



ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
16 SEPTEMBER 2020



WILDFLOWER COUNTRY



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ORDINARY COUNCIL MEETING
16 SEPTEMBER 2020**

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WILDFLOWER COUNTRY

Ruo Emoh is a 7180 arable farming property 23 km's West of Three Springs on the Eneabba/Three springs Road. It is the aggregation of three properties known as Ruo Emoh, Wandoo Park and Victoria Springs. The farm was formerly part of the Arawa aggregation until April 2020 when it was split into its own entity.

At present there are two residences on the property, the managers at Ruo Emoh and the 2IC at Wandoo Park.

During the seeding and harvest seasons, there are up to 5 additional staff and these are accommodated at Arawa, some 20 to 35 km's away, depending on which property they are working. This causes logistical as well as OH&S issues due to around 40 to 50 minutes a day travel time and usually at dawn and dusk.

The proposed cottage and accommodation units will allow all staff to be housed on the property. It is my intention to engage a further full time member for the team to live in the cottage, while the remaining 4 workers will be onsite 6 to 10 weeks depending on the season and their position.

I have provided some photos of the units as an example of how one of our other farms have them set up. I have positioned them in relation to presently unused existing buildings so that these structures can be utilised for common areas for BBQ's and relaxing. (Please note that the dam in front of the cottage location is in the process of being filled in and there will be extensive site works to clean up at both sites).

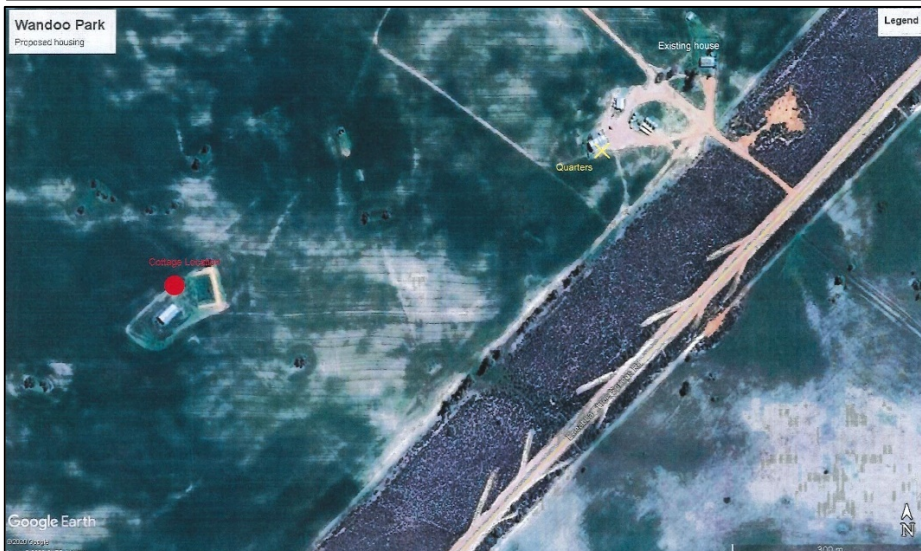
If you require any further information, please don't hesitate to contact me.

