



AGENDA FOR THE  
ORDINARY COUNCIL MEETING  
TO BE HELD ON  
WEDNESDAY  
17<sup>TH</sup> FEBRUARY 2015

SHIRE OF THREE SPRINGS  
PROGRAM FOR WEDNESDAY 17<sup>TH</sup> FEBRUARY 2016

12:00 - 1:30PM	COUNCIL FORUM /WORKING LUNCH COMMUNITY EMERGENCY SERVICES MANAGER AND WORKS SUPERVISOR
1:30PM	COUNCIL MEETING COMMENCES
2.00PM	AUDIT REPORT PHONE CONFERENCE WITH GREG GODWIN
3:00PM	AFTERNOON TEA



**SHIRE OF THREE SPRINGS  
ORDINARY COUNCIL MEETING NOTICE PAPER  
17<sup>TH</sup> FEBRUARY 2016**

Mr President and Councillors,

An ordinary meeting of Council is called for Wednesday, 17<sup>th</sup> February 2016, in the Council Chambers, Railway Road, Three Springs commencing at 1:30pm.

Sylvia Yandle  
Chief Executive Officer

**9 February 2016**

## **THREE SPRINGS SHIRE COUNCIL**

### **DISCLAIMER**

No responsibility whatsoever is implied or accepted by the Shire of Three Springs for any act, omission or statement or intimation occurring during Council/Committee meetings or during formal/informal conversations with staff.

The Shire of Three Springs disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement occurring during Council/Committee meetings or discussions. Any person or legal entity that acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

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

## SHIRE OF THREE SPRINGS

### AGENDA FOR ORDINARY MEETING OF COUNCIL TO BE HELD IN COUNCIL CHAMBERS ON 17<sup>th</sup> FEBRUARY 2016 COMMENCING AT 1.30 PM.

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- 1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**
- 2. RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE**
- 3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**
- 4. PUBLIC QUESTION TIME**
- 5. APPLICATIONS FOR LEAVE OF ABSENCE**
- 6. CONFIRMATION OF PREVIOUS MEETING MINUTES**

6.1 Confirmation of Minutes of Ordinary Meeting held 16<sup>th</sup> December 2015

**OFFICER RECOMMENDATION – ITEM 6.1**

**That the Minutes of the Ordinary Council Meeting held on the 16<sup>th</sup> of December 2015 be confirmed as a true and accurate record of proceedings.**

- 7. ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION**
- 8. PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS**

## 9. OFFICERS REPORTS

### a) Community Emergency Services Manager

#### CESM Report for January- February 2016

Issue	Activity	Officer	COMMENTS
Radio upgrade	Manage install work on radio system upgrade for Three Springs Assisting Ken with possible upgrade to Perenjori radio system	CESM	The radio system installation progressing
LEMC	Working on LEMC live EX  Updated LEMA  Working on contacts list update  Working with K Shaw DCPFS regarding evacuation centre set up training	CESM	Live Ex will be held in Three Springs this is to include Brookfield Rail all Emergency services and the Hospital plus local  Working on holding a 3 to 4 hr training for all shire senior staff regarding how to set up an evacuation centre, what is required and needed, to be held 22 <sup>nd</sup> March 2016
Midwest Gascoyne LEMC network	Next meeting TBA.	CESM	
Meetings	     Perenjori BFB meeting	CESM	Working with all CBFCO & FCO , brigade Captains in regards to this fire season  Complete follow up from meetings and prepare agenda items where needed
Training	All training put on hold during peak of fire season	CESM	Went through refresher training on the Scott BFB mask with PJ town

Total Fire Bans	Monitor weather for shires		Monitor the weather and liaise with CBFCO when needed regarding Harvest & Movement Bans
Mitigation works	Answer questions follow up regarding farmers questions	CESM	
Grants	Working with the members of Perenjori town brigade in regards to improvements to fire Shed Local Government Grants Scheme grants  Volunteer grants for Perenjori Three Springs Town	CESM	Funding has been granted and work on improvements to start soon.  Currently working on the 2016/17 ESL grants scheme  Currently working on site for the Three Springs Shed. EOI/quotes are out for the construction of the shed
Vehicles	Three Springs 3.4U          Looking at replacing second pump on the PJ 2.4 petrol to Diesel	CESM	Three Springs 3.4 is built and ready waiting on the TRK to be written, only weeks away. Position of jerry cans are to be moved. 3 out of the four light tankers have been completed
Complete fire reports	On going	CESM	Follow up where needed.
Fires	No fires so far this year in our patch	CESM	Reports completed
Deployments	Deployments On call for Myalup fire  Now on the Midwest Gascyone on call roster	CESM	On call as strike team leader for the Udac/Myalup fire. This is a roster that lasts for the fire season and we are on call for a week

Fire permits	Now into Prohibited & Restricted for all four shires	CESM	
BFB vehicle Radios	Complete ICT requests and co-ordinate contractors to complete repairs and change overs where needed	CESM	On going
Power line contractors	work with contractors	CESM	Monitoring their work
Karara Mine	Monitoring	CESM	
Fire break inspections		CESM/Ranger	
Reviewed new Policies and manuals	On going. Reviewed and updated where needed fire break notices for all four LG ready to go out with rate notices	CESM	
Completed tasks allocated to me by DFES DO (District Officer)		DO, AO, CSM	As per CSM B P



**b) Works Supervisor**

**WORKS SUPERVISOR REPORT FEB 2016**

**Reference:** Works Supervisor

**Date:** 10 Feb. 2016

**Author:** Peter Every

The works crew had annual leave over the Christmas period.

**MAINTENANCE GRADING**

Bunney rd

Tomkins rd

1<sup>st</sup> North rd

Skipper rd

Kangaroo rd

Broad rd

Weir rd

Bateman rd

Padbury rd

Simpson rd

**OTHER**

Finish Weir rd re-sheet

Bunney rd re-sheet

Slash & wiper snip vacant blocks

Hydraulic rd blowout

Replace guide posts on Nebru rd

Prior to Christmas break all machines & vehicles were brought into the depot washed & cleaned

New member of works crew (John Treloar) started on the 13th Jan

## **c) Parks and Gardens Report**

### **PARKS AND GARDENS REPORT FEB 2016**

**Reference:** Works Supervisor

**Date:** 10 Feb 2016

**Author:** Peter Every

As our leading hand gardener resigned at end of Dec, Nereida has been managing by herself.

#### **OVALS**

Mowing as required

Wipper snip oval surrounds and hockey oval

Monitor oval watering

Change sprinkler to lawn at pavilion

#### **PARKS AND GARDENS**

Mow lawns as required

Pruning hedges

Weed shire office gardens

Watering

Cleaning fish pond and monitor pump

Blow down paths

Rake street verges & main street

Kadathinni- prune palm

Mow & wiper snip 46 & 65 Carter st & check retic

Clean up main st & oval playgrounds

Clean out drains

Mow & wiper snip day care

Put out bins weekly & put back

Assist Mal with clean up of oil spill at refuse site

<b>d) Plant Mechanic Report</b>
---------------------------------

**Date:** 11/02/2016  
**Reference:** Works Depot  
**Author:** Malcolm Elliott

## **PLANT MAINTENANCE & REPAIRS**

### ***P500605 120H Grader***

Re-gas air conditioning  
Clean condenser  
Investigate intermittent gear change fault

### ***P500306 Western Star***

Check unit

### ***P50091 Backhoe***

Repair tyre  
Repair electrical faults get A/C ,horn ,beacon, wiper working  
Service A/C  
Repair compressor mount  
Install shire radio  
Replace front tyre  
Grease

### ***P5002 Cat truck***

Repair isolator handle  
Check /grease unit

### ***P5565 Bobcat***

Grease and inspect  
Repair engine oil leak  
Service  
Clean  
Service A/C

### ***P500509 12m Grader***

Repair fuel leak –replace main fuel hose and elbow in tank  
Repair engine oil leak  
Manufacture air line for operator and install fittings to suit  
Replace UHF antenna  
Change cutting edges  
Check machine

### ***P700101 Side tipper***

Replace clearance lights x 3 and repair mounts and wiring  
Replace mudflaps x 3  
Replace air control line fittings and repair air leaks

Adjust brakes  
Grease unit  
Replace tyres x 4  
Repair punctures and change casing x 1

***P500802 Loader***

Rotate tyres front to back etc  
Replace both rear guards  
Replace lift sensor for scales and repair wiring  
Repair hydraulic leaks  
Service unit  
Have scales calibrated  
Grease

***P7008 Beavertail trailer***

Replace faulty battery

***P5013 vibe roller***

Replace batteries  
Repair hyd. hose brackets  
Repair beacon  
Repair wiring / vibe switch  
Check and grease unit  
Service A/C

***P50014 Works supervisor ute***

Install driving lights

***P5592 Hiace bus***

Clean unit

***P50071 Fire unit***

Clean radiator /check overheating problem  
Repair passenger side mirror

***P50213 Grader ute***

Service

***P50042 crew cab truck***

Replace beacon  
Rewire trailer plug

***P50100 Mitsubishi tipper***

Repair window winder  
Service

### ***P7002 End tipping trailer***

Replace water pump with new unit  
Re do all pipework to suit new pump  
Order spray nozzle for unit

### ***P502006 Toro mower***

Check and grease unit  
Repair air filter cover  
Service

### ***P000***

Repair blower  
Repair whipper snipper  
Sharpen chainsaw  
Replace rubber mounts on second plate compactor  
Check and service ride on mower for pool  
Repair fertiliser spreader for pool  
Strip down Honda water pump for rebuild  
Repair tyre ride on mower  
Repair tyre concrete mixer  
Service concrete mixer  
Repair soap function pressure wash

### ***Services***

P5565 bobcat  
P500802 Loader  
P50213 grader ute  
Toro mower  
Mechanics ute

### ***Other***

Maintain rubbish tip  
Attend Safety committee member training course  
Replace 3 mtr main supply water pipe at pool  
Repair fish pond pump  
Check operation disabled person lift at pool  
Manufacture and install extra saddles for roller door locks pump room - Pool  
Remove fallen tree at main office  
Operate grader fire breaks at emu farm fire  
Induct new and existing employees in pre-start procedures  
Clean up dumped oil at rubbish tip

## 9.1. HEALTH, BUILDING AND TOWN PLANNING

9.1.1. NIL
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## 9.2. ADMINISTRATION

<b>9.2.1 ANNUAL COMPLIANCE AUDIT RETURN 2015</b>
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**Agenda Reference:** CEO 02/16-01  
**Location/Address:** Shire of Three Springs  
**Name of Applicant:** Shire of Three Springs  
**File Reference:** ADM0057  
**Disclosure of Interest:**  
**Date:** 10<sup>th</sup> February 2016  
**Author:** Sylvia Yandle CEO

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

### SUMMARY

Council to adopt the Annual Compliance Audit Return (CAR) for the 2015 year as presented.

### ATTACHMENT

9.2.3.1 Letter from Department of Local Government.  
9.2.3.2 Completed 2015 Compliance Audit Return.

### BACKGROUND

The Annual Compliance Audit Return was introduced into Local Government in 1995 and is now a requirement of all Local Governments.

### COMMENT

It is required that the printed copy of the 2015 CAR is to be:

- 1) Presented to Council at a meeting of the Council,
- 2) Adopted by the Council,
- 3) An extract of the Minutes of the meeting at which the CAR is adopted by Council is to be provided to the Department along with the report.

The report was completed by the CEO and there are not items in the Compliance Audit Return that are brought to Council's notice.

### CONSULTATION

CEO

### STATUTORY ENVIRONMENT

Local Government Act 1995 and Local Government (Audit) Regulations 1996.

## **POLICY IMPLICATIONS**

### **7007.6 ROLES AND RESPONSIBILITIES**

Chief Executive Officer - Ensures compliance with legislative requirements.

## **FINANCIAL IMPLICATIONS**

Nil.

## **STRATEGIC IMPLICATIONS**

Nil.

## **VOTING REQUIREMENTS**

Absolute Majority.

### **OFFICER RECOMMENDATION – ITEM 9.2.1**

**That Council adopts the Compliance Audit Return as presented as the official return of Council for the period 1<sup>st</sup> January 2015 to 31<sup>st</sup> December 2015.**



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

ADMO 201-  
11/18/1570

Our Ref: 5-15; E1552277

TO ALL LOCAL GOVERNMENTS

CIRCULAR NO 24-2015

**2015 COMPLIANCE AUDIT RETURN FOR LOCAL GOVERNMENTS**

The 2015 Compliance Audit Return (CAR) for local governments is now available on the Department of Local Government and Communities' website.

Each local government is required to carry out a compliance audit in relation to the period 1 January 2015 to 31 December 2015 against the requirements set out in the 2015 CAR.

The 2015 CAR continues in a reduced format, with the areas of compliance restricted to those considered high risk. Please note that a number of new questions have been formulated regarding regulations 24AD to 24AI of the *Local Government (Functions and General) Regulations 1996*. These are the result of recent changes to regulation 13 of the *Local Government (Audit) Regulations 1996* which expanded on matters to be included in the CAR.

Attached is a checklist to assist in completion and submission of the 2015 CAR, which is a process local governments need to follow.

Your co-operation in ensuring that completed and certified returns are submitted both electronically and in hard copy is appreciated. By submitting the CAR electronically the Department is able to provide timely feedback to local governments.

For questions relating to general electronic submission of the CAR, including access passwords, please contact Meena Khokhar on telephone (08) 6552 1530.

Jennifer Mathews  
DIRECTOR GENERAL

23 December 2015

Gordon Stephenson House  
140 William Street Perth WA 6000  
GPO Box R1250 Perth WA 6844

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



## Local Government Compliance Audit Return (CAR) 2015

### Completion Checklist

- 
1. Log into the Compliance Audit Return system on the Department of Local Government and Communities website, found under the headings: 'Legislation + Compliance > Regulation and Compliance > Audit return' ☐  
  
Select 'Step 1: Respond to Questionnaire.' The system allows for sections to be completed individually and by a number of staff members.
  2. Once each section has been completed, using the electronic submission system, select 'Step 2: Print for adoption by council.' This generates a copy of the CAR for signed certification. ☐
  3. Submit the CAR to your audit committee for review and a report to Council, prior to adoption of the CAR by council. ☐
  4. Forward a hard copy of the certified CAR to the Director General of the Department of Local Government and Communities by **31 March 2016**. Retain a copy of the certified CAR for record keeping purposes. ☐
  5. Using the electronic submission system, select 'Step 3: Finalise and Submit.' Check the box indicating that the CAR has been adopted by council and click on 'Finalise and Submit Return.' ☐
- 

If you have forgotten your password or require assistance with any of these steps related to online submission or printing of the CAR, please contact Meena Khokhar on telephone (08) 6552 1530.

## Attachment 9.2.1b

### Department of Local Government and Communities - Compliance Audit Return



Government of Western Australia  
Department of Local Government and Communities

## Three Springs - Compliance Audit Return 2015

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2015.	N/A		Sylvia Yandle
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2015.	N/A		Sylvia Yandle
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2015.	N/A		Sylvia Yandle
4	s3.59(4)	Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2015.	N/A		Sylvia Yandle
5	s3.59(5)	Did the Council, during 2015, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	N/A		Sylvia Yandle
Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	N/A		Sylvia Yandle
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	N/A		Sylvia Yandle
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	N/A		Sylvia Yandle
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	N/A		Sylvia Yandle
5	s5.18	Has Council reviewed delegations to its committees in the 2014/2015 financial year.	Yes		Sylvia Yandle

6	s5.42(1),5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act.	Yes		Sylvia Yandle
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	Yes		Sylvia Yandle
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	Yes		Sylvia Yandle
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	Yes		Sylvia Yandle
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	Yes		Sylvia Yandle
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		Sylvia Yandle
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2014/2015 financial year.	Yes		Sylvia Yandle
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required.	Yes		Sylvia Yandle

#### Disclosure of Interest

No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68).	Yes		Sylvia Yandle
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings.	Yes		Sylvia Yandle
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made.	Yes		Sylvia Yandle
4	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day.	Yes		Sylvia Yandle
5	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day.	Yes		Sylvia Yandle
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2015.	Yes		Sylvia Yandle

7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2015.	Yes	Sylvia Yandle
8	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return.	Yes	Sylvia Yandle
9	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76	Yes	Sylvia Yandle
10	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28.	Yes	Sylvia Yandle
11	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76.	Yes	Sylvia Yandle
12	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee.	Yes	Sylvia Yandle
13	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes.	Yes	Sylvia Yandle
14	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report.	Yes	Sylvia Yandle
15	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee.	Yes	Sylvia Yandle
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	Yes	Sylvia Yandle

<b>Disposal of Property</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5)).	N/A		Sylvia Yandle
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property.	N/A		Sylvia Yandle

<b>Elections</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	Elect Reg 30G (1)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates.	Yes		Sylvia Yandle

<b>Finance</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act.	Yes	All 7 elected members form audit committe	Sylvia Yandle
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority.	Yes		Sylvia Yandle
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes		Sylvia Yandle
4	s7.3, 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council.	Yes		Sylvia Yandle
5	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2015 received by the local government within 30 days of completion of the audit.	Yes		Sylvia Yandle

6	s7.9(1)	Was the Auditor's report for 2014/2015 received by the local government by 31 December 2015.	No	Audit completed and Report received 29th January	Sylvia Yandle
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9(1) of the Act required action to be taken by the local government, was that action undertaken.	No	Action will be completed prior to 30th June 2016	Sylvia Yandle
8	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9(1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken.	Yes	Action will be completed prior to 30th June 2016	Sylvia Yandle
9	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9(1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time.	No	Action will be completed prior to 30th June 2016	Sylvia Yandle
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	Yes		Sylvia Yandle
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	Yes		Sylvia Yandle
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	Yes		Sylvia Yandle
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor.	Yes		Sylvia Yandle
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor.	Yes		Sylvia Yandle

<b>Local Government Employees</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised.	N/A	CEO appointed 2013 for 3 year term	Sylvia Yandle
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A.	Yes		Sylvia Yandle
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4).	Yes		Sylvia Yandle
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only).	N/A	CEO appointed 2013	Sylvia Yandle
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	Yes		Sylvia Yandle

<b>Official Conduct</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer.	Yes		Sylvia Yandle
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c).	Yes		Sylvia Yandle
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made.	N/A	No complaints received relating to council member	Sylvia Yandle
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint.	Yes		Sylvia Yandle

5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred.	Yes	Sylvia Yandle
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c).	Yes	Sylvia Yandle

### **Tenders for Providing Goods and Services**

<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2)).	Yes		Sylvia Yandle
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract.	N/A		Sylvia Yandle
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice.	Yes		Sylvia Yandle
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	Yes		Sylvia Yandle
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation.	Yes		Sylvia Yandle
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16.	Yes		Sylvia Yandle
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender.	Yes		Sylvia Yandle



8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria.	Yes	Sylvia Yandle
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17.	Yes	Sylvia Yandle
10	F&G Reg 19	Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.	Yes	Sylvia Yandle
11	F&G Reg 21 & 22	Did the local governments' advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22.	Yes	Sylvia Yandle
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice.	N/A	Sylvia Yandle
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services.	N/A	Sylvia Yandle
14	F&G Reg 24	Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24.	N/A	Sylvia Yandle
15	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice.	N/A	Sylvia Yandle
16	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE.	N/A	Sylvia Yandle
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application.	N/A	Sylvia Yandle
18	F&G Reg 24AD(6)	If the local government to sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, notice of the variation.	N/A	Sylvia Yandle

19	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications.	N/A	Sylvia Yandle
20	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application(s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria.	N/A	Sylvia Yandle
21	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG.	N/A	Sylvia Yandle
22	F&G Reg 24AI	Did the local government send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted.	N/A	Sylvia Yandle
23	F&G Reg 24E	Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council).	N/A	Sylvia Yandle
24	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy.	N/A	Sylvia Yandle
25	F&G Reg 11A	Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less.	Yes	Sylvia Yandle

## 9.2.2 COUNCIL MEETING DATES - 2016

**Agenda Reference:** CEO 02/16 - 02  
**Location/Address:** Shire of Three Springs  
**Name of Applicant:** Shire of Three Springs  
**File Reference:** ADM0206  
**Disclosure of Interest:** Nil  
**Date:** 10<sup>th</sup> February 2016  
**Author:** Sylvia Yandle

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

### SUMMARY

Council is requested to formally agree to the Council meeting dates for 2016 as outlined in the body of this report (officer's recommendation).

### ATTACHMENT

Nil

### BACKGROUND

Council has an obligation under the Local Government Act 1995 and associated regulations to advertise at least once a year the proposed meeting dates, times and place for the coming year.

### COMMENT

There is the ability to change the date and/or time of a meeting if required and also the ability to call a Special Council Meeting if required. These changes are to be advertised if time permits, meeting dates for 2016 were advertised in Yakabout issue dated 1<sup>st</sup> February 2016. The Shire of Three Springs has traditionally met on the third Wednesday of the month. In the more recent past, meetings have commenced at 1.30pm.

Council usually does not hold a meeting in January but can call a meeting if required.

### CONSULTATION

CEO

### STATUTORY ENVIRONMENT

Local Government Act 1995 Section 5.25(1)g

Local Government Act 1995 – Administration Regulations – 12 (1)

#### 12. Meetings, public notice of:

- (1) At least once each year a local government is to give local public notice of the dates on which and the time and place at which —
  - (a) the ordinary council meetings; and
  - (b) the committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public,are to be held in the next 12 months.

- (2) A local government is to give local public notice of any change to the date, time or place of a meeting referred to in subregulation (1).

#### **POLICY IMPLICATIONS**

Nil

#### **FINANCIAL IMPLICATIONS**

Elected member Ordinary and Committee meeting attendance fees as set in 2015/2016 budget.

#### **STRATEGIC IMPLICATIONS**

Nil

#### **VOTING REQUIREMENTS**

Absolute Majority

#### **OFFICER RECOMMENDATION – ITEM 9.2.2**

That Council set the 2016 Council meeting dates as:

<b>MONTH</b>	<b>DATE</b>	<b>DAY</b>	<b>TIME</b>
<b>January</b>	<b>No Meeting</b>		
<b>February</b>	<b>17<sup>th</sup></b>	<b>Wednesday</b>	<b>1.30pm</b>
<b>March</b>	<b>16<sup>th</sup></b>	<b>Wednesday</b>	<b>1.30pm</b>
<b>April</b>	<b>20<sup>th</sup></b>	<b>Wednesday</b>	<b>1.30pm</b>
<b>May</b>	<b>18<sup>th</sup></b>	<b>Wednesday</b>	<b>1.30pm</b>
<b>June</b>	<b>15<sup>th</sup></b>	<b>Wednesday</b>	<b>1.30pm</b>
<b>July</b>	<b>20<sup>th</sup></b>	<b>Wednesday</b>	<b>1.30pm</b>
<b>August</b>	<b>17<sup>th</sup></b>	<b>Wednesday</b>	<b>1.30pm</b>
<b>September</b>	<b>21<sup>st</sup></b>	<b>Wednesday</b>	<b>1.30pm</b>
<b>October</b>	<b>19<sup>th</sup></b>	<b>Wednesday</b>	<b>1.30pm</b>
<b>November</b>	<b>16<sup>th</sup></b>	<b>Wednesday</b>	<b>1.30pm</b>
<b>December</b>	<b>21<sup>st</sup></b>	<b>Wednesday</b>	<b>1.30pm</b>

Meetings are held in Council Chambers, 132 Railway Road, Three Springs.

### 9.2.3 AUDIT COMMITTEE MEETING

**Agenda Reference:** CEO 02/16 – 03  
**Location/Address:** Shire of Three Springs  
**Name of Applicant:** Shire of Three Springs  
**File Reference:** ADM  
**Disclosure of Interest:** Nil  
**Date:** 10<sup>th</sup> February 2015  
**Author:** Sylvia Yandle CEO

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

#### SUMMARY

For the Audit Committee to review the Annual Financial Statements, Audit Report, Management Report and make recommendations to Council in relation to the 2014/2015 Annual Financial Statements and set the date for the Annual Electors Meeting.

#### ATTACHMENT

- Financial Report for the year ended 30<sup>th</sup> June 2015
- Independent Audit Report for the year ended 30<sup>th</sup> June 2015
- Management Report for the year ended 30<sup>th</sup> June 2015
- President and CEO Reports for the year ended 30<sup>th</sup> June 2015

#### BACKGROUND

The Audit Committee meets annually to review the Financial Report, Audit Report and Management Report for the previous financial year with the responsible audit partner. The Moore Stephens audit partner for the 2014/2015 audit is Greg Godwin. Greg has agreed to attend the Audit Committee Meeting via teleconference at 2.00pm on Wednesday the 17<sup>th</sup> February 2016.

#### CONSULTATION

CEO, Acting DCEO, Senior Finance and Admin Officer, Moore Stephens audit staff

#### STATUTORY ENVIRONMENT

Local Government Act 1995, Section 5.53 provides that the annual report is to contain the following:

##### 5.53. Annual reports

- (1) The local government is to prepare an annual report for each financial year.
- (2) The annual report is to contain —
  - a report from the president
  - a report from the CEO
  - an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year

- the financial report for the financial year
- such information as may be prescribed in relation to the payments made to employees
- the auditor's report for the financial year
- a matter on which a report must be made under section 29(2) of the Disability Services Act 1993
- details of entries made under section 5.121 during the financial year in the register of complaints, including —
  - (i) the number of complaints recorded in the register of complaints; and
  - (ii) how the recorded complaints were dealt with; and
  - (iii) any other details that the regulations may require; and
- such other information as may be prescribed.

The Local Government Act 1995 Section 7.2 provides:

The accounts and annual financial report of a local government for each financial year are required to be audited by an auditor appointed by each local government.

The Local Government Act 1995 Section 7.12a provides:

- (3) A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to —
  - (a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and
  - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government is to —
  - (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and
  - (b) forward a copy of that report to the Minister,
 by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.

Local Government Act 1995 s5.27 & s5.29

#### **5.27. Electors' general meetings**

- (1) A general meeting of the electors of a district is to be held once every financial year.
- (2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.

#### **5.29. Convening electors' meetings**

- (1) The CEO is to convene an electors' meeting by giving —
  - (a) at least 14 days' local public notice; and
  - (b) each council member at least 14 days' notice of the date, time, place and purpose of the meeting.
- (2) The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time of publication of the notice under section 1.7(1)(a) and is to

continue by way of exhibition under section 1.7(1)(b) and (c) until the meeting has been held.”

## **POLICY IMPLICATIONS**

1001 Annual Electors Meeting “That this meeting be scheduled prior to 31<sup>st</sup> October annually, subject to receipt of Auditors Report.”

## **FINANCIAL IMPLICATIONS**

Nil

## **STRATEGIC IMPLICATIONS**

Strategic Community Plan 2012

1. Measuring Shire success - Working together as custodians of now and the future.
- 2.
3. Key Performance Measures – Long term financial viability and asset sustainability ratios
- 4.

## **OFFICERS COMMENT**

As per the Local Government Act Council is required to accept the Audit Report, Management Report, Annual Financial Statements and set the date for the Annual Electors Meeting.

The Management Report is a reflection of the sound governance principles and effort that staff have put into the finance and administration processes throughout 2014/2015.

## **VOTING REQUIREMENTS**

Absolute Majority

## **OFFICER RECOMMENDATION – ITEM 9.2.3**

**That the Audit Committee recommends that Council:**

- 1. Accept the Financial Report for the year ended 30<sup>th</sup> June 2014**
- 2. Accept the Audit Report for the year ended 30<sup>th</sup> June 2014**
- 3. Accept the Management Report for the year ended 30<sup>th</sup> June 2014**
- 4. Schedule the Annual Electors meeting in Council Chambers for 16<sup>th</sup> March, following March ordinary meeting.**

**SHIRE OF THREE SPRINGS**  
**FINANCIAL REPORT**  
**AS AT 30TH JUNE 2015**

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



**SHIRE OF THREE SPRINGS  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2015**

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

**STATEMENT BY CHIEF EXECUTIVE OFFICER**

The attached financial report of the Shire of Three Springs being the annual financial report and other information for the financial year ended 30 June 2015 are in my opinion properly drawn up to present fairly the financial position of the Shire of Three Springs at 30th June 2015 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed as authorisation of issue on the 28<sup>TH</sup> day of JANUARY 2016



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Sylvia Yandle  
Chief Executive Officer

**SHIRE OF THREE SPRINGS  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
AS AT 30TH JUNE 2015**

	NOTE	2015 \$	2015 Budget \$	2014 \$
<b>Revenue</b>				
Rates	22	1,854,124	1,848,004	1,711,643
Operating Grants, Subsidies & Contributions	28	1,839,544	1,354,214	1,503,813
Fees and Charges	27	260,845	370,608	557,796
Interest Earnings	2(a)	52,843	46,406	43,810
Other Revenue	2(a)	70,705	30,560	30,014
		<u>4,078,060</u>	<u>3,649,792</u>	<u>3,847,076</u>
<b>Expenses</b>				
Employee Costs		(1,077,496)	(1,289,406)	(1,231,167)
Materials and Contracts		(633,036)	(801,422)	(849,049)
Utility Charges		(186,817)	(146,801)	(169,919)
Depreciation on Non-Current Assets	2(a)	(1,662,033)	(820,100)	(1,626,318)
Interest Expenses	2(a)	(34,517)	(33,245)	(32,831)
Insurance Expenses		(152,465)	(154,383)	(156,363)
Other Expenditure		(20,732)	(40,166)	(88,708)
		<u>(3,768,096)</u>	<u>(3,285,523)</u>	<u>(4,164,355)</u>
		<u>309,964</u>	<u>364,269</u>	<u>(317,279)</u>
 Non-Operating Grants, Subsidies & Contributions	28	 1,078,546	 1,621,425	 1,517,475
Loss on Revaluation of Fixed Assets	6(b) 7(b)	(139,956)	0	0
Profit on Asset Disposals	20	0	1,260	6,538
Loss on Asset Disposals	20	(51,672)	(48,702)	(126,971)
<b>NET RESULT</b>		<u>1,188,882</u>	<u>1,938,262</u>	<u>1,079,783</u>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of Non-Current Assets	7(b)	151,566	0	0
<b>Total Other Comprehensive Income</b>		<u>151,566</u>	<u>0</u>	<u>0</u>
<b>Total Comprehensive Income</b>		<u><u>1,388,548</u></u>	<u><u>1,938,262</u></u>	<u><u>1,079,783</u></u>

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

**SHIRE OF THREE SPRINGS  
STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
AS AT 30TH JUNE 2016**

	NOTE	2015 \$	2015 Budget \$	2014 \$
<b>Revenue</b>	<b>2(a)</b>			
Governance		78,620	26,460	36,953
General Purpose Funding		3,314,958	2,915,919	2,183,054
Law, Order, Public Safety		153,532	152,800	174,876
Health		24,889	17,350	302,038
Education and Welfare		96,289	146,500	171,461
Housing		109,624	105,086	88,514
Community Amenities		78,289	64,680	63,139
Recreation and Culture		47,761	44,900	16,786
Transport		108,436	171,298	646,781
Economic Services		6,899	8,800	17,553
Other Property and Services		58,864	96,000	146,921
		<u>4,078,060</u>	<u>3,649,792</u>	<u>3,847,076</u>
<b>Expenses</b>	<b>2(a)</b>			
Governance		(221,222)	(223,559)	(244,845)
General Purpose Funding		(18,570)	(36,319)	(27,477)
Law, Order, Public Safety		(290,687)	(256,995)	(253,498)
Health		(213,443)	(206,238)	(543,542)
Education and Welfare		(90,611)	(163,348)	(170,565)
Housing		(325,898)	(357,268)	(355,640)
Community Amenities		(163,086)	(260,851)	(188,804)
Recreation & Culture		(902,408)	(797,832)	(769,266)
Transport		(1,379,286)	(767,374)	(1,438,583)
Economic Services		(76,346)	(112,741)	(60,511)
Other Property and Services		(52,041)	(71,765)	(78,793)
		<u>(3,733,579)</u>	<u>(3,252,278)</u>	<u>(4,131,524)</u>
<b>Financial Costs</b>	<b>2(a)</b>			
Governance		0	0	(3,461)
General Purpose Funding		(2,779)	0	(150)
Recreation & Culture		(11,833)	(11,873)	(4,739)
Transport		<u>(19,305)</u>	<u>(21,372)</u>	<u>(24,481)</u>
		<u>(34,517)</u>	<u>(33,245)</u>	<u>(32,831)</u>
<b>Loss on Revaluation of Fixed Assets</b>				
Recreation & Culture		(139,956)	0	0
<b>Non-Operating Grants, Subsidies and</b>				
Governance		0	0	312,839
Law, Order, Public Safety		357,158	445,000	114,128
Housing		0	0	320,517
Community Amenities		63,471	75,500	0
Recreation & Culture		288,980	303,682	0
Transport		349,303	797,243	769,991
Economic Services		<u>19,734</u>	<u>0</u>	<u>0</u>
		<u>1,078,646</u>	<u>1,621,425</u>	<u>1,517,475</u>
<b>Profit(Loss) on Disposal of Assets</b>				
Governance		(2,593)	(8,449)	0
Law, Order, Public Safety		(37,223)	0	0
Health		0	(7,083)	0
Housing		0	0	6,405
Recreation & Culture		0	0	(126,971)
Transport		<u>(21,556)</u>	<u>(31,910)</u>	<u>133</u>
		<u>(61,672)</u>	<u>(47,442)</u>	<u>(120,433)</u>
<b>Net Result</b>		<b>1,188,982</b>	<b>1,838,262</b>	<b>1,078,788</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of Non-Current Assets	7(b)	181,566	0	0
<b>Total Other Comprehensive Income</b>		<u>181,566</u>	<u>0</u>	<u>0</u>
<b>Total Comprehensive Income</b>		<u><b>1,388,548</b></u>	<u><b>1,838,262</b></u>	<u><b>1,078,788</b></u>

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

**SHIRE OF THREE SPRINGS  
STATEMENT OF FINANCIAL POSITION  
AS AT 30TH JUNE 2015**

	NOTE	2015 \$	2014 \$
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	3	1,568,756	1,200,031
Trade and Other Receivables	4	113,946	99,615
Inventories	5	7,358	9,315
<b>TOTAL CURRENT ASSETS</b>		<u>1,690,060</u>	<u>1,308,961</u>
<b>NON-CURRENT ASSETS</b>			
Other Receivables	4	16,089	14,479
Property, Plant and Equipment	6	14,962,935	14,528,335
Infrastructure	7	34,952,065	34,770,932
<b>TOTAL NON-CURRENT ASSETS</b>		<u>49,931,109</u>	<u>49,313,746</u>
<b>TOTAL ASSETS</b>		<u>51,621,169</u>	<u>50,622,707</u>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	8	113,546	302,589
Current Portion of Long Term Borrowings	9	142,098	149,917
Provisions	10	106,669	146,567
<b>TOTAL CURRENT LIABILITIES</b>		<u>362,314</u>	<u>599,073</u>
<b>NON-CURRENT LIABILITIES</b>			
Long Term Borrowings	9	418,865	560,963
Provisions	10	50,582	41,611
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>469,447</u>	<u>602,774</u>
<b>TOTAL LIABILITIES</b>		<u>831,760</u>	<u>1,201,847</u>
<b>NET ASSETS</b>		<u>50,789,409</u>	<u>49,420,860</u>
<b>EQUITY</b>			
Retained Surplus		25,924,955	24,759,172
Reserves - Cash Backed	11	518,422	497,223
Revaluation Surplus	12	24,346,032	24,164,465
<b>TOTAL EQUITY</b>		<u>50,789,409</u>	<u>49,420,860</u>

