to why sole source was used and this can be based on better value for money, supplier's proven ability and reliability to supply product/service or even based on regional preference etc.

Where sole suppliers are to be used approval should be set at CEO level and the justification clearly documented.

Management Comments

Seeking EOI may identify categories with sole suppliers for various items eg plumbing, electrical works, tyre supply and/or repairs.

2 Cash Handling and End of Day Processing

I was unable to sight as to whether the Shire had proper cash handling and end of day reconciliation processing procedures.

Also, the shire does not have a CCTV in the main administration building overlooking the point-of-sale computer and also a duress alarm in case of an emergency. This should be considered to be an OH&S issue.

Management Comments

At this time Management do not consider the installation of CCTV or a duress alarm is warranted. A screen is in place and staff are present who can call for assistance if required or assist as needed if a situation arises where the staff may feel unsafe.

3 Unused Purchase Orders

The Shires Procurement policy regarding use of purchase orders is silent regarding the need to continually review all unused purchase orders or purchase orders where there is still an outstanding commitment balance. These need to be reviewed prior to financial year end and where the purchase order is no longer valid it should be deleted.

Management Comments

Staff are to review Purchase Orders quarterly and liaise with authorizing officers to identify status of PO. PO's will be cancelled if needed or associated invoices followed up on.

4 Shire Policies and Procedures

The Shire should ensure that all policies and also any formal operational procedures are subjected to ongoing review and update and would suggest that they be reviewed and updated at least once every 2-3 years.

Management Comments

Policy 1.1 in the Policy Manual states all council policies will be reviewed every 2 years. The policy also addresses, new and amended policies outside of the biannual review timing.

Appendix A – Risk Criteria

The following risk criteria were used to assess level of risk on review findings included in the Review Report.

Risk Assessment Matrix

Likelihood of Risk:

Rating	Description	Frequency
1	Rare – May occur, only in exceptional circumstances	< once in 15 years
2	Unlikely – Could occur at some time	At least once in 10 years
3	Possible – Should occur at some time	At least once in 3 years
4	Likely – Will probably occur in most circumstances	At least once per year
5	Almost Certain – Expected to occur in most circumstances	> once per year

Consequence of Risk:

Description	Health	Financial Loss	Operation	Compliance	Reputation	Project
1. Insignificant	No injuries or illness	<\$50,000	Little Impact	Minor breach of policy, or process requiring approval or variance	Unsubstantiated, low impact, low profile or no news item.	Small variation to cost, timeliness, scope or quality of objectives and required outcomes.
2. Minor	First Aid treatment	\$50,000 to \$250,000	Inconvenient Delays	Breach of policy, process or legislation requiring attention of minimal damage control	Substantiated, low impact, low news profile.	5-10% increase in time or cost or variation to scope objective requiring approval
3. Moderate	Medical treatment required	\$250,000 to \$1 million	Significant delays to major deliverables	Breach requiring internal investigation, treatment or moderate damage control	Substantiated, public embarrassment, moderate impact, moderate news profile.	10-20% increase in time or cost or variation to scope objective requiring Senior Management approval
4. Significant	Death or extensive injuries	\$1 million to \$3 million	Non achievement of major deliverables	Breach resulting in external investigation or third party actions resulting in tangible loss and damage to reputation	Substantiated, public embarrassment, moderate impact, high news profile and 3 rd party actions.	20-50% increase in time or cost or significant variation to scope objective requiring restructure of project and Senior Management or Council approval
5. Severe	Multiple deaths or severe permanent disabilities	>\$3 million	Non achievement of major deliverables	Breach resulting in external investigation or third party actions resulting in significant tangible loss and damage to reputation	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, 3 rd party	>50% increase in time or cost or inability to meet project objectives requiring the project to be abandoned or redeveloped

Risk Exposure:

Risk = Likelihood x Consequence

Score	Level of Risk	Score	Level of Risk	Score	Level of Risk
1 - 8	Low	9 - 19	Medium	20 - 25	High

19 December 2022

Keith Woodward
Chief Executive Officer Shire
of Three Springs
Railway Road
Three Springs WA 6519

Dear Keith,

Please find attached the final Regulation 17 review report for the Shire of Three Springs which now includes your comments.

I would like to thank you and your staff for the positive cooperation provided to me during my visit and for the information that was provided during the conduct of this review.

Yours sincerely



Santo Casilli FCPA PFIIA
Director

Avant Edge Consulting

Shire of Three Springs

Attachment 10.6

Regulation 17 Review

19 December 2022

Final Review Report

(Review in Confidence)

Avant Edge Consulting

Certified Practising Accountants

Liability limited by a scheme approved under Professional Standards Legislation

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Regulation 17 Review Summary and Conclusion

INTRODUCTION

Avant Edge Consulting was engaged to undertake a review of the Shire of Three Springs's (the Shire) risk management, internal control and legislative compliance as required to be undertaken as per Regulation 17 of the *Local Government (Audit) Regulations 1996*.

As per Regulation 17(1), (2) and (3) of the *Local Government (Audit) Regulations 1996*, the Chief Executive Officer (**CEO**) is required to undertake a review, at least once every 3 financial years, of the following processes:

- Risk Management.
- Internal Control; and
- Legislative Compliance.

The Shire of Three Springs (**the Shire**) uses Synergy Soft as its accounting system.

The Shire has outsourced the management of its IT processes to Perfect Computer Solutions (PCS).

SCOPE AND METHODOLOGY

My review was conducted in accordance with ASAE 3500 – Assurance Engagement Other Than Audits or Reviews of Historical Financial Information.

The review undertook the following approach:

- Information relating to risk management, internal controls and legislative compliance was requested from the DCEO – Manager of Finance prior to commencement of the review to assess adequacy of policies, procedures and overall control processes that are currently in place within the Shire.
- During my site visit, discussions were held with the DCEO – Manager of Finance to understand the processes and the management controls currently in place. Communications were held with the DCEO – Manager of Finance throughout the review process.
- Issued an Information Technology General Controls Questionnaire to the Shires IT provider, Perfect Computer Solutions (PCS) to assess the adequacy of information technology controls and security over the Shire's data and staff computer access.
- Discussed with the DCEO – Manager of Finance the process in place for ensuring that the Shire is continually in compliance with Local government Act and Regulation requirements.

The matters raised in this report are only those which came to my attention during performing my review and may not necessarily be a comprehensive statement of all the possible process improvement options that may be made in relation to the Risk Management, Internal Control and Legislative Compliance matters.

My review report is provided to the Shire to enable the Shire to meet their statutory obligations under Regulation 17 and as such I do not encourage this report to be used for any other purpose.

WORK PROGRAM

My work incorporated the following areas for review as required under Regulation 17:

1. RISK MANAGEMENT

To establish that:

- a. A Governance Framework is in place and endorsed by the Audit and Risk Committee.
- b. A formal governance unit exists or allocation of responsibility for proper governance compliance.
- c. Risk Management and governance policies are in place and have been endorsed by the Audit Committee/Council.
- d. An Operational and Strategic Risk Register is in place and is constantly reviewed and updated.
- e. Regular development of risk reports and actions to address risks are identified and actioned and such actions are regularly communicated to and endorsed by the Audit Committee.
- f. Fraud Risk Identification and Prevention policies are in place including the establishment of a Whistle Blower policy.
- g. An effective Audit Committee exists, and proper Committee processes are followed.

2. INTERNAL CONTROL

To establish that:

- a. A Delegation of Authority is in place, up to date and reviewed regularly.
- b. Proper and formal documented policies (guidelines and procedures) are in place and are kept up to date.
- c. Internal assessment of control processes exists e.g., via an internal audit function or by the Shire's Governance area.
- d. Reliance can be placed on the work undertaken by the Shire's external Auditors re the review of the Shire's control environment.
- e. Proper segregation of duties and management controls exist in relation to the following key accounting processes:
 - o Accounts payable.
 - o Cash collection, receipting and reconciliation.
 - o General Ledger reconciliation.
 - o Payroll.
 - o Procurement.

3. LEGISLATIVE COMPLIANCE

To establish that:

- a. The Compliance Audit Return (CAR) is properly completed each year and any non-compliance matters are investigated promptly and adequate action is taken to ensure similar non-compliance no longer occur.
- b. Legislative compliance regarding all Local Government Act and Regulation requirements are monitored and regularly reviewed to ensure continual compliance.

The areas of internal control were also assessed as part of the Financial Management Review which was also conducted at the Shire.

REVIEW CONCLUSION

Based on my assessment of the management controls and processes that exist at the Shire regarding the above 3 key areas of the Regulation 17 review, I consider that the Shire's governance policies and procedures are adequate but can be further improved. Several low-risk matters were identified which have been reported below for consideration by Shire management:

Risk Management

1. The Shire's Operational and Strategic Risk Register can be further improved. The risk register does not adequately document the current control processes in place that would assist in mitigating the risks identified and does not provide the residual risk due to the current management action being taken. Overall, it is pleasing to note that the Shire has an Operational and Strategic Risk Register, however I believe it is too large to be able to be effectively managed and possibly Shire management should seek to possibly reduce the number of risks by identifying and reporting only high and medium risks. The Risk register should also include the actions that are in place at present and those that need to be put in place and then monitored to ensure that those actions are actively working to mitigate the identified risks.
2. An Audit Committee exists and is operational. However, it was not clear as to whether the Shire's Operational and Strategic Risk Register is subject to regular discussion and oversight at each audit committee meeting to ensure that Shire management are taking appropriate actions to mitigate identified risks as recorded in the risk register.
3. The Shire has a Fraud Risk policy in place, however the policy needs further work to describe what systems are in place to identify and prevent fraud and what measures will be taken to assist the Shire in fraud prevention e.g. conflict of interest declarations, management monitoring and control, staff awareness, updated policies and operational procedures. Further, although the policy gives authority for staff to report fraudulent behavior, in the absence of a formal and endorsed "Whistle Blower Policy" or some form of policy which will protect staff who do speak up, then the existing Fraud Policy may not be seen as an effective tool to prevent fraudulent behavior.
4. The Shire currently does not have a formal induction policy and program for new staff and new Councillors. Also, although a gift and travel register exists, the Shire does not currently have a formal Gift policy in place.

Internal Control

- As part of the Financial Management Review, I noted that the Shire's internal controls require improvement especially in the areas of procurement, contract management and over the Shire's information security.
- The Shire needs to review its current Schedule of Authorisations. As per the approved Schedule of Authorisations, the CEO has delegated his authority to positions which are not currently filled by staff who are staff of the shire of Three Springs. I understand some of the persons that have received the delegation are shire staff from other local Shires. My understanding and that obtained from WALGA was that S5.44 of the Local Government Act prohibits the CEO from providing delegations to non-staff of the Shire. Authorisations can be provided to persons (non-staff) but not formal delegations.

RECOMENDATIONS

In line with the above matters, I recommend the following actions that should be considered for possible implementation by the CEO:

1. The Shire's Operational and Risk Register should be reviewed and updated on a regular basis and should include for each identified risk the action that management has in place or will be putting in place to mitigate the risk. A residual risk needs to be determined for each of the identified risks and the risk register should be monitored on a regular basis to ensure that the actions proposed by the shire are working.
2. The Audit Committee should be renamed the Audit and Risk Committee and should have a standard agenda item being risk management. The Shire should provide an update on the progress of the risk register at every committee meeting.
3. To further enhance the Fraud Policy, the Shire need to enhance the policy with detailed information as to how the Shire will manage fraud prevention and consideration should be given to developing a "Whistleblower Policy" and also a formal induction policy and induction program for new staff and new Councillors. These should be endorsed by Council.
4. The Shire ensure that management controls over procurement, contract management and data protection and security are given high priority and ensure that management controls in these areas including the proper use of purchase orders are improved. The CEO could consider undertaking its own internal checking of various functions in order to assess the adequacy of management controls. The Office of the Auditor General in its report to Parliament has recommended that each Shire should establish their own internal audit activity to assess management controls. This function could be undertaken by the Governance and Legislative Compliance Officer position which would include the legislative compliance checking function.
5. The CEO seek clarification from the Department of Local Government, Sport and Cultural Industries and also from WALGA in regard to whether delegations that have been delegated to staff from other local Shire's is appropriate and in line with the Local Government Act and Regulations. Also review the Ranger Services which are contracted to non-Shire staff and ensure that only authorisations have been provided and not also formal delegations.

Management Comments

1. Noted. Will review and amend procedures as necessary.
2. The Audit Committee is named Audit and Risk Committee. Standard agenda item and update on progress of risk register will be presented at each committee meeting as per the recommendation.
3. Recommendations are valid and will be actioned.
4. Staff will look at the various processes and identify and implement internal audits where it is deemed suitable and warranted.
5. Delegations can be made to Officers of the Local Government. Is it possible to delegate to Officers from another Local Government? They are still Officers of a Local Government – however, the Act states 'the' not 'a' though. The CEO believes that this can be done under S5.44.



SHIRE OF THREE SPRINGS

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 December 2022**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2022

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire for the 2022/23 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
Duffy Store Redevelopment Capex	0%	2,600,000	0	0	0
Admin - Transportable building for Archive purposes (Capital)	50%	35,000	17,550	17,550	0
CCTV equipment	0%	21,000	0	0	0
Purchase of Caterpillar Loader	96%	305,600	305,600	292,450	13,150
New Elevated Work Platform	0%	20,000	20,000	0	20,000
Multitpac Roller	0%	195,000	195,000	0	195,000
Tri-Axle Semi Side Tipper Trailer (TS7001)	0%	110,000	110,000	0	110,000
Silo Projection Project	76%	230,000	230,000	174,668	55,332
Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)	0%	50,000	0	0	0
Roads - Crack Sealing Towns Streets - General (Budgeting Only)	0%	30,000	0	0	0
McKenzie Road 2021-22 Gravel resheet SLK 0-3800 (R2R)	115%	44,578	44,578	51,433	(6,855)
Bunney Road (R2R)	0%	180,000	0	0	0
Arrino South Road Sealed 2021-22 SLK 9.75-13.96 (RRG)	17%	29,581	29,581	5,160	24,421
Dudawa Road Sealed 2021-22 SLK 3.53 - 8.39 (RRG)	0%	96,064	64,048	0	64,048
Dudawa Road Sealed 2022-23 SLK 0-5 Table drain reinstatement (RRG)	41%	323,745	215,868	132,700	83,168
Dudawa Road Sealed 2022-23 - SLK 0-0.63 Rd reconstruction & road widening	0%	323,745	215,868	0	215,868
Community Hall - Carter Street - Building (Capital)	2%	508,208	12,500	12,578	(78)
Lovelock Soak Plumblings	0%	40,000	0	0	0
Netball Courts & Lighting Capital Works	1%	224,325	2,000	1,870	130
Admin - Server	0%	35,000	0	0	0
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	58%	842,191	530,246	490,280	(39,966)
Non-operating Grants, Subsidies and Contributions	9%	3,698,406	897,909	333,309	(564,600)
	18%	4,540,597	1,428,155	823,589	(604,566)
Rates Levied	100%	2,322,613	2,322,613	2,323,020	407

% Compares current ytd actuals to annual budget

		Prior Year 31 December 2021	Current Year 31 December 2022
Financial Position			
Adjusted Net Current Assets	232%	\$ 1,386,273	\$ 3,216,986
Cash and Equivalent - Unrestricted	265%	\$ 1,328,184	\$ 3,525,192
Cash and Equivalent - Restricted	86%	\$ 2,116,394	\$ 1,816,173
Receivables - Rates	105%	\$ 317,701	\$ 332,954
Receivables - Other	152%	\$ 40,431	\$ 61,348
Payables	166%	\$ 44,301	\$ 73,378

% Compares current ytd actuals to prior year actuals at the same time

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary

SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2022

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 December 2022
Prepared by: Bob Waddell - Consultant
Reviewed by: Krys East (DCEO)

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34. Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

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

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 14.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

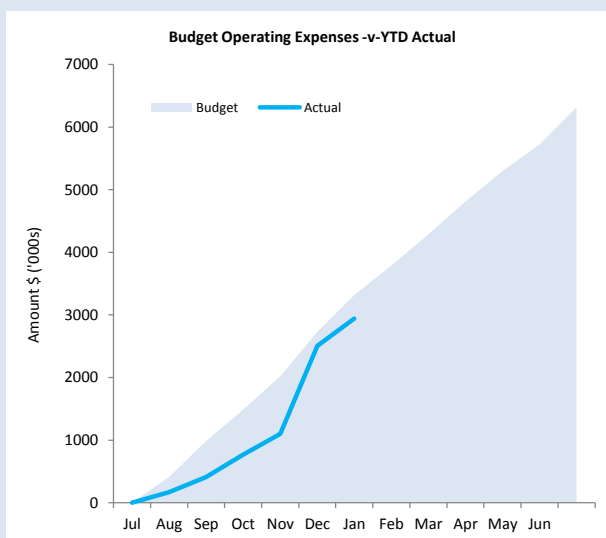
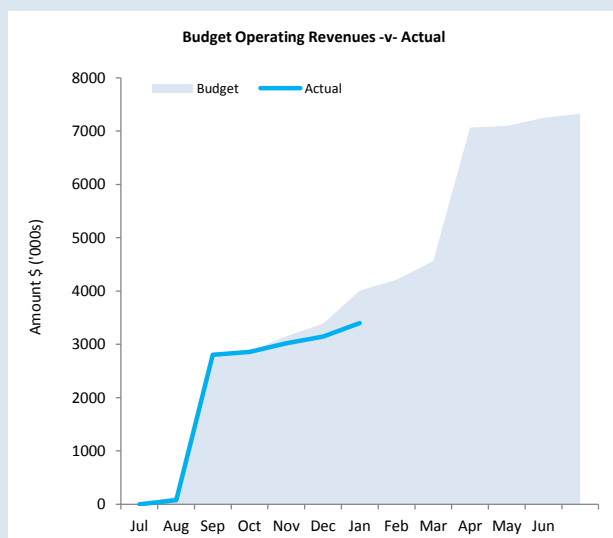
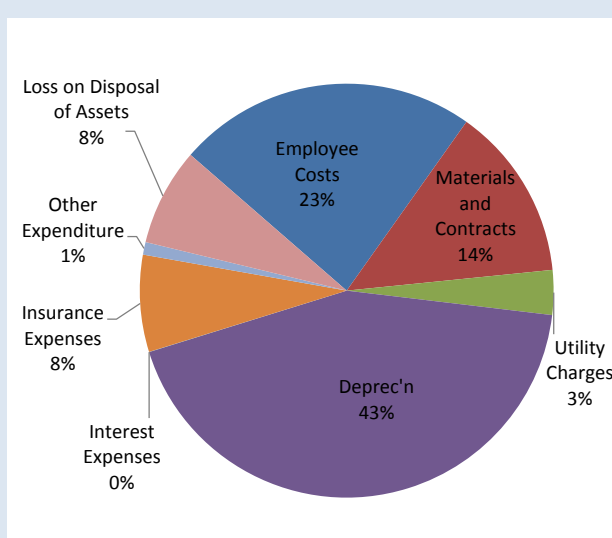
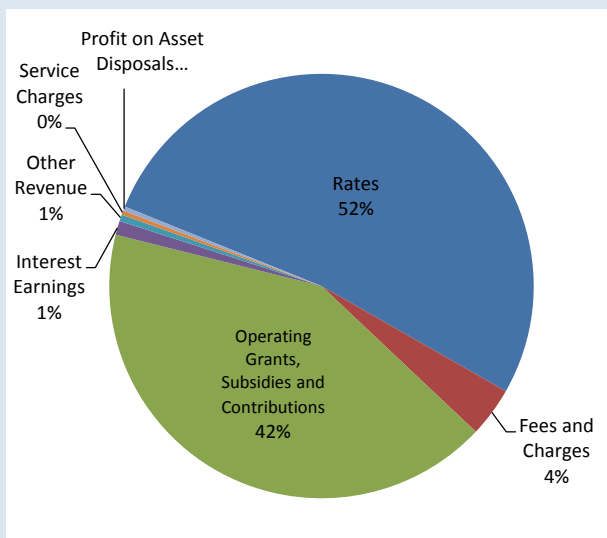
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

ROUNDING OFF FIGURES

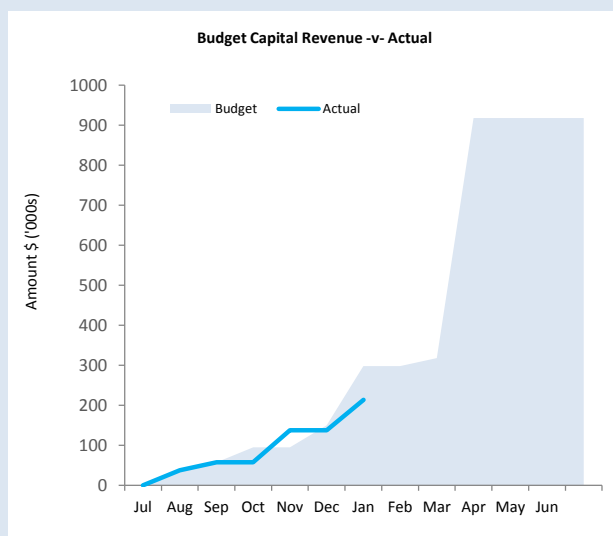
All figures shown in this statement are rounded to the nearest dollar.

SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2022

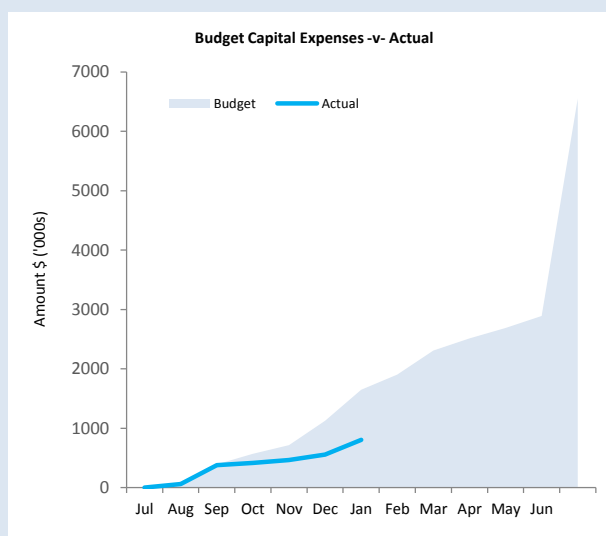
SUMMARY GRAPHS



CAPITAL REVENUE



CAPITAL EXPENSES



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

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

GOVERNANCE

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

ACTIVITIES

Administration and operation of facilities 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

To collect revenue to fund the provision of services.

Rates, general purpose government grants and interest revenue

LAW, ORDER, PUBLIC SAFETY

To ensure a safer community in which to live.

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

HEALTH

To provide an operational framework for good community health.

'Food quality and pest control, maintenance of child health centre, medical centre, dental clinic and administration of group health scheme.

EDUCATION AND WELFARE

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

Assistance to Day Care Centre, Playgroup, Youth activities and other voluntary services.

HOUSING

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

Maintenance of council owned staff and non-staff housing.

COMMUNITY AMENITIES

Provide services required by the community.

Rubbish collection services, tip operation, noise control, town planning administration, cemetery maintenance, rest centres, storm water drainage and FM radio retransmitter.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources that help the social wellbeing of the community.

Maintenance of the swimming pool, recreation centre, library, parks, gardens and reserves.

TRANSPORT

To provide effective and efficient transport services to the community.

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic lights, cycleways, depot maintenance and airstrip maintenance.

ECONOMIC SERVICES

To help promote the Shire and improve its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

To monitor and control overheads and operating accounts.

Private works operations, plant repairs and operations and engineering costs.

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	1,872,018	1,864,553	1,864,553	1,864,553	0	0%		
Revenue from operating activities									
Governance		25,600	25,600	12,799	0	(12,799)	(100%)	▼	\$
General Purpose Funding - Rates	6	2,322,613	2,322,613	2,322,613	2,323,020	407	0%	▲	
General Purpose Funding - Other		621,581	621,581	310,774	270,864	(39,910)	(13%)	▼	\$
Law, Order and Public Safety		43,690	43,690	22,116	32,071	9,955	45%	▲	
Health		77,900	77,900	68,895	70,387	1,492	2%	▲	
Education and Welfare		2,000	2,000	1,497	500	(997)	(67%)	▼	
Housing		104,100	104,100	52,044	47,988	(4,056)	(8%)	▼	
Community Amenities		131,241	131,241	126,350	125,179	(1,171)	(1%)	▼	
Recreation and Culture		50,420	50,420	23,316	19,440	(3,876)	(17%)	▼	
Transport		180,338	180,338	137,001	152,468	15,467	11%	▲	\$
Economic Services		31,700	31,700	15,836	1,964	(13,872)	(88%)	▼	\$
Other Property and Services		35,700	35,700	17,832	22,818	4,986	28%	▲	
		3,626,883	3,626,883	3,111,073	3,066,700				
Expenditure from operating activities									
Governance		(595,702)	(595,702)	(292,624)	(184,469)	108,155	37%	▲	\$
General Purpose Funding		(121,483)	(121,483)	(60,878)	(49,236)	11,642	19%	▲	\$
Law, Order and Public Safety		(261,116)	(261,116)	(129,989)	(101,234)	28,756	22%	▲	\$
Health		(261,067)	(261,067)	(124,934)	(118,974)	5,960	5%	▲	
Education and Welfare		(103,854)	(103,854)	(51,193)	(46,541)	4,652	9%	▲	
Housing		(504,310)	(504,310)	(373,948)	(354,942)	19,006	5%	▲	
Community Amenities		(505,949)	(512,949)	(248,504)	(130,541)	117,963	47%	▲	\$
Recreation and Culture		(1,338,460)	(1,338,460)	(708,546)	(542,940)	165,606	23%	▲	\$
Transport		(2,259,918)	(2,259,918)	(1,118,839)	(1,196,309)	(77,470)	(7%)	▼	
Economic Services		(333,837)	(333,837)	(171,550)	(123,812)	47,738	28%	▲	\$
Other Property and Services		(23,512)	(23,512)	(37,820)	(90,858)	(53,038)	(140%)	▼	\$
		(6,309,208)	(6,316,208)	(3,318,825)	(2,939,855)				
Operating activities excluded from budget									
Add back Depreciation		2,503,916	2,503,916	1,238,514	1,273,473	34,959	3%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	236,632	236,632	248,460	209,522	(38,938)	(16%)	▼	\$
Movement in Leave Reserve (Added Back)		4,397	4,397	0	2,129	2,129		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		62,620	55,620	1,279,222	1,611,968				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	3,698,406	3,698,406	897,909	333,309	(564,600)	(63%)	▼	\$
Proceeds from Disposal of Assets	7	223,000	223,000	203,000	156,313	(46,687)	(23%)	▼	\$
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(3,453,566)	(3,453,566)	(51,047)	(30,128)	20,919	41%	▲	\$
Plant and Equipment	8	(1,038,100)	(1,038,100)	(892,100)	(473,118)	418,982	47%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(1,189,999)	(1,189,999)	(593,491)	(205,186)	388,305	65%	▲	\$
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0	0			
Infrastructure Assets - Parks and Ovals	8	(272,325)	(272,325)	(2,000)	(1,870)	130	7%	▲	
Infrastructure Assets - Airfield	8	0	0	0	0	0			
Amount attributable to investing activities		(2,032,584)	(2,032,584)	(437,729)	(220,681)				
Financing Activities									
Proceeds from New Debentures	9	600,000	600,000	0	0	0			
Repayment of Debentures	9	(42,745)	(42,745)	(31,363)	(31,254)	109	0%	▲	
Repayment of Lease Financing	9	0	0	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		19,983	19,983	19,983	19,983	0	0%	▲	
Transfer to Restricted Cash - Other		0	0	0	0	0			
Transfer from Restricted Cash - Other		0	0	0	0	0			
Transfer from Reserves	10	75,068	75,068	75,068	37,534	(37,534)	(50%)	▼	\$
Transfer to Reserves	10	(554,359)	(554,359)	(77,921)	(65,118)	12,803	16%	▲	\$
Amount attributable to financing activities		97,947	97,947	(14,233)	(38,855)				
Closing Funding Surplus(Deficit)	1	1	(14,464)	2,691,813	3,216,986				

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

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

SHIRE OF THREE SPRINGS

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 DECEMBER 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

BY NATURE OR TYPE

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
Opening Funding Surplus (Deficit)	1	1,872,018	1,864,553	1,864,553	1,864,553	0	0%		
Revenue from operating activities									
Rates	6	2,322,613	2,322,613	2,322,613	2,323,020	407	0%	▲	
Operating Grants, Subsidies and Contributions	12	842,191	842,191	530,246	490,280	(39,966)	(8%)	▼	
Fees and Charges		283,268	283,268	187,066	168,874	(18,192)	(10%)	▼	
Service Charges		0	0	0	0	0			
Interest Earnings		72,078	72,078	36,030	47,558	11,528	32%	▲	\$
Other Revenue		70,400	70,400	35,118	22,574	(12,544)	(36%)	▼	\$
Profit on Disposal of Assets	7	36,333	36,333	0	14,395	14,395		▲	\$
		3,626,883	3,626,883	3,111,073	3,066,700				
Expenditure from operating activities									
Employee Costs		(1,598,401)	(1,598,401)	(806,814)	(688,970)	117,844	15%	▲	\$
Materials and Contracts		(1,351,587)	(1,358,587)	(661,772)	(399,064)	262,708	40%	▲	\$
Utility Charges		(309,203)	(309,203)	(181,779)	(102,513)	79,266	44%	▲	\$
Depreciation on Non-Current Assets		(2,503,916)	(2,503,916)	(1,238,514)	(1,273,473)	(34,959)	(3%)	▼	
Interest Expenses		(1,696)	(1,696)	(847)	(447)	400	47%	▲	
Insurance Expenses		(158,615)	(158,615)	(124,305)	(222,576)	(98,271)	(79%)	▼	\$
Other Expenditure		(112,825)	(112,825)	(56,334)	(28,895)	27,439	49%	▲	\$
Loss on Disposal of Assets	7	(272,965)	(272,965)	(248,460)	(223,916)	24,544	10%	▲	
		(6,309,208)	(6,316,208)	(3,318,825)	(2,939,855)				
Operating activities excluded from budget									
Add back Depreciation		2,503,916	2,503,916	1,238,514	1,273,473	34,959	3%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	236,632	236,632	248,460	209,522	(38,938)	(16%)	▼	\$
Movement in Leave Reserve (Added Back)		4,397	4,397	0	2,129	2,129		▲	
Amount attributable to operating activities		62,620	55,620	1,279,222	1,611,968				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	3,698,406	3,698,406	897,909	333,309	(564,600)	(63%)	▼	\$
Proceeds from Disposal of Assets	7	223,000	223,000	203,000	156,313	(46,687)	(23%)	▼	\$
Land and Buildings	8	(3,453,566)	(3,453,566)	(51,047)	(30,128)	20,919	41%	▲	\$
Plant and Equipment	8	(1,038,100)	(1,038,100)	(892,100)	(473,118)	418,982	47%	▲	\$
Infrastructure Assets - Roads	8	(1,189,999)	(1,189,999)	(593,491)	(205,186)	388,305	65%	▲	\$
Infrastructure Assets - Parks and Ovals	8	(272,325)	(272,325)	(2,000)	(1,870)	130	7%	▲	
Amount attributable to investing activities		(2,032,584)	(2,032,584)	(437,729)	(220,681)				
Financing Activities									
Proceeds from New Debentures		600,000	600,000	0	0	0			
Repayment of Debentures	9	(42,745)	(42,745)	(31,363)	(31,254)	109	0%	▲	
Self-Supporting Loan Principal	9	19,983	19,983	19,983	19,983	0	0%	▲	
Transfer from Reserves	10	75,068	75,068	75,068	37,534	(37,534)	(50%)	▼	\$
Transfer to Reserves	10	(554,359)	(554,359)	(77,921)	(65,118)	12,803	16%	▲	\$
Amount attributable to financing activities		97,947	97,947	(14,233)	(38,855)				
Closing Funding Surplus (Deficit)	1	1	(14,464)	2,691,813	3,216,986				

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

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

ADJUSTED NET CURRENT ASSETS

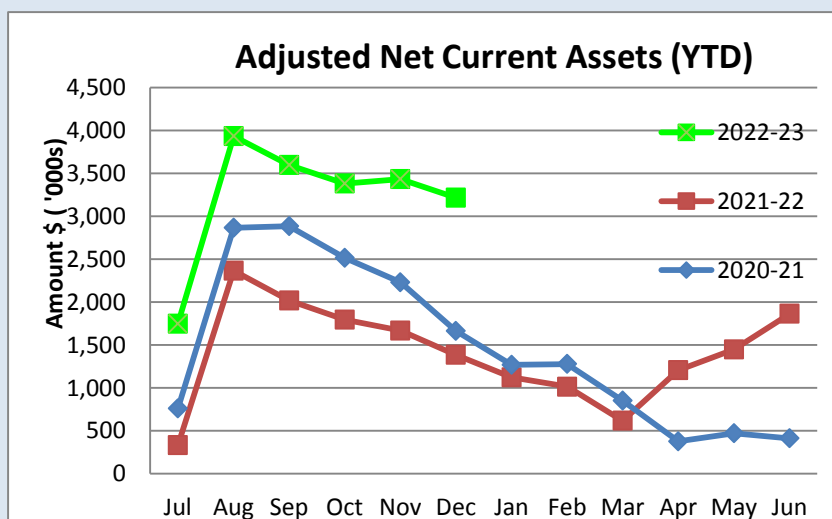
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 31/12/2021	Year to Date Actual 31/12/2022
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,685,530	1,328,184	3,525,192
Cash Restricted - Reserves	2	1,788,589	2,116,394	1,816,173
Cash Restricted - Bonds & Deposits	2	2,850	2,217	2,247
Receivables - Rates	3	33,857	317,701	332,954
Receivables - Other	3	54,222	40,431	61,348
Other Assets Other Than Inventories	4	77,109	0	20,017
Inventories	4	20,322	9,131	18,769
		4,662,480	3,814,059	5,776,700
Less: Current Liabilities				
Payables	5	(154,166)	(44,301)	(73,378)
Contract Liabilities	11	(693,322)	(109,188)	(562,788)
Bonds & Deposits	14	(65,052)	(101,953)	(32,691)
Loan and Lease Liability	9	(62,761)	(11,054)	(31,508)
Provisions	11	(194,819)	(193,700)	(194,819)
		(1,170,121)	(460,196)	(895,183)
Less: Cash Reserves	10	(1,788,589)	(2,116,394)	(1,816,173)
Add Back: Component of Leave Liability not Required to be funded		138,023	137,751	140,151
Add Back: Loan and Lease Liability		62,761	11,054	31,508
Less : Loan Receivable - clubs/institutions		(40,000)	0	(20,017)
Net Current Funding Position		1,864,553	1,386,273	3,216,986

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.

**This Year YTD****Surplus(Deficit)****\$3.22 M****Last Year YTD****Surplus(Deficit)****\$1.39 M**

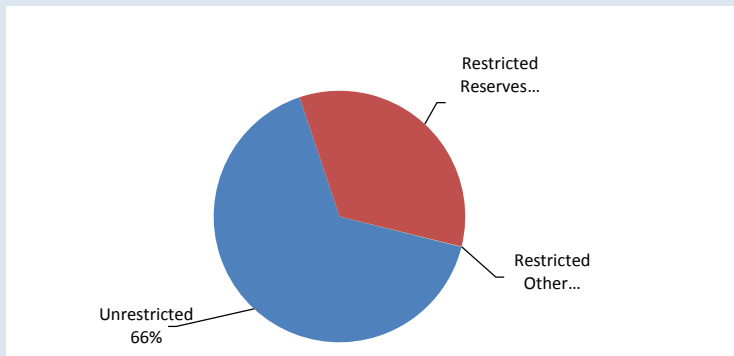
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash On Hand - Admin	27			27	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account - CBA	50,369			50,369	CBA	0.10%	Ongoing
Police Licensing Account - CBA			2,247	2,247	CBA	Variable	Ongoing
Term Deposits							
Business Maximiser Account - CBA	3,474,696			3,474,696	CBA	0.10%	Ongoing
Cash Deposit Account CDA Investment - CBA		1,816,173		1,816,173	CBA	4.31%	30/06/2023
Investments							
Total	3,525,192	1,816,173	2,247	5,343,612			

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.



Total Cash	Unrestricted
\$5.34 M	\$1.82 M

SHIRE OF THREE SPRINGS

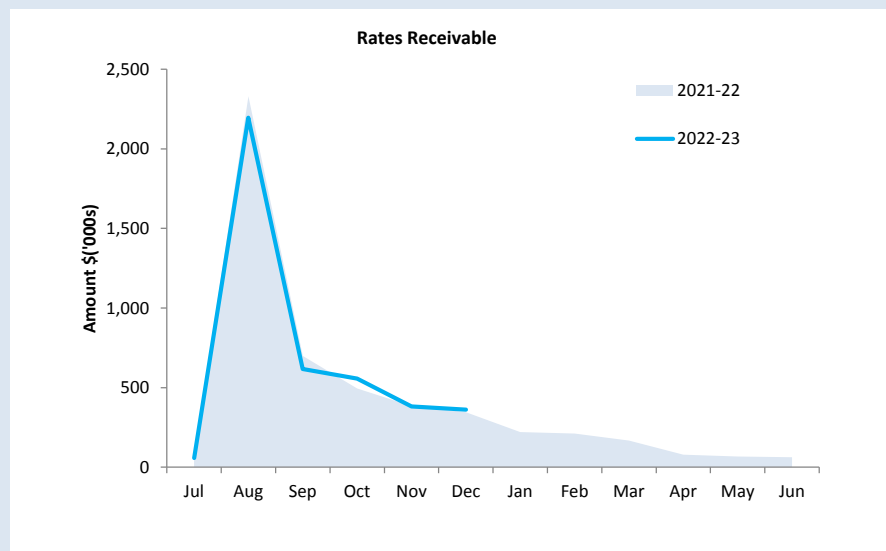
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 DECEMBER 2022

OPERATING ACTIVITIES NOTE 3 RECEIVABLES

Receivables - Rates & Rubbish	30 June 2022	31 Dec 22
	\$	\$
Opening Arrears Previous Years	76,633	62,294
Levied this year	2,314,878	2,404,933
Less Collections to date	(2,329,217)	(2,105,835)
Equals Current Outstanding	62,294	361,391
Net Rates Collectable	62,294	361,391
% Collected	97.40%	85.35%

KEY INFORMATION

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

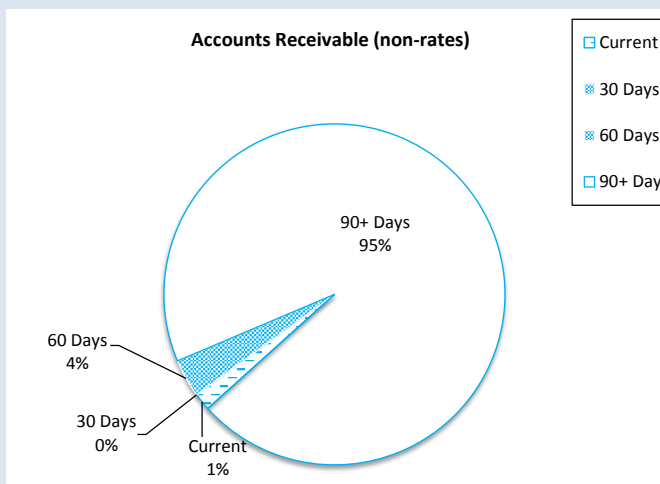


Collected	Rates Due
85%	\$361,391

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	90	0	200	5,196	5,486
Percentage	2%	0%	4%	95%	
Balance per Trial Balance					
Sundry Debtors					5,486
Receivables - Other					55,862
Total Receivables General Outstanding					61,348
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Debtors Due
\$61,348
Over 30 Days
98%
Over 90 Days
95%

	Opening Balance 1 Jul 2022	Asset Increase	Asset Reduction	Closing Balance 31 Dec 2022
Other Current Assets	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	40,000	0	(19,983)	20,017
Inventory				
Fuel, Visitor and Rec Centres stock on hand	20,322	0	(1,553)	18,769
Total Other Current assets				38,786
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

