



ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
12 FEBRUARY 2020





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WILDFLOWER COUNTRY

Three Springs Compliance Audit Return 2019

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
Local Government, Sport
and Cultural Industries

Three Springs - Compliance Audit Return 2019

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of section of relevant minutes.

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 2019?	N/A		Keith Woodward
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 2019?	N/A		Keith Woodward
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 2019?	N/A		Keith Woodward
4	s3.59(4)	Has the local government complied with public notice and publishing requirements of each proposal to commence a major trading undertaking or enter into a major land transaction for 2019?	N/A		Keith Woodward
5	s3.59(5)	Did the Council, during 2019, resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Keith Woodward



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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 2019?	N/A		Keith Woodward
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 2019?	N/A		Keith Woodward
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 2019?	N/A		Keith Woodward
4	s3.59(4)	Has the local government complied with public notice and publishing requirements of each proposal to commence a major trading undertaking or enter into a major land transaction for 2019?	N/A		Keith Woodward
5	s3.59(5)	Did the Council, during 2019, resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Keith Woodward



Department of
**Local Government, Sport
and Cultural Industries**

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?	Yes		Keith Woodward
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing?	Yes		Keith Woodward
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17?	Yes		Keith Woodward
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations?	Yes		Keith Woodward
5	s5.18	Has Council reviewed delegations to its committees in the 2018/2019 financial year?	Yes		Keith Woodward
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		Keith Woodward
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority?	Yes		Keith Woodward
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing?	Yes		Keith Woodward
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Keith Woodward
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	Non revoked	Keith Woodward
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees?	Yes		Keith Woodward
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 2018/2019 financial year?	Yes		Keith Woodward
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?	No		Keith Woodward

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		Keith Woodward
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		Keith Woodward



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
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		Keith Woodward
4	s5.73	Where the CEO had an interest relating to a gift under section 5.71A(1), was written notice given to the Council?	N/A		Keith Woodward
5	s5.73	Where the CEO had an interest relating to a gift in a matter in respect of a report another employee is providing advice on under section 5.71A (3), was the nature of interest disclosed when the advice or report was provided?	N/A		Keith Woodward
6	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		Keith Woodward
7	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		Keith Woodward
8	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2019?	Yes		Keith Woodward
9	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2019?	Yes		Keith Woodward
10	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		Keith Woodward
11	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		Keith Woodward
12	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		Keith Woodward
13	s5.89A Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under section 5.71A, in the form prescribed in Administration Regulation 28A?	Yes		Keith Woodward
14	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		Keith Woodward
15	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		Keith Woodward



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No	Reference	Question	Response	Comments	Respondent
16	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		Keith Woodward
17	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		Keith Woodward
18	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		Keith Woodward
19	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees?	Yes		Keith Woodward

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
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))?	Yes		Keith Woodward
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?	No		Keith Woodward

Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1) (2)	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?	N/A		Keith Woodward
2	Elect Reg 30G(3) & (4)	Did the CEO remove any 'disclosure of gifts' forms relating to an unsuccessful candidate or a successful candidate that completed the term of office from the electoral gift register, and retain those forms separately for a period of at least 2 years?	N/A		Keith Woodward



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Finance					
No	Reference	Question	Response	Comments	Respondent
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		Keith Woodward
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?	N/A		Keith Woodward
3	s7.3(1)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor, a registered company auditor?	Yes	Appointed by OAG	Keith Woodward
4	s7.3(1), 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?	N/A		Keith Woodward
5	Audit Reg 10	Was the Auditor's report(s) for the financial year(s) ended 30 June received by the local government within 30 days of completion of the audit?	Yes		Keith Woodward
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2019 received by the local government by 31 December 2019?	Yes		Keith Woodward
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, did the local government, ensure that appropriate action was undertaken in respect of those matters?	Yes		Keith Woodward
8	S7.12A (4)	Where the auditor identified matters as significant in the auditor's report (prepared under s7.9(1) of the Act), did the local government prepare a report stating what action had been taken or it intended to take with respect to each of the matters and give a copy to the Minister within 3 months after receipt of the audit report?	Yes		Keith Woodward
9	S7.12A (4)	Within 14 days after the local government gave a report to the Minister under s7.12A(4) (b), did the CEO publish a copy of the report on the local government's official website?	Yes		Keith Woodward
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit?	N/A		Keith Woodward
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit?	N/A		Keith Woodward



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No	Reference	Question	Response	Comments	Respondent
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit?	Yes		Keith Woodward
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?	N/A		Keith Woodward
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		Keith Woodward

Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	20th June 2018	Keith Woodward
2	s5.56 Admin Reg 19DA (4)	Has the local government reviewed the Corporate Business Plan in the 2018-2019 Financial Year. If Yes, please provide date of Council meeting the review was adopted at?	No		Keith Woodward
3	s5.56 Admin Reg 19C	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	26th November 2018	Keith Woodward
4	s5.56 Admin Reg 19C (4)	Has the local government reviewed the current Strategic Community Plan. If Yes, please provide date of most recent review by Council in Comments. Note: If the current Strategic Community Plan was adopted after 1/1/2016, please respond N/A and provide adoption date in Comments?	N/A		Keith Woodward
5	S5.56 Admin Reg 19DA (3)	Has the local government developed an Asset Management Plan(s) that covers all asset classes. If Yes, please provide the date of the most recent Plan adopted by Council in Comments?	Yes	Incorporated with Strategic Resources plan 2016-2031	Keith Woodward
6	S5.56 Admin Reg 19DA (3)	Has the local government developed a Long Term Financial Plan. If Yes, please provide the adoption date of the most recent Plan in Comments?	Yes	Incorporated with Strategic Resources plan 2016-2031	Keith Woodward
7	S5.56 Admin Reg 19DA (3)	Has the local government developed a Workforce Plan. If Yes, please provide adoption date of the most recent Plan in comments?	Yes	Incorporated with Strategic Resources plan 2016-2031	Keith Woodward



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Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
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?	Yes		Keith Woodward
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		Keith Woodward
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		Keith Woodward
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)?	Yes		Keith Woodward
5	s5.37(2)	Did the CEO inform Council of each proposal to employ or dismiss a designated senior employee?	Yes		Keith Woodward



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Official Conduct					
No	Reference	Question	Response	Comments	Respondent
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?	N/A	CEO is complaints Officer	Keith Woodward
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	No complaints received.	Keith Woodward
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?	Yes		Keith Woodward
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		Keith Woodward
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		Keith Woodward
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		Keith Woodward



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Optional Questions

No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Local Government (Financial Management) Regulation 5 (2)(c) within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	Council OCM Feb 2020	Keith Woodward
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulation 17 within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	Council OCM Feb 2020	Keith Woodward
3	Financial Management Reg 5A.	Did the local government provide AASB 124 related party information in its annual report(s) tabled at an electors meeting(s) during calendar year 2019?	Yes		Keith Woodward
4	S6.4(3)	Did the local government submit to its auditor by 30 September 2019 the balanced accounts and annual financial report for the year ending 30 June 2019?	No	Extension granted by DLGSC	Keith Woodward

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
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		Keith Woodward
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	Did not enter into multiple contracts	Keith Woodward
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice?	Yes		Keith Woodward
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16?	Yes		Keith Woodward



Department of
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No	Reference	Question	Response	Comments	Respondent
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		Keith Woodward
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		Keith Woodward
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		Keith Woodward
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		Keith Woodward
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 and did the CEO make the tenders register available for public inspection?	Yes		Keith Woodward
10	F&G Reg 19	Did the CEO give each tenderer written notice advising particulars of the successful tender or advising that no tender was accepted?	Yes		Keith Woodward
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		Keith Woodward
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	Tenders only, no expression of interest	Keith Woodward
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	Tenders only, no expression of interest	Keith Woodward
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest, a notice in writing in accordance with Functions & General Regulation 24?	N/A	Tenders only, no expression of interest	Keith Woodward
15	F&G Reg 24AC (1) & (2)	Has the local government established a policy on procurement of goods and services from pre-qualified suppliers in accordance with the regulations?	No		Keith Woodward
16	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice?	N/A	No invite for panel undertaken.	Keith Woodward
17	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	No invite for panel undertaken.	Keith Woodward



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No	Reference	Question	Response	Comments	Respondent
18	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	No invite for panel undertaken.	Keith Woodward
19	F&G Reg 24AD(6)	If the local government 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, given notice of the variation?	N/A	No invite for panel undertaken.	Keith Woodward
20	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	No invite for panel undertaken.	Keith Woodward
21	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	No invite for panel undertaken.	Keith Woodward
22	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	No invite for panel undertaken.	Keith Woodward
23	F&G Reg 24AI	Did the CEO 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	No invite for panel undertaken.	Keith Woodward
24	F&G Reg 24E	Where the local government gave a regional price preference, did the local government comply with the requirements of F&G Reg 24E including the preparation of a regional price preference policy?	No		Keith Woodward
25	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?	No		Keith Woodward
26	F&G Reg 11A	Does the local government have a current purchasing policy that comply with F&G Reg 11A(3) 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		Keith Woodward



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No	Reference	Question	Response	Comments	Respondent
27	F&G Reg 11A	Did the local government comply with it's current purchasing policy in relation to the supply of goods or services where the consideration under the contract is, or is expected to be \$150,000 or less or worth \$150,000 or less?	Yes		Keith Woodward

I certify this Compliance Audit return has been adopted by Council at its meeting on _____

Signed Mayor / President, Three Springs

Signed CEO, Three Springs

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



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Delegation of Power / Duty					
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2	s5.16, 5.17, 5.18	Were all delegations to committees in writing?	Yes		Keith Woodward
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17?	Yes		Keith Woodward
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations?	Yes		Keith Woodward
5	s5.18	Has Council reviewed delegations to its committees in the 2018/2019 financial year?	Yes		Keith Woodward
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		Keith Woodward
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority?	Yes		Keith Woodward
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing?	Yes		Keith Woodward
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Keith Woodward
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A	Non revoked	Keith Woodward
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees?	Yes		Keith Woodward
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 2018/2019 financial year?	Yes		Keith Woodward
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?	No		Keith Woodward
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		Keith Woodward
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		Keith Woodward

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Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



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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		Keith Woodward
4	s5.73	Where the CEO had an interest relating to a gift under section 5.71A(1), was written notice given to the Council?	N/A		Keith Woodward
5	s5.73	Where the CEO had an interest relating to a gift in a matter in respect of a report another employee is providing advice on under section 5.71A (3), was the nature of interest disclosed when the advice or report was provided?	N/A		Keith Woodward
6	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		Keith Woodward
7	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		Keith Woodward
8	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2019?	Yes		Keith Woodward
9	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2019?	Yes		Keith Woodward
10	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		Keith Woodward
11	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		Keith Woodward
12	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		Keith Woodward
13	s5.89A Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under section 5.71A, in the form prescribed in Administration Regulation 28A?	Yes		Keith Woodward
14	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		Keith Woodward
15	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		Keith Woodward

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of
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No	Reference	Question	Response	Comments	Respondent
16	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		Keith Woodward
17	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		Keith Woodward
18	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		Keith Woodward
19	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees?	Yes		Keith Woodward

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
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))?	Yes		Keith Woodward
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?	No		Keith Woodward

Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1) (2)	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?	N/A		Keith Woodward
2	Elect Reg 30G(3) & (4)	Did the CEO remove any 'disclosure of gifts' forms relating to an unsuccessful candidate or a successful candidate that completed the term of office from the electoral gift register, and retain those forms separately for a period of at least 2 years?	N/A		Keith Woodward

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Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



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Finance					
No	Reference	Question	Response	Comments	Respondent
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		Keith Woodward
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?	N/A		Keith Woodward
3	s7.3(1)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor, a registered company auditor?	Yes	Appointed by OAG	Keith Woodward
4	s7.3(1), 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?	N/A		Keith Woodward
5	Audit Reg 10	Was the Auditor's report(s) for the financial year(s) ended 30 June received by the local government within 30 days of completion of the audit?	Yes		Keith Woodward
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2019 received by the local government by 31 December 2019?	Yes		Keith Woodward
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, did the local government, ensure that appropriate action was undertaken in respect of those matters?	Yes		Keith Woodward
8	S7.12A (4)	Where the auditor identified matters as significant in the auditor's report (prepared under s7.9(1) of the Act), did the local government prepare a report stating what action had been taken or it intended to take with respect to each of the matters and give a copy to the Minister within 3 months after receipt of the audit report?	Yes		Keith Woodward
9	S7.12A (4)	Within 14 days after the local government gave a report to the Minister under s7.12A(4) (b), did the CEO publish a copy of the report on the local government's official website?	Yes		Keith Woodward
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit?	N/A		Keith Woodward
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit?	N/A		Keith Woodward

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No	Reference	Question	Response	Comments	Respondent
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit?	Yes		Keith Woodward
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?	N/A		Keith Woodward
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		Keith Woodward

Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	20th June 2018	Keith Woodward
2	s5.56 Admin Reg 19DA (4)	Has the local government reviewed the Corporate Business Plan in the 2018-2019 Financial Year. If Yes, please provide date of Council meeting the review was adopted at?	No		Keith Woodward
3	s5.56 Admin Reg 19C	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	26th November 2018	Keith Woodward
4	s5.56 Admin Reg 19C (4)	Has the local government reviewed the current Strategic Community Plan. If Yes, please provide date of most recent review by Council in Comments. Note: If the current Strategic Community Plan was adopted after 1/1/2016, please respond N/A and provide adoption date in Comments?	N/A		Keith Woodward
5	S5.56 Admin Reg 19DA (3)	Has the local government developed an Asset Management Plan(s) that covers all asset classes. If Yes, please provide the date of the most recent Plan adopted by Council in Comments?	Yes	Incorporated with Strategic Resources plan 2016-2031	Keith Woodward
6	S5.56 Admin Reg 19DA (3)	Has the local government developed a Long Term Financial Plan. If Yes, please provide the adoption date of the most recent Plan in Comments?	Yes	Incorporated with Strategic Resources plan 2016-2031	Keith Woodward
7	S5.56 Admin Reg 19DA (3)	Has the local government developed a Workforce Plan. If Yes, please provide adoption date of the most recent Plan in comments?	Yes	Incorporated with Strategic Resources plan 2016-2031	Keith Woodward

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Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
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?	Yes		Keith Woodward
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		Keith Woodward
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		Keith Woodward
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)?	Yes		Keith Woodward
5	s5.37(2)	Did the CEO inform Council of each proposal to employ or dismiss a designated senior employee?	Yes		Keith Woodward

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Official Conduct					
No	Reference	Question	Response	Comments	Respondent
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?	N/A	CEO is complaints Officer	Keith Woodward
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	No complaints received.	Keith Woodward
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?	Yes		Keith Woodward
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		Keith Woodward
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		Keith Woodward
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		Keith Woodward

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Optional Questions					
No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Local Government (Financial Management) Regulation 5 (2)(c) within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	Council OCM Feb 2020	Keith Woodward
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulation 17 within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	Council OCM Feb 2020	Keith Woodward
3	Financial Management Reg 5A.	Did the local government provide AASB 124 related party information in its annual report(s) tabled at an electors meeting(s) during calendar year 2019?	Yes		Keith Woodward
4	S6.4(3)	Did the local government submit to its auditor by 30 September 2019 the balanced accounts and annual financial report for the year ending 30 June 2019?	No	Extension granted by DLGSC	Keith Woodward

Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
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		Keith Woodward
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	Did not enter into multiple contracts	Keith Woodward
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice?	Yes		Keith Woodward
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16?	Yes		Keith Woodward

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No	Reference	Question	Response	Comments	Respondent
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		Keith Woodward
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		Keith Woodward
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		Keith Woodward
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		Keith Woodward
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 and did the CEO make the tenders register available for public inspection?	Yes		Keith Woodward
10	F&G Reg 19	Did the CEO give each tenderer written notice advising particulars of the successful tender or advising that no tender was accepted?	Yes		Keith Woodward
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		Keith Woodward
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	Tenders only, no expression of interest	Keith Woodward
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	Tenders only, no expression of interest	Keith Woodward
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest, a notice in writing in accordance with Functions & General Regulation 24?	N/A	Tenders only, no expression of interest	Keith Woodward
15	F&G Reg 24AC (1) & (2)	Has the local government established a policy on procurement of goods and services from pre-qualified suppliers in accordance with the regulations?	No		Keith Woodward
16	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice?	N/A	No invite for panel undertaken.	Keith Woodward
17	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	No invite for panel undertaken.	Keith Woodward

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No	Reference	Question	Response	Comments	Respondent
18	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	No invite for panel undertaken.	Keith Woodward
19	F&G Reg 24AD(6)	If the local government 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, given notice of the variation?	N/A	No invite for panel undertaken.	Keith Woodward
20	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	No invite for panel undertaken.	Keith Woodward
21	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	No invite for panel undertaken.	Keith Woodward
22	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	No invite for panel undertaken.	Keith Woodward
23	F&G Reg 24AI	Did the CEO 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	No invite for panel undertaken.	Keith Woodward
24	F&G Reg 24E	Where the local government gave a regional price preference, did the local government comply with the requirements of F&G Reg 24E including the preparation of a regional price preference policy?	No		Keith Woodward
25	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?	No		Keith Woodward
26	F&G Reg 11A	Does the local government have a current purchasing policy that comply with F&G Reg 11A(3) 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		Keith Woodward

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No	Reference	Question	Response	Comments	Respondent
27	F&G Reg 11A	Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract is, or is expected to be \$150,000 or less or worth \$150,000 or less?	Yes		Keith Woodward

I certify this Compliance Audit return has been adopted by Council at its meeting on _____

Signed Mayor / President, Three Springs

Signed CEO, Three Springs



**MINUTES
OF THE
AUDIT COMMITTEE OF COUNCIL MEETING
WEDNESDAY
05 FEBRUARY 2020 @5.15PM**



SHIRE OF THREE SPRINGS
MINUTES OF THE AUDIT COMMITTEE MEETING
HELD IN THE COUNCIL CHAMBERS, THREE SPRINGS
ON WEDNESDAY 5 FEBRUARY, 2020

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS	3
2. RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE.....	3
3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE.....	3
4. PUBLIC QUESTION TIME	3
5. APPLICATIONS FOR LEAVE OF ABSENCE	3
6. CONFIRMATION OF PREVIOUS MEETING MINUTES	3
7. ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION.....	3
8. ANNOUNCEMENTS/REPORTS OF ELECTED MEMBERS.....	4
9. PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS	4
10. REPORTS OF OFFICERS	5
10.1 Regulation 17, Financial Management Review and the Compliance Audit Return	
11. TIME AND DATE OF NEXT MEETING.....	9

MINUTES OF THE AUDIT COMMITTEE MEETING HELD IN THE COUNCIL CHAMBERS ON 5 FEBRUARY 2020

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Shire President declared the meeting open at 5.18pm

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

	Attendance	Apologies	Approved Leave of Absences
Councillor Lane			
Councillor Connaughton			
Councillor Heal			
Councillor Mutter			
Councillor Mills			
Councillor Ennor			February 2020
Councillor Eva			
Chief Executive Officer			
Deputy Chief Executive Officer			
Manager Works			
Minutes Clerk			

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4. PUBLIC QUESTION TIME

Nil

5. APPLICATIONS FOR LEAVE OF ABSENCE

		OCM Month	Moved	Seconded	Vote	Date
5.1	Cr. Ennor	February	Cr.	Cr.		
5.2	Cr.		Cr.	Cr.		
5.3	Cr.		Cr.	Cr.		

6. CONFIRMATION OF PREVIOUS MEETING MINUTES

That the Minutes of the previous Audit Committee meeting are confirmed as true and accurate record of proceedings.