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

**SHIRE OF THREE SPRINGS  
STATEMENT OF CHANGES IN EQUITY  
AS AT 30TH JUNE 2016**

		RETAINED SURPLUS \$	RESERVE\$ CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 30 June 2013</b>	<b>NOTE</b>	<b>23,883,318</b>	<b>483,313</b>	<b>24,184,486</b>	<b>48,341,087</b>
Comprehensive Income					
Net Result		1,079,763	0	0	1,079,763
Changes on Revaluation of Non-Current Assets	12	0	0	0	0
Total Comprehensive Income		1,079,763	0	0	1,079,763
Transfers from/(to) Reserves		(13,910)	13,910	0	0
<b>Balance as at 30 June 2014</b>		<b>24,769,172</b>	<b>497,223</b>	<b>24,184,486</b>	<b>49,420,880</b>
Comprehensive Income					
Net Result		1,186,982	0	0	1,186,982
Changes on Revaluation of Non-Current Assets	12	0	0	181,567	181,567
Total Comprehensive Income		1,186,982	0	181,567	1,368,549
Transfers from/(to) Reserves		(21,199)	21,199		0
<b>Balance as at 30 June 2016</b>		<b>25,924,965</b>	<b>518,422</b>	<b>24,348,032</b>	<b>50,788,409</b>

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

**SHIRE OF THREE SPRINGS  
STATEMENT OF CASH FLOWS  
AS AT 30TH JUNE 2015**

	NOTE	2015 \$	2015 Budget \$	2014 \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		1,835,365	1,852,993	1,747,608
Operating Grants, Subsidies and Contributions		1,839,544	1,384,595	944,786
Fees and Charges		260,845	370,608	557,796
Interest Earnings		52,842	46,406	43,810
Goods and Services Tax		201,234	(31,681)	0
Other Revenue		70,705	30,560	579,296
		<u>4,260,535</u>	<u>3,653,481</u>	<u>3,873,296</u>
<b>Payments</b>				
Employee Costs		(1,136,095)	(1,267,330)	(1,135,490)
Materials and Contracts		(784,422)	(829,794)	(776,220)
Utility Charges		(186,817)	(146,801)	(169,918)
Interest Expenses		(36,171)	(23,585)	(35,060)
Insurance Expenses		(153,465)	(154,383)	(156,363)
Goods and Services Tax		(204,991)	0	0
Other Expenditure		(20,730)	(40,166)	(98,708)
		<u>(2,522,691)</u>	<u>(2,482,059)</u>	<u>(2,371,759)</u>
<b>Net Cash Provided By (Used In) Operating Activities</b>	13(b)	1,737,844	1,171,422	1,501,537
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Land Held for Resale				
Payments for Purchase of Property, Plant & Equipment		(1,554,857)	(2,149,807)	(836,569)
Land				
Buildings				
Furniture and Equipment				
Motor Vehicles				
Plant and Equipment				
Payments for Construction of Infrastructure		(866,955)	(1,447,832)	(1,927,024)
Roads				
Footpaths				
Parks & Ovals				
Non-Operating Grants, Subsidies and Contributions		1,078,646	1,621,425	1,517,475
Proceeds from Sale of Fixed Assets		143,964	163,000	92,100
Proceeds from Advances				
<b>Net Cash Provided by (Used In) Investment Activities</b>		<u>(1,219,202)</u>	<u>(1,813,214)</u>	<u>(1,154,018)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures		(149,917)	(149,917)	(126,757)
Proceeds from New Debentures		0		200,000
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(149,917)</u>	<u>(149,917)</u>	<u>73,243</u>
<b>Net Increase (Decrease) in Cash Held</b>		368,725	(791,709)	420,762
<b>Cash at Beginning of Year</b>		1,200,031	1,200,031	779,269
<b>Cash and Cash Equivalents at the End of the Year</b>	13(a)	<u>1,568,756</u>	<u>408,322</u>	<u>1,200,031</u>

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



**SHIRE OF THREE SPRINGS  
RATE SETTING STATEMENT  
AS AT 30TH JUNE 2015**

	NOTE	2015 Actual \$	2015 Budget \$	2014 Actual \$
<b>Revenue</b>				
Governance		78,620	26,460	349,792
General Purpose Funding		1,460,734	967,914	471,411
Law, Order, Public Safety		510,690	597,800	289,004
Health		24,889	10,267	302,038
Education and Welfare		96,289	146,500	171,461
Housing		109,624	105,086	415,436
Community Amenities		141,760	140,180	63,139
Recreation and Culture		336,741	348,582	16,786
Transport		457,739	968,541	1,416,904
Economic Services		26,632	8,800	17,553
Other Property and Services		58,864	96,000	145,922
		<u>3,302,582</u>	<u>3,416,130</u>	<u>3,659,446</u>
<b>Expenses</b>				
Governance		(224,115)	(232,008)	(248,306)
General Purpose Funding		(21,345)	(35,819)	(27,627)
Law, Order, Public Safety		(327,910)	(255,995)	(253,498)
Health		(213,443)	(206,236)	(543,542)
Education and Welfare		(90,611)	(163,348)	(170,145)
Housing		(325,898)	(357,258)	(355,640)
Community Amenities		(163,086)	(260,851)	(188,804)
Recreation and Culture		(1,054,199)	(809,705)	(900,976)
Transport		(1,420,727)	(820,656)	(1,463,064)
Economic Services		(76,346)	(112,741)	(60,511)
Other Property and Services		(52,038)	(71,765)	(78,794)
		<u>(3,969,718)</u>	<u>(3,325,862)</u>	<u>(4,291,327)</u>
<b>Net Result Excluding Rates</b>		<b>(667,136)</b>	<b>90,248</b>	<b>(631,881)</b>
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-cash Expenditure and Revenue</b>				
Movement in Deferred Pensioner Rates (Non-Current)		(1,615)	0	(75)
Movement in Leave Reserve (Added Back)		4,960	0	3,248
Movement in Employee Benefit Provisions (Non-current)		8,771	0	336
Depreciation and Amortisation on Assets	2(a)	1,662,033	820,100	1,626,318
Loss on Revaluation of Fixed Assets	6(b),7(b)	139,956	0	0
(Profit)/Loss on Asset Disposals	20	61,672	47,442	120,433
<b>Capital Expenditure and Revenue</b>				
Purchase Land and Buildings	6(a)	(835,669)	(1,280,807)	(690,654)
Purchase Furniture and Equipment	6(a)	(11,371)	0	(17,893)
Purchase Motor Vehicles	6(a)	(35,395)	(869,000)	(128,022)
Purchase Plant and Equipment	6(a)	(672,423)	0	0
Purchase Roads	7(a)	(747,310)	(1,316,007)	(1,927,024)
Purchase Footpaths	7(a)	(78,324)	(61,825)	0
Purchase Parks & Ovals	7(a)	(61,321)	(70,000)	0
Proceeds from Disposal of Fixed Assets	20	143,964	163,000	92,100
Repayment of Debentures	21(a)	(149,917)	(149,917)	(126,757)
Proceeds from New Debentures	21(a)	0	0	200,000
Transfers to Reserves (Restricted Assets)	11	(21,199)	(13,100)	(13,910)
Transfers from Reserves (Restricted Assets)	11	0	122,000	0
<b>ADD</b> Estimated Surplus/(Deficit) July 1 B/Fwd	22(b)	478,691	670,000	260,829
<b>LESS</b> Estimated Surplus/(Deficit) June 30 C/Fwd	22(b)	1,072,482	138	478,691
<b>Total Amount Raised from General Rate</b>	22(a)	<u>(1,854,124)</u>	<u>(1,848,004)</u>	<u>(1,711,643)</u>
This statement is to be read in conjunction with the accompanying notes.				

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

The financial report comprises general purpose financial statements which have 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 financial report are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**Critical Accounting Estimates**

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

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

**The Local Government Reporting Entity**

All Funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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 financial statements. A separate statement of those monies appears at Note 19. to these financial statements.

**(b) 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.

**(c) Cash and Cash Equivalents**

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

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



SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

(e) Inventories

*General*

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

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

*Land Held for Sale*

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

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

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

(f) Fixed Assets

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

*Mandatory Requirement to Revalue Non-Current Assets*

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
  - (i) that are plant and equipment; and
  - (ii) that are -
    - (I) land and buildings; or-
    - (II) infrastructure;
- and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

*Land Under Control*

In accordance with Local Government (Financial Management) Regulation 16(a), the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

*Initial Recognition and Measurement between Mandatory Revaluation Dates*

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, 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 Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

*Revaluation*

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

*Land Under Roads*

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, the Shire elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.



SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

*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.

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

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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

Buildings	5 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	10 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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.

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

*Capitalisation Threshold*

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

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

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

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

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

**Fair Value Hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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



SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fair Value of Assets and Liabilities (Continued)

**Income approach**

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

**Cost approach**

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

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

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(h) Financial Instruments

**Initial Recognition and Measurement**

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and Subsequent Measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or at cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

*Classification and Subsequent Measurement (Continued)*

*(i) Financial assets at fair value through profit and loss*

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in non-current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

*(iv) Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

*(v) Financial liabilities*

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.



SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

*Impairment*

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

*Derecognition*

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

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

(i) Impairment of Assets

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

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

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

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

(j) 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.

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015**

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

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

**Other Long-Term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other 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.

**(l) Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

**(m) 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.

**(n) Leases**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.



**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015**

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

**(n) Leases (Continued)**

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

**(o) Investment In Associates**

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate.

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

**(p) Interests in Joint Arrangements**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 16.

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

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

**(r) 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.

SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

(t) Rounding Off Figures

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

(u) Comparative Figures

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

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

(v) Budget Comparative Figures

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

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015**

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

**(w) New Accounting Standards and Interpretations for Application In Future Periods**

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Council.

Management's assessment of the new and amended pronouncements that are relevant to the Council, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Title	Issued / Complied	Applicable <sup>(1)</sup>	Impact
(I) AASB 9 – Financial Instruments AASB 2014-7 and AASB 2014-8	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the standard will have any material effect.
(II) AASB 2010 -7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)  [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]	September 2012	1 January 2018	Nil - The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Shire (refer (I) above).
(III) AASB 15 Revenue from Contracts with Customers	December 2014	01 January 2017	This Standard establishes principles for entities to apply and report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.  The effect of this Standard will depend upon the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.



**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**AS AT 30TH JUNE 2015**

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

**(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)**

Title	Issued / Compiled	Applicable <sup>(1)</sup>	Impact
(iv) AASB 2013-9 Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments	December 2013	Refer title column	Part C of this Standard makes consequential amendments to AASB 9 and numerous other Standards and amends the permissions around certain applications relating to financial liabilities reissued at fair value. As the bulk of changes relate either to editorial or reference changes, it is not expected to have a significant impact on the Shire.
(v) AASB 2014-3: Amendments to Australian Accounting Standards - Offsetting Financial Assets and Financial Liabilities	August 2014	1 January 2016	This Standard amends AASB 11: Joint Arrangements to require the acquirer of an interest (both initial and additional) in a joint operation in which the activity constitutes a business, as defined in AASB 3: Business Combinations, to apply all of the principles on business combinations accounting in AASB 3 and other Australian Accounting Standards except for those principles that conflict with the guidance in AASB 11; and disclose the information required by AASB 3 and other Australian Accounting Standards for business combinations.
[AASB 1 & AASB 2]			Since adoption of this Standard would impact only acquisitions of interests in joint operations on or after 1 January 2016, management believes it is impracticable at this stage to provide a reasonable estimate of such impact on the Shire's financial statements.

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**A\$ AT 30TH JUNE 2016**

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

**(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)**

Title	Issued / Complied	Applicable <sup>(1)</sup>	Impact
(vi) AASB 2014 - 4: Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138]	August 2014	1 January 2016	<p>This Standard amends AASB 116 and AASB 138 to establish the principle for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of an asset. It also clarifies the use of revenue-based methods to calculate the depreciation of an asset is not appropriate nor is revenue generally an appropriate basis for measuring the consumption of the economic benefits embodied in an intangible asset.</p> <p>Given the Shire currently uses the expected pattern of consumption of the future economic benefits of an asset as the basis of calculation of depreciation, it is not expected to have a significant impact.</p>
(vii) AASB 2014-5 Amendments to Australian Accounting Standards - AASB 15	December 2014	1 January 2017	<p>Consequential changes to various Standards arising from the issuance of AASB 15.</p> <p>It will require changes to reflect the impact of AASB 15.</p>
(viii) AASB 2015-2: Amendments to Australian Accounting Standards - Disclosure Initiative: Amendments to AASB 101  [AASB 7, 101, 134 & 1049]	January 2015	1 January 2016	<p>This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements.</p> <p>This Standard also makes editorial and consequential amendments as a result of amendments to the Standards listed in the title column.</p> <p>It is not anticipated it will have any significant impact on disclosures.</p>

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**AS AT 30TH JUNE 2016**

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

**(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)**

	<b>Title</b>	<b>Issued / Compiled</b>	<b>Applicable <sup>(1)</sup></b>	<b>Impact</b>
(ix)	AASB 2015-3 Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality	1 January 2015	1 July 2015	This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing it to be completely withdrawn. It is not anticipated it will have a significant impact as the principles of materiality remain largely unchanged.
(x)	AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities	March 2015	1 July 2016	The objective of this Standard is to extend the scope of AASB 124 Related Party Disclosures to include not-for-profit sector entities.  The Standard is expected to have a significant disclosure impact on the financial report of the Shire as both Elected Members and Senior Management will be deemed to be Key Management Personnel and resultant disclosures will be necessary
	[AASB 10, 124 & 1049]			

Notes:

<sup>(1)</sup> Applicable to reporting periods commencing on or after the given date.

**(x) Adoption of New and Revised Accounting Standards**

During the current year, the Council adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These new and revised standards were:

AASB 2011 - 7	AASB 2013 - 3
AASB 2012 - 3	AASB 2013 - 8
	AASB 2013 - 9 Parts A & B

Most of the standards adopted had a minimal effect on the accounting and reporting practices of the Shire as they did not have a significant impact on the accounting or reporting practices or were either not applicable, largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to operations.

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**AS AT 30TH JUNE 2016**

**2. REVENUE AND EXPENSES**

**(a) Net Result**

The Net Result includes:

**(i) Charging as an Expense:**

	2015	2014
Auditors Remuneration	\$	\$
Audit of the annual financial report	27,305	37,155
Other Services	0	2,550
<b>Depreciation</b>		
Buildings	639,007	492,599
Furniture and Equipment	46,269	50,044
Plant and Equipment	191,987	141,267
Motor Vehicles	36,265	31,315
Roads	710,180	874,593
Footpaths	1,950	1,950
Parks & Ovals	33,357	31,532
Airfield	3,018	3,018
	<u>1,662,033</u>	<u>1,626,318</u>
<b>Interest Expenses (Finance Costs)</b>		
Debentures (refer Note 21.(a))	32,381	31,449
Other Interest	2,136	1,382
	<u>34,517</u>	<u>32,831</u>
<b>Rental Charges</b>		
Operating Leases	20,119	18,987
	<u>20,119</u>	<u>18,987</u>
<b>(ii) Crediting as Revenue:</b>		
<b>Significant Revenue</b>		
Transport	0	549,283
	<u>0</u>	<u>549,283</u>

The Transport significant revenue relates to a bridge contributed to the Shire from Main Roads WA and has been classified as Contributions by Nature or Type.

**Other Revenue**

Reimbursements and Recoveries	70,705	30,014
	<u>70,705</u>	<u>30,014</u>

	2015	2015	2014
<b>Interest Earnings</b>	\$	Budget	\$
		\$	
Reserve Funds	21,199	13,100	13,910
Other Funds	22,427	22,706	21,588
Other Interest Revenue (refer note 24)	9,217	10,600	8,312
	<u>52,843</u>	<u>46,406</u>	<u>43,810</u>



**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2016**

**2. REVENUE AND EXPENSES (Continued)**

**(b) Statement of Objective**

In order to discharge its responsibilities to the community, the Shire will lead responsibly and partner with the Regional and Three Springs community to achieve its future goals and reach its potential. The Shire will encourage community action and ownership of all key projects through playing a catalyst and facilitator.

**COMMUNITY VISION**

Powering the Region - Three Springs becomes a healthy and unified community with a bright future. Council operations as disclosed in these financial statements encompass the following service orientated activities/programs.

**GOVERNANCE**

**Objective:** To provide a decision making process for efficient allocation of scarce resources.  
**Activities:** Administration and operation of facilities and services to members of council; other cost that relate to the task of assisting elected members, ratepayers on matter which do not concern specific council services

**GENERAL PURPOSE FUNDING**

**Objective:** To collect revenue to fund provision of services.  
**Activities:** Rates, general purpose government grants and interest revenue

**LAW, ORDER, PUBLIC SAFETY**

**Objective:** To ensure a safer community in which to live.  
**Activities:** Supervision of various local laws, fire prevention, emergency services and animal control

**HEALTH**

**Objective:** To provide an operational framework for good community health  
**Activities:** Food quality and pest control, maintenance of child health centre, medical centre, dental clinic and administration of group health scheme.

**EDUCATION AND WELFARE**

**Objective:** To support the needs of the community in education and welfare  
**Activities:** Assistance to daycare centre, playgroup and Youth activities

**HOUSING**

**Objective:** Provide adequate housing to attract and retain staff and non-staff  
**Activities:** Maintenance of council owned staff and non-staff housing

**COMMUNITY AMENITIES**

**Objective:** Provide services as required by the community  
**Activities:** Rubbish collection services, operation of tip, noise control, administration of town planning scheme, maintenance of cemetery, rest centres, storm water drainage and FM radio retransmitter.

**RECREATION AND CULTURE**

**Objective:** To establish, efficiently manage infrastructure and resources that help the social wellbeing of the community.  
**Activities:** Maintenance: swimming pool, recreation centre, library, parks, gardens, reserves

**TRANSPORT**

**Objective:** To provide effective and efficient transport services to the community.  
**Activities:** Construction and maintenance of streets, roads, bridges; cleaning and lighting of streets, traffic signs, cycleways; depot maintenance and airstrip maintenance.

**ECONOMIC SERVICES**

**Objective:** To help promote the Shire and improve its economic well being.  
**Activities:** The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes.

**OTHER PROPERTY AND SERVICES**

**Objective:** To monitor and control overheads and operating accounts.  
**Activities:** Private work operations, plant repair, operations and engineering costs.



SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions

Grant/Contribution	Function/ Activity	Opening Balance <sup>(1)</sup> 01/07/13 \$	Received <sup>(2)</sup> 2013/14 \$	Expended <sup>(3)</sup> 2013/14 \$	Closing Balance <sup>(1)</sup> 30/06/14 \$	Received <sup>(2)</sup> 2014/15 \$	Expended <sup>(3)</sup> 2014/15 \$	Closing Balance 30/06/15 \$
CLGF - Admin Upgrade	Governance	0	312,939	0	312,939	0	(78,111)	234,828
Office of Crime Prevention	Law & Order	0	10,210		10,210	0	(10,210)	0
FESA - Emergency Services	Law & Order	0	32,952	(32,952)	0	357,158	(357,158)	0
DFES - Fire Fighting Unit	Law & Order	0	114,128	(114,128)	0	0	0	0
Three Springs Childcare Centre	Welfare	0	10,000	(10,000)	0	0	0	0
CLGF - Staff Housing	Housing	0	313,386	(204,650)	108,736	0	(108,736)	0
Local Govt Energy Efficiency	Housing	12,869	7,131	(20,000)	0	0	0	0
Dept of Planning - Townsite Expansion	Community Amenities	3,119	0	(3,119)	0	0	0	0
MWDC - Main St Master Plan	Community Amenities	6,750	0	(6,750)	0	0	0	0
Planning WA - Revitalisation Plan	Community Amenities	11,600	0	(11,600)	0	0	0	0
Lotteries Commission	Community Amenities	0	0	0	0	63,471	(63,471)	0
Pool - Government Grants CSRFF - Pool	Recreation	0	0	0	0	250,000	(250,000)	0
Roads to Recovery	Transport	72,757	582,668	(655,425)	0	0	0	0
Main Roads - Regional Road Group	Transport	0	187,322	(187,322)	0	310,466	(310,466)	0
Main Roads - RRG Direct Grant	Transport	0	76,836	(76,836)	0	0	0	0
Grants - Country Pathways	Transport	0	0	0	0	38,837	(38,837)	0
Main Roads - Midwest Street Lighting	Transport	0	2,225	(2,225)	0	0	0	0
Tidy Towns - Tourism	Economic Services	750	0	(750)	0	0	0	0
Grants	Economic Services	0	0	0	0	19,734	0	19,734
		<b>107,845</b>	<b>1,649,797</b>	<b>(1,325,757)</b>	<b>431,885</b>	<b>1,039,668</b>	<b>(1,216,985)</b>	<b>254,562</b>

Notes:

- (1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.
- (2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.
- (3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015

3. CASH AND CASH EQUIVALENTS	Note	2015	2014
		\$	\$
Unrestricted		795,772	270,923
Restricted		772,984	929,108
		<u>1,568,756</u>	<u>1,200,031</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Leave Reserve	11	121,059	116,109
Plant Reserve	11	127,496	122,283
Housing and Development Reserve	11	75,966	72,860
Joint Venture Housing Reserve	11	115,810	111,074
Gravel Pit Reserve	11	44,036	42,235
Swimming Pool Equipment Reserve	11	34,055	32,662
Unspent Grants	2(c)	254,562	431,885
		<u>772,984</u>	<u>929,108</u>
4. TRADE AND OTHER RECEIVABLES			
Current			
Rates Outstanding		36,763	25,128
Sundry Debtors		76,627	105,367
Provision for Doubtful Debts		(3,187)	(30,880)
GST Receivable		3,743	0
		<u>113,946</u>	<u>99,615</u>
Non-Current			
Pensioner Deferred Rates		16,089	14,479
		<u>16,089</u>	<u>14,479</u>
5. INVENTORIES			
Current			
Stock on Hand		7,358	9,315
		<u>7,358</u>	<u>9,315</u>

SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015

6.(a) PROPERTY, PLANT AND EQUIPMENT	2015	2014
	\$	\$
<b>Land and Buildings</b>		
Freehold Land at:		
Independent Valuation 2013 (Level 2)	877,000	877,000
Additions after valuation at cost	18,200	4,408
	<u>895,200</u>	<u>881,408</u>
<b>Total Land</b>	<u>895,200</u>	<u>881,408</u>
<b>Buildings at:</b>		
Independent Valuation 2013 (Level 3)	12,016,543	12,016,543
Additions after valuation at cost	1,508,122	140,856
Less: Accumulated Depreciation	(1,463,455)	(824,448)
	<u>12,061,210</u>	<u>11,332,951</u>
<b>Works In Progress Buildings</b>	0	545,389
<b>Total Buildings</b>	<u>12,061,210</u>	<u>11,878,340</u>
<b>Total Land and Buildings</b>	<u>12,956,410</u>	<u>12,759,748</u>
<b>Furniture and Equipment at:</b>		
Management Valuation 2015 (Level 3)	140,000	0
Cost	0	833,157
Less Accumulated Depreciation	0	(657,166)
	<u>140,000</u>	<u>175,991</u>
<b>Plant and Equipment at:</b>		
Management Valuation 2013 (Level 3)	73,553	73,553
Independent Valuation 2013 (Level 2)	1,124,603	1,309,603
Additions after valuation at cost	800,411	128,022
Less Accumulated Depreciation	(300,431)	(141,267)
	<u>1,698,136</u>	<u>1,369,911</u>
<b>Motor Vehicles at:</b>		
Management Valuation 2013 (Level 2)	191,000	254,000
Additions after valuation at cost	35,395	0
Less Accumulated Depreciation	(58,005)	(31,315)
	<u>168,389</u>	<u>222,685</u>
	<u>14,962,935</u>	<u>14,528,335</u>

The fair value of property, plant and equipment is determined at least every three years in accordance with legislative requirements. Additions since the date of valuation are shown at cost, given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential. It is considered the recorded written down value approximates fair value. At the end of each intervening period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2) which requires property, plant and equipment to be shown at fair value.

SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Movements in Carrying Amounts

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

	Balance at the Beginning of the Year \$	Additions \$	(Disposals) \$	Transfers	Revaluation Increments \$	Revaluation Decrement \$	Depreciation (Expense) \$	Carrying Amount at the End of Year \$
Freehold Land	881,408	13,792	0	0	0	0	0	895,200
Total Land	881,408	13,792	0	0	0	0	0	895,200
Buildings	11,332,951	821,877	0	545,389	0	0	(639,007)	12,061,210
Works In Progress - Buildings	545,389	0	0	(545,389)	0	0	0	0
Total Buildings	11,878,340	821,877	0	0	0	0	(639,007)	12,061,210
Total Land and Buildings	12,759,748	835,669	0	0	0	0	(639,007)	12,956,410
Furniture and Equipment	175,991	11,371	0	0	0	(1,093)	(45,269)	140,000
Motor Vehicles	222,685	35,395	(53,426)	0	0	0	(36,265)	168,389
Plant and Equipment	1,369,911	672,423	(152,210)	0	0	0	(191,987)	1,698,136
Total Property, Plant and Equipment	14,528,335	1,554,857	(205,636)	0	0	(1,093)	(913,527)	14,962,335

The revaluation of Furniture and Equipment assets resulted in a net decrease on revaluation of \$1,093 in the net value of Property, Plant & Equipment. This decrease was debited to the profit or loss section of the Statement of Comprehensive Income and recognised as "Loss on Revaluation of Fixed Assets" as these decrements were attributable to individual classes of assets for which a previous revaluation surplus did not exist.



SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used
Land and Buildings Freehold Land at:	(Level 2)	Market approach using recent observable market data for similar properties	Independent registered valuers	30/06/2013	Price per square metre
Specialised buildings	(Level 3)	Market approach using recent observable market data for similar properties	Independent registered valuers	30/06/2013	Price per square metre
Furniture and Equipment	(Level 3)	Cost approach using depreciated replacement cost	Management valuation	30/06/2015	Purchase costs and current condition (Level 3), residual values and remaining useful life assessments
Motor Vehicles	(Level 2)	Market approach using recent observable market data	Independent registered valuers	30/06/2013	Price per unit/item
Plant and Equipment	(Level 2)	Market approach using recent observable market data	Independent registered valuers	30/06/2013	Price per unit/item
Plant and Equipment	(Level 3)	Cost approach using depreciated replacement cost	Management valuation	30/06/2013	Purchase costs and current condition (Level 3), residual values and remaining useful life assessments

Level 3 Inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.  
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**7(a). INFRASTRUCTURE**

	2015	2014
<b>Roads</b>	\$	\$
Management Valuation 2013 (Level 3)	33,177,596	33,177,596
Additions after Valuation Cost	2,674,334	1,927,024
Less Accumulated Depreciation	<u>(1,584,773)</u>	<u>(874,593)</u>
	34,267,159	34,230,029
 <b>Footpaths</b>		
Management Valuation 2013 (Level 3)	78,006	78,006
Additions after Valuation Cost	78,324	0
Less Accumulated Depreciation	<u>(3,900)</u>	<u>(1,950)</u>
	152,430	76,056
 <b>Parks &amp; Ovals</b>		
Independent Valuation 2015 (Level 3)	245,000	724,679
Management Valuation 2015	59,496	0
Less Accumulated Depreciation	<u>0</u>	<u>(309,284)</u>
	304,496	415,395
 <b>Airfield</b>		
Independent Valuation 2015 (Level 3)	228,000	93,691
Less Accumulated Depreciation	<u>0</u>	<u>(44,239)</u>
	228,000	49,452
	<u>34,952,055</u>	<u>34,770,932</u>

The Shire's Road Infrastructure and Footpaths were revalued in 2013 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A. Whilst the additions since that time are shown at cost, given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. Thus, the value is considered in accordance with Local Government Financial Management (Regulation) 17A (2) which requires these assets to be shown at fair value. They will be revalued during the year ended 30 June 2016 in accordance with the mandatory asset measurement framework detailed at Note 1(f).

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NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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7. INFRASTRUCTURE (Continued)

(b) Movements In Carrying Amounts

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

	Balance as at the Beginning of the Year	Additions	(Disposals)	Revaluation Increments	Revaluation Decrements	Depreciation	Depreciation (Expense)	Carrying Amount at the End of Year
	\$	\$	\$	\$	\$	\$	\$	\$
Roads	34,230,029	747,310	0	0	0	0	(710,180)	34,267,159
Footpaths	76,056	78,324	0	0	0	0	(1,950)	152,430
Parks & Ovals	415,395	61,321	0	0	(138,863)	0	(33,357)	304,496
Airfield	49,452	-	0	181,566	0	0	(3,018)	228,000
<b>Total</b>	<b>34,770,932</b>	<b>886,955</b>	<b>0</b>	<b>181,566</b>	<b>(138,863)</b>	<b>0</b>	<b>(748,505)</b>	<b>34,952,085</b>

The revaluation of infrastructure assets resulted in a net increase on revaluation of \$42,703 in the net value of Infrastructure.

\$181,566 of this increase was credited to the revaluation surplus in the Shire's equity (refer Note 12) and was recognised as Changes on Revaluation of non-current assets in the Statement of Comprehensive Income whilst \$138,863 was debited to the profit or loss section of the Statement of Comprehensive Income and recognised as "Loss on Revaluation of Fixed assets" as these decrements were attributable to individual classes of assets for which a previous revaluation surplus did not exist.

SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015

7. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used
<b>Land and Buildings</b>					
Roads	(Level 3)	Cost approach using depreciated replacement cost	Management valuation	30/06/2013	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) Inputs
Footpaths	(Level 3)	Cost approach using depreciated replacement cost	Management valuation	30/06/2013	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) Inputs
Parks & Ovals	(Level 3)	Cost approach using depreciated replacement cost	Independent registered valuers	30/06/2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) Inputs
Airfield	(Level 3)	Cost approach using depreciated replacement cost	Independent registered valuers	30/06/2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) Inputs

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.



**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**8. TRADE AND OTHER PAYABLES**

	2015	2014
Current	\$	\$
Sundry Creditors	36,341	129,151
Accrued Interest on Debentures	7,993	9,660
Accrued Salaries and Wages	0	27,472
Accrued Expenditure	62,027	123,607
Excess Rates	7,185	12,699
	<u>113,546</u>	<u>302,589</u>

**9. LONG-TERM BORROWINGS**

Current		
Secured by Floating Charge		
Debentures	<u>142,098</u>	<u>149,917</u>
	<u>142,098</u>	<u>149,917</u>
Non-Current		
Secured by Floating Charge		
Debentures	<u>418,865</u>	<u>560,963</u>
	<u>418,865</u>	<u>560,963</u>

Additional detail on borrowings is provided in Note 21.

**10. PROVISIONS**

	2015	2014
Analysis of Total Provisions	\$	\$
Current	106,669	146,567
Non-Current	<u>50,582</u>	<u>41,811</u>
	<u>157,251</u>	<u>188,378</u>

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2014	108,153	80,225	188,378
Additional provision	0	11,375	11,375
Amounts used	(42,502)	0	(42,502)
Balance at 30 June 2015	<u>65,651</u>	<u>91,600</u>	<u>157,251</u>

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**11. RESERVES - CASH BACKED**

	2015	2015 Budget	2014
<b>(a) Leave Reserve</b>			
Opening Balance	116,109	116,109	112,861
Amount Set Aside / Transfer to Reserve	4,950	3,200	3,248
Amount Used / Transfer from Reserve	0	0	0
	<u>121,059</u>	<u>119,309</u>	<u>116,109</u>
<b>(b) Plant Reserve</b>			
Opening Balance	122,283	122,283	118,862
Amount Set Aside / Transfer to Reserve	5,213	3,000	3,421
Amount Used / Transfer from Reserve	0	(82,000)	0
	<u>127,496</u>	<u>43,283</u>	<u>122,283</u>
<b>(c) Housing and Development Reserve</b>			
Opening Balance	72,860	72,860	70,822
Amount Set Aside / Transfer to Reserve	3,105	2,000	2,038
Amount Used / Transfer from Reserve	0	0	0
	<u>75,965</u>	<u>74,860</u>	<u>72,860</u>
<b>(d) Joint Venture Housing Reserve</b>			
Opening Balance	111,074	111,074	107,966
Amount Set Aside / Transfer to Reserve	4,736	3,000	3,108
Amount Used / Transfer from Reserve	0	(40,000)	0
	<u>115,810</u>	<u>74,074</u>	<u>111,074</u>
<b>(e) Gravel Pit Reserve</b>			
Opening Balance	42,235	42,235	41,054
Amount Set Aside / Transfer to Reserve	1,801	1,000	1,181
Amount Used / Transfer from Reserve	0	0	0
	<u>44,036</u>	<u>43,235</u>	<u>42,235</u>
<b>(f) Swimming Pool Equipment Reserve</b>			
Opening Balance	32,662	32,662	31,748
Amount Set Aside / Transfer to Reserve	1,393	900	914
Amount Used / Transfer from Reserve	0	0	0
	<u>34,055</u>	<u>33,562</u>	<u>32,662</u>
<b>TOTAL RESERVES</b>	<u>518,422</u>	<u>388,323</u>	<u>497,223</u>
Total Opening Balance	497,223	497,223	483,313
Total Amount Set Aside / Transfer to Reserve	21,199	13,100	13,910
Total Amount Used / Transfer from Reserve	0	(122,000)	0
<b>TOTAL RESERVES</b>	<u>518,422</u>	<u>388,323</u>	<u>497,223</u>

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
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**11. RESERVES - CASH BACKED (continued)**

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

- (a) Leave Reserve  
- to be used to fund long service leave requirements
- (b) Plant Reserve  
- to be used for plant replacement, upgrade or purchase
- (c) Housing and Development Reserve  
- to be used to fund development projects
- (d) Joint Venture Housing Reserve  
- to be used to maintain the joint Ministry of Housing/Local Government properties
- (e) Gravel Pit Reserve  
- to be used for rehabilitation of disused gravel pits
- (f) Swimming Pool Equipment Reserve  
- to be used to purchase recreational equipment for the swimming pool

The above reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

Profit and losses of the two community housing project properties and Kadathinni Units are directed to the Joint Venture Housing Reserve.

**12. REVALUATION SURPLUS**

Revaluation surpluses have arisen on revaluation of the following classes of non-current assets:

	2015	2014
	\$	\$
(a) Land & Buildings		
Opening Balance	8,504,631	8,504,631
Revaluation Increment	0	0
Revaluation Decrement	0	0
	<u>8,504,631</u>	<u>8,504,631</u>
(b) Plant & Equipment		
Opening Balance	259,263	259,263
Revaluation Increment	0	0
Revaluation Decrement	0	0
	<u>259,263</u>	<u>259,263</u>
(c) Roads		
Opening Balance	15,400,571	15,400,571
Revaluation Increment	0	0
Revaluation Decrement	0	0
	<u>15,400,571</u>	<u>15,400,571</u>
(d) Airfields		
Opening Balance	0	0
Revaluation Increment	181,566	0
Revaluation Decrement	0	0
	<u>181,566</u>	<u>0</u>
<b>TOTAL ASSET REVALUATION SURPLUS</b>	<u><u>24,346,032</u></u>	<u><u>24,164,465</u></u>

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**13. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2015 \$	2015 Budget \$	2014 \$
Cash and Cash Equivalents	<u>1,568,756</u>	<u>408,322</u>	<u>1,200,031</u>

**(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result**

Net Result	1,186,982	1,938,252	1,079,763
Depreciation	1,662,033	820,100	1,626,318
(Profit)/Loss on Sale of Asset	61,672	47,442	120,433
Loss on Revaluation of Fixed Assets	139,956	0	0
(Increase)/Decrease in Receivables	(15,941)	(3,689)	40,356
(Increase)/Decrease in Inventories	1,957	(3,000)	7,276
Increase/(Decrease) in Payables	(189,041)	(6,258)	172,796
Increase/(Decrease) in Employee Provisions	(31,127)	0	(27,930)
Grants Contributions for the Development of Assets	(1,078,646)	(1,621,425)	(1,517,475)
Net Cash from Operating Activities	<u>1,737,844</u>	<u>1,171,422</u>	<u>1,501,537</u>

**(c) Undrawn Borrowing Facilities**

	2015 \$	2014 \$
Credit Standby Arrangements		
Credit Card limit	11,000	11,000
Credit Card Balance at Balance Date	(80)	0
Total Amount of Credit Unused	<u>10,920</u>	<u>11,000</u>
Loan Facilities		
Loan Facilities - Current	142,098	149,917
Loan Facilities - Non-Current	418,865	560,963
Total Facilities in Use at Balance Date	<u>560,963</u>	<u>710,880</u>
Unused Loan Facilities at Balance Date	<u>NIL</u>	<u>NIL</u>



**SHIRE OF THREE SPRINGS  
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**14. CONTINGENT LIABILITIES**

There are no known contingent liabilities.

