



ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
23 AUGUST 2023



WILDFLOWER COUNTRY



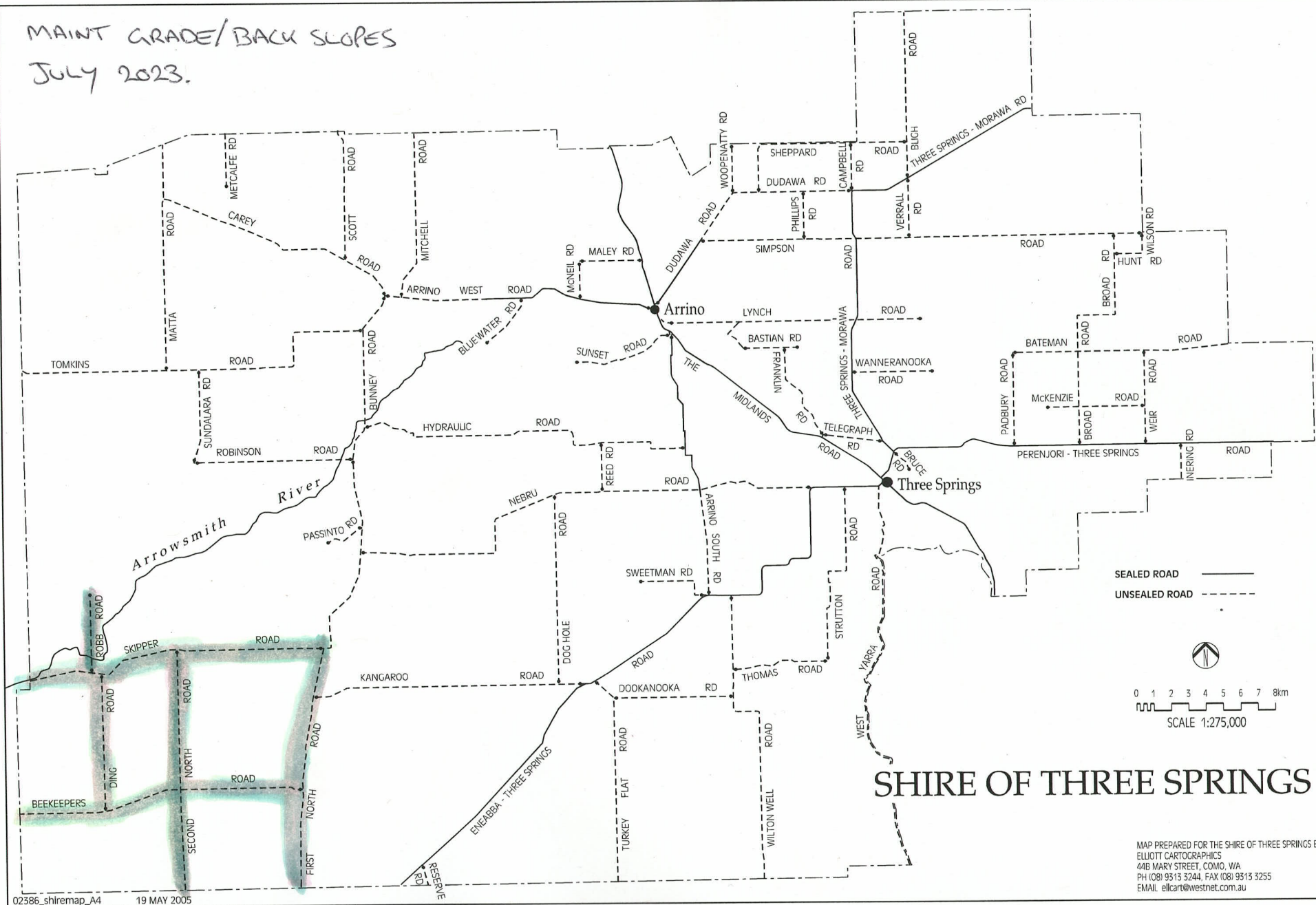
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WILDFLOWER COUNTRY

MAINT GRADE/BACK SLOPES
JULY 2023.



Project Location:

Shire of
Three Springs



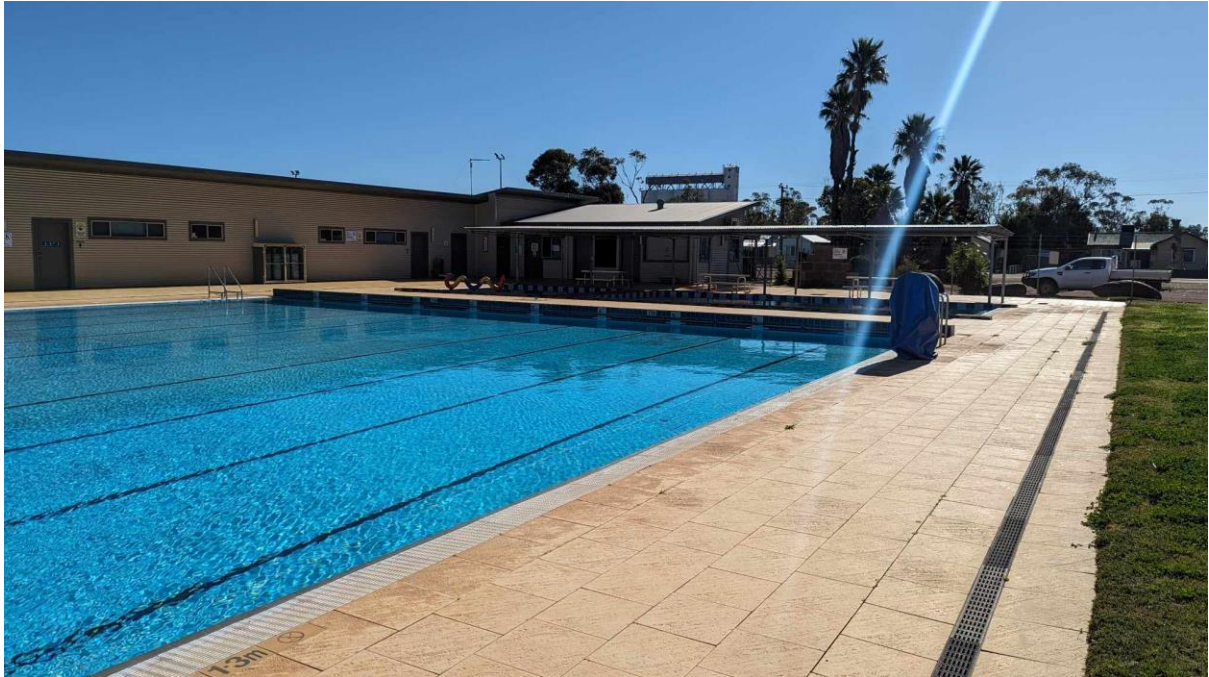
Three Springs
Primary School

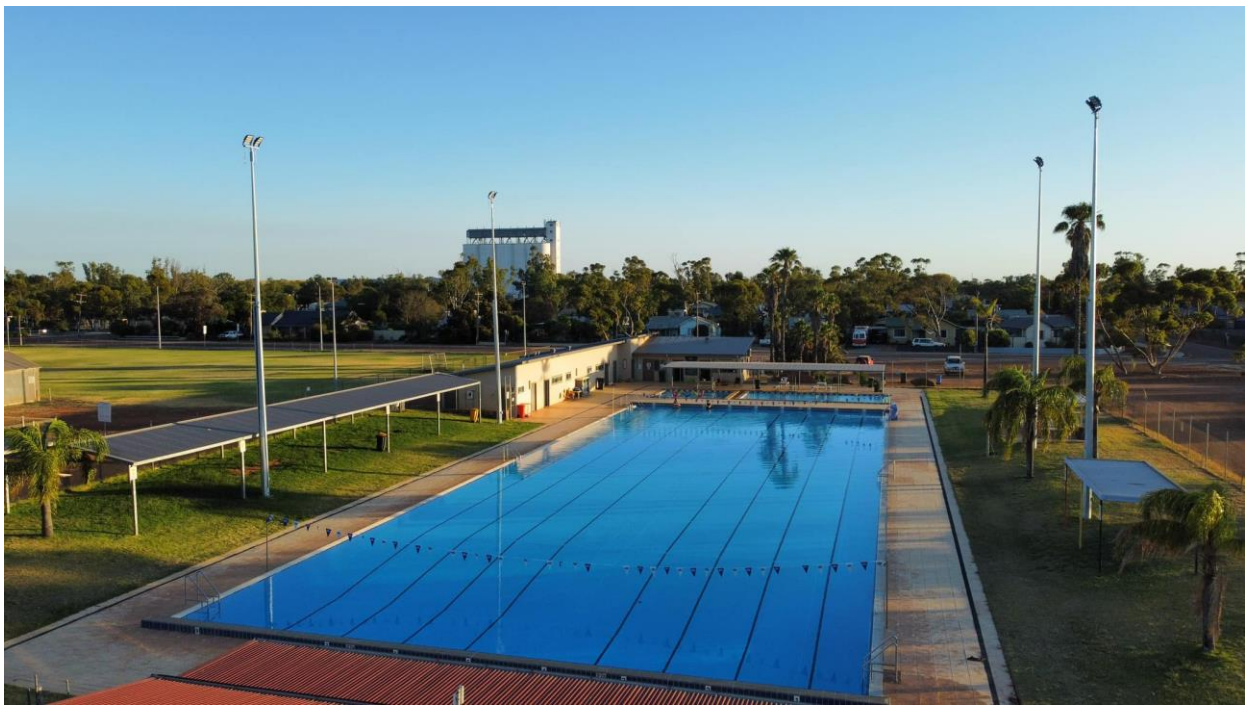
Three Springs
Early Childhood
Learning Centre

Three Springs
Hockey Club

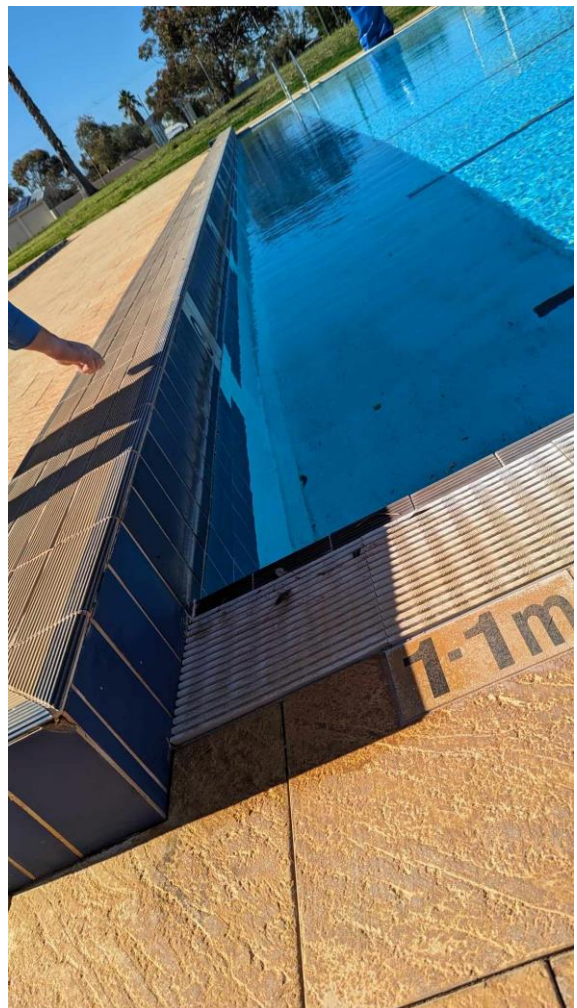
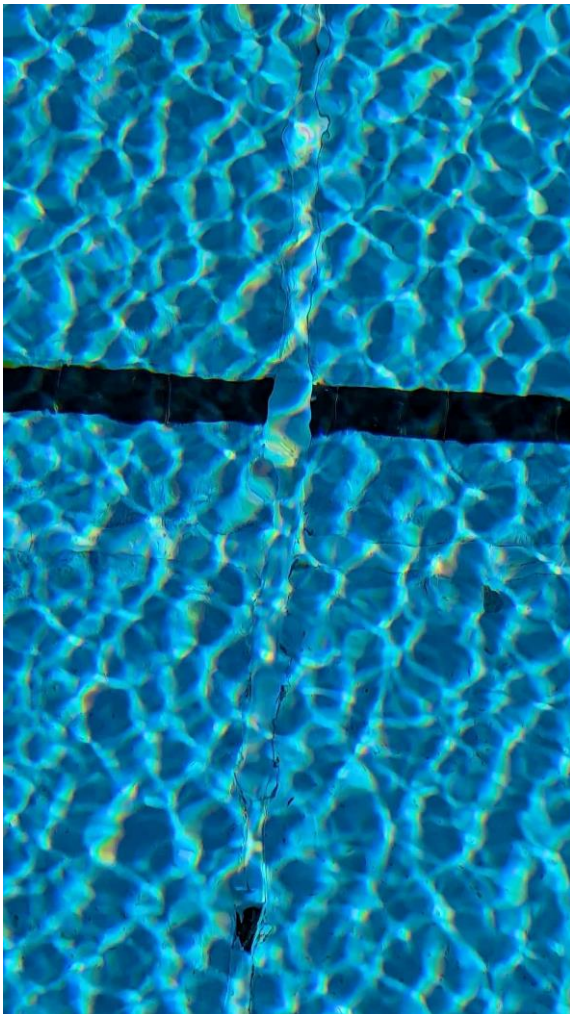
Three Springs
Eco Caravan Park

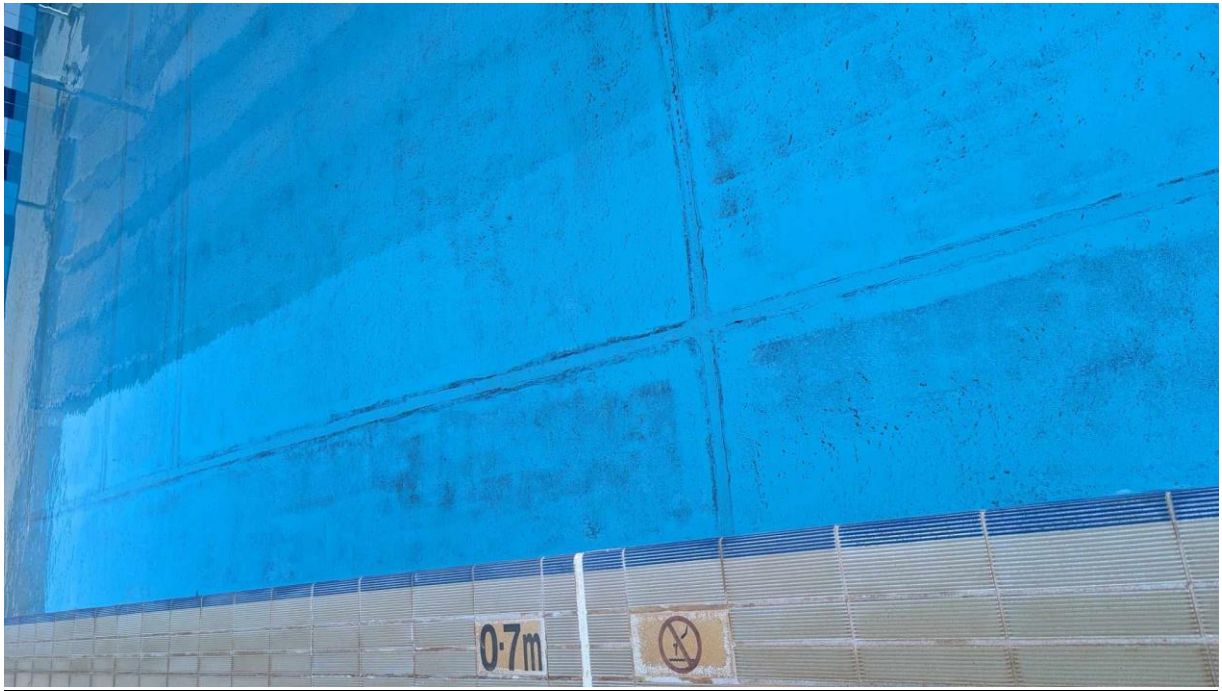
Three Springs Aquatic Centre





Current Pool Condition:







THREE SPRINGS PRIMARY SCHOOL

Carter Street, Three Springs, W.A. 6519

PRINCIPAL: Shirley MacLeod

Telephone: (08) 9954 3700 | Email: ThreeSprings.PS@education.wa.edu.au



Mr Phil Berry
Supervisor Parks & Gardens
Three Springs Shire
THREE SPRINGS WA 6519

Attachment 10.3(d)

Email: sp@threesprings.wa.gov.au

Dear Phil,

SHIRE OF THREE SPRINGS – LETTER OF SUPPORT FOR UPGRADE OF THREE SPRINGS SWIMMING POOL PROJECT

I write on behalf of the Three Springs Primary School in support of the Shire of Three Springs application for funding towards the upgrade of Three Springs Swimming Pool.