		Date	Moved	Seconded	Vote
6.1	Minutes of Audit Committee Meeting	11 December 2019	Cr. Connaughton	Cr. Mutter	5/0

(Note: Cr. Heal arrived at 5.21pm)

7. ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

Nil

8. ANNOUNCEMENTS/REPORTS OF ELECTED MEMBERS

Councillor	Activity
Cr. Lane	
Cr. Connaughton	
Cr. Heal	
Cr. Mutter	
Cr. Mills	
Cr. Ennor	
Cr. Eva	

9. PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

Nil

Unconfirmed

10. Audit Committee

Regulation 17, Financial Management Review and the Compliance Audit Return	
Agenda Reference:	CEO
Location/Address:	Shire of Three Springs
Name of Applicant:	Shire of Three Springs
File Reference:	ADM0057
Disclosure of Interest:	Nil
Date:	5 February 2020
Author:	Chief Executive Officer, Keith Woodward
Attachment (s):	<p>The Review of Regulation 17 Financial Management, Risk Management, Legislative Compliance and Internal Controls Report; for period ending 31 December 2019. Confidential Attachment A.</p> <p>The Compliance Audit Return for period ending 2019.</p>

Council Role:

- ☐ Advocacy When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
- ☐ Executive The substantial direction setting and oversight role of the Council e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
- ☒ Legislative Includes adopting local laws, local planning schemes and policies.
- ☐ Review When Council reviews decisions made by Officers.
- ☐ Quasi-judicial When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g. local planning applications, building permits, other permits/licences (e.g. under Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).

Report Purpose:

That the Audit Committee:

1. Receive the Review of *Regulation 17, Financial Management, Risk Management, Legislative Compliance and Internal Controls Report* for period ending 31 December 2019 report given by the Chief Executive Officer (CEO).
2. Endorse the *Compliance Audit Return* for period ending 31 December 2019.
3. Recommend that the CEO present the 5 February 2020 Audit Committee Meeting Report, the associated Minutes and the attached *Regulation 17* and the *Compliance Audit Return* reports at the February 2020 Ordinary Council Meeting.
4. Recommend that Council, adopt and record in the minutes of the February 2020 Ordinary Council Meeting the:
 - 5 February 2020 Audit Committee minutes, the *Review of Regulation 17, Financial Management, Risk Management, Legislative Compliance and Internal Controls Report* and the *Compliance Audit Return* for period ending 31 December 2019.
5. The CEO report back to Council by December 2020 confirming that the 'matters' identified for improvement in the *Regulation 17, Financial Management, Risk Management, Legislative Compliance and Internal Controls Report* have been appropriately managed to comply with legislation.

Background:

The CEO is to review the appropriateness and effectiveness of a Local Government's systems and procedures. This process is prescribed in the Local Government (Audit) Regulation 1996) s. 14, 16 & 17.

Officer's Comment:

The Audit Committee note the Shire of Three Springs Risk Report detailed in Confidential Attachment A.

Consultation:

Nil

Statutory Environment:

Local Government (Audit) Regulation 1996) s. 14, 16 & 17.

The Local Government (Audit) Regulations 1996 regulation 14 and 17 states that:

14. Compliance audits by local governments

- (1) *A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.*
- (2) *After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.*
- (3A) *The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.*

- (3) *After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —*
- (a) *presented to the council at a meeting of the council; and*
 - (b) *adopted by the council; and*
 - (c) *recorded in the minutes of the meeting at which it is adopted.*

16. Functions of audit committee

- (c) to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to —*
- (i) report to the council the results of that review; and*
 - (ii) give a copy of the CEO's report to the council*

17. CEO to review certain systems and procedures

- (1) *The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —*
- (a) *risk management; and*
 - (b) *internal control; and*
 - (c) *legislative compliance.*
- (2) *The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.*
- (3) *The CEO is to report to the audit committee the results of that review.*

Policy Implications:

Council Policy 1100 Risk Management. The risk management objectives of this policy are:

- 1. *Optimise the achievement of our vision, mission, strategies, goals and objectives.*
- 2. *Provide transparent and formal oversight of the risk and control environment to enable effective decision making.*
- 3. *Enhance risk versus return within our risk appetite.*
- 4. *Embed appropriate and effective controls to mitigate risk.*
- 5. *Achieve effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.*
- 6. *Enhance organisational resilience.*
- 7. *Identify and provide for the continuity of critical operations*

The Good Governance in Practice Principles 'compliance and reporting' align with Council policy and legislation reducing organisation's risk.

Financial/Resources Implications:

Nil

Strategic Implications:

This item is relevant to the Councils approved 'Strategic Community Plan 2018-2028'

'Strategic Community Plan 2018-2028'.	
Council Objectives:	Outcome:
4. A long term strategically focused Shire that is efficient, respected and accountable.	4.3.2 Ensure compliance with all relevant legislation.

This item is relevant to the Councils approved 'Corporate Business Plan 2017 – 2021'.

'Corporate Business Plan 2017 – 2021'.	
Scope Statement:	Project Outputs:
Nil	

Voting Requirements:

Simple

Officer's Recommendation:

OFFICERS RECOMMENDATION and COUNCIL DECISION: 10.1
<p style="text-align: right;"><u>MOVED:</u> Cr. Eva <u>SECONDED:</u> Cr. Mutter</p> <p>That the Audit Committee:</p> <ol style="list-style-type: none"> 1. Receive the Review of <i>Regulation 17, Financial Management, Risk Management, Legislative Compliance and Internal Controls Report</i> for period ending 31 December 2019 report given by the Chief Executive Officer (CEO). 2. Endorse the <i>Compliance Audit Return</i> for period ending 31 December 2019. 3. Recommend that the CEO present the 5 February 2020 Audit Committee Meeting Report, the associated Minutes and the attached <i>Regulation 17</i> and the <i>Compliance Audit Return</i> reports at the February 2020 Ordinary Council Meeting. 4. Recommend that Council, adopt and record in the minutes of the February 2020 Ordinary Council Meeting the: <ul style="list-style-type: none"> • 5 February 2020 Audit Committee minutes, the <i>Review of Regulation 17, Financial Management, Risk Management, Legislative Compliance and Internal Controls Report</i> and the <i>Compliance Audit Return</i> for period ending 31 December 2019. 5. The CEO report back to Council by December 2020 confirming that the 'matters' identified for improvement in the <i>Regulation 17, Financial Management, Risk Management, Legislative Compliance and Internal Controls Report</i> have been appropriately managed to comply with legislation. <p style="text-align: right;">CARRIED: Voted: 6/0</p>

TIME AND DATE OF NEXT MEETING

The date and time of the next Audit Committee will be advised

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

Signed: _____

Presiding Officer

Date: 12 February 2020

Unconfirmed

Shire of Three Springs Capital Works 2019/20								
			Budget	Actual Cost	Variation	% Complete	Completion Date	Comment
1	Building	Child Care Facility	\$ 1,330,000.00	\$ 1,330,000.00	\$ -	100%	Feb-20	This project will consist of 3 sand pits with soft fall sand, 2 shade sales installed over 2 of them. Irrigated landscaping with 2 lawned areas will be constructed be the shire works crew
2	Buildings	Staff House Capital Maintenance	\$ 58,500.00	\$ 58,500.00	\$ -	80%	Jun-20	Part of the Shires staff housing Capital Program consisting of new fencing 65 Carter st, new carpet and vinyl to bedrooms and paint internal walls at 21 Franklin st, new vinyl flooring and dishwasher at 50 Carter street, external paint 58 Carter Street, Paint and patch ceiling whole of house, 21 Franklin streetPaint all internal Walls and ceilings doors and trims, install new aircon in kitchen tidy back yard and repair retaining wall
3	Buildings	Other Housing	\$ 25,000.00	\$ 25,000.00	\$ -	50%	Mar-20	Part of the Shires staff housing Capital Program consisting of Painting bedroom and living areas at 3 Howard place, new window treatments at 17 Glyde street
4	Building	Duffy Stores	\$ 25,000.00	\$ 25,000.00	\$ -	50%	May-20	According to the Strategic Community Plan community consultation, over 90% of the community ranked heritage as extremely or moderately important. Architect Bruce Sherwood of Eastman Poletti Sherwood Architects has been appointed as consultant, and is anticipating an initial visit in early December. "Wednesday 15 January saw Bruce Sherwood from EPS come down to do a walkthrough of Duffy's Store. Crs Mills and Connaughton joined SoTS CEO, MWS, DCEO and CDO. Bruce took copious notes and photos, and is currently compiling a report on the feasibility of restoring the Store, as well as demolishing the Billiard Saloon.
5	Building	Community Hall & Sports Pavilion	\$ 15,000.00	\$ 15,000.00	\$ -	50%	Mar-20	To upgrade the lights in the main hall and replacement of fridges and PA system
6	Buildings	Pavilion	\$ 5,000.00	\$ 5,000.00	\$ -	0%	Jun-20	Capital for replacement of equipment
7	Buildings	New Solar Panels - Pool	\$ 30,000.00	\$ 30,000.00	\$ -	50%	Apr-20	The proposal is to install 2 x 15kw sola inverters with an estimated 120 panels delivering 40kWp with a estimated annual saving of \$9500 and a cost recovery over 3 years. It will have a positive public image with the reduction of the carbon footprint due to renewable energy. Quotes recived, application sent for 40kva system
8	Buildings	Electrical Switchboard Upgrade	\$ 20,000.00	\$ 12,000.00	\$ 8,000.00	100%	Nov-19	This project is associated with electrical safety. Upgrade of breakers in the main switch board
9	Buildings	Workshop Shed Extension	\$ 50,000.00	\$ 50,000.00	\$ -	40%	Jun-20	This project is to extend the Worksoop allowing the mechanic to work indoors all year round. It will give us the ability to fit a car hoist and to fit full length trucks and graders over the pit.
10	Building	Visitor Centre	\$ 10,000.00	\$ 10,000.00	\$ -	50%	Mar-20	This projects to replace ceilings at the visitor centre
11	Furniture & Equipment	Pool Large Inflatable	\$ 20,000.00	\$ 13,612.50	\$ 6,387.50	95%	Dec-19	This project is to help increase attendants at the pool by offering something new to our district
12	Furniture & Equipment	Pool Hoist	\$ 7,500.00	\$ 6,907.50	\$ 592.50	100%	Nov-19	The upgrade of the pool hoist is in accordance with the Shires Disability Access and Inclusion Plan
13	Furniture & Equipment	IT Network	\$ 5,000.00	\$ 5,000.00	\$ -	0%	Feb-20	This project is to provide free Wi-Fi to the town centre
14	Furniture & Equipment	FM Radio	\$ 7,500.00	\$ 7,500.00	\$ -	50%	Apr-20	According to the Strategic Community Plan community consultation, 100% of the community ranked Tourism Support as either very important or moderately important. All equipment necessary for the tourist radio has been purchased and installed, and the CDO is working on the content
15	Furniture & Equipment	Medical Centre Equipment &	\$ 45,000.00	\$ 45,000.00	\$ -	0%	Apr-20	For upgrade of medical equipment for new doctor
16	Furniture & Equipment	Road Counters & Office Equipment's	\$ 14,000.00	\$ 9,450.25	\$ 4,549.75	100%	Sep-19	Road counters are a vital part of Regional Road Group submissions to Main Roads for funding.
17	Infrastructure - Parks & Oval	Skate Park revamp	\$ 10,000.00	\$ 10,000.00	\$ -	25%	Feb-20	According to the Strategic Community Plan community consultation, 100% of the community ranked playgrounds as either very important or moderately important. The Skate Park is 20 years old, and is in need of upgrading. The company that did the original installation is no longer in operation. This has made sourcing spare parts difficult, as most skate parks are now constructed using concrete.
18	Infrastructure - Parks & Oval	Dominican Park	\$ 5,000.00	\$ 5,000.00	\$ -	25%	Jun-20	According to the Strategic Community Plan community consultation, 75% of the community ranked parks and sporting facilities as very important, but only 33% were extremely satisfied with existing facilities. The CDO will be meeting with interested community members at the park to discuss ideas for the space, as well as brain storming the potential layout.

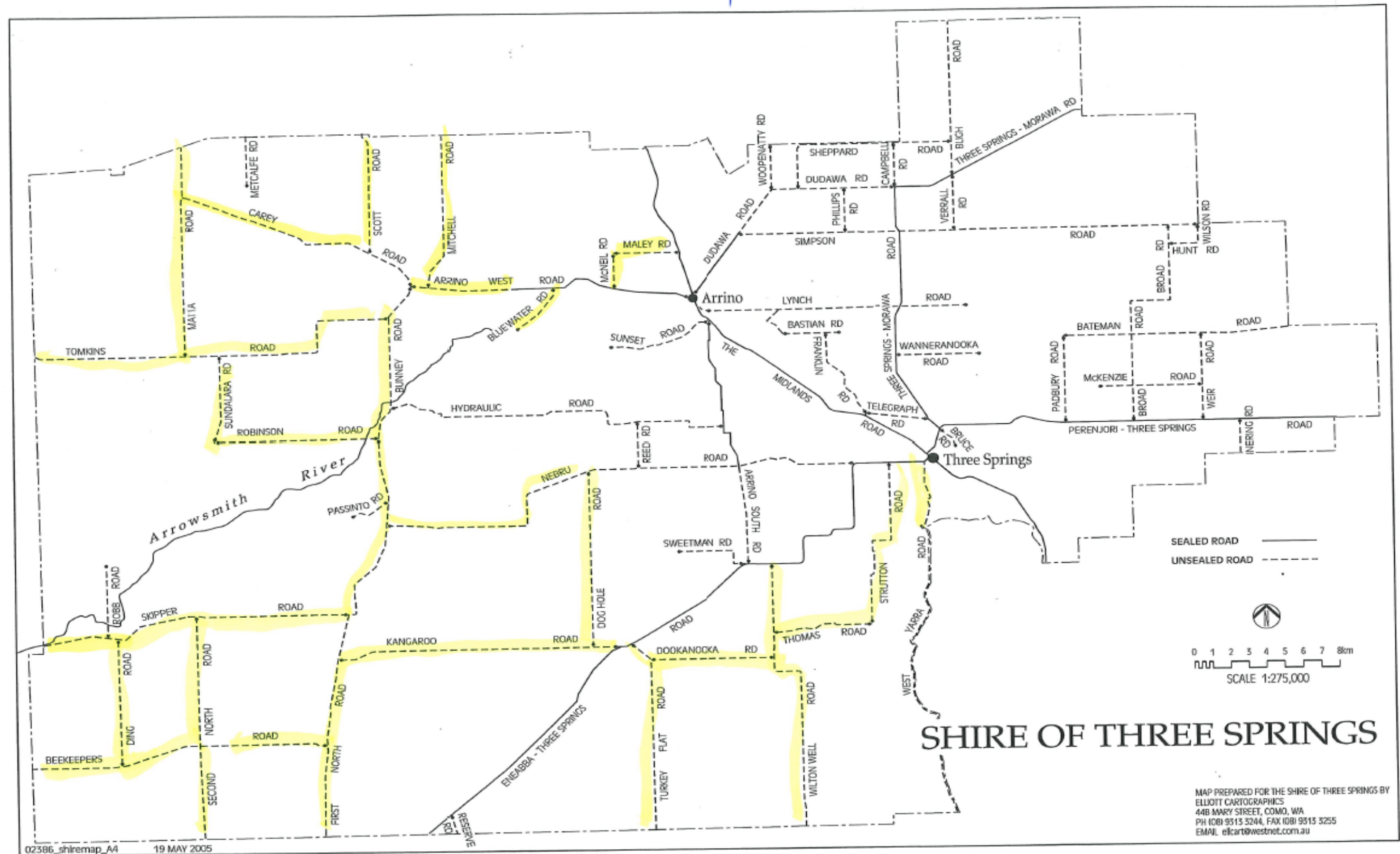
19	Infrastructure - Parks & Oval	Hockey Club	\$ 5,000.00	\$ 5,000.00	\$ -	0%	Jun-20	This Project is to assist the hocky club with more lights
20	Infrastructure - Parks & Oval	install Park BBQ - POOL	\$ 7,500.00	\$ 6,532.00	\$ 968.00	100%	Nov-19	This Project is part of swimming pool improvements
21	Infrastructure - Parks & Oval	Entry Signs/ Sign Boards	\$ 8,600.00	\$ 8,600.00	\$ -	50%	Mar-20	This project is part of the Shire Main street revitalisation project, Event signs orded
22	Infrastructure - Roads Black	Midlands - Arrino Intersection	\$ 706,000.00	\$ 706,000.00	\$ -	20%	Jun-20	This project is a detailed re-lineament of Sunset road, Lynch road and a slip lane along the Midlands road from Arrino South road with the assistance of Main Roads
23	Infrastructure - Roads	Neburu Road SLK 0.37 - 4.58	\$ 389,669.00	\$ 389,669.00	\$ -	100%	Nov-19	This project is part of a 2 year program. The first year will consist of construction of 4.2 km sealed road SLK 0.37-4.58. Scope of works will be drainage reformation, trim encroaching vegetation, re-sheet 200mm of gravel and 10mm prima seal. The second year will consist of a 14mm second seal and is part funded through Roads to Recovery
24	Infrastructure - Roads	TS - Morawa Road SLK 6.00 - 10.62	\$ 230,000.00	\$ 230,000.00	\$ -	100%	Feb-20	This Project funded as part of the Regional Road Group and is part of the shires Regional Roads Resealing 15 year plan. The scope of works is to trim encroaching vegetation, shoulder grade and drainage reformation. 14mm re-seal
25	Infrastructure - Roads	Perenjori Road SLK 14.80 - 21.00	\$ 298,500.00	\$ 298,500.00	\$ -	100%	Nov-19	Part of Project above
26	Infrastructure - Roads	TS - Eneabba Rd SLK 19.00 - 26	\$ 342,500.00	\$ 260,610.49	\$ 81,889.51	100%	Nov-19	Part of Project above. The underspend will be returned to the Main Roads pool for other regional project. This is important 1234
27	Infrastructure - Roads	Skipper Road SLK 8.71 - 12.71	\$ 151,106.00	\$ 151,106.00	\$ -	10%	Feb-20	The project will consist of drainage reformation and gravel Re-sheet (200mm) of 4km SLK 8.71-12.71 with gravel sourced from Viridis on skipper road. Skipper road is part of The Strategic Resource Plan 2016-2031 priorities a number of roads currently utilised as grain freight routes resulting in an increased frequency of maintenance and renewal.
28	Infrastructure - Roads	Arrino West Road SLK - First 900	\$ 41,366.00	\$ 41,366.00	\$ -	100%	Nov-19	This Project is part of a 3 year seal program. The first year is to reconstruct and prim seal SLK 5.3-8.15 and re-seal SLK 0.00-900. Year 2 is Re-construct and prima seal SLK 900-5.30 and second coat SLK 5.3-8.15. year 3 is to Re Seal SLK 8.15-10.36 and second coat SLK 900
29	Infrastructure - Roads	Arrino West Road SLK - 5.30 -8.15	\$ 206,982.00	\$ 206,982.00	\$ -	100%	Nov-19	5.30. Started gravel 3 feb Part of Project above
30	Infrastructure - Roads	Kangaroo Road re-sheet 3kms	\$ 136,290.00	\$ 136,290.00	\$ -	0%	Mar-20	The project will consist of drainage reformation and gravel re-sheet (200mm) of 3km SLK 25.01-28.01 with gravel sourced from gravel pit on Kangaroo road. Kangaroo road is part of The Strategic Resource Plan 2016-2031 priorities a number of roads currently utilised as grain freight routes resulting in an increased frequency of maintenance and renewal.
31	Infrastructure - Drainage	Drainage & Kerbing	\$ 40,000.00	\$ 40,000.00	\$ -	40%	Feb-20	This project is to replace kerb on Carter street, Glyde street, island across from the pub on Thomas street and the re-aliment of Glyde street onto Railway road for heavy traffic. It will be back filled from back of kerb to the footpath with grey cracker dust. Kerb install mid Feb
32	Infrastructure - Footpaths	Footpath	\$ 60,000.00	\$ 47,866.38	\$ 12,133.62	80%	Sep-19	This project is part of the Shires footpath replacement program and is part funded through Western Australian Bicycle Network Grant Program
33	Plant & equipment	Vibratory Roller	\$ 150,000.00	\$ 150,000.00	\$ -	50%	Feb-20	As per the Plant Replacement Schedule for the period 2016-2026
34	Plant & equipment	Canter Tray Top Truck	\$ 65,000.00	\$ 65,000.00	\$ -	50%	Feb-20	As per the Plant Replacement Schedule for the period 2016-2026
35	Plant & equipment	Toyota RAV 4 - Doctor	\$ 30,000.00	\$ 24,548.00	\$ 5,452.00	100%	Jul-19	As per the Plant Replacement Schedule for the period 2016-2026
36	Plant & equipment	Ford Ranger	\$ 35,000.00	\$ 32,590.41	\$ 2,409.59	100%	Jul-19	As per the Plant Replacement Schedule for the period 2016-2026
37	Plant & equipment	Ford Ranger	\$ 32,500.00	\$ 32,371.32	\$ 128.68	100%	Jul-19	As per the Plant Replacement Schedule for the period 2016-2026
38	Plant & equipment	Arrino West Standpipe	\$ 25,000.00	\$ 25,000.00	\$ -	25%	Apr-20	This project is to assist the shire with cost recovery of water
39	Plant & equipment	Mower Attachment	\$ 16,000.00	\$ 13,620.00	\$ 2,380.00	100%	Nov-19	As per the Plant Replacement Schedule for the period 2016-2026
40	Plant & equipment	New Turntable	\$ 16,000.00	\$ 16,000.00	\$ -	25%	Apr-20	As per the Plant Replacement Schedule for the period 2016-2026
41	Plant & equipment	New Hoist for Light Vehicles	\$ 6,000.00	\$ 4,495.00	\$ 1,505.00	100%	Nov-19	This project is in line with the shed extension to allow the mechanic to service all light vehicles
42	Plant & equipment	Replace Nissan Pathfinder - 001-TS	\$ 49,000.00	\$ 49,402.62	\$ -402.62	100%	Jul-19	As per the Plant Replacement Schedule for the period 2016-2026
	Additional Capital							
1	Infrastructure - Parks & Oval	Swimming Pool Lane Ropes		\$ 16,000.00	\$ -16,000.00	50%	Mar-20	Lane ropes orderd
2								
3								
4								
5								
	Total		\$ 4,730,513.00	\$ 4,620,519.47	\$ 109,993.53			

