



ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
22 NOVEMBER 2023



WILDFLOWER COUNTRY



CONTENTS OF ATTACHMENTS ORDINARY COUNCIL MEETING 13 DECEMBER 2023

	Ordinary Council Agenda - Attachments	Pages
10.3	Correspondence from WA Electoral Commission	003 - 005
10.4	Delegation Register 2023/2024	006-065
10.6	Maintenance Grading Map October 2023 Schedule of Works	066-067
10.8	Annual Financial Report 2022-2023	
	10.8.1 Audited Annual Financial Report 2022-2023	068-105
	10.8.2 Auditors Opinion	106-108
	10.8.3 Transmittal Letter to CEO - Shire of Three Springs 30 June 2023	109-110
10.9	Monthly Financial Report 30 November 2023	111-139
10.10	Accounts for payment as of 30 November 2023	140-151



WILDFLOWER COUNTRY



WESTERN AUSTRALIAN
Electoral Commission
LGE 028
191,438

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

Dear Mr Woodward,

Councillor vacancy – Local Government Extraordinary Election – Cost Estimate

I refer to your email of 6th October 2023 confirming that you would like the Commission to undertake the extraordinary election for the Shire of Three Springs.

As a month has passed since the vacancy has occurred, under section 4.9(3) of the Act I hereby fix 8th March 2024 as the date for your extraordinary election.

As you are aware, if a declaration has been made under section 4.20(4) of the *Local Government Act 1995*, the local government is required to meet the expenses of the Commissioner in connection with the election to the extent required by regulations.

As such, to assist with the Council's decision under section 4.20(4) of the *Local Government Act 1995*, the Commission has estimated the cost to conduct your Council's election as a postal election at approximately \$13,000 (inc GST) which is based on the following assumptions:

- 335 electors;
- response rate of approximately 50%;
- appointment of a local Returning Officer; and
- count to be conducted at your office using CountWA.

Costs not included in this estimate:

- non-statutory advertising (i.e. additional advertisements in community newspapers and promotional advertising);
- any legal expenses other than those that are determined to be borne by the Western Australian Electoral Commission in a Court of Disputed Returns;
- local government staff members to issue replacement votes; and
- the cost of any casual staff to assist the Returning Officer on election day or night

This cost estimate is **not** to be taken as my written agreement to be responsible for the conduct of the local government extraordinary election for the Shire of Three Springs in accordance with section 4.20(4) of the *Local Government Act 1995*.

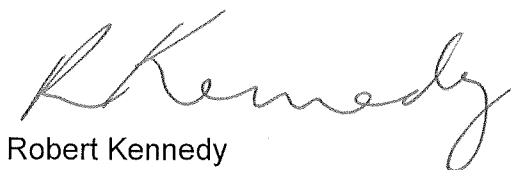
I will provide that written agreement upon receiving written confirmation from you that:

- A. Your Council agrees to the costs estimate of approximately \$13,000 as set out above; and
- B. You agree that, upon receiving my written agreement, the following two motions will be presented to your Council (**unchanged**):
 - 1. 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 extraordinary election;
 - 2. decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the extraordinary election will be as a postal election.

For the Commission to conduct the extraordinary election as a postal election, your Council will then need to pass the above two motions (**unchanged**) by an absolute majority *after* receiving my written agreement.

If you have any further queries, please contact lgelections@waec.wa.gov.au.

Yours sincerely



Robert Kennedy
ELECTORAL COMMISSIONER

10 November 2023



WESTERN AUSTRALIAN
Electoral Commission
LGE 028

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

Dear Mr Woodward,

**Councillor vacancy – Local Government Extraordinary Election –
Written Agreement**

I refer to your email dated 4th December 2023 in which you accept the WAEC's Cost Estimate for the 2024 Local Government Extraordinary Election and commit to take it to your next council meeting.

For the purposes of section 4.20(4) of the *Local Government Act 1995*, this letter constitutes my written agreement to be responsible for the conduct of the local government extraordinary election for the Shire of Three Springs **subject to** your Council passing the following two motions (**unchanged**):

1. 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 extraordinary election;
2. decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the extraordinary election will be as a Postal election.

For the Commission to conduct the extraordinary election as a Postal election, your Council will then need to pass the above two motions (**unchanged**) by an absolute majority upon receipt of this letter.

Once the Council passes the abovementioned motions, please forward confirmation to the Commission to the email address below.

If you have any queries, please contact lgelections@waec.wa.gov.au.

Yours sincerely,

Robert Kennedy
ELECTORAL COMMISSIONER

5th December 2023

SHIRE OF THREE SPRINGS

DELEGATION REGISTER

Shire of Three Springs

Adopted by Council December 2019



[illegible]

CONTENTS

SCHEDULE OF DELEGATIONS.....	3
GO001- Appoint Authorised Persons.....	5
GO002- Property Acquisition and Disposal.....	6
GO003 -Public Notice of Council and Committee Meetings.....	7
GO004 –Execution of Contract Documents.....	8
CS001 - Cemeteries Act 1986 - Authorised Persons	9
CS002 - Payments from Municipal Fund and Trust Fund	10
CS003- Making a Cash Advance to a Person.....	11
CS004 - Investment of Surplus Funds.....	12
CS005 – Waiving & Granting of Concessions & Write-Off of Debts other than Rates & Service Charges...13	
CS006 - Reimbursement of Expenses Incurred by an Employee.....	14
CS007 - Reimbursement of Expenses Incurred by Councillors	15
CS008 – Authorised Purchasing Officers.....	16
CC001 - Sponsorships, Donations and Waiver of Fees.....	17
DS001 - Building Act 2011 - Appointment of Authorised Persons	18
DS002 - Issue Licence to Deposit Material on Street and Excavate on Land Abutting a Street.....	19
DS003 - Issue and Revocation of Building Orders	20
DS004 - Occupancy Permit or Building Approval Certificate.....	21
DS005 – Food Act 2008 – Food Business Registrations	22
DS006 - Authority to Issue a Prohibition Order (Food Act 2008).....	23
DS007 – Food Act 2008 – Appoint Authorised Officers.....	24
DS008 - Authority to Serve Infringement Notices (Food Act 2008).....	25
DS009– Public Health Act 2016.....	26
DS010 – Health (Asbestos) Regulations 1992.....	27
DS011 - Shire of Three Springs Town Planning Scheme No. 2 (Update 15/10/19).....	28
DS012 - Joint Development Assessment Panel Applications.....	29
DS013 - Infringements and Direction Notices.....	32
DS014 - Power of Entry	33
DS015 - Exemption from the Requirement to Pay a Fee – Trading in Thoroughfares and Public Places 34	
DS016- Certain Things to be done in Respect of Land	35
DS017 - Response to Applications for Subdivision and Amalgamation.....	36
DS018- Response to Application for Public Works	37
DS019 - Control of Vehicles (Off-Road Areas) Act 1978 – Authorised Officer	38
DS020 - Permits for Heavy Haulage Vehicles	39
DS021- Temporary Road Closures.....	39
DS022 - Revocation of Temporary Road Closure to Vehicles.....	40
DS023 - Private Works.....	41
DS024 - Private Works On, Over or Under Public Places.....	42
DS025 - Gates and Other Devices Across Thoroughfares	43
DS026 - Plans, Thoroughfares Levels and Alignments	44
DS027 - Excavation on Public Thoroughfares	45
DS028 - Crossing from Public Thoroughfare to Private Land or Private Thoroughfare.....	46
DS029 - Bonds for Uncompleted Works	47
LO001 - Bushfires Act 1954 - Authorised Persons	48
LO002 - Cat Act 2011 - Authorised Persons	49
LO003 - Dog Act 1976 - Authorised Persons.....	50
LO004 - Prohibited and Restricted Burning Times Variation.....	51
LO005 - Notices of Legal Proceedings-Bush Fires	52

LO006 - Bushfires Act 1954 - Powers and Duties.....53

LO007 - Dog Act 1976-Infringements.....54

LO008 - Litter Act - Withdrawal of Infringement Notices 55

SCHEDULE OF DELEGATIONS

No.	Delegation	CEO	DCEO	SOW	SOPF	ESR	FO	ES	TP	BO	EHO	BMO	AFO	RC
GO001	Appoint Authorised Persons	X												
GO002	Property Acquisition and Disposal	X	X											
GO003	Public Notice of Council and Committee Meetings	X	X					X						
GO004	Execution of Documents and Affixing of Common Seal to Documents	X	X											
CS001	Cemeteries Act 1986 - Authorised Persons	X	X	X										
CS002	Payments from Municipal Fund and Trust Fund	X	X				X						X	
CS003	Making a Cash Advance to a Person	X	X				x						x	
CS004	Investment of Surplus Funds	X	X											
CS005	Waiving and Granting of Concessions and Write-Off of Debts other than Rates & Service Charges	X	X											
CS006	Reimbursement of Expenses Incurred by an Employee	X	X				x						x	
CS007	Reimbursement of Expenses Incurred by Councillors	X	X				x						x	
CS008	Authorised Purchasing Officer	X	X	X	X		x	X				x		x
CC001	Sponsorship, Donations and Waiver of Fees	X	X											
DS001	Building Act 2011 – Appointment of Authorised Persons	X	X							x				
DS002	Issue Licence to Deposit Material on Street and Excavate on Land Abutting a Street	X	X							x				
DS003	Issue and Revocation of Building Orders	X	X							x				
DS004	Occupancy Permit or Building Approval Certificate	X	X							x				
DS005	Food Act 2008 – Food Business Registrations	X	X								X			

DS006	Authority to issue a Prohibition Order (Food Act 2008)	X	X								x			
DS007	Food Act 2008 – Appoint Authorised Officer	X	X								x			
DS008	Authority to serve Infringement Notices (Food Act 2008)	X	X								x			
DS009	Public Health Act 2016	X	X								x			x
DS010	Health (Asbestos) Regulations 1992	X	X							x	x			x
DS011	Shire of Three Springs Town Planning Scheme No. 3	X	X						x					
DS012	Joint Development Assessment Panel Applications	X	X						x					
DS013	Infringements and Direction Notices	X	X						x					x
DS014	Power of Entry	X	X						x	x				x
DS015	Exemption from the Requirement to Pay a Fee – Trading in Thoroughfares and Public Places	X	X						x					
DS016	Certain Things to be done in Respect of Land	X	X						x					
DS017	Response to Applications for Subdivision and Amalgamation	X	X						x					
DS018	Response to Application for Public Works	X	X	X	x									
DS019	Control of Vehicles (Off-Road)	X	X	X		x								x
DS020	Permits for Heavy Haulage Vehicles	X	X	X										x
DS021	Temporary Road Closures	X	X	X										x
DS022	Revocation of Temporary Road Closure to Vehicles	X	X	X										x
DS023	Private Works	X	X	X										
DS024	Private Works On, Over or Under Public Places	X	X	X										
DS025	Gates and Other Devices Across Thoroughfares	X	X	X										x
DS026	Plans – Thoroughfares Levels & Alignments	X	X	X										x
DS027	Excavation on Public Thoroughfares	X	X	X										x

DS028	Crossing from Public Thoroughfare to Private Land or Private Thoroughfare	X	X	X											x
DS029	Bonds for Uncompleted Works	X	X	X											
LO001	Bushfires Act 1954 – Authorised Persons	X	X	X		x									x
LO002	Cat Act 2011 – Authorised Persons	X	X	X		x	x								x
LO003	Dog Act 1976 – Authorised Persons	X	X	X		x									x
LO004	Prohibited and Restricted Burning Times Variation	X	X	X		x									x
LO005	Notices of Legal Proceedings - Bush Fires	X	X	X		x									x
LO006	Bushfires Act – Powers and Duties	X	X	X		x									x
LO007	Dog Act 1976 - Infringements	X	X	X		x									x
LO008	Litter Act - Withdrawal of Infringement Notices	X	X												

Legend

CEO	Chief Executive Officer
DCEO	Deputy Chief Executive Officer SOWS
SOW	Supervisor of Works Services
SOPF	Supervisor of Parks & Facilities
ESR	Emergency Services Ranger
FO	Finance Officer
ES	Executive Secretary
TP	Town Planner
BO	Building Surveyor
EHO	Environmental Health Officer
BMO	Building Maintenance Officer
AFO	Assistant Finance Officer
RC	Risk Coordinator

GOVERNANCE

GO001 – Appoint Authorised Persons

Date Adopted:	December 2019	Delegate:	CEO
Date Last Reviewed:	December 2023	Sub-Delegated:	DCEO
Policy Reference:		Chief Executive	
		Instruction/Procedure:	

Legal (Parent): Power Enabling Delegation: - Local Government Act 1995, sections 5.42 Delegation of some powers or duties to the CEO 5.43 Limitations on delegations to the CEO Power Enabling Sub-Delegation: - Local Government Act 1995, s.5.44 CEO may delegate some powers and duties to other employees	Legal (Subsidiary): Power Delegated: - Local Government Act 1995 - s.3.24 Authorising persons under this subdivision (Part 3, Division 3, Subdivision 2 – Certain provisions about land)
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Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer to appoint persons or classes of persons as Authorised Persons in accordance with Section 9.10 of the *Local Government Act 1995*, for the purposes of fulfilling prescribed functions within the:

1. *Local Government Act 1995*, inclusive of Regulations;
2. Shire of Three Springs Local Laws made under the *Local Government Act 1995*;
3. *Graffiti Vandalism Act 2016*, s.15 Application; and
4. *Caravan Parks and Camping Grounds Act 1995*, s.17 Authorisations.

Subject to:

- (a) At least once each financial year, the CEO is required to circulate to Councillors a copy of the Shire of Three Springs's Schedule of Authorisations.

GO002 - Property Acquisition and Disposal

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995 (Sections 5.42/5.43(d))

Legal (Subsidiary):

Description of Functions Delegated

The CEO is delegated authority to acquire or dispose of any land valued at an amount not exceeding \$250,000 provided that appropriate provision is made in Council's Budget where items are to be acquired, and Council is advised in advance of the intention to dispose of any land.

G0003 - Public Notice of Council and Committee Meetings

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO ES
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42

Legal (Subsidiary):
1. Local Government (Administration) Regulation 1996 section 12.

Description of Functions Delegated

The Chief Executive Officer is delegated the authority to exercise any of its powers in accordance with *Local Government Act 1995* section 5.42.

GO004 – Execution of Contract Documents

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 9.49 A, B

Legal (Subsidiary):

Description of Functions Delegated

The Chief Executive Officer and Deputy Chief Executive Officer is delegated authority to execute documents.

CS001 - Cemeteries Act 1986 - Authorised Persons

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO SOW
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Cemeteries Act 1986

Legal (Subsidiary):

Description of Functions Delegated

The Chief Executive Officer is delegated authority to appoint authorised persons to exercise the Powers and duties set out in respect of Sections 6 and 64 - *Cemeteries Act 1986* subject to:

1. A Schedule of Authorisations being submitted to Council from time to time; and
2. The Officers and/or Employees exercising the Delegation, keeping a written record of details of how the delegation was exercised, when the delegation was exercised and the persons or classes of persons directly affected by the exercise of the power on the discharge of the duty.

CS002 - Payments from Municipal Fund and Trust Fund

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	3007-Purchasing Policy

Delegate:	CEO
Sub-Delegated:	DCEO, FO, AFO
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42

Legal (Subsidiary):
1. Local Government (Financial Management) Regulations 1996, Regulation 12(1)(b)

Description of Functions Delegated

Council delegates its authority and power to the Chief Executive Officer to:

1. Authorise and make payments by cheque or electronic funds transfer (EFT) from the Municipal Fund or the Trust Fund [FM r.12(1)(b)]

Subject to:

- a) The payment(s) only being for items of expenditure:
 - (i) detailed in the adopted annual budget, or
 - (ii) for payments that have been authorised by a resolution of Council in advance, or
 - (iii) authorised in advance by the President in an emergency; and
- b) Compliance with the requirements of Regulation 13 of the *Local Government (Financial Management) Regulations 1996*.

CEO Conditions on Sub-Delegation

- a) Two signatories are required on each Council cheque by either CEO, DCEO or FO.
- b) Where a payment is made electronically two signatures are required utilising payment tokens assigned to either, delegate or sub delegates.

CS003- Making a Cash Advance to a Person

Date Adopted:	December 2019
Date Last Reviewed:	December 2022
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, FO, AFO
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42

Legal (Subsidiary):
1. Local Government Act 1995, Section 5.102

Description of Functions Delegated

The Chief Executive Officer is delegated authority to make a cash advance to a person in respect of an expense for which the person can be reimbursed, subject to:

1. Compliance with Division 8 of Part 5 of the *Local Government Act 1995*; and
2. The Chief Executive Officer in exercising Delegation shall keep a written record of details of how the Delegation was exercised, when the delegation was exercised, the persons or classes of persons directly affected by the exercise of the power on the discharge of the duty.

CS004 - Investment of Surplus Funds

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	3002 Investment Policy

Delegate:	CEO
Sub-Delegated:	DCEO
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42

Legal (Subsidiary):
1. Local Government Act 1995, Sections 6.14 and 6.15
2. Local Government (Financial Management Regulations) 1996, Regulation 19C
3. Trustees Act 1962, Part III

Description of Functions Delegated

The Chief Executive Officer is delegated authority Council delegates its authority and power to the Chief Executive Officer to invest money held in the Municipal or Trust funds that is not required for the time being for any purpose in accordance with Part III of the *Trustees Act 1962*, subject to:

1. Compliance with the established and documented internal control procedures to ensure control over the investments;
2. Compliance with Regulation 19C of the *Local Government (Financial Management) Regulations 1996*; and
3. Compliance with Council Policy – Investments.

**CS005 – Waiving & Granting of Concessions &
Write-Off of Debts other than Rates &
Service Charges**

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
On-Delegated:	DCEO
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42

Legal (Subsidiary):
1. Local Government Act 1995, Sections 6.12

Description of Functions Delegated

The Chief Executive Officer is delegated authority to approve or refuse to approve applications or requests for:

1. A waiver of a debt other than rates or a service charge.
2. The write-off of a debt other than rates or a service charge.

Subject to:

- a) The amount of the request or application not exceeding \$1000.00; or
Cumulative debts of a debtor valued below \$1000.00. Write off a debt greater than these values must be referred for Council decisions.

CS006 - Reimbursement of Expenses Incurred by an Employee

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, FO, AFO
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42

Legal (Subsidiary):
1. Local Government Act 1995, Section 5.101(2)

Description of Functions Delegated

The Chief Executive Officer is delegated authority to reimburse an employee for an expense incurred in relation to a matter affecting the local government, subject to the Chief Executive Officer in exercising delegation keeping a written record of details of how the delegation was exercised, when the delegation was exercised, the persons or classes of persons directly affected by the exercise of the power on the discharge of the duty.

CS007 - Reimbursement of Expenses Incurred by Councillors

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	1005-Council Expenses

Delegate:	CEO
Sub-Delegated:	DCEO, FO, AFO
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42

Legal (Subsidiary):
1. Local Government Act 1995, Section 5.98(2)(b)
2. Local Government Act 1995, Section 5.98(4)

Description of Functions Delegated

The Chief Executive Officer is delegated authority to approve the reimbursement of expenses to Councillors, subject to:

1. The expenses to be approved for reimbursement are those prescribed by the Act and the Regulations.
2. Compliance with Council Policy on Members – Reimbursement of Expenses Incurred.
3. The Chief Executive Officer in exercising delegation keeping a written record of details of how the delegation was exercised, when the delegation was exercised, the persons or classes of persons directly affected by the exercise of the power on the discharge of the duty.

CS008 – Authorised Purchasing Officers

Date Adopted:	14 December 2022	Delegate:	CEO
Date Last Reviewed:	December 2023	Sub-Delegated:	DCEO, SOW, FO, SPF, BMO, ES, AFO, RC
Policy Reference:		Chief Executive Instruction/Procedure:	
Legal (Parent): 1. Local Government Act 1995 (Section 5.42 & 5.44 & 5.43 (b))		Legal (Subsidiary):	

Description of Functions Delegated

The Chief Executive Officer is delegated authority to sign Purchase Orders for items contained within the current budget.

This delegation includes authorisation for the Chief Executive Officer to accept a tender for purchase up to an amount of \$250,000 (Local Government Act 1995 section 5.43 (b)).

Delegated to:

Chief Executive Officer (Level 1)

On delegated to:

The Chief Executive Officer in exercising authority, under s5.44 of the Local Government Act, 1995, has delegated this power/duty to the following Officers.

Level 2 Deputy Chief Executive Officer

Level 3 Supervisor of Works and Services and Supervisor of Parks and Facilities

Level 4 Building Maintenance Officer and Executive Secretary

Level 5 Finance Officer

Conditions:

Limits on amounts:

- Level 1 (CEO) - \$250,000 excluding the purchase of freehold land and real estate. When authorised by Council resolution, and subject to compliance with the relevant tender legislation, the CEO can issue Purchase Orders for amounts in excess of \$250,000.
- Level 2 – up to \$50,000 excluding the purchase of freehold land and real estate.
- Level 3 – Within area of responsibility up to a maximum of \$1,000.
- Level 4 – Within area of responsibility up to a maximum of \$300.

- Level 5 – In the absence of all other authorised officers when the requirement is urgent and with verbal approval of the CEO or a Level 2 officer – CEO to countersign order on return.

Corporate Credit Card authority is in accordance with Policy 1.16 Corporate Credit Cards

Record of Use:

Office copy of the Purchase Order to be handed to Finance Officer.

Records to be kept under the provisions of the Shire of Three Springs Record Keeping Plan and the General Disposal Authority for Local Government Records Legislation

CC001 - Sponsorships, Donations and Waiver of Fees

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	3004-Donations

Delegate:	CEO
Sub-Delegated:	DCEO
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995 (Section 5.42)

Legal (Subsidiary):

Description of Functions Delegated

The Chief Executive Officer is delegated authority to consider applications received for financial assistance and make the appropriate donation or engage into a sponsorship arrangement in accordance with Council's budget and Policy.

The Chief Executive Officer is delegated authority to waive fees for the use of halls, rooms and areas within any of the Council buildings, grounds or facilities, advertising or ground transport operations to associations, committees or organisations in accordance with Council's budget and Policy.

DS001 - Building Act 2011 - Appointment of Authorised Persons

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, BO
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Building Act 2011, Section 127

Legal (Subsidiary):
1. Building Act 2011, Section 96(3)
2. Building Act 2011, Section 127
3. Building Regulations 2012

The delegation only applies to Local Government Officers

The Chief Executive Officer is delegated authority to appoint authorised persons for the purposes of the *Building Act 2011* and *Building Regulations 2012* in relation to buildings and incidental structures located, or proposed to be located in the Shire's district

DS002 - Issue Licence to Deposit Material on Street and Excavate on Land Abutting a Street

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, BO
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Building Act 2011, Section 127

Legal (Subsidiary):
1. Building Act 2011, Section 166(3)(g)
2. Building Regulations 2012, Regulation 64

Description of Functions Delegated

The Chief Executive Officer is delegated authority to issue licenses for:

1. The deposit of materials on a street, way or other public place; or
2. The excavation on land abutting or adjoining a street, way or other public place;

Subject to:

- a) The requirements of Regulation 64 of the *Building Regulation 2012*; and
- b) The relevant licence fee being set by Council annually.
- c) The delegation only applies to Local Government Officers.