The past five years has seen a consistent number of approximately 60 students from Three Springs Primary School, and approximately 80 students from Mingenew Primary School, attend Interm swimming lessons at the Three Springs Swimming Pool. This program has a positive impact on the health and wellbeing of our students, as students learn to swim and are engaged in water safety lessons in a fun way.

Three Springs Swimming Pool is also used by the school as a positive whole school behaviour reward when a set-target is reached each term. The staff and students are enthusiastic about this type of reward, and it takes the positive effort of all students to achieve this.

The availability of adequate aquatic infrastructure in Three Springs is key to delivering water safety programs within the Midwest region. Any funding would be very beneficial to both our in-term and vacation programs, our whole school rewards, and our shared commitment to keeping children safe in and around water.

We are therefore highly supportive of the Shire's proposed improvements to the Three Springs Swimming Pool and the grant application.

Please do not hesitate to call me at Three Springs PS on 99 543700 if you need to discuss this further.

Yours sincerely,

Mrs Shirley MacLeod
Principal



Department of
Local Government, Sport
and Cultural Industries

Office Use Only

TRIM: _____

Grant No: _____

Project Coordinator: _____

CSRFF Small Grants Application Form

For projects up to \$500,000 to be acquitted by 15 June 2024

You MUST discuss your project with an officer from your nearest Department of Local Government, Sport and Cultural Industries office before completing and submitting your application. Failure to do so will render your project ineligible.

All applications MUST be submitted to your local government. Contact your local government to determine the cut-off date for the submission of applications.

DLGSC Contact: Craig Vinci	Date: 21/07/2023	Office: MID-WEST
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Applicant's Details:

Organisation Name:	Shire of Three Springs				
Postal Address:	132 Railway Road				
Suburb:	Three Springs	State:	WA	Postcode:	6519
Street Address:	132 Railway Road				
Suburb:	Three Springs	State:	WA	Postcode:	6519

Preferred Contact Person:

All application correspondence will be directed to this person

Name:	Raman S Virdi	Title:	Dr ☐ Mr ☒ Mrs ☐ Ms ☐
Position Held:	Community Development Officer		
Business Phone:	08 9954 1001	Facsimile:	
Mobile Phone:	0427 422 795	Email:	cdo@threesprings.wa.gov.au

Organisation Business Details:

Does your organisation have an ABN?	Yes ☒ No ☐	ABN: 37687605692	
Is your organisation registered for GST?	Yes ☒ No ☐	* Note, in order to be eligible for funding you must attach a copy of the Incorporation Certificate. LGA's exempt	
Is your organisation not-for-profit?	Yes ☐ No ☒		
Is your organisation incorporated?	Yes ☐ No ☒	Incorporation #:	*
Bank details:	Bank: Commonwealth	BSB: 066-512	A/c: 10683064

Local Government Authority Details:

LGA:	Shire of Three Springs		
Contact:	Keith Woodward	Title:	Dr ☐ Mr ☒ Mrs ☐ Ms ☐
Position Held:	Chief Executive Officer		
Business Phone:	08 9954 1001	Facsimile:	
Mobile Phone:	0448 132 799	Email:	ceo@threesprings.wa.gov.au

PROJECT DETAILS

Project Title (brief and specific): Three Springs Swimming Pool Revitalisation
Project Description: This project involves revitalising the Three Springs aquatic facility, including the main pool, children's pool and toddler pool located in the Shire of Three Springs, in WA's Midwest region (see Attachment (A) Project Location). The main 50m x 20m x 2.6m pool encompasses nine lanes, the children's pool is 12m x 5m x 0.8m, and the toddler's pool is 6m x 5m x 0.3m. The aquatic facility also contains a barbecue, shaded seating areas, grassed areas, changerooms and a kiosk. The community heavily utilises the facilities for aquatic leisure (inflatable), event days, a pool hoist access chair for people with mobility issues, change rooms (including disabled), free BBQ and shelter, function room (air-conditioned) and swimming lessons. This project will involve emptying three pools during the usual closed season (April to October), sandblasting the basins and inspecting any structural damage, fixing the damage if required, waterproofing the basins, re-tiling the basins inclusive of depth markers (see Attachment (D) Quotes). In addition to the above, the children's pool will be equipped with steps for easy access, and an announcement system will be installed for easy communication for the pool manager. This project will ensure that the pools can be efficiently maintained and sustained into the future and enable opportunities for ongoing aquatic sport and recreation activities, with the potential to increase the existing pool season. The anticipated project cost is \$234,428 (ex GST) inclusive of a 10% escalation cost. The project is expected to be undertaken between April 2024 and June 2024, during the usual closed season.
How did you establish a need for your project? Due to the remote location, Three Springs experiences average temperatures of between 30 and 40 degrees, with high temperatures often lasting for multiple days. Our aquatic facility is a welcome relief from the summer heat for the community and visitors, with users spending most of their time at the pool. The pools are particularly popular with young people in Three Springs, where swimming lessons and school programs are held. The Pool Manager last season, delivered the Pool Swim for Fruit and Breakfast Club, where Three Springs Primary School students participated. Therefore, the facility is essential to the ongoing education and self-development of young people in Three Springs; without it, attendance may decrease. The facility has 12m x 5m x 0.8m children's pool space which is deep for some students, and the toddler pool is unsuitable for those kids. Therefore, the risk of kids entering and exiting the pool area was identified by the Pool Manager and was reported. Thus, a need to install steps for easy access to the pool was established. The Pool Manager also reported a need for better communication with members while they are in the facility. Therefore, a need for an announcement system was established by the Shire. The announcement system will also provide light background music during the open season for community members to increase their numbers. The Pool Manager's report also included concern about the pool's tiles and basins. It was identified that without undertaking actions, leaks will ensue, bacterial/occupational health and safety issues could arise, and the facilities will start to degrade, increasing the days that the pool is closed and limiting the opportunity for participation in aquatic recreation activities. This will also impact currently scheduled programs, such as swimming lessons, resulting in reduced community and visitor participation.
What alternatives were considered and why were they rejected (e.g cost, suitability, feasibility)? The following alternatives were considered: • Do Nothing – This was rejected as it does not meet the community's needs. Over time, the pool condition will continue to degrade, with the potential for lengthier closure periods to rectify leaks or other structural damage. Eventually, the pool would close. • Only re-tile the bulkheads – This option was rejected as it was not considered a value-for-money option. The cost of contracting a tiler to undertake the entire re-tiling works will provide greater value for money given Three Springs Shire's remote location (locality, accommodation costs etc.) and that in either option, all pools would be required to be drained.
How will your project increase physical activity? Western Australia has the second-highest overall participation rate in swimming across Australia (AusPlay, Swimming State of Play, 2019). It is the most popular activity for children (33%) and the fourth most popular activity for adults (17.5%) (2020/21 AusPlay Survey). Swimming is suitable for most people and provides a range of health and community benefits as well as being an important aspect of regional community life in reducing isolation and increasing community cohesion. By upgrading Shire's aquatic infrastructure and rectifying any underlying faults, the pools will have significant longevity and withstand future changes, including the potential installation water heating system and broadening of the open pool season, providing additional opportunities for the community to access the facility. The addition of steps will allow easy access for the kids. The steps will be constructed to avoid any injuries, given the depth of the children's pool. Further, the announcement system will allow the pool manager to easily communicate with the visitors across the pool areas.

The provision of quality sports and recreation facilities is paramount to attracting and retaining participation in physical activity. By undertaking this project, it will increase the appeal of the facility for the community and visitors, increasing the number of people using the pools.

Have the full lifecycle costs of the project been considered and can you afford the ongoing costs of managing, maintaining and replacing the facility? Will a specific asset replacement fund be created?

The Shire of Three Springs manages the facility under our asset management plan. The project will not affect the continuous management of the facility.

Project location:	Three Springs Aquatic Centre,		
Land ownership:	Who owns the land on which your facility will be located? Shire of Three Springs Lease Expiry (if applicable):		
Planning approvals	No	If no, provide the date it will be applied for:	
Where applicable, has planning permission been granted? (LGA)	Yes ☐ No ☐	___/___/___	
Aboriginal Heritage Act?	Yes ☐ No ☐	___/___/___	
Department of Biodiversity, Conservation and Attractions? (Environmental, Swan River)	Yes ☐ No ☐	___/___/___	
Native Vegetation Clearing Permit?	Yes ☐ No ☐	___/___/___	
Please list any other approvals that are required?	Yes ☐ No ☐	___/___/___	

Do you share your facility with other groups? Yes ☒ No ☐ If so, who:

The facility is shared with the whole community. However, specific groups include Three Springs Primary School, the local sporting groups and visitors (see Attachment (E) Letters of support). The School use the pool for swimming lessons during Term 1. The pool area and function room are used for our events, such as Australia Day and Yoga and are hired by community members after hours for events such as birthday celebrations, parties, etc. The visitors heavily use the pool as it is located next to the free three-night stay, Eco caravan park.

List the main sport and recreation activities (maximum of 3) which will benefit from your proposal. Please indicate the approximate % usage of the facility (or part of the facility relating to this proposal).

Sport/community organisation	% use of the facility	Hours per week
Swimming / Aquatic leisure	100%	49 hours per week 1st of October to 31st of March each year Monday-Friday: 12pm-7pm Saturday and Sunday: 11am-6pm

Activity/sport membership numbers over the past three years relevant to your project. For example, if a bowls project, golf members not relevant; social membership numbers not applicable.

Note: if membership is not applicable, ie recreation facility or aquatic centre, enter the number of users of the facility.

2020/21	5151	2021/22	4702	2022/23	5153
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*Numbers derived from daily pool entry takings.

State Sporting Associations are involved in the assessment of applications and may be able to provide valuable information when planning your project, particularly in relation to technical design issues. They should be consulted as part of the application process. A complete list of State Sporting Associations and their contact details are available on the department's website: <https://www.dlgsc.wa.gov.au/sport-and-recreation/state-sporting-associations>

What is the name of the State Sporting Association for your activity/sport?	
Swimming WA	
Have you discussed your project with your State Sporting Association?	Yes ☒ No ☐
Contact Name: Sophie Row	Date of contact: 16/08/2023

PROJECT DELIVERY

Please indicate key milestones of your project. The key milestones need to be realistic and demonstrate that the project can be delivered in the timeframe.

Task	Date
Attainment of Council approvals	N/A
Preparation of tender/quotes for the major works contract	N/A
Issuing of tender for major works	N/A
Signing of major works contract	February 2024
Site works commence	March 2024
Construction of project starts	April 2024
Project 50% complete	April 2024
Project Completed	May 2024
Project hand over and acquittal	June 2024

Are there any operational constraints that would impact on the construction phase of your project? (such as your sporting season, major annual event or inclement weather) – provide details. Projects that are delayed due to undeclared known constraints are not eligible for a deferral.

- The facility is closed annually between April and October due to the weather and the inability to heat the pool water. It is proposed that the works will be undertaken during this period to avoid disruption to pool users.

GST

Grant payments are payable to the applicant/grantee only. This may have taxation implications for grantees. If grantees wish specific advice relating to their grant, this can be obtained from the Australian Taxation Office (ATO). Please note depending upon the value of the project and/or grant, the ATO may require an organisation be registered for GST. If the applicant is registered for GST, the grant is grossed up with the GST amount.

PRIVACY STATEMENT AND STATEMENT OF DISCLOSURE

The Organisation acknowledges and agrees that this Application and information regarding it is subject to the *Freedom of Information Act 1992* and that the Grantor may publicly disclose information in relation to this Application, including its terms and the details of the Organisation.

Any information provided by you to DLGSC can be accessed by you during standard office hours and updated by writing to DLGSC or calling (08) 9492 9700. All information provided on this form and gathered throughout the assessment process will be stored on a database that will only be accessed by authorised departmental personnel and is subject to privacy restrictions.

DLGSC may wish to provide certain information to the media for promotional purposes. The information will only include the applicant's club name, sport, location, grant purpose and grant amount.

APPLICANT'S CERTIFICATION

I certify that the information supplied is to the best of my knowledge, true and correct.

Name: Keith Woodward

Position Held: Chief Executive Officer

Signature: 

Date: 16/08/2023

LODGEMENT OF YOUR APPLICATION

- Applications including all attachments are to be received electronically and officially submitted to csrff@dlgsc.wa.gov.au by the cut off date. A hard copy can also be provided and should be clipped at the top left-hand corner, please do not bind.
- It is recommended that you **retain your completed application form**, including attachments for your own records and future audit purposes.
- All **attachments** and supporting documentation (see next section) should be **clearly named and identified** and submitted with the application form.
- **Applications must be submitted to your Local Government Authority** by the Local Government's advertised cut-off date to ensure inclusion at the relevant Council meeting.

The following documentation must be included with your application. Applicants may wish to supply additional RELEVANT information.