Notes: Line item 26. Return to Main Roads

Balance

-81,890
28,104

Dec 19 / Feb 20



SHIRE OF THREE SPRINGS

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 December 2019

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

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MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2019

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 04 September 2019

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not inconsistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the 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 13.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

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

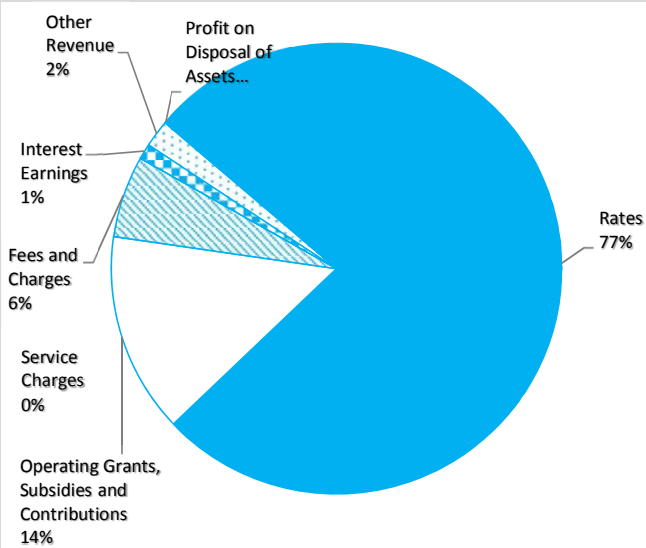
ROUNDING OFF FIGURES

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

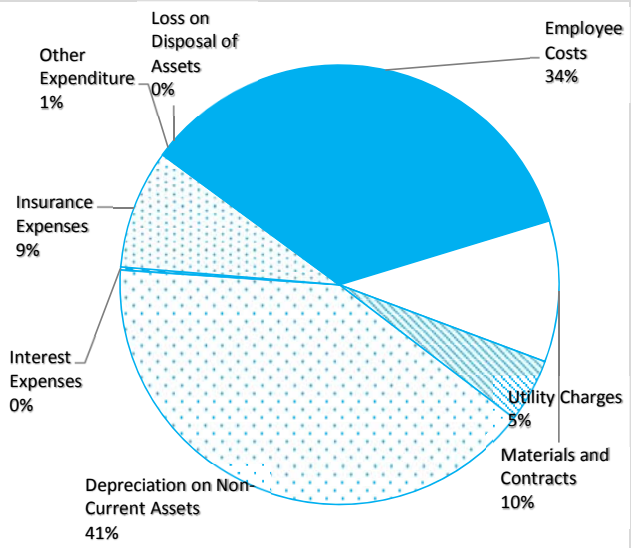
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2019

SUMMARY GRAPHS

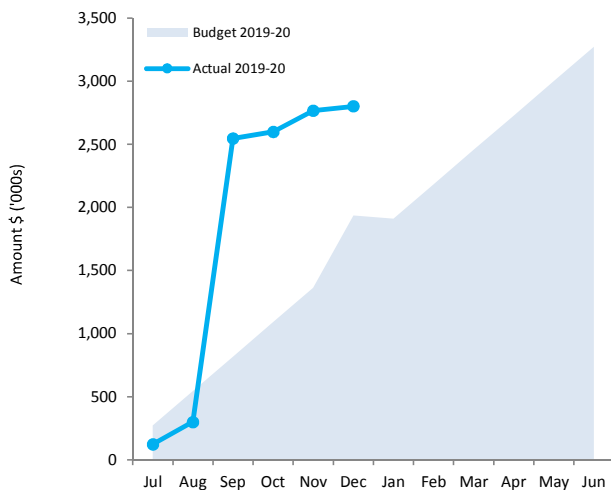
OPERATING REVENUE



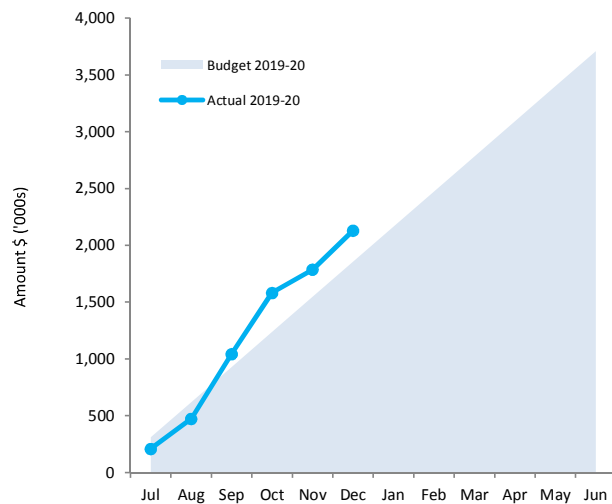
OPERATING EXPENSES



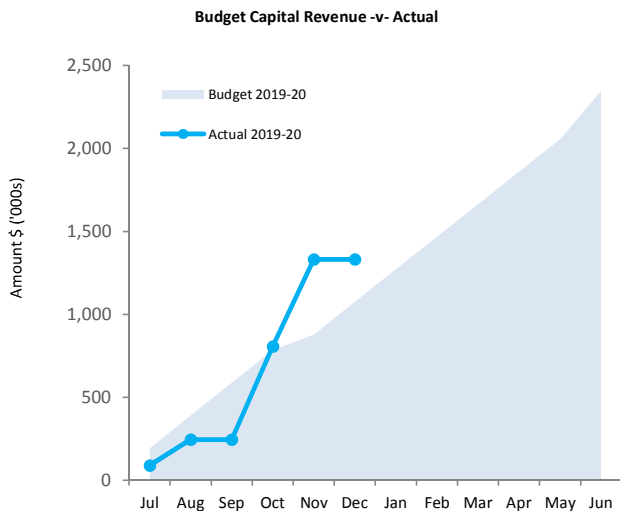
Budget Operating Revenues -v- Actual



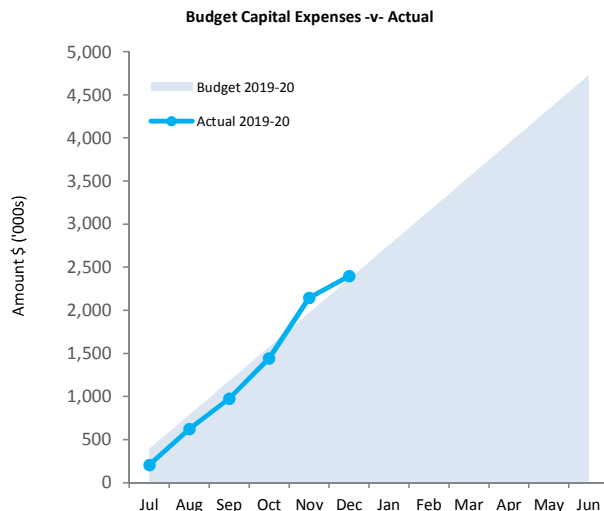
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

KEY TERMS AND DESCRIPTIONS**FOR THE PERIOD ENDED 31 DECEMBER 2019****STATUTORY REPORTING PROGRAMS**

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

GOVERNANCE	ACTIVITIES
To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of council. Other costs that relate to the tasks of assisting elected members and taxpayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	
To collect revenue to fund provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	
To ensure a safer community in which to live.	Supervision of various local laws, fire prevention, emergency services and animal control.
HEALTH	
To provide an operational framework for good community health.	Food quality and pest control, maintenance of child health centre, medical centre, dental clinic and administration of group health scheme.
EDUCATION AND WELFARE	
To support the needs of the community in education and welfare.	Assistance to Day Care Centre, Playgroup, Youth activities and other voluntary services.
HOUSING	
Provide adequate housing to attract and retain staff and non-staff.	Maintenance of council owned housing.
COMMUNITY AMENITIES	
Provide services as required by the community.	Rubbish collection services, tip operation, noise control, town planning administration.
RECREATION AND CULTURE	
To establish and efficiently manage infrastructure and resources which will help the social well-being of the community.	Maintenance of swimming pool, recreation centre, library, parks, gardens and reserves.
TRANSPORT	
To provide effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic lights, cycleways, depot maintenance and airstrip maintenance.
ECONOMIC SERVICES	
To help promote the shire and improve its economic well-being.	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes.
OTHER PROPERTY AND SERVICES	
To monitor and control overheads operating accounts.	Private works operations, plant repairs and operations and engineering costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,890,870	1,890,870	1,882,288	(8,582)	(0.45%)	
Revenue from operating activities							
Governance		34,563	25,534	28,871	3,337	13.07%	
General purpose funding - rates	6	2,148,222	2,148,222	2,148,359	137	0.01%	
General purpose funding - other		596,058	300,822	305,185	4,363	1.45%	
Law, order and public safety		24,020	6,375	12,463	6,088	95.50%	
Health		17,150	8,580	8,436	(144)	(1.68%)	
Education and welfare		14,762	8,380	3,916	(4,464)	(53.27%)	
Housing		105,939	52,800	51,238	(1,562)	(2.96%)	
Community amenities		83,153	72,779	72,559	(220)	(0.30%)	
Recreation and culture		23,313	10,787	8,280	(2,507)	(23.24%)	
Transport		151,557	131,395	120,876	(10,519)	(8.01%)	
Economic services		8,219	4,108	3,301	(807)	(19.64%)	
Other property and services		42,755	21,502	35,791	14,289	66.45%	▲
		3,249,711	2,791,284	2,799,275	7,991		
Expenditure from operating activities							
Governance		(573,757)	(327,126)	(187,656)	139,470	42.63%	▲
General purpose funding		(48,211)	(24,108)	(20,306)	3,802	15.77%	
Law, order and public safety		(214,423)	(118,962)	(104,532)	14,430	12.13%	▲
Health		(140,010)	(72,187)	(63,270)	8,917	12.35%	
Education and welfare		(15,341)	(7,971)	(7,381)	590	7.40%	
Housing		(416,105)	(219,739)	(222,009)	(2,270)	(1.03%)	
Community amenities		(324,626)	(163,621)	(135,937)	27,684	16.92%	▲
Recreation and culture		(944,424)	(488,505)	(495,044)	(6,539)	(1.34%)	
Transport		(1,705,768)	(830,220)	(856,709)	(26,489)	(3.19%)	
Economic services		(180,734)	(92,193)	(97,360)	(5,167)	(5.60%)	
Other property and services		(74,803)	(78,308)	66,013	144,321	184.30%	▲
		(4,638,202)	(2,422,940)	(2,124,191)	298,749		▲
Non-cash amounts excluded from operating activities	1(a)	1,858,716	923,894	869,128	(54,766)	(5.93%)	
Amount attributable to operating activities		470,225	1,292,238	1,544,212	251,974		▲
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	2,224,294	1,033,419	1,331,204	297,785	28.82%	▲
Proceeds from disposal of assets	7	123,000	15,045	15,045	0	0.00%	
Purchase of property, plant and equipment	8	(4,838,663)	(3,018,041)	(2,407,128)	610,913	20.24%	▲
Amount attributable to investing activities		(2,491,369)	(1,969,577)	(1,060,879)	908,698		▲
Financing Activities							
Transfer from reserves	10	500,000	(500,000)	(500,000)	0	0.00%	
Repayment of debentures	9	(51,289)	(15,278)	(15,278)	0	0.00%	
Transfer to reserves	10	(391,369)	(16,297)	(16,297)	0	0.00%	
Amount attributable to financing activities		57,342	(531,575)	(531,575)	0		
Closing funding surplus / (deficit)	1(c)	(72,932)	681,956	1,834,046			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS**FOR THE PERIOD ENDED 31 DECEMBER 2019****REVENUE****RATES**

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

NATURE OR TYPE DESCRIPTIONS**EXPENSES****EMPLOYEE COSTS**

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,890,870	1,890,870	1,882,288	(8,582)	(0.45%)	
Revenue from operating activities							
Rates	6	2,148,222	2,148,222	2,148,359	137	0.01%	
Operating grants, subsidies and contributions	12(a)	698,787	401,839	404,526	2,687	0.67%	
Fees and charges		246,332	151,009	165,446	14,437	9.56%	
Interest earnings		64,071	31,010	31,273	263	0.85%	
Other revenue		73,299	47,204	54,368	7,164	15.18%	
Profit on disposal of assets	7	19,000	12,000	(4,697)	(16,697)	(139.14%)	▼
		3,249,711	2,791,284	2,799,275	7,991		
Expenditure from operating activities							
Employee costs		(1,602,183)	(810,323)	(720,446)	89,877	11.09%	▲
Materials and contracts		(672,646)	(332,240)	(220,500)	111,740	33.63%	▲
Utility charges		(212,382)	(106,173)	(99,541)	6,632	6.25%	
Depreciation on non-current assets		(1,857,203)	(928,594)	(864,431)	64,163	6.91%	
Interest expenses		(9,026)	(4,845)	(5,024)	(179)	(3.69%)	
Insurance expenses		(186,614)	(186,564)	(186,817)	(253)	(0.14%)	
Other expenditure		(80,848)	(46,901)	(27,430)	19,471	41.52%	▲
Loss on disposal of assets	7	(17,300)	(7,300)	0	7,300	100.00%	
		(4,638,202)	(2,422,940)	(2,124,189)	298,751		▲
Non-cash amounts excluded from operating activities	1(a)	1,858,716	923,894	869,128	(54,766)	(5.93%)	
Amount attributable to operating activities		470,225	1,292,238	1,544,214	251,976		▲
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	2,224,294	1,033,419	1,331,204	297,785	28.82%	▲
Proceeds from disposal of assets	7	123,000	15,045	15,045	0	0.00%	
Payments for property, plant and equipment	8	(4,838,663)	(3,018,041)	(2,407,128)	610,913	(20.24%)	▲
Amount attributable to investing activities		(2,491,369)	(1,969,577)	(1,060,879)	908,698		▲
Financing Activities							
Transfer from reserves	10	500,000	(500,000)	(500,000)	0	0.00%	
Repayment of debentures	9	(51,289)	(15,278)	(15,278)	0	0.00%	
Transfer to reserves	10	(391,369)	(16,297)	(16,297)	0	0.00%	
Amount attributable to financing activities		57,342	(531,575)	(531,575)	0		
Closing funding surplus / (deficit)	1(c)	(72,932)	681,956	1,834,048			

KEY INFORMATION

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

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals		(19,000)	(12,000)	4,697
Less: Movement in liabilities associated with restricted cash		3,213	0	0
Add: Loss on asset disposals		17,300	7,300	0
Add: Depreciation on assets		1,857,203	928,594	864,431
Total non-cash items excluded from operating activities		1,858,716	923,894	869,128

(b) Adjustments to net current assets in the Statement of Financial Activity

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

		Last Year Closing 30 June 2019	This Time Last Year 31 December 2018	Year to Date 31 December 2019
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(1,975,535)		(1,491,832)
Add: Borrowings	9	51,289		25,977
Add: Provisions - employee	11	142,339		123,979
Total adjustments to net current assets		(1,781,907)	0	(1,341,876)

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	4,236,943		3,961,706
Rates receivables	3	37,570		325,572
Receivables	3	167,579		73,359
Other current assets	4	3,125		0
Less: Current liabilities				
Payables	5	(587,394)		(28,952)
Borrowings	9	(51,289)		(25,977)
Provisions	11	(142,339)		(123,979)
Less: Total adjustments to net current assets	1(b)	(1,781,907)		(1,341,876)
Closing funding surplus / (deficit)		1,882,288	0	2,839,853

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Cash at Bank Muni A/C	Cash and cash equivalents	2,373,898	0	2,373,898	0	NAB	0.75%	ongoing
Cash at Licensing Bank A/C	Cash and cash equivalents	95,676	0	95,676	0	NAB	Variable	ongoing
Cash on Hand	Cash and cash equivalents	300	0	300	0	n/a	n/a	n/a
Reserve Funds	Cash and cash equivalents	0	1,491,832	1,491,832	0	NAB	1.53%	13-Mar-20
Total		2,469,874	1,491,832	3,961,706	0			
Comprising								
Cash and cash equivalents		2,469,874	1,491,832	3,961,706	0			
		2,469,874	1,491,832	3,961,706	0			

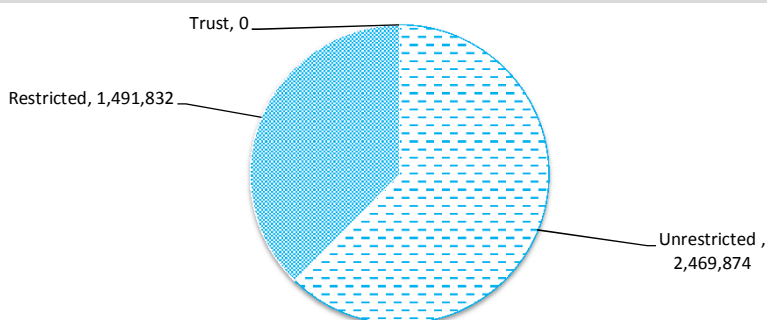
KEY INFORMATION

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

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Total Cash	Unrestricted
\$3.96 M	\$2.47 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