DS003 - Issue and Revocation of Building Orders

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, BO
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Building Act 2011, Section 127.

Legal (Subsidiary):
1. Building Act 2011, Section 110
2. Building Act 2011, Section 117
3. Building Regulations 2012

The Chief Executive Officer is delegated authority to:

1. Make a building order in respect of one or more of the following;
 - a) Particular building work;
 - b) Particular demolition work; or
 - c) A particular building or incidental structure.
2. Revoke a building order subject to Compliance with Section 117(1) of the *Building Act 2011* by serving written notice to each person to whom the order is directed.
3. The delegation only applies to Local Government Officers.

DS004 - Occupancy Permit or Building Approval Certificate

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, BO
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Building Act 2011, Section 127

Legal (Subsidiary):
1. Building Act 2011, Section 58
2. Building Act 2011, Section 65
3. Building Act 2011, Section 65

The Chief Executive Officer is delegated authority to:

1. Approve, modify or refuse to approve applications submitted under Section 58 of the *Building Act 2011*.
2. Approve or refuse to approve applications submitted under Section 65 of the *Building Act 2011*.
3. The delegation only applies to Local Government Officers.

DS005 – Food Act 2008 – Food Business Registrations

Date Adopted:	December 2019
Date Last Reviewed:	December 2022
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, EHO
Chief Executive Instruction/Procedure:	

Power Enabling Delegation:

- Food Act 2008, Section 118(2)(b) Functions of enforcement agencies and delegation
 - S.118 (3) Delegation subject to conditions [s119] and guidelines adopted [s120]

S.118(4) Sub-delegation only permissible if expressly provided in regulations

Power Delegated:

- Food Act 2008, sections:
 - S.110(1) and (5) Registration of food business
 - S.112 Variation of conditions or cancellation of registration of food businesses.

Description of Functions Delegated

Council delegates its authority and power to:

1. Register a food business in respect of any premises for the purposes of Part 9 of the *Food Act 2008* and issue a certificate of registration, if approved [s.110(1)].
2. After considering an application, grant (with or without conditions) or refuse the application [s110(5)].
3. Vary the conditions imposed on Food Business Registration or cancel a Food Business Registration under Part 9 of the *Food Act 2008* [s.112(1)].

DS006 - Authority to Issue a Prohibition Order (Food Act 2008)

Date Adopted:	December 2019
Date Last Reviewed:	December 2022
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, EHO
Chief Executive Instruction/Procedure:	

Legal (Parent): Power Enabling Delegation: 1. Food Act 2008, Section 118(2)(b) Functions of enforcement agencies and delegation a. 118 (3) Delegation subject to conditions [s119] and guidelines adopted [s120] b. 118(4) Sub-delegation only permissible if expressly provided in regulations

Legal (Subsidiary): Power Delegated: • Food Act 2008, sections: • 65(1) Prohibition Order • 66 Certificate of Clearance • 67(4) Request for Re-Inspection
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Description of Functions Delegated

Council delegates its authority and power to:

1. Serve a Prohibition Order on the proprietor of a food business in accordance with s.65 of the *Food Act 2008* [s.65].
2. Give a Certificate of Clearance, where inspection demonstrates compliance with a Prohibition Order and any Improvement Notices [s.66].
3. Give written notice to proprietor of a food business on whom a Prohibition Order has been served of the decision not to give a certificate of clearance after an inspection [s.67(4)].

DS007 – Food Act 2008 – Appoint Authorised Officers

Date Adopted:	December 2019	Delegate:	CEO
Date Last Reviewed:	December 2023	Sub-Delegated:	DCEO, EHO
Policy Reference:		Chief Executive Instruction/Procedure:	

Legal (Parent):

Power Enabling Delegation:

- Food Act 2008, Section 118(2)(b) Functions of enforcement agencies and delegation
 - S.118 (3) Delegation subject to conditions [s119] and guidelines adopted [s120]
 - S.118(4) Sub-delegation only permissible if expressly provided in regulations

Legal (Subsidiary):

Power Delegated:

- Food Act 2008, Sections:
 - S.122(1) Appointment of authorised officers
 - S.126(13) Infringement notices

Description of Functions Delegated

Council delegates authority and power to appoint persons to be:

1. An Authorised Officer for the purposes of the *Food Act 2008* [122(1)].
2. A Designated Officer for the purposes of the *Food Act 2008* [126(13)].

Generally subject to:

- (a) At least once each financial year, the CEO is required to circulate to Councillors a copy of the Shire's Schedule of Authorisations.

DS008 - Authority to Serve Infringement Notices (Food Act 2008)

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, EHO
Chief Executive Instruction/Procedure:	

Legal (Parent):

Power Enabling Delegation:

- Food Act 2008, Section 118(2)(b) Functions of enforcement agencies and delegation
 - S.118 (3) Delegation subject to conditions [s119] and guidelines adopted [s120]
 - S.118(4) Sub-delegation only permissible if expressly provided in regulations

Power Enabling Sub-Delegation:

- Nil. Food Act / Regulations do not provide for sub-delegation.

Legal (Subsidiary):

Power Delegated:

- Food Act 2008:
 - S.125 Institution of proceeding

Description of Functions Delegated

Council delegates its authority and power to institute proceedings for an offence under the *Food Act 2008* [s.125].

DS009– Public Health Act 2016

Date Adopted:	December 2019	Delegate:	CEO
Date Last Reviewed:	December 2023	Sub-Delegated:	DCEO, EHO, RC
Policy Reference:		Chief Executive Instruction/Procedure:	
Legal (Parent): Power Enabling Delegation: - Public Health Act 2016: - s.21 Enforcement agency may delegate		Legal (Subsidiary): Power Delegated: - Public Health Act 2016: - s.24 Designation of authorised officers	

Description of Functions Delegated

Council delegates its authority and power to designate a person or class of persons as authorised officers:

1. for the purposes of the *Public Health Act 2016* or another specified Act; or
2. for the purposes of the specified provisions of this Act or another specified Act; or
3. for the purposes of the provisions of the *Public Health Act 2016* or another specified Act other than the specified provision of that Act [s.24(1)].

Subject to:

- a) The requirements of s.24(3), being that designated authorised officers may be either:
 - i. an environmental health officer or environmental health officers as a class; or
 - ii. a person who is not an environmental health officer or a class of persons who are not environmental health officers; or
 - iii. a mixture of the two.

- b) Compliance with any relevant conditions established by the Chief Health Officer under s.20 of the *Public Health Act 2016*.

DS010 – Health (Asbestos) Regulations 1992

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, EHO, BO, RC
Chief Executive Instruction/Procedure:	

Legal (Parent): 1. Criminal Procedure Act 2004, Part 2

Legal (Subsidiary): 1. Health (Asbestos) Regulations 1992
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1. The Chief Executive Officer is appointed as the approved officer for the purposes of Part 2 of the *Criminal Procedure Act 2004*. They are authorised to extend the period to pay or withdraw an infringement notice issued under the *Health (Asbestos) Regulations 1992*.
2. The following officers are authorised officers for the purpose of Part 2 of the *Criminal Procedure Act 2004*. They are authorised to issue infringement notices for breaches with the *Health (Asbestos) Regulations 1992*:
 - Deputy Chief Executive Officer
 - Environmental Health Officer
 - Building Surveyor

DS011 - Shire of Three Springs Town Planning Scheme No. 2 (Update 15/10/19)

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, TP,
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995 (Section 5.41(i) & 5.42 & 5.44)
2. Shire of Three Springs Town Planning Scheme No. 2
3. Planning and Development (Local Planning Schemes) Regulations 2015

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to:

1. Hold in abeyance or return to an applicant for rectification, any development (planning) application that does not contain adequate or sufficient information necessary to properly assess, evaluate, and determine the application in accordance with the Scheme provisions, Council Policy provisions and the matters listed in clause 67 of the Deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*, or any other information deemed necessary to properly assess and determine the application;
2. Determine the land use classification applicable to the proposed use/development for which approval is sought;
3. Determine whether the proposed use/works falls within the classes of development exempt from obtaining development approval pursuant to clause 61 of the Deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*;
4. Determine and effect the consultation of a development (planning) application pursuant to clause 64 of the Deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*;
5. Authority to determine non-planning related objections. Objections against compliant aspects of development (planning) applications or are non-planning related are considered to be non-valid objections to the proposal.
6. To refuse to a development (planning) application for a proposed development designated as a 'X' use, 'A' use, or 'D' use in the scheme, and is determined not to comply with relevant provisions and standards prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable;
7. To grant approval to a development (planning) application for a development which is determined to comply with the design principles of the R-Codes and where no objections have been received.
8. To grant approval to a development (planning) application for a development designated as a 'P' use, 'I' use or 'A' use in the scheme, and is determined to comply with relevant provisions and standards

prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable;

9. To grant approval to a development (planning) application for development which is not listed and/or designated with a permissibility in the scheme where the development is designated as a 'P' use , 'I' use or 'A' use, or the equivalent, by a lawfully adopted planning instrument;
10. In exceptional circumstances where a development application is determined not to have any adverse effect on the amenity of the locality, following its referral to surrounding affected land owners and no objecting submissions being received, approve a development (planning) application which varies site and development requirements relating to:
 - i. Side and rear setbacks;
 - ii. Front setback variations up to 0.5 metres;
 - iii. Wall height and/or maximum pitched roof height variations up to 0.5 metres;
 - iv. Outbuilding area variations up to 10%;
 - v. Signage dimension and/or maximum height variations up to 0.5 metres;
 - vi. Signage area variations up to 0.5m².
11. To grant approval to an annual permit application for a Holiday House, Holiday Accommodation, Bed and Breakfast, Guesthouse, Home Occupation and Home Business approved land use where no complaints have been received in the previous 12 months, and complies with all relevant provisions and standards prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable;
12. To grant approval to a development (planning) application relating to a non-conforming use, and is determined to comply with relevant provisions and standards prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable;
13. To refuse to a development (planning) application relating to a non-conforming use, and is determined not to comply with relevant provisions and standards prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable;
14. Certify that any condition imposed on any development (planning) approval has been completed and fulfilled to the CEO,s satisfaction;
15. To grant approval to a development (planning) application for an advertising devise/sign in any zone listed in the scheme that complies with relevant provisions prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable;
16. To grant approval to a development (planning) application for an extension of time to commence development of a development (planning) approval;
17. To grant approval to amend or delete any condition to which development (planning) approval is granted under delegation, and/or to amend an aspect of the development approved which, if amended, would not substantially change the development approved under delegation or cancel a

development (planning) approval determined under delegation at request of the applicant/owner in accordance with clause 77 of the deemed provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*; and

18. Impose conditions and advice on the approval granted under delegation that are considered necessary to secure the relevant provisions prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable.
19. To grant approval to a development (planning) application for a 'Holiday Accommodation' land use where no submissions objecting to the proposal have been received and the proposal is determined to comply with relevant provisions and standards prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable;
20. To grant approval to a development (planning) application for development on land classified as a local planning scheme reserve as follows:
 - i. Where the land is in the control and/or management of the Shire of Three Springs;
 - ii. The development is for a permitted use and/or purpose outlined in a lawfully executed lease issued by the Shire of Three Springs;
 - iii. The development is consistent with any objectives outlined for that reserve in the Scheme; and
 - iv. The value of any works is less than \$500,000;

DS012 - Joint Development Assessment Panel Applications

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, TP
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995 (Section 5.42 & 5.44)
2. Planning and Development Act 2005
3. Shire of Three Springs Town Planning Scheme No.3
4. Planning and Development (Development Assessment Panels) Regulations 2011

Legal (Subsidiary):
1. Local Government Act 1995, Section 6.50(1) and (2)

The Chief Executive Officer is delegated authority to:

1. Hold in abeyance or return to an applicant for rectification, any Form 1 or Form 2 application that does not contain adequate or sufficient information necessary to properly assess, evaluate, and determine the application in accordance with the Scheme provisions, Council Policy provisions, or any other information deemed necessary to properly assess and determine the application;
2. Prepare Responsible Authority Reports (RAR) making a recommendation to the Joint Development Assessment Panel based on the relevant provisions prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable;
3. Determine the land use classification applicable to the proposed use/development for which approval is sought;
4. Determine and effect the consultation of a Form 1 application;
5. Certify that any condition imposed on any Form 1 or Form 2 approval has been completed and fulfilled to the CEO's satisfaction; and
6. Impose conditions and advice that are considered necessary to secure the relevant provisions prescribed by the scheme, Council planning policies, structure plan, local area plan, local planning strategy and R-Codes where applicable.

DS013 - Infringements and Direction Notices

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, TP
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995 (Section 5.42 & 5.44) 2. Planning and Development Act 2005 (Sections 214, 218, 228, 229, 230 & 231) 3. Shire of Three Springs Town Planning Scheme 2 4. Planning and Development Regulations 2009 (Schedule 1)

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to and in accordance with the relevant sections of the *Planning and Development Act 2005*:

1. Issue a directions notice, pursuant to section 214 and 218.
2. Appoint a Shire of Three Springs employee to give an infringement notice in accordance with section 228.
3. Determine the content of an infringement notice in accordance with section 229.
4. Grant an extension of up to 28 days in exceptional circumstances for the alleged offender to pay the infringement notice in accordance with section 230.
5. Withdraw an infringement notice in exceptional circumstances in accordance with section 231.

*Please note the s. 234 of the *Planning and Development Act 2005* states:

"234. *Designated persons, appointment of*

- 1) *The chief executive officer of a responsible authority may, in writing, appoint persons or classes of persons to be designated persons for the purposes of section 228, 229, 230 or 231 or for the purposes of 2 or more of those sections.*
- 2) *A person who is authorised to give infringement notices under section 228 is not eligible to be a designated person for the purposes of any of the other sections."*

DS014 - Power of Entry

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, TP,
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995 (Section 3.28 - 3.36) 2. Planning and Development (Local Planning Schemes) Regulations 2015 (Schedule 2 Clause 79)

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to exercise all of the powers and duties of the local government in respect to the powers of entry upon land as contained in the *Local Government Act 1995* Section 3.28 to 3.36 inclusive, and to exercise the entry and inspection powers as contained in the *Planning and Development (Local Planning Schemes) Regulations 2015* Schedule 2 Clause 79.

Any occasion where this delegation is exercised by an Executive Manager is to be reported to the Chief Executive Officer soon as possible.

DS015 - Exemption from the Requirement to Pay a Fee – Trading in Thoroughfares and Public Places

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	2008- Street Stall Permits

Delegate:	CEO
Sub-Delegated:	DCEO, TP
Chief Executive Instruction/Procedure:	

Legal (Parent):

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to:

- 1.Exempt a not for profit organisation from the requirement to pay an activity on local government property application or permit fee, under the Activities on Thoroughfares and Trading in Thoroughfares and Public Places subject to the waiving of the fee being recorded as a donation of Council.

DS016- Certain Things to be done in Respect of Land

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, TP,
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995 (Section 3.24 – 3.26 & 5.42)

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to authorise any person to:

1. exercise on behalf of the local government the powers given to a local government by Subdivision 2 (Certain Provisions about Land) of the *Local Government Act 1995*; and
2. to issue notices and take the necessary action to recover costs from the person who failed to comply with the notice. (Refer Section 3.24 to 3.26– Schedule 3.1.)

Subject to documenting how they formed the opinion that the things to be performed are necessary to protect and/or enhance the health, safety or amenity of the persons or property in the district or to remove a nuisance.

DS017 - Response to Applications for Subdivision and Amalgamation

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, TP
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Planning and Development Act 2005
2. Strata Titles Act 1985
3. Shire of Three Springs Town Planning Scheme No. 2
4. Land Administration Act 1997

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to comment and/or make recommendation to the Western Australian Planning Commission and Department of Planning, Lands and Heritage on applications and proposals for subdivision, amalgamation, strata subdivision, survey-strata subdivision, crown subdivision and crown amalgamation as follows:

1. Proposals to amalgamate five (5) or less lots.
2. Proposals to create five (5) or less lots.

Subject to:

- a) the imposition of relevant conditions and advice on any proposal that are considered necessary to secure the objectives of any relevant planning document adopted by Council; and
- b) compliance with the relevant requirements of Town Planning Scheme 2, R-Codes, Local Area Plan, Structure Plan, Local Planning Strategy and Council Planning Policies.

The Chief Executive Officer is delegated authority to certify to the Western Australian Planning Commission that conditions imposed on an approval granted to subdivide, amalgamate, strata subdivide, survey-strata subdivide land contained within the municipality, that pertain to the Shire's jurisdiction, role and function, have been completed and fulfilled to the satisfaction of the Shire.

DS018- Response to Application for Public Works

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, SOW, SOPF,
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995 (Section 5.42 & 5.44) 2. Planning and Development Act 2005 (Section 6) 3. Shire of Three Springs Town Planning Scheme 2 4. Public Works Act 1902

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to exercise discretion and make recommendations on applications referred to the Shire pursuant to section 6 of the *Planning and Development Act 2005* for public works subject to:

1. The notification of relevant provisions that are considered necessary to ensure compliance with the relevant requirements of Town Planning Scheme 2, R-Codes, Local Area Plan, Structure Plan, Local Planning Strategy and Council Planning Policies; and
2. The total value of works being less than \$1 million per application referred.

DS019 - Control of Vehicles (Off-Road Areas) Act 1978 – Authorised Officer

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, SOW, ESR, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Control of Vehicles (Off-road Areas) Act 1978, Section 38(3)

Legal (Subsidiary):
1. Control of Vehicles (Off-road Areas) Regulations 1979

The Chief Executive Officer is delegated authority to perform the duties of an authorised officer under the *Control of Vehicles (Off-road Areas) Act 1978*, for the whole of the district of the Shire of Three Springs subject to:

1. A Schedule of Authorisations being submitted to Council from time to time; and
2. The Officers and/or Employees exercising the Delegation, keeping a written record of details of how the Delegation was exercised, when the delegation was exercised and the persons or classes of persons directly affected by the exercise of the power on the discharge of the duty.

DS020 - Permits for Heavy Haulage Vehicles

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, SOW, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42
2. Main Roads Act 1930, Part 4 13a
3. Roads Traffic Regulations 2014

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to determine any heavy haulage application and either recommend:

1. Approval of the application with conditions; or
2. Refusal of the application.

to Main Roads WA for heavy haulage vehicles to use any local road within the district, subject to the requirements of any relevant Council Policy as set and amended from time to time that specifies approved routes and conditions listed therein.

DS021- Temporary Road Closures

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, SOW, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42

Legal (Subsidiary):
1. Local Government Act 1995, Sections 3.50, 3.50A and 3.51
2. Local Government Functions and General Regulations 1996, Regulations 4, 5 and 6
3. Road Traffic (Events on Roads) Regulations 1991

The Chief Executive Officer is delegated authority to determine applications for the temporary closure of a thoroughfare, and to undertake the necessary action for the closure of thoroughfares to vehicles:

1. In cases of emergency;
2. Where in the opinion of the CEO that due to heavy rain a thoroughfare is likely to be damaged by the passage of traffic of a particular class, or by the passage of traffic generally;
3. For the conduct of an Event in accordance with the *Road Traffic (Events on Roads) Regulations 1991*; and
4. Where the Council is undertaking repair and maintenance works to a thoroughfare,

Subject to:

- a) Having regard for the requirements of Sections 3.50 and 3.50A of the *Local Government Act 1995*, and for Clauses 4, 5 and 6 of the *Local Government (Functions and General) Regulations 1996*.
- b) The Officers and/or Employees exercising the Delegation, keeping a written record of details of how the Delegation was exercised, when the delegation was exercised, the persons or classes of persons directly affected by the exercise of the power on the discharge of duty.

DS022 - Revocation of Temporary Road Closure to Vehicles

Date Adopted:	December 2019
Date Last Reviewed:	December 2022
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, SOW, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42.

Legal (Subsidiary):
1. Local Government Act 1995, Sections 3.50(6)

The Chief Executive Officer is delegated authority to revoke an order to close a thoroughfare subject to the provisions of Section 3.50(6) of the *Local Government Act 1995*.

DS023 - Private Works

Date Adopted:	August 2019
Date Last Reviewed:	December 2022

Delegate:	CEO
Sub-Delegated:	DCEO, SOW
Chief Executive Instruction/Procedure:	Private works to be approved by the CEO.

Legal (Parent):
1. Local Government Act 1995, Section 5.42

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to approve all Private Works in accordance with any relevant Council policy and rates and charges as set by Council.

DS024 - Private Works On, Over or Under Public Places

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, SOW
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42.

Legal (Subsidiary):
1. Local Government Act 1995, Section 3.25(1)(b), Section 3.26(2) and (3)
2. Local Government Act, Schedule 9.1(8)
3. Local Government (Uniform Provisions) Regulations, Regulation 17

The Chief Executive Officer is delegated authority to:

1. Grant permission to a person to construct anything on, over, or under a public thoroughfare or other public place that is Local Government property, and impose conditions in respect to the permission, subject to the requirements of Regulation 17 of the *Local Government (Uniform Provisions) Regulations 1996*.
2. Issue a notice under Section 3.25(1)(b) to a person who has not complied with a condition imposed on a permission given under (1.0) above.
3. Do anything that is considered necessary to achieve, so far as is practicable, the purpose for which the notice was given under (2.0) above.
4. Recover the cost of anything done under (3.0) above as a debt due from the person who failed to comply with the notice issued, subject to notification being given to Council prior to legal action commencing.

DS025 - Gates and Other Devices Across Thoroughfares

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, SOW, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42.

Legal (Subsidiary):
1. Local Government Act 1995, Section 3.25(1)(b), Section 3.26(2) and (3),
2. Local Government Act, Schedule 9.1(5)
3. Local Government Act, Schedule 3.1
4. Local Government (Uniform Provisions) Regulations, Regulation 9

The Chief Executive Officer is delegated authority to:

1. Grant permission to have a gate or other device across a public thoroughfare under the care, control and management of the Shire, and impose conditions in respect to the permission, subject to:
 - a) The requirements of Regulation 9 of the *Local Government (Uniform Provisions) Regulations 1996*; and
 - b) A register of gates and other devices being kept in accordance with Clause 9(8) of the *Local Government (Uniform Provisions) Regulations 1996*.
2. Issue a notice under Section 3.25(1)(b) to a person who has not complied with a condition imposed on a permission given under (1.0) above.
3. Do anything that is considered necessary to achieve, so far as is practicable, the purpose for which the notice was given under (2.0) above.
4. Recover the cost of anything done under (3.0) above as a debt due from the person who failed to comply with the notice issued subject to notification being given to Council prior to legal action commencing.