☒	Application form.
☐	Incorporation Certificate.
☒	Confirmation of Public Liability Insurance cover to \$10 million
☒	Two written quotes.
☐	If your project involves the upgrade of an existing facility, include photograph/s of this facility.
☒	Locality map, site map and building plans (in relevant constructions projects), including where the proposed facility is located in relation to other sport and recreation infrastructure.
☐	Income and expenditure statements for the current and next financial years. (LGAs exempted).
☐	Written confirmation of financial commitments from other sources including copies of council minutes . (If a club is contributing financially then evidence of their cash at hand must be provided).
☐	For resurfacing projects, a written guarantee from the supplier of the product that clearly identifies the product's life expectancy.
☐	Itemised project cost for components and identified on the relevant quote for each (including cost escalation).
☐	For projects involving floodlighting, a lighting plan must be supplied showing lux, configuration and sufficient power supply

Your application will be considered not eligible if:

- You have not discussed your project with the Department of Local Government, Sport and Cultural Industries and your State Sporting Association.
- You do not meet the eligibility criteria for the grant category to which you are applying.
- You have not included with your application all the relevant required supporting documentation. **There is no onus on Department staff to pursue missing documentation.**
- Applicants/projects that have received a CSRFF grant in the past and have not satisfactorily acquitted that grant. In some cases this may apply to localities where other significant projects have not been progressed or have not completed a previous project in accordance with the conditions of the grant provided. An assessment will be made in October and if no physical progress has occurred, new applications may not be recommended.
- It is not on the correct application form.
- The project for which application is made is specifically excluded from receiving CSRFF support.

DEVELOPMENT BONUS APPLICANTS ONLY

If you applied for a CSRFF grant for more than one third of the cost of the project, please provide evidence of meeting at least one of the following criteria.

You MUST contact your local DLGSC office to determine eligibility before applying.

Category		Details
Geographical location	☐ Regional/remote location ☐ Growth local government	
Co-location	☐ New ☐ Existing	
Sustainability initiative	☐ Water saving ☐ Energy reduction ☐ Other	
Increased participation	☐ New participants ☐ Existing participants – higher level ☐ Special interest ☐ Other	

PROJECT BUDGET

ESTIMATED EXPENDITURE

Please itemise the components of your project in the table below, indicating their cost and which quote or part of quote was used to estimate this. Quantity Surveyor costs will be accepted however the responsibility lies with the applicant to ensure the validity of the information. A contingency allowance is considered an acceptable component. *PLEASE ITEMISE BY COMPONENT (e.g changerooms, storage, kitchen) rather than materials (electrician, plumber, finishings).*

Project Description (detailed breakdown of project to be supplied)	\$ Cost ex GST	\$ Cost inc GST	Quote Used (list company name and quote no)
ie Electrical Works			B & S Electrical
Painting and Silicone Work (including Expansion of Silicone Joints)			Aquatic Service WA Pty Ltd (Quote 1)
Complete Tiling Work (including work on the bulkheads)			Aquatic Service WA Pty Ltd (Quote 1)
Concrete Stairs Work			Aquatic Service WA Pty Ltd (Quote 1)
Announcement System			OPUS Music (Quote 4)
Announcement System Installation			Zed Electric
Donated materials (Please provide cost breakdown)			
Volunteer labour (Please provide cost breakdown)			
Sub Total			
Cost escalation			10% cost escalation
a) Total project expenditure			

- At least **two written quotes or QS estimate** required for each component.
- If your project includes a floodlighting installation or upgrades, please ensure that the power supply is sufficient and no upgrade will be required. If upgrade is required and not budgeted for, the grant will immediately be withdrawn. A **lighting plan** must be supplied showing lux and configuration.
- Projects that do not meet **Australian Standards** are ineligible for funding.

PROJECT FUNDING

Source of funding	\$Amount ex GST	\$ Amount inc GST		Funding confirmed Y / N	Comments to support claim (please attach relevant support)
Local government	106,557.00	117,214.00	LGA cash and in-kind	Y	
Applicant cash			Organisation's cash		
Volunteer labour		0	Cannot exceed applicant cash and LGA contribution – max \$50,000		
Donated materials			Cannot exceed applicant cash and LGA contribution		
Other State Government funding					
Federal Government funding					
Other funding – to be listed			Loans, sponsorship etc		
CSRFF request	106,557.00	117,214.00	Up to ½ project cost but capped at \$200,000	N	
b) Total project funding	213,114.00	234,428.00	<i>This should equal project expenditure as listed on the previous page</i>		

REQUIRED: If the funding approved is less than funding requested for this project, or the project is more expensive than indicated, where would the extra funds be sourced from? Is this funding confirmed? If the project scope would be reduced, which components would be revisited?

The Shire has the capacity to fund half of this project's costs (see Attachment G - Council Minutes). If the funding awarded is less than requested, the Shire has a small margin to cover expenditures.

GST

Grant payments are payable to the applicant/grantee only. This may have taxation implications for grantees. If grantees wish specific advice relating to their grant, this can be obtained from the Australian Taxation Office (ATO). Please note depending upon the value of the project and/or grant, the ATO may require an organisation be registered for GST. If the applicant is registered for GST, the grant is grossed up with the GST amount.

PROJECT ASSESSMENT SHEET

This page is for the use of the relevant Local Government Authority to be used for both community and LGA projects. Please **attach copies of council minutes** relevant to the project approval.

Name of Local Government Authority: Shire of Three Springs
Name of Applicant: Shire of Three Springs

Note: The applicant's name cannot be changed once the application is lodged at DLGSC.

Section A

The CSRFF principles have been considered and the following assessment is provided:
(Please include below your assessment of how the applicant has addressed the following criteria)

All applications

	Satisfactory	Unsatisfactory	Not relevant
Project justification	☐	☐	☐
Planned approach	☐	☐	☐
Community input	☐	☐	☐
Management planning	☐	☐	☐
Access and opportunity	☐	☐	☐
Design	☐	☐	☐
Financial viability	☐	☐	☐
Co-ordination	☐	☐	☐
Potential to increase Physical activity	☐	☐	☐
Sustainability	☐	☐	☐

Section B

Priority ranking of no of applications received	of applications received
Is this project consistent with the	☐ Local Plan ☐ Regional Plan
Have all planning and building approvals been given for this project?	☐ Yes ☐ No
If no, what approvals are still outstanding?	

Project Rating (Please tick the most appropriate box to describe the project)

- | | | |
|---|--|--------------------------|
| A | Well planned and needed by municipality | ☐ |
| B | Well planned and needed by applicant | ☐ |
| C | Needed by municipality, more planning required | ☐ |
| D | Needed by applicant, more planning required | ☐ |
| E | Idea has merit, more planning work needed | ☐ |
| F | Not recommended | ☐ |

Please complete the questions attached. This assessment is an important part of the CSRFF process and your answers to these questions assist the committee make their recommendations, even if you are the applicant. Please provide a summary of any attachments in your assessment, rather than referring to attachments or external documents such as Council Minutes.

1. Please confirm your contribution to the project, whether it has been formally approved (including financial year for which it is approved) and any conditions on the funding. If no funding has been provided, why not?
2. A) *If a community group application:* Do you believe the project is financially viable, including the applicant's ability to provide upfront contributions, ongoing payments and contributions to an asset replacement fund. Does council commit to underwriting any shortfalls as the ultimate asset owner?

B) *If a council application:* Is Council fully aware of the ongoing cost of operating and maintaining this facility and does your organisation have the capacity to service it into the future? How are the user groups contributing to the ongoing cost of operating the facility?
3. Please provide any additional comments regarding this applications merit against the assessment criteria to support your project rating and ranking.

Signed**Position****Date**

Applications for CSRFF funding must be submitted to the Department of Local Government, Sport and Cultural Industries by **4pm on 31 August 2023**. Late applications cannot be accepted in any circumstances.

DLGSC OFFICES**PERTH OFFICE**

246 Vincent Street
Leederville WA 6007
GPO Box 8349
Perth Business Centre WA 6849
Tel: (08) 9492 9700
CSRFF@dlgsc.wa.gov.au

MID-WEST

Level 1, 268-270
Foreshore Drive
PO Box 135
Geraldton WA 6531
Tel: (08) 9956 2100
midwest@dlgsc.wa.gov.au

PILBARA

Karratha Leisure plex
Dampier Hwy, Karratha
PO Box 941
Karratha WA 6714
Tel: (08) 9182 2100
pilbara@dlgsc.wa.gov.au

GASCOYNE

4 Francis Street
PO Box 140
Carnarvon WA 6701
Tel: (08) 9941 0900
Gascoyne@dlgsc.wa.gov.au

KIMBERLEY – Broome

Unit 2, 23 Coghlan Street
PO Box 1476
Broome WA 6725
Telephone (08) 9195 5750
Mobile 0438 916 185
kimberley@dlgsc.wa.gov.au

SOUTH WEST

80A Blair Street
PO Box 2662
Bunbury WA 6230
Tel: (08) 9792 6900
southwest@dlgsc.wa.gov.au

GOLDFIELDS

106 Hannan Street
PO Box 1036
Kalgoorlie WA 6430
Tel: (08) 9022 5800
goldfields@dlgsc.wa.gov.au

KIMBERLEY – Kununurra

Telephone 08 9195 5750
Mobile 0427 357 774
kimberley@dlgsc.wa.gov.au

WHEATBELT - Northam

298 Fitzgerald Street
PO Box 55
Northam WA 6401
Tel: (08) 9690 2400
wheatbelt@dlgsc.wa.gov.au

GREAT SOUTHERN

22 Collie Street
Albany WA 6330
Tel: (08) 9892 0100
greatsouthern@dlgsc.wa.gov.au

PEEL

Suite 94
16 Dolphin Drive
PO Box 1445
Mandurah WA 6210
Tel: (08) 9550 3100
peel@dlgsc.wa.gov.au

WHEATBELT – Narrogin

50 Clayton Road
Narrogin WA 6312
Telephone 9690 2400
wheatbelt@dlgsc.wa.gov.au

SHIRE OF THREE SPRINGS
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

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

SHIRE OF THREE SPRINGS
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue				
Rates	2(a)	\$ 2,713,549	\$ 2,327,780	\$ 2,322,613
Grants, subsidies and contributions	10	1,417,285	2,270,622	842,190
Fees and charges	14	279,278	251,304	283,268
Interest revenue	11(a)	155,599	108,574	72,078
Other revenue	11(b)	67,370	48,794	70,400
		4,633,081	5,007,074	3,590,549
Expenses				
Employee costs		(1,944,716)	(1,440,025)	(1,598,401)
Materials and contracts		(1,774,621)	(874,970)	(1,351,587)
Utility charges		(276,253)	(263,801)	(309,203)
Depreciation	6	(2,472,691)	(2,509,163)	(2,503,916)
Finance costs	11(d)	(730)	(1,202)	(1,696)
Insurance		(182,070)	(168,123)	(158,615)
Other expenditure		(103,720)	(64,885)	(112,825)
		(6,754,801)	(5,322,169)	(6,036,243)
		(2,121,720)	(315,095)	(2,445,694)
Capital grants, subsidies and contributions	10	4,982,606	642,261	3,698,406
Profit on asset disposals	5	56,847	14,395	36,333
Loss on asset disposals		(88,077)	(223,916)	(272,965)
		4,951,376	432,740	3,461,774
Net result for the period		2,829,656	117,645	1,016,080
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		2,829,656	117,645	1,016,080

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 2024

CASH FLOWS FROM OPERATING ACTIVITIES

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Receipts		\$	\$	\$
Rates		2,727,574	2,309,240	2,316,113
Grants, subsidies and contributions		1,417,285	2,261,691	832,984
Fees and charges		279,278	251,304	283,268
Interest revenue		155,599	108,574	72,078
Goods and services tax received		190,487	190,487	308,123
Other revenue		67,370	48,794	70,400
		4,837,593	5,170,090	3,882,966
Payments				
Employee costs		(1,944,716)	(1,472,169)	(1,598,401)
Materials and contracts		(1,928,851)	(728,039)	(1,232,837)
Utility charges		(276,253)	(263,801)	(309,203)
Finance costs		(730)	(1,763)	(1,696)
Insurance		(182,070)	(168,123)	(158,615)
Goods and services tax paid		(190,487)	(190,487)	(308,123)
Other expenditure		(103,720)	(64,885)	(112,825)
		(4,626,827)	(2,889,267)	(3,721,700)
Net cash provided by (used in) operating activities	4	210,766	2,280,823	161,266

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(6,453,144)	(684,067)	(4,491,666)
Payments for construction of infrastructure	5(b)	(2,982,459)	(572,062)	(1,462,324)
Capital grants, subsidies and contributions		4,757,606	530,778	3,238,406
Proceeds from sale of property, plant and equipment	5(a)	315,000	156,313	223,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	20,051	40,000	19,983
Net cash provided by (used in) investing activities		(4,342,946)	(529,038)	(2,472,601)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(43,712)	(62,762)	(42,745)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(358,998)	0
Proceeds from new borrowings	7(a)	600,000	0	600,000
Net cash provided by (used in) financing activities		556,288	(421,760)	557,255
Net increase (decrease) in cash held		(3,575,892)	1,330,025	(1,754,080)
Cash at beginning of year		4,018,405	2,688,380	4,475,969
Cash and cash equivalents at the end of the year	4	442,513	4,018,405	2,721,889

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

**SHIRE OF THREE SPRINGS
FOR THE YEAR ENDED 30 JUNE 2024
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SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	2(a)	\$ 2,703,769	\$ 2,318,000	\$ 2,312,845
Rates excluding general rates	2(a)	9,780	9,780	9,768
Grants, subsidies and contributions	10	1,417,285	2,270,622	842,190
Fees and charges	14	279,278	251,304	283,268
Interest revenue	11(a)	155,599	108,574	72,078
Other revenue	11(b)	67,370	48,794	70,400
Profit on asset disposals	5	56,847	14,395	36,333
		4,689,928	5,021,469	3,626,882
Expenditure from operating activities				
Employee costs		(1,944,716)	(1,440,025)	(1,598,401)
Materials and contracts		(1,774,621)	(874,970)	(1,351,587)
Utility charges		(276,253)	(263,801)	(309,203)
Depreciation	6	(2,472,691)	(2,509,163)	(2,503,916)
Finance costs	11(d)	(730)	(1,202)	(1,696)
Insurance		(182,070)	(168,123)	(158,615)
Other expenditure		(103,720)	(64,885)	(112,825)
Loss on asset disposals	5	(88,077)	(223,916)	(272,965)
		(6,842,878)	(5,546,085)	(6,309,208)
Non-cash amounts excluded from operating activities	3(b)	2,511,566	2,721,983	2,744,945
Amount attributable to operating activities		358,616	2,197,367	62,619
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	4,982,606	642,261	3,698,406
Proceeds from disposal of assets	5	315,000	156,313	223,000
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	20,051	40,000	19,983
		5,317,657	838,574	3,941,389
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(6,453,144)	(684,067)	(4,491,666)
Payments for construction of infrastructure	5(b)	(2,982,459)	(572,062)	(1,462,324)
		(9,435,603)	(1,256,129)	(5,953,990)
Amount attributable to investing activities		(4,117,946)	(417,555)	(2,012,601)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	600,000	0	600,000
Transfers from reserve accounts	8(a)	120,000	75,068	75,068
		720,000	75,068	675,068
Outflows from financing activities				
Repayment of borrowings	7(a)	(43,712)	(62,762)	(42,745)
Transfers to reserve accounts	8(a)	(139,565)	(434,066)	(554,359)
		(183,277)	(496,828)	(597,104)
Amount attributable to financing activities		536,723	(421,760)	77,964
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	3,222,607	1,864,555	1,872,018
Amount attributable to operating activities		358,616	2,197,367	62,619
Amount attributable to investing activities		(4,117,946)	(417,555)	(2,012,601)
Amount attributable to financing activities		536,723	(421,760)	77,964
Surplus or deficit at the end of the financial year	3	0	3,222,607	0

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

1(a) BASIS OF PREPARATION

The annual budget is a forward looking document and has 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 annual budget 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 where no inconsistencies exist.