**15. CAPITAL AND LEASING COMMITMENTS**

**(a) Operating Lease Commitments**

Non-cancellable operating leases contracted for but not capitalised in the accounts.

	2015 \$	2014 \$
Payable:		
- not later than one year	17,994	18,984
- later than one year but not later than five years	35,988	0
- later than five years	0	0
	<u>53,982</u>	<u>18,984</u>

**(b) Capital Expenditure Commitments**

Contracted for:		
Group Housing Project	0	312,000
Swimming Pool Project Stage 3	0	528,907
Payable:		
- not later than one year	<u>0</u>	<u>840,907</u>

The Shire did not have any future capital expenditure commitments at the reporting date.  
The capital expenditure projects outstanding at the end of the previous reporting period represented the construction of the Swimming Pool Upgrade Stage 3 and completion of the Key Worker Housing Project funded through Royalties for Regions.

**SHIRE OF THREE SPRINGS  
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**16. JOINT VENTURE ARRANGEMENTS**

The Shire together with the Department of Housing and Works 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. Council has a 22.34% equity in the first 4 units (units 1,2,3,4) and a 15.35% in the last two units (units 5&6) in this development and is included in Land and Buildings as follows:-

	2015	2014
<b>Non-Current Assets</b>	<b>\$</b>	<b>\$</b>
Kadathinni Units - Aged Residents	180,359	180,359
Less: Accumulated Depreciation	(11,532)	(7,338)
	<u>168,827</u>	<u>173,021</u>

The Shire together with the Department of Housing and Works constructed 2 houses for community housing purposes in 1985/86 and 1986/87 in Glyde Street, Three Springs. Council's 10.78% equity in 54 Glyde Street and 11.14% equity in 60 Glyde Street is included in Land and Buildings as follows:-

	2015	2014
<b>Non-Current Assets</b>	<b>\$</b>	<b>\$</b>
Land & Buildings	51,420	51,420
Less: Accumulated Depreciation	(4,250)	(2,538)
	<u>47,170</u>	<u>78,882</u>

	2015	2014
<b>17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY</b>	<b>\$</b>	<b>\$</b>
Governance	974,869	1,296,482
General Purpose Funding	0	12,607
Law, Order, Public Safety	704,604	522,337
Health	1,714,828	1,774,412
Education and Welfare	16,311	17,251
Housing	3,271,320	3,383,099
Community Amenities	329,678	341,731
Recreation and Culture	4,922,439	4,921,563
Transport	35,218,264	35,081,350
Economic Services	201,723	249,575
Other Property and Services	1,662,106	1,666,107
Unallocated	2,605,025	1,336,183
	<u>51,621,169</u>	<u>50,622,707</u>

SHIRE OF THREE SPRINGS  
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	2015	2014	2013
<b>18. FINANCIAL RATIOS</b>			
Current Ratio	3.59	0.79	1.09
Asset Sustainability Ratio	1.10	1.44	0.87
Debt Service Cover Ratio	9.90	7.72	4.82
Operating Surplus Ratio	0.05	(0.19)	(0.13)
Own Source Revenue Coverage Ratio	0.58	0.55	0.83

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset Sustainability Ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation expenses}}$
Debt Service Cover Ratio	$\frac{\text{operating surplus before interest & depreciation}}{\text{principal and interest}}$
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own Source Revenue Coverage Ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$

Notes:

- (a) Information relating to the Asset Consumption Ratio and the Asset Renewal Funding Ratio can be found at Supplementary Ratio Information on Page 53 of this document.
- (b) 2015
- (i) The Current, Debt Service Cover and Operating Surplus ratios disclosed above, were distorted by an item of significant revenue relating to the early payment of 2015/16 Financial Assistance Grants (FAGs) of \$481,793, which was received prior to year end.
- (ii) The Debt Service Cover and Operating Surplus ratios as disclosed above were all distorted by an item of significant expense being the loss on revaluation of fixed assets amounting to \$139,956.
- (c) 2014
- (i) The Debt Service Cover and Operating Surplus ratios disclosed above, were distorted by the change to the payment of FAGs during the year ended 30 June 2014 which saw the advance payment for the following year cease. This created a timing difference which resulted in an amount of some \$438,848 less revenue for the year.
- (ii) The Debt Service Cover and Operating Surplus ratios as disclosed above, were distorted by an item of significant revenue totalling \$549,283 relating to a bridge contributed to the Shire.
- (d) 2013
- (i) The effect of the FAGs advance payment in 2013 was negligible as it had also occurred in the previous year. In effect, four quarterly payments were received in both years so it was not considered necessary to calculate and disclose the effect of any distortion as it was not considered significant.
- (ii) The Debt Service Cover, Operating Surplus and Own Source Revenue Coverage ratios as disclosed above were all distorted by an item of significant expense being the loss on revaluation of fixed assets amounting to \$37,889.

These items are considered "one-off" Birmingham-cash in nature and, if they were ignored, the calculations disclosed in the columns above would be as follows:

	2015	2014	2013
Current Ratio	1.70	same as above	same as above
Debt Service Cover Ratio	8.03	7.02	5.06
Operating Surplus Ratio	(0.10)	(0.23)	(0.12)
Own Source Revenue Coverage Ratio	same as above	same as above	0.56

**SHIRE OF THREE SPRINGS**  
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**19. TRUST FUNDS**

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

	Balance 01-Jul-14 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-15 \$
Arrowsmith Catchment	87,459	0	0	87,459
Arrowsmith Rates	1,489	0	0	1,489
Housing Bonds - General	280	0	0	280
Police Department - Licensing	2,546	267,168	(264,592)	5,122
Three Springs LCDC	4,334	0	0	4,334
Trust - East TS Catchment	2,014	0	0	2,014
Refuse Site fund in Trust	0	50,000	0	50,000
	<u>98,122</u>			<u>150,698</u>

**20. DISPOSALS OF ASSETS - 2014/15 FINANCIAL YEAR**

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$
<b>Governance</b>						
Nissan Patrol Wagon	24,256	24,740	21,364	26,000	(2,892)	1,260
Hyundai Santa Fe	0	26,709	0	17,000	0	(9,709)
<b>Law and Order</b>						
Fire Truck	55,223	0	18,000	0	(37,223)	0
<b>Transport</b>						
Isuzu NPR Crew	29,170	30,915	23,600	20,000	(5,570)	(10,915)
Isuzu Giga 6 Wheel Tipper	96,987	105,995	81,000	85,000	(15,987)	(20,995)
<b>Health</b>						
Toyota RAV4	0	22,083	0	15,000	0	(7,083)
	<u>205,636</u>	<u>210,442</u>	<u>143,964</u>	<u>163,000</u>	<u>(61,672)</u>	<u>(47,442)</u>
					<b>Profit</b>	<b>0</b>
					<b>Loss</b>	<b>1,260</b>
						<u>(61,672)</u>
						<u>(47,442)</u>



**SHIRE OF THREE SPRINGS**  
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**21. INFORMATION ON BORROWINGS**

(a) Repayments - Debentures

Particulars	Principal 1 July 2014 \$	New Loans \$	Principal Repayments Actual \$	Budget \$	Principal 30 June 2015 Actual \$	Budget \$	Interest Repayments Actual \$	Budget \$
<b>Recreation &amp; Culture</b>								
Loan 156 - Swimming Pool	79,136		14,211	14,210	64,926	64,926	4,024	4,103
Loan 160 - Swimming Pool	200,000		16,698	16,698	183,302	183,302	7,778	7,770
<b>Transport</b>								
Loan 157 - Grader	160,917		22,940	22,940	137,977	137,977	9,679	9,656
Loan 158 - Bobcat	14,460		14,460	14,460	0	0	642	642
Loan 159 - Prime Mover	256,367		81,608	81,608	174,758	174,758	10,258	11,074
	<u>710,880</u>		<u>149,917</u>	<u>149,916</u>	<u>560,963</u>	<u>560,963</u>	<u>32,381</u>	<u>33,245</u>

All loan repayments were financed by general purpose revenue.

(b) New Debentures - 2014/15

The Shire did not take up any new debentures during the year ended 30 June 2015.

(c) Unspent Debentures

The Shire did not have any unspent debentures as at 30 June 2015.

(d) Overdraft

The Shire has no overdraft facility in place.

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**AS AT 30TH JUNE 2015**

**22. RATING INFORMATION - 2014/15 FINANCIAL YEAR**

(a) Rates	Rate In \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
<b>RATE TYPE</b>											
Differential General Rate / General Rate											
GRV - Residential	0.1106	204	1,954,920	216,213	3,039	681	219,934	216,212	0	0	216,212
GRV - Mining	0.3694	2	255,500	94,391	0	0	94,391	94,391	0	0	94,391
											0
Unimproved Value Valuations											0
UV - Rural & Arriño Town	0.0155	184	95,208,500	1,471,923	2,792	0	1,474,715	1,471,924	0	0	1,471,924
UV - Mining	0.1135	18	352,111	39,957	(393)	0	39,564	39,957	0	0	39,957
UV - Arriño Town	0.0155	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		408	97,771,031	1,822,484	5,438	681	1,828,604	1,822,484	0	0	1,822,484
<b>Minimum Payment</b>	<b>Minimum \$</b>										
GRV - Residential	440	25	18,015	11,000	0	0	11,000	11,000	0	0	11,000
UV - Rural & Arriño Town	440	18	248,296	7,920	0	0	7,920	10,120	0	0	10,120
UV - Mining	440	10	13,235	4,400	0	0	4,400	4,400	0	0	4,400
UV - Arriño Town	440	5	37,500	2,200	0	0	2,200	0	0	0	0
<b>Sub-Totals</b>		58	317,046	25,520	0	0	25,520	25,520	0	0	25,520
							1,854,124				1,848,004
Discounts (refer Note 25)							0				0
<b>Total Amount Raised From General Rate</b>							<b>1,854,124</b>				<b>1,848,004</b>

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

The general rates detailed above for the 2014/2015 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015

22. RATING INFORMATION - 2014/15 FINANCIAL YEAR (Continued)

(b) Information on Surplus/(Deficit) Brought Forward

	2015 (30 June 2015 Carry Forward) \$	2015 (1 July 2014 Brought Forward) \$	2014 (30/06/2014) Carry Forward \$
Surplus/(Deficit) 1 July 14 Brought Forward	1,072,482	478,691	478,691
<b>Comprises:</b>			
<b>Cash and Cash Equivalents</b>			
Unrestricted	795,772	270,923	270,923
Restricted	772,984	929,108	929,108
<b>Receivables</b>			
Rates Outstanding	36,763	25,128	25,128
Sundry Debtors	76,627	105,367	105,367
GST Receivable	3,743	0	0
Provision for Doubtful Debts	(3,187)	(30,880)	(30,880)
<b>Inventories</b>			
Fuel and Materials	7,358	9,315	9,315
<b>Less:</b>			
<b>Trade and other Payables</b>			
Sundry Creditors	(36,341)	(129,151)	(129,151)
Accrued Interest on Debentures	(7,993)	(9,660)	(9,660)
Accrued Salaries and Wages	0	(27,472)	(27,472)
Accrued Expenditure	(62,028)	(123,607)	(123,607)
Excess Rates	(7,185)	(12,699)	(12,699)
<b>Current Portion of Long Term Borrowings</b>			
Secured by Floating Charge Debentures	(142,098)	(149,917)	(149,917)
<b>Provisions</b>			
Provision for Annual Leave	(65,650)	(108,153)	(108,153)
Provision for Long Service Leave	(41,019)	(38,414)	(38,414)
<b>Net Current Assets</b>	<u>1,327,747</u>	<u>709,888</u>	<u>709,888</u>
<b>Less:</b>			
Reserves - Restricted Cash	(518,422)	(497,223)	(497,223)
<b>Add :</b>			
Component of Leave Liability not required to be Funded	121,059	116,109	116,109
Current Loan Liability	142,098	149,917	149,917
<b>Surplus/(Deficit)</b>	<u>1,072,482</u>	<u>478,691</u>	<u>478,691</u>

**Difference**

There was no difference between the surplus/(deficit) 1 July 2014 brought forward position used in the 2015 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2014 audited financial report.

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015**

**23. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR**

The Shire did not impose any Specified Area Rates.

**24. SERVICE CHARGES - 2014/15 FINANCIAL YEAR**

The Shire did not impose any service charges.

**25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS  
- 2014/15 FINANCIAL YEAR**

No discount on rates is available.

Photocopy Charges are waived for certain community groups such as the local newsletter, St John Ambulance and Volunteer Bush Fire Brigade. Council considers support of these groups necessary for the overall benefit of the community.

**26. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR**

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11.00%		5,616	8,000
Interest on Instalments Plan	5.50%		3,601	2,600
Charges on Instalment Plan	N/A	10	1,530	1,400
			<u>10,747</u>	<u>12,000</u>

Ratepayers had the option of paying rates in four equal instalments, due on 1 October 2014, 10th December 2014, 18th February 2015 and 29th April 2015. Administration charges and interest applied for the final three instalments.

<b>27. FEES &amp; CHARGES</b>	<b>2015 Actual</b>	<b>2014 Actual</b>
	\$	\$
Governance	5,530	5,420
General Purpose Funding	17,656	11,744
Law, Order, Public Safety	4,017	4,251
Health	23,097	266,566
Education and Welfare	98,581	80,401
Community Amenities	69,577	62,457
Recreation and Culture	13,640	13,712
Transport	208	2,086
Economic Services	4,389	9,814
Other Property and Services	24,150	101,345
	<u>260,845</u>	<u>557,796</u>

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**AS AT 30TH JUNE 2015**

**28. GRANT REVENUE**

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

	2015 Actual	2014 Actual
	\$	\$
By Nature or Type:		
Operating Grants, Subsidies and Contributions	1,839,544	1,503,813
Non-Operating Grants, Subsidies and Contributions	<u>1,078,646</u>	<u>1,517,475</u>
	<u>2,918,190</u>	<u>3,021,288</u>
By Program:		
Governance	1,423,560	334,800
General Purpose Funding	15,661	436,091
Law, Order, Public Safety	524,673	284,753
Health	1,791	35,473
Education and Welfare	715	171,461
Housing	94,539	323,485
Community Amenities	63,471	364
Recreation and Culture	321,709	2,160
Transport	438,556	1,398,334
Economic Services	20,442	6,557
Other Property and Services	<u>13,071</u>	<u>27,810</u>
	<u>2,918,190</u>	<u>3,021,288</u>

**29. EMPLOYEE NUMBERS**

The number of full-time equivalent employees at balance date: 18 18

**30. ELECTED MEMBERS REMUNERATION**

The following fees, expenses and allowances were paid to council members and/or the president:

	2015 Actual	2015 Budget	2014 Actual
	\$	\$	\$
Meeting Fees	11,900	11,680	13,320
President's Allowance	7,500	7,500	5,000
Deputy President's Allowance	1,375	1,375	1,250
Travelling Expenses	0	500	0
	<u>20,775</u>	<u>21,055</u>	<u>19,570</u>

**31. MAJOR LAND TRANSACTIONS**

The Shire did not participate in any major land transactions during the 2014/15

**32. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

Council did not participate in any trading undertakings or major trading undertakings during the 2014/15 financial year.



**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015**

**33. FINANCIAL RISK MANAGEMENT**

Shire's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Shire's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Shire.

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Shire.

The Shire held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2015	2014	2015	2014
<b>Financial Assets</b>	\$	\$	\$	\$
Cash and cash equivalents	1,568,756	1,200,031	1,568,756	1,200,031
Receivables	130,035	114,094	130,035	114,094
	<u>1,698,791</u>	<u>1,314,125</u>	<u>1,698,791</u>	<u>1,314,125</u>
<b>Financial Liabilities</b>				
Payables	113,546	302,589	113,546	302,589
Borrowings	560,963	710,880	560,963	692,074
	<u>674,510</u>	<u>1,013,469</u>	<u>674,509</u>	<u>994,663</u>

Fair value is determined as follows:

- Cash and Cash Equivalents, Receivables, Payables - estimated to the carrying value which approximates net market value.
- Borrowings - estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

**(a) Cash and Cash Equivalents**

The Shire's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk - the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments or their issuers or factors affecting similar instruments traded in a market.



**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015**

**33. FINANCIAL RISK MANAGEMENT (Continued)**

**(a) Cash and Cash Equivalents (Continued)**

Cash and investments are also subject to interest rate risk – the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to the Shire.

The Shire manages these risks by diversifying its portfolio and only investing in investments authorised by Local Government (Financial Management) Regulation 19C. The Shire also seeks advice from independent advisers (considered necessary) before placing any cash and investments.

	2015 \$	2014 \$
Impact of a 1% <sup>(1)</sup> movement in interest rates on cash		
- Equity	15,688	12,000
- Statement of Comprehensive Income	15,688	12,000

**Notes:**

<sup>(1)</sup> Sensitivity percentages based on management's expectation of future possible market

**(b) Receivables**

The Shire's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of Shire to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to the Shire monthly and benchmarks are set and monitored for acceptable collection performance. Shire makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Shire's credit risk at balance date was:

	2015	2014
Percentage of Rates and Annual Charges		
- Current	0%	0%
- Overdue	100%	100%
Percentage of Other Receivables		
- Current	83%	96%
- Overdue	17%	4%

SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015

33. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables  
Borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of Council's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
Year Ended 30 June 2015					
Payables	113,546			113,546	113,546
Borrowings	167,498	374,408	97,426	639,332	560,953
	<u>281,044</u>	<u>374,408</u>	<u>97,426</u>	<u>752,878</u>	<u>674,509</u>
Year Ended 30 June 2014					
Payables	302,589	0	0	302,589	302,589
Borrowings	183,162	486,872	154,936	824,970	710,880
	<u>485,751</u>	<u>486,872</u>	<u>154,936</u>	<u>1,127,559</u>	<u>1,013,469</u>

SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
AS AT 30TH JUNE 2015

33. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables  
Borrowings (Continued)

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. Council manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:							Weighted Average Effective Interest Rate %
Year Ended 30 June 2015	<1 year \$	>1<2 years \$	>2<3 years \$	>3<4 years \$	>4<5 years \$	>5 years \$	Total \$
Borrowings							
Fixed Rate							
Debentures	0	174,758	0	64,926	137,977	183,302	560,963
Weighted Average							
Effective Interest Rate		4.59%		5.32%	6.13%	3.91%	4.83%
Year Ended 30 June 2014	<1 year \$	>1<2 years \$	>2<3 years \$	>3<4 years \$	>4<5 years \$	>5 years \$	Total \$
Borrowings							
Fixed Rate							
Debentures	14,461	0	256,366	0	79,136	360,917	710,880
Weighted Average							
Effective Interest Rate	5.55%		4.59%		5.32%	4.90%	4.85%

**SHIRE OF THREE SPRINGS  
SUPPLEMENTARY RATIO INFORMATION  
FOR THE YEAR ENDED 30TH JUNE 2016**

**RATIO INFORMATION**

The following information relates to those ratios which only require attestation they have been checked and are supported by verifiable information. It does not form part of the audited financial report

	2016	2014	2013
Asset Consumption Ratio (*)	0.44	0.42	0.64
Asset renewal funding ratio (i)	N/A	N/A	N/A

The above ratios are calculated as follows:

Asset consumption ratio	$\frac{\text{depreciated replacement costs of assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planning capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$

(\*) The Asset Consumption Ratio decreased in the 2014 year due to the increased current replacement cost of roads and buildings. This increase is due to insurance values of buildings increasing and a different methodology being used for roads.

(i) N/A - The Shire did not have an Asset Management Plan in place so was unable to calculate this ratio.

## MOORE STEPHENS

29 January 2015

Ms Sylvia Yandle  
Chief Executive Officer  
Shire of Three Springs  
132 Railway Road  
THREE SPRINGS WA 6519

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Dear Sylvia,

### AUDIT OF SHIRE OF THREE SPRINGS FOR THE YEAR ENDED 30 JUNE 2015

We advise that we have completed the audit of your Shire for the year ended 30 June 2015 and enclose our Audit Report and a copy of the Management Report.

A copy of the Audit Report and Management Report has also been sent directly to the President as is required by the Act.

We would like to take this opportunity to thank you and your staff for the assistance provided during the audit.

Please contact us if you have any queries.

Yours sincerely



GREG GODWIN  
PARTNER

Encl.

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**Attachment 9.2.3b**



## MOORE STEPHENS

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### INDEPENDENT AUDITOR'S REPORT TO THE ELECTORS OF THE SHIRE OF THREE SPRINGS

#### REPORT ON THE FINANCIAL REPORT

We have audited the accompanying financial report of the Shire of Three Springs, which comprises the statement of financial position as at 30 June 2015, statement of comprehensive income by nature or type, statement of comprehensive income by program, statement of changes in equity, statement of cash flows and the rate setting statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by Chief Executive Officer.

#### *Management's Responsibility for the Financial Report*

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended) and for such internal control as Management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Shire's preparation and fair presentation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Council, as well as evaluating the overall presentation of the financial report.

We believe the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Opinion*

In our opinion, the financial report of the Shire of Three Springs is in accordance with the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended), including:

- a) giving a true and fair view of the Shire's financial position as at 30 June 2015 and of its financial performance and its cash flows for the year ended on that date; and
- b) complying with Australian Accounting Standards (including Australian Accounting Interpretations).



**INDEPENDENT AUDITOR'S REPORT**

**TO THE ELECTORS OF THE SHIRE OF WONGAN BALLIDU (CONTINUED)**

***Report On Other Legal and Regulatory Requirements***

During the course of the audit we became aware of the following instance where the Council did not comply with the Local Government (Financial Management) Regulations 1996 (as amended):

***Submission of Financial Report***

The Annual Financial Report for the year ended 30 June 2014 was not submitted to the Department of Local Government within 30 days of the auditor's report becoming available as required by Local Government (Financial Management) Regulation 51 (2).

In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- a) There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- b) Except as detailed above, no other matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law were noted during the course of our audit.
- c) In relation to the Supplementary Ratio Information presented at page 53 of this report, we have reviewed the Asset Consumption Ratio calculation as presented and nothing has come to our attention to suggest it is not:
  - i) reasonably calculated; and
  - ii) based on verifiable information.

The Asset Renewal Funding Ratio was not calculated and hence no review was carried out.

- d) All necessary information and explanations were obtained by us.
- e) All audit procedures were satisfactorily completed in conducting our audit.

MOORE STEPHENS  
CHARTERED ACCOUNTANTS

  
GREG GODWIN  
PARTNER

Signed at Perth this 29<sup>th</sup> day of January 2016.

29 January 2016

The Shire President  
Shire of Three Springs  
132 Railway Road  
THREE SPRINGS WA 6519

Dear Cr Thomas

## MOORE STEPHENS

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### MANAGEMENT REPORT FOR THE YEAR ENDED 30 JUNE 2015

We advise that we have completed our audit procedures for the year ended 30 June 2015 and enclose our Audit Report.

We are required under the Local Government Audit Regulations to report certain compliance matters in our audit report. Other matters which arise during the course of our audit that we wish to bring to Council's attention are raised in this management report.

It should be appreciated that our audit procedures are designed primarily to enable us to form an opinion on the financial statements and therefore may not bring to light all weaknesses in systems and procedures which may exist. However, we aim to use our knowledge of the Shire's organisation gained during our work to make comments and suggestions which, we hope, will be useful to you.

### COMMENT ON RATIOS

Ratios provide useful information when compared to industry and internal benchmarks and assist in identifying trends. Whilst not conclusive in themselves, understanding ratios, their trends and how they interact is beneficial for the allocation of scarce resources and planning for the future. Information relating to the statutory ratios disclosed in the financial report is summarised in the table below and commentary provided on the following pages.

	Target Ratio <sup>1</sup>	Actual 2015	Council's Adjusted Ratios				Council's 4 Year Trend <sup>2</sup>	3 Year Average <sup>3</sup>	
			2015	2014	2013	2012		Regional	State
Current Ratio	≥ 1	3.59	1.70*	0.79	1.09	1.43	↑	3.56	2.16
Asset Sustainability Ratio	≥ 1.1	1.10	1.10	1.44	0.87	2.04	↓	1.38	1.29
Debt Service Cover Ratio	≥ 15	9.90	8.03*	7.02*	5.06*	5.65	↑	11.32	14.43
Operating Surplus Ratio	≥ 0.15	0.05	(0.10)*	(0.23)*	(0.12)*	0.09	↓	(0.07)	0.04
Own Source Revenue Coverage Ratio	≥ 0.9	0.58	0.58	0.55	0.64*	0.65	↓	0.60	0.69
Asset Consumption Ratio	≥ 0.75	0.44	0.44	0.42	0.64	N/A	↓	0.59	0.68
Asset Renewal Funding Ratio	≥ 1.05	N/A	N/A	N/A	N/A	N/A	N/A	0.81	0.88

<sup>1</sup> Target ratios per Department of Local Government Guidelines except the Debt Service Ratio which is a target devised by Moore Stephens (and based on experience). For information, DLGC Guidelines indicate a target Debt Service Cover Ratio of 5.

<sup>2</sup> The 4 year trend compares the adjusted 2015 ratio to the average of the adjusted ratios for the last 4 years (except for the Asset Renewal Funding Ratio which is a 2 year trend).

<sup>3</sup> The average in relation to the Regional and State comparisons is a 3 year average of 2012, 2013 and 2014 as information in relation to 2015 is not yet available.

\* Adjusted for "one-off" timing/non-cash items.

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## COMMENT ON RATIOS (CONTINUED)

### Adjustments relating to 2015

Three of the ratios in the accompanying table have been adjusted for "one off" timing/non-cash items as follows:

- Revenue was distorted by the early payment of 2015/16 Financial Assistance Grants (FAGs) totalling \$481,793.
- Expenses were distorted by the loss on revaluation of fixed assets amounting to \$139,957.

Both of these amounts were considered "one off" in nature and were adjusted when calculating the ratios in the above table (as shown by "\*\*") as were comparative year ratios which had also been affected by "one off items".

### Regional and State 3 Year Averages

Regional and State 3 year averages have not been adjusted for these items even though "one-off" items may have been applicable in prior years as they are based on the statutory ratios which have been reported in published financial reports. However, they still provide a useful reference point as they are indicative of trend.

We provide commentary on specific ratios (identified as red in the table above) as follows:

#### Debt Service Cover Ratio

This adjusted ratio is trending downwards and remains below the target level and both the Regional and State 3 year averages.

The Debt Service Cover Ratio measures the Shire's ability to service debt out of its uncommitted or general purpose Funds available from its operations.

The ratio has improved slightly when compared to the prior year (2014) mostly as a result of a decrease in operating expenditure; whilst the overall level of borrowings has remained unchanged. Council should continue to monitor this ratio (currently 8.03) and strive to further improve it.

#### Operating Surplus Ratio

This adjusted ratio is also trending downwards and remains below the target level and both the Regional and State 3 year averages. Council's 2016 budget indicates this ratio is budgeted to remain negative.

The Operating Surplus Ratio measures the Shire's financial sustainability having regard to asset management and the community's service level needs.

A negative ratio indicates the local government is experiencing an operating deficit. A sustained period of deficits will erode Council's ability to service debt and maintain both its operational service level and asset base over the longer term whilst a positive ratio which is consistently above 0.15 provides the Shire with greater flexibility in meeting operational service levels and asset management requirements.

Both Council and management will need to consider ways to improve the operating position, either via increasing revenue or by decreasing expenditure (or a combination of both), in order to improve the ratio above the basic acceptable target level of 0.15.

#### Asset Consumption Ratio (ACR)

This ratio is below the target level, is trending downwards and is below both the Regional and State 3 year averages.

This ratio measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost. Interpretation of this ratio should be considered together with the Asset Sustainability Ratio (ASR) (at target of 1.10) and the Asset Renewal Funding Ratio (unable to be calculated as the Shire did not have an Asset Management Plan in place). The main reason for the decrease in this ratio in 2014 was as a result of the increased current replacement cost of roads and buildings due to insurance values of buildings increasing and a different methodology being used for roads.

A final point is the interpretation of these ratios is much improved if they are calculated as an average over time (at least 5 years) as this reduces skewing by large scale intermittent investment in major infrastructure.

**COMMENT ON RATIOS (CONTINUED)**

**Summary**

We would like to take this opportunity to stress one off assessments of ratios at a particular point in time can only provide a snapshot of the financial position and operating situation of the Shire. As is the case with all ratios and indicators, their interpretation is much improved if they are calculated as an average over time with the relevant trends being considered.

We will continue to monitor the financial position and ratios in future financial years and suggest it is prudent for Council and management to do so also as they strive to manage the scarce resources of the Shire.

If the Shire requires, we have a report available which is able to compare your ratios against other Local Governments across the State and by Region. The report is also able to incorporate a selection of your peer Local Governments, whether they be of near neighbours or similar type in nature. This may be of particular relevance in your case as you are included in the Mid-West region when comparison to other, more similar local governments, may be more relevant.

If you are interested in such an expanded report, please contact us.

**ASSET MANAGEMENT PLANS**

The Asset Renewal Funding Ratio was not able to be calculated as the Shire's asset management plan does not include the required capital expenditure for all major asset classes over the next 10 years.

To help ensure compliance with statutory requirements, and to help Council manage its assets as efficiently as possible, Asset Management Plans for all classes of assets should be completed as well as submitted to the Department as a matter of urgency.

We noted no other matters we wish to bring to your attention.

**UNCORRECTED MISSTATEMENTS**

We advise there were no uncorrected misstatements noted during the course of our audit.

We take this opportunity to thank all staff for the assistance provided during the audit.

Should you wish to discuss any matter relating to the audit or any other matter, please do not hesitate to contact us.

Yours faithfully

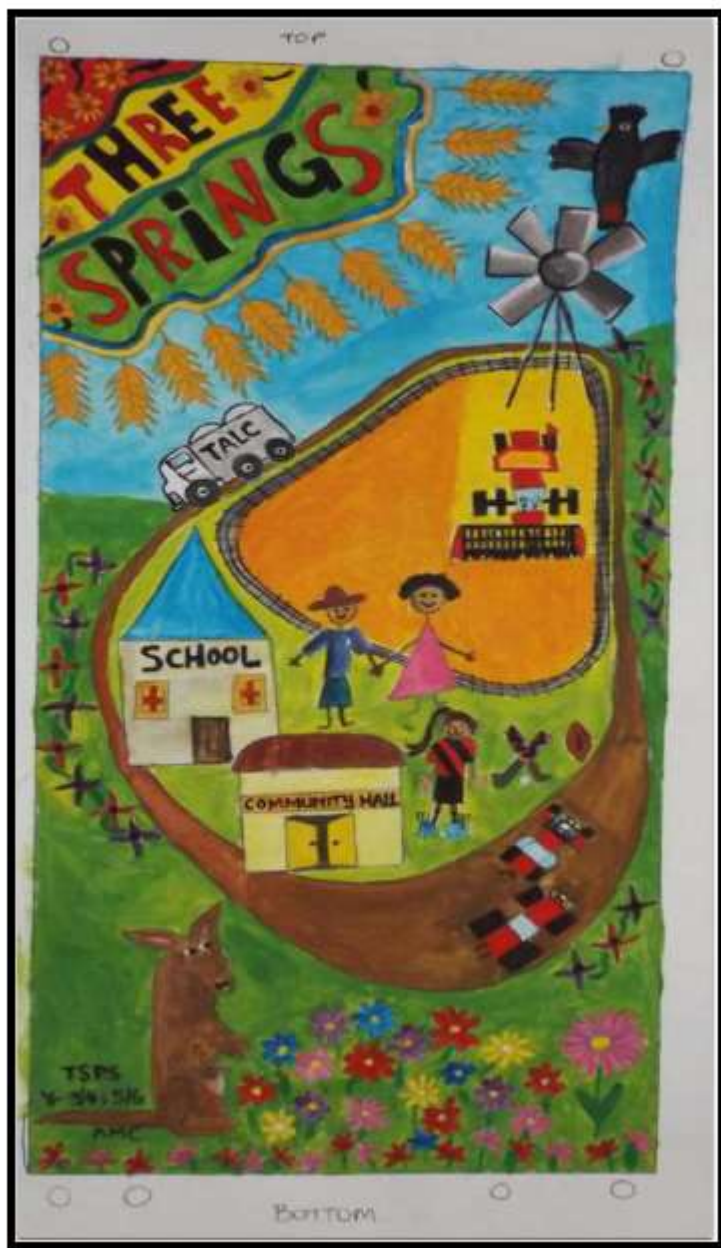


GREG GOOWIN  
PARTNER

End.



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**THE SHIRE PRESIDENT'S REPORT 2015**

Dear electors and ratepayers I welcome the opportunity as your Shire President to present my report on the activities of the Shire of Three Springs for the financial year ending 30<sup>th</sup> June, 2015.

The 2014/15 has been a year of achievement with some great outcomes for the Shire of Three Springs particularly some of the ones that I share a passion for.

This community does not function without volunteers and Three Springs is fortunate to have many volunteers who contribute and work with Council in so many ways, my sincere thanks to all of those wonderful volunteers. Whether they belong to community committees, service or sporting organisations, volunteers play a vital role in ensuring Three Springs remains a strong and vibrant community.

Tourism is becoming a real focus for the region and the Shire is building a positive reputation as being a welcoming attraction for tourists, particularly for those with caravans and campervans enjoying the Eco Park. Of huge benefit to the community is the annual Western Desert Races, feedback by participants in the event is very positive. The Wildflower festival continues to grow in importance. Well done to all people involved in making these events a success.

As part of Local Government Energy Efficient Program, seven energy saving hot water systems are installed and the Shire is also looking at water wise gardens and an overall plan for the efficient use of water within the environs of the township.

In line with implementation of the new Cat Act a dog/cat pound was constructed at the Work's Depot site and is performing to expectations

A particular area of interest for the community and Council is determining the capacity and local needs in regards to aged care. The local issues range from support services and accommodation to health services and emergency care, which are relevant to all levels of government (local, state and federal) therefore it is hoped

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the new year will bring some clearer direction for Council and the community to address ongoing concerns.

With health being a high priority, the retention of a medical practitioner and dentist is important for Council and by providing excellent facilities for both Medical and Dental services has been achieved. We now have Jupiter Health and Medical Services Pty Ltd for the provision of medical services while Dr Tim Vellaichamy has guaranteed the continuation of a Dental Clinic in Three Springs.