DS026 - Plans, Thoroughfares Levels and Alignments

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, SOW, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42.

Legal (Subsidiary):
1. Local Government Act 1995, Sections 3.52(4), 5.94 and 5.96

The Chief Executive Officer is delegated authority to keep plans of levels and alignments of public thoroughfares under the care, control and management of the Council and to ensure those plans are available for public inspection during office hours subject to the requirements of Sections 3.52(4), 5.94 and 5.96 of the *Local Government Act 1995*.

DS027 - Excavation on Public Thoroughfares

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, SOW, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42

Legal (Subsidiary):
1. Local Government Act 1995, Section 3.25(1)(b), Section 3.26(2) and (3)
2. Local Government Act, Schedule 9.1(6)
3. Local Government (Uniform Provisions) Regulations, Regulation 11

The Chief Executive Officer is delegated authority to:

1. Grant permission to a person to make or make and leave, an excavation of specified dimensions and in a specified way in a specified part of a public thoroughfare or on a specified part of land adjoining a public thoroughfare, and impose conditions in respect to the permission, subject to the requirements of Regulation 11 of the *Local Government (Uniform Provisions) Regulations 1996*;
2. Issue a notice under Section 3.25(1)(b) to a person who has not complied with a condition imposed on a permission given under (1.0) above.
3. Do anything that is considered necessary to achieve, so far as is practicable, the purpose for which the notice was given under (2.0) above.
4. Recover the cost of anything done under (3.0) above as a debt due from the person who failed to comply with the notice issued subject to notification being given to Council prior to legal action commencing.

DS028 - Crossing from Public Thoroughfare to Private Land or Private Thoroughfare

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, SOW, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act 1995, Section 5.42.

Legal (Subsidiary):
1. Local Government (Uniform Provisions) Regulations, Regulations 12, 13 and 14
2. Local Government Act 1995, Section 3.25(1)(b), Section 3.26(2) and (3)
3. Local Government Act, Schedule 9.1(7)

The Chief Executive Officer is delegated authority to:

1. Approve or refuse an application from an owner of land, to construct a crossing giving access from a public thoroughfare to the land, or a private thoroughfare serving the land, and impose conditions in respect to the approval, subject to the requirements of Regulation 14(2) of the *Local Government (Uniform Provisions) Regulations 1996*.
2. Issue a notice under Section 3.25(1)(b) to a person who has not complied with a condition imposed on a permission given under (1.0) above.
3. Do anything that is considered necessary to achieve, so far as is practicable, the purpose for which the notice was given under (2.0) above.
4. Recover the cost of anything done under (3.0) above as a debt due from the person who failed to comply with the notice issued, subject to notification being given to Council prior to legal action commencing.
5. Issue a notice under Regulation 13(1) of the *Local Government (Uniform Provisions) Regulations 1996* to the owner or occupier of private land to construct or repair a crossing from a public thoroughfare to the land, or a private thoroughfare serving the land, subject to the requirements of Regulation 14(2) of the *Local Government (Uniform Provisions) Regulations 1996*.

DS029 - Bonds for Uncompleted Works

Date Adopted:	December 2019
Date Last Reviewed:	December 2022
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, SOW
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Sections 5.42, 5.44, 5.45 and 5.46 of the Local Government Act 1995

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to determine the value of and conditions associated with the lodgement of cash bonds or other performance bonds for uncompleted works associated with the subdivision or development of land and to approve the return or payment of such bonds upon the completion of the works or event or any relevant Council policy.

LAW OR LAW ORDER AND PUBLIC SAFETY

LO001 - Bushfires Act 1954 - Authorised Persons

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, SOW, ESR, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):

1. Bushfires Act 1954, Sections 38, 59(3), 59(5), 59A(2)
2. Bushfires Infringement Regulations, Regulation 4

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to perform the specified duties under the *Bushfires Act 1954*, subject to:

1. A Schedule of Authorisations being submitted to Council from time to time; and
2. The Officers and/or Employees exercising the Delegation, keeping a written record of details of how the Delegation was exercised, when the delegation was exercised, the persons or classes of persons directly affected by the exercise of the power on the discharge of the duty.

LO002 - Cat Act 2011 - Authorised Persons

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, SOW, ESR, RC
Chief Executive Instruction/Procedure:	

Legal (Parent): Power Enabling Delegation: Cat Act 2011, section 44 Delegation by local government. Power Enabling Sub-Delegation: Cat Act 2011, section 45 Delegation by CEO of
--

Legal (Subsidiary): Cat Act 2011, section 48 Authorised persons
--

Description of Functions Delegated

Council delegates its authority and power to:

1. Appoint persons or classes of persons to be authorised for the purposes of performing particular functions under this Act [s.48(1)].
2. Determine conditions on any authorisation [s.48(3)].
3. Cancel or vary an authorisation or a condition on an authorisation [s.48(4)].

Generally subject to:

- a) At least once each financial year, the CEO is required to circulate to Councillors a copy of the Shire of Three Springs Schedule of Authorisations.

LO003 - Dog Act 1976 - Authorised Persons

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, SOW, ESR, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Dog Act 1976, Section 10AA.

Legal (Subsidiary):
1. Dog Act 1976, Sections 11, 29(1), 33E and 44(2)
2. Dog Regulations 2013.

The Chief Executive Officer is delegated authority to:

1. Appoint persons as Registration Officers and Authorised Officers under the *Dog Act 1976*;
2. Commence legal proceedings for offences against the *Dog Act 1976*; and
3. Appoint persons to represent the Shire in legal proceedings for offences against the *Dog Act 1976*.

The above delegations are subject to:

- a) a Schedule of Authorisations being submitted to Council from time to time; and
- b) the Officers and/or Employees exercising the Delegation, keeping a written record of details of how the Delegation was exercised, when the delegation was exercised, the persons or classes of persons directly affected by the exercise of the power on the discharge of the duty.

LO004 - Prohibited and Restricted Burning Times Variation

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, SOW, ESR, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Bushfires Act 1954, Section 17(10).
2. Bushfires Act 1954, Section 18(5c)

Legal (Subsidiary):
1. Bushfires Act 1954, Section 17(7) and (8)
2. Bushfires Act 1954, Section 18(5) and (5C)

Council delegates its authority and power to the President and Chief Bush Fire Control Officer jointly to-

1. Vary the prohibited burning times within the district of the Shire of Three Springs, subject to-
 - a) The appropriate notice being given as required by Section 17(8) of the *Bushfires Act 1954*.
2. Vary the restricted burning times within the district of the Shire of Three Springs-
 - b) The appropriate notice being given as required by Section 18(5C) of the *Bushfires Act 1954*.

Provided that the Officer in Charge of the Department of Parks and Wildlife (DPaW) is consulted before the authority under this delegation is exercised.

LO005 - Notices of Legal Proceedings-Bush Fires

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, SOW, ESR, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Bushfires Act 1954 s.59 (3)

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to:

1. Commence legal proceedings pursuant to offences against the *Bush Fires Act 1954*; and
2. Engage independent professional advice, including legal advice, where a decision made by the Council, or a condition or conditions associated with that decision, is substantially different from the Responsible Officer's recommendation.

LO006 - Bushfires Act 1954 - Powers and Duties

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, SOW, ESR, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Bushfires Act 1954, Section 48.

Legal (Subsidiary):
.

The Chief Executive Officer is delegated authority to perform all the functions and duties of the local government under the *Bushfires Act 1954* subject to-

1. This power and authority cannot be sub-delegated by virtue of Section 48(3) of the *Bushfires Act, 1954*.
 - a) The exclusion of powers and duties that:
 - i. Are prescribed in the Act that require a resolution by the local government
 - ii. Are prescribed in the Act for performance by prescribed offices.
2. Where the exercise of authority relates to the determination of firebreaks in alternative positions, or alternative action to abate fire hazards, the CEO shall liaise with the Chief Bushfire Control Officer on each specific variation request.

LO007 - Dog Act 1976-Infringements

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO, SOW, ESR, RC
Chief Executive Instruction/Procedure:	

Legal (Parent):
1. Local Government Act (1995) & Dog Local Laws
2. Dog Act (1976)
3. Cat Act 2011

Legal (Subsidiary):

The Chief Executive Officer is delegated authority to commence proceedings against a person who is reported to have:

1. Unlawfully rescued or released, or attempted to rescue or release, cats or dogs lawfully impounded or seized for the purpose of being impounded;
2. Damaged a Municipal Pound; or
3. Committed Pound breach by reason of which cats or dogs may escape from a Municipal Pound.

In all cases where the Chief Executive Officer instructs Council's solicitors to commence proceedings, the Chief Executive Officer shall report particulars to the next Council meeting.

LO008 - Litter Act - Withdrawal of Infringement Notices

Date Adopted:	December 2019
Date Last Reviewed:	December 2023
Policy Reference:	

Delegate:	CEO
Sub-Delegated:	DCEO
Chief Executive Instruction/Procedure:	

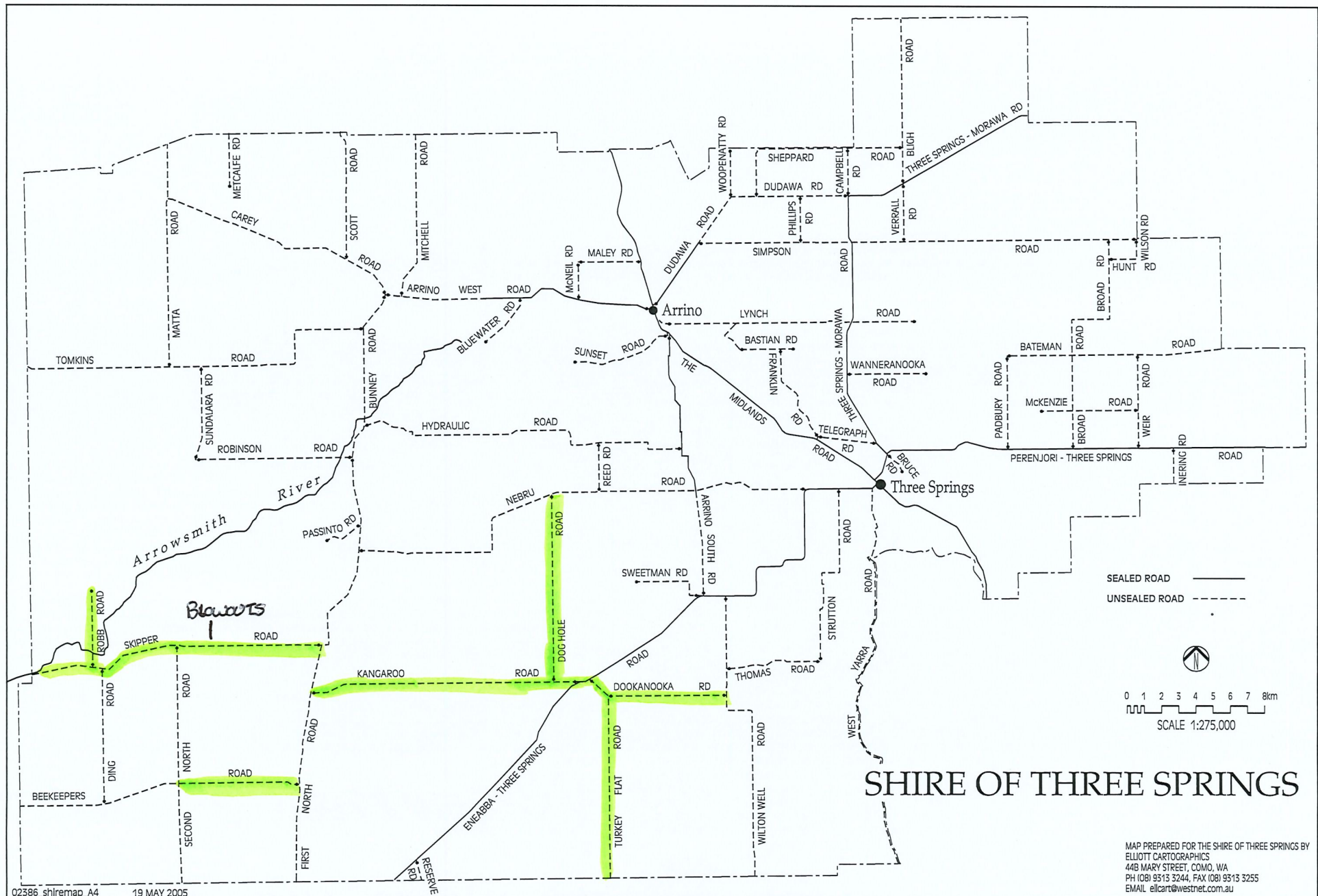
Legal (Parent):
1. Litter Act 1979, Section 30(4a).

Legal (Subsidiary):
1. Litter Regulations 1981.

The Chief Executive Officer is delegated authority to withdraw infringement notices under the *Litter Act, 1979*.

NOVEMBER 2023

Attachment 10.6



Master Schedule-Road Crew																						
ID		Task Mode	Task Name	Duration	Start	Finish	Predecessors	Resource Names	Cost	Sep	Qtr 4, 2023 Oct	Nov	Dec	Qtr 1, 2024 Jan	Feb	Mar	Qtr 2, 2024 Apr	May	Jun	Qtr 3, 2024 Jul	Aug	
1			Shire of Three Springs Roads Program	284.94 days	Mon 3/07/23	Fri 23/08/24			\$1,958,655....													30
2			Fire Breaks Local Government Land	8 days	Wed 27/09/23	Fri 6/10/23			\$0.00													
3			Airstrip	2 days	Wed 27/09/23	Thu 28/09/23			\$0.00													
4			Waste Site	8 days	Wed 27/09/23	Fri 6/10/23			\$0.00													
5			AL (Mal)	4 wks	Tue 2/01/24	Wed 31/01/24			\$0.00													
6			Lovelocks Soak	4.8 wks	Mon 13/11/23	Thu 14/12/23			\$0.00													
7			Road Construction	71 days	Mon 6/11/23	Fri 23/02/24			\$1,149,186....													
8			Dudawa Road	71 days	Mon 6/11/23	Fri 23/02/24			\$849,186.40													
9			Labour/Overhead	335 hrs	Mon 6/11/23	Mon 22/01/24		Shire Labour	\$89,223.90													
10			Plant	335 hrs	Mon 6/11/23	Mon 22/01/24	9SS	Shire Drum R	\$77,887.50													
11			Contract Semi/Double	335 hrs	Mon 6/11/23	Mon 22/01/24	10SS	Contract Prir	\$82,075.00													
12			Bitumen	2 wks	Mon 12/02/24	Fri 23/02/24			\$600,000.00													
13			Bitumen	10 days	Mon 12/02/24	Fri 23/02/24			\$300,000.00													
14			Bitumen Program	2 wks	Mon 12/02/24	Fri 23/02/24	12SS		\$300,000.00													
15			Gravel Resheeting	284.94 days	Mon 3/07/23	Fri 23/08/24			\$809,469.20													20
16			Simpson Road (Capital)	21.13 days	Thu 25/01/24	Mon 26/02/24			\$124,238.96													
17			Labour/Overhead	169 hrs	Thu 25/01/24	Mon 26/02/24	9FS+3 days	Shire Labour	\$45,011.46													
18			Plant	169 hrs	Thu 25/01/24	Mon 26/02/24	17SS	Shire Drum R	\$39,292.50													
19			Contract Semi/Double	163 hrs	Thu 25/01/24	Mon 26/02/24	18SS	Contract Prir	\$39,935.00													
20			Hydraulic Road (R2R)	8.13 days	Thu 29/02/24	Wed 13/03/24			\$48,349.60													
21			Labour/Overhead	65 hrs	Thu 29/02/24	Wed 13/03/24	17FS+3 days	Shire Labour	\$17,312.10													
22			Plant	65 hrs	Thu 29/02/24	Wed 13/03/24	21SS	Shire Drum R	\$15,112.50													
23			Contract Semi/Double	65 hrs	Thu 29/02/24	Wed 13/03/24	22SS	Contract Prir	\$15,925.00													
24			Tomkins Road (Capital)	5.38 days	Mon 18/03/24	Tue 26/03/24			\$31,985.12													
25			Labour/Overhead	43 hrs	Mon 18/03/24	Tue 26/03/24	21FS+3 days	Shire Labour	\$11,452.62													
26			Plant	43 hrs	Mon 18/03/24	Tue 26/03/24	25SS	Shire Drum R	\$9,997.50													
27			Contract Semi/Double	43 hrs	Mon 18/03/24	Tue 26/03/24	26SS	Contract Prir	\$10,535.00													
28			Bunney Road (R2R)	3.75 days	Tue 2/04/24	Mon 8/04/24			\$17,326.80													
29			Labour/Overhead	20 hrs	Tue 2/04/24	Thu 4/04/24	25FS+3 days	Shire Labour	\$5,326.80													
30			Plant	20 hrs	Tue 2/04/24	Thu 4/04/24	29SS	Shire Drum R	\$4,650.00													
31			Contract Semi/Double	30 hrs	Tue 2/04/24	Mon 8/04/24	30SS	Contract Prir	\$7,350.00													
32			First North Road (R2R)	26.25 days	Tue 9/04/24	Fri 17/05/24			\$156,206.40													
33			Labour/Overhead	210 hrs	Tue 9/04/24	Fri 17/05/24	29FS+3 days	Shire Labour	\$55,931.40													
34			Plant	210 hrs	Tue 9/04/24	Fri 17/05/24	33SS	Shire Drum R	\$48,825.00													
35			Contract Semi/Double	210 hrs	Tue 9/04/24	Fri 17/05/24	34SS	Contract Prir	\$51,450.00													
36			Skipper Road	18.75 days	Wed 22/05/24	Tue 18/06/24			\$111,576.00													
37			Labour/Overhead	150 hrs	Wed 22/05/24	Tue 18/06/24	33FS+3 days	Shire Labour	\$39,951.00													
38			Plant	150 hrs	Wed 22/05/24	Tue 18/06/24	37SS	Shire Drum R	\$34,875.00													
39			Contract Semi/Double	150 hrs	Wed 22/05/24	Tue 18/06/24	38SS	Contract Prir	\$36,750.00													
40			Second North Road (R2R)	3.5 days	Fri 21/06/24	Thu 27/06/24			\$20,827.52													
41			Labour/Overhead	28 hrs	Fri 21/06/24	Thu 27/06/24	37FS+3 days	Shire Labour	\$7,457.52													
42			Plant	28 hrs	Fri 21/06/24	Thu 27/06/24	41SS	Shire Drum R	\$6,510.00													
43			Contract Semi/Double	28 hrs	Fri 21/06/24	Thu 27/06/24	42SS	Contract Prir	\$6,860.00													
44			Road Maintenance Sealed	41.63 days	Thu 27/06/24	Fri 23/08/24			\$0.00													0
45			Labour/Overhead	333 hrs	Thu 27/06/24	Fri 23/08/24	41		\$0.00													0
46			Plant	333 hrs	Thu 27/06/24	Fri 23/08/24	45SS		\$0.00													0
47			Contract Semi/Double	333 hrs	Thu 27/06/24	Fri 23/08/24	46SS		\$0.00													0
48			Rural Road Grading (Jo)	245 days	Mon 3/07/23	Fri 28/06/24			\$298,958.80													50
49			Labour/Overhead	245 days	Mon 3/07/23	Fri 28/06/24		Shire Labour	\$174,008.80													50
50			Plant	245 days	Mon 3/07/23	Fri 28/06/24		Shire Grader	\$124,950.00													50
			Critical		Task		Manual Task		Duration-only		Baseline Milestone		Summary		External Tasks		Inactive Milestone					
			Critical Split		Split		Start-only		Baseline		Milestone		Manual Summary		External Milestone		Inactive Summary					
			Critical Progress		Task Progress		Finish-only		Baseline Split		Summary Progress		Project Summary		Inactive Task		Deadline					
Page 1																						

SHIRE OF THREE SPRINGS
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Statement of Financial Activity	7
Index of Notes to the Financial Report	8
Independent Auditor's Report	41

The Shire of Three Springs conducts the operations of a local government with the following community vision:

Three Springs becomes a Healthy and Unified Community with a bright future
HEART OF NORTH MIDLANDS

Principal place of business:
132 Railway Road
Three Springs WA 6519

**SHIRE OF THREE SPRINGS
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CEO

The accompanying financial report of the Shire of Three Springs has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the Sixteenth day of November 2023



Chief Executive Officer

Keith Woodward

Name of Chief Executive Officer



SHIRE OF THREE SPRINGS
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),25	2,327,780	2,322,613	2,242,947
Grants, subsidies and contributions	2(a)	2,270,634	842,190	1,999,907
Fees and charges	2(a)	251,304	283,268	262,495
Interest revenue	2(a)	108,690	72,078	20,064
Other revenue	2(a)	51,330	70,400	88,983
		5,009,738	3,590,549	4,614,396
Expenses				
Employee costs	2(b)	(1,521,471)	(1,598,401)	(1,399,707)
Materials and contracts		(879,063)	(1,351,587)	(1,029,299)
Utility charges		(263,801)	(309,203)	(280,457)
Depreciation		(2,509,356)	(2,503,916)	(2,465,224)
Finance costs	2(b)	(1,497)	(1,696)	(3,246)
Insurance		(168,123)	(158,615)	(221,653)
Other expenditure	2(b)	(63,800)	(112,825)	(61,743)
		(5,407,111)	(6,036,243)	(5,461,329)
		(397,373)	(2,445,694)	(846,933)
Capital grants, subsidies and contributions	2(a)	692,551	3,698,406	1,020,641
Profit on asset disposals		14,395	36,333	0
Loss on asset disposals		(223,917)	(272,965)	(45,908)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	3,686	0	3,997
		486,715	3,461,774	978,730
Net result for the period	24(b)	89,342	1,016,080	131,797
Other comprehensive income for the period				
Nil				
Total comprehensive income for the period		89,342	1,016,080	131,797

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



SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	NOTE	2023	2022
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	4,018,605	2,688,380
Trade and other receivables	5	104,994	74,356
Other financial assets	4(a)	2,167,637	1,828,589
Inventories	6	2,444	20,322
Other assets	7	23,261	37,109
TOTAL CURRENT ASSETS		6,316,941	4,648,756
NON-CURRENT ASSETS			
Trade and other receivables	5	30,422	28,437
Other financial assets	4(b)	81,490	97,854
Property, plant and equipment	8	17,830,911	18,287,757
Infrastructure	9	34,903,545	36,062,101
TOTAL NON-CURRENT ASSETS		52,846,368	54,476,149
TOTAL ASSETS		59,163,309	59,124,905
CURRENT LIABILITIES			
Trade and other payables	12	317,322	205,495
Other liabilities	13	537,570	693,321
Borrowings	14	43,711	62,761
Employee related provisions	15	243,035	194,819
TOTAL CURRENT LIABILITIES		1,141,638	1,156,396
NON-CURRENT LIABILITIES			
Other liabilities	13	58,500	58,500
Borrowings	14	0	43,712
Employee related provisions	15	40,627	33,095
TOTAL NON-CURRENT LIABILITIES		99,127	135,307
TOTAL LIABILITIES		1,240,765	1,291,703
NET ASSETS		57,922,544	57,833,202
EQUITY			
Retained surplus		31,184,177	31,453,833
Reserve accounts	28	2,147,587	1,788,589
Revaluation surplus	16	24,590,780	24,590,780
TOTAL EQUITY		57,922,544	57,833,202