Kind Regards,
Ricky Storer

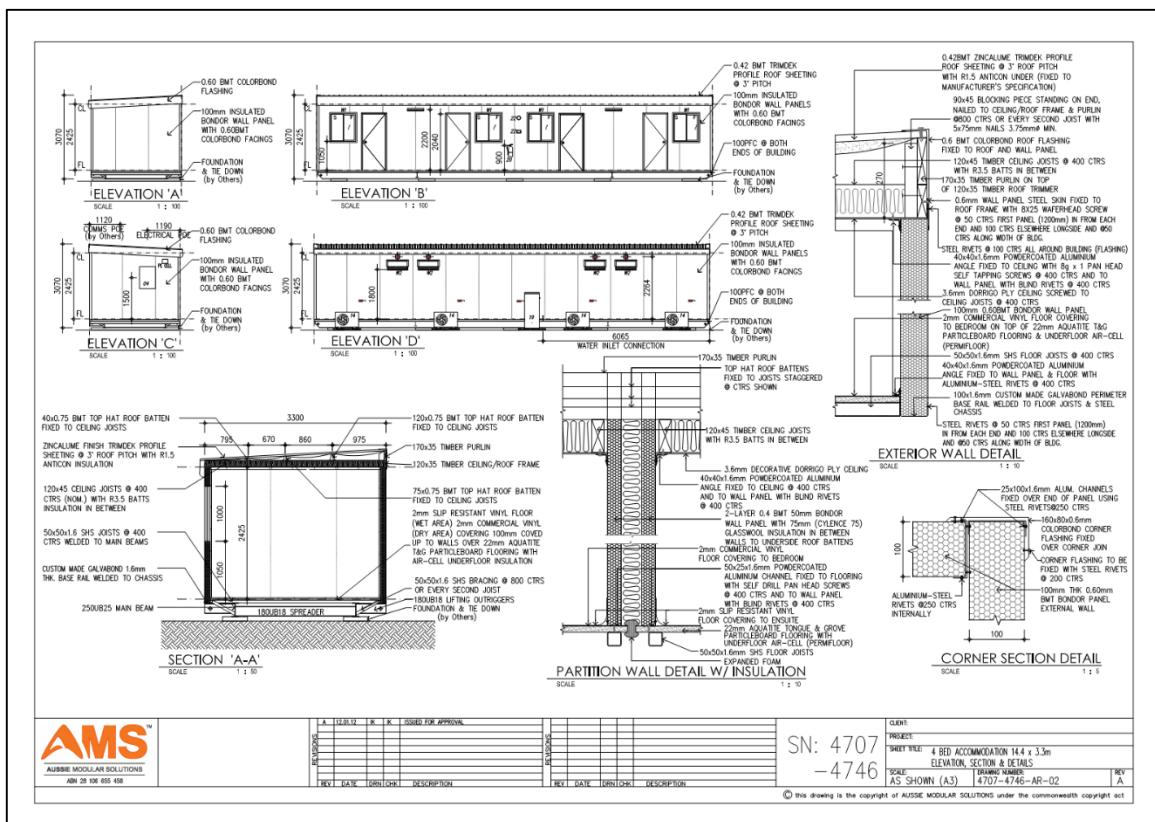
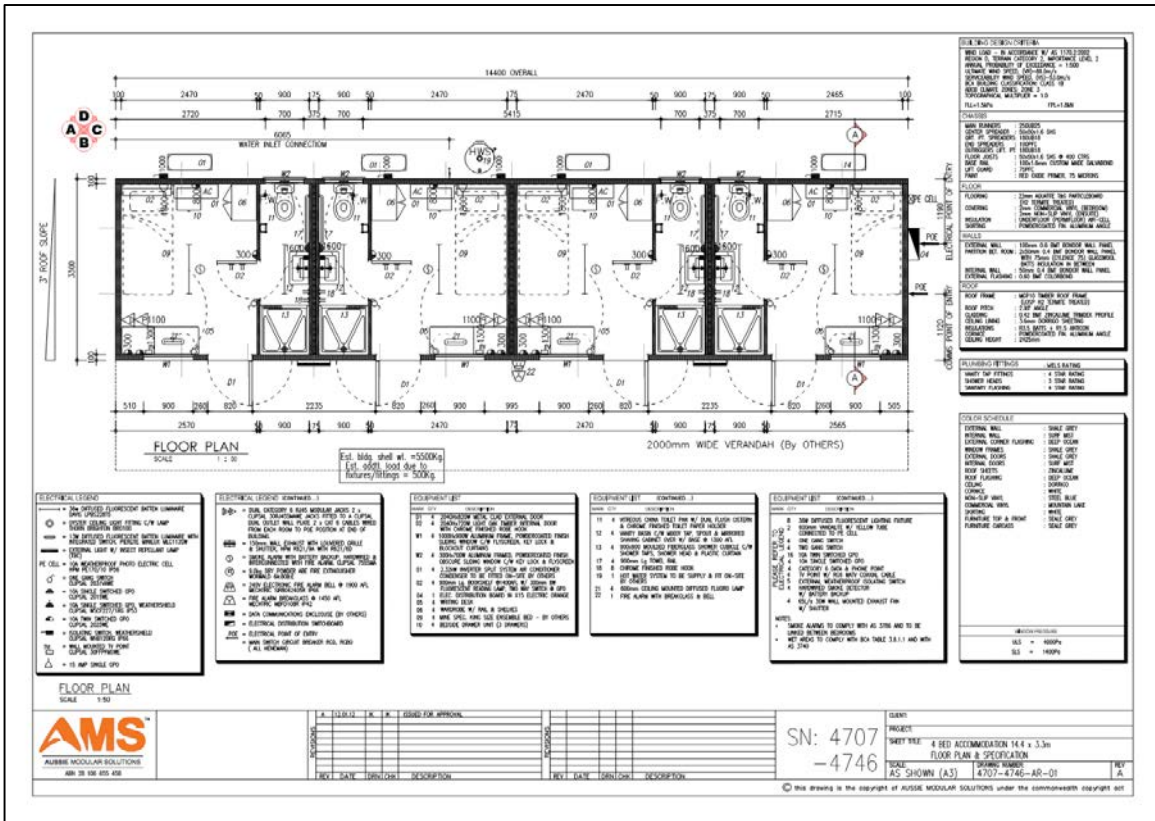
Farm Manager
0429 844 088 | ricky.storer@viridisag.com
Ruo Emoh - WA
www.viridisag.com



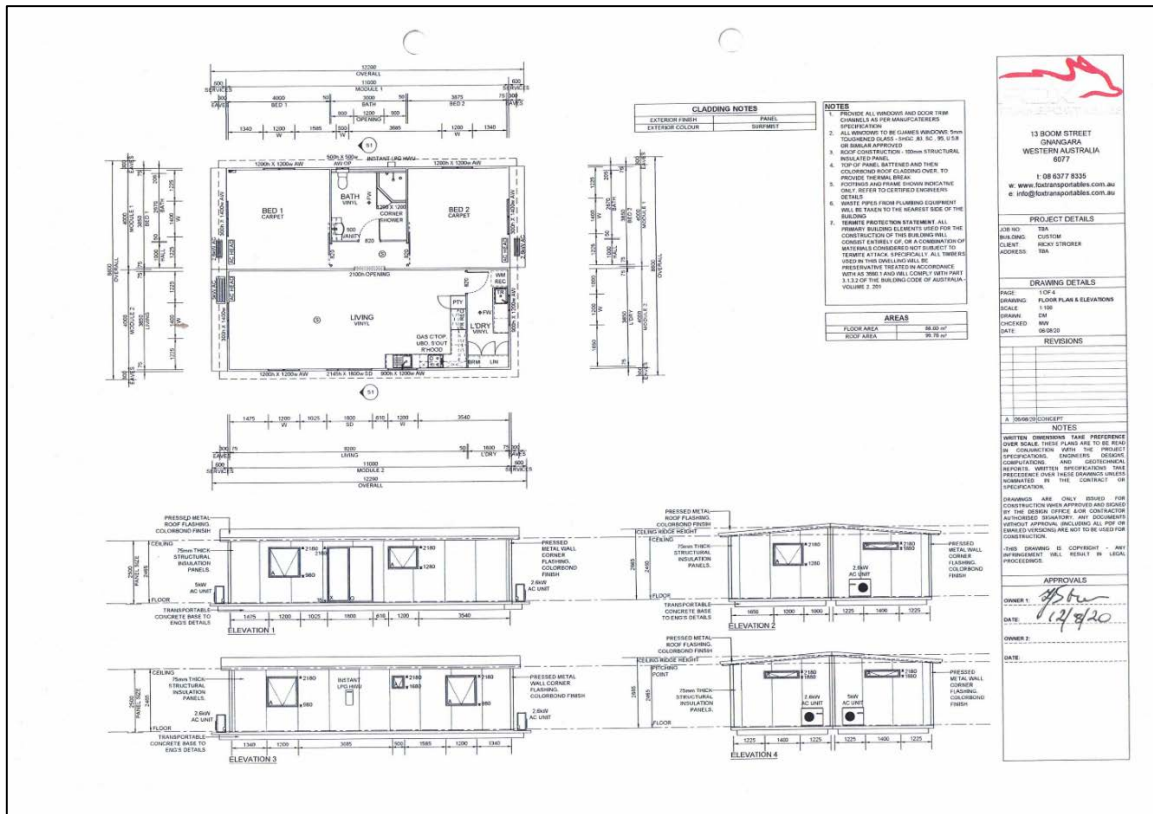
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Premium, Practical, Purpose-Built