In the last 12 months the Shire has had an opportunity to build on the good planning practices that Council has prepared in prior year's, resulting in grant funding success and backing from government partners and relevant stakeholders to progress and complete a number of key projects from our Strategic Community Plan. With the Shire's commitment to economic and social growth in this area we are mindful of the need to plan for the future and 2016 will see the forecast reach out to 2026 as we update our ten year long term plan.

The Shire has been actively involved in campaigning to maintain the Government's Federal Assistance Grants (FAGs) and restore indexation through the Australian Local Government Association (ALGA). This Australia-wide campaign has resulted in a boost to the Roads to Recovery funding over the next two years which we will benefit from. The Shire does continue to receive operational financial support through this program but the future security is unknown and we going to have to develop new ideas for raising revenue to meet future demands.

Your elected members have represented Council and your community on a number of committees and organisations in 2014/15 these include the Northern Country Zone of WALGA, Mid-West Regional Road Group, North Midlands Medical Practice Committee, Wildflower Country and Three Springs Community Action Group. In their role as Councillors, all have attended and represented the Three Springs Shire.

On behalf of electors and ratepayers, I take this opportunity to thank each of our Councillors past and present for their efforts and input during the 2014/2015 financial year. Without their support and contribution Council would not be able to provide the high level of facilities and services to our community. My appreciation is extended to

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Councillors' partners and families for their support which has allowed Councillors to dedicate their time to Council.

I am proud to serve the Shire of Three Springs as Councillor and now as Shire President and wish to convey my thanks to my fellow Councillors the CEO and staff over this period. I am very grateful for your support and advice and I enjoy both the collaboration and healthy debate that has made our Council very progressive.

Cr Anthony Thomas  
Shire President

**The Council for 2015-17**

**President**

Cr AEC (Anthony) Thomas  
PO Box 86  
Three Springs WA 6519  
Ph: 9954 1155  
Fax: 9954 1159

**Deputy President**

Cr RJ (Richard) Thorpe  
PO Box 235  
Three Springs WA 6519  
Ph: 0427 541116

**Councillors**

Cr RN (Neil) Hebiton  
PO Box 208  
Three Springs WA 6519  
Ph: 0427 449680

Cr RW (Robert) Hunt  
PO Box 2  
Three Springs WA 6519  
Ph: 9954 1190

Cr CD (Chris) Lane  
PO Box 44  
Three Springs WA 6519  
Ph: 9954 5034

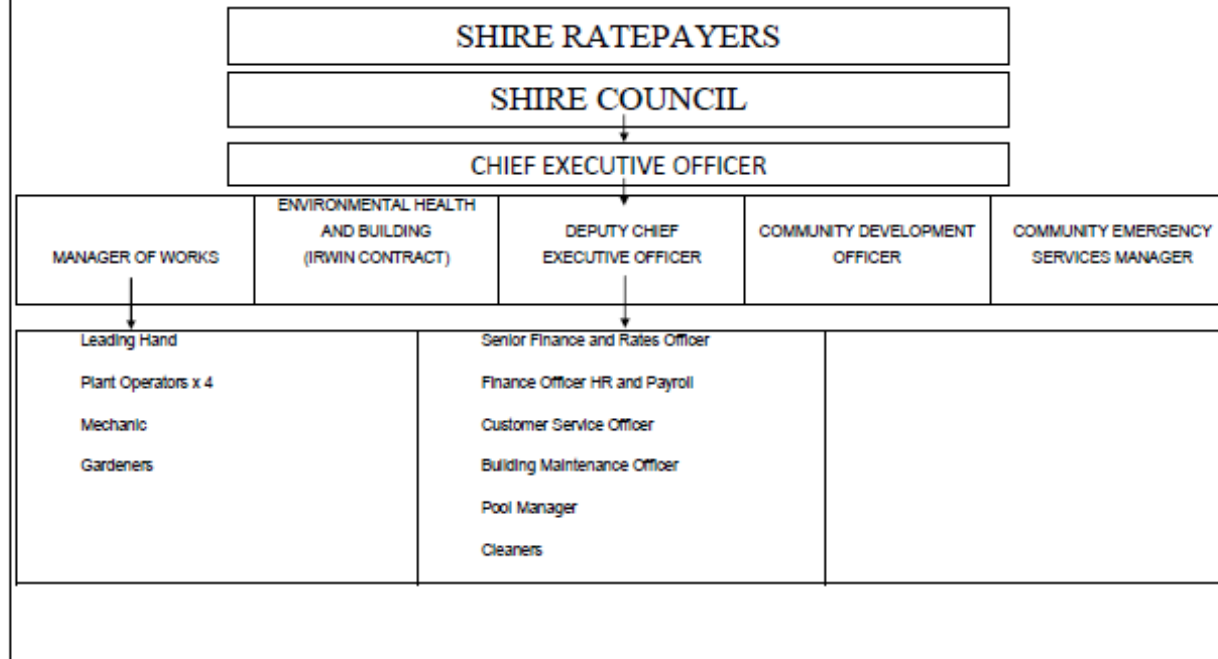
Cr JA (Jenny) Lake  
91 Railway Road  
Three Springs WA 6519  
Ph: 9954 1479

Cr CS (Chris) Connaughton  
PO Box 92  
Three Springs WA 6519  
Ph: 9954 7007

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SHIRE OF THREE SPRINGS ORGANISATIONAL STRUCTURE

30 JUNE 2015



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**THE CHIEF EXECUTIVE OFFICER'S REPORT 2015**

To the shire president, councillors, electors and community members I present the Chief Executive Officer's report for 2015. In what has proved to be a challenging and uncertain economic environment The Three Spring Shire has performed strongly both in terms of financial performance and its day-to-day operations. This has been a real team effort from the Councillors and all Staff who work for the Shire.

This Annual Report presents the Shire of Three Springs financial statements and a summary of the work that has been carried out during the 2014/15 financial year. This is in line with our statutory and legislative requirements, our corporate goals, strategies and outcomes as outlined in the integrated forward planning and reporting documents.

The Shire has continued its redevelopment works as part of the overall long term business plan. We have completed important road construction projects that will enhance the Shire's rural road network. Key infrastructure projects include the completion of the construction of the Aquatic Centre, Staff housing units, the installation of a CCTV facility within the boundaries of the town and work towards an upgrade of Council buildings.

Planning for the future continues to be a major focus, the Shire involved with community consultation and the subsequent adoption of the following corporate initiatives:

Town Revitalisation Plan,  
Risk Management Framework,  
Emergency Planning.  
Local Planning Scheme No.2  
Green Infrastructure Strategy  
Reconciliation Plan,  
Disability Access and Inclusion Plan.  
Early Learning Centre Business Plan

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The Shire understands the importance the local community has placed on improving aged care service delivery and continues to pursue outcomes in this area with relevant stakeholders. Community engagement is the key to efficient communication and I think the increase in use of social media and community forums will assist community members to raise awareness of issues and provide feedback on Shire matters.

The commitment and professionalism shown by the staff in their service to the community is to be commended and I thank them for their support and dedication over the last 12 months. 2016 will bring new challenges but the projects and reviews currently underway will strengthen the Council and enable it to meet improved practice standards and community objectives. I look forward to working with a new Council following the October local government elections. Our former Shire President Cr Annie Treloar and Deputy President Gary Turley have not been returned to office, I wish to acknowledge Annie's service as a two term Council President and Gary as Deputy President. I wish to congratulate both of them on their achievements and thank them for the guidance, support and leadership during my time as Chief Executive Officer thus far and wish them well for the future.

**RATES**

The 2014/2015 Annual Budget was adopted by Council in August 2014 with revenue of \$1,854,124 raised in general rates. A CPI increase was necessary to meet rising costs of Council activities and fund significant reduced grant income.

**RESERVE FUNDS**

Cash backed Reserves to help with future major projects plus plant and equipment replacement totalled \$518,422 at 30<sup>th</sup> June 2015.



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**RESERVES - CASH BACKED**

Gravel Pit Reserve	\$ 44,036.00
Housing and Development Reserve	\$ 75,966.00
Joint Venture Housing Reserve	\$ 115,810.00
Leave Reserve	\$ 121,059.00
Plant Reserve	\$ 127,496.00
<u>Swimming Pool Equipment Reserve</u>	<u>\$ 34,055.00</u>
<b>TOTAL RESERVES</b>	<b><u>\$ 518,422.00</u></b>

**AUDIT**

The 2014/15 Annual Audit was commenced in November 2015 and completed in January 2016. The report forms part of this Annual Report. The Shire has a series of performance indicators that is now a statutory reporting requirement. These financial ratios are designed to show how well the Shire is performing. They indicate how well the Shire performs in terms of servicing debt, replacing and maintaining its assets and it tests the overall liquidity of the Shire.

Every three years there is a requirement to revalue assets to fair and replacement value for insurance. In the 2014/15 financial year Parks and Ovals, the Airstrip and Furniture and Equipment were all assessed for the purpose of revaluation.

**ENVIRONMENTAL HEALTH**

During 2013/2014 Council entered into an agreement with the Shire of Irwin for the delivery of Building, Environmental Health and Land Use Planning services, and this arrangement continued in 2014/2015.

**FOOD RECALLS**

A number of food recalls and information items relating to food safety were received by Council and issued to various food premises. However there were no issues of concern for the year.

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**BUILDING WORKS IN THE SHIRE OF THREE SPRINGS**

Building activity for 2014/2015 with 9 approvals

TYPE	NUMBER	VALUE
New dwellings	3	\$772,930
Garages / Patios / Fences	5	\$40,860
Commercial / Industrial	1	\$1,136,660
<b>TOTAL</b>	<b>9</b>	<b>\$1,950,450</b>

**DEMOLITION FEES**

Nil

**TOWN PLANNING**

There was no Planning Approval issued for the 2014/2015 financial year.

**BUILDING MAINTENANCE PROGRAM**

The Shire employs a full time building maintenance officer. There is a maintenance program to ensure Council property is maintained to a high standard.

**PUBLIC BUILDINGS**

The public buildings controlled by Council were maintained in conjunction with the building maintenance program.

**SHIRE OF THREE SPRINGS TOWN PLANNING SCHEME NO 2**

The Three Springs Local Planning Scheme No.2 has approval and the new scheme and townsite strategy will give Three Springs a platform for planned growth under the 2015-2025 Long Term Plan.

**TOWNSITE EXPANSION STRATEGY**

The Local Planning Strategic Document is adopted by Council and endorsed by WA Planning Commission.

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**THREE SPRINGS WASTE FACILITY**

Work on new Three Springs Waste Facility was scheduled to commence in 2014/15, however the transfer of land is yet to be completed delaying commencement of this project, once resolved, and commencement is planned for 2015/2016

**THREE SPRINGS CLASS 1 AQUATIC FACILITY**

Stage 3 of Pool Upgrade commenced in April 2014 and was completed in time for 2014/15 summer season. Grant funding from the Department of Sport and Recreation CSRFF (Community Sporting and Recreation Facilities Fund) has enabled Council to complete final stage of the upgrade. The new building now serves as a multipurpose facility by providing kiosk, ablutions and training room for pool patrons during summer and meeting room and storage for Hockey Club during winter. Separate shower and toilet facilities are available all year round for the general public and people travelling.



THREE SPRINGS CLASS 1 AQUATIC FACILITY

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**SPORTS PAVILION AND OVAL**

General maintenance has been carried out on Sports Facilities throughout the year along with usual maintenance for grassed areas; oval and hockey field.

**SHIRE OF THREE SPRINGS ECO TOURISM CARAVAN PARK**

Positive comments have been received from a number of tourists utilising the Short Stay Caravan Park, along with the RV dump point located within the townsite, Three Springs is becoming a popular stay over place for caravaners and campers.

**MAJOR PROJECTS**

Main Roads/Shire funded road projects during the year included works on re-sheetting general road maintenance of \$422,075 and capital works with expenditure of \$750,000. Infrastructure Parks Ovals and Footpaths incurred costs of \$178,000 Plant and Equipment purchased during 2014/2015 amounted to \$672,000 which included a new Fire Truck that cost \$357,000 and the replacement of motor vehicles and heavy road plant.(Isuzu NPR Crew, Isuzu Giga 6 Wheel Tipper, Nissan Patrol Wagon)

Capital expenditure for Buildings was \$1,381,058

Waste disposal and collection cost \$86,526

The Aquatic centre operating costs were \$120,572

**STAFF**

In 2014/2015 resignations were received from the following:-

Esther Tomek	Cathie Holder	Lee Langley
James Machin	Tia Plant	Jake Harrington
Ramandip Singh	Warren Dunstan	

Shire of Three Springs welcomed the following staff in 2014/15:-

Kirsten Smith	Jessica Couper	Jane Morris
Warren Dunstan	Philip Lamprey	Trent Smith

Maxine Philbey (Casual employee)

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**DISABILITY ACCESS AND INCLUSION PLAN OUTCOMES**

Council adopted a DAIP in June 2007 for implementation in July 2007; this was reviewed and updated in 2015 with the inclusion outcome 7.

The seven desired outcomes of this Disability Access and Inclusion Plan are:

1. People with disabilities have the same opportunities as other people to access the services of, and any events organised by, the relevant public authority (The Shire of Three Springs).
2. People with disabilities have the same opportunities as other people to access the buildings and other facilities of the relevant public authority.
3. People with disabilities receive information from the relevant public authority in a format that will enable them to access the information as readily as other people are able to access it.
4. People with disabilities receive the same level and quality of service from the staff of the relevant public authority.
5. People with disabilities have the same opportunities as other people to make complaints to the relevant public authority.
6. People with disabilities have the same opportunities as other people to participate in any public consultation by the relevant public authority.
7. People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

Each year Council's Disability Access and Inclusion Plan is tabled in parliament as part of the Disability Services Commission aggregated report.



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**STATUTORY REPORTS**

**NATIONAL COMPETITION POLICY (NCP)**

Under Clause 7 of the NCP Statement, Council was required to produce a strategy for the review and reform of Local Laws. There are a substantial number of by-laws (Local Laws) that have been superseded by the changes to the Local Government Act and other legislation. The process was commenced in 1998 and Council is utilizing WALGA Local Law Service to assist in this process. All Laws have been reviewed by WA Local Law Service and Council has worked through these and adopted these new Laws and has submitted them to the State Government for formal adoption.

Council's business activities do not fall within the area of receiving \$200,000 revenue per annum; therefore Council has not applied the competitive neutrality principals of NCP during this financial year or intends to do so in the forthcoming years unless warranted to do so.

**INTEGRATED PLANNING AND REPORTING**

All Councils are required to produce a plan for the future; the Shire of Three Springs 10+ Year Strategic Community Plan was adopted in May 2012. As part of the Integrated Strategic Planning framework a four year Corporate Business Plan and Integrated Workforce Plans were adopted by Council in June 2013.

The Corporate Business Plan represents the views, needs and future plans for the community.

The Integrated Workforce Plan addresses the workforce needs of the Shire, it also aims to build capacity and resilience and ensure Council has workforce to deliver operations and projects in the future.

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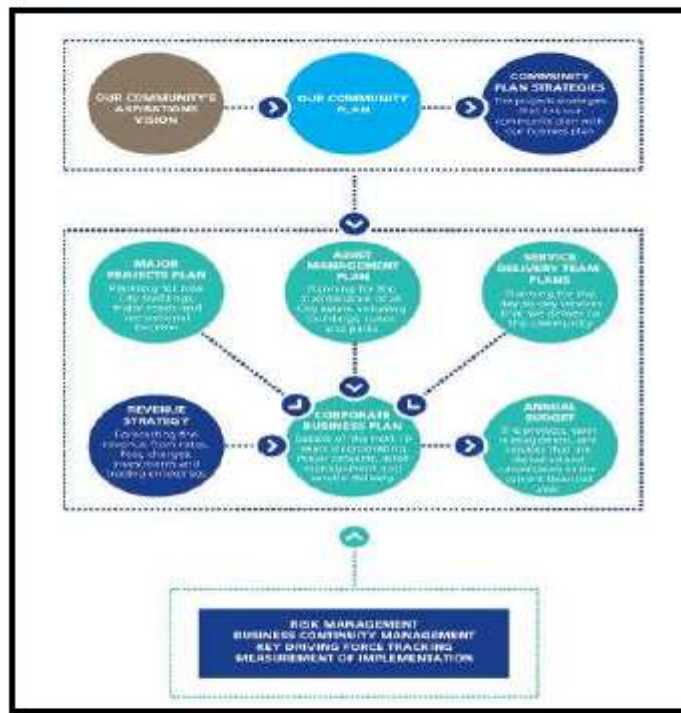
INTEGRATED PLANNING AND REPORTING

THREE SPRINGS COMMUNITY ASPIRATIONS FOR 2015-2025



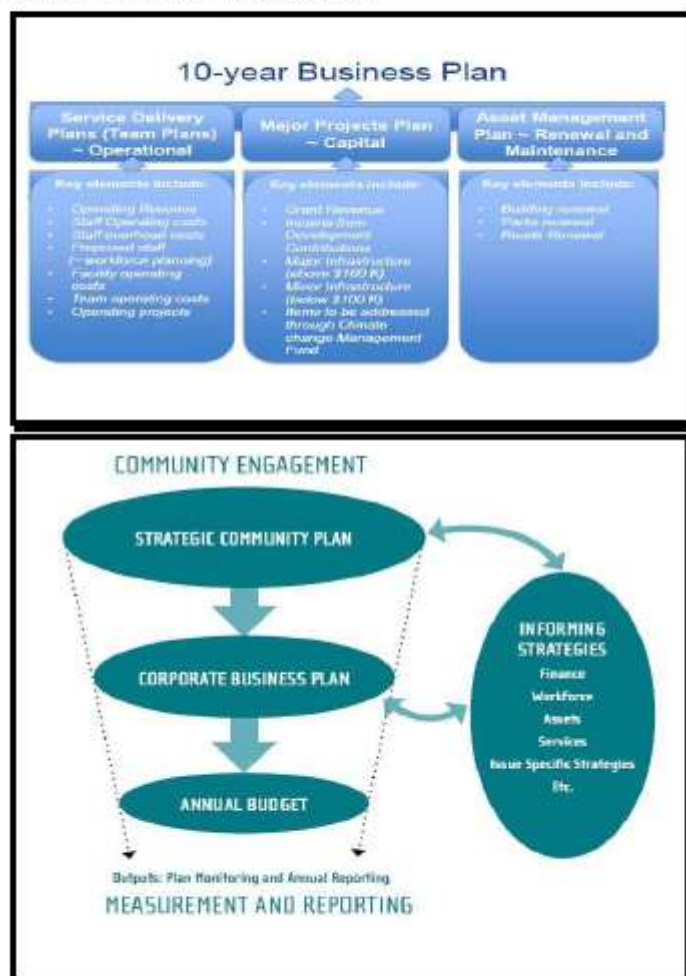
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## INTEGRATED PLANNING AND REPORTING



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**INTEGRATED PLANNING AND REPORTING**



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**FREEDOM OF INFORMATION**

The Shire of Three Springs has a requirement to comply with the Freedom of Information Act. The Freedom of Information Statement stand-alone document is available on Council website [www.threesprings.wa.gov.au](http://www.threesprings.wa.gov.au).

During the 2014/2015 no applications were received for information under the terms of this legislation.

**RECORDS**

In accordance with the State Records Act the Shire is required to report on development and compliance of Council's Record Keeping Plan.

A revised Record Keeping Plan has been presented to the State Records Commission in accordance with Section 28 of the *State Records Act 2000* (the Act). Section 28 (5) of that Act requires that no more than 5 years must elapse between approval of a government organization's Recordkeeping Plan and a review of it, next review due 2016.

State Records Commission (SRC) Standard 1 – *Government Recordkeeping* requires that government organizations ensure that records are created, managed and maintained over time and disposed of in accordance with principles and standards issued by the SRC. SRC Standard 2 – *Recordkeeping Plans* comprises six recordkeeping principles each of which contains minimum compliance requirements.

The purpose of this Recordkeeping Plan is to set out the matters about which records are to be created by the Shire of Three Springs and how it is to keep its records

The Recordkeeping Plan is the primary means of providing evidence of compliance with the Act and the implementation of best practice recordkeeping within the organization.



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The Recordkeeping Plan is to provide an accurate reflection of the recordkeeping program within the organization, including information regarding the organization's recordkeeping system(s), disposal arrangements, policies, practices and processes.

The objectives of the Shire of Three Springs RKP are to ensure:

Compliance with Section 28 of the *State Records Act 2000*;

Recordkeeping within the Local Government is moving towards compliance with State Records Commission Standards and Records Management Standard AS ISO 15489;

Processes are in place to facilitate the complete and accurate record of business transactions and decisions;

Recorded information can be retrieved quickly, accurately and cheaply when required; and the Protection and preservation of the Local Government's records.

In accordance with Section 17 of the Act, the Shire of Three Springs and all its employees are legally required to comply with the contents of this Plan.

This Recordkeeping Plan applies to all of the Shire of Three Springs:

Employees;

Contractors;

Organisations performing outsourced services on behalf of the Shire of Three Springs; and Elected members

Staff Training was undertaken during the year for all staff involved in record keeping and archive retention. Significant work was then undertaken on an archiving process that included the destruction of some records in accordance with the Local Government Disposal Authority and preparation of an archiving schedule. This process had not been undertaken for many years and the Shire now has an up to date records management system.

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**PUBLIC INTEREST DISCLOSURES**

The Public Interest Disclosure Act 2003 facilitates the disclosure of public interest information, and provides protection for those making such disclosure and those who are the subject of disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

Council has complied with all obligations under the Act including:

Appointing the Chief Executive Officer as the PID Officer for the organisation and publishing an internal procedure relating to the Shire's obligations, while providing protection from detrimental action or the threat of detrimental action for any employee of the Shire who makes an appropriate disclosure of public interest information.

**EMPLOYEE REMUNERATION**

The Shire had one employee during 2014/2015 that was entitled to a salary of between \$120,000 and \$130,000.

**CONCLUSION**

In conclusion my thanks go to Councillors and staff for their assistance, guidance and co-operation during the 2014/2015 year. Three Springs faces many challenges ahead in implementing projects included in the Corporate Business Plan, however with the support of Council and commitment of staff, I am sure these goals will be achieved. I wish the Shire of Three Springs all the best for 2015/2016 and beyond.

Sylvia Yandle

**CHIEF EXECUTIVE OFFICER**

## 9.2.4 PLANT REPLACEMENT

**Agenda Reference:** CEO 02/16 - 04  
**Location/Address:** N/A  
**Name of Applicant:** Shire of Three Springs  
**File Reference:** ADM0202  
**Disclosure of Interest:** Nil  
**Date:** 10<sup>th</sup> February 2016  
**Author:** Sylvia Yandle CEO & Peter Every Work's Supervisor

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

### SUMMARY

For Council to approve purchase of items of plant.

### ATTACHMENT

Spreadsheet of specifications on all items of machinery.

### BACKGROUND

The following quotes have been received from preferred suppliers on the WALGA contract.

2015/16 PLANT REPLACEMENT - GRADER					
Make	Model	Supplier	Price	GST	Total
Hitachi	670G	Hitachi Construction	320,000	32,000	352,000
Trade	120H		-35,000	-3,500	-38,500
<b>Changeover</b>			<b><u>\$285,000</u></b>	<b><u>\$28500</u></b>	<b><u>\$313,500</u></b>
Komatsu	GD555-5	Komatsu Australia	306,938	30,694	337,632
Trade	120H		-65,000	-6,500	-71,500
<b>Changeover</b>			<b><u>\$241,938</u></b>	<b><u>\$24,194</u></b>	<b><u>\$266,132</u></b>
Caterpillar	12M	WesTrac	331,350	33,135	364,485
Trade	120H		-62,238	-6,224	-68,462
<b>Changeover</b>			<b><u>\$269,112</u></b>	<b><u>\$26,911</u></b>	<b><u>\$296,023</u></b>
Caterpillar	120M	WesTrac	279,780	27,978	307,758
Trade	120H		-62,238	-6,224	-68,462
<b>Changeover</b>			<b><u>\$217,542</u></b>	<b><u>\$21,754</u></b>	<b><u>\$239,296</u></b>

### COMMENT

The Manager of Works Peter Every has provided the following comments:-

### CAT 120M

Is the cheapest by approximately \$24000.00 and meets all requirements. We currently have two CAT graders and they have been reliable and meet our requirements. Backup with service, parts, etc has been excellent.

### **Komatsu GD555**

Is second in price and meet most requirements, however it only has a 36 month full machine warranty with an EPTW(extended power train warranty) of 60 months. I was able to speak to CGG grader operator who is on the same machine and while he is very happy with the Komatsu, he did say it was probably equivalent to the Cat 120 M.

### **HITACHI- JOHN DEERE 670G**

Is approximately \$67000.00 more expensive than the Cat 120M and a number of our requests have not been met. It is a more powerful machine than the Cat 120M.

### **CAT 12M**

This machine is the most powerful and meets our requirements, but is about \$51000.00 more expensive than the Cat 12M, but is cheaper than the John Deere by about \$16000.00. However I don't believe we need the extra power. The new model 120M is slightly more powerful than our current 120H but is a bit less than our current 12M.

It is recommended that Council consider purchase of CAT 120M and trade CAT 120H.

## **CONSULTATION**

CEO, Work's Supervisor and Mechanic

## **STATUTORY ENVIRONMENT**

Local Government Act 1995 and tender regulations.

### **3.57. Tenders for providing goods or services**

- (1) A local government is required to invite tenders before it enters into a contract of a prescribed kind under which another person is to supply goods or services.

## **POLICY IMPLICATIONS**

3007 Purchasing Policy

## **FINANCIAL IMPLICATIONS**

Replacement grader has been included in 2015/2016 budget.

## **STRATEGIC IMPLICATIONS**

Strategic Community Plan 2012

Improved long term planning and strategic management.

4.4.8 Implement a new Plant Replacement Program

Council Forward Capital works plan includes expenditure for plant and equipment.

## **VOTING REQUIREMENTS**

Simple Majority

### **OFFICER RECOMMENDATION – ITEM 9.2.4**

**That Council:-**

- 1. Purchase the Caterpillar 120M Grader as supplied by WesTrac Pty Ltd with trade of Caterpillar 120H with a total change over price of \$239,296 GST inclusive.**



<u>SPECIFICATIONS</u>	<u>KOMATSU GD 555</u>	<u>JOHN DEERE 670G</u>	<u>CAT 120M</u>	<u>CAT 12M</u>
1- ENGINE	104 - 146 KW	116 - 145 KW	103 - 136 KW	136 - 159 KW
2- TRANSMISSION	Powershift	Powershift	Powershift	Powershift
3- AUTO DIFF LOCK - UNLOCK	Yes	Yes	Yes	Yes
4- 12 FT BLADE	Yes	Yes	Yes	Yes
5- REAR RIPPER - TOW HITCH	Yes	Tow hitch not specified	Yes	Yes
6- ARTICULATED FRAME	yes	Yes	Yes	Yes
7- ALARM - TEMP - OIL PRESS - ETC	Yes	Not specified	Yes	Yes
8- HOUR METER	Yes	Not specified	Yes	Yes
9- VANDAL PROOF LOCKS	Yes	Not specified	Yes	Yes
10- SLOPE METER	Yes	Yes	Yes	Yes
11- LOCKABLE ISOLATOR SWITCH	Yes	Yes	Lockable compartment	Lockable compartment
12- TRAILER PLUG	Yes	Yes	Option \$625.00	Option \$625.00
13- TYRES - 1,400R24, INCL SPARE	Yes	Yes	Keep spare off trade. Spare-\$3977.27	Keep spare off trade. Spare-\$3977.27
14- ENGINE DRIVEN COMPRESSOR AND TANK	Yes- 13mm drive only	Not specified, only tyre inflater	Yes	Yes
15- EXTERNAL LOCKABLE TOOL BOX	Yes	Yes	Yes	Yes
16- TINTED WINDOWS	Yes	Yes	Yes	Yes
17- 9KG FIRE EXTINGUISHER	Yes	Yes	Yes	Yes
18- TRACKING SYSTEM	Yes	Yes? Not specified	Yes	Yes
19- ENCLOSED ROPS CAB	Yes	Yes	Yes	Yes
20- INTEGRATED AIR CON	50 deg, heavy duty	Yes-H/D air filter not specified	Yes	Yes
21- FACTORY FITTED AM / FM RADIO	Yes	Yes	Yes	Yes
22- FACTORY FITTED UHF RADIO	Yes	Yes	Yes	Yes
23- RADIO AERIALS	Yes , spring mounted	Yes, spring mounted	Spring mounted not specified	Spring mounted not specified
24- INT AND EXT REAR VISION MIRRORS	Yes	Yes	Yes	Yes
25- AIR SUSP SEAT (130 KG ) WITH ARM REST	Yes	130KG notspecified	Yes	Yes
26- HEAVY DUTY CANVAS SEAT COVERS	Yes	Yes	Yes	Yes
27- SHIRE THREE SPRINGS SIGN WRITING	Yes	Yes	Yes	Yes
28- LIGHTING - RTA SPECS & SCRUB GUARDS TO FRONT	Yes/guards to rear also	Guards not specified	Yes	Yes
29- LICENSE TO SHIRE COMMON DATE	Yes	Yes	Yes	Yes
30- REVOLVING BEACONS	Yes	Yes	Yes	Yes
31- FACTORY FIT REAR VISION CAMERA	Yes	Not specified	Yes	Full
32- MIN 5 YEAR WARRANTY - SUPPLY CONDITIONS	36month/6k hour prem ,60month EPTW	Full machine 60 month, 6000 hour	Full machine,60month,6000 hour	Full machine, 60 month/6000 hour
33- MACHINE MANUALS	Yes	Yes	CD only. Manuals \$2045.45- we have	CD only. Manuals \$2045.45-We have already
<b>PRICE</b>	<b>KOMATSU GD555</b>	<b>JOHN DEERE 670OG</b>	<b>CAT 120M</b>	<b>CAT 12M</b>
New machine price	\$306,937.92	\$320,000.00	\$279,780.00	\$313,350.00
GST	\$30,693.79	\$32,000.00	\$27,978.00	\$33,315.00
New machine incl GST	\$337,631.71	\$652,000.00	\$307,758.00	\$364,485.00
Trade price	\$65,000.00	\$35,000.00	\$62,238.00	\$62,238.00
GST	\$6,500.00	\$3,500.00	\$6,223.80	\$6,223.80
Trade price incl GST	\$71,500.00	\$38,500.00	\$68,461.80	\$68,461.80
Changeover price	\$241,937.92	\$285,000.00	\$217,542.00	\$269,112.00
GST	\$24,193.79	\$28,500.00	\$21,754.20	\$26,911.20
Changeover incl GST	\$266,131.71	\$313,500.00	\$239,296.20	\$296,023.20

## 9.3 FINANCE

### 9.3.1 FINANCIAL STATEMENTS FOR MONTH ENDING 31<sup>st</sup> DECEMBER 2015

**Agenda Reference:** CEO  
**Location/Address:** Shire of Three Springs  
**Name of Applicant:** Shire of Three Springs  
**File Reference:** ADM0243  
**Disclosure of Interest:**  
**Date:** 10<sup>th</sup> February, 2016  
**Author:** Jessica Parker

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

#### SUMMARY

The Monthly Statement of Financial Activity report for the month ending 31<sup>st</sup> December, 2015 is presented to Council for adoption.

#### ATTACHMENT

Finance Report ending 31<sup>st</sup> December, 2015.

#### BACKGROUND

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

#### CONSULTATION

No consultation required.

#### STATUTORY ENVIRONMENT

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

#### POLICY IMPLICATIONS

Nil.

#### FINANCIAL IMPLICATIONS

Financial implications are outlined in comments.

#### STRATEGIC IMPLICATIONS

Nil.

#### OFFICER COMMENT

Council's estimated Surplus C/FWD as at the 31<sup>st</sup> December, 2015 is \$2,630,974.

<b>SUMMARY OF FUNDS – SHIRE OF THREE SPRINGS</b>	
Municipal Account	\$41,719.86
Business Cash Maximiser (Municipal Funds)	\$1,741,367.89
Grant Funds Holding Maximiser Account (Municipal Funds)	\$485,233.79
Trust Account	\$50,665.05
Reserve Maximiser	\$525,669.09
Police Licensing Account	\$94,967.58

Debtor's accounts as at 31<sup>st</sup> December, 2015 total \$116,936.07

Creditors as at 31<sup>st</sup> December, 2015 are \$16,274.71

The total outstanding Rates debt is \$301,170.98

#### VOTING REQUIREMENTS

Simple Majority.

#### **OFFICER RECOMMENDATION – ITEM 9.3.1**

**That Council adopts the preliminary Monthly Statement of Financial Activity for the month ending 31<sup>st</sup> December, 2015**

**SHIRE OF THREE SPRINGS**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

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**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

	NOTE	31/12/15 Y-T-D Actual \$	31/12/15 Y-T-D Budget \$	2015/16 Total Budget \$	31/12/15 Y-T-D Variance \$	31/12/15 Y-T-D Variance %
<b>REVENUES/SOURCES</b>	1,2					
Governance		14,518	12,876	25,800	1,642	(13%)
General Purpose Funding		258,302	253,368	506,779	4,934	(2%)
Law, Order, Public Safety		42,699	339,414	678,862	(296,715)	87%
Health		9,428	10,770	21,560	(1,342)	12%
Education and Welfare		750	750	1,500	0	0%
Housing		66,251	53,436	106,920	12,815	(24%)
Community Amenities		211,933	62,736	125,525	149,197	(238%)
Recreation and Culture		7,893	34,248	68,545	(26,355)	77%
Transport		543,745	825,678	1,651,384	(281,933)	34%
Economic Services		1,580	3,336	6,700	(1,756)	53%
Other Property and Services		23,034	33,990	68,000	(10,956)	32%
		<u>1,180,133</u>	<u>1,630,602</u>	<u>3,261,575</u>	<u>450,469</u>	<u>(28%)</u>
<b>(EXPENSES)/(APPLICATIONS)</b>	1,2					
Governance		(62,392)	(127,122)	(254,478)	(64,730)	51%
General Purpose Funding		(12,999)	(15,312)	(30,648)	(2,313)	15%
Law, Order, Public Safety		(128,868)	(148,128)	(296,362)	(19,260)	13%
Health		(91,848)	(114,384)	(228,911)	(22,536)	20%
Education and Welfare		(7,644)	(11,244)	(30,000)	(3,600)	32%
Housing		(87,269)	(171,078)	(342,240)	(83,809)	49%
Community Amenities		(122,566)	(100,812)	(203,357)	21,754	(22%)
Recreation & Culture		(295,010)	(446,652)	(893,520)	(151,642)	34%
Transport		(316,165)	(528,354)	(1,056,966)	(212,189)	40%
Economic Services		(37,291)	(45,942)	(119,461)	(8,651)	19%
Other Property and Services		<u>126,547</u>	<u>(25,236)</u>	<u>(50,584)</u>	<u>(151,783)</u>	<u>601%</u>
		<u>(1,035,505)</u>	<u>(1,734,264)</u>	<u>(3,506,528)</u>	<u>(698,759)</u>	<u>(40%)</u>
<b>Net Result Excluding Rates</b>		144,628	(103,662)	(244,953)	(248,290)	
<b>Adjustments for Non-Cash (Revenue) and Expenditure</b>						
(Profit)/Loss on Asset Disposals	4	0	29,496	59,000	(29,496)	100%
Movement in Employee Benefit Provisions (non-current)		0	0	0	0	0%
Movement in Deferred Pensioner Rates/ESL (non-current)		0	0	0	0	0%
Movement in Leave Reserve (Added Back)			0	0	0	
Movement in Work in Progress			0	0	0	
Rounding		(2)	0	0	(2)	
Depreciation on Assets	2(a)		447,726	895,500	(447,726)	100%
<b>Capital Expenditure and Income</b>						
Purchase Land held for resale	3		0	0	0	
Purchase Land and Buildings	3	(20,435)	(272,000)	(560,800)	(251,565)	92%
Purchase Furniture and Equipment	3	(11,885)	(19,116)	(38,245)	(7,231)	38%
Purchase Plant and Equipment	3	0	(423,246)	(836,500)	(423,246)	100%
Purchase of Motor Vehicles	3	0	(68,694)	(140,100)	(68,694)	100%
Purchase Infrastructure Assets - Road	3	(354,919)	(1,004,559)	(1,627,288)	(649,640)	65%
Purchase Infrastructure Assets - Foot	3	0	(57,174)	(2,500)	(57,174)	100%
Purchase Infrastructure Assets - Airfie	3	0	0	(57,174)	0	0%
Purchase Infrastructure Assets - Par	3	0	(38,070)	(189,741)	(38,070)	100%
Proceeds from Disposal of Assets	4	0	0	163,000	0	0%
Repayment of Debentures	5	(62,903)	(71,040)	(149,917)	(8,137)	11%
Proceeds from New Debentures	5	0	0	0	0	0%
Transfers to Reserves (Restricted As	6	(7,248)	(6,540)	(13,100)	708	(11%)
Transfers from Reserves (Restricted	6		0	122,000	0	0%
AD/Net Current Assets July 1 B/Fwd	7	1,058,092	0	670,000	1,058,092	
LE/Net Current Assets Year to Date	7	<u>2,630,974</u>	<u>3,632,405</u>	<u>139</u>	<u>(1,001,431)</u>	<u>28%</u>
<b>Amount Req'd to be Raised from Rates</b>		<u>(1,885,646)</u>	<u>(1,941,865)</u>	<u>(1,950,957)</u>	<u>56,219</u>	<u>(3%)</u>
Rates per Note 8		1,941,882	1,941,865	1,941,865		
Variance		56,236		(9,092)		

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

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

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

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 9.