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



**SHIRE OF THREE SPRINGS
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2021		30,998,444	2,112,181	24,590,780	57,701,405
Comprehensive income for the period					
Net result for the period		131,797	0	0	131,797
Total comprehensive income for the period		131,797	0	0	131,797
Transfers from reserve accounts	28	331,941	(331,941)	0	0
Transfers to reserve accounts	28	(8,349)	8,349	0	0
Balance as at 30 June 2022		31,453,833	1,788,589	24,590,780	57,833,202
Comprehensive income for the period					
Net result for the period		89,342	0	0	89,342
Total comprehensive income for the period		89,342	0	0	89,342
Transfers from reserve accounts	28	75,068	(75,068)	0	0
Transfers to reserve accounts	28	(434,066)	434,066	0	0
Balance as at 30 June 2023		31,184,177	2,147,587	24,590,780	57,922,544

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



**SHIRE OF THREE SPRINGS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		2,315,053	2,261,829
Grants, subsidies and contributions		2,278,376	1,943,540
Fees and charges		250,419	261,664
Interest revenue		108,690	20,064
Goods and services tax received		171,589	320,030
Other revenue		51,330	88,983
		5,175,457	4,896,110
Payments			
Employee costs		(1,458,653)	(1,394,991)
Materials and contracts		(744,892)	(1,191,790)
Utility charges		(263,801)	(280,457)
Finance costs		(1,497)	(3,032)
Insurance paid		(168,123)	(221,653)
Goods and services tax paid		(190,487)	(250,946)
Other expenditure		(64,685)	(62,575)
		(2,892,138)	(3,405,444)
Net cash provided by (used in) operating activities		2,283,319	1,490,666
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for financial assets at amortised cost - self supporting loans		0	(80,000)
Payments for purchase of property, plant & equipment	8(a)	(670,563)	(171,092)
Payments for construction of infrastructure	9(a)	(592,726)	(1,317,305)
Capital grants, subsidies and contributions		535,642	1,659,166
Proceeds for financial assets at amortised cost		(358,998)	(1,788,589)
Proceeds from financial assets at amortised cost - self supporting loans		40,000	19,950
Proceeds from sale of property, plant & equipment		156,313	545
Net cash provided by (used in) investing activities		(890,332)	(1,677,325)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	27(a)	(62,762)	(41,847)
Proceeds from new borrowings	27(a)	0	80,000
Net cash provided by (used in) financing activities		(62,762)	38,153
Net increase (decrease) in cash held		1,330,225	(148,506)
Cash at beginning of year		2,688,380	2,836,886
Cash and cash equivalents at the end of the year	3	4,018,605	2,688,380

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



**SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	25	2,318,000	2,312,845	2,233,512
Rates excluding general rates	25	9,780	9,768	9,435
Grants, subsidies and contributions		2,270,634	842,190	1,999,907
Fees and charges		251,304	283,268	262,495
Interest revenue		108,690	72,078	20,064
Other revenue		51,330	70,400	88,983
Profit on asset disposals		14,395	36,333	0
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	3,686	0	3,997
		5,027,819	3,626,882	4,618,393
Expenditure from operating activities				
Employee costs		(1,521,471)	(1,598,401)	(1,399,707)
Materials and contracts		(879,063)	(1,351,587)	(1,029,299)
Utility charges		(263,801)	(309,203)	(280,457)
Depreciation		(2,509,356)	(2,503,916)	(2,465,224)
Finance costs		(1,497)	(1,696)	(3,246)
Insurance		(168,123)	(158,615)	(221,653)
Other expenditure		(63,800)	(112,825)	(61,743)
Loss on asset disposals		(223,917)	(272,965)	(45,908)
		(5,631,028)	(6,309,208)	(5,507,237)
Non-cash amounts excluded from operating activities	26(a)	2,729,523	2,744,945	2,506,174
Amount attributable to operating activities		2,126,314	62,619	1,617,330
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		692,551	3,698,406	1,020,641
Proceeds from disposal of assets		156,313	223,000	545
Proceeds from financial assets at amortised cost - self supporting loans	27(a)	40,000	19,983	19,950
		888,864	3,941,389	1,041,136
Outflows from investing activities				
Payments for financial assets at amortised cost - self supporting loans		0	0	(80,000)
Purchase of property, plant and equipment	8(a)	(670,563)	(4,491,666)	(171,092)
Purchase and construction of infrastructure	9(a)	(592,726)	(1,462,324)	(1,317,305)
		(1,263,289)	(5,953,990)	(1,568,397)
Amount attributable to investing activities		(374,425)	(2,012,601)	(527,261)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	27(a)	0	600,000	80,000
Transfers from reserve accounts	28	75,068	75,068	331,941
		75,068	675,068	411,941
Outflows from financing activities				
Repayment of borrowings	27(a)	(62,762)	(42,745)	(41,847)
Transfers to reserve accounts	28	(434,066)	(554,359)	(8,349)
		(496,828)	(597,104)	(50,196)
Amount attributable to financing activities		(421,760)	77,964	361,745
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	26(b)	1,864,555	1,872,018	412,741
Amount attributable to operating activities		2,126,314	62,619	1,617,330
Amount attributable to investing activities		(374,425)	(2,012,601)	(527,261)
Amount attributable to financing activities		(421,760)	77,964	361,745
Surplus or deficit after imposition of general rates	26(b)	3,194,684	0	1,864,555

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



SHIRE OF THREE SPRINGS
FOR THE YEAR ENDED 30 JUNE 2023
INDEX OF NOTES TO THE FINANCIAL REPORT

Note 1	Basis of Preparation	9
Note 2	Revenue and Expenses	10
Note 3	Cash and Cash Equivalents	12
Note 4	Other Financial Assets	12
Note 5	Trade and Other Receivables	13
Note 6	Inventories	14
Note 7	Other Assets	15
Note 8	Property, Plant and Equipment	16
Note 9	Infrastructure	18
Note 10	Fixed Assets	20
Note 11	Leases	22
Note 12	Trade and Other Payables	24
Note 13	Other Liabilities	25
Note 14	Borrowings	26
Note 15	Employee Related Provisions	27
Note 16	Revaluation Surplus	28
Note 17	Restrictions Over Financial Assets	29
Note 18	Undrawn Borrowing Facilities and Credit Standby Arrangements	29
Note 19	Contingent Liabilities	30
Note 20	Capital Commitments	30
Note 21	Related Party Transactions	31
Note 22	Joint Arrangements	33
Note 23	Events Occurring After the End of the Reporting Period	34
Note 24	Other Significant Accounting Policies	35
 Information required by legislation		
Note 25	Rating Information	36
Note 26	Determination of Surplus or Deficit	37
Note 27	Borrowing and Lease Liabilities	39
Note 28	Reserve accounts	40

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

1. BASIS OF PREPARATION

The financial report of Shire of Three Springs which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has 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 Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Fees and charges - sale of stock	Gravel, bluemetal and water from standpipes	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,327,780	0	2,327,780
Grants, subsidies and contributions	43,125	0	0	2,227,509	2,270,634
Fees and charges	244,569	0	6,735	0	251,304
Interest revenue	0	0	11,457	97,233	108,690
Other revenue	37,778	0	0	13,552	51,330
Capital grants, subsidies and contributions	0	692,551	0	0	692,551
Total	325,472	692,551	2,345,972	2,338,294	5,702,289

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	2,242,947	0	2,242,947
Grants, subsidies and contributions	87,015	0	0	1,912,892	1,999,907
Fees and charges	255,682	0	6,813	0	262,495
Interest revenue	0	0	13,013	7,051	20,064
Other revenue	52,737	0	0	36,246	88,983
Capital grants, subsidies and contributions	0	1,020,641	0	0	1,020,641
Total	395,434	1,020,641	2,262,773	1,956,189	5,635,037

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual \$	2022 Actual \$
Interest revenue		
Financial assets at amortised cost - self supporting loans	(12)	432
Interest on reserve account funds	67,044	8,349
Trade and other receivables overdue interest	11,457	10,996
Other interest revenue	30,201	287
	108,690	20,064
The 2023 original budget estimate in relation to: Trade and other receivables overdue interest was \$12,700.		

Fees and charges relating to rates receivable

Charges on instalment plan	2,208	2,160
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The 2023 original budget estimate in relation to:
Charges on instalment plan was \$2,200.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	35,000	35,000
- Other services – grant acquittals	0	2,600
	35,000	37,600

Employee Costs

Employee benefit costs	1,277,218	1,170,247
Other employee costs	244,253	229,460
	1,521,471	1,399,707

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss

	1,497	3,246
	1,497	3,246

Other expenditure

Impairment losses on trade receivables	(885)	(832)
Sundry expenses	64,685	62,575
	63,800	61,743

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	1,587,614	341,844
Term deposits	2,430,991	2,346,536
Total cash and cash equivalents	4,018,605	2,688,380
Held as		
- Unrestricted cash and cash equivalents	1,289,060	141,418
- Restricted cash and cash equivalents	2,729,545	2,546,962
17(a)	4,018,605	2,688,380

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost	2,167,637	1,828,589
	2,167,637	1,828,589

Other financial assets at amortised cost

Self supporting loans receivable	20,050	40,000
Term deposits	2,147,587	1,788,589
	2,167,637	1,828,589

Held as

- Unrestricted other financial assets at amortised cost	20,050	40,000
- Restricted other financial assets at amortised cost	2,147,587	1,788,589
16(a)	2,167,637	1,828,589

(b) Non-current assets

Financial assets at amortised cost	0	20,050
Financial assets at fair value through profit or loss	81,490	77,804
	81,490	97,854

Financial assets at amortised cost

Self supporting loans receivable	0	20,050
	0	20,050

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance	77,804	73,807
Movement attributable to fair value increment	3,686	3,997
Units in Local Government House Trust - closing balance	81,490	77,804

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 27(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

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.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 24 (i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

5. TRADE AND OTHER RECEIVABLES

	Note	2023	2022
		\$	\$
Current			
Rates and statutory receivables		50,411	33,857
Trade receivables		6,358	12,057
GST receivable		18,898	0
Receivables for employee related provisions	15	29,327	29,327
Allowance for credit losses of trade receivables	22(b)	0	(885)
		104,994	74,356
Non-current			
Rates and statutory receivables		30,422	28,437
		30,422	28,437

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

	Note	30 June 2023 Actual	30 June 2022 Actual	1 July 2021 Actual
		\$	\$	\$
Allowance for credit losses of trade receivables	5	0	(885)	(1,716)
Total trade and other receivables from contracts with customers		20,664	(885)	(1,716)

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

6. INVENTORIES

	Note	2023	2022
Current		\$	\$
Fuel and materials		2,444	20,322
		2,444	20,322
The following movements in inventories occurred during the year:			
Balance at beginning of year		20,322	2,305
Inventories expensed during the year		(124,422)	(118,349)
Additions to inventory		106,544	136,366
Balance at end of year		2,444	20,322

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

7. OTHER ASSETS

Other assets - current

Prepayments

Accrued income

Contract assets

2023	2022
\$	\$
0	35,878
2,597	1,231
20,664	0
23,261	37,109

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Contract assets

Contract assets primarily relate to the Shire's right to . consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings - non- specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Work in progress	Total property, plant and equipment
	\$	\$	\$		\$	\$	\$	\$
Balance at 1 July 2021	684,000	2,493,368	13,119,926	16,297,294	211,623	2,397,538	34,148	18,940,603
Additions	0	53,066	11,790	64,856	0	57,308	48,928	171,092
Disposals	0	(43,595)	0	(43,595)	(2,858)	0	0	(46,453)
Depreciation	0	(95,247)	(338,611)	(433,858)	(47,812)	(295,815)	0	(777,485)
Balance at 30 June 2022	684,000	2,407,592	12,793,105	15,884,697	160,953	2,159,031	83,076	18,287,757
Comprises:								
Gross balance amount at 30 June 2022	684,000	2,498,434	13,131,716	16,314,150	303,345	2,979,726	83,076	19,680,297
Accumulated depreciation at 30 June 2022	0	(90,842)	(338,611)	(429,453)	(142,392)	(820,695)	0	(1,392,540)
Balance at 30 June 2022	684,000	2,407,592	12,793,105	15,884,697	160,953	2,159,031	83,076	18,287,757
Additions	0	13,856	60,912	74,768	0	292,450	303,345	670,563
Disposals	(16,000)	0	(287,917)	(303,917)	0	(61,918)	0	(365,835)
Depreciation	0	(92,250)	(330,653)	(422,903)	(44,521)	(290,650)	0	(758,074)
Transfers	0	0	(4,965)	(4,965)	4,965	0	(3,500)	(3,500)
Balance at 30 June 2023	668,000	2,329,198	12,230,482	15,227,680	121,397	2,098,913	382,921	17,830,911
Comprises:								
Gross balance amount at 30 June 2023	668,000	2,512,290	12,890,779	16,071,069	308,310	3,162,176	382,921	19,924,476
Accumulated depreciation at 30 June 2023	0	(183,092)	(660,297)	(843,389)	(186,913)	(1,063,263)	0	(2,093,565)
Balance at 30 June 2023	668,000	2,329,198	12,230,482	15,227,680	121,397	2,098,913	382,921	17,830,911

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2021	Price per square metre
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent registered valuers	June 2021	Price per square metre
Buildings - specialised	3	Improvements to buildings valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2021	Improvements to buildings using construction costs and current condition, residual values and remaining useful life assessments inputs
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment	3	Cost	Cost		Asset purchase cost
Plant and equipment	3	Cost	Cost		Asset purchase cost

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - footpath	Infrastructure - parks and ovals	Other infrastructure - airfields	Work in progress	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	33,488,422	585,156	1,253,800	303,400	801,757	36,432,535
Additions	1,108,803	0	208,502	0	0	1,317,305
Depreciation	(1,503,162)	(24,027)	(130,082)	(30,468)	0	(1,687,739)
Transfers	0	0	707,422	0	(707,422)	0
Balance at 30 June 2022	33,094,063	561,129	2,039,642	272,932	94,335	36,062,101
Comprises:						
Gross balance at 30 June 2022	56,301,907	886,594	3,525,124	920,500	94,335	61,728,460
Accumulated depreciation at 30 June 2022	(23,207,844)	(325,465)	(1,485,482)	(647,568)	0	(25,666,359)
Balance at 30 June 2022	33,094,063	561,129	2,039,642	272,932	94,335	36,062,101
Additions	590,456	0	0	0	2,270	592,726
Depreciation	(1,532,061)	(24,026)	(164,726)	(30,469)	0	(1,751,282)
Balance at 30 June 2023	32,152,458	537,103	1,874,916	242,463	96,605	34,903,545
Comprises:						
Gross balance at 30 June 2023	56,892,363	886,594	3,525,124	920,500	96,605	62,321,186
Accumulated depreciation at 30 June 2023	(24,739,905)	(349,491)	(1,650,208)	(678,037)	0	(27,417,641)
Balance at 30 June 2023	32,152,458	537,103	1,874,916	242,463	96,605	34,903,545

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure - roads	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2021	Construction costs and current condition, residual values and remaining useful life assessments inputs
	Infrastructure - footpath	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2021	Construction costs and current condition, residual values and remaining useful life assessments inputs
	Infrastructure - parks and ovals	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2021	Construction costs and current condition, residual values and remaining useful life assessments inputs
	Other infrastructure - airfields	3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2021	Construction costs and current condition, residual values and remaining useful life assessments inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings - non-specialised	20 to 80 years
Buildings - specialised	20 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
Formation	not depreciated
Pavement	60 to 100 years
Seal	
- Bituminous seals	15 to 40 years
- Asphalt surfaces	15 to 40 years
- Concrete	60 years
Gravel roads	
Formation	not depreciated
Pavement	60 to 100 years
Gravel sheet	15 to 60 years
Footpaths - slab	10 to 40 years
Sewerage piping	30 to 80 years
Water supply piping and drainage systems	10 to 80 years
Infrastructure - parks and ovals	15 to 40 years
Other infrastructure - airfields	15 to 80 years

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value (as indicated), less any accumulated depreciation and impairment losses.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

Impairment

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the Statement of Comprehensive Income in the period in which they arise.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

11. LEASES

(a) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year

1 to 2 years

2 to 3 years

Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease

Rental income

2023 Actual	2022 Actual
\$	\$
16,872	16,872
12,666	16,872
0	12,666
29,538	46,410
16,872	16,872

SIGNIFICANT ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 to allocate the consideration under the contract to each component.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 ATO liabilities
 Bonds and deposits held
 Accrued interest
 Accrued expenditure
 Income received in advance

2023	2022
\$	\$
177,593	33,663
21,289	15,477
44,268	29,012
29,489	37,675
44,388	65,052
295	561
0	1,405
0	22,650
317,322	205,495

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises income for the prepaid rates that have not been refunded.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

13. OTHER LIABILITIES

Current

Contract liabilities	15,788	14,630
Capital grant/contributions liabilities	521,782	678,691
	537,570	693,321

Non-current

Capital grant/contributions liabilities	58,500	58,500
	58,500	58,500

Reconciliation of changes in contract liabilities

Opening balance	14,630	47,970
Additions	15,788	14,630
Revenue from contracts with customers included as a contract liability at the start of the period	(14,630)	(47,970)
	15,788	14,630

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$45,186 (2022: \$54,086)

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance	737,191	98,666
Additions	521,782	678,691
Revenue from capital grant/contributions held as a liability at the start of the period	(678,691)	(40,166)
	580,282	737,191

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year	521,782	678,691
1 to 2 years	0	0
2 to 3 years	0	0
3 to 4 years	0	0
4 to 5 years	0	0
> 5 years	58,500	58,500
	580,282	737,191

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

14. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		43,711	0	43,711	62,761	43,712	106,473
Total secured borrowings	27(a)	43,711	0	43,711	62,761	43,712	106,473

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Three Springs. Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Three Springs has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 27(a).

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2023	2022
	\$	\$
	110,683	89,961
	99,210	80,047
	209,893	170,008
	33,142	24,811
	33,142	24,811
	243,035	194,819
	38,718	32,138
	38,718	32,138
	1,909	957
	1,909	957
	40,627	33,095
	283,662	227,914

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

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 statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions 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.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

16. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land and buildings	12,175,909	0	12,175,909	12,175,909	0	12,175,909
Revaluation surplus - Infrastructure - roads	10,758,381	0	10,758,381	10,758,381	0	10,758,381
Revaluation surplus - Infrastructure - footpath	102,358	0	102,358	102,358	0	102,358
Revaluation surplus - Infrastructure - parks and ovals	1,056,011	0	1,056,011	1,056,011	0	1,056,011
Revaluation surplus - Other infrastructure - airfields	498,121	0	498,121	498,121	0	498,121
	24,590,780	0	24,590,780	24,590,780	0	24,590,780

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

17. RESTRICTIONS OVER FINANCIAL ASSETS

The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents	3	581,958	758,373
- Financial assets at amortised cost	4	2,147,587	1,788,589
		<u>2,729,545</u>	<u>2,546,962</u>

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts	28	2,147,587	1,788,589
Contract liabilities	13	15,788	14,630
Capital grant liabilities	13	521,782	678,691
Bonds and deposits held	12	44,388	65,052
Total restricted financial assets		<u>2,729,545</u>	<u>2,546,962</u>

**18. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

Bank overdraft limit	0	0
Bank overdraft at balance date	0	0
Credit card limit	10,000	11,000
Credit card balance at balance date	(220)	(455)
Total amount of credit unused	<u>9,780</u>	<u>10,545</u>

Loan facilities

Loan facilities - current	43,711	62,761
Loan facilities - non-current	0	43,712
Total facilities in use at balance date	<u>43,711</u>	<u>106,473</u>

Unused loan facilities at balance date	0	0
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SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

19. CONTINGENT LIABILITIES

In compliance with the Contaminated Sites Act 2003 Section 11, the Shire of Three Springs has identified the following sites to be possible sources of contamination:

Memorial N580405 ML, LOT 101 ON DIAGRAM 99584 as shown on certificate of title 2192/797 in Three Springs WA 6519

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Environment Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Environment Regulation Guidelines.

20. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	547,484	0
- plant & equipment purchases	60,154	292,450
	607,638	292,450
Payable:		
- not later than one year	607,638	292,450

The capital expenditure project and plant and equipment purchases outstanding at the end of the current reporting period represents the hall renovation project and the purchase of a new motor vehicle.

The capital expenditure project outstanding at the end of the previous reporting period represents the purchase of a new loader.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
President's annual allowance	15,000	15,000	15,000
President's meeting attendance fees	6,200	6,575	5,315
President's annual allowance for ICT expenses	2,100	2,100	2,000
	23,300	23,675	22,315
Deputy President's annual allowance	3,750	3,750	3,750
Deputy President's meeting attendance fees	3,545	4,175	4,000
Deputy President's annual allowance for ICT expenses	2,100	2,100	2,000
	9,395	10,025	9,750
All other council member's meeting attendance fees	14,345	20,875	15,830
All other council member's annual allowance for ICT expenses	10,500	10,500	10,000
All other council member's annual allowance for travel and accommodation expenses	0	3,000	0
	24,845	34,375	25,830
21(b)	57,540	68,075	57,895

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Note	2023 Actual	2022 Actual
	\$	\$
Short-term employee benefits	414,939	358,782
Post-employment benefits	54,256	40,929
Employee - other long-term benefits	33,868	6,492
Council member costs	57,540	57,895
	560,603	464,098

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

21. RELATED PARTY TRANSACTIONS

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2023 Actual	2022 Actual
	\$	\$
Purchase of goods and services	20,344	21,292

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b)

ii. Other Related Parties

During the previous year, a company controlled by a related party of a council member, was awarded a contract under the selective tender process on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement process.

The contract involved roadworks in the Shire, and amounted to \$265,941 in the current year (\$369,871 in the prior year).

Short-term employee benefits related to an associate person of the CEO who was employed by the Shire under normal employment terms and conditions.