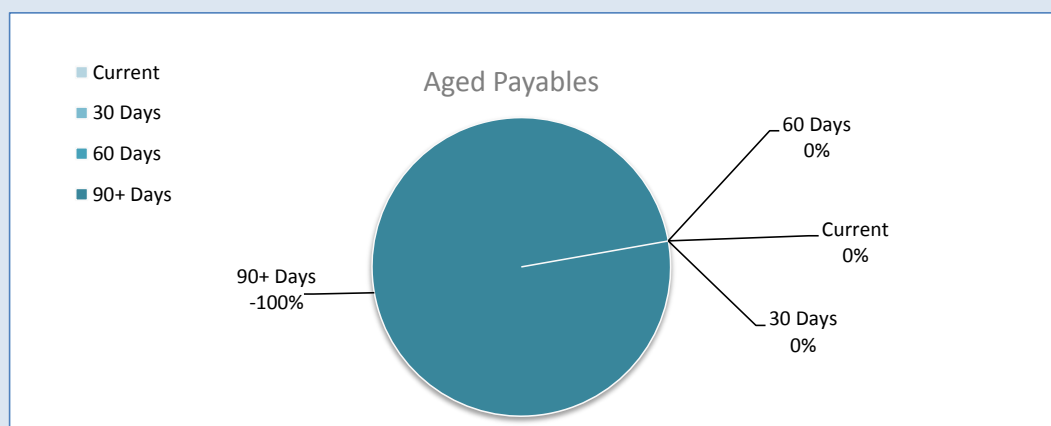
SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	0	0	0	(32)	(32)
Percentage	0%	0%	0%	100%	
Balance per Trial Balance					
Sundry creditors - General					(32)
Other creditors					16,293
Accruals/Income in Advance					16,030
ATO liabilities					41,088
Total Payables General Outstanding					73,378
Amounts shown above include GST (where applicable)					

KEY INFORMATION

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



Creditors Due

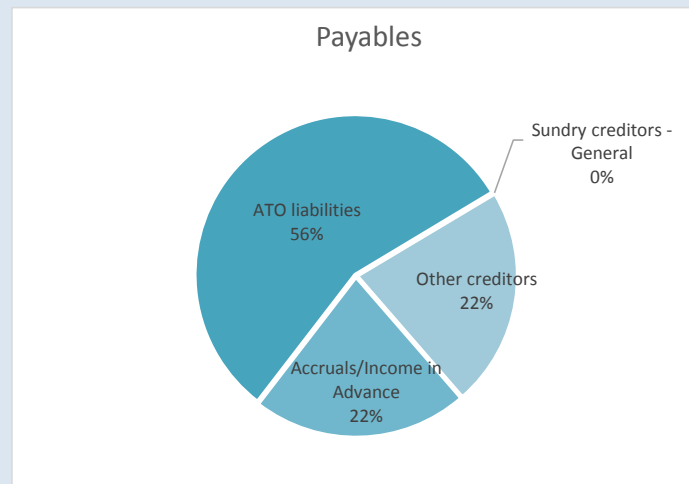
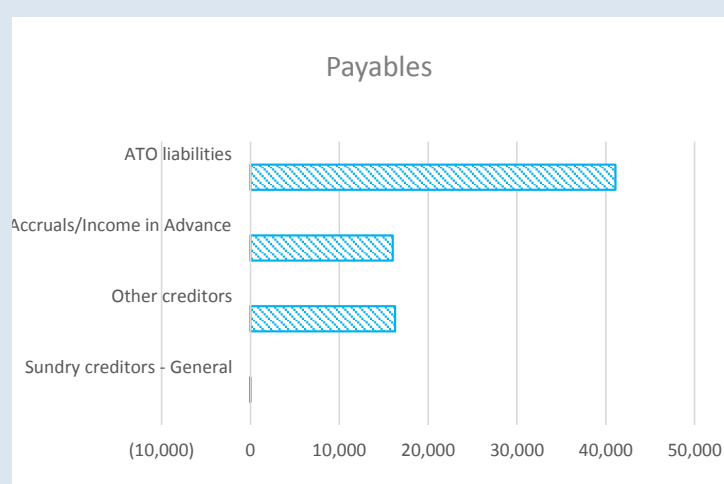
\$73,378

Over 30 Days

100%

Over 90 Days

100%



SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 DECEMBER 2022

OPERATING ACTIVITIES

NOTE 6

RATE REVENUE

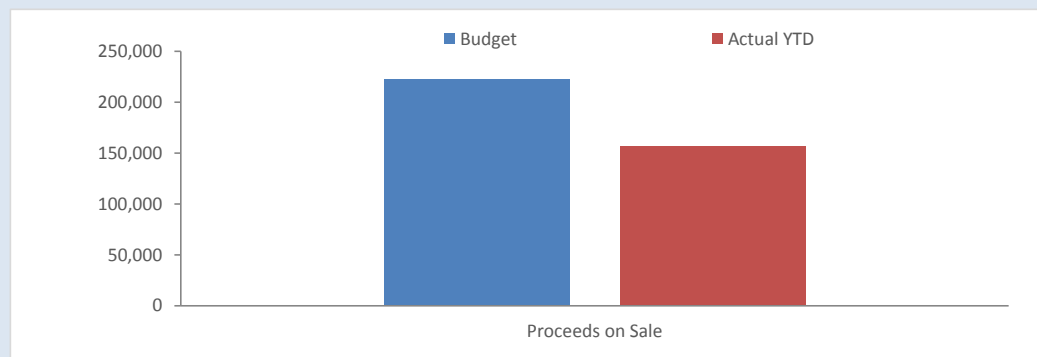
RATE TYPE	Rate in	Number of Properties	Rateable Value	Budget				YTD Actual			
				Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
GRV Residential	0.127549	205	2,017,236	257,296	0	0	257,296	257,296	57	0	257,354
GRV Mining	0.127549	1	252,500	32,206	0	0	32,206	32,206	0	0	32,206
Unimproved valuations											
UV Rural and Arrino Town	0.012917	183	153,361,000	1,980,964	0	0	1,980,964	1,980,964	(491)	0	1,980,473
UV Mining	0.012917	4	241,456	2,379	0	0	2,379	3,119	0	1,919	5,038
Sub-Totals		393	155,872,192	2,272,845	0	0	2,272,845	2,273,586	(433)	1,919	2,275,071
Minimum Payment											
	Minimum \$										
Gross rental valuations											
GRV Residential	500	26	43,247	11,000	0	0	11,000	13,000	0	0	13,000
GRV Mining	500	0	0	0	0	0	0	0	0	0	0
Unimproved valuations											
UV Rural and Arrino Town	500	22	445,500	13,000	0	0	13,000	11,000	0	0	11,000
UV Mining	500	31	343,934	16,000	0	0	16,000	15,500	0	0	15,500
Sub-Totals		79	832,681	40,000	0	0	40,000	39,500	0	0	39,500
		472	156,704,873	2,312,845	0	0	2,312,845	2,313,086	(433)	1,919	2,314,571
Amount from General Rates											
Ex-Gratia Rates		3	76,585	9,768			9,768				8,449
Total Rates							2,322,613				2,323,020

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Building - Specialised									
B2013	30 (Lot 16) Touche St (Old Dental Surgery) Assessment # 291	284,965	45,000	0	(239,965)	287,916	80,000	0	(207,916)
Land - Freehold land									
L2021	30, Lot 16 Touche St (Assess 291) Vol 280 Fol 15A Diagram 32533	16,000	10,000 0	0	(6,000)	16,000	0		(16,000)
Plant and Equipment									
P500802	Caterpillar 2011 Loader 928Zq 2011(Ts5008)	64,654	70,000	5,346	0	61,918	76,313	14,395	0
P5012	Multi Tyred Roller	42,000	20,000	0	(22,000)	0	0	0	0
P7001	Tri-Axle Semi Side Tipper Trailer (Ts7001)	27,014	50,000	22,986	0	0	0	0	0
P1245A	Hydraulic Slasher To Suit Skidsteer	0	5,000	5,000	0	0	0	0	0
P1421	Skid Mounted Retraspray 500Lt Sprayer With Boom & Spot Gun	0	3,000	3,000	0	0	0	0	0
PM002A	Ford Ranger 2019.75My Pu Wildtrack (001Ts) Dceo	25,000	20,000	0	(5,000)	0	0	0	0
		459,632	223,000	36,333	(272,965)	365,835	156,313	14,395	(223,916)

KEY INFORMATION

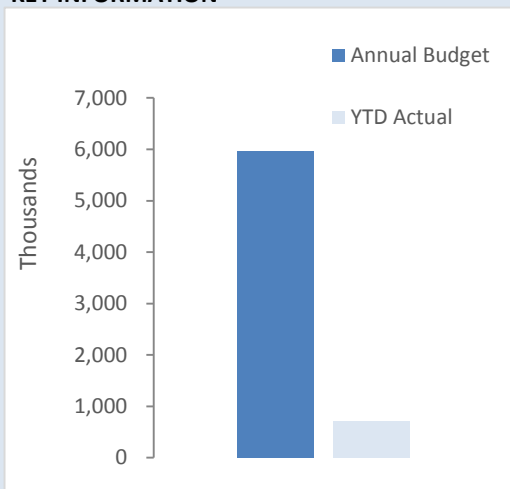


Proceeds on Sale		
Budget	YTD Actual	%
\$223,000	\$156,313	70%

Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land and Buildings	3,453,566	51,047	3,453,566	30,128	(20,919)
Plant and Equipment	1,038,100	892,100	1,038,100	473,118	(418,982)
Infrastructure Assets - Roads	1,189,999	593,491	1,189,999	205,186	(388,305)
Infrastructure Assets - Parks and Ovals	272,325	2,000	272,325	1,870	(130)
Capital Expenditure Totals	5,953,990	1,538,638	5,953,990	710,302	(828,336)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,698,406	897,909	3,698,406	333,309	(564,600)
Borrowings	600,000	0	600,000	0	0
Other (Disposals & C/Fwd)	223,000	203,000	223,000	156,313	(46,687)
Council contribution - Cash Backed Reserves					
Various Reserves	75,068	75,068	75,068	37,534	(37,534)
Council contribution - operations	1,357,516	362,661	1,357,516	183,147	(179,514)
Capital Funding Total	5,953,990	1,538,638	5,953,990	710,302	(828,336)

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

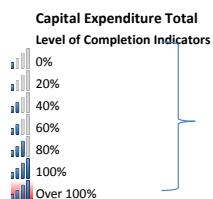
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$5.95 M	\$0.71 M	12%

Capital Grant	Annual Budget	YTD Actual	% Received
	\$3.7 M	\$0.33 M	9%



Level of completion indicator, please see table at the top of this note for further detail.

Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget		
				\$	\$	\$	\$	\$
Buildings								
Governance								
Council Chambers - Building (Capital)	4040110	510	BC4001	(5,000)	(5,000)	0	0	0
Total - Governance				(5,000)	(5,000)	0	0	0
Health								
Medical Centre - Thomas Street - Building (Capital)	4070710	510	BC1584	(5,000)	(5,000)	0	0	0
Total - Health				(5,000)	(5,000)	0	0	0
Housing								
House - (Lot 10) 41 Slaughter St - Building (Capital)	4090110	510	BC9000	(5,000)	(5,000)	0	0	0
House - (Lot 182) 58 Carter St - Building (Capital)	4090110	510	BC9001	(50,000)	(50,000)	0	0	0
House - (Lot 74) 5 Gooch St - Building (Capital)	4090110	510	BC9002	(18,400)	(18,400)	0	0	0
House - (Lot 29) 5 Howard St - Building (Capital)	4090110	510	BC9007	(5,000)	(5,000)	(4,998)	0	4,998
House - (Lot 35) 47 Williamson St - Building (Capital)	4090110	510	BC9009	(15,000)	(15,000)	0	0	0
House - (Lot 157) 65 Carter St - Building (Capital)	4090110	510	BC9011	(37,500)	(37,500)	0	0	0
House - (Lot 67) 19 Gooch St - Building (Capital)	4090110	510	BC9061	(30,400)	(30,400)	0	0	0
House - (Lot 173) 50 Carter St - Building (Capital)	4090110	510	BC9079	(9,400)	(9,400)	0	0	0
House - (Lot 214) 21 Franklin St - Building (Capital)	4090210	510	BC9003	(15,744)	(15,744)	0	0	0
House - (Lot 54) 17 Glyde St (LGCHP) - JV - Building (Capital)	4090210	510	BC9054	(18,914)	(18,914)	0	0	0
House - 3 (Lot 30) Howard Place - Dentist Rental - Building (C	4090210	510	BC9081	(16,000)	(16,000)	(15,999)	0	15,999
Kadathinni Unit 6 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90496	(7,500)	(7,500)	0	0	0
Total - Housing				(228,858)	(228,858)	(20,997)	0	20,997
Recreation And Culture								
Community Hall - Carter Street - Building (Capital)	4110310	510	BC1101	(508,208)	(508,208)	(12,500)	(12,578)	(78)
Pavillion - Oval - Building (Capital) (incl NEW GYM postings - i	4110310	510	BC1103	(5,000)	(5,000)	0	0	0
Squash Courts/Gymnasium - Slaughter Street - Building (Capi	4110310	510	BC1105	(7,000)	(7,000)	0	0	0
Sporting Club - Slaughter Street - Building (Capital)	4110310	510	BC1106	(20,000)	(20,000)	0	0	0
Total - Recreation And Culture				(540,208)	(540,208)	(12,500)	(12,578)	(78)
Economic Services								
Duffy's Store Redevelopment Intial Planning Costs	4130810	510	BC1021	(20,000)	(20,000)	0	0	0
Westrail Building - Railway Road - Building (Capital)	4130810	510	BC013	(19,500)	(19,500)	0	0	0
Duffy Store Redevelopment Capex	4130810	510	BC1021A	(2,600,000)	(2,600,000)	0	0	0
Total - Economic Services				(2,639,500)	(2,639,500)	0	0	0
Admin - Transportable building for Archive purposes (Capital	4140210	510	BC4002A	(35,000)	(35,000)	(17,550)	(17,550)	0
Total - Other Property & Services				(35,000)	(35,000)	(17,550)	(17,550)	0
Total - Buildings				(3,453,566)	(3,453,566)	(51,047)	(30,128)	20,919
Plant & Equipment								
Other Law, Order & Public Safety								
CCTV equipment	4050330	530	PE0501	(21,000)	(21,000)	0	0	0
Total - Other Law, Order & Public Safety				(21,000)	(21,000)	0	0	0
Recreation & Culture								
Gym Equipment	4110330	530	PE1103	(10,000)	(10,000)	0	0	0
Total - Recreation & Culture				(10,000)	(10,000)	0	0	0
Transport								
Purchase of Caterpillar Loader	4120330	530	PA5008	(305,600)	(305,600)	(305,600)	(292,450)	13,150
New Elevated Work Platform	4120330	530	PA001	(20,000)	(20,000)	(20,000)	0	20,000
Multipac Roller	4120330	530	PA5012	(195,000)	(195,000)	(195,000)	0	195,000
Tri-Axle Semi Side Tipper Trailer (TS7001)	4120330	530	PA7001	(110,000)	(110,000)	(110,000)	0	110,000
Hydraulic slasher to suit Skidsteer	4120330	530	PA1245	(10,000)	(10,000)	(10,000)	0	10,000
Skid/Tractor mounted Spray Unit	4120330	530	PA1421	(15,000)	(15,000)	(15,000)	0	15,000
Total - Transport				(655,600)	(655,600)	(655,600)	(292,450)	363,150
Economic Services								
Silo Projection Project	4130230	530	PE1104	(230,000)	(230,000)	(230,000)	(174,668)	55,332
Regional Arts Grant Video/Audio Recording	4130230	530	PE1105	(6,500)	(6,500)	(6,500)	(6,000)	500
Total - Economic Services				(236,500)	(236,500)	(236,500)	(180,668)	55,832
Other Property & Services								
Admin - Server	4140230	530	PE1401	(35,000)	(35,000)	0	0	0
Admin - Phone System	4140230	530	PE1402	(10,000)	(10,000)	0	0	0
Admin - Photocopier	4140230	530	PE1403	(10,000)	(10,000)	0	0	0
001TS New DCEO Vehicle	4140230	530	PA002	(60,000)	(60,000)	0	0	0
Total - Other Property & Services				(115,000)	(115,000)	0	0	0
Total - Plant & Equipment				(1,038,100)	(1,038,100)	(892,100)	(473,118)	418,982
Furniture & Equipment								
Total - Furniture & Equipment				0	0	0	0	0
Infrastructure - Roads								
Transport								
Roads - Bitumen Sealing Towns Streets - General (Budgeting	4120140	540	RC000A	(50,000)	(50,000)	0	0	0
Roads - Crack Sealing Towns Streets - General (Budgeting On	4120140	540	RC000B	(30,000)	(30,000)	0	0	0
McKenzie Road 2021-22 Gravel resheet SLK 0-3800 (R2R)	4120146	540	R2R056	(44,578)	(44,578)	(44,578)	(51,433)	(6,855)



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

Level of completion indicator, please see table at the top of this note for further detail.

Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget		
				\$	\$	\$	\$	\$
Bunney Road (R2R)	4120146	540	R2R050	(180,000)	(180,000)	0	0	0
Second North Road (R2R)	4120146	540	R2R009	(23,548)	(23,548)	0	0	0
Strutton Road (R2R)	4120146	540	R2R095	(11,290)	(11,290)	0	0	0
Broad Road (R2R)	4120146	540	R2R013	(23,548)	(23,548)	(23,548)	(15,893)	7,655
Lynch Road 2021-22 Gravel resheet SLK 3520-11210 (R2R)	4120146	540	R2R014	0	0	0	0	0
Hydraulic Road (R2R)	4120146	540	R2R028	(53,901)	(53,901)	0	0	0
Arrino South Road Sealed 2021-22 SLK 9.75-13.96 (RRG)	4120149	540	RRG006	(29,581)	(29,581)	(29,581)	(5,160)	24,421
Dudawa Road Sealed 2021-22 SLK 3.53 - 8.39 (RRG)	4120149	540	RRG002	(96,064)	(96,064)	(64,048)	0	64,048
Dudawa Road Sealed 2022-23 SLK 0-5 Table drain reinstatem	4120149	540	RRG002A	(323,745)	(323,745)	(215,868)	(132,700)	83,168
Dudawa Road Sealed 2022-23 - SLK 0-0.63 Rd reconstruction	4120149	540	RRG002B	(323,745)	(323,745)	(215,868)	0	215,868
Total - Transport				(1,189,999)	(1,189,999)	(593,491)	(205,186)	388,305
Total - Infrastructure - Roads				(1,189,999)	(1,189,999)	(593,491)	(205,186)	388,305
Infrastructure - Parks & Ovals								
Recreation And Culture								
Lovelock Soak Plumbings	4110370	570	PC006	(40,000)	(40,000)	0	0	0
Dominican Park	4110370	570	PC007	(4,000)	(4,000)	0	0	0
Jack Thorpe Gardens Capital Works	4110370	570	PC210	(4,000)	(4,000)	0	0	0
Netball Courts & Lighting Capital Works	4110370	570	PC1133	(224,325)	(224,325)	(2,000)	(1,870)	130
Total - Recreation And Culture				(272,325)	(272,325)	(2,000)	(1,870)	130
Total - Infrastructure - Parks & Ovals				(272,325)	(272,325)	(2,000)	(1,870)	130
Grand Total				(5,953,990)	(5,953,990)	(1,538,638)	(710,302)	828,336

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2022	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture													
Loan 160 - Swimming Pool	46,422	0	0	0	11,271	22,762	22,762	35,152	23,661	23,661	643	1,595	1,595
	46,422	0	0	0	11,271	22,762	22,762	35,152	23,661	23,661	643	1,595	1,595
Economic Services													
Loan 162 - Duffy Store Development	0	0	600,000	600,000	0	0	0	0	600,000	600,000	0	0	0
	0	0	600,000	600,000	0	0	0	0	600,000	600,000	0	0	0
Self supporting loans													
Recreation and Culture													
Loan 161 - Bowling Green Resurface	60,051	0	0	0	19,983	19,983	19,983	40,067	40,067	40,067	-196	101	101
	60,051	0	0	0	19,983	19,983	19,983	40,067	40,067	40,067	(196)	101	101
Total	106,473	0	600,000	600,000	31,254	42,745	42,745	75,219	663,728	663,728	447	1,696	1,696
Current loan borrowings	62,761							31,508					
Non-current loan borrowings	43,711							43,711					
	106,473							75,219					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

The Shire of Three Springs do not have any operating or finance leases to be reported.