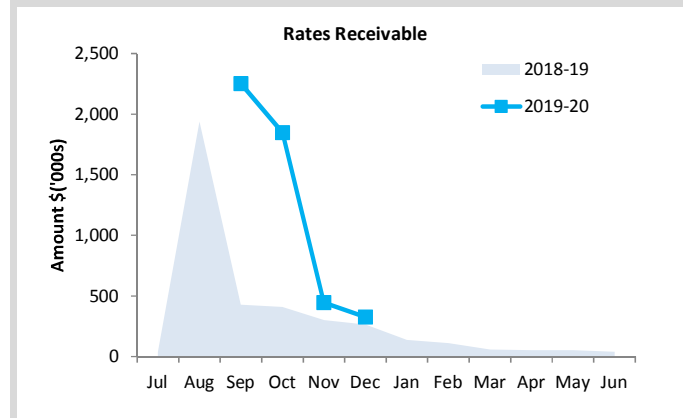
**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 Jun 2019	31 Dec 19
	\$	\$
Opening arrears previous years	35,433	37,570
Levied this year	0	2,148,222
Less - collections to date	2,137	(1,860,220)
Equals current outstanding	37,570	325,572
Net rates collectable	37,570	325,572
% Collected	-6%	85.1%

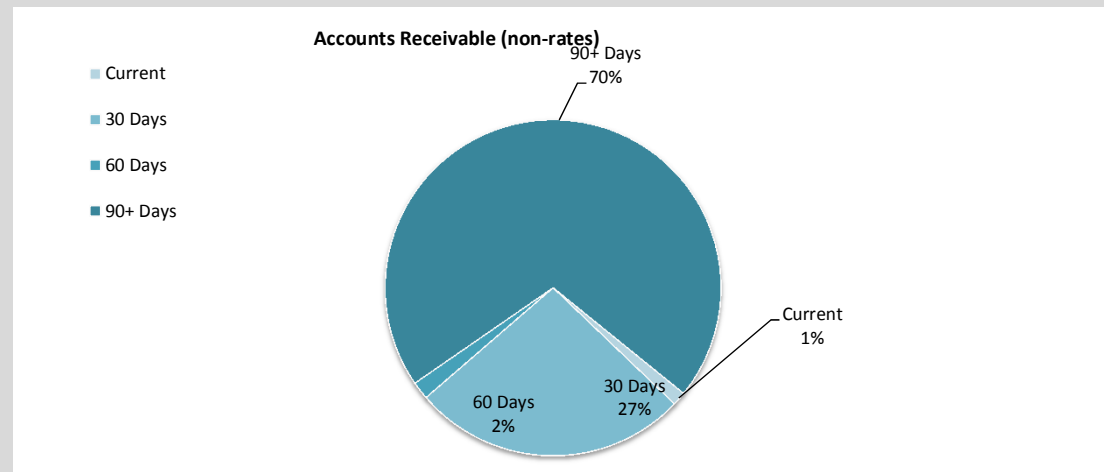
Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(830)	535	10,740	700	28,548	39,693
Percentage	(2.1%)	1.3%	27.1%	1.8%	71.9%	
Balance per trial balance						
Sundry receivable						39,693
GST receivable						33,746
Provision for doubtful debts						(80)
Total receivables general outstanding						73,359
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



Collected	Rates Due
85.1%	\$325,572



Debtors Due
\$73,359
Over 30 Days
101%
Over 90 Days
71.9%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 31 December 2019
Other current assets	\$	\$	\$	\$
Inventory				
Stock on hand	3,125	0	0	0
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**OPERATING ACTIVITIES
NOTE 5
Payables**

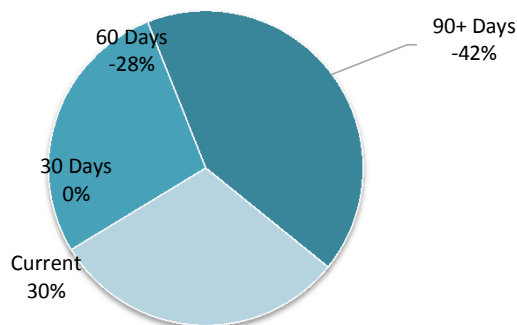
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,516	0	(1,376)	(2,082)	(1,942)
Percentage	0.0%	-78.1%	0%	70.9%	107.2%	
Balance per trial balance						
Sundry creditors						(1,942)
ATO liabilities						23,559
Excess rates						7,335
Total payables general outstanding						28,952
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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

- Current
- 30 Days
- 60 Days
- 90+ Days

Aged Payables



Creditors Due

\$28,952

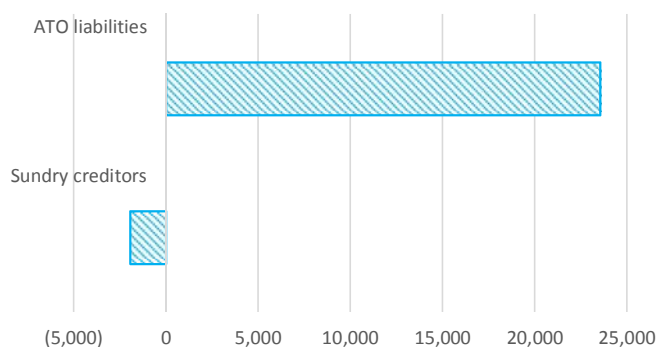
Over 30 Days

178%

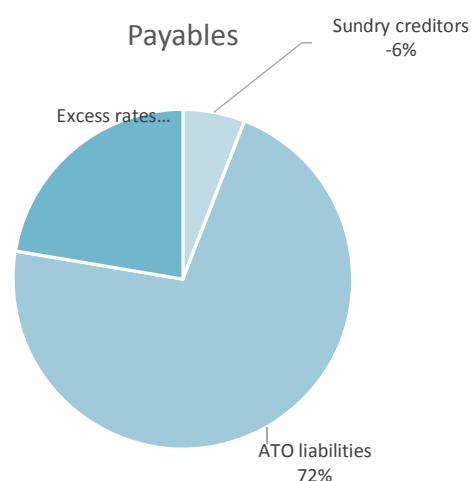
Over 90 Days

107.2%

Payables



Payables



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue

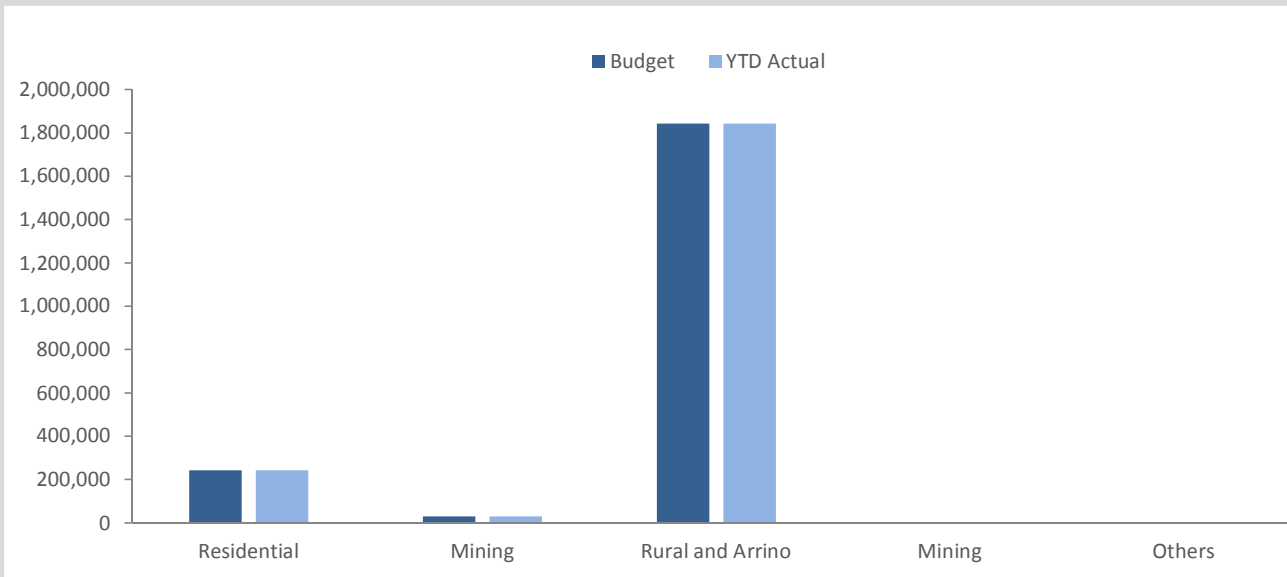
	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Residential	0.119610	206	2,021,136	241,740	0	0	241,740	241,740	0	0	241,740
Mining	0.119610	1	252,500	30,201	0	0	30,201	30,201	0	0	30,201
Unimproved value											
Rural and Arrino	0.015330	183	120,254,000	1,843,975	0	0	1,843,975	1,843,975	0	0	1,843,975
Mining	0.015330	5	237,418	3,641	0	0	3,641	3,641	0	0	3,641
Others		65	9,256	0	0	0	0	0	0	0	0
Sub-Total		460	122,774,310	2,119,557	0	0	2,119,557	2,119,557	0	0	2,119,557
Minimum payment	Minimum \$										
Gross rental value											
Residential	455	20	13,439	9,100	0	0	9,100	9,100			9,100
Unimproved value											
Rural and Arrino	455	23	347,350	10,465	0	0	10,465	10,465			10,465
Mining	455	20	160,532	9,100	0	0	9,100	9,100			9,100
Sub-total		63	521,321	28,665	0	0	28,665	28,665	0	0	28,665
Amount from general rates							2,148,222				2,148,222
Total general rates							2,148,222				2,148,222

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

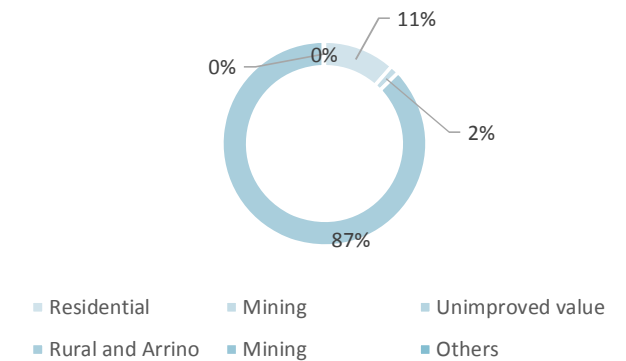
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

KEY INFORMATION

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.



General Rates		
Budget	YTD Actual	%
\$2.15 M	\$2.15 M	1

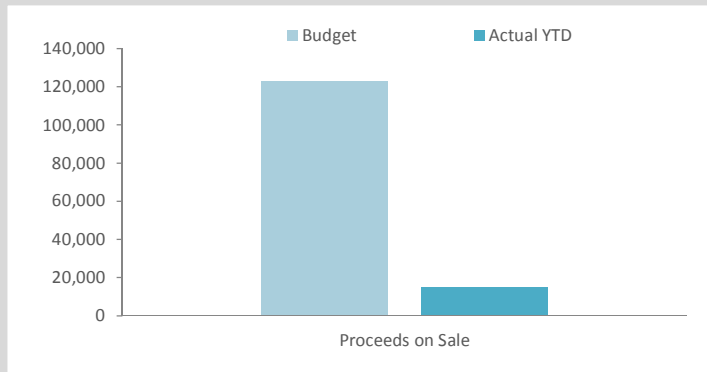


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
Transport									
P5013	Caterpillar Roller TS 5013	30,800	30,000	0	(800)	0	0	0	0
P50042	2014 Mitsubishi Canter TS 5004	36,500	20,000	0	(16,500)	0	0	0	0
P70082	Tandem Axle Trailer TS 7008	10,800	14,000	3,200	0	0	0	0	0
PM002	Nissan Pathfinder - 001 - TS	15,000	20,000	5,000	0	0	0	0	0
PM001	Toyota RAV 4 - TS - 125	14,500	15,000	500	0	19,742	15,045	0	(4,697)
P105503	Ford Ranger PX Single Cab TD - 5015	4,200	12,000	7,800	0	0	0	0	0
P1423	Ford Ranger PX Single Cab TD - 523	9,500	12,000	2,500	0	0	0	0	0
		121,300	123,000	19,000	(17,300)	19,742	15,045	0	(4,697)

KEY INFORMATION



Proceeds on sale		
Annual Budget	YTD Actual	%
\$123,000	\$15,045	12%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

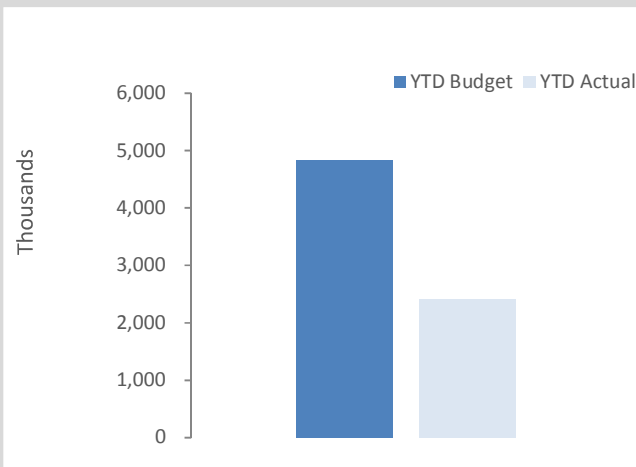
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	1,568,500	1,528,500	1,205,887	(322,613)
Furniture & Equipment	99,000	45,000	12,253	(32,747)
Plant & Equipment	527,650	312,650	156,871	(155,779)
Infrastructure - Roads	2,542,413	1,045,791	977,719	(68,072)
Infrastructure - Footpaths	60,000	45,000	47,866	2,866
Infrastructure - Parks & Ovals	41,100	41,100	6,532	(34,568)
Capital Expenditure Totals	4,838,663	3,018,041	2,407,128	(610,913)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	2,224,294	1,033,419	1,331,204	297,785
Other (disposals & C/Fwd)	123,000	15,045	15,045	0
Cash backed reserves				
Day Care Centre	500,000	500,000	500,000	0
Contribution - operations	1,991,369	1,469,577	560,879	(908,698)
Capital funding total	4,838,663	3,018,041	2,407,128	(610,913)

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



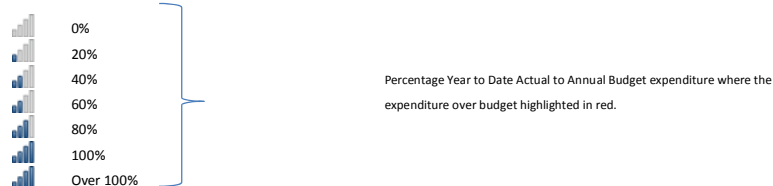
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$4.84 M	\$2.41 M	50%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$2.22 M	\$1.33 M	60%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total

Level of completion indicators



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

		Adopted			
	Account Description	Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Buildings					
1615	Child Care Facility - ECLC	1,330,000	1,330,000	1,145,099	(184,901)
1732	Buildings Capital - Housing Other (Input Taxed)	25,000	25,000	7,851	(17,149)
1744	Building Capital -Staff Housing	58,500	43,500	26,995	(16,505)
2404	Buildings	25,000	0	724	724
2434	Buildings - Public Halls/Civic Centre	15,000	15,000	0	(15,000)
2814	Building - Pavilion	5,000	5,000	0	(5,000)
2834	Buildings	50,000	50,000	15,614	(34,386)
3494	Buildings	50,000	50,000	9,604	(40,396)
3814	Buildings	10,000	10,000	0	(10,000)
Buildings Total		1,568,500	1,528,500	1,205,887	(322,613)
Infrastructure - Roads					
3104	Blackspot Grant - Projects	706,000	0	15,944	15,944
3124	RRG Project Grants	0	0	4,018	4,018
3134	Roads To Recovery Grants	389,669	259,776	187,546	(72,230)
3154	MRWA - Road Projects	871,000	580,652	500,939	(79,713)
3164	Road Construction - Municipal Fund	535,744	205,363	269,057	63,694
5594	Town Streets - Kerbing & Drainage	40,000	0	214	214
Infrastructure - Roads Total		2,542,413	1,045,791	977,719	(68,072)
Furniture & Equipment					
1104	Furniture & Equipment (Medical Centre)	45,000	0	0	0
1434	Furniture & Equipment	7,500	7,500	2,802	(4,698)
2854	Furniture & Equipment (Pool)	27,500	27,500	0	(27,500)
3484	Furniture & Equipment	14,000	10,000	9,450	(550)
3804	Furniture & Equipment	5,000	0	0	0
Furniture & Equipment Total		99,000	45,000	12,253	(32,747)
Plant & Equipment					
0604	M/V Purchase	49,650	49,650	49,403	(247)
3544	Purchase of Motor Vehicles	100,000	100,000	89,354	(10,646)
3554	Purchase Plant & Equipment	315,000	100,000	0	(100,000)
3564	Tools & Equipment	63,000	63,000	18,115	(44,885)
Plant & Equipment Total		527,650	312,650	156,871	(155,779)
Infrastructure - Parks & Ovals					
2865	Infrastructure - Parks & Ovals	32,500	32,500	6,532	(25,968)
3854	Infrastructure - Tourism Promotion	8,600	8,600	0	(8,600)
Infrastructure - Parks & Ovals Total		41,100	41,100	6,532	(34,568)
Infrastructure - Footpaths					
3224	Footpaths	60,000	45,000	47,866	2,866
Infrastructure - Footpaths Total		60,000	45,000	47,866	2,866
Grand Total		4,838,663	3,018,041	2,407,128	(610,913)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

FINANCING ACTIVITIES

NOTE 9

BORROWINGS

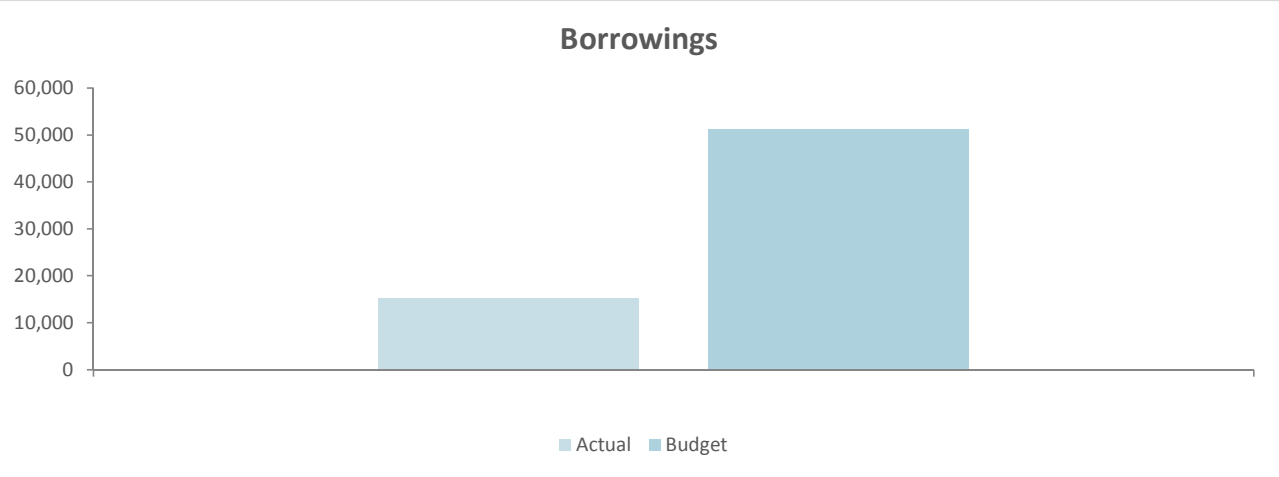
Repayments - borrowings

Information on borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	1 July 2019	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture									
Loan 160 Swimming pool	109,649	0	0	0	20,265	109,649	89,384	641	4,092
Transport									
Loan 157 Grader	31,024	0	0	15,278	31,024	15,746	0	951	1,434
	140,673	0	0	15,278	51,289	125,395	89,384	1,592	5,526
Total	140,673	0	0	15,278	51,289	125,395	89,384	1,592	5,526
Current borrowings	51,289					25,977			
Non-current borrowings	89,384					99,418			
	140,673					125,395			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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.