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 annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget 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 annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual budget.

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 2021-7c 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 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

The preparation of the annual budget 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
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital 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.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

All costs associated 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.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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 (such as telephone and internet charges), 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 and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses 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 levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
GRV Residential	Gross rental valuations	0.127549	206	2,033,906	259,423	0	0	259,423	258,550	257,296
GRV Mining	Gross rental valuations	0.239212	1	252,500	60,401	0	0	60,401	32,206	32,206
UV Rural and Arrino Town	Unimproved valuations	0.011500	184	199,554,000	2,294,871	0	0	2,294,871	1,982,706	1,980,964
UV Mining	Unimproved valuations	0.060800	23	955,165	58,074	0	0	58,074	5,038	2,379
Non-Ratebale	Non-Ratebale	0.000000	64	9,256	0	0	0	0	0	0
Total general rates			478	202,804,827	2,672,769	0	0	2,672,769	2,278,500	2,272,845
(ii) Minimum payment										
		Minimum								
		\$								
GRV Residential	Gross rental valuations	500	22	17,597	11,000	0	0	11,000	11,000	11,000
UV Rural and Arrino Town	Unimproved valuations	500	24	499,050	12,000	0	0	12,000	13,000	13,000
UV Mining	Unimproved valuations	500	16	61,779	8,000	0	0	8,000	15,500	16,000
Total minimum payments			62	578,426	31,000	0	0	31,000	39,500	40,000
Total general rates and minimum payments			540	203,383,253	2,703,769	0	0	2,703,769	2,318,000	2,312,845
(iv) Ex-gratia rates										
Co-operative Bulk Handling based on tonnage	Tonnage	0.054350		151,100	8,213	0	0	8,213	8,213	8,213
Murchison Region Aboriginal Corporation	Gross Rental Valuation	0.127549	1	1,851	236	0	0	236	236	236
Dampier to Bunbury Natural Gas Pipeline Corridor based on annual rate equivalent	As advised by DPNG				1,331	0	0	1,331	1,331	1,319
Total ex-gratia rates			1	152,951	9,780	0	0	9,780	9,780	9,768
					2,713,549	0	0	2,713,549	2,327,780	2,322,613
Total rates					2,713,549	0	0	2,713,549	2,327,780	2,322,613

The Shire did not raise specified area rates for the year ended 30th June 2024.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 3 October 2023 or 35 days after the date of issue appearing on the rate notice, whichever is the later.

Option 2 (Four Instalments)

First instalment to be made on or before 3 October 2023 or 35 days after the date of issue appearing on the rate notice, whichever is the later including all arrears and a quarter of the current rates and service charges;
Second instalment to be made on or before 8 December 2023 or 2 months after the first instalment, whichever is the later;
Third instalment to be made on or before 12 February 2024 or 2 months after the second instalment, whichever is the later; and
Fourth instalment to be made on or before 19 April 2024 or 2 months after the third instalment, whichever is the later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	3/10/2023	0	0.00%	11.00%
Option two				
First instalment	3/10/2023	0	0.00%	11.00%
Second instalment	8/12/2023	15	5.50%	11.00%
Third instalment	12/02/2024	15	5.50%	11.00%
Fourth instalment	19/04/2024	15	5.50%	11.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,220	2,208	2,200
Instalment plan interest earned	7,500	7,069	6,200
Interest on ESL	150	157	150
Interest on deferred rates	350	0	350
Unpaid rates and service charge interest earned	6,000	4,230	6,000
	16,220	13,664	14,900

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
GRV - Town	Properties within the townsite boundaries	The object of the GRV town rate and minimum payments is to ensure a fair contribution to the revenue requirements of the Shire, to provide a diverse range of services and facilities to the residents and business proprietors of Three Springs, while not risking additional financial pressure of the town residents that affect their long term viability. The town residents have in the past and will continue to provide significant support for the social and economic sustainability of the Shire.	The reasons for the level of rates set for Gross Rental Values is that this allows for a fair contribution to the maintenance and provision of town services and infrastructure to a sustainable level.
GRV - Mining	Mine with capital improvements.	The object of the GRV rates associated with Mining is to ensure the mining sector contributes to the maintenance of the Shire's assets.	Mines benefit greatly from the road infrastructure including bridges. The mining sector transports large tonnage each year on Shire roads. The Gross Rental Value for mining allows for a reasonable contribution to the Shire's infrastructure and reflects the cost of road maintenance to accommodate heavy vehicle movements both on rural roads and in residential areas of the Three Springs townsite (sometimes up to 20 movements per day).
UV Rural & Arrino Town	Properties that are outside of the townsite that are used in farming activities and/or agricultural production.	The object of the UV Rural and Arrino town rate is to ensure that the proportion of total rate revenue derived from UV Rural & Arrino Town is comparable to previous years so that the Shire can continue to operate efficiently and provide a diverse range of services and infrastructure. UV Rural & Arrino Town provides the base rate to assess the other UV rated properties.	The reason for the lower rate for UV Rural & Arrino Town is to reflect the lower impact on transport infrastructure compared to the UV Mining category. The UV Rural & Arrino Town rate applies generally to broad acre faming which is vulnerable to factors such as adverse weather, bushfires, drought, demand for products and fluctuations in export prices. Importantly the rural areas cover vast tracts of land that is often marginal and input costs are far more extensive to gain a smaller return than for mining.
UV Mining	Properties that are used for mining, exploration or prospecting purposes	The objective of the differential rate on UV is to ensure that mining contributes to the maintenance of the Shire's assets and infrastructure to the extent that the mining operators and their connections use them.	The reason for setting UV Mining rate at a higher level than UV Rural is to ensure a sector of ratepayers, that essentially are transitory, contributes to the maintenance of the Shire's established assets and services to the extent that the mining operators use them.

(d) Differential Minimum Payment

The setting of a minimum rate is to ensure that every landowner makes a reasonable contribution to the rate burden.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
UV Rural & Arrino Town	0.012917	0.011500	the advertised rates in the dollar were altered on adoption of the rate in the dollar and the 2023/24 budget as a result of changes in property valuations received after the advertising of the differential rate and to comply with statutory requirements.

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2024.

(g) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(h) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Community Bus	Fee and charge	Waiver	100.0%	\$ 0	\$ 800	\$ 432	\$ 800	TS Primary School	Promote Educational Activities & Support Local Primary School
Pool Charges	Fee and charge	Waiver	100.0%	0	10,000	343	200	TS Primary School	Promote Educational Activities & Support Local Primary School
Community Hall Charges	Fee and charge	Waiver	100.0%	0	2,000	13,271	2,000	Wildflower Committee, Hospital Fete Committee & TS Primary School	Promote School and Community activities in the Shire
Photocopying Charges	Fee and charge	Waiver	100.0%	0	600	46	500	Certain Community Groups such as: Yakabout (Local Newspaper), St John Ambulance, Volunteer Bush Fire Brigade & Wildflower Committee	Support Local Community Group for overall community benefit
COVID-19 Response	Fee and charge	Waiver	100.0%	0	0	0	0	COVID-19 response to support all Sporting Clubs and commercial tenants	Support Local Community Group for overall community benefit
Yakabout Advertising	Fee and charge	Waiver	100.0%	0	3,000	7,563	4,000	Not for Profit Organisations and Community Groups	Assist Community Groups and Not for Profit Organisations in promoting their activities within the Shire.
					16,400	21,655	7,500		

FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

3. NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation
Movement in current employee provisions associated with restricted cash
Non-cash movements in non-current assets and liabilities:
- Pensioner deferred rates

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(56,847)	(14,395)	(36,333)
5	88,077	223,916	272,965
6	2,472,691	2,509,163	2,503,916
	7,645	5,284	4,397
	0	(1,985)	0
	2,511,566	2,721,983	2,744,945

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

8	(2,167,152)	(2,147,587)	(2,267,881)
	600,000	43,712	0
	150,952	143,307	142,420
	(1,416,200)	(1,960,568)	(2,125,461)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

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.

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 normally 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 revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

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

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

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.

LAND HELD FOR RESALE

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

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

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

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.

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.

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade 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.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset 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 BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Cash at bank and on hand		11,522	1,587,414	2,721,889
Term deposits		430,991	2,430,991	0
Total cash and cash equivalents		442,513	4,018,405	2,721,889
Held as				
- Unrestricted cash and cash equivalents	3(a)	22,240	3,392,697	166,817
- Restricted cash and cash equivalents	3(a)	420,273	625,708	2,555,072
		442,513	4,018,405	2,721,889
Restrictions				
The following classes of 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		420,273	625,708	2,555,072
- Restricted financial assets at amortised cost - term deposits	3(a)	2,147,587	2,147,587	0
		2,567,860	2,773,295	2,555,072
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	2,167,152	2,147,587	2,267,881
Contract liabilities		0	0	78,500
Unspent capital grants, subsidies and contribution liabilities		400,708	625,708	208,691
		2,567,860	2,773,295	2,555,072
Reconciliation of net cash provided by operating activities to net result				
Net result		2,829,656	117,645	1,016,080
Depreciation	6	2,472,691	2,509,163	2,503,916
(Profit)/loss on sale of asset	5	31,230	209,521	236,632
(Increase)/decrease in receivables		14,025	(12,841)	(9,700)
(Increase)/decrease in inventories		(2,205)	2,408	(6,250)
(Increase)/decrease in other assets		0	37,109	0
Increase/(decrease) in payables		(152,025)	74,709	125,000
Increase/(decrease) in contract liabilities		0	(14,630)	(6,006)
Increase/(decrease) in unspent capital grants		(225,000)	(111,483)	(460,000)
Capital grants, subsidies and contributions		(4,757,606)	(530,778)	(3,238,406)
Net cash from operating activities		210,766	2,280,823	161,266

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, 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 shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

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.

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Land - freehold land	0	0	0	0	0	16,000	0	(16,000)	0	16,000	10,000	(6,000)
Buildings - non-specialised	706,974	0	0	0	14,556	0	0	0	170,700	0	0	0
Buildings - specialised	3,753,239	0	0	0	175,438	287,916	80,000	(207,916)	3,282,866	284,965	45,000	(239,965)
Plant and equipment	1,992,931	346,230	315,000	(31,230)	494,073	61,918	76,313	14,395	1,038,100	158,667	168,000	9,333
Total	6,453,144	346,230	315,000	(31,230)	684,067	365,834	156,313	(209,521)	4,491,666	459,632	223,000	(236,632)
(b) Infrastructure												
Infrastructure - roads	2,428,660	0	0	0	569,792	0	0	0	1,189,999	0	0	0
Infrastructure - parks and ovals	553,799	0	0	0	2,270	0	0	0	272,325	0	0	0
Total	2,982,459	0	0	0	572,062	0	0	0	1,462,324	0	0	0
Total	9,435,603	346,230	315,000	(31,230)	1,256,129	365,834	156,313	(209,521)	5,953,990	459,632	223,000	(236,632)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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.

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - parks and ovals
Infrastructure - airport

By Program

Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
90,909	92,250	0
325,657	330,460	440,668
43,874	44,521	48,562
286,425	290,650	300,458
1,509,791	1,532,061	1,526,754
23,678	24,027	24,404
162,332	164,726	132,124
30,025	30,468	30,946
2,472,691	2,509,163	2,503,916
83,485	83,485	83,485
28,139	28,139	28,139
34,502	34,502	34,502
113,717	102,338	113,717
16,427	16,427	16,427
335,608	366,170	335,608
1,579,730	1,610,457	1,579,730
17,016	15,188	17,016
264,067	252,457	295,292
2,472,691	2,509,163	2,503,916

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, 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.

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.

Major depreciation periods used for each class of depreciable asset are:

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 system	10 to 80 years
Infrastructure - parks and ovals	15 to 40 years
Infrastructure - airfield	15 to 80 years

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding	2023/24 Budget Interest Repayments	Actual Principal	2022/23 Actual New Loans	2022/23 Actual Principal Repayments	Actual Principal outstanding	2022/23 Actual Interest Repayments	Budget Principal	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding	2022/23 Budget Interest Repayments
				1 July 2023			30 June 2024		1 July 2022			30 June 2023		1 July 2022			30 June 2023	
Swimming Pool	160	WATC	3.91%	\$ 23,661	\$ 0	\$ (23,661)	\$ 0	\$ (696)	\$ 46,423	\$ 0	\$ (22,762)	\$ 23,661	\$ (1,330)	\$ 46,423	\$ 0	\$ (22,762)	\$ 23,661	\$ (1,595)
	162	WATC	4.55%	0	600,000	0	600,000	0	0	0	0	0	0	0	600,000	0	600,000	0
				23,661	600,000	(23,661)	600,000	(696)	46,423	0	(22,762)	23,661	(1,330)	46,423	600,000	(22,762)	623,661	(1,595)
Self Supporting Loans																		
	161	WATC	3.910%	20,051	0	(20,051)	0	(34)	60,051	0	(40,000)	20,051	128	60,051	0	(19,983)	40,068	(101)
				20,051	0	(20,051)	0	(34)	60,051	0	(40,000)	20,051	128	60,051	0	(19,983)	40,068	(101)
				43,712	600,000	(43,712)	600,000	(730)	106,474	0	(62,762)	43,712	(1,202)	106,474	600,000	(42,745)	663,729	(1,696)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Duffy Store Development	WATC	Debenture	10	4.55%	600,000	0	600,000	0
					600,000	0	600,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	(220)	0
Total amount of credit unused	10,000	9,780	10,000
Loan facilities			
Loan facilities in use at balance date	600,000	43,712	663,729

MATERIAL 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 due to the unobservable inputs, including own credit risk.

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	143,307	7,645	0	150,952	138,023	5,284	0	143,307	138,023	4,397	0	142,420
(b) Plant reserve	194,229	10,361	0	204,590	187,067	7,162	0	194,229	187,067	5,959	0	193,026
(c) Housing and development reserve	513,546	27,396	0	540,942	446,452	67,094	0	513,546	446,451	14,221	0	460,672
(d) Joint venture housing reserve	176,532	9,417	0	185,949	170,022	6,510	0	176,532	170,022	5,416	0	175,438
(e) Gravel pit reserve	52,128	2,781	0	54,909	50,206	1,922	0	52,128	50,206	1,599	0	51,805
(f) Swimming pool equipment reserve	132,813	7,085	(120,000)	19,898	127,915	4,898	0	132,813	127,916	4,075	0	131,991
(g) Day care centre reserve	0	0	0	0	37,534	0	(37,534)	0	37,534	0	(37,534)	0
(h) Lovelock soak reserve	133,188	32,105	0	165,293	104,198	28,990	0	133,188	104,198	28,319	0	132,517
(i) Road reserve	106,385	5,675	0	112,060	102,462	3,923	0	106,385	102,462	3,264	0	105,726
(j) Town drainage reserve	380,217	20,283	0	400,500	366,196	14,021	0	380,217	366,197	11,665	0	377,862
(k) Refuse site reserve	60,754	3,241	0	63,995	58,514	2,240	0	60,754	58,514	1,864	0	60,378
(l) Silo projection reserve	0	0	0	0	0	37,534	(37,534)	0	0	37,534	(37,534)	0
(m) Glyde Street redevelopment reserve	254,488	13,576	0	268,064	0	254,488	0	254,488	0	436,046	0	436,046
	2,147,587	139,565	(120,000)	2,167,152	1,788,589	434,066	(75,068)	2,147,587	1,788,590	554,359	(75,068)	2,267,881

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(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 pool equipment and capital works of swimming pool.
(g) Day care centre reserve	July 2022	Closed funds transferred to new Silo projection reserve.
(h) Lovelock soak reserve	Ongoing	To be used to upgrade potable water infrastructure.
(i) Road reserve	Ongoing	To be used for future capital road works.
(j) Town drainage reserve	Ongoing	To be used for construction of proper town drainage system.
(k) Refuse site 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.