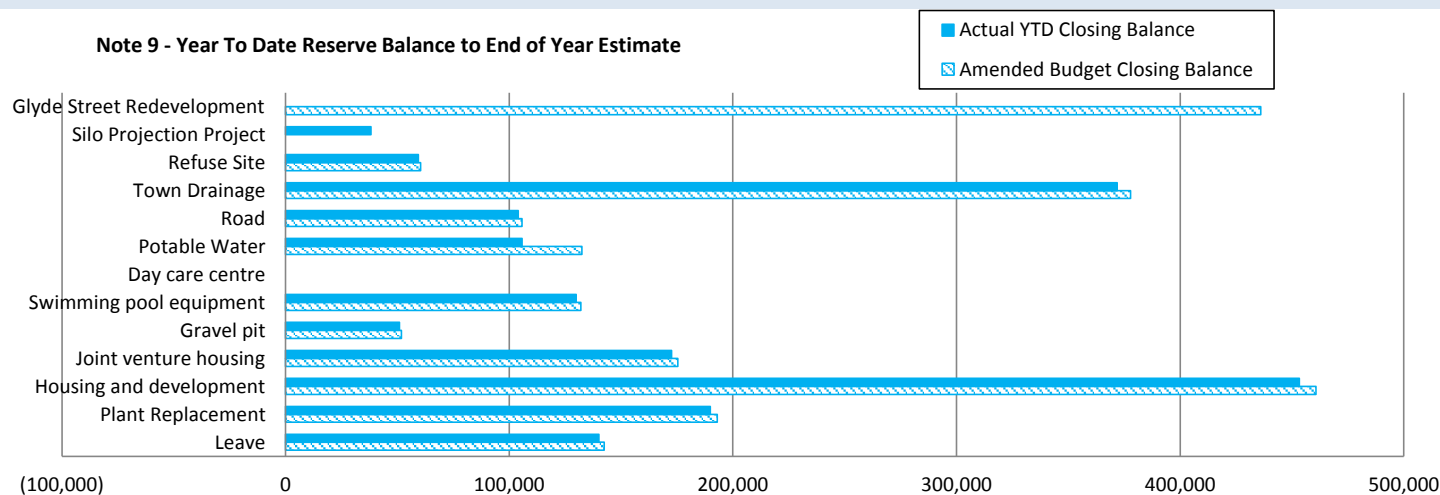
SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave	138,023	4,397	2,129	0	0	0	0	142,420	140,151
Plant Replacement	187,067	5,959	2,885	0	0	0	0	193,026	189,952
Housing and development	446,452	14,221	6,885	0	0	0	0	460,673	453,337
Joint venture housing	170,022	5,416	2,622	0	0	0	0	175,438	172,644
Gravel pit	50,205	1,599	774	0	0	0	0	51,804	50,980
Swimming pool equipment	127,915	4,075	1,973	0	0	0	0	131,990	129,888
Day care centre	37,534	0	0	0	0	(37,534)	(37,534)	0	(0)
Potable Water	104,198	3,319	1,607	25,000	0	0	0	132,517	105,805
Road	102,462	3,264	1,580	0	0	0	0	105,726	104,043
Town Drainage	366,196	11,665	5,648	0	0	0	0	377,861	371,844
Refuse Site	58,514	1,864	902	0	0	0	0	60,378	59,417
Silo Projection Project	0	37,534	579	0	37,534	(37,534)	0	0	38,113
Glyde Street Redevelopment	0	0	0	436,046	0	0	0	436,046	0
	1,788,589	93,313	27,584	461,046	37,534	(75,068)	(37,534)	2,267,880	1,816,173

KEY INFORMATION



SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2022	Liability Increase	Liability Reduction	Closing Balance 31 Dec 2022
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	14,630	19,543	(33,124)	1,049
- non-operating	13	737,191	216,356	(333,309)	620,239
Total unspent grants, contributions and reimbursements		751,822	235,899	(366,433)	621,288
Less non-current unspent grants, contributions and reimbursements		(58,500)	0	0	(58,500)
Total current unspent grants, contributions and reimbursements		693,322	235,899	(366,433)	562,788
Provisions					
Annual leave		102,376	0	0	102,376
Long service leave		92,443	0	0	92,443
Total Provisions		194,819	0	0	194,819
Total Other Current Liabilities					816,107
Amounts shown above include GST (where applicable)					

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

NOTE 12
OPERATING GRANTS AND CONTRIBUTIONS

		Unspent Operating Grant, Subsidies and Contributions Liability				Operating Grants, Subsidies and Contributions Revenue				
Provider		Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2022	Current Liability 31 Dec 2022	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies										
General purpose funding										
	Grants Commission - General (WALGGC)	0	0	0	0	0	344,064	344,064	172,032	152,147
	Grants Commission - Roads (WALGGC)	0	0	0	0	0	194,490	194,490	97,244	66,240
Law, order, public safety										
	DFES Grant - Operating Bush Fire Brigade	7,094	19,843	(25,988)	949	949	37,090	37,090	18,544	25,988
Education and welfare										
	Seniors Week Grant (Council on the Ageing)	0	500	(500)	0	0	1,000	1,000	999	500
	Keep Australia Beautiful Grant	0	1,000	(903)	97	97	0	0	0	903
Recreation and culture										
	NADC National Australia Day Grant	4,823	0	(4,823)	0	0	18,342	18,342	9,168	4,823
	Volunteer Week Grant	389	0	(386)	3	3	0	0	0	386
	Active Regional Communities Initiative Grants - Fitness Classes	2,324	(1,800)	(524)	(0)	0	5,000	5,000	2,496	2,324
Transport										
	Direct Grant (MRWA)	0	0	0	0	0	129,755	129,755	129,755	132,546
	Street Lighting Subsidy (MRWA)	0	0	0	0	0	250	250	250	0
Economic services										
		14,630.25	19,543	(33,124)	1,049	1,049	729,991	729,991	430,488	385,857
Operating Contributions										
Health										
	Medical Centre Contribution	0	0	0	0	0	60,000	60,000	60,000	61,773
	Landcare Group - Transfer from Bonds	0	0	0	0	0	32,000	32,000	32,000	32,000
Recreation and culture										
	Recreation miscellaneous contribution	0	0	0	0	0	4,700	4,700	0	0
	Library miscellaneous contributions	0	0	0	0	0	300	300	150	150
	OTH CUL - Contributions & Donations - Other Culture	0	0	0	0	0	200	200	108	500
Other property and services										
	Administration miscellaneous contributions	0	0	0	0	0	15,000	15,000	7,500	10,000
		0	0	0	0	0	112,200	112,200	99,758	104,423
TOTALS		14,630	19,543	(33,124)	1,049	1,049	842,191	842,191	530,246	490,280

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2022	Current Liability 31 Dec 2022	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies									
Recreation and culture									
LRCIP Mains Street Beautification	0	32,910	(32,910)	0	0	32,910	32,910	32,910	32,910
LRCIP Dominican Park	0	23,446	(23,446)	0	0	23,446	23,446	23,446	23,446
LRCIP Community Hall - Carter Street - Building	381,156	0	(12,578)	368,578	368,578	508,208	508,208	0	12,578
LRCIP Netball Courts & Lighting Capital works	112,500	0	(1,870)	110,630	110,630	150,000	150,000	150,000	1,870
DLGSC Club Night Lights Program - Netball Lights - Income	0	0	0	0	0	15,000	15,000	15,000	0
Community Sporting and Recreation Facilities Fund - Small Grants - Netball Courts - Income	0	0	0	0	0	27,215	27,215	27,213	0
Transport									
RTR Grant - McKenzie Road	44,129	0	(44,129)	0	0	44,129	44,129	44,129	44,129
RTR Grant - Bunney Road	0	0	0	0	0	180,000	180,000	0	0
RTR Grant - Second North Road	0	0	0	0	0	23,548	23,548	0	0
RTR Grant - Strutton Road	0	0	0	0	0	11,290	11,290	0	0
RTR Grant - Broad Road	0	0	0	0	0	23,548	23,548	0	0
RTR Grant - Hydraulic Road	0	0	0	0	0	53,901	53,901	0	0
RRG Grant - Arrino South Road	0	0	0	0	0	39,467	39,467	39,467	0
RRG Grant - Dudawa Road (1)	2,031	0	0	2,031	2,031	26,868	26,868	26,868	0
RRG Grant - Dudawa Road (2)	0	80,000	(80,000)	0	0	200,000	200,000	200,000	80,000
RRG Grant - Dudawa Road (3)	0	80,000	0	80,000	80,000	200,000	200,000	200,000	0
Economic services									
Lotterywest - Silo Projection Project	132,376	0	(132,376)	0	0	132,376	132,376	132,376	132,376
Regional Arts WA Grant - Radio/Audio Promotion	6,500	0	(6,000)	500	500	6,500	6,500	6,500	6,000
Duffy Store Redevelopment Capex	0	0	0	0	0	2,000,000	2,000,000	0	0
	678,691	216,356	(333,309)	561,739	561,739	3,698,406	3,698,406	897,909	333,309
Non-Operating Contributions									
Community amenities									
Karara Mining Refuse Site Contribution	58,500	0	0	58,500	58,500	0	0	0	0
	58,500	0	0	58,500	58,500	0	0	0	0
Total Non-operating grants, subsidies and contributions	737,191	216,356	(333,309)	620,239	620,239	3,698,406	3,698,406	897,909	333,309

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2022

NOTE 14

BONDS & DEPOSITS AND TRUST FUNDS

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

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

Description	Opening Balance 01 Jul 2022	Amount Received	Amount Paid	Closing Balance 31 Dec 2022
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
BCITF Levy	51.75	265.50	(317.25)	0.00
BSL Levy	327.50	296.47	(623.97)	0.00
Community Bus Bonds	100.00	200.00	(100.00)	200.00
Crossover/Footpath Bonds	0.00	0.00	0.00	0.00
Developer Bonds	0.00	0.00	0.00	0.00
Keys, Hall and Equipment Bonds	0.00	460.00	(360.00)	100.00
Landcare Groups	62,146.71	0.00	(32,000.00)	30,146.71
Other Bonds	0.00	0.00	0.00	0.00
Police Licensing	632.50	88,094.75	(88,727.25)	0.00
Rehabilitation Bonds	0.00	0.00	0.00	0.00
Roadworks Bonds	0.00	0.00	0.00	0.00
Public Standpipe System Access Card	0.00	50.00	0.00	50.00
Housing Bonds	0.00	0.00	0.00	0.00
Councillor Nomination Fees	0.00	0.00	0.00	0.00
Transportable Buildings Bonds	0.00	0.00	0.00	0.00
Visitor Centre	0.00	3,346.00	(3,346.00)	0.00
Community GYM Bond	1,440.00	990.00	(590.00)	1,840.00
Treasury Unpaid Monies	353.97	0.00	0.00	353.97
Sub-Total	65,052.43	93,702.72	(126,064.47)	32,690.68
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	65,052.43	93,702.72	(126,064.47)	32,690.68

KEY INFORMATION

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Significant		Timing/ Permanent	Explanation of Variance
			Var. ▲▼	Var. S		
Revenue from operating activities	\$	%				
Governance	(12,799)	(100%)	▼	S	Timing	No Operating Revenue yet received for Governance.
General Purpose Funding - Other	(39,910)	(13%)	▼	S	Permanent	The Shire received less than expected FAG income. Will be addressed with a budget review
Transport	15,467	11%	▲	S	Timing	Profit on Disposal of Plant received early than Budgeted
Economic Services	(13,872)	(88%)	▼	S	Timing	Standpipe Income lower in first half of year to date.
Expenditure from operating activities						
Governance	108,155	37%	▲	S	Timing	Various expenditure accounts tracking lower than budget including Training & Development, Travel & Accommodation, Legal fees and Consultancy Fees. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.
General Purpose Funding	11,642	19%	▲	S	Timing	Various expenditure accounts tracking lower than budget including debt collection fees and administration costs allocated.
Law, Order and Public Safety	28,756	22%	▲	S	Timing	Maintenance of BFB lower than budgeted to date, likely to be recovered over the next few months.
Community Amenities	117,963	47%	▲	S	Timing	Refuse Site, Cemetery Maintenance tracking lower than budget and Mains Storm Water Maintenance works has not commenced.
Recreation and Culture	165,606	23%	▲	S	Timing	Expenses to date are tracking lower than budget. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.
Economic Services	47,738	28%	▲	S	Timing	Timing - Various expenditure accounts tracking lower than budget In Other Economic and Tourism & Area Promotion programme. Standpipe costs lower than anticipated. This may even out over the second half of the year. Lovelock Soak Maintenance is tracking higher than budget \$12,000 of costs in December 22.
Other Property and Services	(53,038)	(140%)	▼	S	Timing	Public Works Overhead and Plant Operation costs are tracking lower than expected, Recoveries will have to be review as part of the 22/23 Mid Year Budget Review.
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(564,600)	(63%)	▼	S	Timing	Grant funding to date less than anticipated due to delays with Silo Projector purchase, Netball court works and Hall renovations. These will even out over the remainder of the year.
Proceeds from Disposal of Assets	(46,687)	(23%)	▼	S	Timing	Assets to date have achieved higher than sale price, several asset yet to be disposed this variance should clear by end of year.
Land and Buildings	20,919	41%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	418,982	47%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	388,305	65%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
Transfer from Reserves	(37,534)	(50%)	▼	S	Timing	Will be completed as part of Term Deposit renewal in December.
Transfer to Reserves	12,803	16%	▲	S		Transfer to Reserves is lower than expected to date.

KEY INFORMATION

Attachment 10.7



SHIRE OF THREE SPRINGS

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 January 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 31 JANUARY 2023

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire for the 2022/23 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
Duffy Store Redevelopment Capex	0%	2,600,000	0	0	0
Admin - Transportable building for Archive purposes (Capital)	50%	35,000	17,550	17,550	0
CCTV equipment	0%	21,000	21,000	0	21,000
Purchase of Caterpillar Loader	96%	305,600	305,600	292,450	13,150
New Elevated Work Platform	0%	20,000	20,000	0	20,000
Multipac Roller	0%	195,000	195,000	0	195,000
Tri-Axle Semi Side Tipper Trailer (TS7001)	0%	110,000	110,000	0	110,000
Silo Projection Project	76%	230,000	230,000	175,719	54,281
Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)	0%	50,000	0	0	0
Roads - Crack Sealing Towns Streets - General (Budgeting Only)	0%	30,000	0	0	0
McKenzie Road 2021-22 Gravel resheet SLK 0-3800 (R2R)	115%	44,578	44,578	51,433	(6,855)
Bunney Road (R2R)	0%	180,000	0	0	0
Arrino South Road Sealed 2021-22 SLK 9.75-13.96 (RRG)	35%	29,581	29,581	10,362	19,219
Dudawa Road Sealed 2021-22 SLK 3.53 - 8.39 (RRG)	0%	96,064	80,060	0	80,060
Dudawa Road Sealed 2022-23 SLK 0-5 Table drain reinstatement (RRG)	56%	323,745	269,835	181,197	88,638
Dudawa Road Sealed 2022-23 - SLK 0-0.63 Rd reconstruction & road widenir	0%	323,745	269,835	0	269,835
Community Hall - Carter Street - Building (Capital)	2%	508,208	84,701	12,578	72,123
Lovelock Soak Plumbings	0%	40,000	13,332	0	13,332
Netball Courts & Lighting Capital Works	1%	224,325	2,000	1,870	130
Admin - Server	0%	35,000	0	0	0
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	59%	842,191	533,799	494,964	(38,835)
Non-operating Grants, Subsidies and Contributions	9%	3,698,406	1,067,311	333,309	(734,002)
	18%	4,540,597	1,601,110	828,273	(772,837)
Rates Levied	100%	2,322,613	2,322,613	2,323,020	407

% Compares current ytd actuals to annual budget

Financial Position		Prior Year		Current Year 31 January 2023
		31 January 2022		
Adjusted Net Current Assets	262%	\$ 1,122,626	\$ 2,944,656	
Cash and Equivalent - Unrestricted	268%	\$ 1,253,745	\$ 3,364,515	
Cash and Equivalent - Restricted	86%	\$ 2,116,394	\$ 1,816,173	
Receivables - Rates	135%	\$ 192,818	\$ 261,175	
Receivables - Other	198%	\$ 27,396	\$ 54,328	
Payables	88%	\$ 119,785	\$ 105,958	

% Compares current ytd actuals to prior year actuals at the same time

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary

SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 2023

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 January 2023
Prepared by: Bob Waddell - Consultant
Reviewed by: Krys East (DCEO)

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34. Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

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

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 14.

SIGNIFICANT ACCOUNTING POLICIES

GOODS AND SERVICES TAX

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

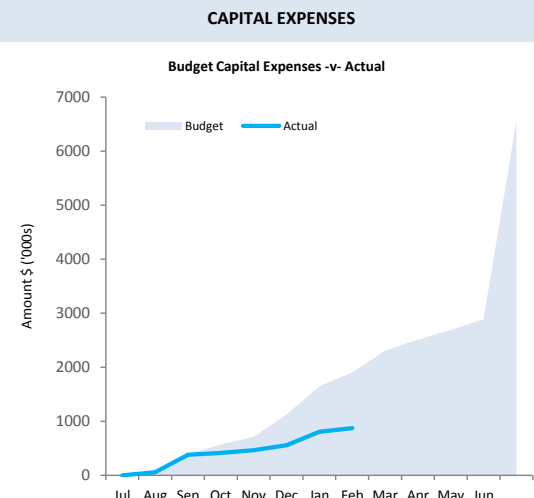
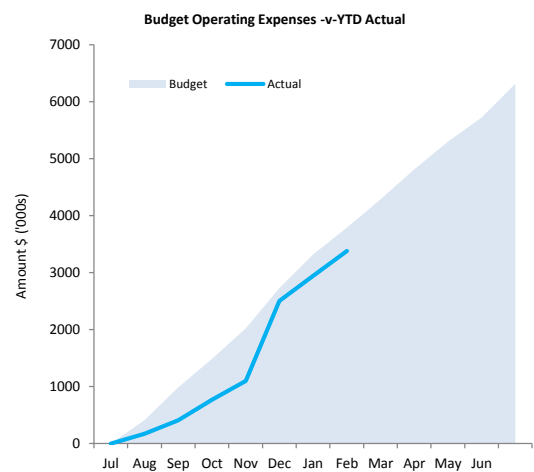
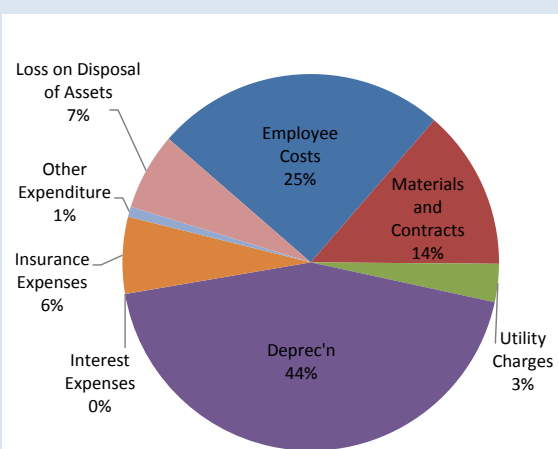
CRITICAL ACCOUNTING ESTIMATES

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

ROUNDING OFF FIGURES

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

SUMMARY GRAPHS



| 5

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

GOVERNANCE	ACTIVITIES
To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities 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	
To collect revenue to fund the provision of services.	Rates, general purpose government grants and interest revenue
LAW, ORDER, PUBLIC SAFETY	
To ensure a safer community in which to live.	Supervision of various local laws, fire prevention, emergency services and animal control.
HEALTH	
To provide an operational framework for good community health.	'Food quality and pest control, maintenance of child health centre, medical centre, dental clinic and administration of group health scheme.
EDUCATION AND WELFARE	
To support the needs of the community in education and welfare.	Assistance to Day Care Centre, Playgroup, Youth activities and other voluntary services.
HOUSING	
Provide adequate housing to attract and retain staff and non-staff.	Maintenance of council owned staff and non-staff housing.
COMMUNITY AMENITIES	
Provide services required by the community.	Rubbish collection services, tip operation, noise control, town planning administration, cemetery maintenance, rest centres, storm water drainage and FM radio retransmitter.
RECREATION AND CULTURE	
To establish and effectively manage infrastructure and resources that help the social wellbeing of the community.	Maintenance of the swimming pool, recreation centre, library, parks, gardens and reserves.
TRANSPORT	
To provide effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic lights, cycleways, depot maintenance and airstrip maintenance.
ECONOMIC SERVICES	
To help promote the Shire and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes.
OTHER PROPERTY AND SERVICES	
To monitor and control overheads and operating accounts.	Private works operations, plant repairs and operations and engineering costs.