	Principal repayments
	\$15,278
Interest earned	Interest expense
\$31,273	\$1,592
Reserves balance	Loans due
\$1.49 M	\$.13 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

OPERATING ACTIVITIES

NOTE 10

CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long service leave reserve	134,449	3,213	1,248	0	0	0	0	137,662	135,697
Plant reserve	302,724	6,000	2,810	112,025	0	0	0	420,749	305,534
Housing & Development	146,418	3,021	1,359	112,000	0	0	0	261,439	147,777
Joint Venture Housing	165,623	3,958	1,537	0	0	0	0	169,581	167,160
Gravel Pit	48,906	1,169	454	0	0	0	0	50,075	49,360
Swimming Pool Equipment	140,343	3,354	1,303	0	0	0	0	143,697	141,646
Day Care Centre	534,030	12,762	2,916	0	0	(500,000)	(500,000)	46,792	36,946
Lovelock Sock	76,912	1,241	714	25,000	0	0	0	103,153	77,626
Road	50,631	612	470	50,000	0	0	0	101,243	51,101
Drainage	318,499	7,014	2,957	50,000	0	0	0	375,513	321,456
Refuse Site	57,000	0	529	0	0	0	0	57,000	57,529
	1,975,535	42,344	16,297	349,025	0	(500,000)	(500,000)	1,866,904	1,491,832

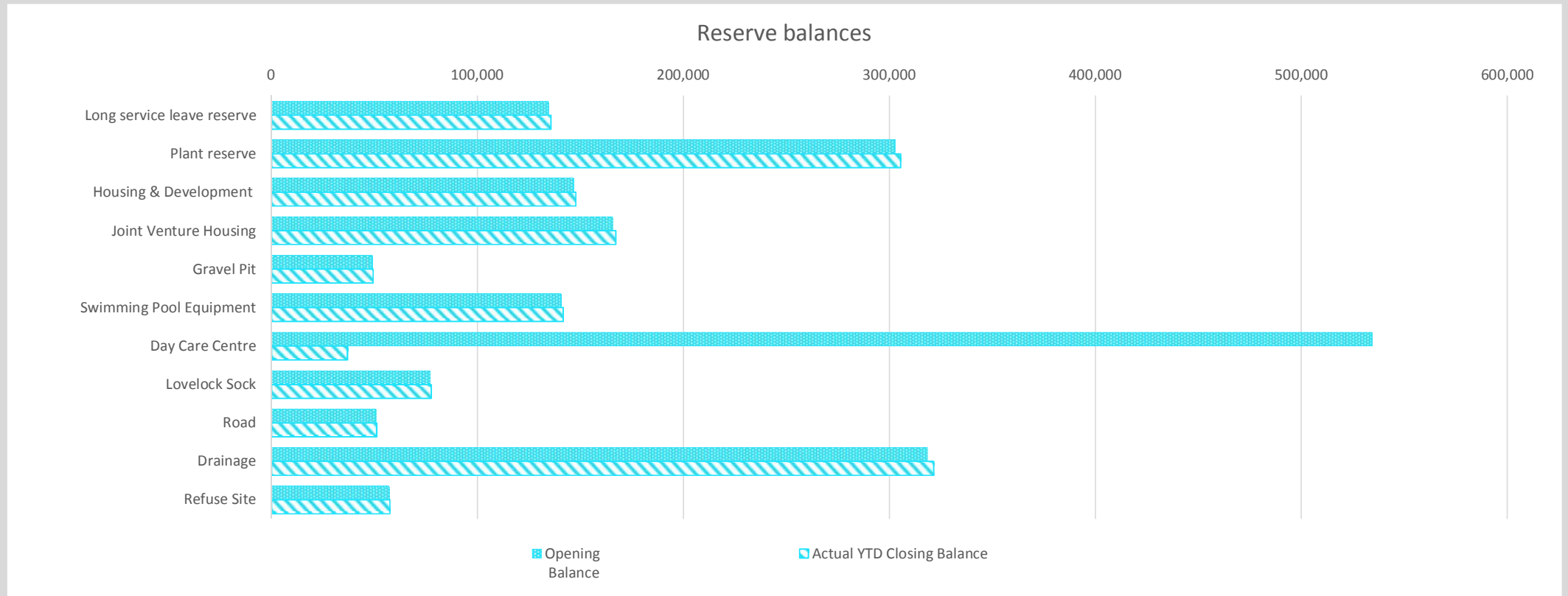
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

OPERATING ACTIVITIES

NOTE 10

CASH RESERVES

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES**

Other current liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 December 2019
		\$	\$	\$	\$
Provisions					
Annual leave		101,337	0	0	82,977
Long service leave		41,002	0	0	41,002
Total Provisions					123,979
Total other current assets					123,979
Amounts shown above include GST (where applicable)					

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

NOTE 12(a)

Provider	Unspent operating grant, subsidies and contributions liability					OPERATING GRANTS AND CONTRIBUTIONS		
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Operating grants, subsidies and contributions revenue		
	\$	\$	\$	\$	\$	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
						\$	\$	\$
Operating grants and subsidies								
General purpose funding								
FAGS - Local road grant	0	0	0	0	0	202,398	101,200	101,199
FAGS - General purpose grant	0	0	0	0	0	357,049	178,524	178,525
Law, order, public safety								
Grants - Fire protection	0	0	0	0	0	22,500	8,125	11,662
Education and welfare								
Seniors Events Grants	0	0	0	0	0	2,000	2,000	1,000
Recreation and culture								
Sundry Grants	0	0	0	0	0	500	250	0
Community Grant	0	0	0	0	0	2,909	2,909	909
Transport								
Grants - Street lighting	0	0	0	0	0	200	100	0
Grants - Direct MRWA	0	0	0	0	0	111,231	111,231	111,231
	0	0	0	0	0	698,787	404,339	404,526
TOTALS	0	0	0	0	0	698,787	404,339	404,526

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

NOTE 12(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Law, order, public safety								
Grants - Fire protection	0	0	0	0	0	2,500	8,125	0
Grants - Law and other	0	0	0	0	0	57,378	57,378	47,270
Education and welfare								
Grants - Child care centre	0	0	0	0	0	780,000	780,000	515,115
Transport								
Grants - RRG projects	0	0	0	0	0	580,666	180,666	464,532
Grants - Blackspot	0	0	0	0	0	480,000	0	0
Grants - Roads to Recovery	0	0	0	0	0	292,000	0	292,287
Grants - Country Pathways	0	0	0	0	0	30,000	12,000	12,000
	0	0	0	0	0	2,222,544	1,038,169	1,331,204
Non-operating contributions								
Recreation and culture								
Contributions and donations	0	0	0	0	0	1,750	875	0
	0	0	0	0	0	1,750	875	0
TOTALS	0	0	0	0	0	2,224,294	1,039,044	1,331,204

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**NOTE 13
TRUST FUND**

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

Description	Opening Balance 1 July 2019	Amount Received	Amount Paid	Closing Balance 31 December 2019
	\$	\$	\$	\$
Nomination Fees	0	400	(400)	0
	0	400	(400)	0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**NOTE 14
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
Budget adoption			Opening surplus				(72,932)
105820 Sundry expenses - FBT			Operating expenses	0	9,650		(63,282)
106040 M/V Purchase			Capital expenses			(9,650)	(72,932)
100110 Rates levied all areas			Operating revenue			(32,025)	(104,957)
117120 Lot 217 89 Williamson St			Operating expenses			(7,500)	(112,457)
117730 Charges housing other			Operating revenue		8,300		(104,157)
105820 Sundry expenses - FBT			Operating expenses			(14,250)	(118,407)
102720 Salaries			Operating expenses			(25,000)	(143,407)
106620 Staff relocation expenses			Operating expenses			(7,500)	(150,907)
103220 Staff training			Operating expenses			(6,000)	(156,907)
102720 Salaries			Operating expenses			(11,050)	(167,957)
102720 Salaries			Operating expenses			(14,950)	(182,907)
102720 Salaries			Operating expenses			(40,000)	(222,907)
147820 Staff allowances			Operating expenses			(19,500)	(242,407)
101620 Allowances - travelling & ICT			Operating expenses			(21,000)	(263,407)
117940 Transfer to reserve - housing			Capital expenses		95,000		(168,407)
135740 Transfer to reserve - plant			Capital expenses		95,475		(72,932)
134840 Furniture and Equipment			Capital Expenses		10,000		(62,932)
104520 Office Maintenance			Operating Expenses			(10,000)	(72,932)
				0	218,425	(218,425)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2019-20 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Other property and services	14,289	66.45%	▲ Permanent	Private Works Ahead of budget
Expenditure from operating activities				
Governance	139,470	42.63%	▲ Permanent	Attributed to low salary cost
Law, order and public safety	14,430	12.13%	▲ Timing	WIP - Annual Financial Asset Register & Depn Etc
Community amenities	27,684	16.92%	▲ Permanent	Lower activities in Planning, refuse site Maint Etc.
Other property and services	144,321	184.30%	▲ Permanent	Recovery cost low in Public Works and Plant.
Investing activities				
Non-operating grants, subsidies and contributions	297,785	28.82%	▲ Permanent	ECLC - Funding to be Received from BBRF & Lotterywest
Capital acquisitions	610,913	20.24%	▲ Permanent	ECLC Behind Budget, Roads Ahead, F&E Behind

SHIRE OF THREE SPRINGS

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 January 2020

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

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MONTHLY FINANCIAL REPORT FOR THE PERIOD ENDED 31 JANUARY 2020

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 04 September 2019

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not inconsistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the 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 13.

SIGNIFICANT ACCOUNTING POLICIES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

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

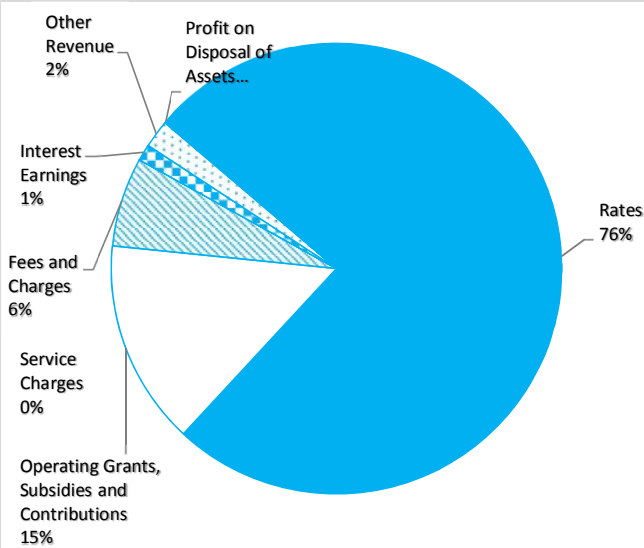
ROUNDING OFF FIGURES

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

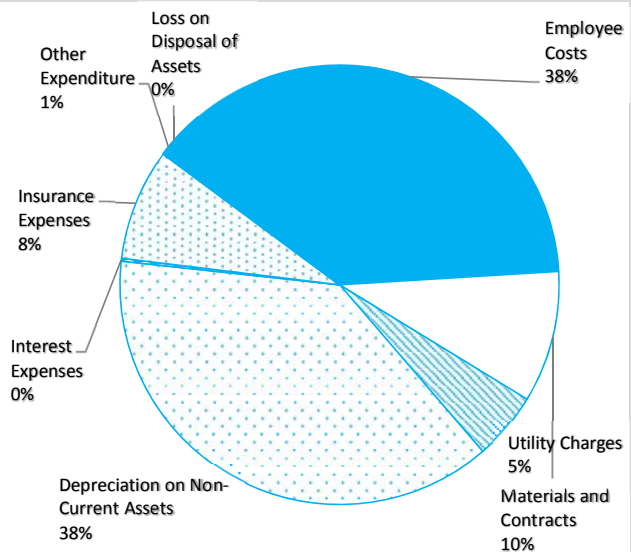
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 2020

SUMMARY GRAPHS

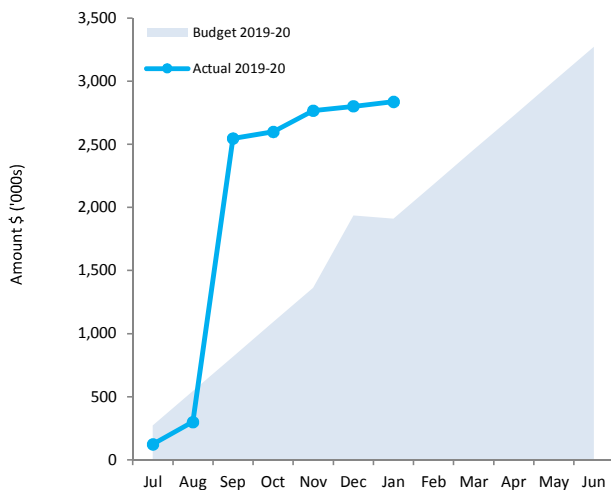
OPERATING REVENUE



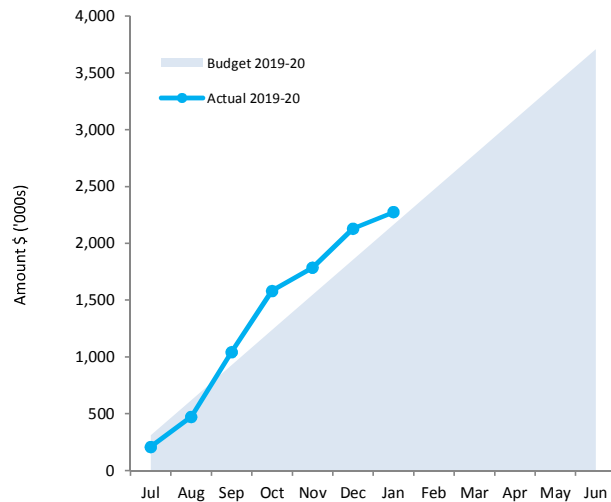
OPERATING EXPENSES



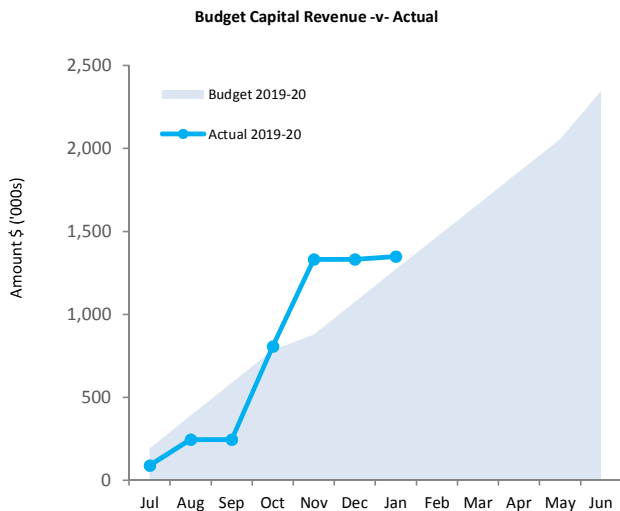
Budget Operating Revenues -v- Actual



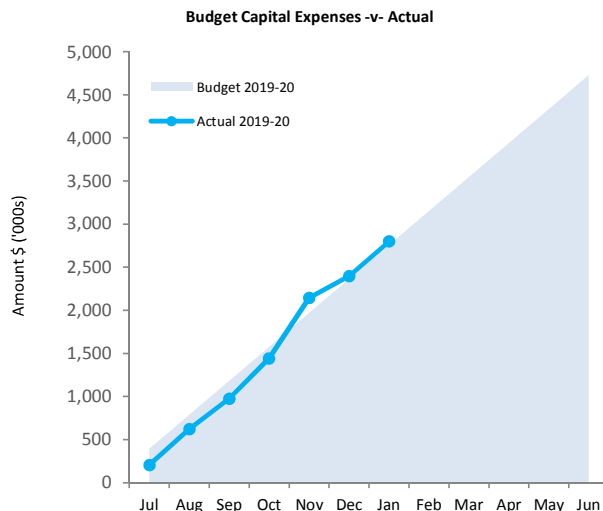
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JANUARY 2020

STATUTORY REPORTING PROGRAMS

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

GOVERNANCE	ACTIVITIES
To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of council. Other costs that relate to the tasks of assisting elected members and taxpayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	
To collect revenue to fund provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	
To ensure a safer community in which to live.	Supervision of various local laws, fire prevention, emergency services and animal control.
HEALTH	
To provide an operational framework for good community health.	Food quality and pest control, maintenance of child health centre, medical centre, dental clinic and administration of group health scheme.
EDUCATION AND WELFARE	
To support the needs of the community in education and welfare.	Assistance to Day Care Centre, Playgroup, Youth activities and other voluntary services.
HOUSING	
Provide adequate housing to attract and retain staff and non-staff.	Maintenance of council owned housing.
COMMUNITY AMENITIES	
Provide services as required by the community.	Rubbish collection services, tip operation, noise control, town planning administration.
RECREATION AND CULTURE	
To establish and efficiently manage infrastructure and resources which will help the social well-being of the community.	Maintenance of swimming pool, recreation centre, library, parks, gardens and reserves.
TRANSPORT	
To provide effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic lights, cycleways, depot maintenance and airstrip maintenance.
ECONOMIC SERVICES	
To help promote the shire and improve its economic well-being.	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes.
OTHER PROPERTY AND SERVICES	
To monitor and control overheads operating accounts.	Private works operations, plant repairs and operations and engineering costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,890,870	1,890,870	1,882,288	(8,582)	(0.45%)	
Revenue from operating activities							
Governance		34,563	26,772	26,324	(448)	(1.67%)	
General purpose funding - rates	6	2,148,222	2,148,222	2,148,190	(32)	(0.00%)	
General purpose funding - other		596,058	302,448	307,519	5,071	1.68%	
Law, order and public safety		24,020	6,500	20,006	13,506	207.78%	▲
Health		17,150	10,010	9,842	(168)	(1.68%)	
Education and welfare		14,762	8,380	3,916	(4,464)	(53.27%)	
Housing		105,939	61,285	60,796	(489)	(0.80%)	
Community amenities		83,153	73,279	73,023	(256)	(0.35%)	
Recreation and culture		23,313	16,162	22,549	6,387	39.52%	
Transport		151,557	132,270	121,874	(10,396)	(7.86%)	
Economic services		8,219	4,525	4,106	(419)	(9.26%)	
Other property and services		42,755	23,169	37,554	14,385	62.09%	▲
		3,249,711	2,813,022	2,835,699	22,677		
Expenditure from operating activities							
Governance		(573,757)	(335,996)	(235,085)	100,911	30.03%	▲
General purpose funding		(48,211)	(27,776)	(20,306)	7,470	26.89%	
Law, order and public safety		(214,423)	(134,905)	(115,426)	19,479	14.44%	▲
Health		(140,010)	(83,168)	(65,675)	17,493	21.03%	▲
Education and welfare		(15,341)	(9,171)	(8,040)	1,131	12.33%	
Housing		(416,105)	(245,644)	(229,223)	16,421	6.68%	
Community amenities		(324,626)	(182,736)	(157,350)	25,386	13.89%	▲
Recreation and culture		(944,424)	(559,396)	(521,865)	37,531	6.71%	
Transport		(1,705,768)	(965,243)	(880,820)	84,423	8.75%	
Economic services		(180,734)	(102,683)	(101,614)	1,069	1.04%	
Other property and services		(74,803)	(72,925)	61,341	134,266	184.12%	▲
		(4,638,202)	(2,719,643)	(2,274,063)	445,580		▲
Non-cash amounts excluded from operating activities	1(a)	1,858,716	1,078,658	869,128	(209,530)	(19.43%)	▼
Amount attributable to operating activities		470,225	1,172,037	1,430,764	258,727		▲
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	2,224,294	1,033,419	1,348,095	314,676	30.45%	▲
Proceeds from disposal of assets	7	123,000	15,045	15,045	0	0.00%	
Purchase of property, plant and equipment	8	(4,838,663)	(3,294,761)	(2,753,707)	541,054	16.42%	▲
Amount attributable to investing activities		(2,491,369)	(2,246,297)	(1,390,567)	855,730		▲
Financing Activities							
Transfer from reserves	10	500,000	(500,000)	(500,000)	0	0.00%	
Repayment of debentures	9	(51,289)	(15,278)	(15,278)	0	0.00%	
Transfer to reserves	10	(391,369)	(16,297)	(16,297)	0	0.00%	
Amount attributable to financing activities		57,342	(531,575)	(531,575)	0		
Closing funding surplus / (deficit)	1(c)	(72,932)	285,035	1,390,910			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JANUARY 2020