The Ancona

A Versatile Fox

The Ancona boasts a Living/Dining Area, while still offering two large bedrooms with a convenient shared bathroom. Perfect for that unexpected visitor or family member.

Features

- ✓ Energy Compliant
- ✓ Available in Multiple Sizes
- ✓ Versatile Open-Plan Design
- ✓ 2 Bedrooms, 1 Bathroom

Materials

- ✓ Australian Blue-Scope Colorbond® Steel - 575 RT Profile
- ✓ CFC and Aquaguard Particle Board Flooring - Termite Treated
- ✓ Cycloonic Steel Frame
- ✓ Aluminium Joinery and Extrusions
- ✓ Foamfilled Underfloor Insulation
- ✓ Toughened Glass

Upgrades

Please see our 'Our range of upgrades and additions you can choose from to further customise your building. Installation costs are subject to an individual site visit. These prices will generally vary from \$15,000 to \$25,000 - gas in the Perth Metro area depending on various on-site factors.

STANDARD INCLUSIONS

- ✓ 5.0kW Split System Reverse Cycle Air Conditioner
- ✓ Cycloonic Steel Frame - Painted
- ✓ Gable Panel Construction 8mm Steel - Energy Efficient Build
- ✓ Aquaguard Particle Board Flooring (Termite Treated)
- ✓ CFC Sheeting to Wet Areas
- ✓ Underfloor Insulation - Penrilator
- ✓ Colorbond® Sheeted Roof with Thermal Air Break
- ✓ Vinyl Floor Coverings - Timber Plank Look
- ✓ 1 x 1800mm Sliding Door
- ✓ 3 x 1200mm Sliding Windows
- ✓ 3 x 1100mm Sliding Windows
- ✓ 1 x 900mm Sliding Window
- ✓ 1 x 600mm Sliding Window
- ✓ 2 x Internal Sliding Doors
- ✓ 1 x Internal Hinged Door
- ✓ Fly Screens Included
- ✓ 12 x Double Power Points Throughout
- ✓ 1 x Coastal Point
- ✓ 6 x Internal Dome Lights
- ✓ 1 x External Runkin Light
- ✓ 1 x Smoke Alarm

Bathroom/Laundry

- ✓ 1.0m Corner Shower with Rail
- ✓ Vanity Tray with 1.5 Tapware
- ✓ Toilet & Cistern
- ✓ 600mm Vanity
- ✓ 600mm Mirror
- ✓ Extractor Fan
- ✓ Towel Rail

Kitchen

- ✓ Island + Over and Hot Plate
- ✓ Corby Rangehood
- ✓ Lumbar Bench Taps
- ✓ Gloss White Faces
- ✓ 900mm Corner Cabinet
- ✓ 600mm Oven Cabinet
- ✓ 600mm Base Cabinet
- ✓ 1500mm Base Drawers
- ✓ 300mm Base Cabinet
- ✓ Glass Slip Chock
- ✓ Kicker Boards
- ✓ Sink and Tapware

General Upgrades

- ✓ Hinged Door \$116
- ✓ Hot Water System \$718
- ✓ Gas Instinct
- ✓ Exterior Cladding
- ✓ Price dependent on unit size

Colour options

Standard colour: - Black Trims/Flashings

Change colour \$795

Shale Grey, Pale Eucalypt, Classic Green

Bathroom/Laundry

- ✓ Shower size to 1.1m \$247
- ✓ Shower size to 1.2m \$257
- ✓ Glass Shower Screens \$740
- ✓ 900mm Vanity \$188
- ✓ 900mm Mirror \$83
- ✓ 750mm Mirror: Cab net \$334
- ✓ 900mm Mirror: Cab net \$328
- ✓ Full Laundry Cabin \$819

ADDITIONS

Doors & Windows

- ✓ Sliding Door \$1118
- ✓ 2115mm x 1800mm \$1118
- ✓ 2115mm x 900mm \$1418
- ✓ Sliding Window \$756
- ✓ 1200mm x 1200mm \$878
- ✓ 1000mm x 1000mm \$703
- ✓ 800mm x 600mm \$457

General Additions

- ✓ Double Power Point (each) \$100
- ✓ Carpet with Underlay - Various Colours \$420/sqm
- ✓ Ceiling Fan/Light Combo \$326
- ✓ 1200mm Sliding Mirrored Wardrobes \$1170
- ✓ 1800mm Sliding Mirrored Wardrobes \$1470

Kitchen

- ✓ Overhead Cupboards (600mm Corner Cabinet, 450mm, 600mm, 2 x 300mm) \$566

Price (Design)

9.2m x 5.6m **\$89,244**

All prices are subject to GST

13 Boom Street, Garrara ☎ 6377 8335 foxgrannyflats.com.au



Three Springs Shire Council
PO Box 117, Three Springs WA 6519

Keth Woodward
CHIEF EXECUTIVE OFFICER

Dear Keth

I would like to give me extended time to finish my Building (39 slangefer street three springs 6519).