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

Recognition of revenue from contracts with customers 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	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	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	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue 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	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Gravel, bluemetals and water from standpipes	Single point in time	In full in advance, on 15 day credit	None	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Not applicable	Output method based on goods

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to fund 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, doctors surgery and

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 housing

Community amenities

Provide services as required by the community.

Rubbish collection services, tip operation, noise control, town planning administration.

Recreation and culture

To establish and efficiently manage infrastructure and resources which will help the community.

Maintenance of halls, swimming pool, library, parks, ovals, 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, depot maintenance and airstrip maintenance

Economic services

To help promote the shire and improve its economic well being.

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

Other property and services

Private works, plant repairs and operation costs, fuel stock and materials.

Private works, plant repairs and operation costs, fuel stock and materials.

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

Income excluding grants, subsidies and contributions

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Governance	1,880	0	25,600
General purpose funding	2,879,272	2,442,811	2,405,639
Law, order, public safety	6,900	7,462	6,600
Health	40,005	17,586	17,900
Education and welfare	0	0	1,000
Housing	121,090	97,968	104,100
Community amenities	110,852	98,973	99,241
Recreation and culture	22,530	22,986	21,879
Transport	34,614	27,280	50,333
Economic services	12,900	5,038	31,700
Other property and services	42,600	30,743	20,700

3,272,643 2,750,847 2,784,692

Grants, subsidies and contributions

General purpose funding	436,774	1,988,592	538,554
Law, order, public safety	652,587	35,080	37,090
Health	61,773	61,773	60,000
Education and welfare	1,000	500	1,000
Community amenities	32,147	32,903	32,000
Recreation and culture	75,500	8,989	28,541
Transport	142,504	132,785	130,005
Other property and services	15,000	10,000	15,000

1,417,285 2,270,622 842,190

Capital grants, subsidies and contributions

Recreation and culture	1,377,786	172,752	756,779
Transport	1,604,820	330,633	802,751
Economic services	2,000,000	138,876	2,138,876

4,982,606 642,261 3,698,406

Total Income

9,672,534 5,663,730 7,325,288

Expenses

Governance	(604,764)	(358,969)	(595,702)
General purpose funding	(162,379)	(101,162)	(121,483)
Law, order, public safety	(355,419)	(184,252)	(261,116)
Health	(315,223)	(225,864)	(261,067)
Education and welfare	(110,306)	(92,052)	(103,854)
Housing	(324,338)	(468,579)	(504,310)
Community amenities	(470,073)	(314,377)	(505,949)
Recreation and culture	(1,326,705)	(1,136,792)	(1,338,460)
Transport	(2,740,755)	(2,407,800)	(2,259,918)
Economic services	(387,704)	(244,287)	(333,837)
Other property and services	(45,212)	(11,951)	(23,512)

Total expenses

(6,842,878) (5,546,085) (6,309,208)

Net result for the period

2,829,656 117,645 1,016,080

SHIRE OF THREE SPRINGS
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

11. OTHER INFORMATION

The net result includes as revenues			
	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts	114,565	67,044	55,777
- Other funds	27,000	30,202	3,601
- Self supporting loans	34	(128)	0
Other interest revenue	14,000	11,456	12,700
	155,599	108,574	72,078
(b) Other revenue			
Reimbursements and recoveries	25,590	13,551	15,200
Other	41,780	35,243	55,200
	67,370	48,794	70,400
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	32,750	35,000	40,000
Other services	3,000	55	0
	35,750	35,055	40,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	730	1,202	1,696
	730	1,202	1,696

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member - Chris Lane			
President's allowance	15,000	15,000	15,000
Meeting attendance fees	5,260	6,200	6,575
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	429	0	0
	22,789	23,300	23,675
Elected member - Chris Connaughton			
Deputy President's allowance	3,750	3,750	3,750
Meeting attendance fees	2,860	3,545	4,175
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	429	0	0
	9,139	9,395	10,025
Elected member - Jim Heal			
Meeting attendance fees	2,860	2,315	4,175
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	428	0	0
	5,388	4,415	6,275
Elected member - Jenny Mutter			
Meeting attendance fees	2,860	3,115	4,175
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	429	0	0
	5,389	5,215	6,275
Elected member - Nadine Eva			
Meeting attendance fees	2,860	4,115	4,175
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	429	0	1,500
	5,389	6,215	7,775
Elected member - Julia Ennor			
Meeting attendance fees	2,860	3,000	4,175
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	428	0	1,500
	5,388	5,100	7,775
Elected member - Zac Mills			
Meeting attendance fees	2,860	1,800	4,175
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	428	0	0
	5,388	3,900	6,275
Total Elected Member Remuneration	58,870	57,540	68,075
President's allowance	15,000	15,000	15,000
Deputy President's allowance	3,750	3,750	3,750
Meeting attendance fees	22,420	24,090	31,625
Annual allowance for ICT expenses	14,700	14,700	14,700
Travel and accommodation expenses	3,000	0	3,000
	58,870	57,540	68,075

FOR THE YEAR ENDED 30 JUNE 2024

13. 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

Land and buildings
Less: accumulated depreciation
Total assets

Statement of comprehensive income

Fees and charges - housing revenue
Materials and contracts - housing expenditure
Net result for the period

Other comprehensive income

Changes in asset revaluation surplus

Total comprehensive income for the period

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$ 180,926	\$ 180,926	\$ 180,926
(12,694)	(9,781)	(9,781)
168,232	171,145	171,145
31,200	28,791	31,200
(43,769)	(33,155)	(30,566)
(12,569)	(4,364)	634
0	0	0
(12,569)	(4,364)	634

(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

Land and buildings
Less: accumulated depreciation
Total assets

Statement of comprehensive income

Fees and charges - housing revenue
Materials and contracts - housing expenditure
Net result for the period

Other comprehensive income

Changes in asset revaluation surplus

Share of comprehensive income of associates and joint ventures

Total comprehensive income for the period

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$ 48,368 (4,982)	\$ 48,368 (4,114)	\$ 48,368 (4,113)
43,386	44,254	44,255
12,000 (12,723)	8,160 17,950	12,480 (9,716)
(12,723)	17,950	2,764
0	0	0
0	0	0
(12,723)	17,950	2,764

SHIRE OF THREE SPRINGS
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

14. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
General purpose funding	8,308	6,488	9,200
Law, order, public safety	2,550	2,825	2,350
Health	17,672	17,586	17,800
Education and welfare	0	0	1,000
Housing	103,400	96,503	98,200
Community amenities	110,852	98,973	99,241
Recreation and culture	22,396	23,032	21,677
Economic services	12,000	4,458	29,700
Other property and services	2,100	1,439	4,100
	279,278	251,304	283,268

The subsequent pages detail the fees and charges proposed to be imposed by the local government.



SHIRE OF THREE SPRINGS

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

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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

KEY INFORMATION

Items of Significance

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

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
Grants, Subsidies and Contributions					
Grants, Subsidies and Contributions	Unbudgeted	0	0	4,796	4,796
Capital Grants, Subsidies and Contributions	Unbudgeted	0	0	18,027	18,027
	Unbudgeted	0	0	22,823	22,823
Rates Levied	Unbudgeted	0	0	0	0

% Compares current ytd actuals to annual budget

		Prior Year 31 July 2022	Current Year 31 July 2023
Financial Position			
Adjusted Net Current Assets	168%	\$ 1,749,299	\$ 2,935,915
Cash and Equivalent - Unrestricted	137%	\$ 2,525,579	\$ 3,472,501
Cash and Equivalent - Restricted	120%	\$ 1,788,589	\$ 2,147,587
Receivables - Rates	165%	\$ 28,960	\$ 47,907
Receivables - Other	133%	\$ 47,308	\$ 62,888
Payables	115%	\$ 43,821	\$ 50,333

% 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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 July 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 POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

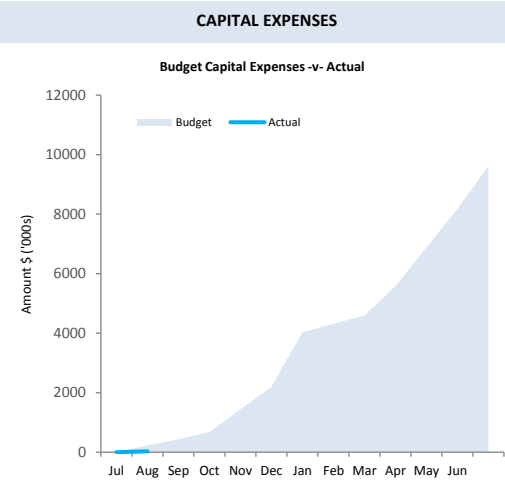
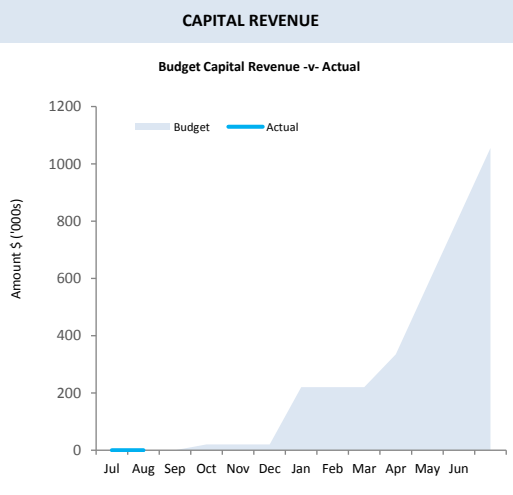
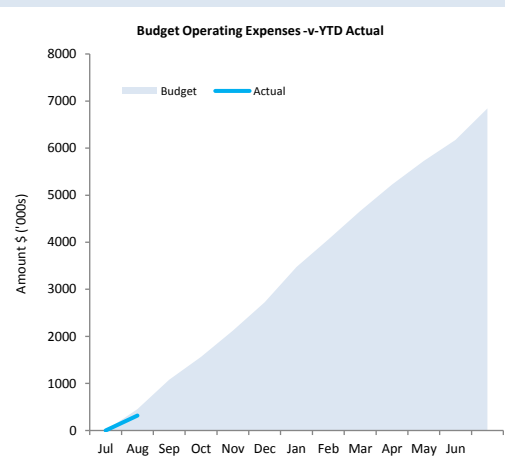
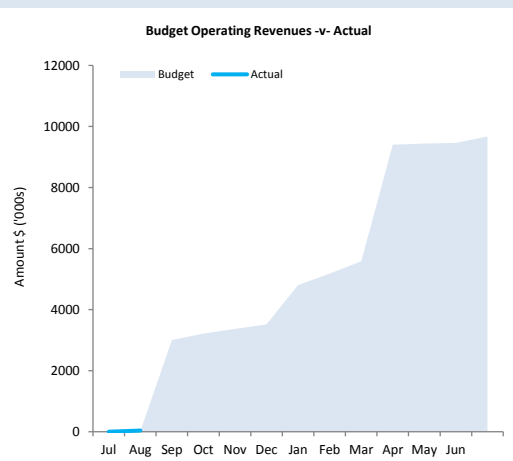
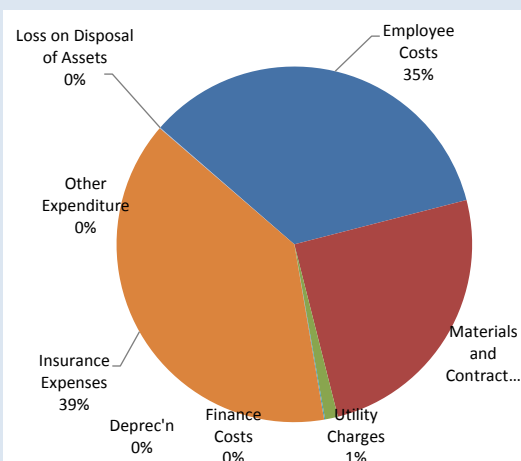
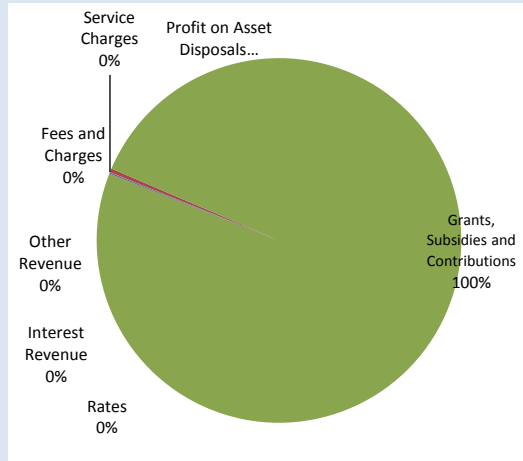
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

ROUNDING OFF FIGURES

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

**SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JULY 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

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

ACTIVITIES

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

GENERAL PURPOSE FUNDING

To collect revenue to fund the provision of services.

Rates, general purpose government grants and interest revenue

LAW, ORDER, PUBLIC SAFETY

To ensure a safer community in which to live.

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

HEALTH

To provide an operational framework for good community health.

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

EDUCATION AND WELFARE

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

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

HOUSING

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

Maintenance of council owned staff and non-staff housing.

COMMUNITY AMENITIES

Provide services required by the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

To provide effective and efficient transport services to the community.

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

ECONOMIC SERVICES

To help promote the Shire and improve its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

To monitor and control overheads and operating accounts.