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	1,890,870	1,890,870	1,882,288	(8,582)	(0.45%)	
Revenue from operating activities							
Rates	6	2,148,222	2,148,222	2,148,190	(32)	(0.00%)	
Operating grants, subsidies and contributions	12(a)	698,787	401,839	418,614	16,775	4.17%	
Fees and charges		246,332	168,440	182,792	14,352	8.52%	
Interest earnings		64,071	32,032	33,606	1,574	4.91%	
Other revenue		73,299	50,489	57,192	6,703	13.28%	
Profit on disposal of assets	7	19,000	12,000	(4,697)	(16,697)	(139.14%)	▼
		3,249,711	2,813,022	2,835,697	22,675		
Expenditure from operating activities							
Employee costs		(1,602,183)	(935,826)	(856,193)	79,633	8.51%	
Materials and contracts		(672,646)	(330,021)	(220,218)	109,803	33.27%	▲
Utility charges		(212,382)	(123,636)	(113,239)	10,397	8.41%	
Depreciation on non-current assets		(1,857,203)	(1,083,358)	(864,431)	218,927	20.21%	▲
Interest expenses		(9,026)	(5,135)	(5,181)	(46)	(0.90%)	
Insurance expenses		(186,614)	(186,564)	(186,817)	(253)	(0.14%)	
Other expenditure		(80,848)	(47,803)	(27,983)	19,820	41.46%	▲
Loss on disposal of assets	7	(17,300)	(7,300)	0	7,300	100.00%	
		(4,638,202)	(2,719,643)	(2,274,062)	445,581		▲
Non-cash amounts excluded from operating activities	1(a)	1,858,716	1,078,658	869,128	(209,530)	(19.43%)	▼
Amount attributable to operating activities		470,225	1,172,037	1,430,763	258,726		▲
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	2,224,294	1,033,419	1,348,095	314,676	30.45%	▲
Proceeds from disposal of assets	7	123,000	15,045	15,045	0	0.00%	
Payments for property, plant and equipment	8	(4,838,663)	(3,294,761)	(2,753,707)	541,054	(16.42%)	▲
Amount attributable to investing activities		(2,491,369)	(2,246,297)	(1,390,567)	855,730		▲
Financing Activities							
Transfer from reserves	10	500,000	(500,000)	(500,000)	0	0.00%	
Repayment of debentures	9	(51,289)	(15,278)	(15,278)	0	0.00%	
Transfer to reserves	10	(391,369)	(16,297)	(16,297)	0	0.00%	
Amount attributable to financing activities		57,342	(531,575)	(531,575)	0		
Closing funding surplus / (deficit)	1(c)	(72,932)	285,035	1,390,909			

KEY INFORMATION

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

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

**NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals		(19,000)	(12,000)	4,697
Less: Movement in liabilities associated with restricted cash		3,213	0	0
Add: Loss on asset disposals		17,300	7,300	0
Add: Depreciation on assets		1,857,203	1,083,358	864,431
Total non-cash items excluded from operating activities		1,858,716	1,078,658	869,128

(b) Adjustments to net current assets in the Statement of Financial Activity

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

		Last Year Closing 30-06-2019	This Time Last Year 31 January 2019	Year to Date 31 January 2020
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(1,975,535)		(1,491,832)
Add: Borrowings	9	51,289		25,977
Add: Provisions - employee	11	142,339		123,979
Total adjustments to net current assets		(1,781,907)	0	(1,341,876)

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	4,236,943		3,666,156
Rates receivables	3	37,570		267,004
Receivables	3	167,579		78,190
Other current assets	4	3,125		0
Less: Current liabilities				
Payables	5	(587,394)		(137,417)
Borrowings	9	(51,289)		(25,977)
Provisions	11	(142,339)		(123,979)
Less: Total adjustments to net current assets	1(b)	(1,781,907)		(1,341,876)
Closing funding surplus / (deficit)		1,882,288	0	2,382,101

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Cash at Bank Muni A/C	Cash and cash equivalents	2,077,475	0	2,077,475	0	NAB	0.75%	ongoing
Cash at Licensing Bank A/C	Cash and cash equivalents	96,549	0	96,549	0	NAB	Variable	ongoing
Cash on Hand	Cash and cash equivalents	300	0	300	0	n/a	n/a	n/a
Reserve Funds	Cash and cash equivalents	0	1,491,832	1,491,832	0	NAB	1.53%	13-Mar-20
Total		2,174,324	1,491,832	3,666,156	0			
Comprising								
Cash and cash equivalents		2,174,324	1,491,832	3,666,156	0			
		2,174,324	1,491,832	3,666,156	0			

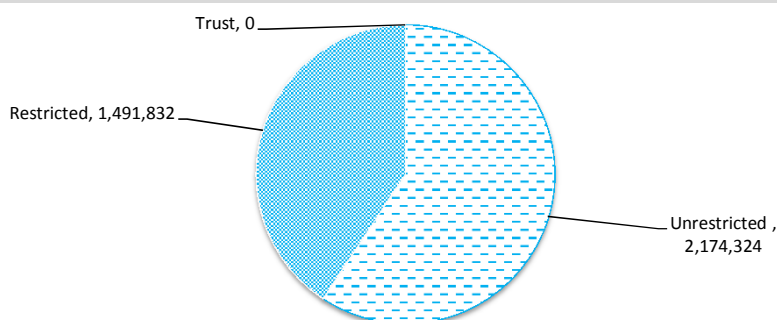
KEY INFORMATION

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

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Total Cash	Unrestricted
\$3.67 M	\$2.17 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

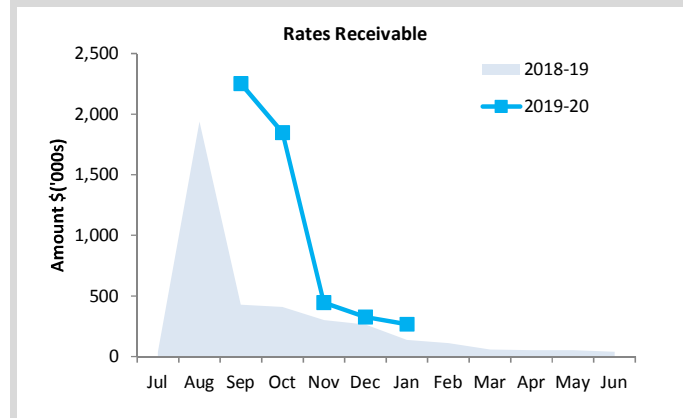
**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 June 2019	31 Jan 20
	\$	\$
Opening arrears previous years	35,433	37,570
Levied this year	0	2,148,222
Less - collections to date	2,137	(1,918,788)
Equals current outstanding	37,570	267,004
Net rates collectable	37,570	267,004
% Collected	-6%	87.8%

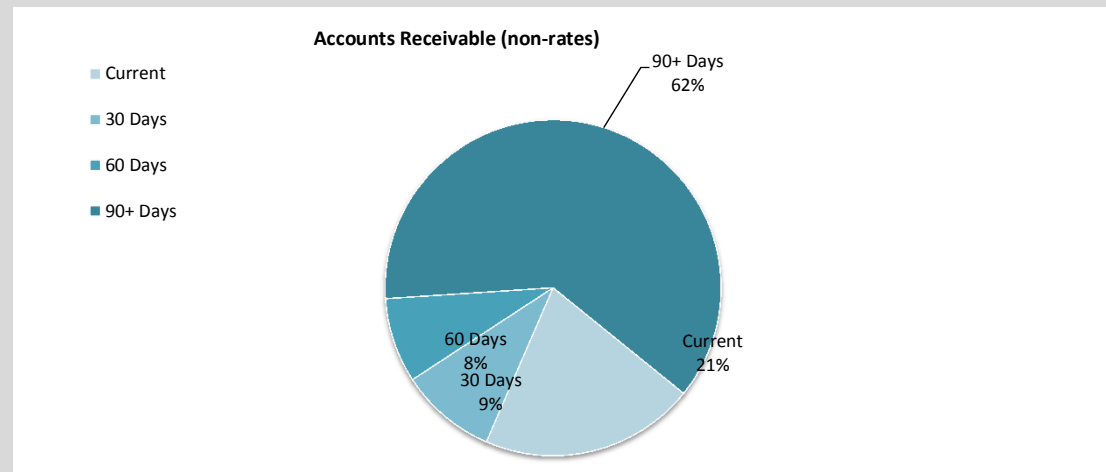
Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(679)	8,338	3,747	3,297	24,959	39,661
Percentage	(1.7%)	21%	9.4%	8.3%	62.9%	
Balance per trial balance						
Sundry receivable						39,661
GST receivable						38,609
Provision for doubtful debts						(80)
Total receivables general outstanding						78,190
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



Collected	Rates Due
87.8%	\$267,004



Debtors Due
\$78,190
Over 30 Days
81%
Over 90 Days
62.9%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 31 January 2020
Other current assets	\$	\$	\$	\$
Inventory				
Stock on hand	3,125	0	0	0
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

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

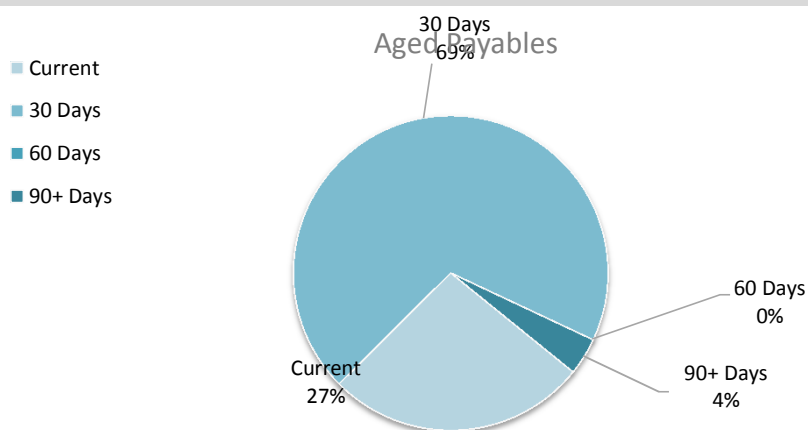
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

**OPERATING ACTIVITIES
NOTE 5
Payables**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	27,610	71,726	0	3,977	103,313
Percentage	0.0%	26.7%	69.4%	0%	3.8%	
Balance per trial balance						
Sundry creditors						103,313
ATO liabilities						24,478
Excess rates						9,626
Total payables general outstanding						137,417
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



Creditors Due

\$137,417

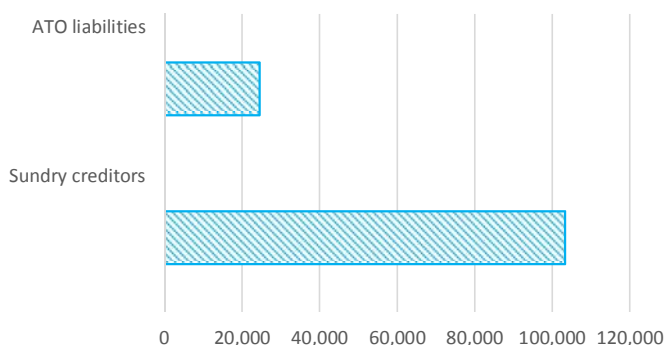
Over 30 Days

73%

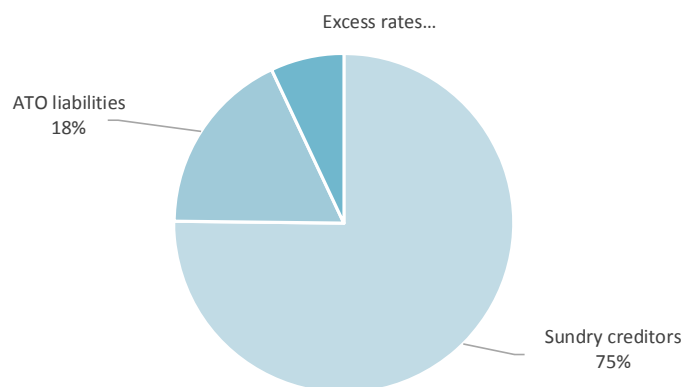
Over 90 Days

3.8%

Payables



Payables



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue

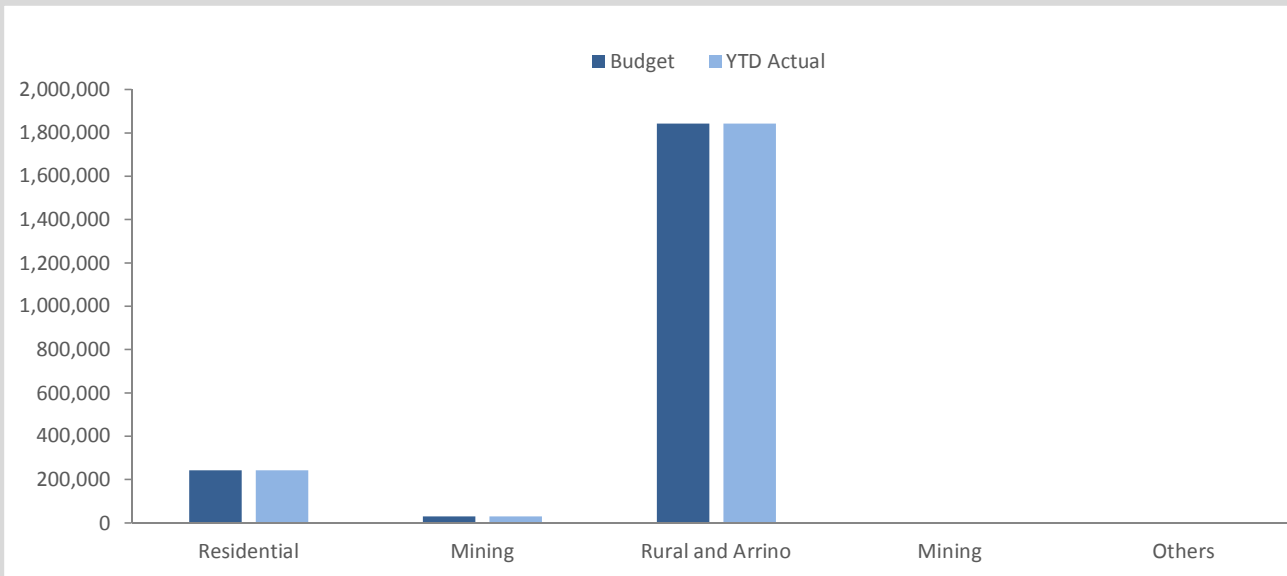
	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Residential	0.119610	206	2,021,136	241,740	0	0	241,740	241,740	0	0	241,740
Mining	0.119610	1	252,500	30,201	0	0	30,201	30,201	0	0	30,201
Unimproved value											
Rural and Arrino	0.015330	183	120,254,000	1,843,975	0	0	1,843,975	1,843,975	0	0	1,843,975
Mining	0.015330	5	237,418	3,641	0	0	3,641	3,641	0	0	3,641
Others		65	9,256	0	0	0	0	0	0	0	0
Sub-Total		460	122,774,310	2,119,557	0	0	2,119,557	2,119,557	0	0	2,119,557
Minimum payment	Minimum \$										
Gross rental value											
Residential	455	20	13,439	9,100	0	0	9,100	9,100			9,100
Unimproved value											
Rural and Arrino	455	23	347,350	10,465	0	0	10,465	10,465			10,465
Mining	455	20	160,532	9,100	0	0	9,100	9,100			9,100
Sub-total		63	521,321	28,665	0	0	28,665	28,665	0	0	28,665
Amount from general rates							2,148,222				2,148,222
Total general rates							2,148,222				2,148,222

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020

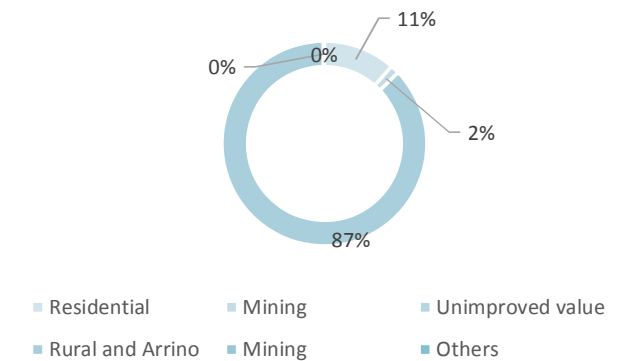
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

KEY INFORMATION

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.



General Rates		
Budget	YTD Actual	%
\$2.15 M	\$2.15 M	1

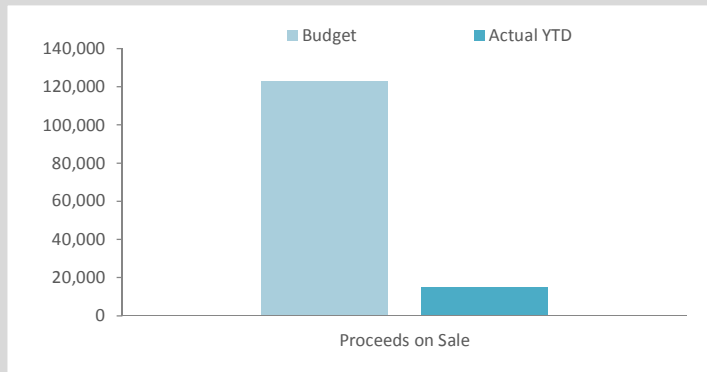


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
Transport									
P5013	Caterpillar Roller TS 5013	30,800	30,000	0	(800)	0	0	0	0
P50042	2014 Mitsubishi Canter TS 5004	36,500	20,000	0	(16,500)	0	0	0	0
P70082	Tandem Axle Trailer TS 7008	10,800	14,000	3,200	0	0	0	0	0
PM002	Nissan Pathfinder - 001 - TS	15,000	20,000	5,000	0	0	0	0	0
PM001	Toyota RAV 4 - TS - 125	14,500	15,000	500	0	19,742	15,045	0	(4,697)
P105503	Ford Ranger PX Single Cab TD - 5015	4,200	12,000	7,800	0	0	0	0	0
P1423	Ford Ranger PX Single Cab TD - 523	9,500	12,000	2,500	0	0	0	0	0
		121,300	123,000	19,000	(17,300)	19,742	15,045	0	(4,697)

KEY INFORMATION



Proceeds on sale		
Annual Budget	YTD Actual	%
\$123,000	\$15,045	12%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

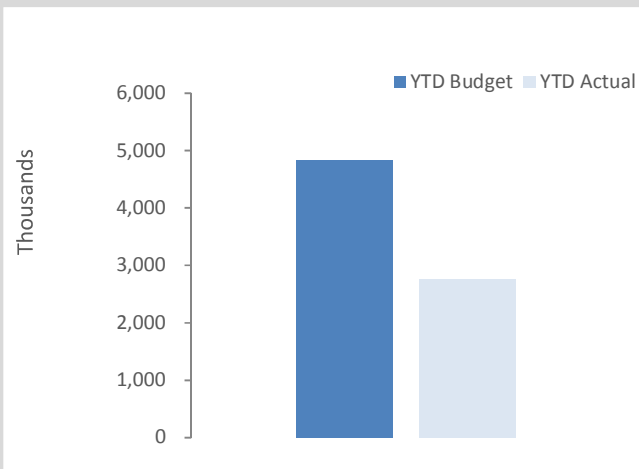
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	1,568,500	1,528,500	1,265,302	(263,198)
Furniture & Equipment	99,000	45,000	19,012	(25,988)
Plant & Equipment	527,650	312,650	182,834	(129,816)
Infrastructure - Roads	2,542,413	1,322,511	1,232,161	(90,350)
Infrastructure - Footpaths	60,000	45,000	47,866	2,866
Infrastructure - Parks & Ovals	41,100	41,100	6,532	(34,568)
Capital Expenditure Totals	4,838,663	3,294,761	2,753,707	(541,054)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	2,224,294	1,033,419	1,348,095	314,676
Other (disposals & C/Fwd)	123,000	15,045	15,045	0
Cash backed reserves				
Day Care Centre	500,000	500,000	500,000	0
Contribution - operations	1,991,369	1,746,297	890,567	(855,730)
Capital funding total	4,838,663	3,294,761	2,753,707	(541,054)