Because there were a lot of problems I found with worker to get and you know it's new project, inspit of the approval coming let from me the oplicant had been fillt.

Thank you for you time


Mr Ahmed Al-Shammari

32 Alfreda Avenue
MORLEY WA 6062

01/05/2020

Jobs have to be done

- 1) Container on the stands.
- 2) Welding the cutting side with the frame.
- 3) Put the stands under the frame.
- 4) Connect H Beams between the containers.
- 5) Connect Beams to make concrete slabs floor between the two sea containers.
- 6) Put the stands and suitable Beams to make the roof.
- 7) Cut the doors and windows after preparing the welded frames.
- 8) Draining, piping, kitchen, bathroom, laundry
- 9) ^{WC} electrical jobs
- 10) cladding
- 11) painting
12. Some repairment to the sea containers
with the paint under weather.
13. Seawall
14. Electricity Box and the permanent connection

Working Hours: Monday : 6 H
a week

Tuesday : 10 H

Wednesday : 10 H

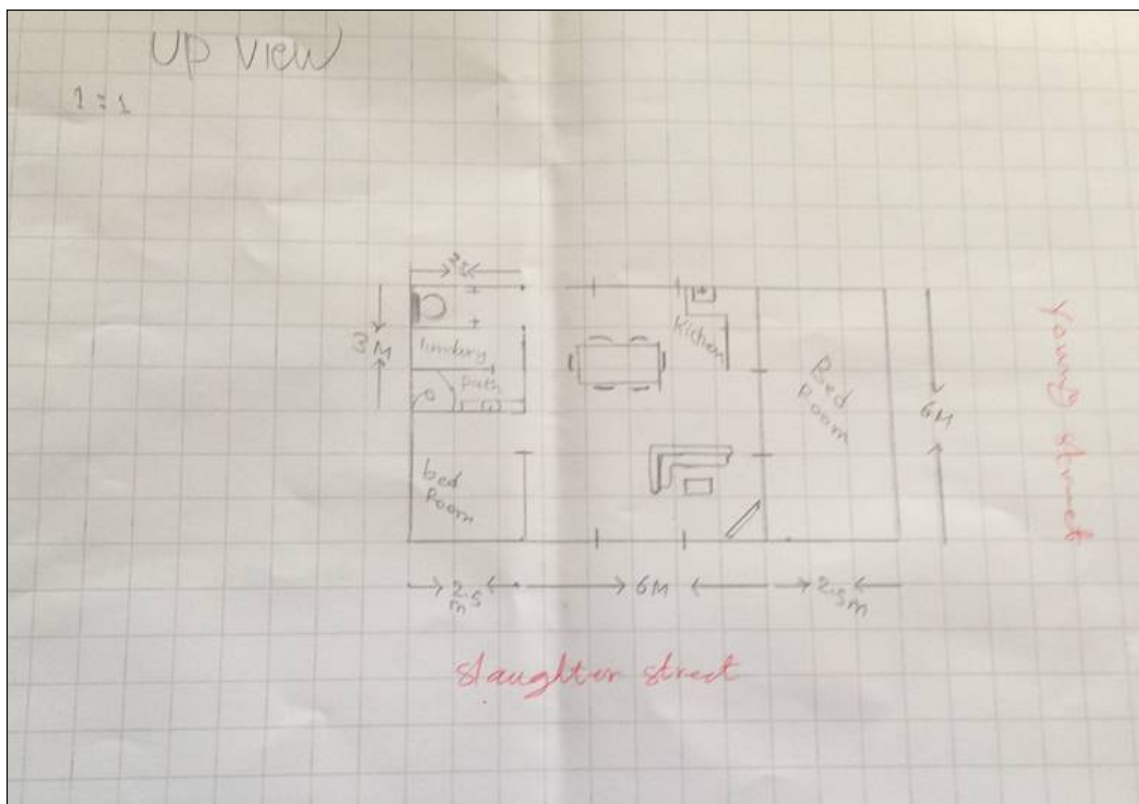
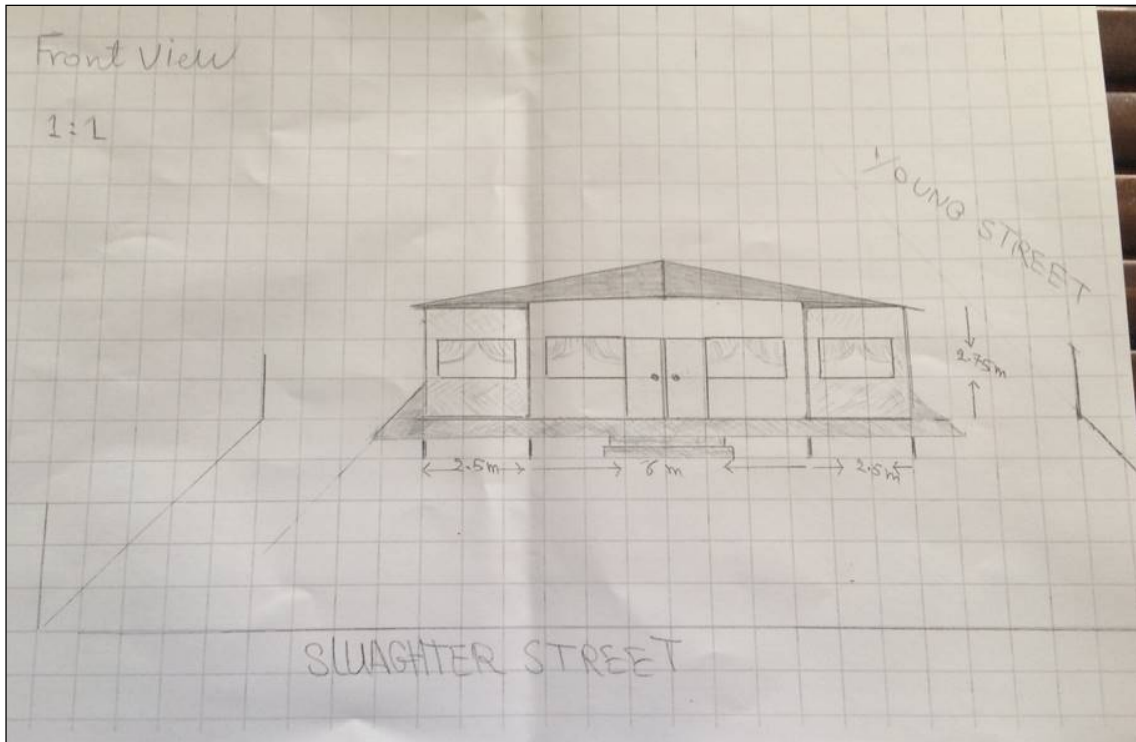
Thursday : 10 H