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	1,872,018	1,864,553	1,864,553	1,864,553	0	0%		
Revenue from operating activities									
Governance		25,600	25,600	12,799	0	(12,799)	(100%)	▼	\$
General Purpose Funding - Rates	6	2,322,613	2,322,613	2,322,613	2,323,020	407	0%	▲	
General Purpose Funding - Other		621,581	621,581	311,605	274,563	(37,042)	(12%)	▼	\$
Law, Order and Public Safety		43,690	43,690	22,303	34,460	12,157	55%	▲	\$
Health		77,900	77,900	70,336	71,793	1,457	2%	▲	
Education and Welfare		2,000	2,000	1,497	500	(997)	(67%)	▼	
Housing		104,100	104,100	57,927	56,505	(1,422)	(2%)	▼	
Community Amenities		131,241	131,241	127,160	125,231	(1,929)	(2%)	▼	
Recreation and Culture		50,420	50,420	29,828	27,811	(2,017)	(7%)	▼	
Transport		180,338	180,338	150,277	153,022	2,745	2%	▲	
Economic Services		31,700	31,700	17,934	2,003	(15,931)	(89%)	▼	\$
Other Property and Services		35,700	35,700	19,205	23,886	4,681	24%	▲	
		3,626,883	3,626,883	3,143,484	3,092,792				
Expenditure from operating activities									
Governance		(595,702)	(595,702)	(345,806)	(206,847)	138,959	40%	▲	\$
General Purpose Funding		(121,483)	(121,483)	(70,516)	(57,548)	12,968	18%	▲	\$
Law, Order and Public Safety		(261,116)	(261,116)	(153,701)	(117,280)	36,421	24%	▲	\$
Health		(261,067)	(261,067)	(137,204)	(129,985)	7,219	5%	▲	
Education and Welfare		(103,854)	(103,854)	(59,257)	(55,054)	4,203	7%	▲	
Housing		(504,310)	(504,310)	(393,099)	(371,209)	21,890	6%	▲	
Community Amenities		(505,949)	(512,949)	(281,825)	(159,282)	122,543	43%	▲	\$
Recreation and Culture		(1,338,460)	(1,338,460)	(817,059)	(642,803)	174,256	21%	▲	\$
Transport		(2,259,918)	(2,259,918)	(1,313,104)	(1,389,062)	(75,958)	(6%)	▼	
Economic Services		(333,837)	(333,837)	(194,490)	(146,450)	48,040	25%	▲	\$
Other Property and Services		(23,512)	(23,512)	(22,058)	(107,122)	(85,064)	(386%)	▼	\$
		(6,309,208)	(6,316,208)	(3,788,119)	(3,382,643)				
Operating activities excluded from budget									
Add back Depreciation		2,503,916	2,503,916	1,444,933	1,485,139	40,206	3%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	236,632	236,632	244,099	209,522	(34,577)	(14%)	▼	\$
Movement in Leave Reserve (Added Back)		4,397	4,397	0	2,174	2,174		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
		62,620	55,620	1,044,397	1,406,984				
Amount attributable to operating activities		62,620	55,620	1,044,397	1,406,984				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	3,698,406	3,698,406	1,067,311	333,309	(734,002)	(69%)	▼	\$
Proceeds from Disposal of Assets	7	223,000	223,000	203,000	156,313	(46,687)	(23%)	▼	\$
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(3,453,566)	(3,453,566)	(146,580)	(42,724)	103,856	71%	▲	\$
Plant and Equipment	8	(1,038,100)	(1,038,100)	(913,100)	(474,169)	438,931	48%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(1,189,999)	(1,189,999)	(717,437)	(258,885)	458,552	64%	▲	\$
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0	0			
Infrastructure Assets - Parks and Ovals	8	(272,325)	(272,325)	(15,332)	(1,870)	13,462	88%	▲	\$
Infrastructure Assets - Airfield	8	0	0	0	0	0			
		(2,032,584)	(2,032,584)	(522,138)	(288,027)				
Amount attributable to investing activities		(2,032,584)	(2,032,584)	(522,138)	(288,027)				
Financing Activities									
Proceeds from New Debentures	9	600,000	600,000	0	0	0			
Repayment of Debentures	9	(42,745)	(42,745)	(31,363)	(31,254)	109	0%	▲	
Repayment of Lease Financing	9	0	0	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		19,983	19,983	19,983	19,983	0	0%	▲	
Transfer to Restricted Cash - Other		0	0	0	0	0			
Transfer from Restricted Cash - Other		0	0	0	0	0			
Transfer from Reserves	10	75,068	75,068	75,068	37,534	(37,534)	(50%)	▼	\$
Transfer to Reserves	10	(554,359)	(554,359)	(80,004)	(65,118)	14,886	19%	▲	\$
		97,947	97,947	(16,316)	(38,855)				
Amount attributable to financing activities		97,947	97,947	(16,316)	(38,855)				
Closing Funding Surplus(Deficit)	1	1	(14,464)	2,370,496	2,944,656				

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 15 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

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

SHIRE OF THREE SPRINGS

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 JANUARY 2023

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

BY NATURE OR TYPE

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
Opening Funding Surplus (Deficit)	1	1,872,018	1,864,553	1,864,553	1,864,553	0	0%		
Revenue from operating activities									
Rates	6	2,322,613	2,322,613	2,322,613	2,323,020	407	0%	▲	
Operating Grants, Subsidies and Contributions	12	842,191	842,191	533,799	494,964	(38,835)	(7%)	▼	
Fees and Charges		283,268	283,268	200,761	185,614	(15,147)	(8%)	▼	
Service Charges		0	0	0	0	0			
Interest Earnings		72,078	72,078	36,333	51,154	14,821	41%	▲	\$
Other Revenue		70,400	70,400	37,868	23,645	(14,223)	(38%)	▼	\$
Profit on Disposal of Assets	7	36,333	36,333	12,110	14,395	2,285	19%	▲	
		3,626,883	3,626,883	3,143,484	3,092,792				
Expenditure from operating activities									
Employee Costs		(1,598,401)	(1,598,401)	(934,455)	(845,418)	89,037	10%	▲	
Materials and Contracts		(1,351,587)	(1,358,587)	(748,517)	(464,809)	283,708	38%	▲	\$
Utility Charges		(309,203)	(309,203)	(198,904)	(110,842)	88,062	44%	▲	\$
Depreciation on Non-Current Assets		(2,503,916)	(2,503,916)	(1,444,933)	(1,485,139)	(40,206)	(3%)	▼	
Interest Expenses		(1,696)	(1,696)	(847)	(447)	400	47%	▲	
Insurance Expenses		(158,615)	(158,615)	(147,537)	(222,576)	(75,039)	(51%)	▼	\$
Other Expenditure		(112,825)	(112,825)	(56,717)	(29,496)	27,221	48%	▲	\$
Loss on Disposal of Assets	7	(272,965)	(272,965)	(256,209)	(223,916)	32,293	13%	▲	\$
		(6,309,208)	(6,316,208)	(3,788,119)	(3,382,643)				
Operating activities excluded from budget									
Add back Depreciation		2,503,916	2,503,916	1,444,933	1,485,139	40,206	3%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	236,632	236,632	244,099	209,522	(34,577)	(14%)	▼	\$
Movement in Leave Reserve (Added Back)		4,397	4,397	0	2,174	2,174		▲	
Amount attributable to operating activities		62,620	55,620	1,044,397	1,406,984				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	3,698,406	3,698,406	1,067,311	333,309	(734,002)	(69%)	▼	\$
Proceeds from Disposal of Assets	7	223,000	223,000	203,000	156,313	(46,687)	(23%)	▼	\$
Land and Buildings	8	(3,453,566)	(3,453,566)	(146,580)	(42,724)	103,856	71%	▲	\$
Plant and Equipment	8	(1,038,100)	(1,038,100)	(913,100)	(474,169)	438,931	48%	▲	\$
Infrastructure Assets - Roads	8	(1,189,999)	(1,189,999)	(717,437)	(258,885)	458,552	64%	▲	\$
Infrastructure Assets - Parks and Ovals	8	(272,325)	(272,325)	(15,332)	(1,870)	13,462	88%	▲	\$
Amount attributable to investing activities		(2,032,584)	(2,032,584)	(522,138)	(288,027)				
Financing Activities									
Proceeds from New Debentures		600,000	600,000	0	0	0			
Repayment of Debentures	9	(42,745)	(42,745)	(31,363)	(31,254)	109	0%	▲	
Self-Supporting Loan Principal	9	19,983	19,983	19,983	19,983	0	0%	▲	
Transfer from Reserves	10	75,068	75,068	75,068	37,534	(37,534)	(50%)	▼	\$
Transfer to Reserves	10	(554,359)	(554,359)	(80,004)	(65,118)	14,886	19%	▲	\$
Amount attributable to financing activities		97,947	97,947	(16,316)	(38,855)				
Closing Funding Surplus (Deficit)	1	1	(14,464)	2,370,496	2,944,656				

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

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

ADJUSTED NET CURRENT ASSETS

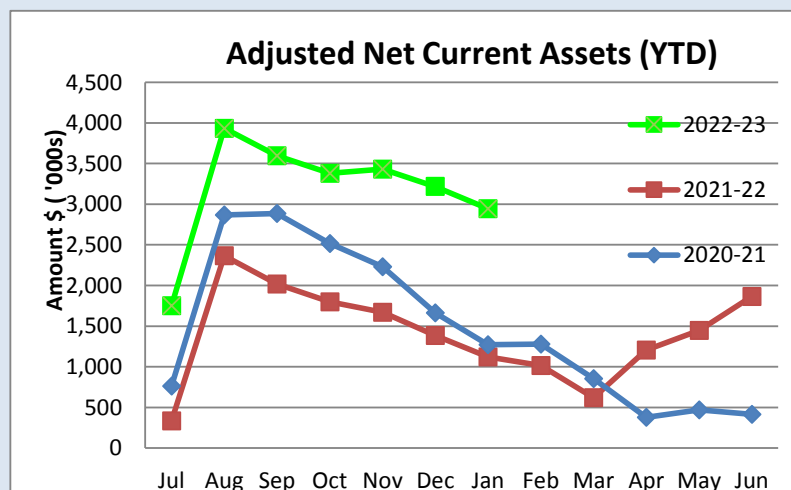
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 31/01/2022	Year to Date Actual 31/01/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,685,530	1,253,745	3,364,515
Cash Restricted - Reserves	2	1,788,589	2,116,394	1,816,173
Cash Restricted - Bonds & Deposits	2	2,850	2,217	2,255
Receivables - Rates	3	33,857	192,818	261,175
Receivables - Other	3	54,222	27,396	54,328
Other Assets Other Than Inventories	4	77,109	0	20,017
Inventories	4	20,322	1,847	26,688
		4,662,480	3,594,418	5,545,151
Less: Current Liabilities				
Payables	5	(154,166)	(119,785)	(105,958)
Contract Liabilities	11	(693,322)	(77,470)	(570,534)
Bonds & Deposits	14	(65,052)	(102,193)	(33,191)
Loan and Lease Liability	9	(62,761)	(11,054)	(31,508)
Provisions	11	(194,819)	(193,700)	(194,819)
		(1,170,121)	(504,203)	(936,010)
Less: Cash Reserves	10	(1,788,589)	(2,116,394)	(1,816,173)
Add Back: Component of Leave Liability not Required to be funded		138,023	137,751	140,197
Add Back: Loan and Lease Liability		62,761	11,054	31,508
Less : Loan Receivable - clubs/institutions		(40,000)	0	(20,017)
Net Current Funding Position		1,864,553	1,122,626	2,944,656

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD

Surplus(Deficit)

\$2.94 M

Last Year YTD

Surplus(Deficit)

\$1.12 M

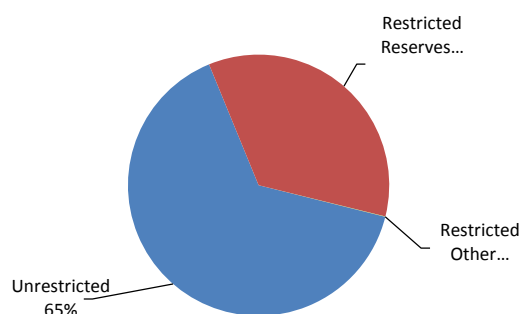
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash On Hand - Admin	27			27	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account - CBA	146,660			146,660	CBA	0.10%	Ongoing
Police Licensing Account - CBA			2,255	2,255	CBA	Variable	Ongoing
Term Deposits							
Business Maximiser Account - CBA	3,217,729			3,217,729	CBA	0.10%	Ongoing
Cash Deposit Account CDA Investment - CBA		1,816,173		1,816,173	CBA	4.31%	30/06/2023
Investments							
Total	3,364,515	1,816,173	2,255	5,182,943			

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

**Total Cash****\$5.18 M****Unrestricted****\$1.82 M**

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JANUARY 2023

OPERATING ACTIVITIES

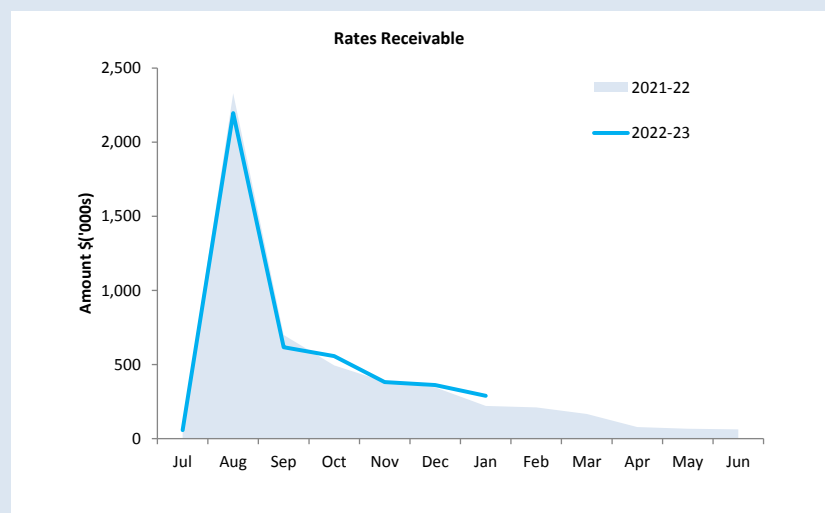
NOTE 3

RECEIVABLES

Receivables - Rates & Rubbish	30 June 2022	31 Jan 23
	\$	\$
Opening Arrears Previous Years	76,633	62,294
Levied this year	2,314,878	2,404,933
Less Collections to date	(2,329,217)	(2,177,614)
Equals Current Outstanding	62,294	289,612
Net Rates Collectable	62,294	289,612
% Collected	97.40%	88.26%

KEY INFORMATION

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

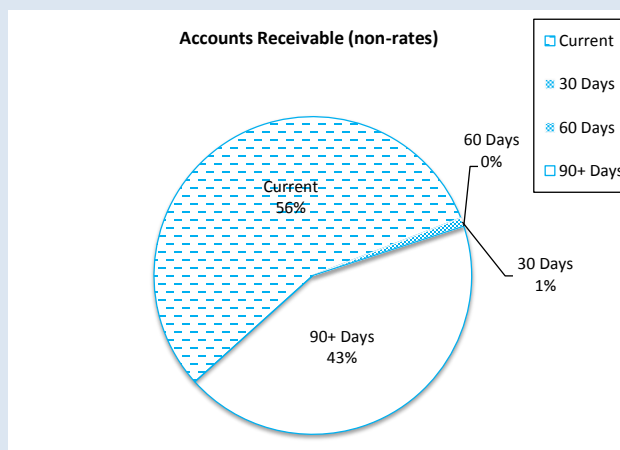


Collected	Rates Due
88%	\$289,612

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	5,725	90	0	4,452	10,267
Percentage	56%	1%	0%	43%	
Balance per Trial Balance					
Sundry Debtors					10,267
Receivables - Other					44,061
Total Receivables General Outstanding					54,328
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Debtors Due
\$54,328
Over 30 Days
44%
Over 90 Days
43%

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 Jul 2022	Asset Increase	Asset Reduction	Closing Balance 31 Jan 2023
Other Current Assets	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	40,000	0	(19,983)	20,017
Inventory				
Fuel, Visitor and Rec Centres stock on hand	20,322	6,366	0	26,688
Total Other Current assets				46,704
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

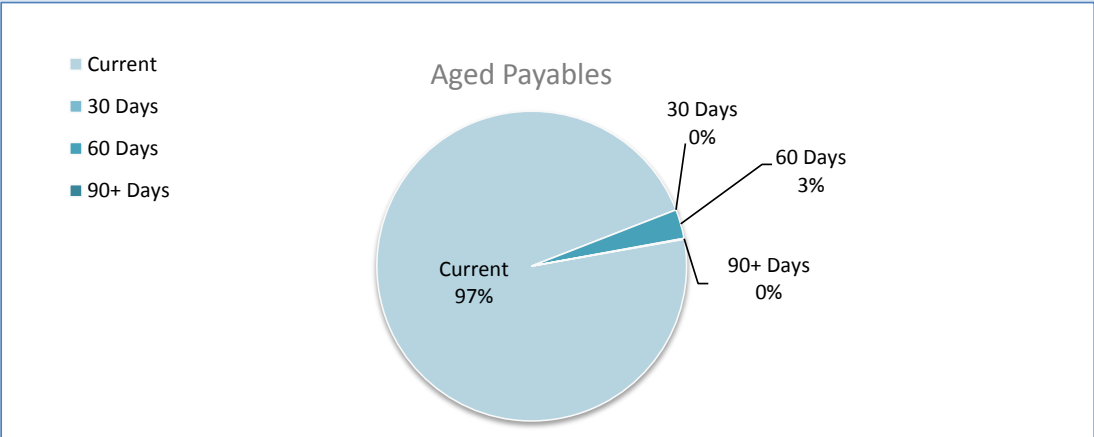
Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

CONTRACT ASSETS

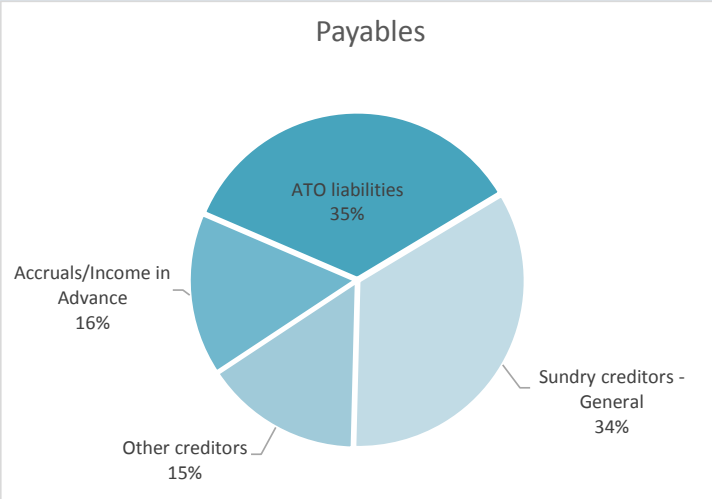
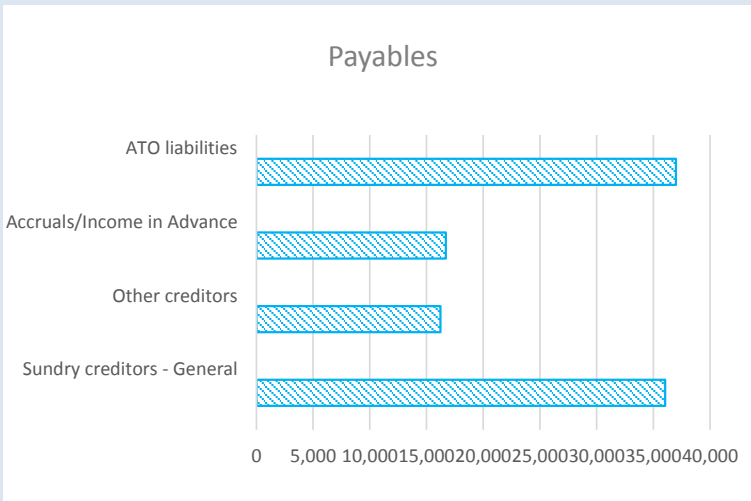
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	34,967	0	1,100	(32)	36,035
Percentage	97%	0%	3.1%	-0.1%	
Balance per Trial Balance					
Sundry creditors - General					36,035
Other creditors					16,223
Accruals/Income in Advance					16,700
ATO liabilities					37,001
Total Payables General Outstanding					105,958
Amounts shown above include GST (where applicable)					