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

22. JOINT ARRANGEMENTS

(a) Share of joint operations - Aged Residents Housing

The Shire together with the Housing Authority constructed four units for aged residents in 2002/03 and a further two units in 2008/09, known as Kadathinni Units, Carter Street, Three Springs. This joint arrangement constitutes a joint operation and Council has a 22.34% equity in the first 4 units (units 1,2,3 and 4) and a 15.35% in the last two units (units 5 and 6) in this development and is included in Land and Buildings as follows:

Statement of Financial Position	2023 Actual	2022 Actual
	\$	\$
Land and buildings	180,926	180,926
Less: accumulated depreciation	(9,781)	(6,868)
Total assets	171,145	174,058
Statement of Comprehensive Income		
Fees and charges - housing revenue	28,791	30,034
Materials and contracts - housing expenditure	(33,155)	(28,415)
Net result for the period	(4,364)	1,619
Other comprehensive income	0	0
Total comprehensive income for the period	(4,364)	1,619

(b) Share of joint operations - Community Housing

The Shire together with the Housing Authority constructed two houses for community housing purposes in 1985/86 in Glyde Street, Three Springs. This joint arrangement constitutes a joint operation and Council has a 10.78% equity in 54 Glyde Street and 11.14% equity in 60 Glyde Street and is included in Land and Buildings as follows:

Statement of Financial Position	2023 Actual	2022 Actual
	\$	\$
Land and buildings	48,368	48,368
Less: accumulated depreciation	(4,114)	(3,245)
Total assets	44,254	45,123
Statement of Comprehensive Income		
Fees and charges - housing revenue	8,160	8,320
Materials and contracts - housing expenditure	(17,950)	(9,711)
Net result for the period	(9,790)	(1,391)
Other comprehensive income	0	0
Total comprehensive income for the period	(9,790)	(1,391)

SIGNIFICANT ACCOUNTING POLICIES

Joint operations

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangement have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire does not have any subsequent events after balance sheet date.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

24. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

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

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

**SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

25. RATING INFORMATION

(a) General Rates

RATE TYPE		Rate in \$	Number of Properties	2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
Rate Description	Basis of valuation			\$	\$	\$	\$	\$	\$	\$	\$
GRV Residential	Gross rental valuation	0.127549	205	2,017,236	257,296	1,254	258,550	257,296	0	257,296	249,111
GRV Mining	Gross rental valuation	0.127549	1	252,500	32,206	0	32,206	32,206	0	32,206	31,107
UV Rural and Arrino Town	Unimproved valuation	0.012917	183	153,361,000	1,980,964	(491)	1,980,473	1,980,964	0	1,980,964	1,918,105
UV Mining	Unimproved valuation	0.012917	3	241,456	3,119	4,152	7,271	2,379	0	2,379	4,639
Total general rates			392	155,872,192	2,273,585	4,915	2,278,500	2,272,845	0	2,272,845	2,202,962
Minimum payment		Minimum Payment \$									
GRV Residential	Gross rental valuation	500	22	17597	11,000	0	11,000	11,000	0	11,000	9,400
GRV Mining	Gross rental valuation	500	0	0	0	0	0	0	0	0	0
UV Rural and Arrino Town	Unimproved valuation	500	26	471,150	13,000	0	13,000	13,000	0	13,000	10,810
UV Mining	Unimproved valuation	500	31	343,934	15,500	0	15,500	16,000	0	16,000	10,340
Total minimum payments			79	832,681	39,500	0	39,500	40,000	0	40,000	30,550
Total general rates and minimum payments		Rate in \$	471	156,704,873	2,313,085	4,915	2,318,000	2,312,845	0	2,312,845	2,233,512
Ex-gratia Rates											
Dampier to Bunbury Natural Gas Pipeline Corridor based on annual rate equivalent					1,331	0	1,331	1,331	0	1,331	1,274
Murchison Region Aboriginal Corporation	Gross rental valuation	0.127549	1	1,851	236	0	236	236	0	236	228
Co-operative Bulk Handling based on tonnage of 151,100					8,213	0	8,213	8,201	0	8,201	7,933
Total amount raised from rates (excluding general rates)			1	1,851	9,780	0	9,780	9,768	0	9,768	9,435
Total Rates							2,327,780			2,322,613	2,242,947
Rate instalment interest							7,069			6,200	6,042
Rate overdue interest							4,388			6,500	4,954

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

26. DETERMINATION OF SURPLUS OR DEFICIT

| 36

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual								Budget			
		Principal				Principal				Principal			
		Principal at 1 July 2021	New Loans During 2021-22	Repayments During 2021-22	Principal at 30 June 2022	New Loans During 2022-23	Repayments During 2022-23	Principal at 30 June 2023		Principal at 1 July 2022	New Loans During 2022-23	Repayments During 2022-23	Principal at 30 June 2023
		\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
Swimming pool		68,320	0	(21,897)	46,423	0	(22,762)	23,661		46,423	0	(22,762)	23,661
Duffy Store Development		0	0	0	0	0	0	0		0	600,000	0	600,000
Total		68,320	0	(21,897)	46,423	0	(22,762)	23,661		46,423	600,000	(22,762)	623,661
Self Supporting Loans													
Bowling green resurface	Loan 161 *	0	80,000	(19,950)	60,050	0	(40,000)	20,050		60,050	0	(19,983)	40,067
Total Self Supporting Loans		0	80,000	(19,950)	60,050	0	(40,000)	20,050		60,050	0	(19,983)	40,067
Total Borrowings	14	68,320	80,000	(41,847)	106,473	0	(62,762)	43,711		106,473	600,000	(42,745)	663,728

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.
All other loan repayments were financed by general purpose revenue.

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022
Swimming pool		160	WATC*	3.91%	24/06/2023	\$ (1,509)	\$ (1,595)	\$ (2,553)
Total						(1,509)	(1,595)	(2,553)
Self Supporting Loans Finance Cost Payments								
Bowling green resurface	161		WATC*	3.37%	8/09/2023	12	(101)	(693)
Total Self Supporting Loans Finance Cost Payments						12	(101)	(693)
Total Finance Cost Payments						(1,497)	(1,696)	(3,246)

* WA Treasury Corporation

(b) New Borrowings - 2022/23

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2023 Actual	2023 Budget	2023 Actual	2023 Budget		
					\$	\$	\$	\$	\$	\$
Duffy Store Development	WATC*	Debenture	10	4.03%	0	600,000	0	600,000	0	0
					0	600,000	0	600,000	0	0

* WA Treasury Corporation

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

28. RESERVE ACCOUNTS

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual Transfer (from)	2022 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	138,023	5,284	0	143,307	138,023	4,397	0	142,420	137,477	546	0	138,023
(b) Plant reserve	187,067	7,162	0	194,229	187,067	5,959	0	193,026	415,416	1,651	(230,000)	187,067
(c) Housing and development reserve	446,452	67,094	0	513,546	446,451	14,221	0	460,672	546,222	2,171	(101,941)	446,452
(d) Joint venture housing reserve	170,022	6,510	0	176,532	170,022	5,416	0	175,438	169,349	673	0	170,022
(e) Gravel pit reserve	50,205	1,922	0	52,127	50,206	1,599	0	51,805	50,006	199	0	50,205
(f) Swimming pool equipment reserve	127,915	4,898	0	132,813	127,916	4,075	0	131,991	127,409	506	0	127,915
(g) Day care centre reserve	37,534	0	(37,534)	0	37,534	0	(37,534)	0	37,430	104	0	37,534
(h) Lovelock sock reserve	104,198	28,990	0	133,188	104,198	28,319	0	132,517	103,786	412	0	104,198
(i) Road reserve	102,463	3,922	0	106,385	102,462	3,264	0	105,726	102,057	406	0	102,463
(j) Drainage reserve	366,196	14,021	0	380,217	366,197	11,665	0	377,862	364,747	1,449	0	366,196
(k) Refuse reserve	58,514	2,241	0	60,755	58,514	1,864	0	60,378	58,282	232	0	58,514
(l) Silo projection reserve	0	37,534	(37,534)	0	0	37,534	(37,534)	0	0	0	0	0
(m) Glyde Street redevelopment reserve	0	254,488	0	254,488	0	436,046	0	436,046	0	0	0	0
	1,788,589	434,066	(75,068)	2,147,587	1,788,590	554,359	(75,068)	2,267,881	2,112,181	8,349	(331,941)	1,788,589
	1,788,589	434,066	(75,068)	2,147,587	1,788,590	554,359	(75,068)	2,267,881	2,112,181	8,349	(331,941)	1,788,589

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Anticipated date of use	Purpose of the reserve account
Restricted by council		
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Plant reserve	Ongoing	To be used for the purchase of major plant.
(c) Housing and development reserve	Ongoing	To be used to fund housing/accommodation projects.
(d) Joint venture housing reserve	Ongoing	To be used to maintain the joint Ministry of Housing/Local Government properties.
(e) Gravel pit reserve	Ongoing	To be used for the rehabilitation of disused gravel pits.
(f) Swimming pool equipment reserve	Ongoing	To be used to purchase recreational equipment for the swimming pool.
(g) Day care centre reserve	July 2022	Closed funds transferred to new Silo projection reserve.
(h) Lovelock sock reserve	Ongoing	To be used to upgrade potable water infrastructure.
(i) Road reserve	Ongoing	To be used for future capital road works.
(j) Drainage reserve	Ongoing	To be used for construction of proper town drainage system.
(k) Refuse reserve	Ongoing	To be used for the future development and maintenance of the refuse site.
(l) Silo projection reserve	April 2023	To be used for the purchase of equipment to enable projection of materials.
(m) Glyde Street redevelopment reserve	Ongoing	To be used to create a subdivision for future housing needs.



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 Shire of Three Springs

To the Council of the Shire of Three Springs

Opinion

I have audited the financial report of the Shire of Three Springs (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

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

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The CEO of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Three Springs for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Tim Sanya
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
21 November 2023



Our Ref: 7962

7th Floor, Albert Facey House
469 Wellington Street, Perth

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

Mail to: Perth BC
PO Box 8489
PERTH WA 6849

Tel: 08 6557 7500
Email: info@audit.wa.gov.au

Email: ceo@threesprings.wa.gov.au

Dear Mr Woodward

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

The Office has completed the audit of the annual financial report for your Shire. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the President and the Minister for Local Government, as required by the Act. You are required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

Management control issues

While the result of the audit was generally satisfactory, I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the audit. These matters have been discussed with management and their comments have been included in the attachment.

Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. The matters being reported are limited to those deficiencies that have been identified during the audit that are of sufficient importance to warrant being reported. It is possible that other irregularities and deficiencies may have occurred and not been identified as a result of our audit.

The date that entities provided their annual financial report to the Office has been recorded for purposes of reporting to Parliament. The date recorded for the receipt of your financial statements was 18 August 2023.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

I would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Feel free to contact me on 6557 7742 if you would like to discuss these matters further.

Yours faithfully

Jay Teichert
Director
Financial Audit
21 November 2023

Attach



SHIRE OF THREE SPRINGS

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 November 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Monthly Summary Information	3 - 5
Key Terms and Descriptions - Statutory Reporting Programs	6
Statement of Financial Activity by Program	7
Key Terms and Descriptions - Nature or Type Descriptions	8
Statement of Financial Activity by Nature	9
Statement of Financial Position	10
Note 1 Adjusted Net Current Assets	11
Note 2 Cash and Financial Assets	12
Note 3 Receivables	13
Note 4 Other Current Assets	14
Note 5 Payables	15
Note 6 Rating Revenue	16
Note 7 Disposal of Assets	17
Note 8 Capital Acquisitions	18
Note 9 Borrowings	21
Note 10 Reserves	22
Note 11 Other Current Liabilities	23
Note 12 Grants and Contributions	24
Note 13 Capital Grants and Contributions	25
Note 14 Bonds & Deposits and Trust Fund	26
Note 15 Explanation of Material Variances	27
Note 16 Budget Amendments	28

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SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 30 NOVEMBER 2023

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire for the 2022/23 year is \$10,000 or 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					
TS5017 New Fire Unit (Arrino BFB)	0%	614,300	0	0	0
TS125 New Doctor's Vehicle	0%	63,000	0	0	0
New staff housing	0%	500,000	0	0	0
Community Hall - Carter Street - Building Renovations (Capital)	74%	730,239	608,525	542,889	65,636
Community Hall - Carter Street - Emergency Evac Centre (Capital)	0%	250,000	0	0	0
Communication Equipment, Water Tank, Digital Information sign & C	16%	250,000	0	39,867	(39,867)
Swimming Pool Basins renewal	0%	156,695	0	0	0
Netball Courts & Lighting Capital Works	0%	250,000	0	1,210	(1,210)
Playground Capital Works	0%	79,104	0	0	0
Franklin Street (Capital)	0%	63,278	0	0	0
Railway Road (Capital)	0%	63,278	0	0	0
Slaughter Street (Capital)	0%	63,278	0	0	0
Simpson Road (Capital)	0%	133,358	0	0	0
Skipper Road (R2R)	0%	166,791	0	0	0
First North Road (R2R)	0%	166,792	0	0	0
Hydraulic Road (R2R)	11%	82,690	9,212	8,896	316
Bunney Road (R2R)	79%	180,000	143,997	143,091	906
2022-23 Dudawa Road Sealed - SLK 0-0.63 Rd reconstruction & road	16%	300,000	52,946	47,263	5,683
2023-24 Dudawa Road Sealed SLK 0.63-1.89 (RRG)	0%	600,999	0	0	0
Arrino West Road Sealed (RRG)	0%	500,000	0	0	0
TS5001 New MWS Vehicle	88%	52,000	52,000	45,672	6,328
TS5006 New Grader	0%	480,000	0	0	0
TS5012 New Mulitpac Roller	0%	225,000	0	0	0
Duffy Store Redevelopment Capex	0%	2,600,000	0	0	0
001TS New DCEO Vehicle	0%	62,000	0	0	0
New Risk Co-ordinator Officer Vehicle	102%	45,000	45,000	45,701	(701)
Grants, Subsidies and Contributions					
Grants, Subsidies and Contributions	21%	1,417,285	361,689	295,125	(66,564)
Capital Grants, Subsidies and Contributions	11%	5,163,833	572,744	588,282	15,538
	13%	6,581,118	934,433	883,406	(51,026)
Rates Levied	99%	2,713,549	2,712,217	2,690,818	(21,399)

% Compares current ytd actuals to annual budget

		Prior Year 30 November 2022	Current Year 30 November 2023
Financial Position			
Adjusted Net Current Assets	135%	\$ 3,432,656	\$ 4,624,987
Cash and Equivalent - Unrestricted	126%	\$ 3,906,954	\$ 4,923,800
Cash and Equivalent - Restricted	120%	\$ 1,788,589	\$ 2,147,587
Receivables - Rates	218%	\$ 353,845	\$ 771,911
Receivables - Other	163%	\$ 48,123	\$ 78,460
Payables	42%	\$ 120,576	\$ 50,978

% 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 30 NOVEMBER 2023

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 November 2023
Prepared by: Krys East (DCEO)
Reviewed by: Keith Woodward (CEO)

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

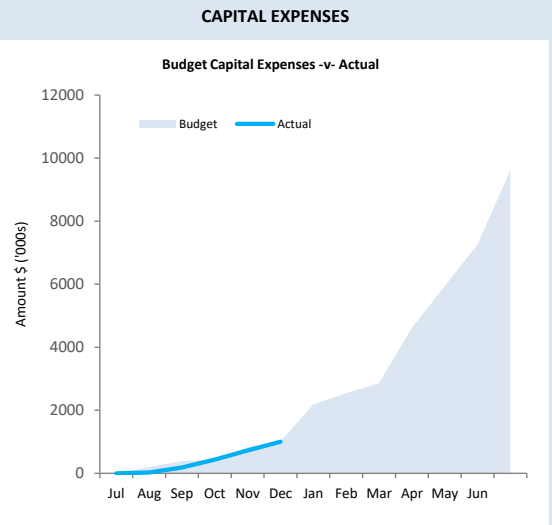
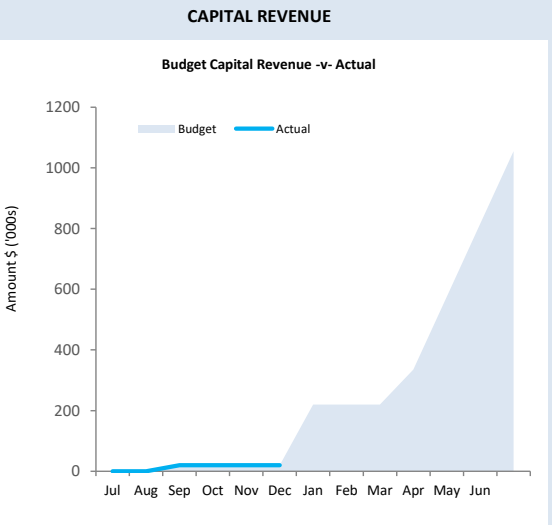
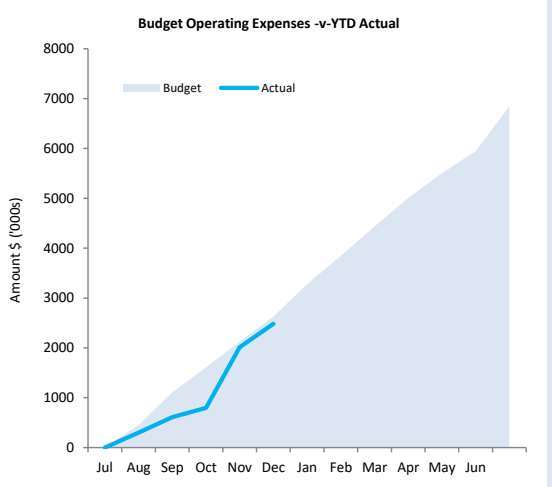
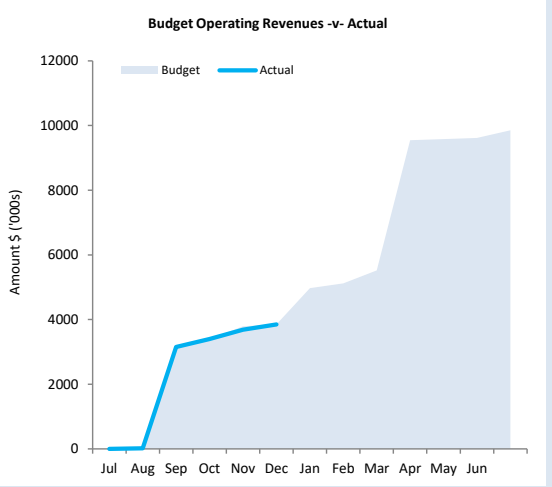
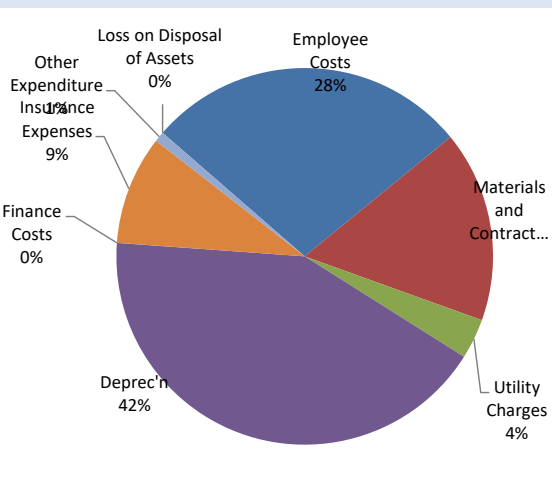
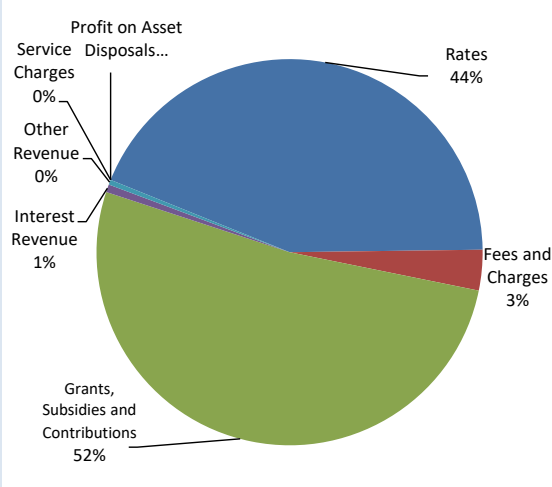
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions 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.

SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 NOVEMBER 2023

SUMMARY GRAPHS



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	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 30 NOVEMBER 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. \$
		\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		1,880	1,880	296	14	(282)	(95%)	▼	
General Purpose Funding - Rates	6	2,713,549	2,713,549	2,712,217	2,690,818	(21,399)	(1%)	▼	
General Purpose Funding - Other		602,497	602,497	131,429	83,755	(47,674)	(36%)	▼	\$
Law, Order and Public Safety		659,487	659,487	11,285	18,016	6,731	60%	▲	
Health		101,778	101,778	69,089	64,585	(4,504)	(7%)	▼	
Education and Welfare		1,000	1,000	666	0	(666)	(100%)	▼	
Housing		121,090	121,090	47,980	42,188	(5,792)	(12%)	▼	
Community Amenities		142,999	142,999	135,253	176,284	41,031	30%	▲	\$
Recreation and Culture		98,030	98,030	14,326	16,241	1,915	13%	▲	
Transport		177,118	177,118	148,749	146,792	(1,957)	(1%)	▼	
Economic Services		12,900	12,900	4,536	10,899	6,363	140%	▲	
Other Property and Services		57,600	57,600	7,741	10,958	3,217	42%	▲	
		4,689,927	4,689,927	3,283,567	3,260,549				
Expenditure from operating activities									
Governance		(604,764)	(604,764)	(246,424)	(194,303)	52,121	21%	▲	\$
General Purpose Funding		(162,379)	(162,379)	(61,920)	(60,205)	1,715	3%	▲	
Law, Order and Public Safety		(355,419)	(355,419)	(89,034)	(89,259)	(225)	(0%)	▼	
Health		(315,223)	(315,223)	(61,485)	(60,870)	615	1%	▲	
Education and Welfare		(110,306)	(110,306)	(41,497)	(35,600)	5,897	14%	▲	
Housing		(324,338)	(324,338)	(125,174)	(113,699)	11,475	9%	▲	
Community Amenities		(470,073)	(470,073)	(214,321)	(154,295)	60,026	28%	▲	\$
Recreation and Culture		(1,326,705)	(1,326,705)	(530,671)	(521,214)	9,457	2%	▲	
Transport		(2,740,755)	(2,740,755)	(1,116,014)	(1,031,824)	84,190	8%	▲	
Economic Services		(387,704)	(387,704)	(154,042)	(162,262)	(8,220)	(5%)	▼	
Other Property and Services		(45,212)	(45,212)	18,041	(58,727)	(76,768)	426%	▼	
		(6,842,879)	(6,842,879)	(2,622,541)	(2,482,259)				
Non-cash amounts excluded from operating activities									
Add back Depreciation		2,472,691	2,472,691	1,019,605	1,046,562	26,957	3%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	31,230	31,230	0	0	0			
Movement in Leave Reserve (Added Back)		7,645	7,645	0	0	0			
		2,511,566	2,511,566	1,019,605	1,046,562				
Amount attributable to operating activities		358,614	358,614	1,680,631	1,824,851				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	5,163,833	5,163,833	572,744	588,282	15,538	3%	▲	
Proceeds from Disposal of Assets	7	315,000	315,000	0	0	0			
Proceeds from financial assets at amortised cost - self supporting loans		20,051	20,051	20,051	20,051	0	0%		
		5,498,883	5,498,883	592,795	608,332				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(4,460,213)	(4,460,213)	(637,191)	(567,903)	69,288	11%	▲	\$
Plant and Equipment	8	(1,992,931)	(1,992,931)	(137,000)	(183,214)	(46,214)	(34%)	▼	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(2,428,660)	(2,428,660)	(217,445)	(226,879)	(9,434)	(4%)	▼	
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0	0			
Infrastructure Assets - Parks and Ovals	8	(553,799)	(553,799)	0	(4,834)	(4,834)		▼	
Infrastructure Assets - Airfield	8	0	0	0	0	0			
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0			
		(9,435,603)	(9,435,603)	(991,636)	(982,830)				
Amount attributable to investing activities		(3,936,719)	(3,936,719)	(398,841)	(374,498)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Debentures	9	600,000	600,000	0	0	0			
Transfer from Reserves	10	120,000	120,000	0	0	0			
		720,000	720,000	0	0				
Outflows from financing activities									
Repayment of Borrowings	9	(43,711)	(43,711)	(20,050)	(20,051)	(1)	(0%)	▼	
Payments for principal portion of lease liabilities	9	0	0	0	0	0			
Transfer to Reserves	10	(139,565)	(139,565)	0	0	0			
		(183,276)	(183,276)	(20,050)	(20,051)				
Amount attributable to financing activities		536,724	536,724	(20,050)	(20,051)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	3,222,608	3,194,684	3,194,684	3,194,684	0	0%		
Amount attributable to operating activities		358,614	358,614	1,680,631	1,824,851				
Amount attributable to investing activities		(3,936,719)	(3,936,719)	(398,841)	(374,498)				
Amount attributable to financing activities		536,724	536,724	(20,050)	(20,051)				
Surplus or deficit at the end of the financial year	1	181,227	153,303	4,456,424	4,624,987				

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 2023/24 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 30 NOVEMBER 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.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL 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 REVENUE

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

Depreciation expense raised on all classes of assets.