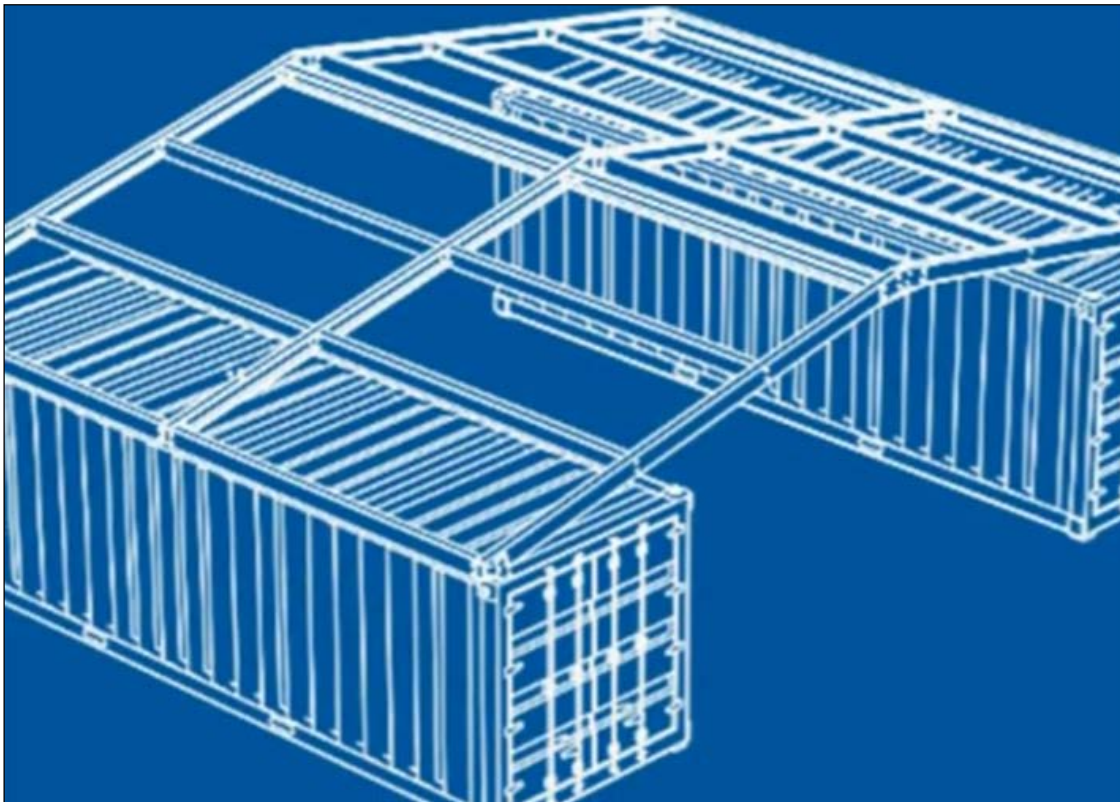
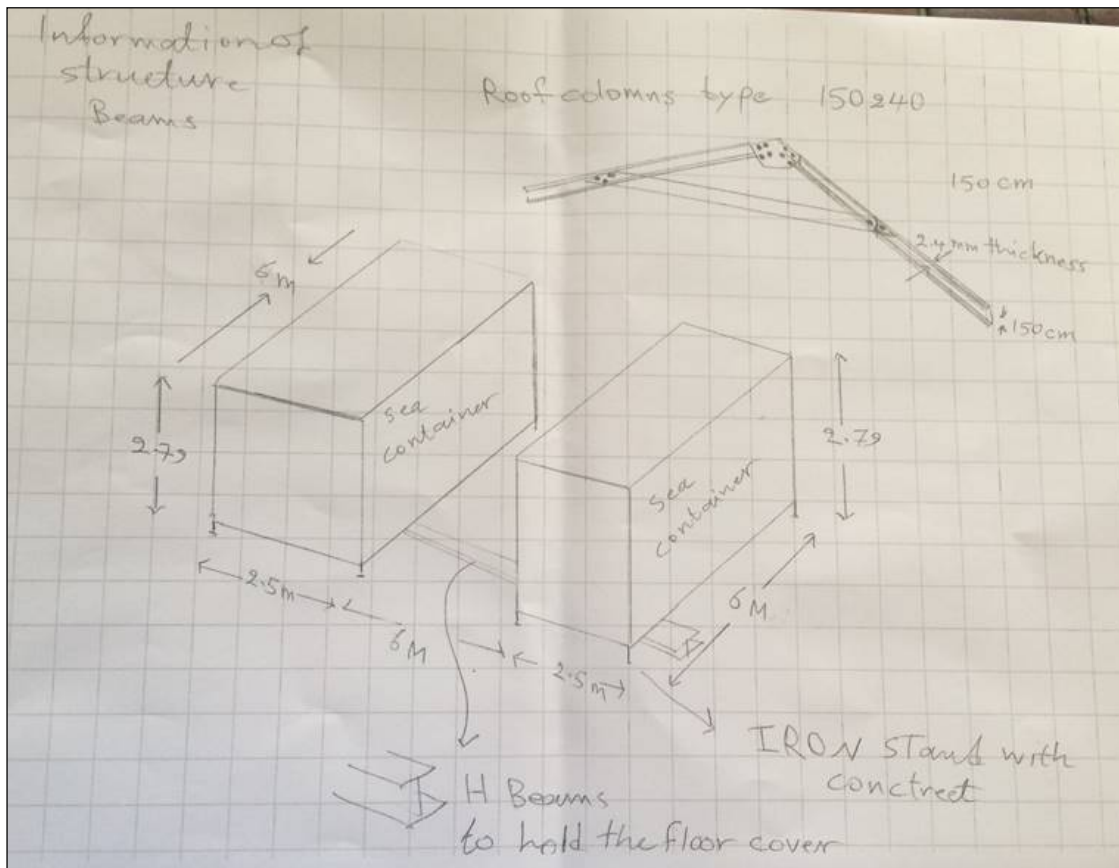
Friday : 5 H