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



Creditors Due
\$105,958
Over 30 Days
3%
Over 90 Days
-0.1%



SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JANUARY 2023

OPERATING ACTIVITIES

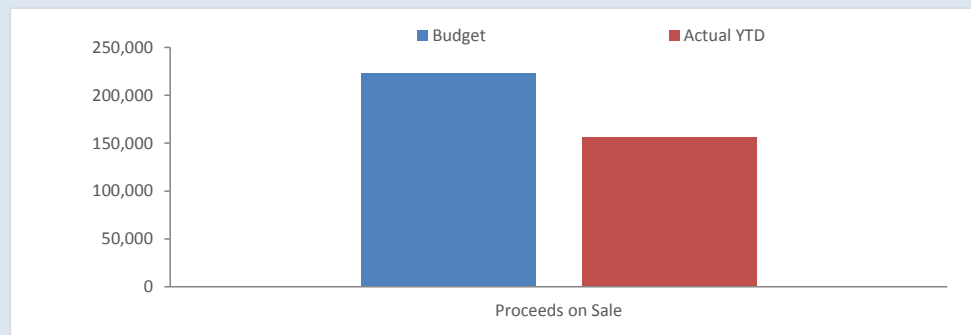
NOTE 6

RATE REVENUE

RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
GRV Residential	0.127549	205	2,017,236	257,296	0	0	257,296	257,296	57	0	257,354
GRV Mining	0.127549	1	252,500	32,206	0	0	32,206	32,206	0	0	32,206
Unimproved valuations											
UV Rural and Arrino Town	0.012917	183	153,361,000	1,980,964	0	0	1,980,964	1,980,964	(491)	0	1,980,473
UV Mining	0.012917	4	241,456	2,379	0	0	2,379	3,119	0	1,919	5,038
Sub-Totals		393	155,872,192	2,272,845	0	0	2,272,845	2,273,586	(433)	1,919	2,275,071
Minimum Payment											
	\$										
Gross rental valuations											
GRV Residential	500	26	43,247	11,000	0	0	11,000	13,000	0	0	13,000
GRV Mining	500	0	0	0	0	0	0	0	0	0	0
Unimproved valuations											
UV Rural and Arrino Town	500	22	445,500	13,000	0	0	13,000	11,000	0	0	11,000
UV Mining	500	31	343,934	16,000	0	0	16,000	15,500	0	0	15,500
Sub-Totals		79	832,681	40,000	0	0	40,000	39,500	0	0	39,500
		472	156,704,873	2,312,845	0	0	2,312,845	2,313,086	(433)	1,919	2,314,571
Amount from General Rates											
Ex-Gratia Rates		3	76,585	9,768			9,768				8,449
Total Rates							2,322,613				2,323,020

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Building - Specialised									
B2013	30 (Lot 16) Touche St (Old Dental Surgery) Assessment # 291	284,965	45,000	0	(239,965)	287,916	80,000	0	(207,916)
Land - Freehold land									
L2021	30, Lot 16 Touche St (Assess 291) Vol 280 Fol 15A Diagram 32533	16,000	10,000	0	(6,000)	16,000	0		(16,000)
			0						
Plant and Equipment									
P500802	Caterpillar 2011 Loader 928Zq 2011(Ts5008)	64,654	70,000	5,346	0	61,918	76,313	14,395	0
P5012	Multi Tyred Roller	42,000	20,000	0	(22,000)	0	0	0	0
P7001	Tri-Axle Semi Side Tipper Trailer (Ts7001)	27,014	50,000	22,986	0	0	0	0	0
P1245A	Hydraulic Slasher To Suit Skidsteer	0	5,000	5,000	0	0	0	0	0
P1421	Skid Mounted Retraspray 500Lt Sprayer With Boom & Spot Gun	0	3,000	3,000	0	0	0	0	0
PM002A	Ford Ranger 2019.75My Pu Wildtrack (001Ts) Dceo	25,000	20,000	0	(5,000)	0	0	0	0
		459,632	223,000	36,333	(272,965)	365,835	156,313	14,395	(223,916)

KEY INFORMATION

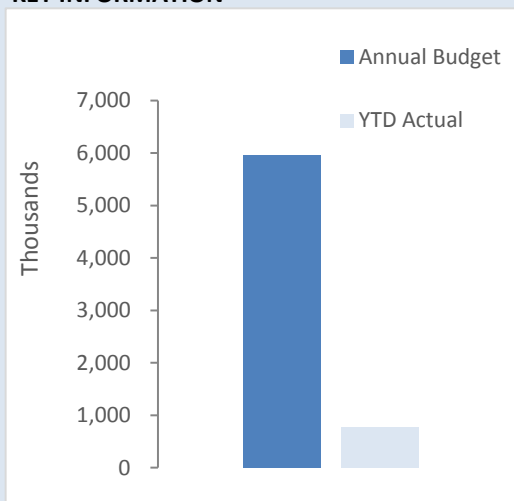


Proceeds on Sale		
Budget	YTD Actual	%
\$223,000	\$156,313	70%

Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land and Buildings	3,453,566	146,580	3,453,566	42,724	(103,856)
Plant and Equipment	1,038,100	913,100	1,038,100	474,169	(438,931)
Infrastructure Assets - Roads	1,189,999	717,437	1,189,999	258,885	(458,552)
Infrastructure Assets - Parks and Ovals	272,325	15,332	272,325	1,870	(13,462)
Capital Expenditure Totals	5,953,990	1,792,449	5,953,990	777,648	(1,014,801)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,698,406	1,067,311	3,698,406	333,309	(734,002)
Borrowings	600,000	0	600,000	0	0
Other (Disposals & C/Fwd)	223,000	203,000	223,000	156,313	(46,687)
Council contribution - Cash Backed Reserves					
Various Reserves	75,068	75,068	75,068	37,534	(37,534)
Council contribution - operations	1,357,516	447,070	1,357,516	250,493	(196,577)
Capital Funding Total	5,953,990	1,792,449	5,953,990	777,648	(1,014,801)

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

Acquisitions	Annual Budget	YTD Actual	% Spent
	\$5.95 M	\$0.78 M	13%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$3.7 M	\$0.33 M	9%



Level of completion indicator, please see table at the top of this note for further detail.

Level of completion indicator, please see table at the top of this note for further detail.					Adopted	Amended			
Assets	Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over	
				\$	\$	\$	\$	\$	
Buildings									
Governance									
Council Chambers - Building (Capital)	4040110	510	BC4001	(5,000)	(5,000)	0	0	0	
Total - Governance				(5,000)	(5,000)	0	0	0	
Health									
Medical Centre - Thomas Street - Building (Capital)	4070710	510	BC1584	(5,000)	(5,000)	0	0	0	
Total - Health				(5,000)	(5,000)	0	(12,596)	(12,596)	
Housing									
House - (Lot 10) 41 Slaughter St - Building (Capital)	4090110	510	BC9000	(5,000)	(5,000)	0	0	0	
House - (Lot 182) 58 Carter St - Building (Capital)	4090110	510	BC9001	(50,000)	(50,000)	(16,666)	0	16,666	
House - (Lot 74) 5 Gooch St - Building (Capital)	4090110	510	BC9002	(18,400)	(18,400)	0	0	0	
House - (Lot 29) 5 Howard St - Building (Capital)	4090110	510	BC9007	(5,000)	(5,000)	(4,998)	0	4,998	
House - (Lot 35) 47 Williamson St - Building (Capital)	4090110	510	BC9009	(15,000)	(15,000)	0	0	0	
House - (Lot 157) 65 Carter St - Building (Capital)	4090110	510	BC9011	(37,500)	(37,500)	0	0	0	
House - (Lot 67) 19 Gooch St - Building (Capital)	4090110	510	BC9061	(30,400)	(30,400)	0	0	0	
House - (Lot 173) 50 Carter St - Building (Capital)	4090110	510	BC9079	(9,400)	(9,400)	0	0	0	
House - (Lot 214) 21 Franklin St - Building (Capital)	4090210	510	BC9003	(15,744)	(15,744)	0	0	0	
House - (Lot 54) 17 Glyde St (LGCHP) - JV - Building (Capital)	4090210	510	BC9054	(18,914)	(18,914)	0	0	0	
House - 3 (Lot 30) Howard Place - Dentist Rental - Building (Capital)	4090210	510	BC9081	(16,000)	(16,000)	(15,999)	0	15,999	
Kadathinni Unit 6 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90496	(7,500)	(7,500)	0	0	0	
Total - Housing				(228,858)	(228,858)	(37,663)	0	37,663	
Recreation And Culture									
Community Hall - Carter Street - Building (Capital)	4110310	510	BC1101	(508,208)	(508,208)	(84,701)	(12,578)	72,123	
Pavillion - Oval - Building (Capital) (incl NEW GYM postings - use f	4110310	510	BC1103	(5,000)	(5,000)	0	0	0	
Squash Courts/Gymnasium - Slaughter Street - Building (Capital)	4110310	510	BC1105	(7,000)	(7,000)	0	0	0	
Sporting Club - Slaughter Street - Building (Capital)	4110310	510	BC1106	(20,000)	(20,000)	(6,666)	0	6,666	
Total - Recreation And Culture				(540,208)	(540,208)	(91,367)	(12,578)	78,789	
Economic Services									
Duffy's Store Redevelopment Intial Planning Costs	4130810	510	BC1021	(20,000)	(20,000)	0	0	0	
Westrail Building - Railway Road - Building (Capital)	4130810	510	BC013	(19,500)	(19,500)	0	0	0	
Duffy Store Redevelopment Capex	4130810	510	BC1021A	(2,600,000)	(2,600,000)	0	0	0	
Total - Economic Services				(2,639,500)	(2,639,500)	0	0	0	
Admin - Transportable building for Archive purposes (Capital)	4140210	510	BC4002A	(35,000)	(35,000)	(17,550)	(17,550)	0	
Total - Other Property & Services				(35,000)	(35,000)	(17,550)	(17,550)	0	
Total - Buildings				(3,453,566)	(3,453,566)	(146,580)	(42,724)	103,856	
Plant & Equipment									
Other Law, Order & Public Safety									
CCTV equipment	4050330	530	PE0501	(21,000)	(21,000)	(21,000)	0	21,000	
Total - Other Law, Order & Public Safety				(21,000)	(21,000)	(21,000)	0	21,000	
Recreation & Culture									
Gym Equipment	4110330	530	PE1103	(10,000)	(10,000)	0	0	0	
Total - Recreation & Culture				(10,000)	(10,000)	0	0	0	
Transport									
Purchase of Caterpillar Loader	4120330	530	PA5008	(305,600)	(305,600)	(305,600)	(292,450)	13,150	
New Elevated Work Platform	4120330	530	PA001	(20,000)	(20,000)	(20,000)	0	20,000	
Mulitpac Roller	4120330	530	PA5012	(195,000)	(195,000)	(195,000)	0	195,000	
Tri-Axle Semi Side Tipper Trailer (TS7001)	4120330	530	PA7001	(110,000)	(110,000)	(110,000)	0	110,000	
Hydraulic slasher to suit Skidsteer	4120330	530	PA1245	(10,000)	(10,000)	(10,000)	0	10,000	
Skid/Tractor mounted Spray Unit	4120330	530	PA1421	(15,000)	(15,000)	(15,000)	0	15,000	
Total - Transport				(655,600)	(655,600)	(655,600)	(292,450)	363,150	
Economic Services									
Silo Projection Project	4130230	530	PE1104	(230,000)	(230,000)	(230,000)	(175,719)	54,281	
Regional Arts Grant Video/Audio Recording	4130230	530	PE1105	(6,500)	(6,500)	(6,500)	(6,000)	500	
Total - Economic Services				(236,500)	(236,500)	(236,500)	(181,719)	54,781	
Other Property & Services									
Admin - Server	4140230	530	PE1401	(35,000)	(35,000)	0	0	0	
Admin - Phone System	4140230	530	PE1402	(10,000)	(10,000)	0	0	0	
Admin - Photocopier	4140230	530	PE1403	(10,000)	(10,000)	0	0	0	
001TS New DCEO Vehicle	4140230	530	PA002	(60,000)	(60,000)	0	0	0	
Total - Other Property & Services				(115,000)	(115,000)	0	0	0	
Total - Plant & Equipment				(1,038,100)	(1,038,100)	(913,100)	(474,169)	438,931	
Furniture & Equipment									
Total - Furniture & Equipment				0	0	0	0	0	
Infrastructure - Roads									
Transport									
Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)	4120140	540	RC000A	(50,000)	(50,000)	0	0	0	
Roads - Crack Sealing Towns Streets - General (Budgeting Only)	4120140	540	RC000B	(30,000)	(30,000)	0	0	0	
McKenzie Road 2021-22 Gravel resheet SLK 0-3800 (R2R)	4120146	540	R2R056	(44,578)	(44,578)	(44,578)	(51,433)	(6,855)	
Bunney Road (R2R)	4120146	540	R2R050	(180,000)	(180,000)	0	0	0	
Second North Road (R2R)	4120146	540	R2R009	(23,548)	(23,548)	0	0	0	
Strutton Road (R2R)	4120146	540	R2R095	(11,290)	(11,290)	0	0	0	
Broad Road (R2R)	4120146	540	R2R013	(23,548)	(23,548)	(23,548)	(15,893)	7,655	
Lynch Road 2021-22 Gravel resheet SLK 3520-11210 (R2R)	4120146	540	R2R014	0	0	0	0	0	
Hydraulic Road (R2R)	4120146	540	R2R028	(53,901)	(53,901)	0	0	0	



Level of completion indicator, please see table at the top of this note for further detail.

Level of completion indicator, please see table at the top of this note for further detail.				Adopted	Amended				
Assets	Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over	
				\$	\$	\$	\$	\$	
	Arrino South Road Sealed 2021-22 SLK 9.75-13.96 (RRG)	4120149	540	RRG006	(29,581)	(29,581)	(29,581)	(10,362)	19,219
	Dudawa Road Sealed 2021-22 SLK 3.53 - 8.39 (RRG)	4120149	540	RRG002	(96,064)	(96,064)	(80,060)	0	80,060
	Dudawa Road Sealed 2022-23 SLK 0-5 Table drain reinstatement	4120149	540	RRG002A	(323,745)	(323,745)	(269,835)	(181,197)	88,638
	Dudawa Road Sealed 2022-23 - SLK 0-0.63 Rd reconstruction & rc	4120149	540	RRG002B	(323,745)	(323,745)	(269,835)	0	269,835
Total - Transport					(1,189,999)	(1,189,999)	(717,437)	(258,885)	458,552
Total - Infrastructure - Roads					(1,189,999)	(1,189,999)	(717,437)	(258,885)	458,552
Infrastructure - Parks & Ovals									
Recreation And Culture									
	Lovelock Soak Plumbings	4110370	570	PC006	(40,000)	(40,000)	(13,332)	0	13,332
	Dominican Park	4110370	570	PC007	(4,000)	(4,000)	0	0	0
	Jack Thorpe Gardens Capital Works	4110370	570	PC210	(4,000)	(4,000)	0	0	0
	Netball Courts & Lighting Capital Works	4110370	570	PC1133	(224,325)	(224,325)	(2,000)	(1,870)	130
Total - Recreation And Culture					(272,325)	(272,325)	(15,332)	(1,870)	13,462
Total - Infrastructure - Parks & Ovals					(272,325)	(272,325)	(15,332)	(1,870)	13,462
Grand Total					(5,953,990)	(5,953,990)	(1,792,449)	(777,648)	1,014,801

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2022	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture													
Loan 160 - Swimming Pool	46,422	0	0	0	11,271	22,762	22,762	35,152	23,661	23,661	643	1,595	1,595
	46,422	0	0	0	11,271	22,762	22,762	35,152	23,661	23,661	643	1,595	1,595
Economic Services													
Loan 162 - Duffy Store Development	0	0	600,000	600,000	0	0	0	0	600,000	600,000	0	0	0
	0	0	600,000	600,000	0	0	0	0	600,000	600,000	0	0	0
Self supporting loans													
Recreation and Culture													
Loan 161 - Bowling Green Resurface	60,051	0	0	0	19,983	19,983	19,983	40,067	40,067	40,067	-196	101	101
	60,051	0	0	0	19,983	19,983	19,983	40,067	40,067	40,067	(196)	101	101
Total	106,473	0	600,000	600,000	31,254	42,745	42,745	75,219	663,728	663,728	447	1,696	1,696
Current loan borrowings	62,761							31,508					
Non-current loan borrowings	43,711							43,711					
	106,473							75,219					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

The Shire of Three Springs do not have any operating or finance leases to be reported.