**(c) Rounding Off Figures**

All figures shown in this statement, other than a rate in the dollar, are rounded to the nearest dollar.

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

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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



**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

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

**(h) Inventories**

**General**

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

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

**Land Held for Resale**

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

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

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

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Municipality includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

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

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

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

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

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

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

**(k) Impairment**

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

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

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

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

At the time of preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2013.

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

**(l) Trade and Other Payables**

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

**(m) Employee Benefits**

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

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

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

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

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

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

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

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

***Borrowing Costs***

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

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

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

**(o) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

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

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

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

**2. STATEMENT OF OBJECTIVE**

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

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

**GOVERNANCE**

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

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

**GENERAL PURPOSE FUNDING**

Objective: To collect revenue to fund provision of services.

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

**LAW, ORDER, PUBLIC SAFETY**

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

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

**HEALTH**

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

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

**EDUCATION AND WELFARE**

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

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

**HOUSING**

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

Activities: Maintenance of council owned housing.

**COMMUNITY AMENITIES**

Objective: Provide services as required by the community.

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

**RECREATION AND CULTURE**

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

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

**TRANSPORT**

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

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

**ECONOMIC SERVICES**

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

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

**OTHER PROPERTY & SERVICES**

Activities: Private works, plant repairs

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

		31 December, 2015 Actual \$	2015/16 Current Budget \$
<b>3. ACQUISITION OF ASSETS</b>			
The following assets have been acquired during the period under review:			
<b><u>By Program</u></b>			
<b>Governance</b>			
Furniture & Equipment		0	28,245
M/V Purchase		0	33,000
Buildings	Chambers/Admin	0	330,000
<b>Law, Order, Public Safety</b>			
Firefighting Equipment		0	360,000
Buildings - New Pound		0	0
Fire Prevention Buildings		0	160,800
<b>Health</b>			
Furniture & Equipment (Medical Centre)		0	0
Buildings	Dental Surgery	0	0
Motor Vehicles	Dr Vehicle	0	27,500
Buildings - Medical Centre	Carport	0	0
<b>Housing</b>			
Buildings	Staff Housing	20,435	35,000
Buildings	HWS	0	0
Buildings	Other Housing	0	0
<b>Community Amenities</b>			
Infrastructure Assets Parks & Gardens	Revitalisation & Arrino	0	113,591
Plant & Equipment	Can Crusher	0	
New Refuse Site		0	
Duffy's store		0	0
<b>Recreation and Culture</b>			
Buildings	Multi purpose building	-0	0
Furniture & Equipment	Tanks	0	10,000
Infrastructure - Parks & Ovals		0	0
Townscape	Car Park/ Heritage	0	76,150
Buildings	Hall	11,885	35,000
<b>Transport</b>			
Infrastructure - Roads		354,919	1,627,288
Purchase Plant & Equipment	Slasher/Grader/Tractor/Two-ways	0	476,500
Tools & Equipment		0	0
Purchase of Motor Vehicles		49,108	79,600
Airstrip Upgrade		0	2,500
Footpaths		0	57,174
<b>Economic Services</b>			
Buildings			0
		<b>436,347</b>	<b>3,452,348</b>

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

	31 December, 2015 Actual \$	2015/16 Current Budget \$
<b>3. ACQUISITION OF ASSETS</b>		
The following assets have been acquired during the period under review:		
<b><u>By Class</u></b>		
Land Held for Resale	0	0
Land and Buildings	20,435	560,800
Furniture and Equipment	11,885	38,245
Plant and Equipment	0	836,500
Motor Vehicles	0	140,100
Infrastructure Assets - Roads	354,919	1,627,288
Infrastructure Assets - Footpaths	0	57,174
Infrastructure Assets - Airfield	0	2,500
Infrastructure Assets - Parks and Ovals	0	189,741
	<b><u>387,239</u></b>	<b><u>3,452,348</u></b>

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

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

436,347	3,452,348
387,239	3,452,348
49,108	0



**ACQUISITION OF ASSETS**
**2015/2016 BUDGET**
**By Program**

Trade-In

**Governance**

Motor Vehicle	DCEO Vehicle	33,000	13,000
Building	Chambers/Admin	330,000	
Furniture & Equipment	IT	28,245	

**Law, Order, Public Safety**

Plant & Equipment	Fire Truck	445,000	
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**Health**

Motor Vehicle	Dr Vehicle	27,500	12,000
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**Housing**

Buildings	Staff Housing	10,000	
Buildings	HWS		
Buildings	Other Housing		
Buildings	New Units	10,000	

**Community Amenities**

Furniture & Equipment	Tanks	10,000	
Infrastructure - Parks & Oval	Revitalisation	75,617	

**Recreation and Culture**

Buildings	Hall	27,000	
Infrastructure	Pool Car Park	30,000	
Plant & equipment	Slasher	16,300	
Infrastructure - Parks & Oval	Heritage Trail	46,150	

**Transport**

Infrastructure - Roads	RRG, R2R, Own	1,514,720	
Infrastructure - Drainage	Drainage	80,000	
Plant & equipment	Grader	330,000	55,000
Plant & equipment	Backhoe	165,000	18,000
Plant & equipment	Tractor	68,200	24,200
Motor Vehicles	MWS	47,200	34,000
Motor Vehicles	Mechanic	32,400	12,000
Footpath	Hall/Maley	57,174	
Depot Yard	Ramp and apron	20,425	
Infrastructure Airfield	Windsock Lights	2,500	
Plant & equipment	Two-way radios	62,000	

**Economic Services**

Infrastructure -Parks & Ovals	Arrino Garden	37,974	
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Total by Program		<u>3,506,405</u>	<u>168,200</u>
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Land Held for Resale			
Land and Buildings	377,000		
Furniture and Equipment	38,245		97,200
Plant and Equipment	1,086,500		71,000
Motor Vehicles	140,100		
Infrastructure Assets - Roads	1,535,145		
Infrastructure Assets - Footpaths	57,174		
Infrastructure Assets - Airfield	2,500		
Infrastructure Assets - Parks and Ovals	189,741		
Infrastructure Assets - Drainage	80,000		

Total by Class		<u>3,506,405</u>	<u>168,200</u>
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**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

**4. DISPOSALS OF ASSETS**

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

<u>By Program</u>	Net Book Value	Net Book Value		Sale Proceeds	Sale Proceeds		Profit(Loss)	Profit(Loss)
	2015/16 BUDGET	2015/16 ACTUAL		2015/16 BUDGET	2015/16 ACTUAL		2015/16 BUDGET	2015/16 ACTUAL
	\$	\$		\$	\$		\$	\$
<b>Administration</b> Santa Fe	20,800			13,000			-7,800	
<b>Law Order &amp; Public Safety</b> Fire Truck								
<b>Health</b> Toyota Rav4	19,500			12,000			-7,500	
<b>Housing</b>								
<b>Transport</b> 120 H Grader	100,700			55,000			-45,700	
Branson Tractor	39,000			24,200			-14,800	
Ford Ranger - Works Supervisor	18,200			34,000			15,800	
Mitsubishi Triton - Mechanic	11,000			12,000			1,000	
	209,200	0		150,200	0		(59,000)	0

<u>By Class</u>	Net Book Value	Net Book Value		Sale Proceeds	Sale Proceeds		Profit(Loss)	Profit(Loss)
	2015/16 BUDGET	2015/16 ACTUAL		2015/16 BUDGET	2015/16 ACTUAL		2015/16 BUDGET	2015/16 ACTUAL
	\$	\$		\$	\$		\$	\$
<b>Land</b>								
<b>Buildings</b>								
<b>Plant &amp; Equipment</b>	111,700	0		67,000	0		(44,700)	0
<b>Vehicles</b>	69,500	0		71,000	0		1,500	0
<b>Furniture &amp; Equipment</b>								
	181,200	0		138,000	0		(43,200)	0

**Summary**

Profit on Asset Disposals  
Loss on Asset Disposals

2015/16 BUDGET	31/12/2015 ACTUAL
\$	\$
16,800	0
(75,800)	0
(59,000)	0

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1 Jul 15	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual To Date \$	Budget Full Year \$	Actual To Date \$	Budget Full Year \$	Actual To Date \$	Budget Full Year \$	Actual To Date \$	Budget Full Year \$
<b>Health</b>									
<b>Housing</b>									
<b>Recreation &amp; Culture</b>									
Loan 156 - Swimming Pool Upgrad	64,926			15,820	14,976	34,130	49,950	4,388	3,257
Loan 160 - Swimming Pool	183,302			0	17,358	165,944	165,944	0	6,999
<b>Transport</b>									
Loan 157 & 159 - Grader	137,977			4,869	24,368	108,740	113,609	1,066	8,090
Plant Loan (159)	174,758			42,214	85,397	47,147	89,361	137	7,053
	560,963	0	0	62,903	142,099	355,961	418,864	5,591	25,399

All other loan repayments will be financed by general purpose revenue

**SHIRE OF THREE SPRINGS**

**FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

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

(b) New Debentures - 2015/2016

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

(c) Unspent Debentures

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

(d) Overdraft

Council did not utilise an overdraft facility during 2015/2016

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

	31 December, 2015 Actual \$	2015/2016 Current Budget \$
<b>6. RESERVES</b>		
<b>Cash Backed Reserves</b>		
<b>(a) Leave Reserve</b>		
Opening Balance	121,059	121,059
Amount Set Aside / Transfer to Reserve	1,692	3,200
Amount Used / Transfer from Reserve	-	-
	<u>122,751</u>	<u>124,259</u>
<b>(b) Plant Reserve</b>		
Opening Balance	127,497	127,497
Amount Set Aside / Transfer to Reserve	1,782	324,500
Amount Used / Transfer from Reserve	-	-
	<u>129,279</u>	<u>451,997</u>
<b>(c) Housing &amp; Development Reserve</b>		
Opening Balance	75,966	75,966
Amount Set Aside / Transfer to Reserve	1,062	2,000
Amount Used / Transfer from Reserve	-	-
	<u>77,028</u>	<u>77,966</u>
<b>(d) Local Gov Com Housing Reserve</b>		
Opening Balance	115,810	115,810
Amount Set Aside / Transfer to Reserve	1,619	3,000
Amount Used / Transfer from Reserve	-	-
	<u>117,429</u>	<u>118,810</u>
<b>(e) Gravel Pit Reserve</b>		
Opening Balance	44,036	44,036
Amount Set Aside / Transfer to Reserve	616	1,000
Amount Used / Transfer from Reserve	-	-
	<u>44,652</u>	<u>45,036</u>
<b>(f) Swimming Pool Rec Eq Reserve</b>		
Opening Balance	34,055	34,055
Amount Set Aside / Transfer to Reserve	476	900
Amount Used / Transfer from Reserve	-	-
	<u>34,531</u>	<u>34,955</u>
<b>(g) Day Care Centre Reserve</b>		
Opening Balance	-	-
Amount Set Aside / Transfer to Reserve	-	100,000
Amount Used / Transfer from Reserve	-	-
	<u>-</u>	<u>100,000</u>
<b>Total Cash Backed Reserves</b>	<u>525,671</u>	<u>953,023</u>

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

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

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

<b>6. RESERVES (Continued)</b>	<b>31 December, 2015</b>	<b>2015/2016</b>
	<b>Actual</b>	<b>Current Budget</b>
	<b>\$</b>	<b>\$</b>
<b>Summary of Transfers</b>		
<b>To Cash Backed Reserves</b>		
<b>Transfers to Reserves</b>		
Leave Reserve	1,692	3,200
Plant Reserve	1,782	324,500
Housing & Development Reserve	1,062	2,000
Local Gov Com Housing Reserve	1,619	3,000
Gravel Pit Reserve	616	1,000
Swimming Pool Rec Eq Reserve	476	900
Day Care Centre Reserve	-	100,000
	<u>7,248</u>	<u>434,600</u>
<b>Transfers from Reserves</b>		
Leave Reserve	-	-
Plant Reserve	-	-
Housing & Development Reserve	-	-
Local Gov Com Housing Reserve	-	-
Gravel Pit Reserve	-	-
Swimming Pool Rec Eq Reserve	-	-
Day Care Centre Reserve	-	-
	<u>-</u>	<u>-</u>
<b>Total Transfer to/(from) Reserves</b>	<u>7,248</u>	<u>434,600</u>

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

**Leave Reserve**

- to be used to fund long service leave requirements

**Plant Reserve**

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

**Housing and Development Reserve**

- to be used to fund housing/accommodation projects

**Local Gov Com Housing Reserve**

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

**Gravel Pit Reserve**

- to be used for rehabilitation of disused gravel pits

**Swimming Pool Rec Eq Reserve**

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

**Mobile Phone Reserve**

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

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



**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

	31 December, 2015 Actual \$	Brought Forward 1-Jul-15 \$
<b>7. NET CURRENT ASSETS</b>		
<b>Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	2,268,622	1,000,335
Cash - Restricted (Reserves)	525,669	518,422
Cash - Restricted (Unspent Grants)	-	50,000
Receivables		
- Rates Outstanding	263,102	35,010
- Excess Rates	(1,273)	(7,185)
- Sundry Debtors	133,778	76,627
- Emergency Services Levy	(6,228)	1,753
- Accrued income	-	-
- Prepayments	-	-
- Provision for doubtful debt	(3,187)	(3,187)
- GST Receivable	9,941	106
Inventories	7,358	7,358
Land held for resale	-	-
	<u>3,197,782</u>	<u>1,679,239</u>
<b>LESS: CURRENT LIABILITIES</b>		
Payables		
- Sundry Creditors	(16,275)	(36,144)
- Accrued Expenditure	-	(62,028)
- GST Payable	(1,198)	3,637
- PAYG/Withholding Tax Payable	(23,469)	-
- Payroll Creditors	(197)	(197)
Accrued Interest on Debentures	-	(7,993)
Accrued Salaries and Wages	-	-
Current Employee Benefits Provision	(106,669)	(106,669)
Current Loan Liability	(72,064)	(142,098)
	<u>(219,872)</u>	<u>(351,492)</u>
<b>NET CURRENT ASSET POSITION</b>	2,977,910	1,327,747
Less: Cash - Reserves - Restricted	(525,669)	(518,422)
Less: Cash - Restricted/Committed	-	-
Add Back : Liabilities Supported by Reserves		
- Lesser of Provision and Reserve	106,669	106,669
Add Back : Current Loan Liability	72,064	142,098
	<u>2,630,974</u>	<u>1,058,092</u>
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<u>2,630,974</u>	<u>1,058,092</u>

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

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

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

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

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

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

**SHIRE OF THREE SPRINGS**

**INCOME STATEMENT**

**BY NATURE OR TYPE**

**FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

	<b>NOTE</b>	<b>31/12/2015 Y-T-D Actual</b>	<b>31/12/2015 Y-T-D Current Budget</b>	<b>2015/16 Budget \$</b>
		<b>\$</b>		<b>\$</b>
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
Rates	8	1,937,488	1,941,865	1,941,865
Grants and Subsidies - Operating		332,676	304,092	608,211
Grants and Subsidies - Non Operating		462,081	886,104	1,772,229
Contributions Reimbursements and Donations - Operating		66,593	248,454	496,980
Contributions Reimbursements and Donations - Capital		-	-	-
Proceeds on Disposal of Assets		30,000	-	-
Service Charges		-	-	-
Fees and Charges		167,606	142,770	285,745
Interest Earnings		26,272	24,534	49,110
Other Revenue		99,298	16,248	32,500
Realisation on Asset Disposal		0	0	0
		<u>3,122,014</u>	<u>3,564,067</u>	<u>5,186,640</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
Employee Costs		(444,175)	(527,784)	(1,056,097)
Materials and Contracts		(322,948)	(537,840)	(1,076,251)
Utilities		(80,485)	(86,010)	(172,150)
Depreciation		-	(447,726)	(895,500)
Interest Expenses		(7,637)	(16,590)	(33,199)
Insurance		(161,150)	(81,690)	(163,531)
Other Expenditure		(19,109)	(16,986)	(34,000)
		<u>(1,035,504)</u>	<u>(1,714,626)</u>	<u>(3,430,728)</u>
Loss on Sale of Assets		-	(37,896)	(75,800)
Profit on Asset Disposal		-	8,400	16,800
<b>CHANGE IN NET ASSETS RESULTING FROM OPERATIONS</b>		<u><b>2,086,512</b></u>	<u><b>1,819,945</b></u>	<u><b>1,696,912</b></u>

**SHIRE OF THREE SPRINGS**

**INCOME STATEMENT**

**BY PROGRAM**

**FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

	<b>31/12/15 Y-T-D Actual</b>	<b>31/12/15 Y-T-D Current Budget</b>	<b>2015/16 Current Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>OPERATING REVENUES</b>			
Governance	14,518	12,876	25,800
General Purpose Funding	2,200,184	2,195,233	2,448,644
Law, Order, Public Safety	42,699	339,414	678,862
Health	9,428	10,770	21,560
Education and Welfare	750	750	1,500
Housing	66,251	53,436	106,920
Community Amenities	211,933	62,736	125,525
Recreation and Culture	7,893	34,248	68,545
Transport	543,745	825,678	1,651,384
Economic Services	1,580	3,336	6,700
Other Property and Services	23,034	33,990	68,000
	<u>3,122,015</u>	<u>3,572,467</u>	<u>5,203,440</u>
<b>OPERATING EXPENSES</b>			
Governance	(62,392)	(127,122)	(254,478)
General Purpose Funding	(12,999)	(15,312)	(30,648)
Law, Order, Public Safety	(128,868)	(148,128)	(296,362)
Health	(91,848)	(114,384)	(228,911)
Education and Welfare	(7,644)	(11,244)	(30,000)
Housing	(87,269)	(171,078)	(342,240)
Community Amenities	(122,566)	(100,812)	(203,357)
Recreation & Culture	(295,010)	(446,652)	(893,520)
Transport	(316,165)	(528,354)	(1,056,966)
Economic Services	(37,291)	(45,942)	(119,461)
Other Property and Services	126,547	(25,236)	(50,584)
	<u>(1,035,505)</u>	<u>(1,734,264)</u>	<u>(3,506,528)</u>
<b>CHANGE IN NET ASSETS RESULTING FROM OPERATIONS</b>	<u><b>2,086,510</b></u>	<u><b>1,838,203</b></u>	<u><b>1,696,912</b></u>

**SHIRE OF THREE SPRINGS**

**BALANCE SHEET**

**FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

	<b>31 December, 2015</b>	<b>2014/2015</b>
	<b>ACTUAL</b>	
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	2,794,291	1,568,756
Trade and Other Receivables	396,132	106,763
Inventories	7,358	7,358
<b>TOTAL CURRENT ASSETS</b>	<u>3,197,781</u>	<u>1,682,877</u>
<b>NON-CURRENT ASSETS</b>		
Other Receivables	16,089	16,089
Inventories - Refuse Land		-
Property, Plant and Equipment	15,044,363	14,962,934
Infrastructure	35,307,005	34,952,084
<b>TOTAL NON-CURRENT ASSETS</b>	<u>50,367,455</u>	<u>49,931,107</u>
<b>TOTAL ASSETS</b>	<u>53,565,236</u>	<u>51,613,984</u>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	41,139	106,363
Long Term Borrowings	72,064	142,098
Provisions	106,669	106,669
<b>TOTAL CURRENT LIABILITIES</b>	<u>219,872</u>	<u>355,130</u>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Borrowings	418,865	418,865
Provisions	50,582	50,582
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>469,447</u>	<u>469,447</u>
<b>TOTAL LIABILITIES</b>	<u>689,319</u>	<u>824,577</u>
<b>NET ASSETS</b>	<u>52,875,918</u>	<u>50,789,407</u>
<b>EQUITY</b>		
Retained Profits (Surplus)	28,004,217	25,924,954
Reserves - Cash Backed	525,669	518,423
Reserves - Asset Revaluation	24,346,032	24,346,032
<b>TOTAL EQUITY</b>	<u>52,875,918</u>	<u>50,789,409</u>

**SHIRE OF THREE SPRINGS**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 DECEMBER, 2015**

	<b>31 December 2015 Actual \$</b>	<b>2015 \$</b>
<b>RETAINED PROFITS (SURPLUS)</b>		
Balance as at 1 July 2015	25,924,955	24,759,172
Change in Net Assets Resulting from Operations	2,086,510	1,186,982
Transfer from/(to) Reserves	<u>(7,248)</u>	<u>(21,199)</u>
Balance as at 31st December 2015	<u>28,004,217</u>	<u>25,924,955</u>
 <b>RESERVES - CASH BACKED</b>		
Balance as at 1 July 2015	518,422	497,223
Amount Transferred (to)/from Surplus	<u>7,248</u>	<u>21,199</u>
Balance as at 31st December 2015	<u>525,670</u>	<u>518,422</u>
 <b>RESERVES - ASSET REVALUATION</b>		
Balance as at 1 July 2015	24,346,032	24,164,465
Revaluation Increment		181,567
Revaluation Decrement	<u>-</u>	<u>-</u>
Balance as at 31st December 2015	<u>24,346,032</u>	<u>24,346,032</u>
 <b>TOTAL EQUITY</b>	 <u><u>52,875,919</u></u>	 <u><u>50,789,409</u></u>

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

General  
Ledger

	2015/16 Total Budget \$	31/12/15 Y-T-D Budget \$	31/12/15 Y-T-D Actual \$
<b><u>OPERATING EXPENDITURE</u></b>			
General purpose income	30,648	15,312	12,999
General administration	254,478	127,122	62,392
Law, order and public safety	296,362	148,128	128,868
Health	228,911	114,384	91,848
Welfare services	30,000	11,244	7,644
Housing	342,240	171,078	87,269
Community amenities	203,357	100,812	122,566
Recreation and culture	893,520	446,652	295,010
Transport	1,056,966	528,354	316,165
Economic services	119,461	45,942	37,291
Other property and services	50,584	25,236	(126,547)
<b>Total</b>	<b>3,506,528</b>	<b>1,734,264</b>	<b>1,035,505</b>
<b><u>CAPITAL EXPENDITURE</u></b>			
General purpose income	-	-	-
General administration	394,445	197,214	1,692
Law, order and public safety	520,800	180,000	-
Health	27,500	13,746	-
Welfare services	-	-	-
Housing	40,000	19,992	23,116
Community amenities	113,591	56,790	-
Recreation and culture	158,814	77,178	28,180
Transport	2,350,627	1,175,268	460,024
Economic services	625	498	616
Other property and services	-	-	-
<b>Total</b>	<b>3,606,402</b>	<b>1,720,686</b>	<b>513,628</b>
<b>TOTAL EXPENDITURE</b>	<b>7,112,930</b>	<b>3,454,950</b>	<b>1,549,133</b>
<b><u>OPERATING INCOME</u></b>			
General purpose income	(2,448,644)	(2,195,233)	(2,200,184)
General administration	(25,800)	(12,876)	(14,518)
Law, order and public safety	(678,862)	(339,414)	(42,699)
Health	(21,560)	(10,770)	(9,428)
Welfare services	(1,500)	(750)	(750)
Housing	(106,920)	(53,436)	(66,251)
Community amenities	(125,525)	(62,736)	(211,933)
Recreation and culture	(68,545)	(34,248)	(7,893)
Transport	(1,651,384)	(825,678)	(543,745)
Economic services	(6,700)	(3,336)	(1,580)
Other property and services	(68,000)	(33,990)	(23,033)
<b>Total</b>	<b>(5,203,440)</b>	<b>(3,572,467)</b>	<b>(3,122,014)</b>
<b><u>CAPITAL INCOME</u></b>			
General purpose income	-	-	-
General administration	-	-	-
Law, order and public safety	-	-	-
Health	-	-	-
Welfare services	-	-	-
Housing	-	-	-
Community amenities	-	-	-
Recreation and culture	-	-	-
Transport	-	-	-
Economic services	-	-	-
Other property and services	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>(5,203,440)</b>	<b>(3,572,467)</b>	<b>(3,122,014)</b>
<b>SURPLUS/DEFICIT</b>	<b>1,909,490</b>	<b>(117,517)</b>	<b>(1,572,881)</b>



## Debtors Trial Balance

As at 31.12.2015

Debtor #	Name	Credit Limit	02.10.2015 GT 90 days	Age	01.11.2015 GT 60 days	01.12.2015 GT 30 days	31.12.2015 Current	Total
			Of Oldest Invoice (90Days)					
4			0.00	0	0.00	40.00	0.00	40.00
A7			0.00	0	0.00	40.00	0.00	40.00
A27			0.00	0	0.00	0.00	0.00	-186.34
B33			0.00	0	0.00	40.00	30.00	70.00
B80			198.54	560	0.00	0.00	0.00	198.54
B90			0.00	0	0.00	0.00	0.00	-24.00
C6			0.00	0	0.00	0.00	97.00	97.00
C93			1073.85	590	8.09	5.39	5.39	1092.72
C98			5.60	184	0.00	0.00	0.00	5.60
C102			0.00	0	0.00	0.00	161.42	161.42
C104			0.00	0	80.00	0.00	0.00	80.00
D69			0.00	0	0.00	400.00	0.00	400.00
E26			0.00	0	0.00	0.00	145.00	145.00
F39			0.00	0	0.00	1829.12	513.78	2342.90
G57			0.00	0	0.00	0.00	0.00	-40.00
H37			0.00	0	0.00	60.00	0.00	60.00
H49			160.00	211	0.00	0.00	0.00	160.00
J1			0.00	0	0.00	0.00	0.00	-281.49
J3			0.00	0	0.00	0.00	462.00	462.00
J17			0.00	0	0.00	1430.00	0.00	1430.00
K23			5767.09	406	0.00	91170.30	0.00	96937.39
L94			0.00	0	0.00	0.00	40.00	40.00
M96			240.00	212	0.00	0.00	0.00	240.00
M99			0.00	0	0.00	0.00	0.00	-425.00
M100			324.52	0	177.84	1537.15	2.28	2041.79
M115			40.00	0	0.00	1440.00	0.00	1480.00
N7			900.00	150	0.00	0.00	0.00	900.00
N42			2580.10	973	0.00	0.00	0.00	2580.10
N46			0.00	0	0.00	0.00	145.00	145.00
O17			0.00	0	0.00	0.00	0.00	-120.00
P11			0.00	0	0.00	0.00	0.00	-144.02
P43			0.00	0	0.00	0.00	60.00	60.00
R48			80.00	108	0.00	0.00	0.00	80.00
S29			0.00	0	0.00	0.00	0.00	-331.97
S93			0.00	0	0.00	1800.00	0.56	1800.56

## Debtors Trial Balance

As at 31.12.2015

Debtor #	Name	Credit Limit	02.10.2015 GT 90 days	Age Of Oldest Invoice (90Days)	01.11.2015 GT 60 days	01.12.2015 GT 30 days	31.12.2015 Current	Total
S98			0.00	0	0.00	0.00	160.00	160.00
S110			0.00	0	20.00	0.00	0.00	20.00
T15			0.00	0	0.00	180.00	180.00	360.00
T26			0.00	0	0.00	290.00	0.00	290.00
T52			0.00	0	0.00	75.75	0.00	75.75
T57			0.00	0	0.00	40.00	20.00	60.00
T71			0.00	0	0.00	0.00	165.35	165.35
T78			0.00	0	0.00	80.00	0.00	80.00
V11			0.00	0	0.00	99.85	0.00	99.85
W9			350.00	91	0.00	0.00	0.00	350.00
W57			0.00	0	4130.00	0.00	0.00	4130.00
W60			0.00	0	0.00	0.00	0.00	-392.08
Totals --- Credit Balances:		-1944.90	11719.70		4415.93	100557.56	2187.78	116936.07

### 9.3.2 FINANCIAL STATEMENTS FOR MONTH ENDING 31<sup>st</sup> JANUARY 2016

**Agenda Reference:** CEO  
**Location/Address:** Shire of Three Springs  
**Name of Applicant:** Shire of Three Springs  
**File Reference:** ADM0243  
**Disclosure of Interest:**  
**Date:** 10<sup>th</sup> February, 2016  
**Author:** Jessica Parker

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

#### **SUMMARY**

The Monthly Statement of Financial Activity report for the month ending 31<sup>st</sup> January, 2016 is presented to Council for adoption.

#### **ATTACHMENT**

Finance Report ending 31<sup>st</sup> January, 2015.

#### **BACKGROUND**

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

#### **CONSULTATION**

No consultation required.

#### **STATUTORY ENVIRONMENT**

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

#### **POLICY IMPLICATIONS**

Nil.

#### **FINANCIAL IMPLICATIONS**

Financial implications are outlined in comments.

#### **STRATEGIC IMPLICATIONS**

Nil.

#### **OFFICER COMMENT**

Council's estimated Surplus C/FWD as at the 31<sup>st</sup> January, 2016 is \$2,473,037.

<b>SUMMARY OF FUNDS – SHIRE OF THREE SPRINGS</b>	
Municipal Account	\$15,799.87
Business Cash Maximiser (Municipal Funds)	\$1,703,155.11
Grant Funds Holding Maximiser Account (Municipal Funds)	\$485,734.97
Trust Account	\$50,608.40
Reserve Maximiser	\$525,669.09
Police Licensing Account	\$103,339.93

Debtor's accounts as at 31<sup>st</sup> January, 2016 total \$70,629.35

Creditors as at 31<sup>st</sup> January, 2016 are \$16,274.71

The total outstanding Rates debt is \$246,227.61

#### VOTING REQUIREMENTS

Simple Majority.

#### **OFFICER RECOMMENDATION – ITEM 9.3.1**

**That Council adopts the preliminary Monthly Statement of Financial Activity for the month ending 31<sup>st</sup> January, 2016.**

**SHIRE OF THREE SPRINGS**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

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**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

	NOTE	31/01/16 Y-T-D Actual \$	31/01/16 Y-T-D Budget \$	2015/16 Total Budget \$	31/01/16 Y-T-D Variance \$	31/01/16 Y-T-D Variance %
<b>REVENUES/SOURCES</b>	1,2					
Governance		14,646	15,022	25,800	(376)	3%
General Purpose Funding		267,001	295,596	506,779	(28,595)	10%
Law, Order, Public Safety		50,049	395,983	678,862	(345,934)	87%
Health		10,728	12,565	21,560	(1,837)	15%
Education and Welfare		750	875	1,500	(125)	14%
Housing		73,920	62,342	106,920	11,578	(19%)
Community Amenities		172,933	73,192	125,525	99,741	(136%)
Recreation and Culture		13,904	39,956	68,545	(26,052)	65%
Transport		544,626	963,291	1,651,384	(418,665)	43%
Economic Services		1,679	3,892	6,700	(2,213)	57%
Other Property and Services		24,563	39,655	68,000	(15,092)	38%
		<u>1,174,799</u>	<u>1,902,369</u>	<u>3,261,575</u>	<u>727,570</u>	<u>(38%)</u>
<b>(EXPENSES)/(APPLICATIONS)</b>	1,2					
Governance		(99,440)	(148,309)	(258,063)	(48,869)	33%
General Purpose Funding		(12,999)	(17,864)	(30,648)	(4,865)	27%
Law, Order, Public Safety		(142,593)	(172,816)	(296,362)	(30,223)	17%
Health		(93,535)	(133,448)	(228,911)	(39,913)	30%
Education and Welfare		(7,644)	(13,118)	(30,000)	(5,474)	42%
Housing		(88,166)	(199,591)	(342,240)	(111,425)	56%
Community Amenities		(132,249)	(117,614)	(203,357)	14,635	(12%)
Recreation & Culture		(320,779)	(521,094)	(893,520)	(200,315)	38%
Transport		(331,862)	(616,413)	(1,056,966)	(284,551)	46%
Economic Services		(39,423)	(53,599)	(119,461)	(14,176)	26%
Other Property and Services		<u>105,952</u>	<u>(29,442)</u>	<u>(50,584)</u>	<u>(135,394)</u>	<u>460%</u>
		<u>(1,162,738)</u>	<u>(2,023,308)</u>	<u>(3,510,113)</u>	<u>(860,570)</u>	<u>(43%)</u>
<b>Net Result Excluding Rates</b>		12,061	(120,939)	(248,538)	(133,000)	
<b>Adjustments for Non-Cash (Revenue) and Expenditure</b>						
(Profit)/Loss on Asset Disposals	4	0	34,412	59,000	(34,412)	100%
Movement in Employee Benefit Provisions (non-current)		0	0	0	0	0%
Movement in Deferred Pensioner Rates/ESL (non-current)		0	0	0	0	0%
Movement in Leave Reserve (Added Back)			0	300	0	
Movement in Work in Progress			0	0	0	
Rounding			0	0	0	
Depreciation on Assets	2(a)		522,347	895,500	(522,347)	100%
<b>Capital Expenditure and Income</b>						
Purchase Land held for resale	3		0	0	0	
Purchase Land and Buildings	3	(40,460)	(317,150)	(560,800)	(276,690)	87%
Purchase Furniture and Equipment	3	0	(22,302)	(38,245)	(22,302)	100%
Purchase Plant and Equipment	3	0	(493,787)	(836,500)	(493,787)	100%
Purchase of Motor Vehicles	3	(49,108)	(80,143)	(140,100)	(31,035)	39%
Purchase Infrastructure Assets - Road	3	(367,727)	(1,113,822)	(1,627,288)	(746,095)	67%
Purchase Infrastructure Assets - Foot	3	0	(57,174)	(57,174)	(57,174)	100%
Purchase Infrastructure Assets - Airfie	3	0	0	(2,500)	0	0%
Purchase Infrastructure Assets - Par	3	0	(44,415)	(189,741)	(44,415)	100%
Proceeds from Disposal of Assets	4	0	0	150,200	0	0%
Repayment of Debentures	5	(70,034)	(82,880)	(142,099)	(12,846)	15%
Proceeds from New Debentures	5	0	0	0	0	0%
Transfers to Reserves (Restricted A	6	(7,248)	(7,630)	(434,600)	(382)	5%
Transfers from Reserves (Restricted	6		0	0	0	0%
AD/Net Current Assets July 1 B/Fwd	7	1,058,092	0	1,119,700	1,058,092	
LE/Net Current Assets Year to Date	7	<u>2,473,037</u>	<u>3,846,286</u>	<u>(111,019)</u>	<u>(1,373,249)</u>	<u>36%</u>
<b>Amount Req'd to be Raised from Rates</b>		<u>(1,937,461)</u>	<u>(1,941,865)</u>	<u>(1,941,866)</u>	<u>4,404</u>	<u>(0%)</u>
Rates per Note 8		1,937,489	1,941,865	1,941,865		
Variance		28				

### Statement of Financial Activities Reportable Variances

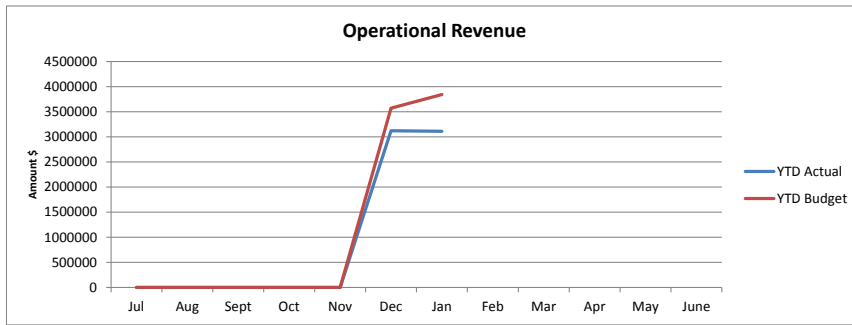
Council has adopted a 10% variance measurement with a minimum reportable value amount of \$5,000.