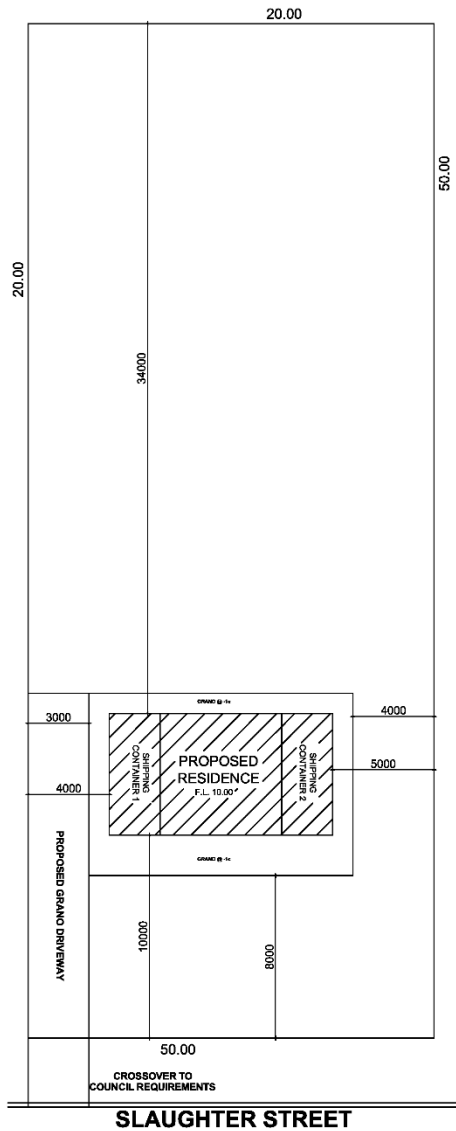
TOTAL

40 H a week

This is the ~~scheduled~~ ^{schedule} of 6 months from october
2020 02/09/2020 







ALL PRIMARY BUILDING ELEMENTS USED FOR THE CONSTRUCTION OF THIS BUILDING WILL BE CONSIST ENTIRELY OF, OR A COMBINATION OF, MATERIALS CONSIDERED NOT SUBJECT TO TERMITE ATTACK. SPECIFICALLY, ALL TIMBERS USED IN THIS DWELLING WILL BE PRESERVATIVE TREATED IN ACCORDANCE WITH AS 3660.1 AND WILL COMPLY WITH PART 3.1.3.2 OF THE BCA - VOLUME 2, 2016

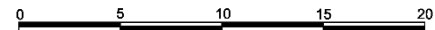
NOTE: SEWER POSITION IS PRELIMINARY BASED ON DESIGN POSITION, AS CONSTRUCTED SEWER POSITION TO BE ADDED WHEN IT BECOMES AVAILABLE FROM WATER CORPORATION


DOWNPipes TO BE CONNECTED TO SOAKWELLS BY BUILDER

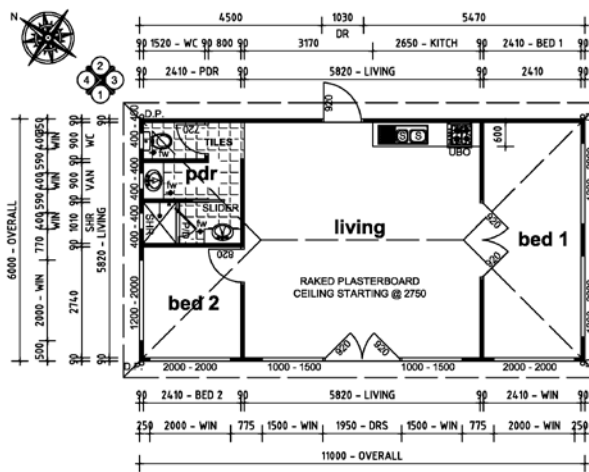
CLIENT BEWARE OF UNDERGROUND SERVICE RUN-INS WHEN DIGGING

SITEPLAN

SCALE 1: 200

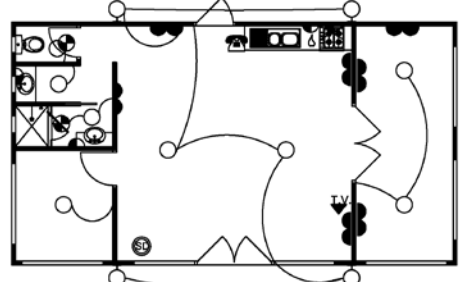


 <div>Genesis Design Studio ABN: 39876082273 ARCHITECTURAL DESIGN & DRAFTING MOBILE: 0424 463 007 EMAIL: admin@genesids.com.au WEB: www.genesids.com.au</div>	PROPERTY: 39 SLAUGHTER STREET, THREE SPRINGS		Drawn By: E.R	Dwg No. 1		
	SITE PLAN		Date: FEB 2020			
			Scale: 1:200			
			Plot Info: A3			
			© COPYRIGHT		R	Date