FINANCE COSTS

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 30 NOVEMBER 2023

BY NATURE

	Note	Adopted Annual Budget \$	Amended Annual Budget \$	Amended YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	2,713,549	2,713,549	2,712,217	2,690,818	(21,399)	(1%)	▼	
Grants, Subsidies and Contributions	12	1,417,285	1,417,285	361,689	295,125	(66,564)	(18%)	▼	\$
Fees and Charges		279,278	279,278	168,360	209,156	40,796	24%	▲	\$
Service Charges		0	0	0	0	0			
Interest Revenue		155,598	155,598	18,234	40,280	22,046	121%	▲	\$
Other Revenue		67,370	67,370	23,067	25,171	2,104	9%	▲	
Profit on Disposal of Assets	7	56,847	56,847	0	0	0			
		4,689,927	4,689,927	3,283,567	3,260,549				
Expenditure from operating activities									
Employee Costs		(1,944,717)	(1,944,717)	(808,486)	(687,340)	121,146	15%	▲	\$
Materials and Contracts		(1,774,621)	(1,774,621)	(534,010)	(408,760)	125,250	23%	▲	\$
Utility Charges		(276,253)	(276,253)	(104,593)	(85,721)	18,872	18%	▲	\$
Depreciation		(2,472,691)	(2,472,691)	(1,019,605)	(1,046,562)	(26,957)	(3%)	▼	
Finance Costs		(730)	(730)	0	261	261		▲	
Insurance Expenses		(182,070)	(182,070)	(139,175)	(232,686)	(93,511)	(67%)	▼	\$
Other Expenditure		(103,720)	(103,720)	(16,672)	(21,451)	(4,779)	(29%)	▼	
Loss on Disposal of Assets	7	(88,077)	(88,077)	0	0	0			
		(6,842,879)	(6,842,879)	(2,622,541)	(2,482,259)				
Operating activities excluded from budget									
Add back Depreciation		2,472,691	2,472,691	1,019,605	1,046,562	26,957	3%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	31,230	31,230	0	0	0			
Movement in Leave Reserve (Added Back)		7,645	7,645	0	0	0			
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			
		2,511,566	2,511,566	1,019,605	1,046,562				
Amount attributable to operating activities		358,614	358,614	1,680,631	1,824,851				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	5,163,833	5,163,833	572,744	588,282	15,538	3%	▲	
Proceeds from Disposal of Assets	7	315,000	315,000	0	0	0			
Proceeds from financial assets at amortised cost - self supporting loans	9	20,051	20,051	20,051	20,051	0	0%		
		5,498,883	5,498,883	592,795	608,332				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(4,460,213)	(4,460,213)	(637,191)	(567,903)	69,288	11%	▲	\$
Plant and Equipment	8	(1,992,931)	(1,992,931)	(137,000)	(183,214)	(46,214)	(34%)	▼	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(2,428,660)	(2,428,660)	(217,445)	(226,879)	(9,434)	(4%)	▼	
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0	0			
Infrastructure Assets - Parks and Ovals	8	(553,799)	(553,799)	0	(4,834)	(4,834)		▼	
Infrastructure Assets - Airfield	8	0	0	0	0	0			
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0			
		(9,435,603)	(9,435,603)	(991,636)	(982,830)				
Amount attributable to investing activities		(3,936,719)	(3,936,719)	(398,841)	(374,498)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings		600,000	600,000	0	0	0			
Transfer from Reserves	10	120,000	120,000	0	0	0			
		720,000	720,000	0	0				
Outflows from financing activities									
Repayment of Borrowings	9	(43,711)	(43,711)	(20,050)	(20,051)	(1)	(0%)	▼	
Payments for principal portion of lease liabilities	9	0	0	0	0	0			
Transfer to Reserves	10	(139,565)	(139,565)	0	0	0			
		(183,276)	(183,276)	(20,050)	(20,051)				
Amount attributable to financing activities		536,724	536,724	(20,050)	(20,051)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	3,222,608	3,194,684	3,194,684	3,194,684	0	0%		
Amount attributable to operating activities		358,614	358,614	1,680,631	1,824,851				
Amount attributable to investing activities		(3,936,719)	(3,936,719)	(398,841)	(374,498)				
Amount attributable to financing activities		536,724	536,724	(20,050)	(20,051)				
Surplus or deficit at the end of the financial year	1	181,227	153,303	4,456,424	4,624,987				

▲▼ 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 2023/24 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
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 NOVEMBER 2023

	30 June 2023	30 November 2023
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	6,166,192	7,074,295
Trade and other receivables	113,478	850,371
Other financial assets	20,051	0
Inventories	2,444	13,028
Contract assets	20,664	0
Other assets	2,597	0
TOTAL CURRENT ASSETS	6,325,426	7,937,694
NON-CURRENT ASSETS		
Trade and other receivables	30,422	30,422
Other financial assets	81,490	81,490
Property, plant and equipment	17,830,911	18,281,059
Infrastructure	34,903,545	34,389,666
TOTAL NON-CURRENT ASSETS	52,846,368	52,782,636
TOTAL ASSETS	59,171,794	60,720,330
CURRENT LIABILITIES		
Trade and other payables	325,806	54,103
Other liabilities	537,570	1,011,288
Borrowings	43,711	23,661
Employee related provisions	243,036	243,036
TOTAL CURRENT LIABILITIES	1,150,122	1,332,087
NON-CURRENT LIABILITIES		
Other liabilities	58,500	58,500
Employee related provisions	40,628	40,628
TOTAL NON-CURRENT LIABILITIES	99,128	99,128
TOTAL LIABILITIES	1,249,250	1,431,215
NET ASSETS	57,922,544	59,289,116
EQUITY		
Retained surplus	31,184,177	32,550,748
Reserve accounts	2,147,587	2,147,587
Revaluation surplus	24,590,780	24,590,780
TOTAL EQUITY	57,922,544	59,289,116

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

ADJUSTED NET CURRENT ASSETS

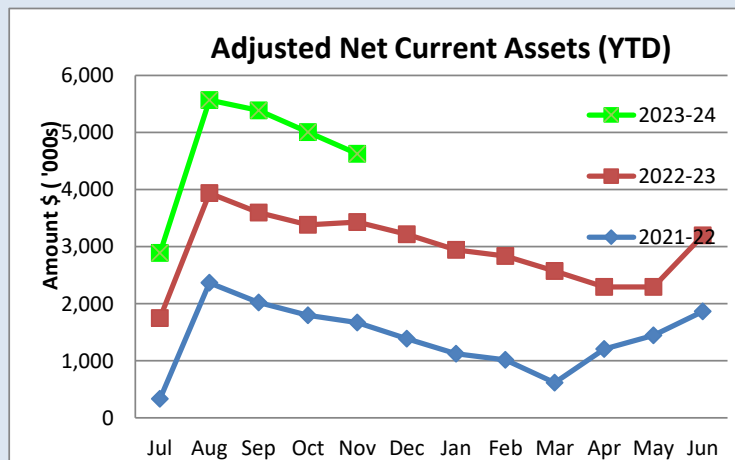
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 30/11/2022	Year to Date Actual 30/11/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	4,005,352	3,906,954	4,923,800
Cash Restricted - Reserves	2	2,147,587	1,788,589	2,147,587
Cash Restricted - Bonds & Deposits	2	13,253	3,366	2,908
Receivables - Rates	3	50,412	353,845	771,911
Receivables - Other	3	63,066	48,123	78,460
Other Assets Other Than Inventories	4	43,312	20,017	0
Inventories	4	2,444	22,421	13,028
		6,325,426	6,143,314	7,937,694
Less: Current Liabilities				
Payables	5	(281,418)	(120,576)	(50,978)
Contract Liabilities	11	(537,570)	(690,830)	(1,011,288)
Bonds & Deposits	14	(44,388)	(33,850)	(3,126)
Loan and Lease Liability	9	(43,711)	(42,778)	(23,661)
Provisions	11	(243,036)	(194,819)	(243,036)
		(1,150,122)	(1,082,853)	(1,332,087)
Less: Cash Reserves	10	(2,147,587)	(1,788,589)	(2,147,587)
Add Back: Component of Leave Liability not Required to be funded		143,307	138,023	143,307
Add Back: Loan and Lease Liability		43,711	42,778	23,661
Less : Loan Receivable - clubs/institutions		(20,051)	(20,017)	0
Net Current Funding Position		3,194,684	3,432,656	4,624,987

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)****\$4.62 M****Last Year YTD****Surplus(Deficit)****\$3.43 M**

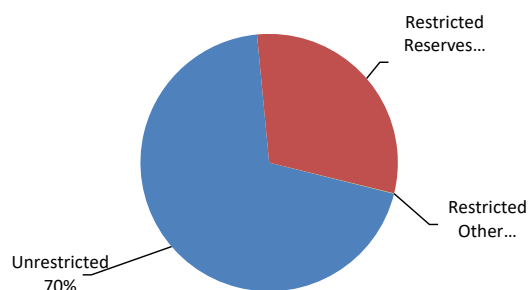
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash On Hand - Library	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Admin	27			27	Cash on Hand	Nil	On Hand
Cash On Hand - Swimming Pool	200			200	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account - CBA	56,723			56,723	CBA	0.10%	Ongoing
Police Licensing Account - CBA			2,908	2,908	CBA	Variable	Ongoing
Term Deposits							
Business Maximiser Account - CBA	4,866,750			4,866,750	CBA	0.10%	Ongoing
Cash Deposit Account CDA Investment - CBA		2,147,587		2,147,587	CBA	5.32%	30/06/2024
Investments							
Total	4,923,800	2,147,587	2,908	7,074,295			

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****\$7.07 M****Unrestricted****\$2.15 M**

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 NOVEMBER 2023

OPERATING ACTIVITIES

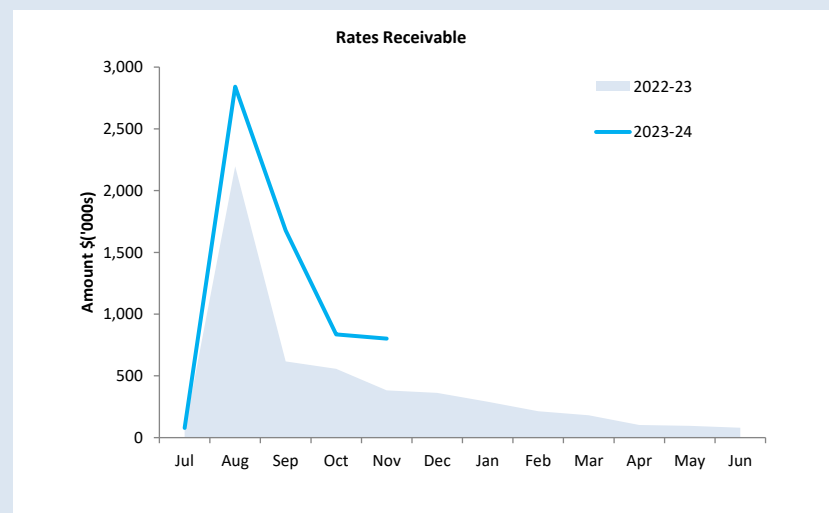
NOTE 3

RECEIVABLES

Receivables - Rates & Rubbish	30 June 2023	30 Nov 23
	\$	\$
Opening Arrears Previous Years	62,294	80,834
Levied this year	2,408,362	2,779,501
<u>Less</u> Collections to date	(2,389,822)	(2,058,002)
Equals Current Outstanding	80,834	802,333
Net Rates Collectable	80,834	802,333
% Collected	96.73%	71.95%

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.

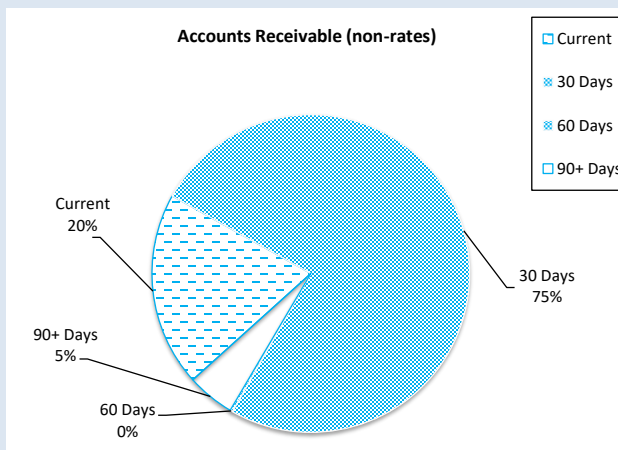


Collected	Rates Due
72%	\$802,333

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	3,381	12,835	44	830	17,090
Percentage	20%	75%	0%	5%	
Balance per Trial Balance					
Sundry Debtors					15,410
Receivables - Other					63,050
Total Receivables General Outstanding					78,460
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

\$78,460

Over 30 Days

80%

Over 90 Days

5%

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 Jul 2023	Asset Increase	Asset Reduction	Closing Balance 30 Nov 2023
Other Current Assets	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	20,051	0	(20,051)	0
Inventory				
Fuel, Visitor and Rec Centres stock on hand	2,444	10,583	0	13,028
Total Other Current assets				13,028
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.

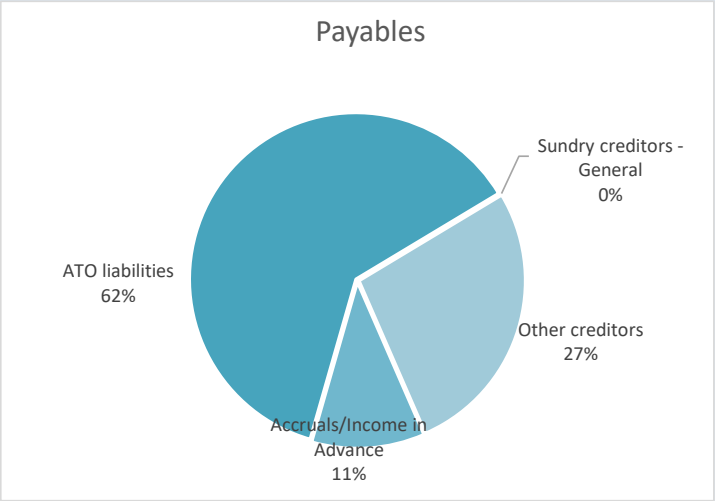
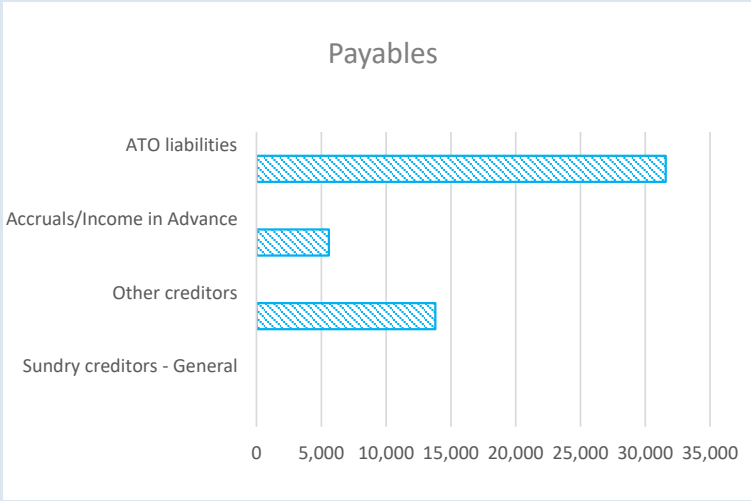
Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	0	0	0	0	0
Percentage	0%	0%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					0
Other creditors					13,798
Accruals/Income in Advance					5,598
ATO liabilities					31,581
Total Payables General Outstanding					50,978
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
\$50,978

Over 30 Days
0%

Over 90 Days
0%



SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 NOVEMBER 2023

OPERATING ACTIVITIES

NOTE 6

RATE REVENUE

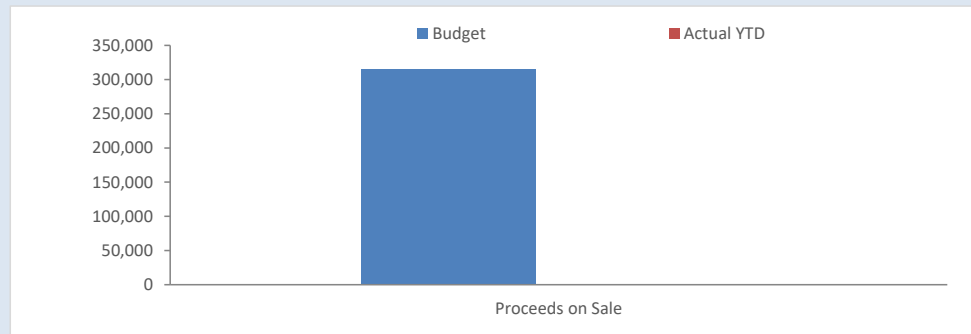
RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
GRV Residential	0.127549	206	2,033,906	259,423	0	0	259,423	253,135	(841)	(495)	251,799
GRV Mining	0.239212	1	252,500	60,401	0	0	60,401	60,401	0	0	60,401
Unimproved valuations											
UV Rural and Arrino Town	0.011500	184	199,554,000	2,294,871	0	0	2,294,871	2,294,871		0	2,294,871
UV Mining	0.060800	23	955,165	58,074	0	0	58,074	58,074	(13,723)	(53)	44,298
Sub-Totals		414	202,795,571	2,672,769	0	0	2,672,769	2,666,481	(14,564)	(549)	2,651,369
Minimum Payment											
	\$										
Gross rental valuations											
GRV Residential	500	22	17,597	11,000	0	0	11,000	11,000	0	0	11,000
GRV Mining	500	0	0	0	0	0	0	0	0	0	0
Unimproved valuations											
UV Rural and Arrino Town	500	24	499,050	12,000	0	0	12,000	12,000	0	0	12,000
UV Mining	500	16	61,779	8,000	0	0	8,000	8,000	0	0	8,000
Sub-Totals		62	578,426	31,000	0	0	31,000	31,000	0	0	31,000
		476	203,373,997	2,703,769	0	0	2,703,769	2,697,481	(14,564)	(549)	2,682,369
Amount from General Rates											
Ex-Gratia Rates	0.127549	3	76,675	9,780			9,780				8,449
Total Rates							2,713,549				2,690,818

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

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								
	Land - Freehold land								
	Plant and Equipment								
P5017	2013 Toyota Landcruiser Fire Unit (Arrino Bfb) Ts 5017	75,000	75,000	0	0				
PM001B	2019 Toyota Kluger Gxl Auto	17,767	40,000	22,233	0	0	0	0	0
PEH001	Caterpillar 120M Motor Grader (P500606)	145,064	80,000	0	(65,064)	0	0	0	0
P5012	Multi Tyred Roller	42,000	20,000	0	(22,000)	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
PM003A	2020 Mitsubishi Triton Gls Prem 2.4L Dual Cab Ute	28,386	40,000	11,614	0	0	0	0	0
PM004	Ford Px Mk11 Single Cab Xl Ute (Crew Commute)	13,013	12,000	0	(1,013)	0	0	0	0
PM002A	Ford Ranger 2019.75My Pu Wildtrack (001Ts) Dceo	25,000	40,000	15,000	0	0	0	0	0
		346,230	315,000	56,847	(88,077)	0	0	0	0

KEY INFORMATION

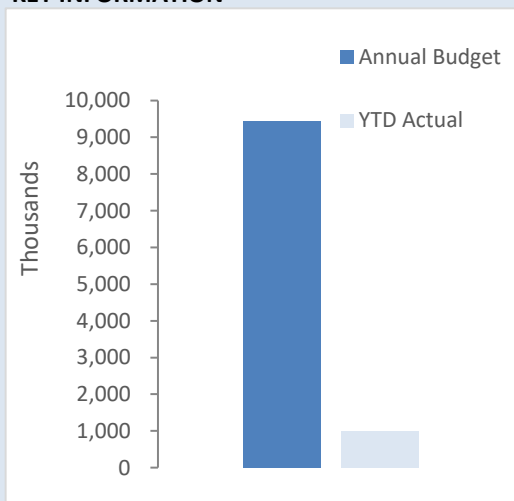


Proceeds on Sale		
Budget	YTD Actual	%
\$315,000	\$0	0%

Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land and Buildings	4,460,213	637,191	4,460,213	567,903	(69,288)
Plant and Equipment	1,992,931	137,000	1,992,931	183,214	46,214
Infrastructure Assets - Roads	2,428,660	217,445	2,428,660	226,879	9,434
Infrastructure Assets - Parks and Ovals	553,799	0	553,799	4,834	4,834
Capital Expenditure Totals	9,435,603	991,636	9,435,603	982,830	(8,806)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	5,163,833	572,744	5,163,833	588,282	15,538
Borrowings	600,000	0	600,000	0	0
Other (Disposals & C/Fwd)	315,000	0	315,000	0	0
Council contribution - Cash Backed Reserves					
Various Reserves	120,000	0	120,000	0	0
Council contribution - operations	3,236,770	418,892	3,236,770	394,548	(24,344)
Capital Funding Total	9,435,603	991,636	9,435,603	982,830	(8,806)