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

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 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		0	0	0	14	14		▲	
General Purpose Funding - Rates	6	0	0	0	0	0			
General Purpose Funding - Other		0	0	0	3,908	3,908		▲	
Law, Order and Public Safety		0	0	0	4,747	4,747		▲	
Health		0	0	0	1,406	1,406		▲	
Education and Welfare		0	0	0	0	0			
Housing		0	0	0	7,286	7,286		▲	
Community Amenities		0	0	0	52	52		▲	
Recreation and Culture		0	0	0	677	677		▲	
Transport		0	0	0	545	545		▲	
Economic Services		0	0	0	1,120	1,120		▲	
Other Property and Services		0	0	0	322	322		▲	
		0	0	0	20,076				
Expenditure from operating activities									
Governance		0	0	0	(33,298)	(33,298)		▼	\$
General Purpose Funding		0	0	0	(173)	(173)		▼	
Law, Order and Public Safety		0	0	0	(6,048)	(6,048)		▼	
Health		0	0	0	(4,168)	(4,168)		▼	
Education and Welfare		0	0	0	(3,371)	(3,371)		▼	
Housing		0	0	0	(10,979)	(10,979)		▼	\$
Community Amenities		0	0	0	(7,344)	(7,344)		▼	
Recreation and Culture		0	0	0	(38,717)	(38,717)		▼	\$
Transport		0	0	0	(40,615)	(40,615)		▼	\$
Economic Services		0	0	0	(6,799)	(6,799)		▼	
Other Property and Services		0	0	0	(165,842)	(165,842)		▼	\$
		0	0	0	(317,355)				
Non-cash amounts excluded from operating activities									
Add back Depreciation		0	0	0	0	0			
Adjust (Profit)/Loss on Asset Disposal	7	0	0	0	0	0			
Movement in Leave Reserve (Added Back)		0	0	0	0	0			
		0	0	0	0				
Amount attributable to operating activities		0	0	0	(297,279)				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	0	0	0	18,027	18,027		▲	\$
Proceeds from Disposal of Assets	7	0	0	0	0	0			
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	0	0			
		0	0	0	18,027				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	0	0	0	0	0			
Plant and Equipment	8	0	0	0	0	0			
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	0	0	0	(27,568)	(27,568)		▼	\$
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0	0			
Infrastructure Assets - Parks and Ovals	8	0	0	0	0	0			
Infrastructure Assets - Airfield	8	0	0	0	0	0			
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0			
		0	0	0	(27,568)				
Amount attributable to investing activities		0	0	0	(9,541)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Debentures	9	0	0	0	0	0			
Transfer from Reserves	10	0	0	0	0	0			
		0	0	0	0				
Outflows from financing activities									
Repayment of Borrowings	9	0	0	0	0	0			
Payments for principal portion of lease liabilities	9	0	0	0	0	0			
Transfer to Reserves	10	0	0	0	0	0			
		0	0	0	0				
Amount attributable to financing activities		0	0	0	0				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	0	3,242,735	3,242,735	3,242,735	0	0%		
Amount attributable to operating activities		0	0	0	(297,279)				
Amount attributable to investing activities		0	0	0	(9,541)				
Amount attributable to financing activities		0	0	0	0				
Surplus or deficit at the end of the financial year	1	0	3,242,735	3,242,735	2,935,915				

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 31 JULY 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 31 JULY 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	0	0	0	0	0			
Grants, Subsidies and Contributions	12	0	0	0	4,796	4,796		▲	
Fees and Charges		0	0	0	10,969	10,969		▲	\$
Service Charges		0	0	0	0	0			
Interest Revenue		0	0	0	3,603	3,603		▲	
Other Revenue		0	0	0	709	709		▲	
Profit on Disposal of Assets	7	0	0	0	0	0			
		0	0	0	20,076				
Expenditure from operating activities									
Employee Costs		0	0	0	(110,014)	(110,014)		▼	\$
Materials and Contracts		0	0	0	(79,702)	(79,702)		▼	\$
Utility Charges		0	0	0	(3,713)	(3,713)		▼	
Depreciation		0	0	0	0	0			
Finance Costs		0	0	0	295	295		▲	
Insurance Expenses		0	0	0	(124,048)	(124,048)		▼	\$
Other Expenditure		0	0	0	(173)	(173)		▼	
Loss on Disposal of Assets	7	0	0	0	0	0			
		0	0	0	(317,355)				
Operating activities excluded from budget									
Add back Depreciation		0	0	0	0	0			
Adjust (Profit)/Loss on Asset Disposal	7	0	0	0	0	0			
Movement in Leave Reserve (Added Back)		0	0	0	0	0			
		0	0	0	0				
Amount attributable to operating activities		0	0	0	(297,279)				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	0	0	0	18,027	18,027		▲	\$
Proceeds from Disposal of Assets	7	0	0	0	0	0			
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0	0			
		0	0	0	18,027				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	0	0	0	0	0			
Plant and Equipment	8	0	0	0	0	0			
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	0	0	0	(27,568)	(27,568)		▼	\$
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0	0			
Infrastructure Assets - Parks and Ovals	8	0	0	0	0	0			
Infrastructure Assets - Airfield	8	0	0	0	0	0			
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0			
		0	0	0	(27,568)				
Amount attributable to investing activities		0	0	0	(9,541)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings		0	0	0	0	0			
Transfer from Reserves	10	0	0	0	0	0			
		0	0	0	0				
Outflows from financing activities									
Repayment of Borrowings	9	0	0	0	0	0			
Payments for principal portion of lease liabilities	9	0	0	0	0	0			
Transfer to Reserves	10	0	0	0	0	0			
		0	0	0	0				
Amount attributable to financing activities		0	0	0	0				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	0	3,242,735	3,242,735	3,242,735	0	0%		
Amount attributable to operating activities		0	0	0	(297,279)				
Amount attributable to investing activities		0	0	0	(9,541)				
Amount attributable to financing activities		0	0	0	0				
Surplus or deficit at the end of the financial year	1	0	3,242,735	3,242,735	2,935,915				

▲ ▼ 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.

ADJUSTED NET CURRENT ASSETS

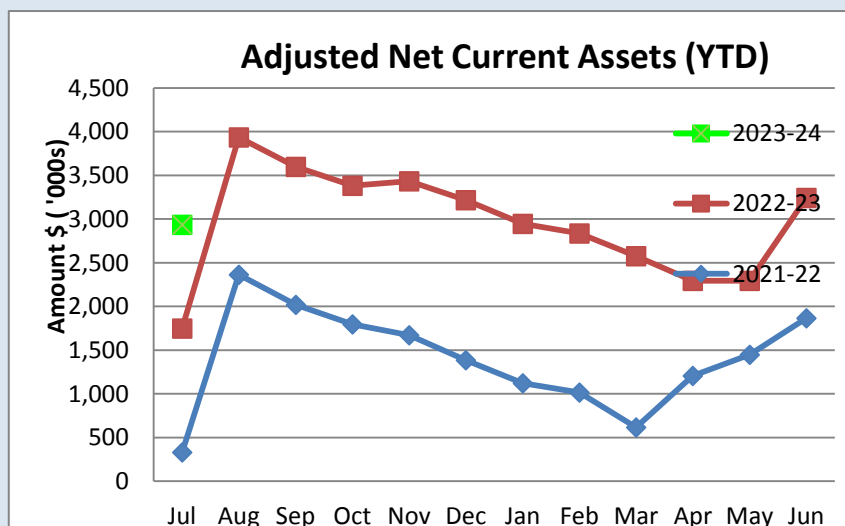
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 31/07/2022	Year to Date Actual 31/07/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	4,005,152	2,525,579	3,472,501
Cash Restricted - Reserves	2	2,147,587	1,788,589	2,147,587
Cash Restricted - Bonds & Deposits	2	13,253	3,267	3,428
Receivables - Rates	3	50,412	28,960	47,907
Receivables - Other	3	62,181	47,308	62,888
Other Assets Other Than Inventories	4	22,648	40,000	20,051
Inventories	4	2,444	8,522	19,517
		6,303,677	4,442,226	5,773,879
Less: Current Liabilities				
Payables	5	(250,141)	(43,821)	(50,333)
Contract Liabilities	11	(547,264)	(698,142)	(533,524)
Bonds & Deposits	14	(44,388)	(65,577)	(34,957)
Loan and Lease Liability	9	(43,711)	(62,761)	(43,711)
Provisions	11	(194,819)	(194,819)	(194,819)
		(1,080,323)	(1,065,121)	(857,344)
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	62,761	43,711
Less : Loan Receivable - clubs/institutions		(20,051)	(40,000)	(20,051)
Net Current Funding Position		3,242,735	1,749,299	2,935,915

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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

**This Year YTD****Surplus(Deficit)****\$2.94 M****Last Year YTD****Surplus(Deficit)****\$1.75 M**

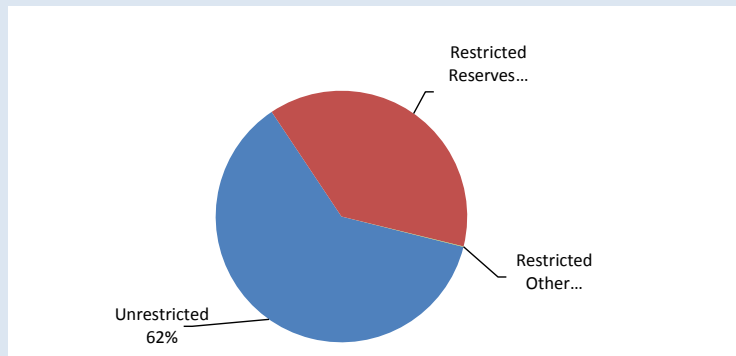
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash On Hand - Admin	27			27	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account - CBA	221,482			221,482	CBA	0.10%	Ongoing
Police Licensing Account - CBA			3,428	3,428	CBA	Variable	Ongoing
Term Deposits							
Business Maximiser Account - CBA	3,250,892			3,250,892	CBA	0.10%	Ongoing
Cash Deposit Account CDA Investment - CBA		2,147,587		2,147,587	CBA	5.32%	30/06/2024
Investments							
Total	3,472,501	2,147,587	3,428	5,623,516			

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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

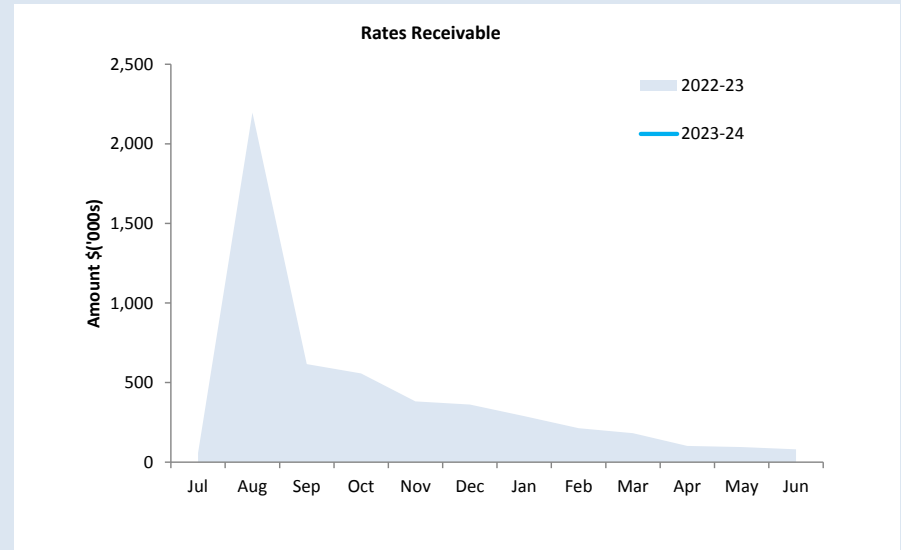


Total Cash	Unrestricted
\$5.62 M	\$2.15 M

Receivables - Rates & Rubbish	30 June 2023	31 Jul 23
	\$	\$
Opening Arrears Previous Years	62,294	80,834
Levied this year	2,408,362	0
Less Collections to date	(2,389,822)	(2,505)
Equals Current Outstanding	80,834	78,329
Net Rates Collectable	80,834	78,329
% Collected	96.73%	3.10%

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.

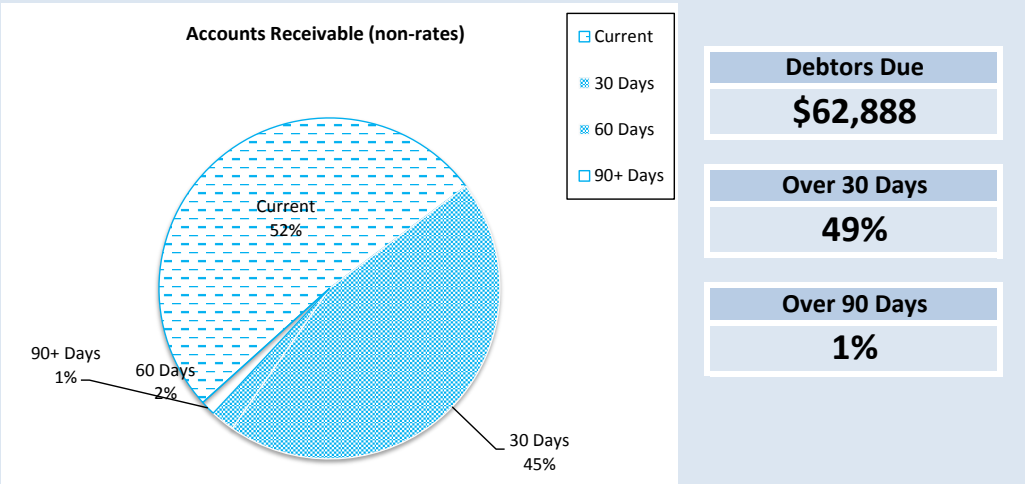


Collected	Rates Due
3%	\$78,329

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	2,973	2,594	132	81	5,779
Percentage	51%	45%	2%	1%	
Balance per Trial Balance					
Sundry Debtors					5,779
Receivables - Other					57,109
Total Receivables General Outstanding					62,888
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.



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

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 Jul 2023	Asset Increase	Asset Reduction	Closing Balance 31 Jul 2023
Other Current Assets	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	20,051	0	0	20,051
Inventory				
Fuel, Visitor and Rec Centres stock on hand	2,444	17,073	0	19,517
Total Other Current assets				39,568
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.