- GENERAL NOTES:**
1. THESE PLANS ARE THE PROPERTY OF THE BUILDER & MAY NOT BE REPRODUCED OR MODIFIED IN WHOLE OR PART WITHOUT PERMISSION. COPYRIGHT ACT 1968-1973.
 2. ROOF TIE-DOWN IN ACCORDANCE WITH AS1684-1992 CLAUSE 5.3.1.3. ROOF FRAMING IN ACCORD WITH AS1684.
 3. DO NOT SCALE FROM THESE DRAWINGS
 4. TERMITE TREATMENT: ALL PRIMARY BUILDING ELEMENTS USED FOR THE CONSTRUCTION OF THIS BUILDING WILL BE CONSIST ENTIRELY OF, OR A COMBINATION OF, MATERIALS CONSIDERED NOT SUBJECT TO TERMITE ATTACK. SPECIFICALLY, ALL TIMBERS USED IN THIS DWELLING WILL BE PRESERVATIVE TREATED IN ACCORDANCE WITH AS 3680.1 AND WILL COMPLY WITH PART 3.1.3.2 OF THE BCA - VOLUME 2, 2016
 5. THE BUILDER RESERVES THE RIGHT TO ALTER ANY DIMENSION ON SITE TO SUIT SITE CONDITIONS OR CONSTRUCTION NEEDS.
 6. ANY WORKS INVOLVING SUCH ITEMS AS BUT NOT LIMITED TO SEWER, EARTHWORKS, RETAINING, DRAINAGE, & ENGINEERING SOLUTIONS, UNLESS OTHERWISE NOTED ON THE PLANS AND / OR SPECIFICATIONS ARE AT THE EXPENSE OF THE OWNER.
 7. PLANS ARE TO BE READ IN CONJUNCTION WITH ANY SPECIFICATIONS, ENGINEERS DRAWINGS & ANY OTHER DOCUMENTATION FORMING PART OF THE CONTRACT.
 8. DOWNPIPES TO ROOF SHALL BE CENTRED & LOCATED TO ROOF PLUMBERS DISCRETION.
 9. FIX ALL FLASHING AND DAMP-PROOF-COURSES SHOWN, SPECIFIED, OR REQUIRED TO PREVENT RAINWATER ENTERING THE WORKS ON COMPLETION.
 10. WHEN ADDING / ALTERING MATCH EXISTING DETAILS FINISHES & MATERIALS IN ALL RESPECTS UNLESS OTHERWISE SHOWN, SPECIFIED OR DIRECTED BY THE BUILDER.
 11. ALL BUILDING & OTHER WORKS TO BE CARRIED OUT IN ACCORD WITH BCA & OTHER RELEVANT STANDARDS, REGULATIONS, BY-LAWS & LOCAL LAWS OF ALL STATUTORY AUTHORITIES.
 12. VENTILATION IN ACCORD WITH THE SEWERAGE, LIGHTING, VENTILATION, & CONSTRUCTION REGULATIONS 1971 & AS1688.

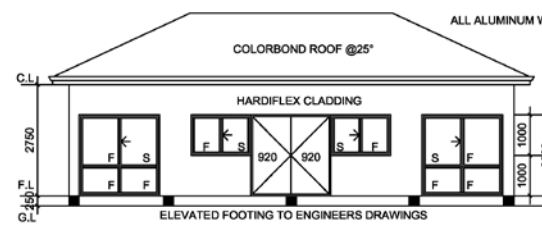
FLOOR PLAN SCALE 1:100 TOTAL AREA 66sqm



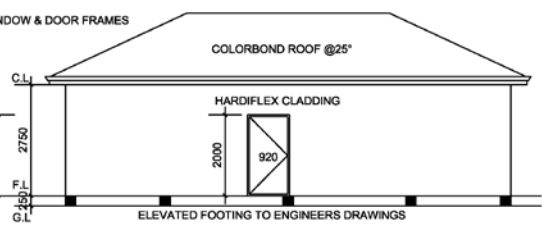
ELECTRICAL PLAN SCALE 1:100

NOTES:
ALL ELECTRICAL FITTINGS AND FIXTURES TO BE CONFIRMED WITH THE OWNERS PRIOR TO INSTALLATION
PROVIDE TV ANTENNA LOCATION TO MINIMISE VISUAL IMPACT. LOCATION OF ALL ELECTRICAL, DATA, TELECOMMUNICATION FITTING / FIXTURES AND EXHAUST FANS ARE INDICATIVE ONLY
25mm CONDUIT TO PCD (MIN. 300mm BEND RADIUS)

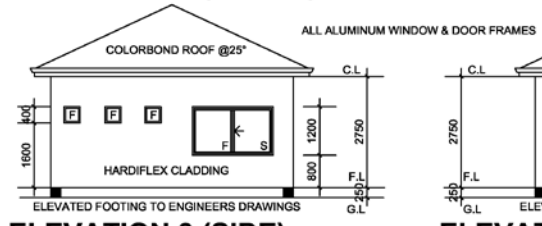
LEGEND			
SYMBOL	DESCRIPTION	SYMBOL	DESCRIPTION
○	CEILING LIGHT	⌋	GAS POINT
○	WALL LIGHT 1900 OFF FLOOR	⊗	EXHAUST FAN (SEALED)
⌋	DOUBLE GPO 200 OFF FLOOR	⊕	HARDWIRE SMOKE ALARM
⌋	DOUBLE GPO RECOMMENDED HEIGHT	☎	PHONE POINT
		TV	TV POINT