% - Under-expenditure / extra income, (%) - Over-expenditure / reduced income.

	%	\$	
<b>REVENUES/SOURCES</b>			<b>Explanation for Variances</b>
Governance	3%	-\$ 376	
General Purpose Funding	10%	-\$ 28,595	FAG income budgeted monthly received quarterly
Law, Order, Public Safety	87%	-\$ 345,934	Grant for replacement truck and shed not received
Health	15%	-\$ 1,837	Dental surgery rental budget weekly received monthly
Education and Welfare	14%	-\$ 125	Portion events grant
Housing	(19%)	\$ 11,578	All other Housing occupied
Community Amenities	(136%)	\$ 99,741	Annual refuse charges, tip charges invoiced, grant funding received
Recreation and Culture	65%	-\$ 26,052	Pool grant not received to date
Transport	43%	-\$ 418,665	Roads to Recovery and RRG funding less claimed to date
Economic Services	57%	-\$ 2,213	Water sales, building, industry licences less
Other Property and Services	38%	-\$ 15,092	Private Works less than budgeted
<b>(EXPENSES)/(APPLICATIONS)</b>			
Governance	33%	-\$ 48,869	Admin salaries, Audit Fees and depreciation
General Purpose Funding	27%	-\$ 4,865	Admin allocations less than budget
Law, Order, Public Safety	17%	-\$ 30,223	Depreciation to be calculated
Health	30%	-\$ 39,913	Admin allocations and depreciation
Education and Welfare	42%	-\$ 5,474	Early childhood centre less expenses to date
Housing	56%	-\$ 111,425	Housing maintenance behind schedule and depreciation
Community Amenities	(12%)	\$ 14,635	Revitalisation projects commenced earlier
Recreation & Culture	38%	-\$ 200,315	Depreciation to be calculated
Transport	46%	-\$ 284,551	Wandrra program not commenced and depreciation
Economic Services	26%	-\$ 14,176	Weed control and vermin control under budget
Other Property and Services	460%	-\$ 135,394	Depreciation, fuel & Oil, and employee expenses underbudget
<b>Capital Expenditure and Income</b>			
(Profit)/Loss on Asset Disposals		-\$ 34,412	Vehicle to be disposed of in assets
Depreciation on Assets	100%	-\$ 522,347	Nil Depreciation calculated to date
Purchase Land and Buildings	87%	-\$ 276,690	Admin Building project not commenced to date
Purchase Furniture and Equipment	100%	-\$ 22,302	Computer upgrade not commenced
Purchase Plant and Equipment	100%	-\$ 493,787	Nil machinery purchased - grader in tender process
Purchase of Motor Vehicles	39%	-\$ 31,035	DCEO and Doctor vehicle not changedover
Purchase Infrastructure Assets - Roa	67%	-\$ 746,095	Works program - behind schedule with contract work
Purchase Infrastructure Assets - Foot	100%	-\$ 57,174	Footpath program not commenced
Purchase Infrastructure Assets - Airfie	0%	\$ -	
Purchase Infrastructure Assets - Par	100%	-\$ 44,415	Heritage, Arrino Garden, Revitalisation projects in progress

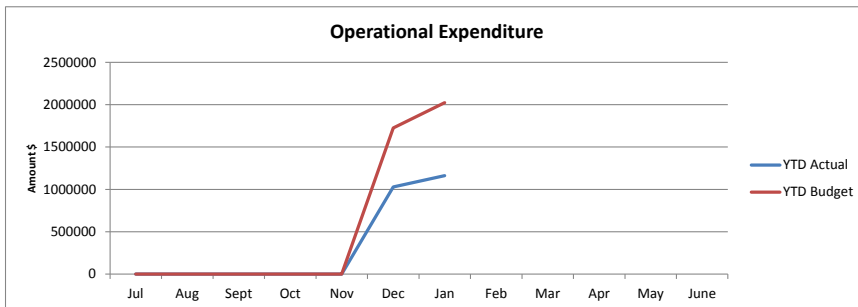


## General Income and Expenditure Graphs



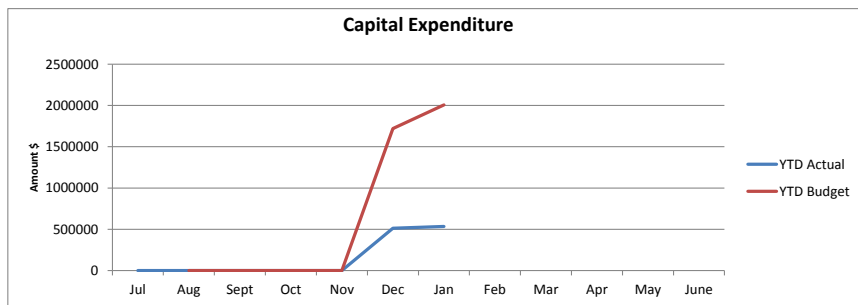
### Comment:

Road funding not claimed to date



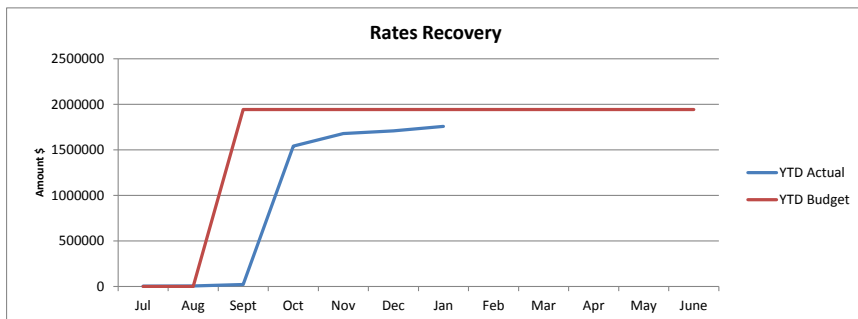
### Comment:

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



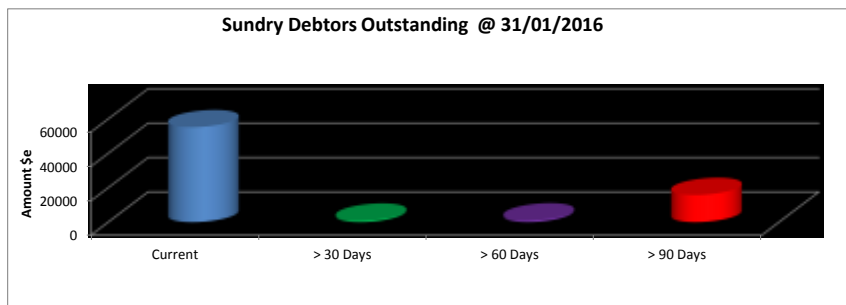
### Comment:

Plant and Machinery, two Vehicles , R2R project not commenced, building, Parks and garden projects not commenced



### Comment:

Third instalments due 3rd March.



### Comment:

Sundry Debtors - 90 day debtors in hands of Debt Collection Agency , some balances to be reduced via weekly/fortnightly payments.

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

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

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

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 9.

**(c) Rounding Off Figures**

All figures shown in this statement, other than a rate in the dollar, are rounded to the nearest dollar.

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

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

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

**(h) Inventories**

**General**

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

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

**Land Held for Resale**

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

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

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

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Municipality includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

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

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

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

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

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

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

**(k) Impairment**

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

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

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

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

At the time of preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2013.

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

**(l) Trade and Other Payables**

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

**(m) Employee Benefits**

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

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

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

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

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

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

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

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

***Borrowing Costs***

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

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

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

**(o) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

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

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

**SHIRE OF THREE SPRINGS  
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

**2. STATEMENT OF OBJECTIVE**

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

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

**GOVERNANCE**

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

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

**GENERAL PURPOSE FUNDING**

Objective: To collect revenue to fund provision of services.

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

**LAW, ORDER, PUBLIC SAFETY**

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

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

**HEALTH**

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

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

**EDUCATION AND WELFARE**

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

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

**HOUSING**

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

Activities: Maintenance of council owned housing.

**COMMUNITY AMENITIES**

Objective: Provide services as required by the community.

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

**RECREATION AND CULTURE**

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

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

**TRANSPORT**

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

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

**ECONOMIC SERVICES**

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

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

**OTHER PROPERTY & SERVICES**

Activities: Private works, plant repairs

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

		31 January, 2016 Actual \$	2015/16 Current Budget \$
<b>3. ACQUISITION OF ASSETS</b>			
The following assets have been acquired during the period under review:			
<b><u>By Program</u></b>			
<b>Governance</b>			
Furniture & Equipment		0	28,245
M/V Purchase		0	33,000
Buildings	Chambers/Admin	0	330,000
<b>Law, Order, Public Safety</b>			
Firefighting Equipment		0	360,000
Buildings - New Pound		0	0
Fire Prevention Buildings		0	160,800
<b>Health</b>			
Furniture & Equipment (Medical Centre)		0	0
Buildings	Dental Surgery	0	0
Motor Vehicles	Dr Vehicle	0	27,500
Buildings - Medical Centre	Carport	0	0
<b>Housing</b>			
Buildings	Staff Housing	22,745	35,000
Buildings	HWS	0	0
Buildings	Other Housing	5,830	0
<b>Community Amenities</b>			
Infrastructure Assets Parks & Gardens	Revitalisation & Arrino	0	113,591
Plant & Equipment	Can Crusher	0	
New Refuse Site		0	
Duffy's store		0	0
<b>Recreation and Culture</b>			
Buildings	Multi purpose building	-0	0
Furniture & Equipment	Tanks	0	10,000
Infrastructure - Parks & Ovals		0	0
Townscape	Car Park/ Heritage	0	76,150
Buildings	Hall	11,885	35,000
<b>Transport</b>			
Infrastructure - Roads		367,727	1,627,288
Purchase Plant & Equipment	Slasher/Grader/Tractor/Two-ways	0	476,500
Tools & Equipment		0	0
Purchase of Motor Vehicles		49,108	79,600
Airstrip Upgrade		0	2,500
Footpaths		0	57,174
<b>Economic Services</b>			
Buildings			0
		<b>457,295</b>	<b>3,452,348</b>



**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

	<b>31 January, 2016</b>	<b>2015/16</b>
	<b>Actual</b>	<b>Current Budget</b>
	<b>\$</b>	<b>\$</b>
<b>3. ACQUISITION OF ASSETS</b>		
The following assets have been acquired during the period under review:		
 <u><b>By Class</b></u>		
Land Held for Resale	0	0
Land and Buildings	40,460	560,800
Furniture and Equipment	0	38,245
Plant and Equipment	0	836,500
Motor Vehicles	49,108	140,100
Infrastructure Assets - Roads	367,727	1,627,288
Infrastructure Assets - Footpaths	0	57,174
Infrastructure Assets - Airfield	0	2,500
Infrastructure Assets - Parks and Ovals	0	189,741
	<u><b>457,295</b></u>	<u><b>3,452,348</b></u>

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

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

457,295	3,452,348
457,295	3,452,348
0	0

**ACQUISITION OF ASSETS**
**2015/2016 BUDGET**
**By Program**

Trade-In

**Governance**

Motor Vehicle	DCEO Vehicle	33,000	13,000
Building	Chambers/Admin	330,000	
Furniture & Equipment	IT	28,245	

**Law, Order, Public Safety**

Plant & Equipment	Fire Truck	445,000	
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**Health**

Motor Vehicle	Dr Vehicle	27,500	12,000
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**Housing**

Buildings	Staff Housing	10,000	
Buildings	HWS		
Buildings	Other Housing		
Buildings	New Units	10,000	

**Community Amenities**

Furniture & Equipment	Tanks	10,000	
Infrastructure - Parks & Oval	Revitalisation	75,617	

**Recreation and Culture**

Buildings	Hall	27,000	
Infrastructure	Pool Car Park	30,000	
Plant & equipment	Slasher	16,300	
Infrastructure - Parks & Oval	Heritage Trail	46,150	

**Transport**

Infrastructure - Roads	RRG, R2R, Own	1,514,720	
Infrastructure - Drainage	Drainage	80,000	
Plant & equipment	Grader	330,000	55,000
Plant & equipment	Backhoe	165,000	18,000
Plant & equipment	Tractor	68,200	24,200
Motor Vehicles	MWS	47,200	34,000
Motor Vehicles	Mechanic	32,400	12,000
Footpath	Hall/Maley	57,174	
Depot Yard	Ramp and apron	20,425	
Infrastructure Airfield	Windsock Lights	2,500	
Plant & equipment	Two-way radios	62,000	

**Economic Services**

Infrastructure -Parks & Ovals	Arrino Garden	37,974	
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Total by Program	3,506,405	168,200
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Land Held for Resale		
Land and Buildings	377,000	
Furniture and Equipment	38,245	97,200
Plant and Equipment	1,086,500	71,000
Motor Vehicles	140,100	
Infrastructure Assets - Roads	1,535,145	
Infrastructure Assets - Footpaths	57,174	
Infrastructure Assets - Airfield	2,500	
Infrastructure Assets - Parks and Ovals	189,741	
Infrastructure Assets - Drainage	80,000	

Total by Class	3,506,405	168,200
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**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

**4. DISPOSALS OF ASSETS**

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

<u>By Program</u>	Net Book Value	Net Book Value		Sale Proceeds	Sale Proceeds		Profit(Loss)	Profit(Loss)
	2015/16 BUDGET \$	2015/16 ACTUAL \$		2015/16 BUDGET \$	2015/16 ACTUAL \$		2015/16 BUDGET \$	2015/16 ACTUAL \$
<b>Administration</b> Santa Fe	20,800			13,000			-7,800	
<b>Law Order &amp; Public Safety</b> Fire Truck								
<b>Health</b> Toyota Rav4	19,500			12,000			-7,500	
<b>Housing</b>								
<b>Transport</b> 120 H Grader	100,700			55,000			-45,700	
Branson Tractor	39,000			24,200			-14,800	
Ford Ranger - Works Supervisor	18,200			34,000			15,800	
Mitsubishi Triton - Mechanic	11,000			12,000			1,000	
	209,200	0		150,200	0		(59,000)	0
<u>By Class</u>	Net Book Value	Net Book Value		Sale Proceeds	Sale Proceeds		Profit(Loss)	Profit(Loss)
	2015/16 BUDGET \$	2015/16 ACTUAL \$		2015/16 BUDGET \$	2015/16 ACTUAL \$		2015/16 BUDGET \$	2015/16 ACTUAL \$
<b>Land</b>								
<b>Buildings</b>								
<b>Plant &amp; Equipment</b>	111,700	0		67,000	0		(44,700)	0
<b>Vehicles</b>	69,500	0		71,000	0		1,500	0
<b>Furniture &amp; Equipment</b>								
	181,200	0		138,000	0		(43,200)	0

**Summary**

Profit on Asset Disposals  
Loss on Asset Disposals

2015/16 BUDGET \$	31/1/2016 ACTUAL \$
16,800	0
(75,800)	0
(59,000)	0

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1 Jul 15	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual To Date \$	Budget Full Year \$	Actual To Date \$	Budget Full Year \$	Actual To Date \$	Budget Full Year \$	Actual To Date \$	Budget Full Year \$
<b>Health</b>									
<b>Housing</b>									
<b>Recreation &amp; Culture</b>									
Loan 156 - Swimming Pool Upgrad	64,926			15,820	14,976	34,130	49,950	5,223	3,257
Loan 160 - Swimming Pool	183,302			0	17,358	165,944	165,944	0	6,999
<b>Transport</b>									
Loan 157 & 159 - Grader	137,977			12,000	24,368	101,609	113,609	1,527	8,090
Plant Loan (159)	174,758			42,214	85,397	47,147	89,361	682	7,053
	560,963	0	0	70,034	142,099	348,830	418,864	7,433	25,399

All other loan repayments will be financed by general purpose revenue

**SHIRE OF THREE SPRINGS**

**FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

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

(b) New Debentures - 2015/2016

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

(c) Unspent Debentures

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

(d) Overdraft

Council did not utilise an overdraft facility during 2015/2016

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

	31 January, 2016 Actual \$	2015/2016 Current Budget \$
<b>6. RESERVES</b>		
<b>Cash Backed Reserves</b>		
<b>(a) Leave Reserve</b>		
Opening Balance	121,059	121,059
Amount Set Aside / Transfer to Reserve	1,692	3,200
Amount Used / Transfer from Reserve	-	-
	<u>122,751</u>	<u>124,259</u>
<b>(b) Plant Reserve</b>		
Opening Balance	127,497	127,497
Amount Set Aside / Transfer to Reserve	1,782	324,500
Amount Used / Transfer from Reserve	-	-
	<u>129,279</u>	<u>451,997</u>
<b>(c) Housing &amp; Development Reserve</b>		
Opening Balance	75,966	75,966
Amount Set Aside / Transfer to Reserve	1,062	2,000
Amount Used / Transfer from Reserve	-	-
	<u>77,028</u>	<u>77,966</u>
<b>(d) Local Gov Com Housing Reserve</b>		
Opening Balance	115,810	115,810
Amount Set Aside / Transfer to Reserve	1,619	3,000
Amount Used / Transfer from Reserve	-	-
	<u>117,429</u>	<u>118,810</u>
<b>(e) Gravel Pit Reserve</b>		
Opening Balance	44,036	44,036
Amount Set Aside / Transfer to Reserve	616	1,000
Amount Used / Transfer from Reserve	-	-
	<u>44,652</u>	<u>45,036</u>
<b>(f) Swimming Pool Rec Eq Reserve</b>		
Opening Balance	34,055	34,055
Amount Set Aside / Transfer to Reserve	476	900
Amount Used / Transfer from Reserve	-	-
	<u>34,531</u>	<u>34,955</u>
<b>(g) Day Care Centre Reserve</b>		
Opening Balance	-	-
Amount Set Aside / Transfer to Reserve	-	100,000
Amount Used / Transfer from Reserve	-	-
	<u>-</u>	<u>100,000</u>
<b>Total Cash Backed Reserves</b>	<u>525,671</u>	<u>953,023</u>

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

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

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

6. RESERVES (Continued)	31 January, 2016 Actual \$	2015/2016 Current Budget \$
<b>Summary of Transfers To Cash Backed Reserves</b>		
<b>Transfers to Reserves</b>		
Leave Reserve	1,692	3,200
Plant Reserve	1,782	324,500
Housing & Development Reserve	1,062	2,000
Local Gov Com Housing Reserve	1,619	3,000
Gravel Pit Reserve	616	1,000
Swimming Pool Rec Eq Reserve	476	900
Day Care Centre Reserve	-	100,000
	<u>7,248</u>	<u>434,600</u>
<b>Transfers from Reserves</b>		
Leave Reserve	-	-
Plant Reserve	-	-
Housing & Development Reserve	-	-
Local Gov Com Housing Reserve	-	-
Gravel Pit Reserve	-	-
Swimming Pool Rec Eq Reserve	-	-
Day Care Centre Reserve	-	-
	<u>-</u>	<u>-</u>
<b>Total Transfer to/(from) Reserves</b>	<u>7,248</u>	<u>434,600</u>

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

Leave Reserve

- to be used to fund long service leave requirements

Plant Reserve

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

Housing and Development Reserve

- to be used to fund housing/accommodation projects

Local Gov Com Housing Reserve

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

Gravel Pit Reserve

- to be used for rehabilitation of disused gravel pits

Swimming Pool Rec Eq Reserve

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

Mobile Phone Reserve

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

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



**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

	31 January, 2016 Actual \$	Brought Forward 1-Jul-15 \$
<b>7. NET CURRENT ASSETS</b>		
<b>Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	2,204,990	1,000,335
Cash - Restricted (Reserves)	525,669	518,422
Cash - Restricted (Unspent Grants)	-	50,000
Receivables		
- Rates Outstanding	214,214	35,010
- Excess Rates	(1,747)	(7,185)
- Sundry Debtors	83,393	76,627
- Emergency Services Levy	(7,320)	1,753
- Accrued income	-	-
- Prepayments	-	-
- Provision for doubtful debt	(3,187)	(3,187)
- GST Receivable	4,687	106
Inventories	7,358	7,358
Land held for resale	-	-
	<u>3,028,057</u>	<u>1,679,239</u>
<b>LESS: CURRENT LIABILITIES</b>		
Payables		
- Sundry Creditors	(16,275)	(36,144)
- Accrued Expenditure	-	(62,028)
- GST Payable	2,257	3,637
- PAYG/Withholding Tax Payable	(15,136)	-
- Payroll Creditors	(197)	(197)
Accrued Interest on Debentures	-	(7,993)
Accrued Salaries and Wages	-	-
Current Employee Benefits Provision	(106,669)	(106,669)
Current Loan Liability	(72,064)	(142,098)
	<u>(208,084)</u>	<u>(351,492)</u>
<b>NET CURRENT ASSET POSITION</b>	2,819,973	1,327,747
Less: Cash - Reserves - Restricted	(525,669)	(518,422)
Less: Cash - Restricted/Committed	-	-
Add Back : Liabilities Supported by Reserves		
- Lesser of Provision and Reserve	106,669	106,669
Add Back : Current Loan Liability	72,064	142,098
	<u>2,473,037</u>	<u>1,058,092</u>
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>	<u>2,473,037</u>	<u>1,058,092</u>

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

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

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

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

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

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

**SHIRE OF THREE SPRINGS**  
**NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

**9. TRUST FUNDS**

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

Detail	Balance 01-Jul-15 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
Police Licensing	5,123	171,909	(168,660)	8,372
Three Springs LCDC	4,334			4,334
Arrowsmith Catchment	77,393			77,393
Arrowsmith Rates	11,556			11,556
Nomination Fees	0	480	(480)	0
East Three Springs Catchment	2,014			2,014
BCITF Levy	0	227	(227)	0
BRB Levy	0			0
RSL	0			0
Housing Bonds	280	580	(580)	280
'Free' Blocks	0			0
Refuse site	50,000			50,000
Hall Hire Bond	0			0
Cat Trap Bond	0			0
Swimming Pool Inflatable	0			0
	<u>150,700</u>			<u>153,949</u>

**10. CASH / INVESTMENTS SUMMARY**

Investments						31 January 2016 Actual \$
Financial Institution	Fund	Date Invested	Investment Amount \$	Interest Rate %	Maturity Date	
Cash at Bank						31 January 2016 Actual \$
Financial Institution	Fund	Total Cash at Bank	O/S Deposits	O/S Cheques	Adjustmer	
National Australia Bank	Muni	16,756	827	(1,783)		15,800
National Australia Bank	Trust	50,888	-	(280)		50,608
National Australia Bank	Licensing	95,997	7,343	-		103,340
National Australia Bank	TD House	313,386	4,691		(318,077)	-
Investments			Credits	Debits	-	
National Australia Bank	Maxi Investm	1,741,368	1,787	(40,000)		1,703,155
National Australia Bank	Grant Acc	485,234	501			485,735
			Interest			
National Australia Bank	Reserve Max	518,422	7,248	-		525,670

**11. SUPPLEMENTARY INFORMATION**

May include (not exhaustive) the following:

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

Schedule/Program Balances

**SHIRE OF THREE SPRINGS**

**INCOME STATEMENT**

**BY NATURE OR TYPE**

**FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

	NOTE	31/01/2016 Y-T-D Actual	31/01/2016 Y-T-D Current Budget	2015/16 Budget
		\$		\$
<b>REVENUES FROM ORDINARY ACTIVITIES</b>				
Rates	8	1,937,488	1,941,865	1,941,865
Grants and Subsidies - Operating		339,926	354,774	608,211
Grants and Subsidies - Non Operating		462,081	1,033,788	1,772,229
Contributions Reimbursements and Donations - Operating		68,859	289,863	496,980
Contributions Reimbursements and Donations - Capital		-	-	-
Proceeds on Disposal of Assets		30,000	-	-
Service Charges		-	-	-
Fees and Charges		181,521	166,565	285,745
Interest Earnings		29,567	28,623	49,110
Other Revenue		62,843	18,956	32,500
Realisation on Asset Disposal		0	0	0
		<u>3,112,285</u>	<u>3,834,434</u>	<u>5,186,640</u>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
Employee Costs		(526,328)	(615,748)	(1,056,097)
Materials and Contracts		(354,701)	(627,480)	(1,076,251)
Utilities		(91,798)	(100,345)	(172,150)
Depreciation		-	(522,347)	(895,500)
Interest Expenses		(7,792)	(19,355)	(33,199)
Insurance		(161,150)	(95,305)	(163,531)
Other Expenditure		(20,969)	(19,817)	(34,000)
		<u>(1,162,738)</u>	<u>(2,000,397)</u>	<u>(3,430,728)</u>
Loss on Sale of Assets		-	(44,212)	(75,800)
Profit on Asset Disposal		-	9,800	16,800
<b>CHANGE IN NET ASSETS RESULTING FROM OPERATIONS</b>		<u><b>1,949,549</b></u>	<u><b>1,799,625</b></u>	<u><b>1,696,912</b></u>

**SHIRE OF THREE SPRINGS**

**INCOME STATEMENT**

**BY PROGRAM**

**FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

	<b>31/01/16 Y-T-D Actual</b>	<b>31/01/16 Y-T-D Current Budget</b>	<b>2015/16 Current Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>OPERATING REVENUES</b>			
Governance	14,646	15,022	25,800
General Purpose Funding	2,204,490	2,237,461	2,448,644
Law, Order, Public Safety	50,049	395,983	678,862
Health	10,728	12,565	21,560
Education and Welfare	750	875	1,500
Housing	73,920	62,342	106,920
Community Amenities	172,933	73,192	125,525
Recreation and Culture	13,904	39,956	68,545
Transport	544,626	963,291	1,651,384
Economic Services	1,679	3,892	6,700
Other Property and Services	24,563	39,655	68,000
	<u>3,112,288</u>	<u>3,844,234</u>	<u>5,203,440</u>
<b>OPERATING EXPENSES</b>			
Governance	(99,440)	(148,309)	(254,478)
General Purpose Funding	(12,999)	(17,864)	(30,648)
Law, Order, Public Safety	(142,593)	(172,816)	(296,362)
Health	(93,535)	(133,448)	(228,911)
Education and Welfare	(7,644)	(13,118)	(30,000)
Housing	(88,166)	(199,591)	(342,240)
Community Amenities	(132,249)	(117,614)	(203,357)
Recreation & Culture	(320,779)	(521,094)	(893,520)
Transport	(331,862)	(616,413)	(1,056,966)
Economic Services	(39,423)	(53,599)	(119,461)
Other Property and Services	105,952	(29,442)	(50,584)
	<u>(1,162,738)</u>	<u>(2,023,308)</u>	<u>(3,506,528)</u>
<b>CHANGE IN NET ASSETS RESULTING FROM OPERATIONS</b>	<u><b>1,949,550</b></u>	<u><b>1,820,926</b></u>	<u><b>1,696,912</b></u>

**SHIRE OF THREE SPRINGS**

**BALANCE SHEET**

**FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

	<b>31 January, 2016</b>	<b>2014/15</b>
	<b>ACTUAL</b>	
	<b>\$</b>	<b>\$</b>
<b>CURRENT ASSETS</b>		
Cash and Cash Equivalents	2,730,659	1,568,756
Trade and Other Receivables	290,040	106,763
Inventories	7,358	7,358
<b>TOTAL CURRENT ASSETS</b>	<u>3,028,057</u>	<u>1,682,877</u>
<b>NON-CURRENT ASSETS</b>		
Other Receivables	16,089	16,089
Inventories - Refuse Land	50,000	-
Property, Plant and Equipment	15,052,503	14,962,934
Infrastructure	35,319,813	34,952,084
<b>TOTAL NON-CURRENT ASSETS</b>	<u>50,438,403</u>	<u>49,931,107</u>
<b>TOTAL ASSETS</b>	<u>53,466,460</u>	<u>51,613,984</u>
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables	29,351	106,363
Long Term Borrowings	72,064	142,098
Provisions	106,669	106,669
<b>TOTAL CURRENT LIABILITIES</b>	<u>208,084</u>	<u>355,130</u>
<b>NON-CURRENT LIABILITIES</b>		
Long Term Borrowings	418,865	418,865
Provisions	50,582	50,582
<b>TOTAL NON-CURRENT LIABILITIES</b>	<u>469,447</u>	<u>469,447</u>
<b>TOTAL LIABILITIES</b>	<u>677,531</u>	<u>824,577</u>
<b>NET ASSETS</b>	<u>52,788,930</u>	<u>50,789,407</u>
<b>EQUITY</b>		
Retained Profits (Surplus)	27,867,254	25,924,952
Reserves - Cash Backed	525,669	518,423
Reserves - Asset Revaluation	24,346,032	24,346,032
<b>TOTAL EQUITY</b>	<u>52,738,955</u>	<u>50,789,407</u>

**SHIRE OF THREE SPRINGS**  
**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD 1 JULY, 2015 TO 31 JANUARY, 2016**

	<b>31 January 2016 Actual \$</b>	<b>2015 \$</b>
<b>RETAINED PROFITS (SURPLUS)</b>		
Balance as at 1 July 2015	25,924,955	24,759,172
Change in Net Assets Resulting from Operations	1,949,549	1,186,982
Transfer from/(to) Reserves	<u>(7,248)</u>	<u>(21,199)</u>
Balance as at 31st January 2015	<u>27,867,256</u>	<u>25,924,955</u>
 <b>RESERVES - CASH BACKED</b>		
Balance as at 1 July 2015	518,422	497,223
Amount Transferred (to)/from Surplus	<u>7,248</u>	<u>21,199</u>
Balance as at 31st January 2015	<u>525,670</u>	<u>518,422</u>
 <b>RESERVES - ASSET REVALUATION</b>		
Balance as at 1 July 2015	24,346,032	24,164,465
Revaluation Increment		181,567
Revaluation Decrement	<u>-</u>	<u>-</u>
Balance as at 31st January 2015	<u>24,346,032</u>	<u>24,346,032</u>
 <b>TOTAL EQUITY</b>	 <u><u>52,738,958</u></u>	 <u><u>50,789,409</u></u>

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

General  
Ledger

	2015/16 Total Budget \$	31/01/16 Y-T-D Budget \$	31/01/16 Y-T-D Actual \$
<b><u>OPERATING EXPENDITURE</u></b>			
General purpose income	30,648	17,864	12,999
General administration	254,478	148,309	99,440
Law, order and public safety	296,362	172,816	142,593
Health	228,911	133,448	93,535
Welfare services	30,000	13,118	7,644
Housing	342,240	199,591	88,166
Community amenities	203,357	117,614	132,249
Recreation and culture	893,520	521,094	320,779
Transport	1,056,966	616,413	331,862
Economic services	119,461	53,599	39,423
Other property and services	50,584	29,442	(105,952)
<b>Total</b>	<b>3,506,528</b>	<b>2,023,308</b>	<b>1,162,738</b>
<b><u>CAPITAL EXPENDITURE</u></b>			
General purpose income	-	-	-
General administration	394,445	230,083	1,692
Law, order and public safety	520,800	210,000	-
Health	27,500	16,037	-
Welfare services	-	-	-
Housing	40,000	23,324	31,256
Community amenities	113,591	66,255	-
Recreation and culture	158,814	90,041	28,180
Transport	2,350,627	1,371,146	472,832
Economic services	625	581	616
Other property and services	-	-	-
<b>Total</b>	<b>3,606,402</b>	<b>2,007,467</b>	<b>534,577</b>
<b>TOTAL EXPENDITURE</b>	<b>7,112,930</b>	<b>4,030,775</b>	<b>1,697,314</b>
<b><u>OPERATING INCOME</u></b>			
General purpose income	(2,448,644)	(2,237,461)	(2,204,490)
General administration	(25,800)	(15,022)	(14,646)
Law, order and public safety	(678,862)	(395,983)	(50,049)
Health	(21,560)	(12,565)	(10,728)
Welfare services	(1,500)	(875)	(750)
Housing	(106,920)	(62,342)	(73,920)
Community amenities	(125,525)	(73,192)	(172,933)
Recreation and culture	(68,545)	(39,956)	(13,904)
Transport	(1,651,384)	(963,291)	(544,626)
Economic services	(6,700)	(3,892)	(1,679)
Other property and services	(68,000)	(39,655)	(24,562)
<b>Total</b>	<b>(5,203,440)</b>	<b>(3,844,234)</b>	<b>(3,112,286)</b>
<b><u>CAPITAL INCOME</u></b>			
General purpose income	-	-	-
General administration	-	-	-
Law, order and public safety	-	-	-
Health	-	-	-
Welfare services	-	-	-
Housing	-	-	-
Community amenities	-	-	-
Recreation and culture	-	-	-
Transport	-	-	-
Economic services	-	-	-
Other property and services	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>(5,203,440)</b>	<b>(3,844,234)</b>	<b>(3,112,286)</b>
<b>SURPLUS/DEFICIT</b>	<b>1,909,490</b>	<b>186,541</b>	<b>(1,414,972)</b>