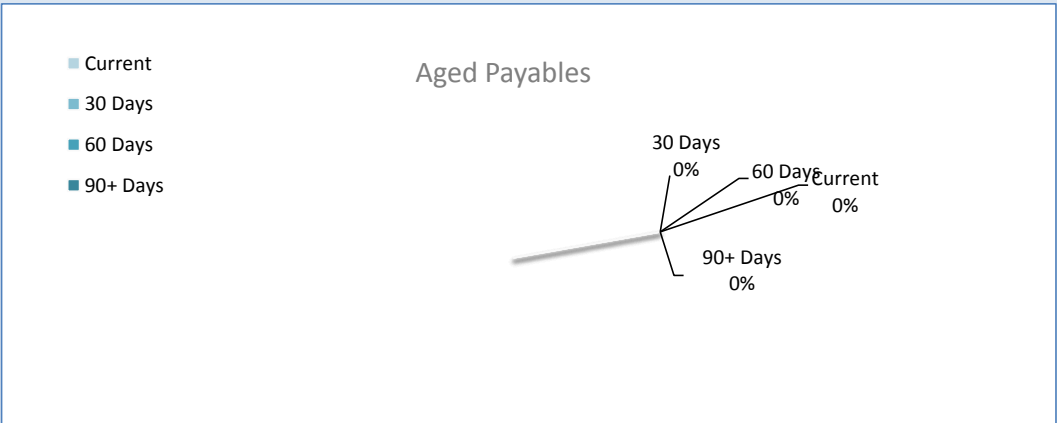
Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

CONTRACT ASSETS

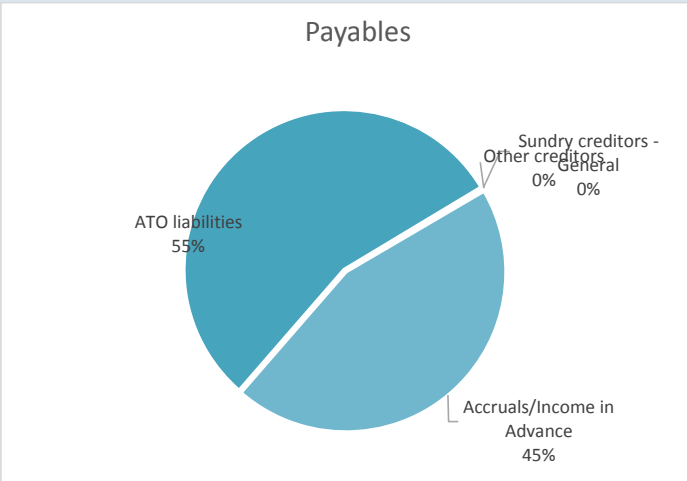
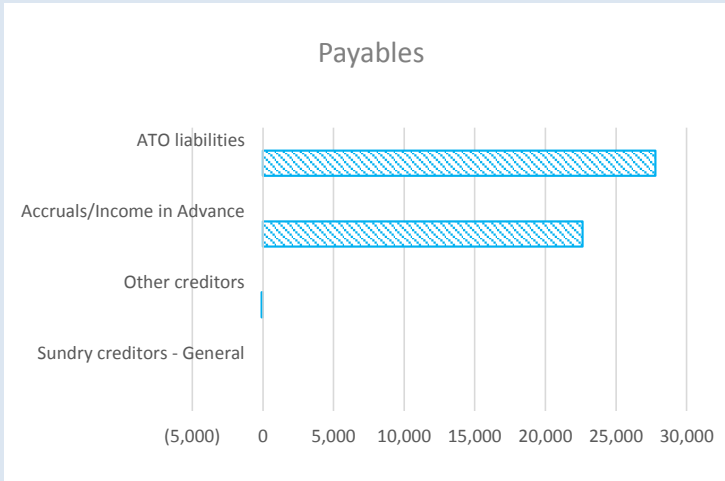
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

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					(93)
Accruals/Income in Advance					22,640
ATO liabilities					27,786
Total Payables General Outstanding					50,333
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
\$50,333
Over 30 Days
0%
Over 90 Days
0%



SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JULY 2023

OPERATING ACTIVITIES

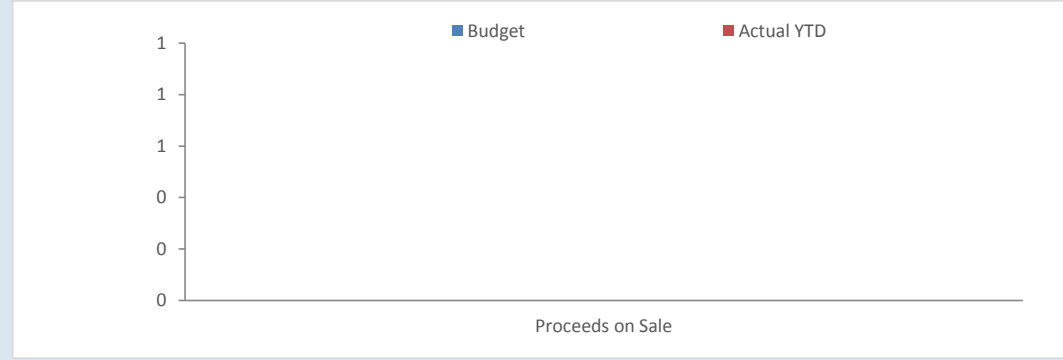
NOTE 6

RATE REVENUE

RATE TYPE	Rate in	Number of Properties	Rateable Value	Budget				YTD Actual			
				Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
GRV Residential			0	0	0	0	0	0		0	0
GRV Mining			0	0	0	0	0	0	0	0	0
Unimproved valuations											
UV Rural and Arrino Town			0	0	0	0	0	0		0	0
UV Mining			0	0	0	0	0	0	0		0
Sub-Totals		0	0	0	0	0	0	0	0	0	0
Minimum Payment	Minimum \$										
Gross rental valuations											
GRV Residential			0	0	0	0	0	0	0	0	0
GRV Mining			0	0	0	0	0	0	0	0	0
Unimproved valuations				0							
UV Rural and Arrino Town			0	0	0	0	0	0	0	0	0
UV Mining			0	0	0	0	0	0	0	0	0
Sub-Totals		0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0
Amount from General Rates							0				0
Ex-Gratia Rates				0			0				0
Total Rates							0				0

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Building - Specialised	0	0	0	0	0	0 0		0
	Land - Freehold land	0	0	0	0	0	0		0
	Furniture and Equipment	0		0	0				
	Plant and Equipment	0	0	0	0	0	0		0
		0	0	0	0	0	0	0	0

KEY INFORMATION

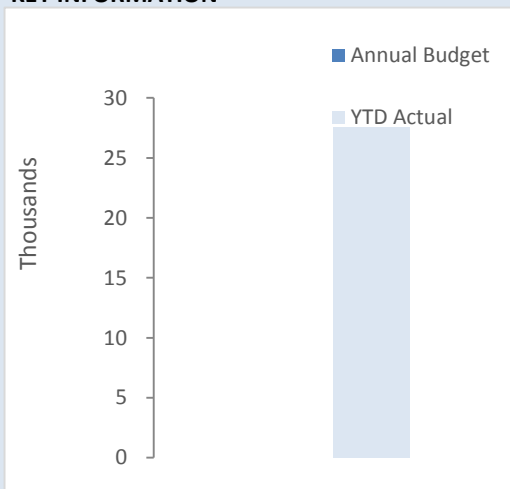


Proceeds on Sale		
Budget	YTD Actual	%
\$0	\$0	

Capital Acquisitions	Adopted Annual Budget	Amended		YTD Actual Total	YTD Budget Variance
		YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land and Buildings	0	0	0	0	0
Plant and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	0	0	0	27,568	27,568
Infrastructure Assets - Parks and Ovals	0	0	0	0	0
Capital Expenditure Totals	0	0	0	27,568	27,568
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	0	0	0	18,027	18,027
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	0	0	0	0	0
Council contribution - Cash Backed Reserves					
Various Reserves	0	0	0	0	0
Council contribution - operations	0	0	0	9,541	9,541
Capital Funding Total	0	0	0	27,568	27,568

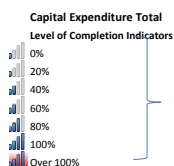
SIGNIFICANT ACCOUNTING POLICIES

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
	\$. M	\$.03 M	

Capital Grant	Annual Budget	YTD Actual	% Received
	\$. M	\$.02 M	



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										
Health										
Housing										
Recreation And Culture										
Community Hall - Carter Street - Building Renovations (Capital)	4110310	510	BC1101	0	0	0	0	0	0	0
Total - Recreation And Culture				0	0	0	0	0	0	0
Economic Services										
Total - Buildings				0	0	0	0	0	0	0
Plant & Equipment										
Other Law, Order & Public Safety										
Recreation & Culture										
Transport										
Economic Services										
Other Property & Services										
Furniture & Equipment										
Total - Furniture & Equipment				0	0	0	0	0	0	0
Infrastructure - Roads										
Transport										
Hydraulic Road (R2R)	4120146	540	R2R028	0	0	0	(6,737)		6,737	
Bunney Road (R2R)	4120146	540	R2R050	0	0	0	0		0	
Strutton Road (R2R)	4120146	540	R2R095	0	0	0	(20,831)		20,831	
Total - Transport				0	0	0	(27,568)	0	27,568	
Total - Infrastructure - Roads				0	0	0	(27,568)	0	27,568	
Infrastructure - Parks & Ovals										
Recreation And Culture										
Grand Total				0	0	0	(27,568)	0	27,568	

(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	0	0	23,661	0	0	0	0	0
	23,661	0	0	0	0	0	0	23,661	0	0	0	0	0
Economic Services													
Loan 162 - Duffy Store Development	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
Self supporting loans													
Recreation and Culture													
Loan 161 - Bowling Green Resurface	20,051	0	0	0	0	0	0	20,051	0	0	0	0	0
	20,051	0	0	0	0	0	0	20,051	0	0	0	0	0
Total	43,712	0	0	0	0	0	0	43,712	0	0	0	0	0
Current loan borrowings	43,711							43,711					
Non-current loan borrowings	0							0					
	43,711							43,711					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

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

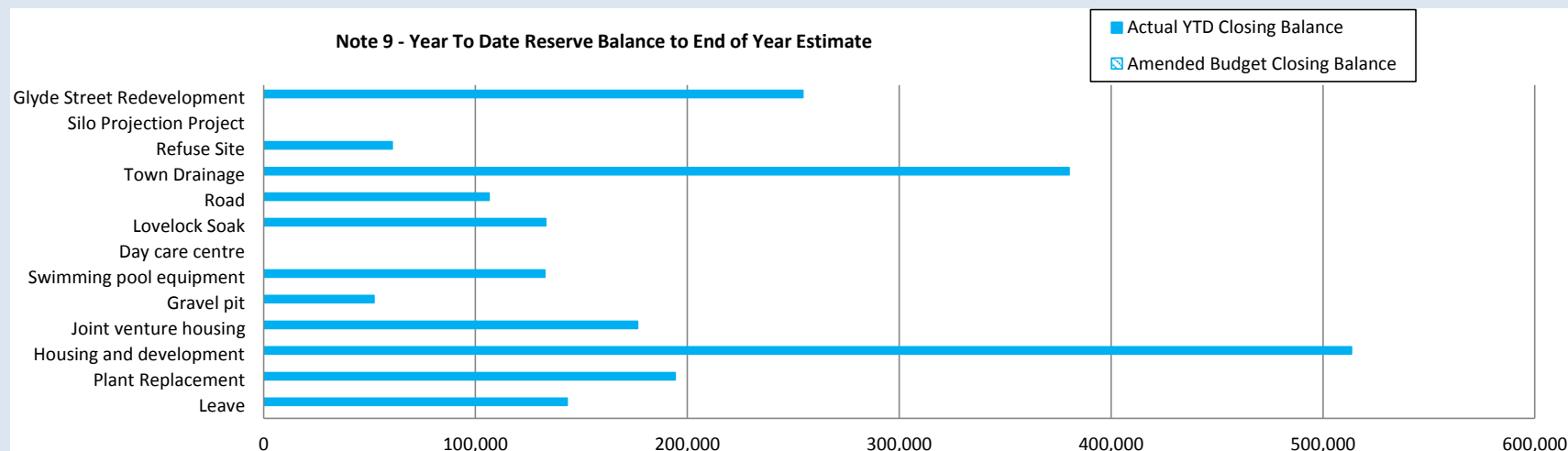
SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2023

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	0	0	0	0	0	0	0	143,307
Plant Replacement	194,229	0	0	0	0	0	0	0	194,229
Housing and development	513,546	0	0	0	0	0	0	0	513,546
Joint venture housing	176,532	0	0	0	0	0	0	0	176,532
Gravel pit	52,128	0	0	0	0	0	0	0	52,128
Swimming pool equipment	132,813	0	0	0	0	0	0	0	132,813
Day care centre	0	0	0	0	0	0	0	0	0
Lovelock Soak	133,188	0	0	0	0	0	0	0	133,188
Road	106,385	0	0	0	0	0	0	0	106,385
Town Drainage	380,217	0	0	0	0	0	0	0	380,217
Refuse Site	60,754	0	0	0	0	0	0	0	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	0	254,488
	2,147,587	0	0	0	0	0	0	0	2,147,587

KEY INFORMATION



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

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2023	Liability Increase	Liability Reduction	Closing Balance 31 Jul 2023
		\$	\$	\$	\$
Other liabilities					
- Contract liabilities	12	15,788	9,022	(4,735)	20,075
- Capital grant/contribution liabilities	13	589,976	0	(18,027)	571,949
Total other liabilities		605,764	9,022	(22,762)	592,024
Less non-current unspent capital grants, contributions and reimbursements		(58,500)	0	0	(58,500)
Total current other liabilities		547,264	9,022	(22,762)	533,524
Provisions					
Annual leave		102,376	0	0	102,376
Long service leave		92,443	0	0	92,443
Total Provisions		194,819	0	0	194,819
Total Other Current Liabilities					786,843
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 31 JULY 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 31 Jul 2023	Current Liability 31 Jul 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and Subsidies									
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	11,689	9,022	(4,735)	15,975	15,975	0	0	0	4,735
Education and welfare									
Keep Australia Beautiful Grant	97	0	0	97	97	0	0	0	0
Recreation and culture									
Volunteer Week Grant	3	0	0	3	3	0	0	0	0
Economic services									
Dept of Veterans Affairs - Saluting Their Service Grant	4,000	0	0	4,000	4,000	0	0	0	0
	15,788	9,022	(4,735)	20,075	20,075	0	0	0	4,735
Contributions									
Governance									
Miscellaneous contributions	0	0	0	0	0	0	0	0	14
Recreation and culture									
Library miscellaneous contributions	0	0	0	0	0	0	0	0	46
	0	0	0	0	0	0	0	0	60
TOTALS	15,788	9,022	(4,735)	20,075	20,075	0	0	0	4,796

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 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 31 Jul 2023	Current Liability 31 Jul 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	0	379,130	379,130	0	0	0	0
Transport									
RTR Grant - Second North Road	23,548	0	0	23,548	23,548	0	0	0	0
RTR Grant - Hydraulic Road	27,814	0	(6,737)	21,077	21,077	0	0	0	6,737
RTR Grant - Strutton Road	11,290	0	(11,290)	0	0	0	0	0	11,290
RRG Grant - Dudawa Road (3)	80,000	0	0	80,000	80,000	0	0	0	0
RRG Grant - Arrino South Road	9,694	0	0	9,694	9,694	0	0	0	0
Economic services									
Regional Arts WA Grant - Radio/Audio Promotion	0	0	0	0	0	0	0	0	0
	531,476	0	(18,027)	513,449	513,449	0	0	0	18,027
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	589,976	0	(18,027)	571,949	571,949	0	0	0	18,027

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 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 31 Jul 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	0.00	0.00	300.00
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	0.00	30,146.71
Other Bonds	0.00	0.00	0.00	0.00
Police Licensing	10,957.10	24,290.95	(34,126.25)	1,121.80
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	0.00	0.00	300.00
Housing Bonds	0.00	0.00	0.00	0.00
Councillor Nomination Fees	0.00	0.00	0.00	0.00
Transportable Buildings Bonds	0.00	0.00	0.00	0.00
Visitor Centre	0.00	255.00	0.00	255.00
Community GYM Bond	2,330.00	250.00	(100.00)	2,480.00
Treasury Unpaid Monies	353.97	0.00	0.00	353.97
Sub-Total	44,387.78	24,795.95	(34,226.25)	34,957.48
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	44,387.78	24,795.95	(34,226.25)	34,957.48