SIGNIFICANT ACCOUNTING POLICIES

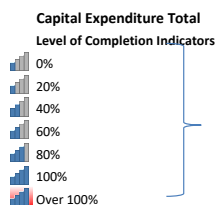
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current 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
	\$9.44 M	\$0.98 M	10%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$5.16 M	\$0.59 M	11%

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



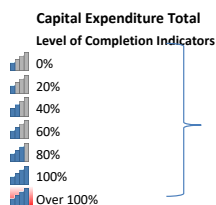
Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

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		
				\$	\$	\$	\$	\$
Buildings								
Governance								
Council Chambers - Building (Capital)	4040110	510	BC4001	(30,000)	(30,000)	0	0	0
Total - Governance				(30,000)	(30,000)	0	0	0
Health								
Medical Centre - Thomas Street - Building (Capital)	4070710	510	BC1584	(10,000)	(10,000)	0	0	0
Total - Health				(10,000)	(10,000)	0	0	0
Housing								
Staff House - (Lot 74) 5 Gooch St - Building (Capital)	4090110	510	BC9002	(20,000)	(20,000)	0	0	0
Staff House - (Lot 35) 47 Williamson St - Building (Capital)	4090110	510	BC9009	(30,730)	(30,730)	0	(3,100)	3,100
Staff House - (Lot 157) 65 Carter St - Building (Capital)	4090110	510	BC9011	(30,000)	(30,000)	(12,000)	0	(12,000)
Staff Unit 1 - 66A Williamson St - Building (Capital)	4090110	510	BC9015	(5,000)	(5,000)	0	0	0
Staff Unit 2 - 66B Williamson St - Building (Capital)	4090110	510	BC9016	(5,000)	(5,000)	0	0	0
New staff housing	4090110	510	BC9017	(500,000)	(500,000)	0	0	0
Staff House - (Lot 173) 50 Carter St - Building (Capital)	4090110	510	BC9079	(8,000)	(8,000)	0	0	0
Non-Staff House - (Lot 214) 21 Franklin St - Building (Capital)	4090210	510	BC9003	(15,744)	(15,744)	0	0	0
Non-staff House - (Lot 60) 5 Glyde St (LGCHP) - JV - Building (Capital)	4090210	510	BC9055	(18,000)	(18,000)	0	(3,062)	(3,062)
Non-Staff House - (Lot 222) 46 Carter St - Building (Capital)	4090210	510	BC9058	(27,000)	(27,000)	0	0	0
Kadathinni Unit 1 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90491	(5,000)	(5,000)	0	0	0
Kadathinni Unit 6 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90496	(2,500)	(2,500)	0	0	0
Total - Housing				(666,974)	(666,974)	(12,000)	(13,774)	0
Recreation And Culture								
Swimming Pool - Mayrhofer Street - Building (Capital)	4110210	510	BC1104	(15,000)	(15,000)	(10,000)	(3,155)	6,845
Swimming Pool Solar panels	4110210	510	BC1104B	(40,000)	(40,000)	0	0	0
Community Hall - Carter Street - Building Renovations (Capital)	4110310	510	BC1101	(730,239)	(730,239)	(608,525)	(542,889)	(65,636)
Community Hall - Carter Street - Emergency Evac Centre (Capital)	4110310	510	BC1101A	(250,000)	(250,000)	0	0	0
Squash Courts/Gymnasium - Slaughter Street - Building (Capital)	4110310	510	BC1105	(16,000)	(16,000)	0	0	0
Sporting Club - Slaughter Street - Building (Capital)	4110310	510	BC1106	(30,000)	(30,000)	0	0	0
Total - Recreation And Culture				(1,081,239)	(1,081,239)	(618,525)	(546,044)	0
Economic Services								
Duffy's Store Redevelopment Initial Planning Costs	4130810	510	BC1021	(20,000)	(20,000)	(6,666)	(4,248)	(2,419)
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)	(6,666)	(4,248)	0
Admin Office - 132 Railway Rd - Building (Capital)	4140210	510	BC4002	(32,500)	(32,500)	0	(3,837)	(3,837)
Total - Other Property & Services				(32,500)	(32,500)	0	(3,837)	0
Total - Buildings				(4,460,213)	(4,460,213)	(637,191)	(567,903)	0
Plant & Equipment								
Other Law, Order & Public Safety								
CCTV equipment	4050330	530	PE0501	(15,000)	(15,000)	0	0	0

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



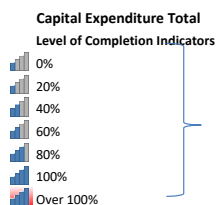
Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

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Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget		
				\$	\$	\$	\$	\$
TS125 New Doctor's Vehicle	4050530	530	PA003	(63,000)	(63,000)	0	0	0
Total - Other Law, Order & Public Safety				(78,000)	(78,000)	0	0	0
TS5017 New Fire Unit (Arrino BFB)	4050530	530	PA5017	(614,300)	(614,300)	0	0	0
Total - Health				(614,300)	(614,300)	0	0	0
Recreation & Culture								
Communication Equipment, Water Tank, Digital Information sign & Generato	4110230	530	PE1106	(250,000)	(250,000)	0	(39,867)	(39,867)
Wide format scanner A0 - Funded by Technology and Digital Inclusion - Librai	4110230	530	PE1107	(5,500)	(5,500)	0	0	0
Gym Equipment	4110330	530	PE1103	(15,000)	(15,000)	0	0	0
Total - Recreation & Culture				(270,500)	(270,500)	0	(39,867)	(39,867)
Transport								
Hydraulic slasher to suit Skidsteer	4120330	530	PA1245	(10,000)	(10,000)	0	0	0
Unlicensed New Skid/Tractor mounted Spray Unit	4120330	530	PA1421	(15,000)	(15,000)	0	0	0
TS5001 New MWS Vehicle	4120330	530	PA5001	(52,000)	(52,000)	(52,000)	(45,672)	(6,328)
TS5006 New Grader	4120330	530	PA5006	(480,000)	(480,000)	0	0	0
TS5012 New Multipac Roller	4120330	530	PA5012	(225,000)	(225,000)	0	0	0
TS5021 New Outside Crew Commute Vehicle	4120330	530	PA5021	(35,000)	(35,000)	0	0	0
Total - Transport				(817,000)	(817,000)	(52,000)	(45,672)	(6,328)
Economic Services								
Silo Projection Project	4130230	530	PE1104	(41,131)	(41,131)	0	0	0
Total - Economic Services				(41,131)	(41,131)	0	0	0
Other Property & Services								
Admin - Server	4140230	530	PE1401	(50,000)	(50,000)	(40,000)	(39,838)	(162)
Admin - Phone System	4140230	530	PE1402	(15,000)	(15,000)	0	(12,136)	12,136
001TS New DCEO Vehicle	4140230	530	PA002	(62,000)	(62,000)	0	0	0
New Risk Co-ordinator Officer Vehicle	4140230	530	PA004	(45,000)	(45,000)	(45,000)	(45,701)	(701)
Total - Other Property & Services				(172,000)	(172,000)	(85,000)	(97,675)	11,273
Total - Plant & Equipment				(1,992,931)	(1,992,931)	(137,000)	(183,214)	(34,921)
Furniture & Equipment								
Total - Furniture & Equipment				0	0	0	0	0
Infrastructure - Roads								
Transport								
Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)	4120140	540	RC000A	(40,000)	(40,000)	0	0	0
Franklin Street (Capital)	4120140	540	RC016	(63,278)	(63,278)	0	0	0
Railway Road (Capital)	4120140	540	RC022	(63,278)	(63,278)	0	0	0
Slaughter Street (Capital)	4120140	540	RC064	(63,278)	(63,278)	0	0	0
Simpson Road (Capital)	4120140	540	RC007	(133,358)	(133,358)	0	0	0
Tomkins Road (Capital)	4120140	540	RC093	(33,358)	(33,358)	0	0	0
Skipper Road (R2R)	4120146	540	R2R004	(166,791)	(166,791)	0	0	0
Second North Road (R2R)	4120146	540	R2R009	(23,548)	(23,548)	0	0	0
First North Road (R2R)	4120146	540	R2R010	(166,792)	(166,792)	0	0	0

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



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		
				\$	\$	\$	\$	\$
Hydraulic Road (R2R)	4120146	540	R2R028	(82,690)	(82,690)	(9,212)	(8,896)	(316)
Bunney Road (R2R)	4120146	540	R2R050	(180,000)	(180,000)	(143,997)	(143,091)	(906)
Strutton Road (R2R)	4120146	540	R2R095	(11,290)	(11,290)	(11,290)	(25,311)	14,021
2022-23 Dudawa Road Sealed - SLK 0-0.63 Rd reconstruction & road widenin	4120149	540	RRG002B	(300,000)	(300,000)	(52,946)	(47,263)	(5,683)
2023-24 Dudawa Road Sealed SLK 0.63-1.89 (RRG)	4120149	540	RRG002C	(600,999)	(600,999)	0	0	0
Arrino West Road Sealed (RRG)	4120149	540	RRG005	(500,000)	(500,000)	0	0	0
Total - Transport				(2,428,660)	(2,428,660)	(217,445)	(226,879)	0 9,434
Total - Infrastructure - Roads				(2,428,660)	(2,428,660)	(217,445)	(226,879)	0 9,434
Infrastructure - Parks & Ovals								
Cemetery Other Infrastructure (Capital)	4110370	570	OC002	(20,000)	(20,000)	0	0	0
Total - Community Amenities				(20,000)	(20,000)	0	0	0 0
Recreation And Culture								
Lovelock Soak Plumblings	4110370	570	PC006	(40,000)	(40,000)	0	(3,624)	3,624
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	(250,000)	(250,000)	0	(1,210)	1,210
Swimming Pool Basins renewal	4110290	570	OC001	(156,695)	(156,695)	0	0	0
Playground Capital Works	4110290	570	PC1134	(79,104)	(79,104)	0	0	0
Total - Recreation And Culture				(533,799)	(533,799)	0	(4,834)	0 4,834
Total - Infrastructure - Parks & Ovals				(553,799)	(553,799)	0	(4,834)	0 4,834
Grand Total				(9,435,603)	(9,435,603)	(991,636)	(982,830)	0 (90,049)

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2023	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	23,661	0	0	0	0	23,661	23,661	23,661	0	0	(178)	696	696
	23,661	0	0	0	0	23,661	23,661	23,661	0	0	(178)	696	696
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	20,051	0	0	0	20,051	20,051	20,051	0	0	0	(82)	34	34
	20,051	0	0	0	20,051	20,051	20,051	0	0	0	(82)	34	34
Total	43,711	0	600,000	600,000	20,051	43,711	43,711	23,661	600,000	600,000	(261)	730	730
Current loan borrowings	43,711							23,661					
Non-current loan borrowings	0							0					
	43,711							23,661					

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.

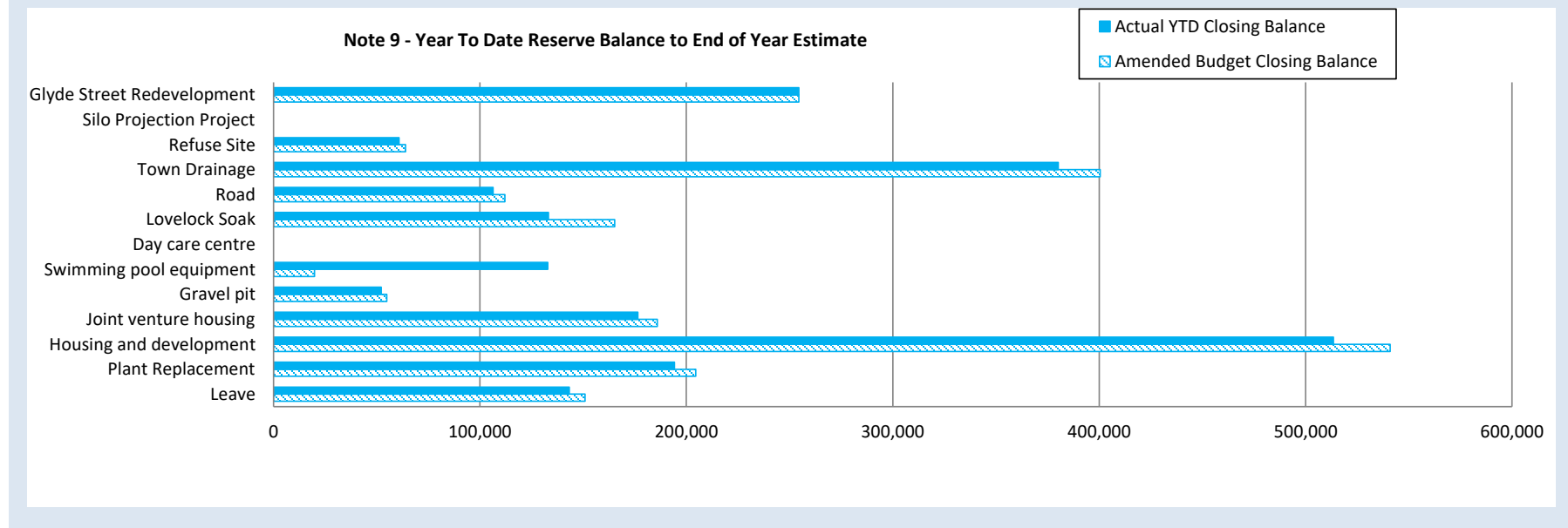
SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

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	143,307	7,645	0	0	0	0	0	150,952	143,307
Plant Replacement	194,229	10,361	0	0	0	0	0	204,590	194,229
Housing and development	513,546	27,396	0	0	0	0	0	540,942	513,546
Joint venture housing	176,532	9,417	0	0	0	0	0	185,949	176,532
Gravel pit	52,128	2,781	0	0	0	0	0	54,909	52,128
Swimming pool equipment	132,813	7,085	0	0	0	(120,000)	0	19,898	132,813
Day care centre	0	0	0	0	0	0	0	0	0
Lovelock Soak	133,188	7,105	0	25,000	0	0	0	165,293	133,188
Road	106,385	5,675	0	0	0	0	0	112,060	106,385
Town Drainage	380,217	20,283	0	0	0	0	0	400,500	380,217
Refuse Site	60,754	3,241	0	0	0	0	0	63,995	60,754
Silo Projection Project	0	0	0	0	0	0	0	0	0
Glyde Street Redevelopment	254,488	0	0	0	0	0	0	254,488	254,488
	2,147,587	100,989	0	25,000	0	(120,000)	0	2,153,576	2,147,587

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 Jul 2023	Liability Increase	Liability Reduction	Closing Balance 30 Nov 2023
		\$	\$	\$	\$
Other liabilities					
- Contract liabilities	12	15,788	40,504	(22,453)	33,839
- Capital grant/contribution liabilities	13	580,281	1,064,613	(608,946)	1,035,949
Total other liabilities		596,070	1,105,117	(631,399)	1,069,788
Less non-current unspent capital grants, contributions and reimbursements		(58,500)	0	0	(58,500)
Total current other liabilities		537,570	1,105,117	(631,399)	1,011,288
Provisions					
Annual leave		110,683	0	0	110,683
Annual leave oncosts		17,315	0	0	17,315
Long service leave		99,210	0	0	99,210
Long service leave oncosts		15,827	0	0	15,827
Total Provisions		243,036	0	0	243,036
Total Other Current Liabilities					1,312,824
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 BENEFIT PROVISIONS

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.

CAPITAL GRANT/CONTRIBUTION LIABILITIES

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 30 NOVEMBER 2023

NOTE 12
GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability					Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Nov 2023	Current Liability 30 Nov 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and Subsidies									
General purpose funding									
Grants Commission - General (WALGGC)	0	0	0	0	0	304,294	304,294	76,073	20,528
Grants Commission - Roads (WALGGC)	0	0	0	0	0	132,480	132,480	33,120	14,431
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	11,689	18,777	(12,229)	18,236	18,236	38,287	38,287	9,571	12,229
Education and welfare									
Seniors Week Grant (Council on the Ageing)	0	0	0	0	0	1,000	1,000	666	0
Keep Australia Beautiful Grant	97	227	(324)	0	0	0	0	0	324
Recreation and culture									
Three Springs 360 & Silo Movie Night - Regional Event Scheme	0	3,500	(3,500)	0	0	5,000	5,000	5,000	3,500
Tourism WA									
NADC National Australia Day Grant	0	16,000	(1,397)	14,603	14,603	10,000	10,000	0	1,397
Volunteer Week Grant	3	1,000	(3)	1,000	1,000	1,000	1,000	415	3
Lotterywest Anzac Day Grant	0	0	0	0	0	25,000	25,000	0	0
Regional Arts WA Silo Light Show	0	0	0	0	0	30,000	30,000	0	0
Be Connected - Get online week Grant	0	1,000	(1,000)	0	0	1,000	1,000	0	1,000
Transport									
Direct Grant (MRWA)	0	0	0	0	0	142,254	142,254	142,254	142,245
Street Lighting Subsidy (MRWA)	0	0	0	0	0	250	250	250	0
Economic services									
Dept of Veterans Affairs - Saluting Their Service Grant	4,000	0	(4,000)	0	0	0	0	0	4,000
	15,788	40,504	(22,453)	33,839	33,839	690,565	690,565	267,349	195,657
Contributions									
Governance									
Miscellaneous contributions	0	0	0	0	0	0	0	0	14
Law, order, public safety									
Contribution of New BFB Vehicle	0	0	0	0	0	614,300	614,300	0	0
Health									
Medical Centre Contribution	0	0	0	0	0	61,773	61,773	61,773	61,773
Landcare Group - Transfer from Bonds	0	0	0	0	0	32,147	32,147	32,147	32,147
Recreation and culture									
Recreation miscellaneous contribution	0	0	0	0	0	2,500	2,500	0	0
Library miscellaneous contributions	0	0	0	0	0	300	300	125	102
OTH CUL - Contributions & Donations - Other Culture	0	0	0	0	0	700	700	295	1,432
Other property and services									
Administration miscellaneous contributions	0	0	0	0	0	15,000	15,000	0	0
	0	0	0	0	0	726,720	726,720	94,340	95,468
TOTALS	15,788	40,504	(22,453)	33,839	33,839	1,417,285	1,417,285	361,689	291,125

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2023

NOTE 13

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Nov 2023	Current Liability 30 Nov 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital Grants and Subsidies									
Recreation and culture									
LRCIP Community Hall - Carter Street - Building	379,130	0	(379,130)	0	0	724,909	724,909	362,454	379,130
DFES Cyclone Seroja Local Government Resilience Fund	0	500,000	(39,867)	460,133	460,133	500,000	500,000	40,000	39,867
LRCIP Netball Courts & Lighting Capital works	0	179,511	(1,210)	178,301	178,301	250,000	250,000	0	1,210
LRCIP Playground	0	0	0	0	0	79,104	79,104	0	0
Libraries WA - Technology and Digital Income	0	0	0	0	0	5,000	5,000	0	0
Transport									
RTR Grant - Second North Road	23,548	0	0	23,548	23,548	23,548	23,548	0	0
RTR Grant - First North Road	0	0	0	0	0	166,792	166,792	0	0
RTR Grant - Hydraulic Road	27,814	0	(8,896)	18,917	18,917	82,690	82,690	9,000	8,896
RTR Grant - Bunney Road	0	121,289	(121,289)	0	0	180,000	180,000	100,000	100,625
RTR Grant - Strutton Road	11,290	0	(11,290)	0	0	11,290	11,290	11,290	11,290
RRG Grant - Dudawa Road (3)	80,000	0	(47,263)	32,737	32,737	200,000	200,000	50,000	47,263
RRG Grant - Dudawa Road (4)	0	160,266	0	160,266	160,266	400,666	400,666	0	0
RRG Grant - Arrino West Road	0	0	0	0	0	350,000	350,000	0	0
LRCIP Phase 4 Part B Road Funding	0	103,546	0	103,546	103,546	189,834	189,834	0	0
Economic services									
Regional Arts WA Grant - Radio/Audio Promotion	0	0	0	0	0	0	0	0	0
Duffy Store Redevelopment Capex	0	0	0	0	0	2,000,000	2,000,000	0	0
	521,781	1,064,613	(608,946)	977,449	977,449	5,163,833	5,163,833	572,744	588,282
Capital 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	580,281	1,064,613	(608,946)	1,035,949	1,035,949	5,163,833	5,163,833	572,744	588,282

SHIRE OF THREE SPRINGS
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 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 2023	Amount Received	Amount Paid	Closing Balance 30 Nov 2023
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
BCITF Levy	0.00	0.00	0.00	0.00
BSL Levy	0.00	0.00	0.00	0.00
Community Bus Bonds	300.00	600.00	(300.00)	600.00
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	0.00	0.00	0.00
Landcare Groups	30,146.71	0.00	(32,146.71)	(2,000.00)
Other Bonds	0.00	0.00	0.00	0.00
Police Licensing	10,957.10	85,491.10	(95,906.65)	541.55
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	300.00	350.00	0.00	650.00
Housing Bonds	0.00	0.00	(320.00)	(320.00)
Councillor Nomination Fees	0.00	300.00	(300.00)	0.00
Transportable Buildings Bonds	0.00	0.00	0.00	0.00
Visitor Centre	0.00	2,333.30	(2,333.30)	0.00
Community GYM Bond	2,330.00	2,150.00	(1,180.00)	3,300.00
Treasury Unpaid Monies	353.97	0.00	0.00	353.97
Sub-Total	44,387.78	91,224.40	(132,486.66)	3,125.52
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	44,387.78	91,224.40	(132,486.66)	3,125.52