Shire of Three Springs			2015/2016 Works Programme @ 31/01/2016																	
Road/Works	Job No	GL No	Works Program Progress													Financial Information				
			July	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	April	May	June	Comments	Full Year Budget	Y'td Budget	Y'td Actuals	Comments	
Main Roads Projects																				
Inering Road - Widen from 4m to 7m SLK 0.0 - 2.09	RG05	3124														0	0	0		
Construction TS Eneabba Nebru Rd slk 3.95-4.95	RG04	3124	X			X	X		X							446,000	0	7,496		
Preliminary Works - Dudawa, Campbell, Morawa Rd SLK 17.6	RG03	3124			X											67,000	0	1,400		
Preliminary Works - TS Eneabba, Nebru Road SLK 3.95 - 4.95	RG04	3124														43,201	0	0		
																556,201	0	8,896		
MWLGSA - Offer of Works																				
WANDRRA	3322	3322														454,974	0	0		
																454,974				
Roads To Recovery																				
Bunney Road	RR01	3134		X	X	X	X		X							378,039	0	122,761		
Hydraulic Rd Resheet	C1028	3134			X											92,809	0	347		
First North Road	C1010	3134			X	X										146,979	0	26,747		
																617,827	0	149,854		
Shire Projects																				
Weir Road Resheet sil 0 - 1.5	C1061	3164					X	X	X							64,645	0	57,525		
Robinson Road Resheet 0 - 2.2	C1082	3164														0	0	0		
Bunney Road Resheet	C1050	3164														0	0	-78		
Skipper Road Resheet 3km	C1004	3164	X	X	X											113,922	0	94,049		
Tompkins Road resheet slk 13.5 - 15.5	C1093	3164														68,886	0	0		
Perenjori Road shoulder clearing	C1001	3164			X											21,077	0	347		
T/S Morawa Road shoulder clearing	C1106	3164					X	X								21,044	0	53,304		
Arrino South Rd Shoulder clearing	C1006	3382														21,077	0	0		
T/S Eneabba Road shoulder clearing	C1105	1262														21,077	0	0		
West Arrino Road shoulder clearing	C1005	3164														21,077		0		
Works Depot demolish ramp	1230	3402														6,925		28,655		
Works Depot concrete apron workshop	1230	3402														13,500		0		
Drainage Feasibility Study																80,000		0		
Footpath																57,174		0		
																510,404	0	233,801		
Total Capital Works																2,139,406	0	392,552		
Operations and Maintenance Expenditure																				
Town Street maintenance		3352	X	X	X	X	X	X	X							21,587	156,772	10,489		
General Road Maintenance	1201	3352	X	X	X	X	X	X	X							48,110		10,229		
Road Maintenance grading	1202	3352	X	X	X	X	X	X	X							260,237		200,264		
Fire Control	5001	0692														0	0	13,292		
Refuse Site Maintenance	1001	1772	X	X	X	X	X	X	X							29,265	0	13,987		
Old Refuse Site Rehabilitation	1011	1772																0		
Parks & Gardens Maintenance	2640	2640	X	X	X	X	X	X	X							0	0	35,655		
Tree Pruning Town (Contract)	1322	3372														13,750	0	0		
Weed Spraying - Rural Roads (Contract)	1301															10,560	0	1,244		
Signage	1240															0	0	1,566		
Depot Maintenance	1230															20,000	0	28,655		
Total Operations and Maintenance																403,509	156,772	315,379	0	

## Debtors Trial Balance

As at 31.01.2016

Debtor #	Name	Credit Limit	02.11.2015 GT 90 days	Age	02.12.2015 GT 60 days	01.01.2016 GT 30 days	31.01.2016 Current	Total
			Of Oldest Invoice (90Days)					
4			40.00	90	0.00	0.00	0.00	40.00
A7			0.00	0	40.00	0.00	0.00	40.00
A27			0.00	0	0.00	0.00	0.00	-400.00
B80			198.54	591	0.00	0.00	0.00	198.54
B90			0.00	0	0.00	0.00	0.00	-24.00
C6			0.00	0	0.00	97.00	0.00	97.00
C93			1011.94	621	5.39	5.39	0.00	1022.72
C98			5.60	215	0.00	0.00	0.00	5.60
D69			0.00	0	80.00	0.00	0.00	80.00
E26			0.00	0	0.00	145.00	0.00	145.00
G57			0.00	0	0.00	0.00	0.00	-40.00
H37			0.00	0	0.00	0.00	0.00	-20.00
H49			160.00	242	0.00	0.00	0.00	160.00
J1			0.00	0	0.00	0.00	0.00	-281.49
J3			0.00	0	0.00	462.00	0.00	462.00
K23			5767.09	437	0.00	0.00	48270.30	54037.39
L94			0.00	0	0.00	40.00	0.00	40.00
M96			240.00	243	0.00	0.00	0.00	240.00
M99			0.00	0	0.00	0.00	0.00	-425.00
M100			338.40	90	897.15	2.28	640.00	1877.83
M115			0.00	0	0.00	0.00	470.00	470.00
N7			900.00	181	0.00	0.00	720.00	1620.00
N42			2580.10	1004	0.00	0.00	0.00	2580.10
N46			0.00	0	0.00	145.00	0.00	145.00
O17			0.00	0	0.00	0.00	0.00	-360.00
P11			0.00	0	0.00	0.00	0.00	-144.02
R48			80.00	139	0.00	0.00	0.00	80.00
S29			0.00	0	0.00	0.00	0.00	-331.97
S110			20.00	91	0.00	0.00	0.00	20.00
T8			0.00	0	0.00	0.00	1538.11	1538.11
T12			0.00	0	0.00	0.00	2500.00	2500.00
T13			0.00	0	0.00	0.00	600.00	600.00
T52			0.00	0	0.00	0.00	163.72	163.72
T57			0.00	0	40.00	20.00	0.00	60.00
V11			0.00	0	0.00	0.00	349.85	349.85

## Debtors Trial Balance

As at 31.01.2016

Debtor #	Name	Credit Limit	02.11.2015 GT 90 days	Age Of Oldest Invoice (90Days)	02.12.2015 GT 60 days	01.01.2016 GT 30 days	31.01.2016 Current	Total
W9			350.00	122	0.00	0.00	0.00	350.00
W57			4130.00	100	0.00	0.00	0.00	4130.00
W60			0.00	0	0.00	0.00	0.00	-397.03
Totals --- Credit Balances:		-2423.51	15821.67		1062.54	916.67	55251.98	70629.35

### **9.3.3 ACCOUNTS FOR PAYMENT – 31<sup>st</sup> DECEMBER 2015**

**Agenda Reference:** CEO  
**Location/Address:** Shire of Three Springs  
**Name of Applicant:** Shire of Three Springs  
**File Reference:** ADM0083  
**Disclosure of Interest:**  
**Date:** 10<sup>th</sup> February, 2016  
**Author:** Jessica Parker

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

#### **SUMMARY**

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

#### **ATTACHMENT**

Lists of creditors paid as at 31<sup>st</sup> December, 2015 is attached.

#### **BACKGROUND**

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

#### **CONSULTATION**

No consultation required.

#### **STATUTORY ENVIRONMENT**

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

#### **POLICY IMPLICATIONS**

Payments have been made under delegation.

#### **FINANCIAL IMPLICATIONS**

Funds available to meet expenditure.

#### **STRATEGIC IMPLICATIONS**

Nil.

## **OFFICER COMMENT**

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

## **VOTING REQUIREMENTS**

Simple Majority

### **OFFICER RECOMMENDATION – ITEM 9.3.2**

**That Council notes the accounts for payment as presented for December, 2015 from the –**

**Municipal Fund totalling \$180,292.82 represented by Electronic Fund Transfers No's 12445 – 12516, Cheque No's 11239 – 11246 and Direct Debits 10155.1 – 10155.7, 10165.1, 10166.1, 10174.1 – 10174.7, 10189.1 - 10189.7, 10193.1 & 10194.1**

**Licensing Fund totalling \$41,734.00 represented by Electronic Fund Transfer No 12517.**

**Trust Fund totalling \$80.00 represented by Electronic Fund Transfer No 12444.**

Date: 02/02/2016  
Time: 9:10:39AM

**Shire of THREE SPRINGS**  
**Statement of Payments for the Month of December 2015**

USER: Donna Newton  
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
<b>Shire of Three Springs - Commissioner of Police</b>				
11239	14/12/2015	Annual Licence Fee		119.00
INV 9990316	09/02/2015	Annual Corporate Gun Licence Fee (Shotgun Db Und/Over) Expires	119.00	
<b>Shire of Three Springs - Department Of Transport</b>				
11240	14/12/2015	Annual Vehicle Licensing to 31/12/2016 - Various		5,095.15
INV	26/11/2015	Annual Vehicle Licensing to 31/12/16 - Hyundai Santafe 001TS, Annual	5,095.15	
<b>Synergy</b>				
11241	14/12/2015	Electricity Usage Charges		9,154.80
INV	27/11/2015	Electricity Usage Charges 27/08/2015 to 24/10/2015 - Thrift Shop,	6,954.75	
INV	02/12/2015	Electricity Usage Charges from 25/10/2015 to 24/11/2015 - 133 Street	2,200.05	
<b>Telstra</b>				
11242	14/12/2015	Monthly Account		1,427.07
INV	27/11/2015	Text (SMS) Service for Fire & Harvest Ban Information to 26/11/2015 -	31.98	
INV	05/12/2015	Mobile Phone Usage and Purchase of 2 x Samsung Galaxy S5 Mini	1,487.29	
INV	05/11/2015	Mobile Phone Usage 05/10/15 to 04/11/15 - 0407 981 659 \$19.03, 0448	-92.20	
<b>Water Corporation</b>				
11243	14/12/2015	Water Usage and Service Charges		2,136.25
INV	02/12/2015	Water Usage Charges from 28/10/2015 to 25/11/2015 of 1880 kilolitres,	2,136.25	
<b>Australian Communications and Media Authority (ACMA)</b>				
11244	23/12/2015	Annual Licence Renewal		106.00
INV	03/12/2015	Apparatus Licence Renewal Fee (Land Mobile System -> 30MHz) Call	106.00	
<b>Three Springs Engineering</b>				
11245	23/12/2015	Parts and Repairs		198.00
INV P45/62	14/10/2015	Hub Cap With Window for TS7008 Beavertail Trailer, Freight for Hub	198.00	
<b>Water Corporation</b>				
11246	23/12/2015	Water Usage and Service Charges		9,927.86
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015, Service Charges	113.67	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015, Water Service Charges	334.74	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015, Water Service Charges	203.99	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015, Water Service Charges	338.78	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015, Water Service Charges	392.87	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - Water Service Charges	71.26	
INV	11/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015, Water Service Charges	140.00	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015, Water Service Charges	205.26	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015, Water Service Charges	169.84	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015, Water Service Charges	218.25	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015, Water Service Charges	273.31	
INV	08/12/2015	Water Service Charges 01/11/2015 to 31/12/2015 - Unit 5/8 Carter St	37.91	
INV	08/12/2015	Water Service Charges 01/11/2015 to 31/12/2015 - Unit 6/8 Carter St	33.94	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015, Water Usage Charges	12.14	
INV	08/12/2015	Water Service Charges 01/11/2015 to 31/12/2015, Interest Accrued on	100.77	
INV	08/12/2015	Water Service Charges 01/11/2015 to 31/12/2015 (Includes \$0.56 Interest	59.11	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - Gardens of Kadathinni	225.12	
INV	08/12/2015	Water Service Charges 01/11/2015 to 31/12/2015 - Unit 1/8 Carter St	38.00	
INV	08/12/2015	Water Service Charges 01/11/2015 to 31/12/2015 - Unit 2/8 Carter St	38.00	
INV	08/12/2015	Water Usage Charges Overdue Issued 02/10/2015 Unit 3/8 Carter St - W	51.66	
INV	08/12/2015	Water Service Charges 01/11/2015 to 31/12/2015 - Unit 4/8 Carter St	38.00	
INV	09/12/2015	Water Usage Charges 02/10/2015 to 08/12/2015 - Standpipe at opp Lot	28.07	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - Park at Railway Rd	474.98	
INV	08/12/2015	Water Service Charges 01/11/2015 to 31/12/2015 - 2 (Lot 223, Res	103.64	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - Arrino Toilet	4.32	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - Standpipe Arrino Lot	110.11	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - 5 Howard Place (Dr's	126.62	
INV	08/12/2015	Water Service Charges 01/11/2015 to 31/12/2015 - L16 (30) Touche	239.63	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - Depot	90.68	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - Park at Railway Rd Lot	350.33	

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<b>Water Corporation</b>				
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - Standpipe Glyde Street	2.16	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - Garden at 134 Railway	459.87	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - 4 Mayrhofer St L220	138.18	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - Reserve at L228	133.86	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - Medical Centre 45%,	194.19	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - Garden at 128 Railway	126.45	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - Tourist Centre, Water	102.21	
INV	08/12/2015	Water Service Charge 01/11/2015 to 31/12/2015 - Duffy's Store Lot 56	38.00	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - L1-2 5 Maley St,	396.39	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - Community Hall,	338.53	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - Swimming Pool, Water	3,304.50	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - Hockey Oval Toilets	8.64	
INV	08/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - Sports Ground L96	79.88	
<b>Christopher Shaun Connaughton</b>				
EFT12444	03/12/2015	REFUND OF COUNCILLOR NOMINATION FEE		80.00
INV TNOM	03/12/2015	Councillor Nomination Fee	80.00	
<b>BOC Gases</b>				
EFT12445	14/12/2015	Monthly Account		86.43
INV	29/11/2015	Daily Cylinder Tracking 29/10/2015 to 27/11/2015 - Oxygen Industrial	54.38	
INV	30/11/2015	020E2 Oxygen Industrial E2 Size Cylinder 000000009203174540, Return	32.05	
<b>BP Medical</b>				
EFT12446	14/12/2015	Medical Equipment		1,695.00
INV 224618	20/11/2015	Biocusp1 Defib Sp1 Ipad Aed (Serial Number GIN21L05269) with	1,695.00	
<b>Adrian T Byrne</b>				
EFT12447	14/12/2015	Contractor		5,280.00
INV 5085	28/11/2015	Contract Accounting and Financial Management 40 Hours per Week -	2,640.00	
INV 5090	05/12/2015	Contract Accounting and Financial Management 40 Hours per Week -	2,640.00	
<b>Child Support Agency</b>				
EFT12448	14/12/2015	Payroll deductions		648.49
INV	01/12/2015	Payroll Deduction for 01/12/2015	648.49	
<b>Courier Australia</b>				
EFT12449	14/12/2015	Freight Account Various		67.25
INV 0238	27/11/2015	Freight from Westrac to Three Springs, 27/11/15 - Parts	9.85	
INV 0237	20/11/2015	Freight from Staples to Three Springs, 13/11/15 - Cleaning Products,	57.40	
<b>Cunninghams Ag Services</b>				
EFT12450	14/12/2015	Parts Account		19.27
INV 167845	26/10/2015	2 x Spark Plugs for Leaf Blower, Freight Charge for 2 x Spark Plugs for	19.27	
<b>Staples Australia Pty Limited</b>				
EFT12451	14/12/2015	MeterPlan Charges		686.98
INV	20/11/2015	Meterplan Charge MPC5502A 20/11/2015 - 2289 Colour Copies @ 14c	458.29	
INV	04/12/2015	Brighton Professional Disinfectant Commercial Grade Lemon 5L, ,	228.69	
<b>Canine Control (Trepheleene Pty Ltd)</b>				
EFT12452	14/12/2015	Ranger Services		2,233.00
INV 522	05/12/2015	Ranger Services for Friday 20/11/2015, Discussion with CEO regarding	1,116.50	
INV 544	09/12/2015	Ranger Services for Monday 07/12/2015, No New Written Complaints,	1,116.50	
<b>Covs Parts Pty Ltd</b>				
EFT12453	14/12/2015	Monthly Account		449.90
INV 6996428	30/11/2015	1 x Gas Minus30 (R436) 9kg, Core Charge	427.90	
INV 7000337	01/12/2015	Freight Charge for Gas Minus30 (R436) 9kg from Invoice # 6996428	22.00	
<b>Mitchell &amp; Brown</b>				
EFT12454	14/12/2015	Monthly Account		780.00
INV	27/11/2015	Purchase 3 Function Oven, Auto Off Timer, Knob Control for 17 Glyde	780.00	
<b>Geraldton Signmakers</b>				
EFT12455	14/12/2015	Printed and UV Laminated Self Adhesive Vinyl Designs Installed onto 4		3,850.00
INV 8774	01/12/2015	Shire of Three Springs Agenda for Ordinary Council Meeting to be held 17 <sup>th</sup> February 2016	3,850.00	

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<b>JR &amp; A Hersey Pty Ltd</b>				
EFT12456	14/12/2015	Monthly Account		912.76
INV	24/11/2015	50 x Guide Posts for Rural Roads, Freight Charge for 50 x Guide Posts	555.50	
INV	23/11/2015	Long Single Bend Shovel Handle x 1, Cable Ties 200 x 7.66mm Black x	249.46	
INV	23/11/2015	Fly Net x 4, Wire Brush x 1, Grab Kit Self Tap Pan x 1, GJ Grab Kit	107.80	
<b>Health Insurance Fund (HIF) of WA (Inc)</b>				
EFT12457	14/12/2015	Payroll deductions		94.70
INV	01/12/2015	Payroll Deduction for 01/12/2015	94.70	
<b>Jupiter Health &amp; Medical Services (TS Family Practice)</b>				
EFT12458	14/12/2015	Management Fee		6,600.00
INV	01/12/2015	Management Fee for Three Springs Medical Centre 04/12/2015 to	6,600.00	
<b>Kulbardi Hill Consulting</b>				
EFT12459	14/12/2015	Contractor		22,008.80
INV 137	30/11/2015	Progress Payment 2 of 40% - Stage 2 Heritage Trail - Field Trip,	22,008.80	
<b>Landgate Valuations</b>				
EFT12460	14/12/2015	Valuations		64.00
INV	25/11/2015	Gross Rental Valuations Chargeable Schedule No: G2015/3 Dated	64.00	
<b>Midwest Mowers &amp; Small Engines</b>				
EFT12461	14/12/2015	Monthly Account		375.00
INV 106994	12/11/2015	Purchase of 122HD45 Hedge Trimmer	375.00	
<b>Moore Stephens</b>				
EFT12462	14/12/2015	Audit Services		495.00
INV	24/11/2015	Audit Certification in Respect of Pensioner Deferred Rates Outstanding	495.00	
<b>McIntosh &amp; Son</b>				
EFT12463	14/12/2015	Parts Account		1,590.45
INV 1272522	17/11/2015	Radiator for TS5009 Case Backhoe, Freight Charge - Radiator for	1,590.45	
<b>McLeods</b>				
EFT12464	14/12/2015	Professional Services		433.43
INV 89518	26/11/2015	Legal Services regarding "Dealing with Deregistered Dogs"	433.43	
<b>Mingenew Painting Group</b>				
EFT12465	14/12/2015	Contribution		1,500.00
INV 66	02/12/2015	Contribution towards the Painting of New Mural at Old Railway Station	1,500.00	
<b>Novus Autoglass Repairs &amp; Replacement</b>				
EFT12466	14/12/2015	Contractor		300.00
INV	03/12/2015	Insurance Excess - 80746736 for Claim #633487042 for Replacement of	300.00	
<b>NM Central (TS RoadHouse)</b>				
EFT12467	14/12/2015	Gas Purchases		149.49
INV	03/12/2015	Supply and Deliver 1 x 45kg Gas Cylinder to Pool Building	125.00	
INV	03/12/2015	ULP Fuel 10L Jerry Can Gardeners for Mowers and Whipper Snippers,	24.49	
<b>Initial Hygiene (Rentokil Initial)</b>				
EFT12468	14/12/2015	Sanitary Disposal Service		660.00
INV	03/12/2015	1 x Nappy Service (2X26L) (5 Visits), 2 x Slimline Sanitary Disposal	660.00	
<b>Reliance Petroleum</b>				
EFT12469	14/12/2015	Monthly Account		181.19
INV	02/12/2015	Credit Adjustment - Discount Granted on Fuel Costs (D000042)	-2.02	
INV	30/11/2015	ULP 51.99 Litres for OTS, Diesel 81.39 Litres for 002TS	183.21	
<b>Rumbold Ford Pty Ltd</b>				
EFT12470	14/12/2015	Monthly Account		235.20
INV 19750	12/11/2015	CV6Z Wheel Nut to Suit Ford Ranger, CV6Z Wheel Nut to Suit Ford	235.20	
<b>Stewart &amp; Heaton Clothing Co Pty Ltd</b>				
EFT12471	14/12/2015	Personal Protection Equipment - CESM		217.27
INV	20/07/2015	Shirt LS Blue Volunteer BFB, Tie Clip-on Bush Fire Brigade	96.33	
INV	30/07/2015	Coat Wildland AS4824 Lime DFES Serial No. SA00012302 - CESM	315.59	
INV	21/09/2015	Credit relating to Invoice SIN-2535506 - Coat Wildland AS4824 Lime	-315.59	
INV	01/12/2015	Coat Wildland AS4824 Lime DFES SA00012652 for CESM	217.27	



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<b>Sweetman's Hardware</b>				
EFT12472	14/12/2015	Monthly Account		919.76
INV 82B	30/11/2015	Syphon Jiggler Hose for Workshop, Pop Rivot Gun, Pop Rivots 6.4 (50),	215.10	
INV 82A	30/11/2015	ULP for Mechanics Vehicle TS5011 for the Month of November 2015	560.61	
INV 84	30/11/2015	ULP for Doctors Vehicle TS125 for the Month of November 2015 (46.04	144.05	
<b>Signs Plus</b>				
EFT12473	14/12/2015	Name Badges		31.00
INV	10/11/2015	Name Badge with Magnet Strip Plus Postage and Handling (\$2.50) -	31.00	
<b>Sweetman's Ampol Cafe</b>				
EFT12474	14/12/2015	Catering		82.00
INV 60	10/12/2015	Tray of Finger Sized Mixed Cakes - 07/12/2015 (Thank the Yakabout	82.00	
<b>Three Springs IGA</b>				
EFT12475	14/12/2015	Monthly IGA Account		331.63
INV	30/11/2015	Biscuits, Cooldrink, Clingwrap, Nuts, Confectionery, Milk, Sugar,	331.63	
<b>Three Springs Rural Services</b>				
EFT12476	14/12/2015	Hardware Account		1,482.05
INV 29121	27/11/2015	Antex Granules 500gm for Swimming Pool Area	8.88	
INV 29118	26/11/2015	Shadecloth Coolaroo 30m, Shadecloth Clips	363.00	
INV 29117	26/11/2015	3 x Coolaroo Shade Cloth 30m 70% for Pool Area	990.00	
INV 27575	26/11/2015	2 x Fluro OVERSIZE Flags With Elastic for Tandem Axle Beavertail	40.92	
INV 29123	27/11/2015	Tape Measure Std 8M/26Ft Crd (WS)	6.85	
INV 29147	30/11/2015	Cloth Coolaroo 70% 1.83m Wide Sandstone P/Metre for Pool, Shade	363.00	
INV 29218	02/12/2015	Credit for Overcharge on Invoice 29147 - Cloth Coolaroo 70% 1.83m	-363.00	
INV 29300	09/12/2015	Elbow Fl 1" Threaded Poly for Kadathinni Meters (Units 5 & 6)	3.49	
INV 29333	11/12/2015	Poly Plug Threaded 1" for Oval	5.64	
INV 29295	09/12/2015	Socket 1" Threaded Poly, 2 x Riser MI x MI 1" x 6" Threaded Poly RGD	11.89	
INV 29280	08/12/2015	Nipple 1" Threaded Poly	4.00	
INV 29241	04/12/2015	25mm Barrel Union Threaded x 4 - Kadathinni Unit 5 & 6 Meters, V/T/O	47.38	
<b>Van't Veer Services</b>				
EFT12477	14/12/2015	Monthly Account		106.40
INV 422	30/11/2015	Monthly Postage Charges for November 2015, Monthly Postage Charges	106.40	
<b>Westrac Pty Ltd</b>				
EFT12478	14/12/2015	Parts Account		500.88
INV	30/11/2015	1 x 148-7860 Shaft for TS5008, 4 x 214-9564 Plate for TS5008, 1 x	466.92	
INV	05/12/2015	Air Filter for TS5005 12M Grader	33.96	
<b>Landmark Operations Ltd</b>				
EFT12479	14/12/2015	Monthly Account		317.90
INV	12/11/2015	Ross Boot 700 Trojan E/S 6 Safety Claret - C Strahan, Blun Boot 993	317.90	
<b>Wright Express Australia Pty Ltd (Puma Card)</b>				
EFT12480	14/12/2015	Monthly Fuel Card Account - CESM		59.71
INV	30/11/2015	01/11/2015 Diesel Fuel for 002TS CESM Vehicle 47.05 Litres,	59.71	
<b>WA Fire Protection</b>				
EFT12481	14/12/2015	Annual Extinguisher Replacements		4,078.14
INV 13763	26/11/2015	Annual Extinguisher Inspection for Various Date Tags and Pin Seals x 47	1,463.44	
INV 13764	26/11/2015	Replacement Dry Chemical 4.5kg for Community Hall, Replacement Dry	2,614.70	
<b>Australian Taxation Office</b>				
EFT12482	21/12/2015	BAS Remittance for November 2015		11,937.00
INV BAS 11	30/11/2015	BAS Remittance for November 2015, BAS Remittance for November	11,937.00	
<b>Australian Services Union (A.S.U.)</b>				
EFT12483	23/12/2015	Payroll deductions		51.60
INV	15/12/2015	Payroll Deduction for 15/12/2015	51.60	
<b>Office Max Australia Limited</b>				
EFT12484	23/12/2015	Stationery Order		65.76
INV	16/12/2015	OfficeMax Hard Cover Diaries 2016 A5, 1 Day To A Page, OfficeMax	65.76	
<b>Burgess Rawson (WA) Pty Ltd</b>				
EFT12485	23/12/2015	Water Usage and Service Charges		28.50

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<b>Burgess Rawson (WA) Pty Ltd</b>				
INV 439780	14/12/2015	Water Usage Charges 01/10/2015 to 07/12/2015 - Railway Station (Lease	28.50	
<b>Bridgestone Service Centre</b>				
EFT12486	23/12/2015	Tyre Repair, Alignment and Wheel Balance		489.00
INV 200062	04/11/2015	2 x 195R15C 106/104S 8 BS R623 Tyres for Community Bus, Wheel	489.00	
<b>Adrian T Byrne</b>				
EFT12487	23/12/2015	Contractor		5,280.00
INV 5095	12/12/2015	Contract Accounting and Financial Management 40 Hours per Week -	2,640.00	
INV 5100	18/12/2015	Contract Accounting and Financial Management 40 Hours per Week -	2,640.00	
<b>Child Support Agency</b>				
EFT12488	23/12/2015	Payroll deductions		648.49
INV	15/12/2015	Payroll Deduction for 15/12/2015	648.49	
<b>Staples Australia Pty Limited</b>				
EFT12489	23/12/2015	MetrePlan Charges		674.90
INV	16/12/2015	Staples Flags Mini Assorted Colours Pack 140 Product Code: 87261382,	57.33	
INV	16/12/2015	Replacement Drum Unit for Brother Fax Machine (Model 2820) at the	244.61	
INV	14/12/2015	Meterplan Charge MPC5502A 14/12/2015 - 1923 Colour Copies @ 14c	372.96	
<b>City of Lights</b>				
EFT12490	23/12/2015	Web Site Maintenance		198.00
INV	15/12/2015	Ongoing Maintenance of "Joomla" Content Management System for	198.00	
<b>Christopher Shaun Connaughton</b>				
EFT12491	23/12/2015	Councillor Sitting Fees for Quarter Ending 31 December 2015		396.00
INV 31 DEC	18/12/2015	Council Meeting Fees - 21/10/15, 18/11/15 & 16/12/15	396.00	
<b>Frontline Fire &amp; Rescue Equipment (Bluesteel Enterprises Pty Ltd)</b>				
EFT12492	23/12/2015	Fire & Emergency Flagging Tape & Glow Sticks		167.92
INV 53142	11/12/2015	Flagging Tape 25mm x 75m Roll Blue, Flagging Tape 25mm x 75m Roll	167.92	
<b>Geraldton Fuel Company Pty Ltd</b>				
EFT12493	23/12/2015	Monthly Account		9,836.95
INV	11/12/2015	1 Litre of Ultra L/Sulpher Diesel @ \$1.1740,	1.17	
INV	11/12/2015	Credit for Invoice No 0061085 - 1 Litre Ultra L/Sulpher Diesel @	-1.17	
INV	11/12/2015	8,200 Litres Ultra L/Sulpher Diesel @ \$1.1740 c/l	9,626.80	
INV	11/12/2015	Liplex EP2 20kg x 1	210.15	
<b>Frank Gilmour Pest Control</b>				
EFT12494	23/12/2015	Contractor		330.00
INV 11880	11/12/2015	Three Springs Swimming Pool - Treated Redback Spiders in Over Flow	330.00	
<b>Health Insurance Fund (HIF) of WA (Inc)</b>				
EFT12495	23/12/2015	Payroll deductions		94.70
INV	15/12/2015	Payroll Deduction for 15/12/2015	94.70	
<b>Robert Neil Hebiton</b>				
EFT12496	23/12/2015	Councillor Sitting Fees for Quarter Ending 31 December 2015		396.00
INV 31 DEC	18/12/2015	Council Meeting Fees - 21/10/15, 18/11/15 & 16/12/15	396.00	
<b>Robert William Hunt</b>				
EFT12497	23/12/2015	Councillor Sitting Fees for Quarter Ending 31 December 2015		396.00
INV 31 DEC	18/12/2015	Council Meeting Fees - 21/10/15, 18/11/15 & 16/12/15	396.00	
<b>Kleenheat Gas</b>				
EFT12498	23/12/2015	Annual Cylinder Service Charge		1,039.50
INV 3933983	10/12/2015	Annual Cylinder Service Charge - Unit 1 Kadathinni Units	69.30	
INV 3933845	10/12/2015	Annual Cylinder Service Charge	69.30	
INV 3933844	10/12/2015		69.30	
INV 3933841	10/12/2015		69.30	
INV 3933843	10/12/2015		69.30	
INV 3933840	10/12/2015		69.30	
INV 3933985	10/12/2015	Annual Cylinder Service Charge - 77 Maley Street (Thrift Shop)	69.30	
INV 3933982	10/12/2015	Annual Cylinder Service Charge - Unit 2 Kadathinni Units	69.30	
INV 3933981	10/12/2015	Annual Cylinder Service Charge - Unit 3 Kadathinni Units	69.30	

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<b>Kleenheat Gas</b>				
INV 3933980	10/12/2015	Annual Cylinder Service Charge - Unit 4 Kadathinni Units	69.30	
INV 3933986	10/12/2015	Annual Cylinder Service Charge	69.30	
INV 3933846	10/12/2015	Annual Cylinder Service Charge - 29 (3) Howard Place - Dr's Residence	69.30	
INV 3933839	10/12/2015	Annual Cylinder Service Charge	69.30	
INV 3933842	10/12/2015		69.30	
INV 3933838	10/12/2015		69.30	
<b>Kulbardi Hill Consulting</b>				
EFT12499	23/12/2015	Contractor		16,506.60
INV 142	12/12/2015	Progress Payment 3 of 30% - Stage 2 Heritage Trail - Field Trip,	16,506.60	
<b>Leander Tree Lopping</b>				
EFT12500	23/12/2015	Contractor		700.00
INV 106	15/12/2015	Removal of Two Trees from Depot Yard, Removal of Tree Limb	700.00	
<b>Lewis Motors</b>				
EFT12501	23/12/2015	Vehicle Service		285.55
INV	16/12/2015	30,000 KM Service for Holden Calais OTS	285.55	
<b>Chris Lane</b>				
EFT12502	23/12/2015	Councillor Sitting Fees for Quarter Ending 31 December 2015		396.00
INV 31 DEC	18/12/2015	Council Meeting Fees - 21/10/15, 18/11/15 & 16/12/15	396.00	
<b>Jennyfer Ann Lake</b>				
EFT12503	23/12/2015	Councillor Sitting Fees for Quarter Ending 31 December 2015		396.00
INV 31 DEC	18/12/2015	Council Meeting Fees - 21/10/15, 18/11/15 & 16/12/15	396.00	
<b>Three Springs - Arrino RSL</b>				
EFT12504	23/12/2015	Contribution for RSL - Armoured Personnel Carrier		2,500.00
INV 2318012	04/12/2015	Contribution towards Three Springs - Arrino RSL Armoured Personnel	2,500.00	
<b>Sigma Chemicals</b>				
EFT12505	23/12/2015	Swimming Pool Chemicals		3,723.78
INV	14/12/2015	Pallet, COMPARATOR DPD NO 1 (10) TAB/STRIP AT010,	3,723.78	
<b>Three Springs Primary School P &amp; C Association</b>				
EFT12506	23/12/2015	Catering		225.00
INV 274823	16/12/2015	Catering for Ordinary Council Meeting to be held Wednesday 16th	112.50	
INV 274822	20/11/2015	Catering for Ordinary Council Meeting to be held Wednesday 18th	112.50	
<b>Gary Turley</b>				
EFT12507	23/12/2015	Councillor Sitting Fees for Quarter Ending 31 December 2015		78.46
INV 31 DEC	18/12/2015	Partial Deputy Presidents Allowance (21 Days) for Quarter Ending 31	78.46	
<b>Anthony Everett Thomas</b>				
EFT12508	23/12/2015	Councillor Sitting Fees for Quarter Ending 31 December 2015		2,239.01
INV 31 DEC	18/12/2015	Council Meeting Fees - 21/10/15, 18/11/15 & 16/12/15, Partial Presidents	2,239.01	
<b>Annie A Treloar</b>				
EFT12509	23/12/2015	Councillor Sitting Fees for Quarter Ending 31 December 2015		427.99
INV 31 DEC	18/12/2015	Partial Presidents Allowance (21 Days) for Quarter Ending 31 December	427.99	
<b>Richard Thorpe</b>				
EFT12510	23/12/2015	Councillor Sitting Fees for Quarter Ending 31 December 2015		661.29
INV 31 DEC	18/12/2015	Council Meeting Fees - 21/10/15, 18/11/15 & 16/12/15, Partial Deputy	661.29	
<b>Three Springs Rural Services</b>				
EFT12511	23/12/2015	Hardware Account		333.44
INV 29350	14/12/2015	AC Delco Battery 22FR520SMF for TS7008	165.00	
INV 29304	09/12/2015	Steel Blue Argyle Wheat Zip Up for R Martin	168.44	
<b>Three Springs Family Practice</b>				
EFT12512	23/12/2015	Pre-Employment Medical		407.00
INV	11/12/2015	Pre Employment Medical for Jimiece Coughlan - Pool Manager,	407.00	
<b>Turramurra Trust (Paul Bone)</b>				
EFT12513	23/12/2015	Reimbursement		581.62
INV CLAIM	11/12/2015	Reimbursement of Insurance for Claim 28477 for Tyres Damaged during	581.62	