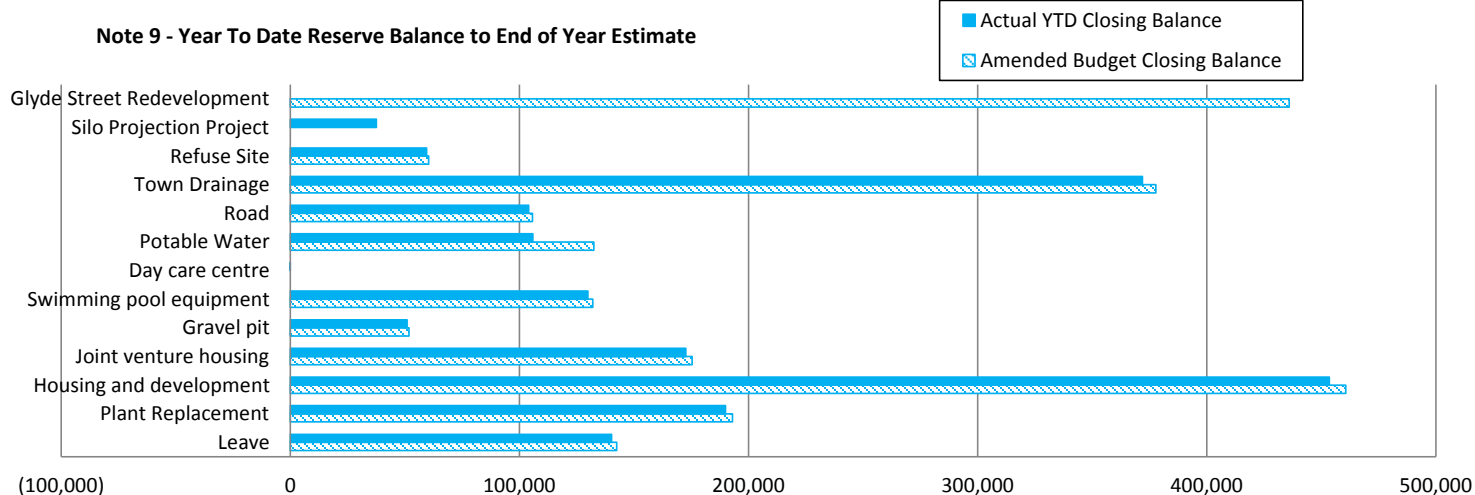
SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave	138,023	4,397	2,174	0	0	0	0	142,420	140,197
Plant Replacement	187,067	5,959	2,947	0	0	0	0	193,026	190,013
Housing and development	446,452	14,221	7,033	0	0	0	0	460,673	453,485
Joint venture housing	170,022	5,416	2,678	0	0	0	0	175,438	172,700
Gravel pit	50,205	1,599	791	0	0	0	0	51,804	50,996
Swimming pool equipment	127,915	4,075	2,015	0	0	0	0	131,990	129,930
Day care centre	37,534	0	0	0	0	(37,534)	(37,534)	0	(0)
Potable Water	104,198	3,319	1,641	25,000	0	0	0	132,517	105,840
Road	102,462	3,264	1,614	0	0	0	0	105,726	104,076
Town Drainage	366,196	11,665	5,769	0	0	0	0	377,861	371,965
Refuse Site	58,514	1,864	922	0	0	0	0	60,378	59,436
Silo Projection Project	0	37,534	0	0	37,534	(37,534)	0	0	37,534
Glyde Street Redevelopment	0	0	0	436,046	0	0	0	436,046	0
	1,788,589	93,313	27,584	461,046	37,534	(75,068)	(37,534)	2,267,880	1,816,173

KEY INFORMATION



SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2022	Liability Increase	Liability Reduction	Closing Balance 31 Jan 2023
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	14,630	31,265	(37,099)	8,796
- non-operating	13	737,191	216,356	(333,309)	620,239
Total unspent grants, contributions and reimbursements		751,822	247,621	(370,408)	629,034
Less non-current unspent grants, contributions and reimbursements		(58,500)	0	0	(58,500)
Total current unspent grants, contributions and reimbursements		693,322	247,621	(370,408)	570,534
Provisions					
Annual leave		102,376	0	0	102,376
Long service leave		92,443	0	0	92,443
Total Provisions		194,819	0	0	194,819
Total Other Current Liabilities					823,854
Amounts shown above include GST (where applicable)					

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

NOTE 12
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2023	Current Liability 31 Jan 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies									
General purpose funding									
Grants Commission - General (WALGGC)	0	0	0	0	0	344,064	344,064	172,032	152,147
Grants Commission - Roads (WALGGC)	0	0	0	0	0	194,490	194,490	97,244	66,240
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	7,094	29,765	(28,162)	8,696	8,696	37,090	37,090	18,544	28,162
Education and welfare									
Seniors Week Grant (Council on the Ageing)	0	500	(500)	0	0	1,000	1,000	999	500
Keep Australia Beautiful Grant	0	1,000	(903)	97	97	0	0	0	903
Recreation and culture									
NADC National Australia Day Grant	4,823	0	(4,823)	0	0	18,342	18,342	10,696	4,823
Volunteer Week Grant	389	0	(386)	3	3	0	0	0	386
Active Regional Communities Initiative Grants - Fitness Classes	2,324	0	(2,324)	0	0	5,000	5,000	2,912	2,324
Transport									0
Direct Grant (MRWA)	0	0	0	0	0	129,755	129,755	129,755	132,546
Street Lighting Subsidy (MRWA)	0	0	0	0	0	250	250	250	0
Economic services									
	14,630.25	31,265	(37,099)	8,796	8,796	729,991	729,991	432,432	388,032
Operating Contributions									
Health									
Medical Centre Contribution	0	0	0	0	0	60,000	60,000	60,000	61,773
Landcare Group - Transfer from Bonds	0	0	0	0	0	32,000	32,000	32,000	32,000
Recreation and culture									
Recreation miscellaneous contribution	0	0	0	0	0	4,700	4,700	1,566	2,500
Library miscellaneous contributions	0	0	0	0	0	300	300	175	159
OTH CUL - Contributions & Donations - Other Culture	0	0	0	0	0	200	200	126	500
Other property and services									
Administration miscellaneous contributions	0	0	0	0	0	15,000	15,000	7,500	10,000
	0	0	0	0	0	112,200	112,200	101,367	106,932
TOTALS	14,630	31,265	(37,099)	8,796	8,796	842,191	842,191	533,799	494,964

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2023	Current Liability 31 Jan 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies									
Recreation and culture									
LRCIP Mains Street Beautification	0	32,910	(32,910)	0	0	32,910	32,910	32,910	32,910
LRCIP Domincian Park	0	23,446	(23,446)	0	0	23,446	23,446	23,446	23,446
LRCIP Community Hall - Carter Street - Building	381,156	0	(12,578)	368,578	368,578	508,208	508,208	169,402	12,578
LRCIP Netball Courts & Lighting Capital works	112,500	0	(1,870)	110,630	110,630	150,000	150,000	150,000	1,870
DLGSC Club Night Lights Program - Netball Lights - Income	0	0	0	0	0	15,000	15,000	15,000	0
Community Sporting and Recreation Facilities Fund - Small Grants - Netball Courts - Income	0	0	0	0	0	27,215	27,215	27,213	0
Transport									
RTR Grant - McKenzie Road	44,129	0	(44,129)	0	0	44,129	44,129	44,129	44,129
RTR Grant - Bunney Road	0	0	0	0	0	180,000	180,000	0	0
RTR Grant - Second North Road	0	0	0	0	0	23,548	23,548	0	0
RTR Grant - Strutton Road	0	0	0	0	0	11,290	11,290	0	0
RTR Grant - Broad Road	0	0	0	0	0	23,548	23,548	0	0
RTR Grant - Hydraulic Road	0	0	0	0	0	53,901	53,901	0	0
RRG Grant - Arrino South Road	0	0	0	0	0	39,467	39,467	39,467	0
RRG Grant - Dudawa Road (1)	2,031	0	0	2,031	2,031	26,868	26,868	26,868	0
RRG Grant - Dudawa Road (2)	0	80,000	(80,000)	0	0	200,000	200,000	200,000	80,000
RRG Grant - Dudawa Road (3)	0	80,000	0	80,000	80,000	200,000	200,000	200,000	0
Economic services									
Lotterywest - Silo Projection Project	132,376	0	(132,376)	0	0	132,376	132,376	132,376	132,376
Regional Arts WA Grant - Radio/Audio Promotion	6,500	0	(6,000)	500	500	6,500	6,500	6,500	6,000
Duffy Store Redevelopment Capex	0	0	0	0	0	2,000,000	2,000,000	0	0
	678,691	216,356	(333,309)	561,739	561,739	3,698,406	3,698,406	1,067,311	333,309
Non-Operating Contributions									
Community amenities									
Karara Mining Refuse Site Contribution	58,500	0	0	58,500	58,500	0	0	0	0
	58,500	0	0	58,500	58,500	0	0	0	0
Total Non-operating grants, subsidies and contributions	737,191	216,356	(333,309)	620,239	620,239	3,698,406	3,698,406	1,067,311	333,309

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 2023

NOTE 14

BONDS & DEPOSITS AND TRUST FUNDS

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

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

Description	Opening Balance 01 Jul 2022	Amount Received	Amount Paid	Closing Balance 31 Jan 2023
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
BCITF Levy	51.75	265.50	(317.25)	0.00
BSL Levy	327.50	296.47	(623.97)	0.00
Community Bus Bonds	100.00	200.00	(100.00)	200.00
Crossover/Footpath Bonds	0.00	0.00	0.00	0.00
Developer Bonds	0.00	0.00	0.00	0.00
Keys, Hall and Equipment Bonds	0.00	460.00	(460.00)	0.00
Landcare Groups	62,146.71	0.00	(32,000.00)	30,146.71
Other Bonds	0.00	0.00	0.00	0.00
Police Licensing	632.50	92,911.45	(93,543.95)	0.00
Rehabilitation Bonds	0.00	0.00	0.00	0.00
Roadworks Bonds	0.00	0.00	0.00	0.00
Public Standpipe System Access Card	0.00	150.00	0.00	150.00
Housing Bonds	0.00	0.00	0.00	0.00
Councillor Nomination Fees	0.00	0.00	0.00	0.00
Transportable Buildings Bonds	0.00	0.00	0.00	0.00
Visitor Centre	0.00	3,346.00	(3,346.00)	0.00
Community GYM Bond	1,440.00	1,540.00	(640.00)	2,340.00
Treasury Unpaid Monies	353.97	0.00	0.00	353.97
Sub-Total	65,052.43	99,169.42	(131,031.17)	33,190.68
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	65,052.43	99,169.42	(131,031.17)	33,190.68

KEY INFORMATION

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2023

NOTE 15

EXPLANATION OF SIGNIFICANT VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. 	Significant Var. 	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Governance	(12,799)	(100%)			Timing	No Operating Revenue yet received for Governance.
General Purpose Funding - Other	(37,042)	(12%)			Permanent	The Shire received less than expected FAG income. Will be addressed with a budget review
Law, Order and Public Safety	12,157	55%			Timing	ESL Bushfire Grant Income received early, phased over last half of the year.
Economic Services	(15,931)	(89%)			Timing	Standpipe Income lower in first half of year to date.
Expenditure from operating activities						
Governance	138,959	40%			Timing	Various expenditure accounts tracking lower than budget including Training & Development, Travel & Accommodation, Legal fees and Consultancy Fees. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.
General Purpose Funding	12,968	18%			Timing	Various expenditure accounts tracking lower than budget including debt collection fees and administration costs allocated.
Law, Order and Public Safety	36,421	24%			Timing	Maintenance of BFB lower than budgeted to date, likely to be recovered over the next few months.
Community Amenities	122,543	43%			Timing	Refuse Site, Cemetery Maintenance tracking lower than budget and Mains Storm Water Maintenance works has not commenced.
Recreation and Culture	174,256	21%			Timing	Expenses to date are tracking lower than budget. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.
Economic Services	48,040	25%			Timing	Timing - Various expenditure accounts tracking lower than budget In Other Economic and Tourism & Area Promotion programme. Standpipe costs lower than anticipated. This may even out over the second half of the year.
Other Property and Services	(85,064)	(386%)			Timing	Public Works Overhead and Plant Operation costs are tracking lower than expected, Recoveries will have to be review as part of the 22/23 Mid Year Budget Review.
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(734,002)	(69%)			Timing	Grant funding to date less than anticipated due to delays with Silo Projector purchase, Netball court works and Hall renovations. These will even out over the remainder of the year.
Proceeds from Disposal of Assets	(46,687)	(23%)			Timing	Assets to date have achieved higher than sale price, several asset yet to be disposed this variance should clear by end of year.
Land and Buildings	103,856	71%			Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	438,931	48%			Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	458,552	64%			Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Parks and Ovals	13,462	88%			Timing	Capital works - Refer to Note 8 Capital details
Transfer from Reserves	(37,534)	(50%)			Timing	Will be completed as part of Term Deposit renewal in December.
Transfer to Reserves	14,886	19%				Transfer to Reserves is lower than expected to date.

KEY INFORMATION

Attachment 10.8

		Debtors Trial Balance					
		As at 31.12.2022					
Debtor #	Name	Credit Limit	02.10.2022	01.11.2022	01.12.2022	31.12.2022	Total
			GT 90 days	GT 60 days	GT 30 days	Current	
			Age				
			Of				
			Oldest				
			Invoice				
			(90Days)				
B101			0.00	0	0.00	0.00	-100.00
B109			0.00	0	0.00	90.20	90.20
C102			4137.89	550	0.00	0.00	4137.89
C117			200.00	295	0.00	0.00	200.00
M146			0.00	0	200.00	0.00	200.00
O17			0.00	0	0.00	0.00	-240.00
S115			0.00	0	0.00	0.00	-200.00
T8			2174.55	358	0.00	0.00	2174.55
T52			0.00	0	0.00	0.00	-676.73
W60			0.00	0	0.00	0.00	-100.00
Totals --- Credit Balances:		-1316.73	6512.44	200.00	0.00	90.20	5485.91

		Debtors Trial Balance						
		As at 31.01.2023						
Debtor #	Name	Credit Limit	02.11.2022		02.12.2022	01.01.2023	31.01.2023	Total
			GT 90 days	Age	GT 60 days	GT 30 days	Current	
			Of					
			Oldest					
			Invoice					
		(90Days)						
B101			0.00	0	0.00	0.00	0.00	-200.00
B109			0.00	0	0.00	90.20	0.00	90.20
C102			3537.89	581	0.00	0.00	0.00	3537.89
C117			200.00	326	0.00	0.00	0.00	200.00
E2			0.00	0	0.00	0.00	2750.00	2750.00
F29			0.00	0	0.00	0.00	0.00	-162.76
G53			0.00	0	0.00	0.00	200.00	200.00
H48			0.00	0	0.00	0.00	200.00	200.00
M146			200.00	110	0.00	0.00	0.00	200.00
O17			0.00	0	0.00	0.00	0.00	-240.00
S115			0.00	0	0.00	0.00	0.00	-200.00
T8			2174.55	389	0.00	0.00	0.00	2174.55
T12			0.00	0	0.00	0.00	2575.00	2575.00
T52			0.00	0	0.00	0.00	0.00	-758.13
W60			0.00	0	0.00	0.00	0.00	-100.00
Totals --- Credit Balances:		-1660.89	6112.44		0.00	90.20	5725.00	10266.75

Attachment 10.8

Commonwealth Corporate Charge Card

29 November, 2022 to 29 December, 2022

Chief Executive Officer

23/12/22 - Fuel for OTS	\$	83.98
23/12/22 - Fuel for OTS	\$	51.23
27/12/22 - Fuel for OTS	\$	92.75
	\$	227.96

Deputy Chief Executive Officer

29/11/2022 - Fuel for 001TS	\$	113.42
24/12/2022 - Fuel for 001TS	\$	141.64
	\$	-
	\$	255.06

Annual Card Fees	\$	-
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Total Direct Debit Payment made on 04/01/2023	\$	483.02
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Police Licensing

Direct Debits from Trust Account

1st December, 2022 to 31st December, 2022

CBA Police Licensing Account

Thursday, 1 December 2022	-\$	516.55
Thursday, 1 December 2022	-\$	516.55
Friday, 2 December 2022	-\$	609.10
Tuesday, 6 December 2022	-\$	1,213.35
Wednesday, 7 December 2022	-\$	119.40
Monday, 12 December 2022	-\$	156.50
Tuesday, 13 December 2022	-\$	1,419.25
Wednesday, 14 December 2022	-\$	30.50
Thursday, 15 December 2022	-\$	319.40
Thursday, 22 December 2022	-\$	4,495.20
Friday, 23 December 2022	-\$	7,891.15
Wednesday, 28 December 2022	-\$	93.70
Total Direct Debits	-\$	17,380.65

Bank Fees

Direct Debits from Muni Account

1st December,2022 to 31th December,2022

Total direct debited from Municipal Account	\$	341.27
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Payroll

1st December,2022 to 31th December,2022

Tuesday, 6 December 2022	\$	59,584.35
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Tuesday, 20 December 2022	\$	48,661.45
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	\$	108,245.80
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Commonwealth Corporate Charge Card

30 December, 2022 to 30 January, 2023

Chief Executive Officer

30/12/22 - Fuel for OTS	\$	100.37
30/12/22 - Fuel for OTS	\$	94.18
	\$	194.55

Deputy Chief Executive Officer

Nil	\$	-
	\$	-

Annual Card Fees	\$	-
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Total Direct Debit Payment made on 02/01/2023	\$	194.55
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Police Licensing

Direct Debits from Trust Account

1st January, 2023 to 31st January, 2023

CBA Police Licensing Account

Thursday, 5 January 2023	-\$	30.50
Friday, 6 January 2023	-\$	553.95
Thursday, 12 January 2023	-\$	1,937.60
Friday, 13 January 2023	-\$	182.10
Monday, 16 January 2023	-\$	75.80
Thursday, 19 January 2023	-\$	57.60
Friday, 20 January 2023	-\$	26.80
Monday, 23 January 2023	-\$	487.40
Friday, 27 January 2023	-\$	325.65
Monday, 30 January 2023	-\$	1,139.30
	\$	-
	\$	-
Total Direct Debits	-\$	4,816.70

Bank Fees

Direct Debits from Muni Account
1st January,2023 to 31st January,2023

Total direct debited from Municipal Account	\$	238.01
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Payroll

1st January,2023 to 31st January,2023

Tuesday, 3 January 2023	\$	44,934.53
Tuesday, 17 January 2023	\$	39,889.16
Tuesday, 31 January 2023	\$	41,935.99
	\$	126,759.68

Attachment 10.8

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SHIRE OF THREE SPRINGS Statement of Payments for the Month of December 2022

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Shire of Three Springs - Department Of Transport		
11665	19/12/2022	Bi-Annual Fleet Licence Renewal		4,495.20
		Three Springs Engineering		
11666	21/12/2022	Monthly Account		555.00
		Aquatic Services WA Pty Ltd		
EFT18456	02/12/2022	Contractor		1,777.60
		The Trustee for BUTCHER FAMILY TRUST T/A Animal Pest Management Services		
EFT18457	02/12/2022	Contractor		3,630.00
		BOC Gases		
EFT18458	02/12/2022	Monthly account		29.02
		Bob Waddell & Associates Pty Ltd		
EFT18459	02/12/2022	Consultant		288.75
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT18460	02/12/2022	Consultant		990.00
		Winc Australia Pty Limited		
EFT18461	02/12/2022	Monthly account		260.72
		Nep Live Events Pty Ltd T/as Creative Technology Australia & New Zealand		
EFT18462	02/12/2022	Contractor		177,157.09
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT18463	02/12/2022	Monthly account		20,587.00
		Hille, Thompson & Delfos Surveyors & Planners		
EFT18464	02/12/2022	Contractor		1,133.00
		Herring's Coastal Plumbing & Gas Fitting Services		
EFT18465	02/12/2022	Contractor		211.84
		Hersey's Safety Pty Ltd		
EFT18466	02/12/2022	Monthly account		4,980.70
		Lydia Highfield		
EFT18467	02/12/2022	Consultant		3,510.00
		INFINITUM TECHNOLOGIES PTY LTD		
EFT18468	02/12/2022	IT Services for Medical Centre		1,663.09
		Kleenheat (Wesfarmers Kleenheat Gas Pty Ltd)		
EFT18469	02/12/2022	Annual Cylinder Charge		93.50
		Geraldton Totally Workwear		
EFT18470	02/12/2022	Uniform		255.16
		The Trustee For McAuliffe Family Trust T/A Mingenew Tyre Services Pty Ltd		
EFT18471	02/12/2022	Monthly account		1,470.30
		Midwest Lock And Safe		
EFT18472	02/12/2022	Contractor		1,220.01
		Soundbay Pty Ltd T/as Manny's & Store Dj		
EFT18473	02/12/2022	Contractor		505.00
		Orbit Health & Fitness Solutions Pty Ltd		
EFT18474	02/12/2022	Contractor		544.50
		Perfect Computer Solutions		
EFT18475	02/12/2022	IT & Computer Services		935.00
		Profounder Turfmaster Pty Ltd		
EFT18476	02/12/2022	Contractor		4,834.50
		Joyce Elizabeth Ridley		
EFT18477	02/12/2022	Reimbursement for Seniors Dinner Cake		61.50

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SHIRE OF THREE SPRINGS
Statement of Payments for the Month of December 2022

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Australian Communications And Media Authority (ACMA)		
EFT18478	02/12/2022	Annual Licence Renewal		114.00
		Sunny Sign Company Pty Ltd		
EFT18479	02/12/2022	Monthly Account		228.80
		Steve's Transportables Group Pty Ltd Aft Shorter Family Trust		
EFT18480	02/12/2022	Monthly Account		19,305.00
		SCP Midwest Pty Ltd T/as Sun City Plumbing		
EFT18481	02/12/2022	Contractor		1,017.50
		Three Springs IGA		
EFT18482	02/12/2022	Monthly account		180.54
		Three Springs Rural Services		
EFT18483	02/12/2022	Monthly Account		7.95
		The Trustee For Lotsu Family Trust T/as Shire Of Three Springs Medical Centre		
EFT18484	02/12/2022	Pre Employment Medical		1,351.00
		Urbis Pty Ltd		
EFT18485	02/12/2022	Consultant		1,959.93
		Van't Veer Services		
EFT18486	02/12/2022	Monthly account		15.20
		WA Treasury Corporation		
EFT18487	02/12/2022	Loan No. 160 Interest payment - Loan 160 Swimmingpool U/G 2		12,178.29
		WA Contract Ranger Services Pty Ltd		
EFT18488	02/12/2022	Contract Ranger Services		1,724.25
		Zed Elect		
EFT18489	02/12/2022	Contractor		134.41
		Australian Taxation Office		
EFT18490	09/12/2022	BAS Remittance for November 2022		22,420.00
		Bob Waddell & Associates Pty Ltd		
EFT18491	09/12/2022	Consultant		618.75
		Breeze Connect Pty Ltd		
EFT18492	09/12/2022	Monthly account		137.92
		Toll Transport Pty Ltd		
EFT18493	09/12/2022	Monthly Account		244.84
		Winc Australia Pty Limited		
EFT18494	09/12/2022	Monthly Account		590.72
		Cleanaway Pty Ltd		
EFT18495	09/12/2022	Monthly Account		277.93
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT18496	09/12/2022	Monthly Account		1,428.15
		Geraldton Lock & Key Specialists		
EFT18497	09/12/2022	Monthly account		83.60
		Hersey's Safety Pty Ltd		
EFT18498	09/12/2022	Monthly Account		2,835.36
		IRIS Consulting Group Pty Ltd		
EFT18499	09/12/2022	Consultant		682.00
		INFINITUM TECHNOLOGIES PTY LTD		
EFT18500	09/12/2022	Monthly account		1,663.09
		Jb Hi-fi Group Pty Ltd		
EFT18501	09/12/2022	Monthly Accout		202.42
		QTM Pty Ltd Quality Traffic Management		
EFT18502	09/12/2022	Consultant		990.00