KEY INFORMATION

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 2023/24 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
General Purpose Funding - Other	(47,674)	(36%)	▼	S	Permanent	The Shire received an advance on 2023/24 FAG income in 2022/2023. Grant funding to be received in 2023/24 less than budgeted. This will be addressed at the Budget Review
Community Amenities	41,031	30%	▲	S	Timing	ENVIRON Contribution not yet received. Cemetery Revenue received not budgeted for.
Expenditure from operating activities						
Governance	52,121	21%	▲	S	Timing	Various expenditure accounts considerably lower than budgeted including Training & Development, Travel & Accommodation, Legal fees, Donations to Community Groups, Audit and Consultancy Fees.
Community Amenities	60,026	28%	▲	S	Timing	Refuse Site, Cemetery Maintenance and Storm Water Maintenance works lower than budget. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.
Other Property and Services	(76,768)	426%	▼		Timing	Plant repair costs for both internal and external are tracking lower than budget. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.
			↑↑↑↑			
INVESTING ACTIVITIES						
Land and Buildings	69,288	11%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	(46,214)	(34%)	▼	S	Timing	Capital works - Refer to Note 8 Capital details
FINANCING ACTIVITIES						

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
		Budget Adoption		Closing Surplus/(Deficit)	\$	\$	\$	0	0
		Variance in actual opening position V budget		Opening Surplus(Deficit)			(27,924)	(27,924)	
								(27,924)	
								(27,924)	
								(27,924)	
								(27,924)	
								(27,924)	
					0	0	(27,924)	(27,924)	

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SHIRE OF THREE SPRINGS

		Debtors Trial Balance						
		As at 30.11.2023						
Debtor #	Name	Credit Limit	01.09.2023		01.10.2023	31.10.2023	30.11.2023	Total
			GT 90 days	Age	GT 60 days	GT 30 days	Current	
			Of					
			Oldest					
			Invoice					
		(90Days)						
E42			0.00	0	0.00	0.00	2673.05	2673.05
T74			0.00	0	43.82	0.00	0.00	43.82
C102			0.00	0	0.00	2337.59	0.00	2337.59
M146			200.00	413	0.00	0.00	0.00	200.00
S115			0.00	0	0.00	0.00	0.00	-400.00
M150			0.00	0	0.00	0.00	325.34	325.34
M148			0.00	0	0.00	928.92	0.00	928.92
M113			0.00	0	0.00	530.00	0.00	530.00
M149			0.00	0	0.00	0.00	201.69	201.69
N49			0.00	0	0.00	8800.00	0.00	8800.00
B109			90.20	350	0.00	0.00	0.00	90.20
F29			0.00	0	0.00	0.00	0.00	-75.23
R57			0.00	0	0.00	0.00	170.00	170.00
D76			1935.41	171	0.00	0.00	0.00	1935.41
S28			0.00	0	0.00	170.00	0.00	170.00
O17			0.00	0	0.00	0.00	0.00	-400.00
T52			0.00	0	0.00	0.00	0.00	-720.23
B33			0.00	0	0.00	44.00	11.00	55.00
C117			200.00	629	0.00	0.00	0.00	200.00
W57			0.00	0	0.00	24.20	0.00	24.20
B101			0.00	0	0.00	0.00	0.00	-400.00
H48			400.00	311	0.00	0.00	0.00	400.00
Totals --- Credit Balances:		-1995.46	2825.61		43.82	12834.71	3381.08	17089.76

Date: 01/12/2023
Time: 12:28:34PM

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of November 2023

USER: Jelena Brown
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Signs & Lines		
EFT19301	02/11/2023	LED Notice Board		43,853.66
		BOC Gases		
EFT19302	03/11/2023	Monthly Account		32.03
		Batavia Coast Trimmers		
EFT19303	03/11/2023	Shire Office Capital		4,221.00
		Bob Waddell & Associates Pty Ltd		
EFT19304	03/11/2023	Consultant Services		165.00
		Team Global Express Pty Ltd (TOLL)		
EFT19305	03/11/2023	Freight Services		255.51
		Veolia Environmental Services (Australia) Pty Ltd		
EFT19306	03/11/2023	Waste Collection Services		4,466.79
		Corsign WA Pty Ltd		
EFT19307	03/11/2023	Caravan Park Maintenance		154.00
		Cloud Collections Pty Ltd		
EFT19308	03/11/2023	Legal Fees		2,494.12
		Lee-anne Craggs		
EFT19309	03/11/2023	Reimbursement of Police Check		99.00
		Hille, Thompson & Delfos Surveyors & Planners		
EFT19310	03/11/2023	Lovelock Soak Plumbings		2,585.00
		INFINITUM TECHNOLOGIES PTY LTD		
EFT19311	03/11/2023	IT Services		190.74
		Jb Hi-fi Group Pty Ltd		
EFT19312	03/11/2023	IT Hardware		1,203.16
		ML Communications		
EFT19313	03/11/2023	Upgrade AVL Units		858.00
		Officeworks		
EFT19314	03/11/2023	Stationery Supplies		34.95
		Perfect Computer Solutions		
EFT19315	03/11/2023	IT Services		170.00
		Ramsay Constructions Pty Ltd		
EFT19316	03/11/2023	Consultant Services		1,427.00
		Tree Tech Australia		
EFT19317	03/11/2023	Parks and Gardens Maintenance		5,995.00
		Van't Veer Services		
EFT19318	03/11/2023	Postage Services		277.00
		Ramandeep Singh Viridi		
EFT19319	03/11/2023	Reimbursement for Use of Own Vehicle		144.57
		WA Contract Ranger Services Pty Ltd		
EFT19320	03/11/2023	Ranger Services		679.25
		AFlex Technology (N.Z.) Limited		
EFT19321	09/11/2023	High Pressure Blower		379.50
		Aquatic Services WA Pty Ltd		
EFT19322	09/11/2023	Annual Pre-season Pool Plant Room Service		4,075.50
		All Flags, Signs & Banners		
EFT19323	09/11/2023	Town Street Banners		3,878.38
		Batavia Coast Trimmers		
EFT19324	09/11/2023	Swimming Pool		3,470.00

Date: 01/12/2023
Time: 12:28:34PM

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of November 2023

USER: Jelena Brown
PAGE: 2

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Bob Waddell & Associates Pty Ltd		
EFT19325	09/11/2023	Consultant Services		247.50
		B W McGree		
EFT19326	09/11/2023	Shire house operations		230.00
		Team Global Express Pty Ltd (TOLL)		
EFT19327	09/11/2023	Postage and Freight		26.41
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT19328	09/11/2023	Monthly Account - Fuel		1,320.90
		Geraldton Lock & Key Specialists		
EFT19329	09/11/2023	Change Locks Due to Missing Key		1,128.00
		Gg Pumps And Electrical Pty Ltd		
EFT19330	09/11/2023	Centenary Water Feature Maintenance		328.35
		Jorge El Khouri T/as Khouri Engineering Services		
EFT19331	09/11/2023	Three Springs Netball Court Redevelopment		1,331.00
		The Trustee For Frank Lewis Family Trust T/A Frank Lewis Holden & Moora Toyota Moora Auto Parts & Moora Exhaust Ctre		
EFT19332	09/11/2023	Plant Repairs and Servicing		974.36
		Officeworks		
EFT19333	09/11/2023	Printing and Stationery		23.95
		PJC Services & Co Pty Ltd		
EFT19334	09/11/2023	Fix Retic at Pool		660.22
		Dudawa Haulage		
EFT19335	09/11/2023	Dudawa Road Maintenance		15,270.20
		Three Springs IGA		
EFT19336	09/11/2023	Monthly Account		517.10
		Westrac Pty Ltd		
EFT19337	09/11/2023	Plant Repairs and Servicing		9,811.75
		Bob Waddell & Associates Pty Ltd		
EFT19338	20/11/2023	Consultant Services		907.50
		Baileys Fertiliser		
EFT19339	20/11/2023	Town Oval Maintenance		1,366.75
		Winc Australia Pty Limited		
EFT19340	20/11/2023	Admin Office Stationery Supplies		166.06
		The Trustee For Danblue Family Trust T/a Commercial Hotel Three Springs		
EFT19341	20/11/2023	Catering		216.00
		3Springs Farm Innovation Network INC.		
EFT19342	20/11/2023	3rd Instalment of Catchment Reserve Funds as per Budget		32,146.71
		Stephen Walter Hunter		
EFT19343	20/11/2023	Housing Service Contracts		4,850.00
		IRIS Consulting Group Pty Ltd		
EFT19344	20/11/2023	Training and Development		682.00
		LR & BJ Jones		
EFT19345	20/11/2023	Staff House Service Contracts		7,612.00
		Geraldton Totally Workwear		
EFT19346	20/11/2023	Staff Uniforms		212.26
		CleanPak Total Solutions		
EFT19347	20/11/2023	Swim Areas Expenses		734.35

Date: 01/12/2023
Time: 12:28:34PM

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of November 2023

USER: Jelena Brown
PAGE: 3

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT19348	20/11/2023	Northern Country Zone Of The Walga Annual Subscription		1,800.00
EFT19349	20/11/2023	Perfect Computer Solutions IT Services		1,147.50
EFT19350	20/11/2023	PJC Services & Co Pty Ltd Plumbing Services		505.56
EFT19351	20/11/2023	Rumbold Ford Pty Ltd Plant Repairs and Servicing		527.15
EFT19352	20/11/2023	Regional Mulching Wa Arrino Townsite Fire Breaks		8,558.00
EFT19353	20/11/2023	Signs Plus Printing and Stationery		47.00
EFT19354	20/11/2023	Three Springs Motel (Barracks) Accommodation and Meals		185.00
EFT19355	20/11/2023	Tyford Co Atf Bodie & Jesse's Trust Contributions		176.00
EFT19356	20/11/2023	Zed Elect Electrician Services		2,337.12
EFT19357	24/11/2023	Bunnings Group Limited Christmas Decorations		497.32
EFT19358	24/11/2023	Robert Ross Waddell T/A Bob Waddell Consultant Consulting Services		866.25
EFT19359	24/11/2023	Team Global Express Pty Ltd (TOLL) Postage and Freight		2,310.99
EFT19360	24/11/2023	Carnamah District High School Donation		50.00
EFT19361	24/11/2023	Department of Fire and Emergency Services (DFES) 2023/24 ESL 2nd Quarter Contribution		12,789.00
EFT19362	24/11/2023	INFINITUM TECHNOLOGIES PTY LTD IT Services		250.25
EFT19363	24/11/2023	Christine Lane Council Member Expense Claim		206.95
EFT19364	24/11/2023	Geraldton Totally Workwear Staff Uniforms		859.13
EFT19365	24/11/2023	Midwest Auto Group Plant Repairs and Servicing		595.00
EFT19366	24/11/2023	John Albert Morales BOND REFUND FOR THREE SPRINGS COMMUNITY GYM FOB RETUI		100.00
EFT19367	24/11/2023	J M & S Enterprises Pty Ltd T/As RBC Rural Printing and Stationery		481.33
EFT19368	24/11/2023	Officeworks Printing and Stationery		185.03
EFT19369	24/11/2023	Esosa Obakpolor BOND REFUND FOR THREE SPRINGS COMMUNITY GYM FOB RETUI		50.00
EFT19370	24/11/2023	Lawrence Ong BOND REFUND OF COMMUNITY GYM FOB - LAWRENCE ONG		100.00
EFT19371	24/11/2023	Perfect Computer Solutions New Phone System for the Shire of Three Springs		13,945.00

Date: 01/12/2023
Time: 12:28:34PM

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of November 2023

USER: Jelena Brown
PAGE: 4

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Australian Communications And Media Authority (ACMA)		
EFT19372	24/11/2023	Annual License Renewal		114.00
		S2 Resources Limited		
EFT19373	24/11/2023	Rates Refund for Assessment A865 and A866		1,499.92
		Brand Enterprises (WA) PTY LTD as Trustee for PJ & E Brand Family - Think Water Geraldton		
EFT19374	24/11/2023	Town Oval Maintenance		787.60
		Three Springs Primary School		
EFT19375	24/11/2023	Donation		120.00
		Three Springs Motel (Barracks)		
EFT19376	24/11/2023	Catering		220.00
		S.P. & K.A. Gilbert T/A Total Toilets		
EFT19377	24/11/2023	Silo Event - Portable Toilets		3,541.32
		WA Contract Ranger Services Pty Ltd		
EFT19378	24/11/2023	Contactor Services - Ranger		1,149.50
		Screenlink Pty Ltd T/A Aussie IT, WA Ink and Batteries Plus		
EFT19379	30/11/2023	Printing and Stationery		269.40
		Geraldton All Decor		
EFT19380	30/11/2023	Housing Maintenance		630.00
		Australia Day Council Of South Australia Incorporated		
EFT19381	30/11/2023	Australia Day		1,689.40
		The Trustee For The Northstar Asset Trust T/as Artistralia		
EFT19382	30/11/2023	Silo Projection Event		440.00
		BOC Gases		
EFT19383	30/11/2023	Monthly Account		31.00
		Bob Waddell & Associates Pty Ltd		
EFT19384	30/11/2023	Consultanting Services		330.00
		Phillip Berry		
EFT19385	30/11/2023	Reimbursement		68.00
		Government Of Western Australia - Central Regional TAFE		
EFT19386	30/11/2023	Training and Development		2,086.70
		Coral Coast Homes And Construction		
EFT19387	30/11/2023	Three Springs Community Hall Upgrade		181,485.00
		Ccawa		
EFT19388	30/11/2023	Training and Development		450.00
		Frances Elizabeth Whale		
EFT19389	30/11/2023	Refund for incorrect charge of swimming pool pass		17.50
		Frank Gilmour Pest Control		
EFT19390	30/11/2023	Pest Control		3,658.00
		Stephen Walter Hunter		
EFT19391	30/11/2023	Air Conditioning and Refrigeration Maintenance		2,800.00
		Image Resources NL		
EFT19392	30/11/2023	Rates refund for assessment A896 M70/01419 MINING TENEMENT THREE		12,036.24
		INFINITUM TECHNOLOGIES PTY LTD		
EFT19393	30/11/2023	IT Services		1,668.59
		Kleenheat (Account 1413109)		

Date: 01/12/2023
Time: 12:28:34PM

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of November 2023

USER: Jelena Brown
PAGE: 5

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Kleenheat (Account 1413109)		
EFT19394	30/11/2023	Gas Supply		100.10
		Krystyna East		
EFT19395	30/11/2023	Employee Expense Claim		100.76
		Marketforce Pty Ltd		
EFT19396	30/11/2023	Advertisement of Tender		534.05
		North Midlands Maintenance		
EFT19397	30/11/2023	Love Lock Soak Maintenance		1,200.00
		Perfect Computer Solutions		
EFT19398	30/11/2023	IT Services		297.50
		Three Springs Motel (Barracks)		
EFT19399	30/11/2023	Catering		600.00
		Ramandeep Singh Virdi		
EFT19400	30/11/2023	Claim of Use of Own Vehicle		864.82
		Young Motors Pty Ltd		
EFT19401	30/11/2023	Plant Repairs and Servicing		1,566.00
		Zed Elect		
EFT19402	30/11/2023	Electrician Services		1,774.03
		Exetel Pty Ltd		
DD15364.1	01/11/2023	Monthly Account		425.00
		Department Of Transport - Daily Licensing		
DD15375.1	03/11/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 02/11/2023		698.65
		Water Corporation		
DD15376.1	01/11/2023	Monthly Account - Water		7,194.40
		ANZ Smart Choice Super		
DD15383.1	07/11/2023	Superannuation contributions		351.71
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD15383.2	07/11/2023	Payroll deductions		6,638.83
		Australian Super		
DD15383.3	07/11/2023	Superannuation contributions		851.82
		The Trustee For Australian Retirement Trust		
DD15383.4	07/11/2023	Superannuation contributions		302.88
		Amp Limited		
DD15383.5	07/11/2023	Superannuation contributions		99.45
		The Trustee For Local Government Super T/as Active Super		
DD15383.6	07/11/2023	Superannuation contributions		37.64
		Hesta		
DD15383.7	07/11/2023	Superannuation contributions		30.22
		Department Of Transport - Daily Licensing		
DD15384.1	06/11/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 02/11/2023		2,004.20
		Department Of Transport - Daily Licensing		
DD15390.1	09/11/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 09/11/2023		40.40
		Department Of Transport - Daily Licensing		
DD15391.1	10/11/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 10/11/2023		416.30
		Department Of Transport - Daily Licensing		
DD15392.1	13/11/2023	POLICE LICENSING DIRECT DEBT PAYMENTS FOR 13/11/2023		1,140.35
		ANZ Smart Choice Super		
DD15403.1	21/11/2023	Superannuation contributions		351.71

Date: 01/12/2023
Time: 12:28:34PM

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of November 2023

USER: Jelena Brown
PAGE: 6

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD15403.2	21/11/2023	Payroll deductions		6,586.08
		Australian Super		
DD15403.3	21/11/2023	Superannuation contributions		958.97
		The Trustee For Australian Retirement Trust		
DD15403.4	21/11/2023	Superannuation contributions		304.88
		Amp Limited		
DD15403.5	21/11/2023	Superannuation contributions		108.47
		The Trustee For Local Government Super T/as Active Super		
DD15403.6	21/11/2023	Superannuation contributions		55.64
		Hesta		
DD15403.7	21/11/2023	Superannuation contributions		17.88
		Department Of Transport - Daily Licensing		
DD15407.1	22/11/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 17/11/2023		2,766.10
		Department Of Transport - Daily Licensing		
DD15408.1	22/11/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 20/11/2023		822.25
		Department Of Transport - Daily Licensing		
DD15409.1	22/11/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 16/11/2023		219.20
		Telstra		
DD15414.1	15/11/2023	Monthly Account - Communication Expenses		304.21
		Water Corporation		
DD15414.2	15/11/2023	Monthly Account - Water		1,618.80
		Synergy		
DD15415.1	16/11/2023	Monthly Account - Electricity		4,867.63
		Telstra		
DD15416.1	07/11/2023	Monthly Account - Communication Expenses		1,191.39
		Telstra		
DD15416.2	24/11/2023	Monthly Account - Communication Expenses		228.94
		Telstra		
DD15416.3	19/11/2023	Monthly Account - Communication Expenses		598.88
		Bond Administrator		
DD15417.1	14/11/2023	Staff Housing Bond Lodgement		320.00
		Department Of Transport - Daily Licensing		
DD15421.1	24/11/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 23/11/2023		200.00
		Department Of Transport - Daily Licensing		
DD15425.1	27/11/2023	POLICE LICENSING DIRECT DEBITS PAYMENTS FOR 22/11/2023		481.60
		Commonwealth Bank of Australia		
DD15428.1	27/11/2023	Bank Fees		2.50
		Commonwealth Bank of Australia		
DD15428.2	22/11/2023	Bank Fees		2.50
		Department Of Transport - Daily Licensing		
DD15429.1	28/11/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 27/11/2023		1,117.45
		Synergy		
DD15433.1	28/11/2023	Monthly Account - Electricity		1,559.74
		Synergy		
DD15437.1	29/11/2023	Monthly Account - Electricity		5,040.98
		Department Of Transport - Daily Licensing		
DD15440.1	30/11/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 28/11/2023		376.40

Date: 01/12/2023
Time: 12:28:34PM

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of November 2023

USER: Jelena Brown
PAGE: 7

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Synergy		
DD15441.1	30/11/2023	Monthly Account - Electricity		3,461.70
		Department Of Transport - Daily Licensing		
DD15445.1	30/11/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 28/11/2023		376.40

REPORT TOTALS

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	10,659.30
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	476,084.39
TOTAL		486,743.69

Commonwealth Corporate Charge Card

28 October 2023 to 28 November 2023

Chief Executive Officer

Fuel for OTS (Keith Woodward CEO)	\$	85.40
Fuel for OTS (Keith Woodward CEO)	\$	101.25
Fuel for OTS (Keith Woodward CEO)	\$	98.19
Fuel for OTS (Keith Woodward CEO)	\$	106.08
Fuel for OTS (Keith Woodward CEO)	\$	103.57
	\$	494.49

Deputy Chief Executive Officer

Fuel for 001TS (Krys East DCEO)	\$	108.01
Fuel for 001TS (Krys East DCEO)	\$	138.04
Fuel for 001TS (Krys East DCEO)	\$	149.27
Bunnings - Plant for Citizenship Ceremony	\$	15.78
Fuel for 001TS (Krys East DCEO)	\$	117.72
Bunnings - Outdoor games for Australia Day event	\$	2,442.20
	\$	2,971.02

Annual Card Fees	\$	-
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Total Direct Debit Payment made on 01/12/2023	\$	3,465.51
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Fuel Cards - Refuel Australia (Ampol Distributor)

01 November 2023 to 30 November 2023

CEO OTS Keith Woodward Card No. 6796

Saturday, 4 November 2023	47.61 @ \$2.1222/L	\$	101.04
Wednesday, 22 November 2023	30.97 @ \$2.0222/L	\$	62.63

Doctor TS125 Dr Olatoye Lotsu Card No. 90869149

Thursday, 2 November 2023	55.24 @ \$2.0140/L	\$	111.25
Sunday, 5 November 2023	48.54 @ \$2.1090/L	\$	102.37
Tuesday, 7 November 2023	44.56 @ \$2.0140/L	\$	89.74
Friday, 10 November 2023	57.64 @ \$2.2090/L	\$	127.33
Thursday, 16 November 2023	51.39 @ \$1.9540/L	\$	100.42
Thursday, 16 November 2023	68.30 @ \$1.9540/L	\$	133.46
Thursday, 23 November 2023	50.91 @ \$1.9340/L	\$	98.46
Sunday, 26 November 2023	44.08 @ \$1.9690/L	\$	86.79

Risk Coordinator TS423 Richard Denny Card No. 5741

Friday, 24 November 2023	32.91 @ \$2.0690/L	\$	68.09
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Total for Card Purchases		\$	1,081.58
Outstanding balance		\$	-
Bulk purchases		\$	-
Service charges and adjustments		\$	38.28
Total of Monthly Invoice		\$	1,119.86

Police Licensing

Direct Debits from Trust Account

1st November 2023 to 30th November 2023

CBA Police Licensing Account

Wednesday, 1 November 2023	-\$	12.53
Thursday, 2 November 2023	-\$	1,492.35
Thursday, 2 November 2023	-\$	511.85
Tuesday, 7 November 2023	-\$	40.40
Wednesday, 8 November 2023	-\$	416.30
Thursday, 9 November 2023	-\$	1,140.35
Tuesday, 14 November 2023	-\$	219.20
Wednesday, 15 November 2023	-\$	2,766.10
Thursday, 16 November 2023	-\$	822.25
Tuesday, 21 November 2023	-\$	200.00
Wednesday, 22 November 2023	-\$	481.60
Thursday, 23 November 2023	-\$	1,117.45
Tuesday, 28 November 2023	-\$	376.40
Wednesday, 29 November 2023	-\$	452.10
Thursday, 30 November 2023	-\$	89.45
Total Direct Debits	-\$	10,138.33

Bank Fees

Direct Debits from Muni Account

1st November 2023 to 30th November 2023

Total direct debited from Municipal Account	\$	824.66
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Payroll

1st November 2023 to 30th November 2023

Tuesday, 7 November 2023	\$	49,286.39
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Tuesday, 21 November 2023	\$	50,065.51
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	\$	99,351.90
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