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



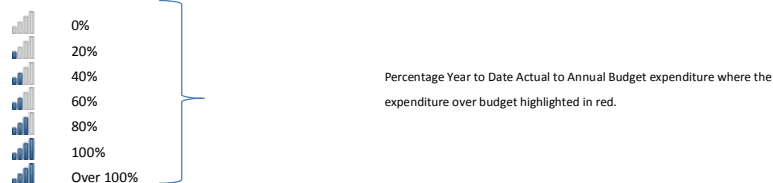
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$4.84 M	\$2.75 M	57%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$2.22 M	\$1.35 M	61%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS (CONTINUED)

Capital expenditure total

Level of completion indicators



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

Adopted

	Account Description	Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Buildings					
1615	Child Care Facility - ECLC	1,330,000	1,330,000	1,195,865	(134,135)
1732	Buildings Capital - Housing Other (Input Taxed)	25,000	25,000	7,851	(17,149)
1744	Building Capital -Staff Housing	58,500	43,500	32,795	(10,705)
2404	Buildings	25,000	0	724	724
2434	Buildings - Public Halls/Civic Centre	15,000	15,000	0	(15,000)
2814	Building - Pavilion	5,000	5,000	0	(5,000)
2834	Buildings	50,000	50,000	15,614	(34,386)
3494	Buildings	50,000	50,000	9,604	(40,396)
3814	Buildings	10,000	10,000	2,849	(7,151)
Buildings Total		1,568,500	1,528,500	1,265,302	(263,198)
Infrastructure - Roads					
3104	Blackspot Grant - Projects	706,000	0	15,944	15,944
3124	RRG Project Grants	0	0	4,018	4,018
3134	Roads To Recovery Grants	389,669	324,720	306,179	(18,541)
3154	MRWA - Road Projects	871,000	725,815	547,123	(178,692)
3164	Road Construction - Municipal Fund	535,744	271,976	353,570	81,594
5594	Town Streets - Kerbing & Drainage	40,000	0	5,326	5,326
Infrastructure - Roads Total		2,542,413	1,322,511	1,232,161	(90,350)
Furniture & Equipment					
1104	Furniture & Equipment (Medical Centre)	45,000	0	0	0
1434	Furniture & Equipment	7,500	7,500	2,802	(4,698)
2854	Furniture & Equipment (Pool)	27,500	27,500	6,759	(20,741)
3484	Furniture & Equipment	14,000	10,000	9,450	(550)
3804	Furniture & Equipment	5,000	0	0	0
Furniture & Equipment Total		99,000	45,000	19,012	(25,988)
Plant & Equipment					
0604	M/V Purchase	49,650	49,650	49,403	(247)
3544	Purchase of Motor Vehicles	100,000	100,000	89,354	(10,646)
3554	Purchase Plant & Equipment	315,000	100,000	24,887	(75,113)
3564	Tools & Equipment	63,000	63,000	19,191	(43,809)
Plant & Equipment Total		527,650	312,650	182,834	(129,816)
Infrastructure - Parks & Ovals					
2865	Infrastructure - Parks & Ovals	32,500	32,500	6,532	(25,968)
3854	Infrastructure - Tourism Promotion	8,600	8,600	0	(8,600)
Infrastructure - Parks & Ovals Total		41,100	41,100	6,532	(34,568)
Infrastructure - Footpaths					
3224	Footpaths	60,000	45,000	47,866	2,866
Infrastructure - Footpaths Total		60,000	45,000	47,866	2,866
Grand Total		4,838,663	3,294,761	2,753,707	(541,054)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

FINANCING ACTIVITIES

NOTE 9

BORROWINGS

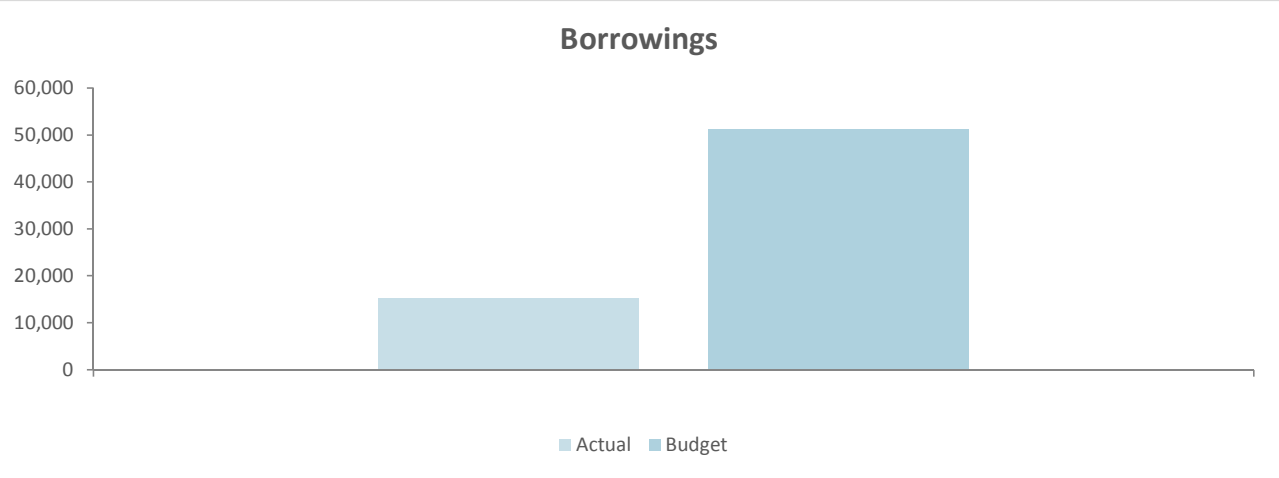
Repayments - borrowings

Information on borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	1 July 2019	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture									
Loan 160 Swimming pool	109,649	0	0	0	20,265	109,649	89,384	641	4,092
Transport									
Loan 157 Grader	31,024	0	0	15,278	31,024	15,746	0	951	1,434
	140,673	0	0	15,278	51,289	125,395	89,384	1,592	5,526
Total	140,673	0	0	15,278	51,289	125,395	89,384	1,592	5,526
Current borrowings	51,289					25,977			
Non-current borrowings	89,384					99,418			
	140,673					125,395			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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.



	Principal repayments
	\$15,278
Interest earned	Interest expense
\$33,606	\$1,592
Reserves balance	Loans due
\$1.49 M	\$.13 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

OPERATING ACTIVITIES

NOTE 10

CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long service leave reserve	134,449	3,213	1,248	0	0	0	0	137,662	135,697
Plant reserve	302,724	6,000	2,810	112,025	0	0	0	420,749	305,534
Housing & Development	146,418	3,021	1,359	112,000	0	0	0	261,439	147,777
Joint Venture Housing	165,623	3,958	1,537	0	0	0	0	169,581	167,160
Gravel Pit	48,906	1,169	454	0	0	0	0	50,075	49,360
Swimming Pool Equipment	140,343	3,354	1,303	0	0	0	0	143,697	141,646
Day Care Centre	534,030	12,762	2,916	0	0	(500,000)	(500,000)	46,792	36,946
Lovelock Sock	76,912	1,241	714	25,000	0	0	0	103,153	77,626
Road	50,631	612	470	50,000	0	0	0	101,243	51,101
Drainage	318,499	7,014	2,957	50,000	0	0	0	375,513	321,456
Refuse Site	57,000	0	529	0	0	0	0	57,000	57,529
	1,975,535	42,344	16,297	349,025	0	(500,000)	(500,000)	1,866,904	1,491,832

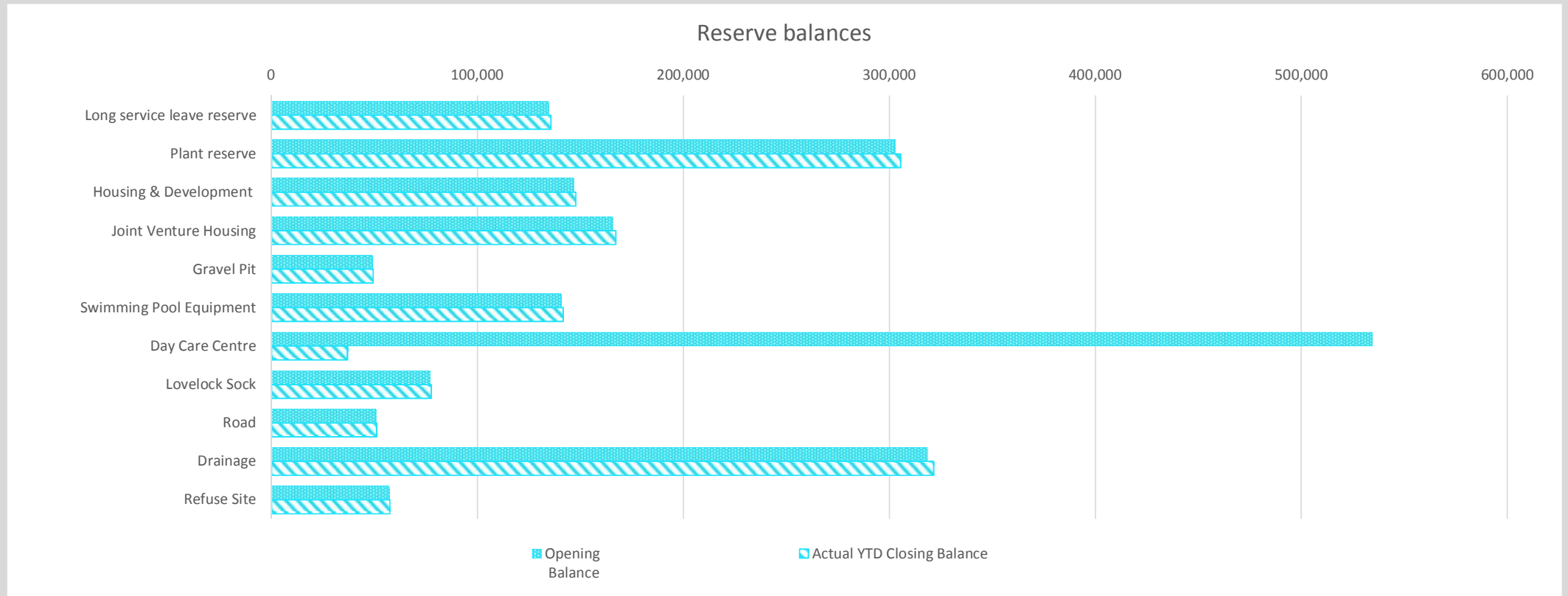
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

OPERATING ACTIVITIES

NOTE 10

CASH RESERVES

KEY INFORMATION



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

**OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES**

Other current liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 January 2020
		\$	\$	\$	\$
Provisions					
Annual leave		101,337	0	0	82,977
Long service leave		41,002	0	0	41,002
Total Provisions					123,979
Total other current assets					123,979
Amounts shown above include GST (where applicable)					

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

NOTE 12(a)

Provider	Unspent operating grant, subsidies and contributions liability					OPERATING GRANTS AND CONTRIBUTIONS		
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Operating grants, subsidies and contributions revenue		
	\$	\$	\$	\$	\$	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
						\$	\$	\$
Operating grants and subsidies								
General purpose funding								
FAGS - Local road grant	0	0	0	0	0	202,398	101,200	101,199
FAGS - General purpose grant	0	0	0	0	0	357,049	178,524	178,525
Law, order, public safety								
Grants - Fire protection	0	0	0	0	0	22,500	8,125	19,205
Education and welfare								
Seniors Events Grants	0	0	0	0	0	2,000	2,000	1,000
Recreation and culture								
Sundry Grants	0	0	0	0	0	500	250	0
Community Grant	0	0	0	0	0	2,909	2,909	7,455
Transport								
Grants - Street lighting	0	0	0	0	0	200	100	0
Grants - Direct MRWA	0	0	0	0	0	111,231	111,231	111,231
	0	0	0	0	0	698,787	404,339	418,615
TOTALS	0	0	0	0	0	698,787	404,339	418,615

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

NOTE 12(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Law, order, public safety								
Grants - Fire protection	0	0	0	0	0	2,500	8,125	0
Grants - Law and other	0	0	0	0	0	57,378	57,378	52,162
Education and welfare								
Grants - Child care centre	0	0	0	0	0	780,000	780,000	515,115
Transport								
Grants - RRG projects	0	0	0	0	0	580,666	180,666	464,532
Grants - Blackspot	0	0	0	0	0	480,000	0	0
Grants - Roads to Recovery	0	0	0	0	0	292,000	0	292,287
Grants - Country Pathways	0	0	0	0	0	30,000	12,000	24,000
	0	0	0	0	0	2,222,544	1,038,169	1,348,096
Non-operating contributions								
Recreation and culture								
Contributions and donations	0	0	0	0	0	1,750	875	0
	0	0	0	0	0	1,750	875	0
TOTALS	0	0	0	0	0	2,224,294	1,039,044	1,348,096

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

**NOTE 13
TRUST FUND**

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

Description	Opening Balance 1 July 2019	Amount Received	Amount Paid	Closing Balance 31 January 2020
	\$	\$	\$	\$
Nomination Fees	0	400	(400)	0
	0	400	(400)	0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

**NOTE 14
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
Budget adoption			Opening surplus				(72,932)
105820 Sundry expenses - FBT			Operating expenses	0	9,650		(63,282)
106040 M/V Purchase			Capital expenses			(9,650)	(72,932)
100110 Rates levied all areas			Operating revenue			(32,025)	(104,957)
117120 Lot 217 89 Williamson St			Operating expenses			(7,500)	(112,457)
117730 Charges housing other			Operating revenue		8,300		(104,157)
105820 Sundry expenses - FBT			Operating expenses			(14,250)	(118,407)
102720 Salaries			Operating expenses			(25,000)	(143,407)
106620 Staff relocation expenses			Operating expenses			(7,500)	(150,907)
103220 Staff training			Operating expenses			(6,000)	(156,907)
102720 Salaries			Operating expenses			(11,050)	(167,957)
102720 Salaries			Operating expenses			(14,950)	(182,907)
102720 Salaries			Operating expenses			(40,000)	(222,907)
147820 Staff allowances			Operating expenses			(19,500)	(242,407)
101620 Allowances - travelling & ICT			Operating expenses			(21,000)	(263,407)
117940 Transfer to reserve - housing			Capital expenses		95,000		(168,407)
135740 Transfer to reserve - plant			Capital expenses		95,475		(72,932)
134840 Furniture and Equipment			Capital Expenses		10,000		(62,932)
104520 Office Maintenance			Operating Expenses			(10,000)	(72,932)
				0	218,425	(218,425)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2019-20 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Other property and services	14,385	62.09%	▲ Permanent	Private Works Ahead of budget
Expenditure from operating activities				
Governance	100,911	30.03%	▲ Permanent	Attributed to low salary cost
Law, order and public safety	19,479	14.44%	▲ Timing	WIP - Annual Financial Asset Register & Depn Etc
Community amenities	25,386	13.89%	▲ Permanent	Lower activities in Planning, refuse site Maint Etc.
Other property and services	134,266	184.12%	▲ Permanent	Recovery cost low in Public Works and Plant.
Investing activities				
Non-operating grants, subsidies and contributions	314,676	30.45%	▲ Permanent	ECLC - Funding to be Received from BBRF & Lotterywest
Capital acquisitions	541,054	16.42%	▲ Permanent	ECLC Behind Budget, Roads Ahead, F&E Behind

National Business Visa Card

21 December, 2019 to 20 January, 2020

Chief Executive Officer - SJY

NIL	\$	-
	\$	-

Chief Executive Officer - KAW

The Perth Mint - Australia Day \$1.00 Coins	\$	40.70
	\$	40.70

Deputy Chief Executive Officer

Puma Joondalup - Fuel	\$	25.69
Puma Joondalup - Fuel	\$	100.04
Puma Joondalup - Fuel	\$	94.31
	\$	220.04

Bank Charges	\$	27.00
	\$	27.00

Total Direct Debit Payment made on 28/01/2020	\$	287.74
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Police Licensing

Direct Debits from Trust Account

1 January, 2020 to 31 January, 2020

174860

Monday, 6 January 2020	\$	10,323.85
Tuesday, 7 January 2020	\$	299.00
Wednesday, 8 January 2020	\$	664.20
Thursday, 9 January 2020	\$	851.60
Friday, 10 January 2020	\$	7,418.70
Monday, 13 January 2020	\$	739.95
Thursday, 16 January 2020	\$	162.35
Friday, 17 January 2020	\$	4,056.80
Monday, 20 January 2020	\$	485.75
Tuesday, 21 January 2020	\$	268.05
Wednesday, 22 January 2020	\$	556.75
Thursday, 23 January 2020	\$	2,330.90
Friday, 24 January 2020	\$	2,213.60
Tuesday, 28 January 2020	\$	1,093.65
Thursday, 30 January 2020	\$	719.65
Friday, 31 January 2020	\$	153.10
	\$	32,337.90

Bank Fees

Direct Debits from Muni Account

1 January, 2020 to 31 January, 2020

Total direct debited from Municipal Account	190.72	103720
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Payroll

Direct Payments from Muni Account

1 January, 2020 to 31 January, 2020

(As per Bar

Wednesday, 8 January 2020	\$	36,118.80
Wednesday, 22 January 2020	\$	38,122.49
	\$	74,241.29

National Business Visa Card

21 November, 2019 to 20 December, 2019

Chief Executive Officer - SJY

Survey Monkey Annual Renewal	\$	316.36
	\$	316.36

Chief Executive Officer - KAW

Department of Transport - 3 Month Registration for 3 x Vehicle to be Auctioned	\$	334.30
	\$	334.30

Deputy Chief Executive Officer

Puma Joondalup - Fuel	\$	47.91
Puma Joondalup - Fuel	\$	97.24
Puma Joondalup - Fuel	\$	81.02
	\$	226.17

Bank Charges	\$	36.49
	\$	36.49

Total Direct Debit Payment made on 27/12/2019	\$	913.32
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Police Licensing

Direct Debits from Trust Account

1 December, 2019 to 31 December, 2019

174860

Monday, 2 December 2019	\$	27.70
Tuesday, 3 December 2019	\$	2,025.25
Wednesday, 4 December 2019	\$	1,918.25
Thursday, 5 December 2019	\$	2,321.30
Friday, 6 December 2019	\$	969.30
Monday, 9 December 2019	\$	778.25
Tuesday, 10 December 2019	\$	149.50
Thursday, 12 December 2019	\$	2,419.05
Monday, 16 December 2019	\$	1,729.45
Tuesday, 17 December 2019	\$	419.45
Wednesday, 18 December 2019	\$	113.95
Thursday, 19 December 2019	\$	8,342.20
Friday, 20 December 2019	\$	44.05
	\$	21,257.70

Bank Fees

Direct Debits from Muni Account

1 December, 2019 to 31 December, 2019

Total direct debited from Municipal Account	1727.07	103720
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Payroll

Direct Payments from Muni Account

1 December, 2019 to 31 December, 2019

(As per Bar

Wednesday, 11 December 2019	\$	36,421.01
Tuesday, 24 December 2019	\$	35,435.43
	\$	71,856.44