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SHIRE OF THREE SPRINGS
Statement of Payments for the Month of December 2022

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT18503	09/12/2022	Geraldton Subcentre c Monthly Account		8.49
EFT18504	09/12/2022	Three Springs Primary School Donation		90.00
EFT18505	09/12/2022	Three Springs Rural Services Uniform		200.19
EFT18506	21/12/2022	Casilli Holdings Pty Ltd T/as Avant Edge Consulting Consultant		6,050.00
EFT18507	21/12/2022	Kelsey Atcheson REFUND OF GYM FOB BOND - KELSEY ATCHESON		30.00
EFT18508	21/12/2022	The Trustee For Burgess Rawson Wa Unit Trust T/as Burgess Rawson Pty Ltd Water Usage		49.23
EFT18509	21/12/2022	Department of Mines, Industry Regulation & Safety (previously Building Commission) BSL COLLECTED FOR NOVEMBER 2022		113.30
EFT18510	21/12/2022	Bunnings Group Limited Monthly Account		279.56
EFT18511	21/12/2022	Bob Waddell & Associates Pty Ltd Consultant		206.25
EFT18512	21/12/2022	Bridgestone Service Centre Geraldton Monthly Account		1,827.00
EFT18513	21/12/2022	Robert Ross Waddell T/A Bob Waddell Consultant Consultant		1,113.75
EFT18514	21/12/2022	Toll Transport Pty Ltd Monthly Account		314.29
EFT18515	21/12/2022	Wine Australia Pty Limited Monthly Account		548.90
EFT18516	21/12/2022	Christopher Shaun Connaughton Deputy President Sitting Fees		2,062.50
EFT18517	21/12/2022	Cleanaway Pty Ltd Refuse Collection		529.24
EFT18518	21/12/2022	Nadine Eva Councillor Sitting Fees		1,325.00
EFT18519	21/12/2022	Julia Ennor Councillor Sitting Fees		925.00
EFT18520	21/12/2022	Kb & Em Crouch Family Trust T/As Fifth Street Furniture Mart Monthly Account		899.00
EFT18521	21/12/2022	Frank Gilmour Pest Control Contractor		220.00
EFT18522	21/12/2022	Susan Lea Gill Employee Expense Claim Reimbursement		160.52
EFT18523	21/12/2022	Health Communication Network Pty Limited T/a Medical Director Annual Subscription for Medical Centre		1,309.00
EFT18524	21/12/2022	Robert James Heal Councillor Sitting Fees		1,125.00
EFT18525	21/12/2022	Hersey's Safety Pty Ltd Monthly Account		3,336.00
EFT18526	21/12/2022	Shire of Irwin Consultant		3,773.00
		Kleenheat (Wesfarmers Kleenheat Gas Pty Ltd)		

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT18527	21/12/2022	Kleenheat (Wesfarmers Kleenheat Gas Pty Ltd) Annual Cylinder Charge		327.25
EFT18528	21/12/2022	Western Australian Land Information Authority T/a Landregistryservicesaustralia Monthly Account		71.80
EFT18529	21/12/2022	Chris Lane President Sitting Fees		5,675.00
EFT18530	21/12/2022	LGISWA T/AS LGIS Mutual Services Regional Risk Co-Ordinator Fee December 2022		2,640.00
EFT18531	21/12/2022	Olatoye Lotsu REFUND OF GYM FOB BOND - OLATOYE LOTSU		30.00
EFT18532	21/12/2022	Jennifer Dorothy Mutter Councillor Sitting Fees		1,325.00
EFT18533	21/12/2022	Zachary Thomas Kennedy Mills Councillor Sitting Fees		525.00
EFT18534	21/12/2022	The Trustee For McAuliffe Family Trust T/A Mingenew Tyre Services Pty Ltd Monthly Account		1,673.10
EFT18535	21/12/2022	J M & S Enterprises Pty Ltd T/As RBC Rural Monthly Account		387.09
EFT18536	21/12/2022	Officeworks Monthly Account		230.04
EFT18537	21/12/2022	Perfect Computer Solutions IT & Computer Services		865.50
EFT18538	21/12/2022	Rossiter & Co Catering		155.00
EFT18539	21/12/2022	Dudawa Haulage Contractor		9,831.36
EFT18540	21/12/2022	Australian Communications And Media Authority (ACMA) Annual Licence Fee		122.00
EFT18541	21/12/2022	Sweetman's Hardware Monthly Account		257.10
EFT18542	21/12/2022	Jamie Sadler REFUND OF GYM FOB BOND - JAMIE SADLER		50.00
EFT18543	21/12/2022	Three Springs Motel (Barracks) Monthly Account		370.00
EFT18544	21/12/2022	WA Contract Ranger Services Pty Ltd Contract Ranger Services		731.50
EFT18545	21/12/2022	Valentin Wayolle REFUND OF GYM FOB BOND - VALENTIN WAYOLLE		50.00
DD13439.1	10/12/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENTS 10/12/2021		422.00
DD14391.1	16/12/2022	Telstra Monthly Account		356.07
DD14392.1	08/12/2022	Telstra Monthly Account		1,488.11
DD14394.1	16/12/2022	Synergy Monthly account		64.66
DD14401.1	01/12/2022	Exetel Pty Ltd Monthly account		425.00
DD14416.1	06/12/2022	The Trustee For Aware Super T/a Aware Super Pty Ltd Payroll deductions		6,334.85

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DD14416.2	06/12/2022	ANZ Smart Choice Super Superannuation contributions		295.69
DD14416.3	06/12/2022	Retail Employees Superannuation Pty Ltd (REST) Superannuation contributions		261.57
DD14416.4	06/12/2022	Australian Super Superannuation contributions		850.23
DD14416.5	06/12/2022	Cbus Super Superannuation contributions		243.63
DD14416.6	06/12/2022	Amp Limited Superannuation contributions		102.47
DD14417.1	01/12/2022	Commonwealth Bank of Australia Monthly account		1,438.08
DD14418.1	28/12/2022	Telstra Monthly account		454.92
DD14423.1	23/12/2022	Synergy Monthly Electricity Account		2,441.98
DD14424.1	28/12/2022	Water Corporation Water Usage and Service Charge Account		396.88
DD14432.1	01/12/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 29/11/2022		516.55
DD14433.1	01/12/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENT FOR 01/12/2022		516.55
DD14434.1	02/12/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 30/11/2022		609.10
DD14435.1	29/12/2022	Water Corporation Water Use and Service Charge Account		3,405.23
DD14435.2	08/12/2022	Water Corporation Water use and Service Charge Account		2,204.69
DD14436.1	28/12/2022	Water Corporation Water Use and Service Charge Account		4,870.08
DD14437.1	23/12/2022	Water Corporation Water Use and Service Charge Account		3,679.11
DD14443.1	06/12/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENT FOR 06/12/2022		1,213.35
DD14444.1	07/12/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENT FOR 07/12/2022		119.40
DD14447.1	12/12/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 12/12/2022		156.50
DD14467.1	29/12/2022	Water Corporation Water Use and Service Charge Account		183.57
DD14473.1	13/12/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENT FOR 13/12/2022		1,419.25
DD14474.1	14/12/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENT FOR 14/12/2022		30.50
DD14475.1	15/12/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENT FOR 15/12/2022		319.40
DD14478.1	20/12/2022	The Trustee For Aware Super T/a Aware Super Pty Ltd Payroll deductions		6,324.32
DD14478.2	20/12/2022	ANZ Smart Choice Super Superannuation contributions		303.75
DD14478.3	20/12/2022	Retail Employees Superannuation Pty Ltd (REST) Superannuation contributions		257.79

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		Australian Super		
DD14478.4	20/12/2022	Superannuation contributions		840.35
		Cbus Super		
DD14478.5	20/12/2022	Superannuation contributions		232.41
		Amp Limited		
DD14478.6	20/12/2022	Superannuation contributions		72.27
		Department Of Transport - Daily Licensing		
DD14491.1	22/12/2022	POLICE LICENSING DIRECT DEBIT PAYMENT FOR 22/12/2022		4,495.20
		Department Of Transport - Daily Licensing		
DD14492.1	23/12/2022	POLICE LICENSING DIRECT DEBIT PAYMENT FOR 23/12/2022		7,891.15
		Department Of Transport - Daily Licensing		
DD14493.1	28/12/2022	POLICE LICENSING DIRECT DEBIT PAYMENT FOR 28/12/2022		93.70
		Water Corporation		
DD14500.1	23/12/2022	Service Charge		129.82

REPORT TOTALS

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	17,802.65
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	391,049.62
TOTAL		408,852.27

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		Commissioner of Police		
11667	19/01/2023	Annual Corporate Firearm Licence Renewal		147.00
		Auspire - Australia Day Council of Australia		
EFT18546	12/01/2023	Australia Day Awards		4.00
		Aquatic Services WA Pty Ltd		
EFT18547	12/01/2023	Contractor		935.00
		The Trustee for BUTCHER FAMILY TRUST T/A Animal Pest Management Services		
EFT18548	12/01/2023	Contractor		1,892.00
		BOC Gases		
EFT18549	12/01/2023	Monthly account		29.99
		Bob Waddell & Associates Pty Ltd		
EFT18550	12/01/2023	Consultant		907.50
		Breeze Connect Pty Ltd		
EFT18551	12/01/2023	Monthly account		89.50
		Winc Australia Pty Limited		
EFT18552	12/01/2023	Monthly account		1,314.50
		Shire Of Chapman Valley		
EFT18553	12/01/2023	Planning Services		1,212.75
		Greymach Pty Ltd T/a Geraldton Ag And Industy Supplies		
EFT18554	12/01/2023	Monthly Account		278.00
		Herring's Coastal Plumbing & Gas Fitting Services		
EFT18555	12/01/2023	Contractor		137.50
		Stephen Walter Hunter		
EFT18556	12/01/2023	Contractor		410.00
		INFINITUM TECHNOLOGIES PTY LTD		
EFT18557	12/01/2023	Monthly account		1,663.09
		Riley Warren Isbister		
EFT18558	12/01/2023	Inflatable Assistant		60.00
		Jorge El Khouri T/as Khouri Engineering Services		
EFT18559	12/01/2023	Consultant		3,630.00
		Geraldton Kennards Hire Pty Ltd		
EFT18560	12/01/2023	Contractor		674.00
		Western Australian Land Information Authority T/a Landregistryservicesaustralia		
EFT18561	12/01/2023	Valuations		42.15
		Mitchell and Brown Communications - Vidguard		
EFT18562	12/01/2023	Contractor		320.80
		Soundbay Pty Ltd T/as Manny's & Store Dj		
EFT18563	12/01/2023	Contractor		39.00
		Officeworks		
EFT18564	12/01/2023	Monthly Account		553.95
		Perfect Computer Solutions		
EFT18565	12/01/2023	Monthly account		85.00
		PJC Services & Co Pty Ltd		
EFT18566	12/01/2023	Contractor		1,475.76
		Tanna Parker		
EFT18567	12/01/2023	Pool assistant		60.00
		Rossiter & Co		
EFT18568	12/01/2023	December account		28.00
		Australian Communications And Media Authority (ACMA)		

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Australian Communications And Media Authority (ACMA)		
EFT18569	12/01/2023	Annual Licence Renewal		114.00
		Sigma Companies Group PTY. LTD. T/a Sigma Chemicals		
EFT18570	12/01/2023	Monthly account		4,863.87
		Three Springs Sporting Club		
EFT18571	12/01/2023	Monthly account		3,000.00
		Three Springs IGA		
EFT18572	12/01/2023	Monthly account		447.40
		Heidi Elisha Taylor		
EFT18573	12/01/2023	REFUND OF HALL BOND (NORTH MIDLAND HEALTH SERVICE) - HE		100.00
		Urbis Pty Ltd		
EFT18574	12/01/2023	Consultant - Phase 1		2,434.17
		Van't Veer Services		
EFT18575	12/01/2023	Monthly Account		69.50
		Westrac Pty Ltd		
EFT18576	12/01/2023	Contractor		2,559.62
		WA Contract Ranger Services Pty Ltd		
EFT18577	12/01/2023	Monthly Account		888.25
		Australian Taxation Office		
EFT18578	19/01/2023	BAS Remittance for December 2022		19,916.00
		Screenlink Pty Ltd T/A Aussie IT, WA Ink and Batteries Plus		
EFT18579	19/01/2023	Monthly account		876.05
		Advanced Air Filter Cleaning (Roellary Pty Ltd)		
EFT18580	19/01/2023	Monthly account		666.60
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT18581	19/01/2023	Consultant		2,021.25
		Toll Transport Pty Ltd		
EFT18582	19/01/2023	Monthly account		1,614.48
		City Of Greater Geraldton		
EFT18583	19/01/2023	Building Certification		1,044.78
		The Trustee For Riverlight Unit Trust T/as Cramer & Neill Refrigeration		
EFT18584	19/01/2023	Contractor		13,855.98
		Coates Hire Operations Pty Limited		
EFT18585	19/01/2023	Monthly account		268.86
		Winc Australia Pty Limited		
EFT18586	19/01/2023	Monthly account		519.32
		Forpark Australia		
EFT18587	19/01/2023	Monthly account		218.90
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT18588	19/01/2023	Monthly Account		1,263.64
		Hersey's Safety Pty Ltd		
EFT18589	19/01/2023	Monthly account		951.85
		IT Vision Australia Pty Ltd		
EFT18590	19/01/2023	Monthly account		1,100.00
		Christine Lane		
EFT18591	19/01/2023	REFUND OF GYM FOB BOND - GYM BOND - 000505F4B7FA60BB - CH		50.00
		Officeworks		
EFT18592	19/01/2023	Monthly account		774.90
		Protector Fire Services		
EFT18593	19/01/2023	Monthly account		1,086.75

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT18594	19/01/2023	Three Springs Rural Services Monthly Account		4,070.48
EFT18595	19/01/2023	***DO NOT USE*** Twinkarri Pty Ltd Contractor		10,758.00
EFT18596	19/01/2023	The Trustee For Team Medical Supplies Unit Trust T/as Team Medical Supplies Monthly Account		169.40
EFT18597	19/01/2023	Van't Veer Services Monthly account		23.30
EFT18598	24/01/2023	WA Treasury Corporation Government Guarantee Fee for period ending 31 December 2022		362.68
EFT18599	25/01/2023	Robert Ross Waddell T/A Bob Waddell Consultant Consultant		330.00
EFT18600	25/01/2023	Winc Australia Pty Limited Monthly account		277.20
EFT18601	25/01/2023	Choices Flooring Geraldton Contractor		1,570.00
EFT18602	25/01/2023	Donna Marie Newton Reimbursement		48.00
EFT18603	25/01/2023	Intelife Group Ltd Contractor		10,758.00
EFT18604	25/01/2023	Perfect Computer Solutions Monthly Account		170.00
EFT18605	25/01/2023	Protector Fire Services Biannual Fire Extinguisher and Equipment Service		3,989.43
EFT18606	25/01/2023	Tyford Co Atf Bodie & Jesse's Trust Monthly account		110.00
EFT18607	25/01/2023	Westrac Pty Ltd Monthly Account		216.89
DD14459.1	10/01/2023	Synergy Monthly Account		168.29
DD14483.1	03/01/2023	The Trustee For Aware Super T/a Aware Super Pty Ltd Payroll deductions		6,200.38
DD14483.2	03/01/2023	ANZ Smart Choice Super Superannuation contributions		334.39
DD14483.3	03/01/2023	Retail Employees Superannuation Pty Ltd (REST) Superannuation contributions		93.62
DD14483.4	03/01/2023	Australian Super Superannuation contributions		888.52
DD14483.5	03/01/2023	Cbus Super Superannuation contributions		243.63
DD14483.6	03/01/2023	Amp Limited Superannuation contributions		44.84
DD14485.1	03/01/2023	Exetel Pty Ltd Monthly account		425.00
DD14510.1	04/01/2023	Commonwealth Bank of Australia monthly account		483.02
DD14511.1	11/01/2023	Telstra Monthly account		1,482.42
DD14512.1	18/01/2023	Synergy Monthly account		5,356.46
DD14513.1	17/01/2023	Telstra Monthly account		1,227.58

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		Synergy		
DD14514.1	24/01/2023	Monthly account		2,363.20
		Department Of Transport - Daily Licensing		
DD14521.1	05/01/2023	POLICE LICENSING DIRECT DEBITS FOR 05/01/2023		30.50
		Department Of Transport - Daily Licensing		
DD14524.1	06/01/2023	POLICE LICENSING DIRECT DEBITS FOR 06/01/2023		553.95
		Synergy		
DD14525.1	30/01/2023	Monthly Account		1,185.99
		Telstra		
DD14530.1	24/01/2023	Monthly Account (Phone)		454.92
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD14534.1	17/01/2023	Payroll deductions		5,387.94
		ANZ Smart Choice Super		
DD14534.2	17/01/2023	Superannuation contributions		310.20
		Australian Super		
DD14534.3	17/01/2023	Superannuation contributions		798.89
		Cbus Super		
DD14534.4	17/01/2023	Superannuation contributions		243.63
		Amp Limited		
DD14534.5	17/01/2023	Superannuation contributions		77.77
		Telstra		
DD14535.1	24/01/2023	Monthly account		0.06
		Department Of Transport - Daily Licensing		
DD14544.1	12/01/2023	POLICE LICENSING DIRECT DEBITS FOR 12/01/2023		1,937.60
		Department Of Transport - Daily Licensing		
DD14546.1	13/01/2023	POLICE LICENSING DIRECT DEBIT PAYMENT FOR 13/01/2023		182.10
		Department Of Transport - Daily Licensing		
DD14548.1	16/01/2023	DEPARTMENT OF TRANSPORT DIRECT DEBITS FOR 16/01/2023		75.80
		Department Of Transport - Daily Licensing		
DD14550.1	19/01/2023	DEPARTMENT OF TRANSPORT LICENSING DIRECT DEBIT FOR 19/01		57.60
		Department Of Transport - Daily Licensing		
DD14553.1	20/01/2023	DEPARTMENT OF TRANSPORT LICENSING DIRECT DEBIT FOR 20/01		26.80
		Department Of Transport - Daily Licensing		
DD14555.1	23/01/2023	DEPARTMENT OF TRANSPORT LICENSING DIRECT DEBIT FOR 23/01		487.40
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD14559.1	31/01/2023	Payroll deductions		5,677.16
		ANZ Smart Choice Super		
DD14559.2	31/01/2023	Superannuation contributions		298.91
		Australian Super		
DD14559.3	31/01/2023	Superannuation contributions		918.90
		Amp Limited		
DD14559.4	31/01/2023	Superannuation contributions		88.06
		Department Of Transport - Daily Licensing		
DD14563.1	27/01/2023	DEPARTMENT OF TRANSPORT LICENSING DIRECT DEBIT FOR 27/01		325.65
		Department Of Transport - Daily Licensing		
DD14564.1	30/01/2023	DEPARTMENT OF TRANSPORT LICENSING DIRECT DEBIT FOR 30/01		1,139.30

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Cheque /EFT	Name	INV	
No	Date	Invoice Description	Amount

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Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	4,816.70
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	144,302.82
TOTAL		149,119.52