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	\$	%				
Expenditure from operating activities						
Governance	(33,298)		▼	S		2023-24 Budget not yet adopted
Recreation and Culture	(38,717)		▼	S		2023-24 Budget not yet adopted
Transport	(40,615)		▼	S		2023-24 Budget not yet adopted
Other Property and Services	(165,842)		▼	S		2023-24 Budget not yet adopted
			↑↑↑↑↑			
INVESTING ACTIVITIES						
Infrastructure Assets - Roads	(27,568)		▼	S		2023-24 Budget not yet adopted
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		025/2023	Closing Surplus/(Deficit)		3,242,735	0	3,242,735	
					0	3,242,735	0	3,242,735	

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		Debtors Trial Balance						
		As at 31.07.2023						
Debtor #	Name	Credit Limit	02.05.2023		01.06.2023	01.07.2023	31.07.2023	Total
			GT 90 days	Age	GT 60 days	GT 30 days	Current	
			Of					
			Oldest					
			Invoice					
		(90Days)						
W60			0.00	0	0.00	0.00	0.00	-57.12
T74			0.00	0	0.00	0.00	800.00	800.00
H54			0.00	0	0.00	0.00	111.43	111.43
C102			1137.89	481	0.00	0.00	0.00	1137.89
M146			200.00	291	0.00	0.00	0.00	200.00
S115			0.00	0	0.00	0.00	0.00	-400.00
B109			90.20	228	0.00	0.00	0.00	90.20
F29			0.00	0	0.00	0.00	0.00	-300.00
D76			0.00	0	0.00	2121.42	0.00	2121.42
O17			0.00	0	0.00	0.00	0.00	-600.00
T52			0.00	0	0.00	0.00	0.00	-290.23
D14			0.00	0	0.00	20.00	20.00	40.00
B33			0.00	0	0.00	0.00	52.50	52.50
J17			0.00	0	0.00	0.00	1546.59	1546.59
T57			0.00	0	31.50	52.50	42.00	126.00
C117			200.00	507	0.00	0.00	0.00	200.00
V11			0.00	0	100.00	400.00	400.00	900.00
B101			0.00	0	0.00	0.00	0.00	-300.00
H48			400.00	189	0.00	0.00	0.00	400.00
Totals --- Credit Balances:		-1947.35	2028.09		131.50	2593.92	2972.52	5778.68

Commonwealth Corporate Charge Card

29 June, 2023 to 28 July, 2023

Chief Executive Officer

SP QUAD LOCK AU - Phone Holder for Phillip Berry	\$	119.95
LGIS Training Workers Comp	\$	496.50
Australian Event Awards Application	\$	500.50
Fuel for OTS	\$	67.98
Fuel for OTS	\$	44.39
	\$	1,229.32

Deputy Chief Executive Officer

Accommodation for Royal Life Saving Conf. for Pool Mgr	\$	661.60
Plate Remake for TS5009	\$	46.50
	\$	708.10

Annual Card Fees	\$	48.00
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Total Direct Debit Payment made on 01/08/2023	\$	1,985.42
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Police Licensing

Direct Debits from Trust Account

1st July, 2023 to 31st July, 2023

CBA Police Licensing Account

Tuesday, 4 July 2023	-\$	1,362.20
Wednesday, 5 July 2023	-\$	99.00
Thursday, 6 July 2023	-\$	1,686.95
Tuesday, 11 July 2023	-\$	1,159.10
Wednesday, 12 July 2023	-\$	7,113.90
Thursday, 13 July 2023	-\$	8,461.95
Wednesday, 19 July 2023	-\$	2,381.80
Thursday, 20 July 2023	-\$	356.10
Tuesday, 25 July 2023	-\$	548.15
Wednesday, 26 July 2023	-\$	177.80
Thursday, 27 July 2023	-\$	944.00
Total Direct Debits	-\$	24,290.95

Bank Fees

Direct Debits from Muni Account

1st July,2023 to 31st July,2023

Total direct debited from Municipal Account	\$	173.39
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Payroll

1st July,2023 to 31st July,2023

Tuesday, 4 July 2023	\$	45,162.51
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Tuesday, 18 July 2023	\$	46,046.40
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	\$	91,208.91
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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
11672	14/07/2023	Commissioner Of State Revenue Refund Cheque to OSR for A336 5 Touche Street Concession		537.31
EFT18998	14/07/2023	Team Global Express Pty Ltd (TOLL) Monthly Account		230.74
EFT18999	14/07/2023	The Trustee For Danblue Family Trust T/a Commercial Hotel Three Springs Catering for Council Meeting		102.00
EFT19000	14/07/2023	Christopher Shaun Connaughton Councillor Sitting Fees		2,262.50
EFT19001	14/07/2023	Shire Of Chapman Valley Town Planning Charges		3,453.01
EFT19002	14/07/2023	Coral Coast Homes And Construction Multi-Purpose Hall Upgrade		63,082.95
EFT19003	14/07/2023	Nadine Eva Councillor Sitting Fees		1,725.00
EFT19004	14/07/2023	Julia Ennor Councillor Sitting Fees		1,525.00
EFT19005	14/07/2023	Geraldton Fuel Company Pty Ltd T/as Refuel Australia Monthly Account - Fuel		2,489.59
EFT19006	14/07/2023	Robert James Heal Councillor Sitting Fees		1,125.00
EFT19007	14/07/2023	Institute of Public Works Engineering Australasia Limited (IPWEA) Annual Subscription		1,877.70
EFT19008	14/07/2023	IP Cameras Australia Pty Ltd Community Hall - CCTV		6,781.50
EFT19009	14/07/2023	Leisure Institute of WA Aquatics (LIWA) Conferences and Membership		737.00
EFT19010	14/07/2023	Christine Lane Councillor Sitting Fees		6,475.00
EFT19011	14/07/2023	Vasishth Lukkhoo GYM FOB BOND REFUND VASISHTH LUKKHOO		50.00
EFT19012	14/07/2023	Changzheng Li GYM FOB BOND REFUND CHANGZHENG LI		50.00
EFT19013	14/07/2023	Jennifer Dorothy Mutter (Councillor) Councillor Sittings Fees		1,525.00
EFT19014	14/07/2023	Mitchell and Brown Communications Pty Ltd - Vidguard Annual Security Maintenance		955.12
EFT19015	14/07/2023	Zachary Thomas Kennedy Mills Councillor Sitting Fees		925.00
EFT19016	14/07/2023	Rural Health West Renewal of Membership 23/24		100.00
EFT19017	14/07/2023	Thinkproject Australia Pty Ltd Annual RAMM License Fee		8,460.01
EFT19018	14/07/2023	Three Springs IGA Monthly Account		1,305.80
EFT19019	14/07/2023	Urbis Pty Ltd Preparation of Draft Local Planning Scheme Phase 3		1,814.18
EFT19020	14/07/2023	Van't Veer Services Monthly Account		77.40
EFT19021	14/07/2023	Western Australia Treasury Corporation Government Guarantee Fee for 30 June 2023		253.20

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		WA Contract Ranger Services Pty Ltd		
EFT19022	14/07/2023	Monthly Account - Contract Services		627.00
		Axis Autos		
EFT19023	21/07/2023	Plant Repairs and Servicing		9,510.89
		BAS Australian Taxation Office		
EFT19024	21/07/2023	BAS Remittance for June 2023		13,840.00
		BOC Gases		
EFT19025	21/07/2023	Monthly Account		29.02
		Bob Waddell & Associates Pty Ltd		
EFT19026	21/07/2023	Consulting Services		1,113.75
		Breeze Connect Pty Ltd		
EFT19027	21/07/2023	Monthly Account - Medical Centre Subscription		116.23
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT19028	21/07/2023	Consulting Services		4,743.75
		Team Global Express Pty Ltd (TOLL)		
EFT19029	21/07/2023	Monthly Account - Delivery		194.24
		City Of Greater Geraldton		
EFT19030	21/07/2023	Building Certification Services		817.19
		Winc Australia Pty Limited		
EFT19031	21/07/2023	Cleaning Supplies		349.67
		City of Lights		
EFT19032	21/07/2023	Shire Website		858.00
		O'callaghan Unit Trust T/as Wm & Ar Ocallaghan Pty Ltd		
EFT19033	21/07/2023	Plant Repairs and Servicing		489.85
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT19034	21/07/2023	Supply of Diesel		18,780.30
		WR & BD BOVELL T/A GERALDTON MOWER AND REPAIR SPECIALIST		
EFT19035	21/07/2023	Plant Repairs and Servicing		752.60
		IT Vision Australia Pty Ltd		
EFT19036	21/07/2023	Annual License Fees 23/24		41,309.10
		INFINITUM TECHNOLOGIES PTY LTD		
EFT19037	21/07/2023	IT Services		1,668.59
		JLT Risk Solutions Pty Ltd		
EFT19038	21/07/2023	Annual Renewal		796.95
		Local Government Professionals Australia WA		
EFT19039	21/07/2023	Bronze LG Subscription		550.00
		LGISWA T/AS LGIS Mutual Services		
EFT19040	21/07/2023	Insurance Membership		134,756.89
		Geraldton Totally Workwear		
EFT19041	21/07/2023	Staff Uniforms		377.33
		Shire of Mingenew		
EFT19042	21/07/2023	VELPIC Online Training Platform Quarterly Fee April - June 2023 @128.33 e		128.33
		The Trustee For McAuliffe Family Trust T/A Mingenew		
		Tyre Services Pty Ltd		
EFT19043	21/07/2023	Tyres and Tubes Materials		1,841.40
		MJB Industries Pty Ltd		
EFT19044	21/07/2023	Road Maintenance		10,516.00
		Officeworks		
EFT19045	21/07/2023	Office Stationery Supplies		381.70
		Perfect Computer Solutions		
EFT19046	21/07/2023	IT - Materials		477.50

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Dudawa Haulage		
EFT19047	21/07/2023	Road Maintenance		54,883.47
		Sigma Chemicals		
EFT19048	21/07/2023	Swimming Pool - Service Contracts		495.00
		The Trustee For Vickery Family Trust T/As Trophy Shop Australia		
EFT19049	21/07/2023	Retirement Gift		78.90
		Bob Waddell & Associates Pty Ltd		
EFT19050	27/07/2023	Consulting Services		1,856.25
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT19051	27/07/2023	Consulting Services		5,486.25
		Blakes Auto Electrical And Airconditioning		
EFT19052	27/07/2023	Interlock Installation		1,530.00
		Winc Australia Pty Limited		
EFT19053	27/07/2023	Office Stationery Supplies		1,927.26
		Corsign WA Pty Ltd		
EFT19054	27/07/2023	Swimming Pool - Building Maintenance		342.10
		IP Cameras Australia Pty Ltd		
EFT19055	27/07/2023	CCTV Equipment Services		467.50
		Jorge El Khouri T/as Khouri Engineering Services		
EFT19056	27/07/2023	Consultant Services		3,069.00
		Geraldton Kennards Hire Pty Ltd		
EFT19057	27/07/2023	Drainage Maintenance		1,706.00
		Geraldton Totally Workwear		
EFT19058	27/07/2023	Employee Uniforms		87.87
		J M & S Enterprises Pty Ltd T/As RBC Rural		
EFT19059	27/07/2023	Office Printing Services		434.35
		Three Springs Motel (Barracks)		
EFT19060	27/07/2023	Citizenship Ceremony - Catering		520.00
		IT Vision User Group (inc)		
EFT19061	27/07/2023	Subscriptions and Memberships - IT Services		770.00
		Western Australian Local Government Association (WALGA)		
EFT19062	27/07/2023	Membership - WALGA		20,073.92
		WA Contract Ranger Services Pty Ltd		
EFT19063	27/07/2023	Ranger Services		627.00
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD15004.1	04/07/2023	Payroll deductions		6,341.99
		ANZ Smart Choice Super		
DD15004.2	04/07/2023	Superannuation contributions		301.36
		Australian Super		
DD15004.3	04/07/2023	Superannuation contributions		991.45
		Telstra Super Pty Ltd		
DD15004.4	04/07/2023	Superannuation contributions		74.64
		Amp Limited		
DD15004.5	04/07/2023	Superannuation contributions		118.86
		The Trustee For Local Government Super T/as Active Super		
DD15004.6	04/07/2023	Superannuation contributions		70.66
		Department Of Transport - Daily Licensing		
DD15008.1	04/07/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 04/07/2023		8,333.55
		Department Of Transport - Daily Licensing		
DD15009.1	03/07/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 03/07/2023		985.60

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Department Of Transport - Daily Licensing		
DD15010.1	03/07/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 03/07/2023		1,637.95
		Department Of Transport - Daily Licensing		
DD15029.1	10/07/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 10/07/2023		1,686.95
		Department Of Transport - Daily Licensing		
DD15030.1	07/07/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 07/07/2023		99.00
		Department Of Transport - Daily Licensing		
DD15031.1	06/07/2023	POLICE LIENSING DIRECT DEBIT PAYMENTS FOR 06/07/2023		1,362.20
		Exetel Pty Ltd		
DD15034.1	03/07/2023	Monthly Account		425.00
		Commonwealth Bank of Australia		
DD15034.2	03/07/2023	Monthly Account - Credit Card		220.20
		Telstra		
DD15048.1	10/07/2023	Monthly Account - Landline Account		1,434.15
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD15052.1	18/07/2023	Payroll deductions		6,547.74
		ANZ Smart Choice Super		
DD15052.2	18/07/2023	Superannuation contributions		317.33
		Australian Super		
DD15052.3	18/07/2023	Superannuation contributions		950.44
		Telstra Super Pty Ltd		
DD15052.4	18/07/2023	Superannuation contributions		52.15
		Amp Limited		
DD15052.5	18/07/2023	Superannuation contributions		110.73
		The Trustee For Local Government Super T/as Active Super		
DD15052.6	18/07/2023	Superannuation contributions		63.14
		Department Of Transport - Daily Licensing		
DD15053.1	13/07/2023	POLICE LIENSING DIRECT DEBIT PAYMENTS FOR 13/07/2023		1,159.10
		Department Of Transport - Daily Licensing		
DD15054.1	14/07/2023	POLICE LICENSING DIRECT DEPOSIT PAYMENTS FOR 14/07/2023		7,113.90
		Department Of Transport - Daily Licensing		
DD15068.1	17/07/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 17/07/2023		8,461.95
		Department Of Transport - Daily Licensing		
DD15073.1	21/07/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 21/07/2023		2,381.80
		Telstra		
DD15074.1	20/07/2023	Monthly Account - Mobile Phone		598.88
		Telstra		
DD15075.1	16/07/2023	Monthly Account - Integrated SMS		525.59
		Synergy		
DD15076.1	18/07/2023	Monthly Account - Grouped Electricity		873.03
		Synergy		
DD15081.1	24/07/2023	Electricity Account - Streetlights		2,441.98
		Department Of Transport - Daily Licensing		
DD15084.1	27/07/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 27/07/2023		548.15
		Department Of Transport - Daily Licensing		
DD15088.1	24/07/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 24/07/2023		356.10
		Department Of Transport - Daily Licensing		
DD15092.1	28/07/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 28/07/2023		177.80
		Department Of Transport - Daily Licensing		
DD15092.2	31/07/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 31/07/2023		944.00

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

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	35,248.05
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	469,760.48
TOTAL		505,008.53