SHIRE OF THREE SPRINGS
Statement of Payments for the Month of December 2019

USER: Donna Newton
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
11584	19/12/2019	Shire of Three Springs - Department Of Transport Annual Vehicle and Plant Licensing		7,513.95
11585	19/12/2019	Synergy Electricity Usage Charges		12,646.54
11586	19/12/2019	Telstra Monthly Account		338.54
11587	19/12/2019	Water Corporation Water Usage and Service Charges		29,955.71
EFT15760	09/12/2019	REDMACH Pty Ltd T/A RedMac Ag Services Monthly Account		1,364.90
EFT15761	09/12/2019	Brand Enterprises (WA) PTY LTD as Trustee for PJ & E Brand Family - Think Water Retic		924.80
EFT15762	09/12/2019	Three Springs Community Action Group Inc. Donation		1,000.00
EFT15763	09/12/2019	Forpark Australia Play Equipement for New Early Childhood Centre		9,238.90
EFT15764	09/12/2019	Stephen Walter Hunter Contractor		3,123.00
EFT15765	09/12/2019	Kings Civil And Earthmoving Water Cart		19,635.00
EFT15766	09/12/2019	Totally Workwear Geraldton Uniform		937.17
EFT15767	09/12/2019	Moore Stephens Fees and Charges Webinar		231.00
EFT15768	09/12/2019	Perfect Computer Solutions Pty Ltd Computer and IT Services		1,275.00
EFT15769	09/12/2019	Ray's Farm Services Contractor		5,654.00
EFT15770	09/12/2019	Sweetman's Hardware Hoist Purchase		4,944.50
EFT15771	09/12/2019	Sweetman's Ampol Cafe Catering		140.00
EFT15772	09/12/2019	Silverwing Holding Pty Ltd t/a Three Springs Sandblasting Contractor		1,016.40
EFT15773	09/12/2019	Three Springs Rural Services Monthly Account		179.86
EFT15774	09/12/2019	Three Springs Medical Centre Pre-Employment Medical		261.00
EFT15775	09/12/2019	Twinkarri Pty Ltd Contractor		84,000.00
EFT15776	09/12/2019	Trinity College Staff Accomodation		220.00
EFT15777	09/12/2019	Total Focus Fitness and Nutrition Community Event		328.70
EFT15778	09/12/2019	Mandy Wynne Report Assistance		840.00
EFT15779	09/12/2019	WA Sign and Print Management Purchases		803.00
EFT15780	09/12/2019	Zed Elect Contractor		6,488.08

SHIRE OF THREE SPRINGS
Statement of Payments for the Month of December 2019

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Building Commission		
EFT15781	11/12/2019	BSL LEVY COLLECTED - NOVEMBER 2019		543.03
		Bunnings Group Limited		
EFT15782	19/12/2019	Raised Garden Beds for Early Childhood Center		384.75
		Success Veolia Environmental Services		
EFT15783	19/12/2019	Monthly Account		4,554.31
		City of Lights		
EFT15784	19/12/2019	Half Yearly Website Hosting Fee		561.00
		Christopher Shaun Connaughton		
EFT15785	19/12/2019	Councillor Sitting Fees		1,925.00
		Carnamah District High School		
EFT15786	19/12/2019	Donation		50.00
		Dongara Body Builders		
EFT15787	19/12/2019	Pre-Licence Inspection - Community Bus		188.35
		Nadine Eva		
EFT15788	19/12/2019	Councillor Sitting Fees		1,100.00
		Julia Ennor		
EFT15789	19/12/2019	Councillor Sitting Fees		1,100.00
		Geraldton Fuel Company Pty Ltd (Refuel Australia)		
EFT15790	19/12/2019	Monthly Fuel Account		12,607.36
		GH Country Courier		
EFT15791	19/12/2019	Freight Account		38.28
		Geraldton Building Services & Cabinets		
EFT15792	19/12/2019	Contractor		54,244.58
		Carnamah Great Southern Fuel Supplies		
EFT15793	19/12/2019	Monthly Account		402.13
		GHD PTY LTD		
EFT15794	19/12/2019	Contractor		3,755.80
		JR & A Hersey Pty Ltd		
EFT15795	19/12/2019	Monthly Account		416.90
		Health Insurance Fund (HIF) Of Australia Ltd		
EFT15796	19/12/2019	Payroll deductions		141.75
		Robert James Heal		
EFT15797	19/12/2019	Councillor Sitting Fees		900.00
		Kleenheat (Wesfarmers Kleenheat Gas Pty Ltd)		
EFT15798	19/12/2019	Annual Cylinder Service Charge		435.60
		KM Printing		
EFT15799	19/12/2019	Councillor Business Cards		388.30
		Chris Lane		
EFT15800	19/12/2019	Councillor Sitting Fees		4,700.00
		Leeman Plumbing & Excavation		
EFT15801	19/12/2019	Contractor		982.65
		The Trustee for RA & LA Starick Family Trust t/a Starick Tyres		
EFT15802	19/12/2019	Tyres		2,054.98
		Shire of Mingenew		
EFT15803	19/12/2019	Annual Fee		513.33
		Mcleods Barristers and Solicitors		
EFT15804	19/12/2019	Professional Services		1,493.37
		Jenny Dorothy MUTTER		
EFT15805	19/12/2019	Councillor Sitting Fees		1,700.00
		Patricia McKeon		
EFT15806	19/12/2019	Reimbursement of Travel Cost		120.00

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT15807	19/12/2019	Zachary Thomas Kennedy Mills Councillor Sitting Fees		1,100.00
EFT15808	19/12/2019	Office of the Auditor General Audit Fee		42,900.00
EFT15809	19/12/2019	Paper Plus Office National Stationery Order		80.70
EFT15810	19/12/2019	P.S. Chester & Son Contractor		4,117.30
EFT15811	19/12/2019	Dudawa Haulage Contractor		44,456.72
EFT15812	19/12/2019	North Midlands Sub Centre - St. John Ambulance Western Australia Inc. Battery for TS Bushfire Brigade Australian Communications And Media Authority (ACMA)		190.94
EFT15813	19/12/2019	Annual Licence Renewal		121.00
EFT15814	19/12/2019	Sweetman's Hardware Monthly Account		184.70
EFT15815	19/12/2019	Signs Plus Name Badge Order		51.50
EFT15816	19/12/2019	Three Springs Sporting Club Catering for Shire Christmas Party at Three Springs Sporting Club 11/12		2,395.00
EFT15817	19/12/2019	Three Springs Primary School P & C Association Catering		637.50
EFT15818	19/12/2019	Three Springs IGA Monthly Account		766.00
EFT15819	19/12/2019	Three Springs Rural Services Monthly Account		535.62
EFT15820	19/12/2019	Three Springs Motel (Barracks) Accommodation		180.00
EFT15821	19/12/2019	Unisite Group Pty Ltd Atf The Tr Family Trust T/a Grillex Hotplate for Aquatic Centre		7,185.20
EFT15822	19/12/2019	Van't Veer Services Monthly Account		33.90
EFT15823	19/12/2019	WA Treasury Corporation Loan No. 160 Interest payment - Loan 160 Swimmingpool U/G 2		12,178.29
EFT15824	19/12/2019	Winchester Industries Monthly Account		24,325.95
EFT15825	19/12/2019	WA Electoral Commission Conduct Local Government Election		9,521.28
EFT15826	19/12/2019	Zed Elect Contractor		4,651.35
DD12131.1	01/12/2019	iiNet Limited Monthly Medical Centre Coorow Account		54.95
DD12132.1	11/12/2019	Commander Australia Monthly Account		46.92
DD12138.1	10/12/2019	WA Super Payroll deductions		3,831.02
DD12138.2	10/12/2019	Australian Super Superannuation contributions		883.36
DD12138.3	10/12/2019	ANZ Smart Choice Super Superannuation contributions		538.77

SHIRE OF THREE SPRINGS
Statement of Payments for the Month of December 2019

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
DD12138.4	10/12/2019	Cbus Super Superannuation contributions Colonial First State - FirstChoice Wholesale Personal Super		591.05
DD12138.5	10/12/2019	Payroll deductions		646.16
DD12138.6	10/12/2019	Sunsuper Superannuation Fund Superannuation contributions		229.60
DD12147.1	27/12/2019	Commander Australia Quarterly Account Admin Centre		301.28
DD12155.1	24/12/2019	WA Super Payroll deductions Colonial First State - FirstChoice Wholesale Personal Super		3,662.14
DD12155.2	24/12/2019	Superannuation contributions Australian Super		646.16
DD12155.3	24/12/2019	Superannuation contributions ANZ Smart Choice Super		903.33
DD12155.4	24/12/2019	Superannuation contributions Cbus Super		510.27
DD12155.5	24/12/2019	Superannuation contributions MLC Masterkey Personal Super		591.05
DD12155.6	24/12/2019	Superannuation contributions Sunsuper Superannuation Fund		61.74
DD12155.7	24/12/2019	Superannuation contributions National Mastercard		229.60
DD12157.1	27/12/2019	Monthly Credit Card Account Department Of Transport - Daily Licensing		913.32
DD12159.1	31/12/2019	POLICE LICENSING PAYMENTS FOR DECEMBER 2019		23,956.45

REPORT TOTALS

Bank Code	Bank Name	TOTAL
L	POLICE LICENSING	23,956.45
M	MUNICIPAL BANK	458,615.19
TOTAL		482,571.64

SHIRE OF THREE SPRINGS
Statement of Payments for the Month of January 2020

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
11588	17/01/2020	Shire Of Chapman Valley Planning Services		1,333.64
11589	17/01/2020	Synergy Electricity Usage Charges		13,169.77
11590	17/01/2020	Telstra Monthly Telephone Charges		2,281.39
EFT15827	17/01/2020	AD Engineering International Pty Ltd Equipement Purchase		27,375.92
EFT15828	17/01/2020	Burgess Rawson (WA) Pty Ltd Water Usage Charges		25.71
EFT15829	17/01/2020	Blackwoods Parts Account		821.46
EFT15830	17/01/2020	Batavia Coast Trimmers Contractor		19,791.00
EFT15831	17/01/2020	P.D. & J.L. Spencer & The Trustee For Broadbanks Trading Trust Contractor		1,243.00
EFT15832	17/01/2020	Toll Transport Pty Ltd Freight Account Various		11.94
EFT15833	17/01/2020	Success Veolia Environmental Services Monthly Account		5,692.89
EFT15834	17/01/2020	Shire of Carnamah Ranger and Emergency Services Shared Services December 2019		4,179.65
EFT15835	17/01/2020	Cancer Council Western Australia Sunscreen SPF 30+		204.23
EFT15836	17/01/2020	Winc Australia Pty Limited Monthly MeterPlan Charges		2,191.00
EFT15837	17/01/2020	Choices Flooring Geraldton Contractor		4,070.00
EFT15838	17/01/2020	Commercial Hotel Three Springs Catering		220.00
EFT15839	17/01/2020	Christopher Shaun Connaughton Reimbursment		540.00
EFT15840	17/01/2020	Geraldton Fuel Company Pty Ltd (Refuel Australia) Monthly Fuel Card Account		6,777.87
EFT15841	17/01/2020	Mitchell & Brown Monthly Account		3,130.00
EFT15842	17/01/2020	JR & A Hersey Pty Ltd Monthly Account		1,191.52
EFT15843	17/01/2020	Health Insurance Fund (HIF) Of Australia Ltd Payroll deductions		283.50
EFT15844	17/01/2020	Stephen Walter Hunter Contractor		207.00
EFT15845	17/01/2020	Irwin Plumbing Services Contractor		1,637.90
EFT15846	17/01/2020	The Vlahov Farm Trust T/A Irwin Sand Supplies Refund of Debtors invoice 14326		65.50
EFT15847	17/01/2020	Landgate Midland Geospatial Products & Services		237.40
EFT15848	17/01/2020	The Trustee for RA & LA Starick Family Trust t/a Starick Tyres Monthly Account		77.54

SHIRE OF THREE SPRINGS
Statement of Payments for the Month of January 2020

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Totally Workwear Geraldton		
EFT15849	17/01/2020	Crew Uniform Order		337.39
		Mcleods Barristers and Solicitors		
EFT15850	17/01/2020	Professional Services		749.57
		Midwest Turf Supplies		
EFT15851	17/01/2020	Contractor		15,480.30
		Marketforce Pty Ltd		
EFT15852	17/01/2020	Advertising Account		967.91
		Mitchell and Brown Communications - Vidguard		
EFT15853	17/01/2020	Security Monitoring Fee		283.50
		North Midlands Maintenance		
EFT15854	17/01/2020	Gas Bottles		290.00
		Officeworks		
EFT15855	17/01/2020	Monthly Account		206.86
		Perfect Computer Solutions Pty Ltd		
EFT15856	17/01/2020	Computer and IT Services		340.00
		Rossiter & Co		
EFT15857	17/01/2020	Monthly Account		72.00
		Colas Western Australia Pty Ltd		
EFT15858	17/01/2020	Contractor		186,531.10
		Ray's Farm Services		
EFT15859	17/01/2020	Contractor		440.00
		Dudawa Haulage		
EFT15860	17/01/2020	Contractor		24,429.91
		Prime Code Pty Ltd T/A Rip - It Security Shredding		
EFT15861	17/01/2020	Contractor		950.40
		Australian Communications And Media Authority (ACMA)		
EFT15862	17/01/2020	Annual Licence Renewal		113.00
		Shire of Morawa		
EFT15863	17/01/2020	Street Sweeper		1,487.50
		Sweetman's Hardware		
EFT15864	17/01/2020	Monthly Account		282.70
		Three Springs IGA		
EFT15865	17/01/2020	Monthly IGA Account		366.03
		Geradlton SPECIALIST WHOLESALEERS PTY LTD T/A TRUCKLINE		
EFT15866	17/01/2020	Monthly Account		136.26
		Three Springs Rural Services		
EFT15867	17/01/2020	Monthly Account		410.93
		Van't Veer Services		
EFT15868	17/01/2020	Postage Account		64.50
		WA Treasury Corporation		
EFT15869	17/01/2020	Government Guarantee Fee for Period Ending December 2019		517.43
		Young Motors Pty Ltd		
EFT15870	17/01/2020	Parts Account		297.00
		WA Super		
DD12161.1	07/01/2020	Payroll deductions		3,717.78
		Australian Super		
DD12161.2	07/01/2020	Superannuation contributions		913.32
		ANZ Smart Choice Super		
DD12161.3	07/01/2020	Superannuation contributions		515.02
		Cbus Super		

SHIRE OF THREE SPRINGS
Statement of Payments for the Month of January 2020

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
DD12161.4	07/01/2020	Cbus Super Superannuation contributions Colonial First State - FirstChoice Wholesale Personal Super		591.05
DD12161.5	07/01/2020	Payroll deductions Sunsuper Superannuation Fund		657.88
DD12161.6	07/01/2020	Superannuation contributions iiNet Limited		229.60
DD12163.1	01/01/2020	Monthly Medical Centre Coorow Account Commander Australia		54.95
DD12168.1	13/01/2020	Monthly Account WA Super		46.92
DD12175.1	21/01/2020	Payroll deductions Australian Super		4,158.17
DD12175.2	21/01/2020	Superannuation contributions ANZ Smart Choice Super		883.36
DD12175.3	21/01/2020	Superannuation contributions Cbus Super		515.02
DD12175.4	21/01/2020	Superannuation contributions Colonial First State - FirstChoice Wholesale Personal Super		591.05
DD12175.5	21/01/2020	Payroll deductions Sunsuper Superannuation Fund		646.16
DD12175.6	21/01/2020	Superannuation contributions National Mastercard		229.60
DD12178.1	28/01/2020	Monthly Credit Card Account Department Of Transport - Daily Licensing		287.74
DD12183.1	31/01/2020	POLICE LICENSING PAYMENTS FOR JANUARY 2020		31,465.15

REPORT TOTALS

Bank Code	Bank Name	TOTAL
L	POLICE LICENSING	31,465.15
M	MUNICIPAL BANK	345,551.74
TOTAL		377,016.89

		Debtors Trial Balance						
		As at 31.12.2019						
Debtor #	Name	Credit Limit	02.10.2019		01.11.2019	01.12.2019	31.12.2019	Total
			GT 90 days	Age	GT 60 days	GT 30 days	Current	
				Of				
				Oldest				
				Invoice				
			(90Days)					
B101			0.00	0	59.52	440.48	0.00	500.00
C6			80.00	113	0.00	0.00	0.00	80.00
C92			0.00	0	0.00	326.99	0.00	326.99
D73			0.00	0	0.00	1000.00	0.00	1000.00
F42			10.00	184	0.00	0.00	0.00	10.00
H43			0.00	0	0.00	0.00	55.00	55.00
H54			0.00	0	0.00	0.00	0.00	-0.02
J17			0.00	0	0.00	1546.59	0.00	1546.59
J22			0.00	0	0.00	255.88	0.00	255.88
L44			0.00	0	0.00	5500.00	0.00	5500.00
M38			200.00	113	0.00	0.00	0.00	200.00
M113			0.00	0	0.00	0.00	480.00	480.00
M119			0.00	0	0.00	60.00	0.00	60.00
N7			0.00	0	0.00	720.00	0.00	720.00
O17			0.00	0	0.00	0.00	0.00	-360.00
P41			0.00	0	0.00	0.00	0.00	-131.00
S115			0.00	0	0.00	0.00	0.00	-200.00
T52			1776.90	152	640.00	640.00	0.00	3056.90
T57			0.00	0	0.00	50.00	0.00	50.00
V11			0.00	0	0.00	200.00	0.00	200.00
W60			0.00	0	0.00	0.00	0.00	-138.61
Totals --- Credit Balances:		-829.63	2066.90		699.52	10739.94	535.00	13211.73

		Debtors Trial Balance						
		As at 31.01.2020						
Debtor #	Name	Credit Limit	02.11.2019		02.12.2019	01.01.2020	31.01.2020	Total
			GT 90 days	Age	GT 60 days	GT 30 days	Current	
			Of					
			Oldest					
			Invoice					
		(90Days)						
A80		0.00	0	0.00	0.00	363.00	363.00	
B101		0.00	0	0.00	250.00	0.00	250.00	
C6		80.00	144	0.00	0.00	0.00	80.00	
C92		0.00	0	0.00	0.00	171.59	171.59	
D25		0.00	0	0.00	0.00	8.00	8.00	
D73		0.00	0	1000.00	0.00	0.00	1000.00	
E2		0.00	0	0.00	0.00	2750.00	2750.00	
F32		0.00	0	0.00	0.00	633.26	633.26	
F42		10.00	215	0.00	0.00	0.00	10.00	
H54		0.00	0	0.00	99.98	0.00	99.98	
J17		0.00	0	1546.59	1546.59	0.00	3093.18	
J22		0.00	0	0.00	0.00	938.46	938.46	
M38		200.00	144	0.00	0.00	0.00	200.00	
M119		0.00	0	60.00	0.00	0.00	60.00	
M128		0.00	0	0.00	0.00	80.00	80.00	
M136		0.00	0	0.00	0.00	142.80	142.80	
N7		0.00	0	0.00	900.00	0.00	900.00	
O17		0.00	0	0.00	0.00	0.00	-240.00	
P43		0.00	0	0.00	0.00	40.00	40.00	
P57		0.00	0	0.00	0.00	189.69	189.69	
R31		0.00	0	0.00	0.00	40.00	40.00	
S115		0.00	0	0.00	0.00	0.00	-200.00	
T8		0.00	0	0.00	0.00	2020.88	2020.88	
T13		0.00	0	0.00	0.00	600.00	600.00	
T25		0.00	0	0.00	0.00	300.00	300.00	
T52		2166.90	152	640.00	800.00	0.00	3606.90	
T57		0.00	0	50.00	0.00	60.00	110.00	
V11		0.00	0	0.00	150.00	0.00	150.00	
W60		0.00	0	0.00	0.00	0.00	-238.61	
Totals --- Credit Balances:		-678.61	2456.90	3296.59	3746.57	8337.68	17159.13	