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<b>Westrac Pty Ltd</b>				
EFT12514	23/12/2015	Parts Account		1,279.44
INV	15/12/2015	3012233 DEO-ULS 15W40. 208L Oil, 256-7903 *SECONDARY EL for	1,279.44	
<b>WA Treasury Corporation</b>				
EFT12515	23/12/2015	Loan No. 160 Interest payment - Loan 160 Swimming pool U/G 2		12,178.29
INV 160	23/11/2015	Loan No. 160 Principal payment - Loan 160 Swimming pool U/G 2, Loan	12,178.29	
<b>Wilsons Sign Solutions</b>				
EFT12516	23/12/2015	Engraved Plaque - Niche Wall #1		352.00
INV 69023	14/12/2015	Niche Wall Plaque 320mm x 140mm (Niche Wall #1) for David &	352.00	
<b>Department Of Transport - Daily Licensing</b>				
EFT12517	31/12/2015	POLICE LICENSING PAYMENTS FOR DECEMBER 2015		41,734.00
INV T1	31/12/2016	POLICE LICENSING 27/11/2015, POLICE LICENSING 30/11/2015,	41,734.00	
<b>The Trustee for the RL &amp; JMA Ryan Superannuation Fund</b>				
DD10155.1	01/12/2015	Payroll deductions		461.42
INV SUPER	01/12/2015	Super. for 502 01/12/2015	302.31	
INV	01/12/2015	Payroll Deduction for 01/12/2015	159.11	
<b>WA Super</b>				
DD10155.2	01/12/2015	Payroll deductions		3,567.87
INV	01/12/2015	Payroll Deduction for 01/12/2015	432.69	
INV	01/12/2015	Payroll Deduction for 01/12/2015	35.52	
INV SUPER	01/12/2015	Super. For 01/12/2015	2,749.15	
INV	01/12/2015	Payroll Deduction for 01/12/2015	350.51	
<b>Australian Super</b>				
DD10155.3	01/12/2015	Superannuation contributions		144.85
INV SUPER	01/12/2015	Super. for 65356135 01/12/2015, Super. for 712357307 01/12/2015	144.85	
<b>The Trustee for Every Superannuation Fund</b>				
DD10155.4	01/12/2015	Superannuation contributions		255.77
INV SUPER	01/12/2015	Super. for 01/12/2015	255.77	
<b>AMP - Retirement Security Plan</b>				
DD10155.5	01/12/2015	Superannuation contributions		4.82
INV SUPER	01/12/2015	Super. for 90754797 01/12/2015	4.82	
<b>Cbus Super</b>				
DD10155.6	01/12/2015	Superannuation contributions		168.72
INV SUPER	01/12/2015	Super. for 6134257 01/12/2015	168.72	
<b>AMP Life Limited (AMP Flexible Super)</b>				
DD10155.7	01/12/2015	Superannuation contributions		168.72
INV SUPER	01/12/2015	Super. for V5223298-V 01/12/2015	168.72	
<b>Commander Australia</b>				
DD10165.1	11/12/2015	Monthly Account		46.92
INV	24/11/2015	Commander Contract (System Rental) 16/12/2015 to 15/01/2016 - Depot	46.92	
<b>SG Fleet Pty Ltd</b>				
DD10166.1	15/12/2015	CESM Vehicle Lease		1,649.46
INV	30/11/2015	Lease for CESM Vehicle - Ford Ranger PX MY14 (1/15) 3.2 TDCi XL	1,649.46	
<b>The Trustee for the RL &amp; JMA Ryan Superannuation Fund</b>				
DD10174.1	15/12/2015	Payroll deductions		461.42
INV SUPER	15/12/2015	Super. for 502 15/12/2015	302.31	
INV	15/12/2015	Payroll Deduction for 15/12/2015	159.11	
<b>WA Super</b>				
DD10174.2	15/12/2015	Payroll deductions		4,121.88
INV	15/12/2015	Payroll Deduction for 15/12/2015	585.88	
INV	15/12/2015	Payroll Deduction for 15/12/2015	47.92	
INV SUPER	15/12/2015	Super. for 15/12/2015	3,137.57	
INV	15/12/2015	Payroll Deduction for 15/12/2015	350.51	

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<b>AMP - Retirement Security Plan</b>				
DD10174.3	15/12/2015	Superannuation contributions		105.21
INV	15/12/2015	Payroll Deduction for 15/12/2015	25.70	
INV SUPER	15/12/2015	Super. for 90754797 15/12/2015, Super. for 90754797 15/12/2015	79.51	
<b>Australian Super</b>				
DD10174.4	15/12/2015	Superannuation contributions		219.91
INV SUPER	15/12/2015	Super. for 65356135 15/12/2015, Super. for 712357307 15/12/2015	219.91	
<b>The Trustee for Every Superannuation Fund</b>				
DD10174.5	15/12/2015	Superannuation contributions		255.77
INV SUPER	15/12/2015	Super. for 15/12/2015	255.77	
<b>Cbus Super</b>				
DD10174.6	15/12/2015	Superannuation contributions		193.29
INV SUPER	15/12/2015	Super. for 6134257 15/12/2015	193.29	
<b>AMP Life Limited (AMP Flexible Super)</b>				
DD10174.7	15/12/2015	Superannuation contributions		193.29
INV SUPER	15/12/2015	Super. for V5223298-V 15/12/2015	193.29	
<b>The Trustee for the RL &amp; JMA Ryan Superannuation Fund</b>				
DD10189.1	29/12/2015	Payroll deductions		461.42
INV SUPER	29/12/2015	Super. for 502 29/12/2015	302.31	
INV	29/12/2015	Payroll Deduction for 29/12/2015	159.11	
<b>WA Super</b>				
DD10189.2	29/12/2015	Payroll deductions		3,513.37
INV	29/12/2015	Payroll Deduction for 29/12/2015	445.35	
INV	29/12/2015	Payroll Deduction for 29/12/2015	36.55	
INV SUPER	29/12/2015	Super. for 29/12/2015	2,680.96	
INV	29/12/2015	Payroll Deduction for 29/12/2015	350.51	
<b>Australian Super</b>				
DD10189.3	29/12/2015	Superannuation contributions		194.39
INV SUPER	29/12/2015	Super. for 65356135 29/12/2015, Super. for 712357307 29/12/2015	194.39	
<b>The Trustee for Every Superannuation Fund</b>				
DD10189.4	29/12/2015	Superannuation contributions		255.77
INV SUPER	29/12/2015	Super. for 29/12/2015	255.77	
<b>Cbus Super</b>				
DD10189.5	29/12/2015	Superannuation contributions		173.63
INV SUPER	29/12/2015	Super. for 6134257 29/12/2015	173.63	
<b>AMP Life Limited (AMP Flexible Super)</b>				
DD10189.6	29/12/2015	Superannuation contributions		173.63
INV SUPER	29/12/2015	Super. for V5223298-V 29/12/2015	173.63	
<b>Sunsuper Superannuation Fund</b>				
DD10189.7	29/12/2015	Superannuation contributions		165.51
INV SUPER	29/12/2015	Super. for 900312553 29/12/2015	165.51	
<b>Commander Australia</b>				
DD10193.1	31/12/2015	Quarterly Account		328.78
INV	14/12/2015	Commander Service Assurance NT40 Contract 30/12/2015 to	328.78	
<b>National Mastercard</b>				
DD10194.1	29/12/2015	Monthly Credit Card Account		18.00
INV	21/12/2015	Card Fee - SJY, Card Fee - ADT	18.00	

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>INV Amount</b>	<b>Amount</b>
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**REPORT TOTALS**

<b>Bank Code</b>	<b>Bank Name</b>	<b>TOTAL</b>
L	POLICE LICENSING	<b>41,734.00</b>
M	MUNICIPAL BANK	<b>180,292.82</b>
T	TRUST BANK	<b>80.00</b>
<b>TOTAL</b>		<b>222,106.82</b>

## National Business Mastercard

21 November, 2015 to 21 December, 2015

### Chief Executive Officer

Nil	\$	-
	<b>\$</b>	<b>-</b>

### Deputy Chief Executive Officer

Nil	\$	-
	<b>\$</b>	<b>-</b>

Bank Charges	\$	18.00
	<b>\$</b>	<b>18.00</b>

<b>Total Direct Debit Payment made on 29/12/2015</b>	<b>\$</b>	<b>18.00</b>
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## Police Licensing

Direct Debits from Trust Account

1 December, 2015 to 31 December, 2015

Tuesday, 1 December 2015	\$	228.45
Wednesday, 2 December 2015	\$	5,091.55
Thursday, 3 December 2015	\$	997.85
Friday, 4 December 2015	\$	2,436.30
Monday, 7 December 2015	\$	729.40
Tuesday, 8 December 2015	\$	303.90
Wednesday, 9 December 2015	\$	784.35
Thursday, 10 December 2015	\$	1,202.80
Friday, 11 December 2015	\$	3,348.30
Monday, 14 December 2015	\$	5,408.75
Tuesday, 15 December 2015	\$	586.15
Wednesday, 16 December 2015	\$	326.60
Thursday, 17 December 2015	\$	1,658.30
Monday, 21 December 2015	\$	788.45
Tuesday, 22 December 2015	\$	9,028.50
Wednesday, 23 December 2015	\$	495.20
Thursday, 24 December 2015	\$	5,745.05
	<b>\$</b>	<b>39,159.90</b>

## Bank Fees

### Direct Debits from Muni Account

1 December, 2015 to 31 December, 2015

Total direct debited from Municipal Account	\$	<b>184.25</b>
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## Payroll

### Direct Payments from Muni Account

1 December, 2015 to 31 December, 2015

Wednesday, 2 December 2015	\$	28,113.49
Wednesday, 16 December 2015	\$	30,212.00
Wednesday, 30 December 2015	\$	27,707.03
	\$	<b>86,032.52</b>



### **9.3.4 ACCOUNTS FOR PAYMENT – 31<sup>st</sup> JANUARY 2016**

**Agenda Reference:** CEO  
**Location/Address:** Shire of Three Springs  
**Name of Applicant:** Shire of Three Springs  
**File Reference:** ADM0083  
**Disclosure of Interest:**  
**Date:** 10<sup>th</sup> February, 2016  
**Author:** Jessica Parker

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

#### **SUMMARY**

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

#### **ATTACHMENT**

Lists of creditors paid as at 31<sup>st</sup> January, 2016 is attached.

#### **BACKGROUND**

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

#### **CONSULTATION**

No consultation required.

#### **STATUTORY ENVIRONMENT**

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

#### **POLICY IMPLICATIONS**

Payments have been made under delegation.

#### **FINANCIAL IMPLICATIONS**

Funds available to meet expenditure.

#### **STRATEGIC IMPLICATIONS**

Nil.

## **OFFICER COMMENT**

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

## **VOTING REQUIREMENTS**

Simple Majority

### **OFFICER RECOMMENDATION – ITEM 9.3.2**

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

**Municipal Fund totalling \$93,982.42 represented by Electronic Fund Transfers No's 12518 – 12539 & 12541 - 12564, Cheque No's 11247 – 11253 and Direct Debits 10203.1, 10204.1, 10209.1 – 10209.7, 10228.1 – 10228.7 & 10230.1**

**Licensing Fund totalling \$28,028.10 represented by Electronic Fund Transfer No 12564.**

**Trust Fund totalling \$113.30 represented by Electronic Fund Transfer No 12540.**

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
<b>City Of Greater Geraldton</b>				
11247	11/01/2016	Relief Pool Manager		540.00
INV 65309	07/01/2016	Relief Swimming Pool Manager 13/12/2015 - 9 Hours x \$60.00 including	540.00	
<b>Australian Communications and Media Authority (ACMA)</b>				
11248	11/01/2016	Apparatus Licence Renewal		114.00
INV	17/12/2015	Apparatus Licence Renewal Fee 1612855 Call Sign AXW350 Twin Hills	114.00	
<b>Synergy</b>				
11249	11/01/2016	Electricity Usage Charges		8,852.00
INV	29/12/2015	Electricity Usage Charges 25/10/2015 to 22/12/2015 - Duffy's	27.85	
INV	29/12/2015	Electricity Usage Charges 25/10/2015 to 22/12/2015 - Old Nurses	63.50	
INV	29/12/2015	Electricity Usage Charges 25/10/2015 to 22/12/2015 - 50 Carter Street	158.65	
INV	29/12/2015	Electricity Usage Charges 25/10/2015 to 22/12/2015 - 46 Carter Street	34.00	
INV	29/12/2015	Electricity Usage Charges 25/10/2015 to 22/12/2015 - Water Feature	257.35	
INV	04/01/2016	Electricity Usage Charges from 25/11/2015 to 24/12/2015 - 133 Street	2,129.10	
INV	24/12/2015	Electricity Usage Charges from 19/08/2015 to 16/12/2015 - Thrift Shop,	5,968.15	
INV	29/12/2015	Electricity Usage Charges 24/10/2015 to 22/12/2015 - 21 Franklin St	213.40	
<b>Telstra</b>				
11250	11/01/2016	Monthly Account		1,903.79
INV	27/12/2015	Text (SMS) Service for Fire & Harvest Ban Information to 26/12/2015 -	158.21	
INV	05/01/2016	Mobile Phone Usage 05/12/15 to 04/01/16 - 0407 981 659 \$18.63, 0448	483.57	
INV	23/12/2015	Monthly Telephone Usage Charges to 15/12/2015, Service Charges to	1,262.01	
<b>Western Diagnostic Pathology</b>				
11251	11/01/2016	Pre-Employment Screening		45.30
INV	18/12/2015	Pre-Employment Drug Screen for Pool Manager	45.30	
<b>Shire of Three Springs - Commissioner of Police</b>				
11252	21/01/2016	Annual Licence Fee		122.00
INV 9990316	13/01/2016	Annual Corporate Gun Licence Fee (Shotgun Db Und/Over) Expires	122.00	
<b>Water Corporation</b>				
11253	21/01/2016	Water Usage Charges		2,127.75
INV	13/01/2016	Water Usage Overdue Amount – On Charge to Tenant - 5 Glyde Street	115.37	
INV	13/01/2016	Water Usage Overdue Amount - On Charge to Tenant 3 Howard Place	74.38	
INV	29/12/2015	Water Usage Charges 25/11/2015 to 16/12/2015 of 1398 Kl in 21 Days -	1,938.00	
<b>Australian Services Union (A.S.U.)</b>				
EFT12518	11/01/2016	Payroll deductions		51.60
INV	29/12/2015	Payroll Deduction for 29/12/2015	51.60	
<b>Abco Products</b>				
EFT12519	11/01/2016	Cleaning Products		180.64
INV 232903	23/12/2015	PUREGIENE® SUPERIOR QUALITY 2 PLY 400 SHEET TOILET	180.64	
<b>BOC Gases</b>				
EFT12520	11/01/2016	Monthly Account		56.20
INV	29/12/2015	Daily Cylinder Tracking 28/11/2015 to 28/12/2015 - Oxygen Industrial	56.20	
<b>Child Support Agency</b>				
EFT12521	11/01/2016	Payroll deductions		648.49
INV	29/12/2015	Payroll Deduction for 29/12/2015	648.49	
<b>Courier Australia</b>				
EFT12522	11/01/2016	Freight Account Various		416.72
INV 0239	04/12/2015	Freight from Westrac to Three Springs, 30/11/15 - Parts, Freight from	94.73	
INV 0240	11/12/2015	Freight from Staples to Three Springs, 04/12/15 - Cleaning Products,	46.93	
INV 0241	18/12/2015	Freight from Sigma to Three Springs, 14/12/15 - Pool Chemicals, Freight	239.00	
INV 0242	25/12/2015	Freight from Jason Signs (Caravan Industry Australia) to Three Springs,	36.06	
<b>Veolia Environmental Services</b>				
EFT12523	11/01/2016	Monthly Account		5,413.82
INV	27/12/2015	Weekly Bin Collection - 01/12/2015, 08/12/2015, 15/12/2015,	5,413.82	

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>INV Amount</b>	<b>Amount</b>
<b>Canine Control (Trepheene Pty Ltd)</b>				
EFT12524	11/01/2016	Ranger Services		1,116.50
INV 560	23/12/2015	Ranger Services for Monday 21st December 2015 - Follow up on	1,116.50	
<b>Covs Parts Pty Ltd</b>				
EFT12525	11/01/2016	Monthly Account		780.79
INV 7020815	07/12/2015	Optima B/Y Airline 10mmx20m for TS5005	52.61	
INV 7068538	18/12/2015	Duraled Side Marker (Pack of 4) (LED), Mudflap, White x 2	126.17	
INV 7052040	07/12/2015	Long Ram Jack for TS5005, Freight Charge for Long Ram Jack for	164.14	
INV 7015128	04/12/2015	Titan GT1 Pro Flex 5W30 20L for TS125, Spill Fix 20Kg x 2, CT14	437.87	
<b>DK &amp; CK Contracting</b>				
EFT12526	11/01/2016	Contractor		10,769.00
INV 82	07/01/2016	3 Howard - Supply and Fit Gyproc and Cornice (Gyproc all walls in	9,900.00	
INV 83	07/01/2016	Doctors Surgery - Replace Damaged Ceiling (Water Damage) and	869.00	
<b>LGIS Risk Management</b>				
EFT12527	11/01/2016	Account		19.80
INV	21/12/2015	Load Restraint Guides @ \$9.00 Each	19.80	
<b>Health Insurance Fund (HIF) of WA (Inc)</b>				
EFT12528	11/01/2016	Payroll deductions		94.70
INV	29/12/2015	Payroll Deduction for 29/12/2015	94.70	
<b>Lo-Go Appointments</b>				
EFT12529	11/01/2016	Acting DCEO Placement Charge		8,936.93
INV	25/11/2015	Placement of Adrian Byrne - Acting DCEO. Cash Component =	8,936.93	
<b>Leeman Plumbing &amp; Excavation</b>				
EFT12530	11/01/2016	Contractor		336.60
INV	22/12/2015	Test RPZ at Glyde Street Standpipe, Found First Check Valve Fault -	336.60	
<b>Vidguard Security Systems</b>				
EFT12531	11/01/2016	Quarterly Account		135.00
INV	01/01/2016	Security Monitoring Fees 01/01/2016 to 31/03/2016 - Shire Admin	135.00	
<b>McLeods</b>				
EFT12532	11/01/2016	Legal Matters		290.62
INV 89992	23/12/2015	Acquisition of Land for Intersection Improvements: Three Springs -	290.62	
<b>Marketforce Pty Ltd</b>				
EFT12533	11/01/2016	Advertising Account		252.67
INV 3945	23/12/2015	Advertisement in the Geraldton Guardian Friday 11/12/2015 for "Plant	252.67	
<b>Rossiter &amp; Co</b>				
EFT12534	11/01/2016	Monthly Account		342.25
INV DEC	17/12/2015	Steak - Shire Christmas Function, Sausages - Shire Christmas Function,	342.25	
<b>Sweetman's Hardware</b>				
EFT12535	11/01/2016	Monthly Account		816.93
INV 85A	31/12/2015	ULP for Mechanics Vehicle TS5011 for the Month of December 2015 -	816.93	
<b>Three Springs IGA</b>				
EFT12536	11/01/2016	Monthly Account		1,087.59
INV	31/12/2015	Milk, Bag Party Mix Lollies, Bag of Snakes, Bag of Minties, Freddo	332.46	
INV	31/12/2015	Water Crackers sesame 125 Gm, Aus/Gold Camembert Cheese, B/Gold	755.13	
<b>Three Springs Rural Services</b>				
EFT12537	11/01/2016	Monthly Account		1,544.17
INV 29459	21/12/2015	Elbow Threaded Poly MI x FI 1 1/2", Socket Reducing 2" x 1 1/2"	14.35	
INV 29435	18/12/2015	Axis 63mm SS Wrap Around Mount for TS5001	31.95	
INV 29458	21/12/2015	CAMLOCK NYGLAS TYPE A 50MM 2", NIPPLE REDUCING 2" X 1	584.91	
INV 29510	24/12/2015	Hunter G/Drive 100MM Popup x 2, Solenoid 12v Coil Only x 2, Orbit 6	345.75	
INV 29454	21/12/2015	20 x Standard 150mm Domed Top 1.2m Pine Bollards for Mainstreet	554.40	
INV 29473	22/12/2015	Socket 1 1/4" Threaded Poly for Transfer Pump, Socket 1 1/2" Threaded	12.81	
<b>Van't Veer Services</b>				
EFT12538	11/01/2016	Monthly Account		37.29
INV 430	30/12/2015	Postage Charges for December 2015, Kingsgrove WTV 2016 Dinner (Pool	37.29	

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<b>WA Treasury Corporation</b>				
EFT12539	11/01/2016	Government Guarantee Fee for Loans 156, 157, 159 & 160		1,841.89
INV GFEE	01/01/2016	Government Guarantee Fee for Period Ending 31/12/2015 - Loan 156	1,841.89	
<b>Builders Registration Board</b>				
EFT12540	15/01/2016	BRB RETURN - 01 DECEMBER 2015 TO 15 JANUARY 2016		113.30
INV TBRB	15/01/2016	BRB Levy - 40 Mayrhofer Street, Builders Registration Board (BRB)	113.30	
<b>Australian Taxation Office</b>				
EFT12541	21/01/2016	BAS Remittance for December 2015		16,722.00
INV BAS 12	31/12/2015	BAS Remittance for December 2015, BAS Remittance for December	16,722.00	
<b>Australian Services Union (A.S.U.)</b>				
EFT12542	21/01/2016	Payroll deductions		51.60
INV	12/01/2016	Payroll Deduction for 12/01/2016	51.60	
<b>Child Support Agency</b>				
EFT12543	21/01/2016	Payroll deductions		648.49
INV	12/01/2016	Payroll Deduction for 12/01/2016	648.49	
<b>Courier Australia</b>				
EFT12544	21/01/2016	Freight Account Various		120.29
INV 0245	15/01/2016	Freight from PCS to Three Springs - Cr Tablet and Spare Charger,	45.74	
INV 0244	08/01/2016	Freight from Three Springs to State Laboratory (Path West) - Pool Water	57.88	
INV 0243	01/01/2016	Freight from Westrac to Three Springs - Part TS5008	16.67	
<b>Cancer Council Western Australia</b>				
EFT12545	21/01/2016	Annual Sunscreen Order		120.35
INV 6019713	07/01/2016	Everyday Sunscreen Range SPF30+ 1 Litre Pump Pack, Postage &	120.35	
<b>Canine Control (Trephleene Pty Ltd)</b>				
EFT12546	21/01/2016	Ranger Sevices		2,233.00
INV 573	07/01/2016	Ranger Services for Thursday 7th January 2016 - Received Phone	1,116.50	
INV 579	19/01/2016	Ranger Services for Tuesday 19th January 2016 - Two Written	1,116.50	
<b>Covs Parts Pty Ltd</b>				
EFT12547	21/01/2016	Parts Account		73.70
INV 7110851	07/01/2016	12V Driving Light Harness for TS5001	73.70	
<b>GH Country Couriers</b>				
EFT12548	21/01/2016	Freight Account		28.33
INV #223730	23/12/2015	Freight from Truckline Geraldton to Three Springs - Parts TS5002 (80%),	28.33	
<b>Frank Gilmour Pest Control</b>				
EFT12549	21/01/2016	Contractor		121.00
INV 11900	05/01/2016	Treat Feral Bees in Tree at the Front of The Swimming Pool	121.00	
<b>Health Insurance Fund (HIF) of WA (Inc)</b>				
EFT12550	21/01/2016	Payroll deductions		94.70
INV	12/01/2016	Payroll Deduction for 12/01/2016	94.70	
<b>RN &amp; LM Hebiton</b>				
EFT12551	21/01/2016	Contractor		1,650.00
INV 169	18/01/2016	5 Days Water Cart Hire for Bunney Road	1,650.00	
<b>Starick Tyres</b>				
EFT12552	21/01/2016	Monthly Account		1,077.98
INV 18716	30/12/2015	02/12/2015 - 225/65R17" Toyo Proces C100 102H Tyres Fitted &	1,077.98	
<b>North Midlands Maintenance</b>				
EFT12553	21/01/2016	Accommodation Rental Charge		1,065.00
INV	16/01/2016	Rent for 39 Mayrhofer Street from 29/11/2015 to 19/12/2015 - Casual	1,065.00	
<b>Perfect Computer Solutions</b>				
EFT12554	21/01/2016	Computer and IT Services		255.00
INV 21172	14/01/2016	07/01/2016 - Investigate Fault with Cr Lane Tablet - Fault found.	255.00	
<b>Reliance Petroleum</b>				
EFT12555	21/01/2016	Monthly Account		394.26
INV	31/12/2015	ULP for OTS - 57 Litres, Diesel for 002TS - 36.38, 93.62, 66.64 & 40.78	395.53	
INV	03/01/2016	Credit Adjustment - Discount Granted on Fuel Costs (L0000615)	1.27	

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>INV Amount</b>	<b>Amount</b>
<b>Sigma Chemicals</b>				
EFT12556	21/01/2016	Swimming Pool Chemicals		3,822.88
INV	15/01/2016	Pallet, HYDROCHLORIC ACID 28% TECH 20LT, 20LT DG DRUM	75.31	
INV	15/01/2016	CAL HYPO PULSAR BRIQ 20KG 7GM TAB, Pallet, COMPARATOR	3,671.58	
INV	19/01/2016	Replacement Photometer 9 Tube 75MM WHT LID PT595/5 x 4 for	75.99	
<b>Sweetman's Hardware</b>				
EFT12557	21/01/2016	Monthly Account		17.30
INV 85B	11/12/2015	32 x 9.6 pop Rivets for installing Safety boards in Crib Room, Workshop,	17.30	
<b>Hill Padua Pty Ltd - C F Thomas &amp; Co</b>				
EFT12558	21/01/2016	Sand Charges		1,012.00
INV 340	12/01/2016	460m3 Yellow Sand Taken from Pit on Telegraph Road	1,012.00	
<b>Truckline</b>				
EFT12559	21/01/2016	Parts Account		322.07
INV 5495359	23/12/2015	Brass Adj Fire Nozzle x 1 TS5002, 2" x 1 1/2" Nipple x 1 TS5002, BQ/C	322.07	
<b>Three Springs Rural Services</b>				
EFT12560	21/01/2016	Monthly Account		108.48
INV 29673	18/01/2016	Camlock Nyglas Type C 75mm 3" for Fire pump on Fire Trailer	35.50	
INV 29701	19/01/2016	Credit for Returned Camlock Nyglas Type C 75mm 3" for Fire pump on	-35.50	
INV 29656	14/01/2016	Joiner Rural Poly 1 1/2" Philmac for Pool Retic, Conversion Kit 3g rural -	50.00	
INV 29652	13/01/2016	Joiner Rural Poly 1 1/2" Philmac for Pool Retic	15.75	
INV 29663	15/01/2016	Credit for Returned Joiner Rural Poly 1 1/2" Philmac for Pool Retic	-15.75	
INV 29492	23/12/2015	Neta Joiner Barbed 13mm for Parks and Gardens Retic, Ratchet Clip	37.02	
INV 29700	19/01/2016	Plug 10mm Pkt 2 - TS5005 12M Grader, Hex Plug 15mm Pkt 2 - TS5005	8.21	
INV 296743	18/01/2016	Tee FI 2" Threaded Poly - TS7002 Pig Trailer, Plug Poly Threaded 2" -	13.25	
<b>Three Springs Family Practice</b>				
EFT12561	21/01/2016	Pre-Employment Medical		407.01
INV	11/01/2016	Pre-Employment Medical for Truck Driver/General Hand, Audiometric	407.01	
<b>Westrac Pty Ltd</b>				
EFT12562	21/01/2016	Parts Account		3,777.76
INV	31/12/2015	Right Hand Fender for Cat Loader TS5008	419.02	
INV	13/01/2016	5d-9553 Cutting Edges (50%) TS5006 120H Grader, 5d-9553 Cutting	3,358.74	
<b>Afgri Equipment Pty Ltd</b>				
EFT12563	21/01/2016	Vehicle Servicing		95.10
INV 703972	11/12/2015	Carry out Annual Vehicle License Examination for Community Bus	95.10	
<b>Department Of Transport - Daily Licensing</b>				
EFT12564	31/01/2016	POLICE LICENSING PAYMENTS FOR JANUARY 2016		28,028.10
INV T1	31/01/2016	Police Licensing 04/01/2015, Police Licensing 05/01/2016, Police	28,028.10	
<b>SG Fleet Pty Ltd</b>				
DD10203.1	15/01/2016	CESM Vehicle Lease		1,649.46
INV	31/12/2015	Lease for CESM Vehicle - Ford Ranger PX MY14 (1/15) 3.2 TDCi XL	1,649.46	
<b>Commander Australia</b>				
DD10204.1	15/01/2016	Monthly Account		46.92
INV	28/12/2015	Commander Contract (System Rental) 16/01/2016 to 15/02/2016 - Depot	46.92	
<b>The Trustee for the RL &amp; JMA Ryan Superannuation Fund</b>				
DD10209.1	12/01/2016	Payroll deductions		438.94
INV SUPER	12/01/2016	Super. for 502 12/01/2016	287.58	
INV	12/01/2016	Payroll Deduction for 12/01/2016	151.36	
<b>WA Super</b>				
DD10209.2	12/01/2016	Payroll deductions		3,114.26
INV	12/01/2016	Payroll Deduction for 12/01/2016	344.25	
INV	12/01/2016	Payroll Deduction for 12/01/2016	36.55	
INV SUPER	12/01/2016	Super. for 12/01/2016	2,382.95	
INV	12/01/2016	Payroll Deduction for 12/01/2016	350.51	
<b>Australian Super</b>				
DD10209.3	12/01/2016	Superannuation contributions		141.64

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>INV Amount</b>	<b>Amount</b>
		<b>Australian Super</b>		
INV SUPER	12/01/2016	Super. for 65356135 12/01/2016	141.64	
		<b>The Trustee for Every Superannuation Fund</b>		
DD10209.4	12/01/2016	Superannuation contributions		255.77
INV SUPER	12/01/2016	Super. for 12/01/2016	255.77	
		<b>Cbus Super</b>		
DD10209.5	12/01/2016	Superannuation contributions		173.63
INV SUPER	12/01/2016	Super. for 6134257 12/01/2016	173.63	
		<b>AMP Life Limited (AMP Flexible Super)</b>		
DD10209.6	12/01/2016	Superannuation contributions		173.63
INV SUPER	12/01/2016	Super. for V5223298-V 12/01/2016	173.63	
		<b>Sunsuper Superannuation Fund</b>		
DD10209.7	12/01/2016	Superannuation contributions		190.01
INV SUPER	12/01/2016	Super. for 900312553 12/01/2016	190.01	
		<b>The Trustee for the RL &amp; JMA Ryan Superannuation Fund</b>		
DD10228.1	26/01/2016	Payroll deductions		494.30
INV SUPER	26/01/2016	Super. for 502 26/01/2016	323.85	
INV	26/01/2016	Payroll Deduction for 26/01/2016	170.45	
		<b>WA Super</b>		
DD10228.2	26/01/2016	Payroll deductions		2,992.96
INV	26/01/2016	Payroll Deduction for 26/01/2016	292.44	
INV	26/01/2016	Payroll Deduction for 26/01/2016	36.55	
INV SUPER	26/01/2016	Super. for 26/01/2016	2,313.46	
INV	26/01/2016	Payroll Deduction for 26/01/2016	350.51	
		<b>AMP Life Limited (AMP Flexible Super)</b>		
DD10228.3	26/01/2016	Superannuation contributions		457.72
INV	26/01/2016	Payroll Deduction for 26/01/2016	81.17	
INV SUPER	26/01/2016	Super. for 26/01/2016	376.55	
		<b>Australian Super</b>		
DD10228.4	26/01/2016	Superannuation contributions		122.43
INV SUPER	26/01/2016	Super. for 26/01/2016	122.43	
		<b>The Trustee for Every Superannuation Fund</b>		
DD10228.5	26/01/2016	Superannuation contributions		255.77
INV SUPER	26/01/2016	Super. for 26/01/2016	255.77	
		<b>Cbus Super</b>		
DD10228.6	26/01/2016	Superannuation contributions		173.63
INV SUPER	26/01/2016	Super. for 26/01/2016	173.63	
		<b>Sunsuper Superannuation Fund</b>		
DD10228.7	26/01/2016	Superannuation contributions		190.01
INV SUPER	26/01/2016	Super. for 26/01/2016	190.01	
		<b>National Mastercard</b>		
DD10230.1	27/01/2016	Monthly Credit Card Account		18.00
INV	22/12/2015	Card Fee - SJY, Card Fee - ADT	18.00	

**REPORT TOTALS**

<b>Bank Code</b>	<b>Bank Name</b>	<b>TOTAL</b>
L	POLICE LICENSING	28,028.10
M	MUNICIPAL BANK	93,982.42
T	TRUST BANK	113.30

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
TOTAL				122,123.82

### National Business Mastercard

22 December, 2015 to 20 January, 2016

#### Chief Executive Officer

NIL	\$	-
	\$	-

#### Deputy Chief Executive Officer

NIL	\$	-
	\$	-

Bank Charges	\$	18.00
	\$	<b>18.00</b>

<b>Total Direct Debit Payment made on 27/01/2016</b>	\$	<b>18.00</b>
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### Police Licensing

Direct Debits from Trust Account

1 January, 2016 to 31 January, 2016

Monday, 4 January 2016	\$	9,483.10
Tuesday, 5 January 2016	\$	883.60
Wednesday, 6 January 2016	\$	1,673.55
Thursday, 7 January 2016	\$	413.25
Friday, 8 January 2016	\$	763.10
Monday, 11 January 2016	\$	397.60
Tuesday, 12 January 2016	\$	624.15
Wednesday, 13 January 2016	\$	106.00
Thursday, 14 January 2016	\$	785.40
Friday, 15 January 2016	\$	617.50
Monday, 18 January 2016	\$	5,577.45
Tuesday, 19 January 2016	\$	930.75
Wednesday, 20 January 2016	\$	1,126.20
Thursday, 21 January 2016	\$	1,654.90
Friday, 22 January 2016	\$	1,026.20
Monday, 25 January 2016	\$	1,148.65
Wednesday, 27 January 2016	\$	816.70
Thursday, 28 January 2016	\$	1,959.45
Friday, 29 January 2016	\$	6,386.65
	\$	<b>36,374.20</b>



## **Bank Fees**

### **Direct Debits from Muni Account**

**1 January, 2016 to 31 January, 2016**

Total direct debited from Municipal Account	<b>\$</b>	<b>172.07</b>
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## **Payroll**

### **Direct Payments from Muni Account**

**1 January, 2016 to 31 January, 2016**

Wednesday, 13 January 2016	<b>\$</b>	<b>29,900.38</b>
Wednesday, 27 January 2016	<b>\$</b>	<b>25,131.25</b>
	<b>\$</b>	<b>55,031.63</b>

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

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

**11.1 ELECTED MEMBERS**

**11.2 STAFF**

#### **12. QUESTIONS BY MEMBERS WITHOUT NOTICE**

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

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

**The Next Ordinary Council Meeting will be held on Wednesday 16<sup>th</sup> March 2016 at 1.30pm.**

#### **15. CONFIDENTIAL ITEMS**

**Officer Recommendation;  
That Council close the meeting to members of the public to discuss  
Confidential items.**

#### **15.1.1 APPOINTMENT OF MANAGER OF FINANCE AND APPROVAL OF CONTRACT**

**Agenda Reference:** CEO 02/16-05  
**Location/Address:** Shire of Three Springs  
**Name of Applicant:** Shire of Three Springs  
**File Reference:** ADM0061  
**Disclosure of Interest:** Nil  
**Date:** 10<sup>th</sup> February 2016  
**Author:** Sylvia Yandle - CEO

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

**CONFIDENTIAL ITEM: Appointment of Manager of Finance and approval of Contract.**

Reason for Confidentiality - Local Government Act 1995: Section 5.23(2) (c), "a contract entered into, or which may be entered into by the local government".

#### **15.1.2 THREE SPRINGS/ENEABBA ROAD AND NEBRU ROAD INTERSECTION**

**Agenda Reference:** CEO 02/16 - 06  
**Location/Address:** Three Springs/Eneabba Road and Neburu Road Intersection  
**Name of Applicant:** CS Legal  
**File Reference:** RG04  
**Disclosure of Interest:**  
**Date:** 11<sup>th</sup> February 2016  
**Author:** Sylvia Yandle CEO

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

**CONFIDENTIAL ITEM: Proposed acquisition of land for intersection improvements.**

Reason for Confidentiality - Local Government Act 1995: Section 5.23(2),  
(d) *legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting; and*  
(e) *a matter that if disclosed, would reveal —*  
(i) *a trade secret; or*  
(ii) *information that has a commercial value to a person;*

**Officer Recommendation;**  
**That Council re-open the meeting to members of the public after discussion of Confidential items.**

#### **16. MEETING CLOSURE**