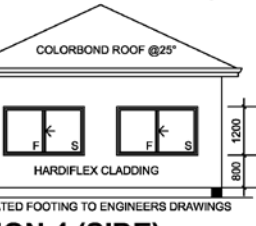
ELEVATION 1 (FRONT)



ELEVATION 2 (REAR)



ELEVATION 3 (SIDE)



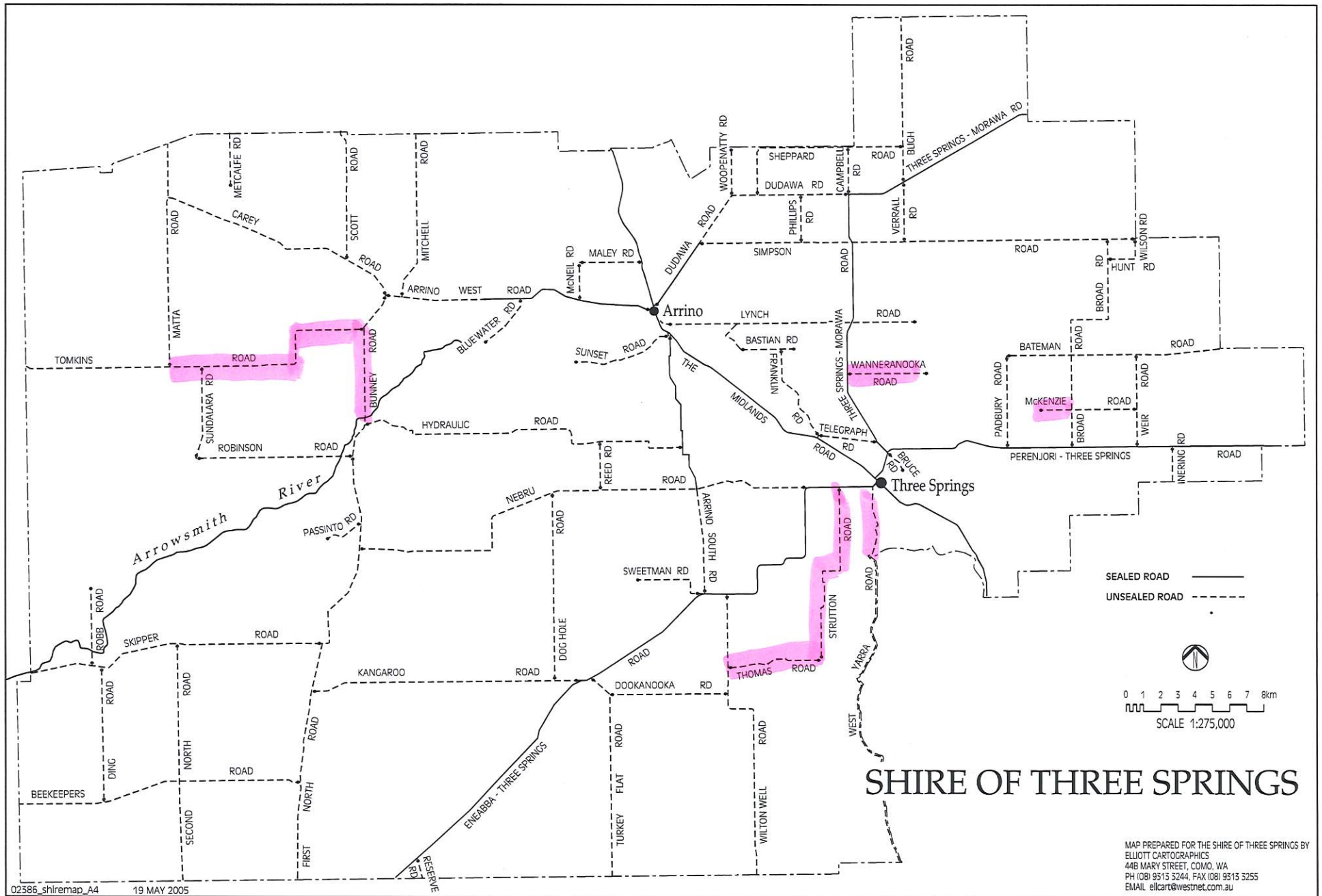
ELEVATION 4 (SIDE)

WINDOW NOTE:
BUILDER TO CHECK WITH CLIENT ALL WINDOW TYPES BEFORE ORDERING & COSTING
INSULATE CAVITY WALLS IN ACCORD TO ENERGY REPORT
GLAZING AS SINGLE CLEAR GLAZING IN ALUMINUM FRAMES. GENERIC U-VALUE 6.57 SHGC 0.74. GLAZING INSTALLED IN ACCORD WITH AS2407
INSULATION NOTE:
BUILDER TO INCLUDE R4.0 INSULATION BATTS IN ACCORDANCE WITH BCA THROUGHOUT ROOF SPACE
ENGINEER NOTE:
REFER ALL BEAM & UNTEL SIZES TO STRUCTURAL ENGINEERS DETAILS. THESE DRAWINGS ARE TO BE READ IN CONJUNCTION WITH S. ENGINEERS DRAWINGS.

NOTE: BUILDER TO CHECK DRAWINGS PRIOR TO COMMENCEMENT OF ANY WORK

<p>Genesis Design Studio ABN: 5997806273 ARCHITECTURAL DESIGN & DRAFTING MOBILE: 0434 463 007 EMAIL: admin@genesids.com.au WEB: www.genesids.com.au</p>	<p>PROPERTY: 39 SLAUGHTER STREET, THREE SPRINGS</p>	<p>Drawn By: E.R</p>	<p>Dwg No. 2</p>		
		<p>Date: FEB 2020</p>			
		<p>Scale: 1:100</p>			
		<p>Plot Info: A3</p>			
		<p>© COPYRIGHT</p>		R	Date
<p>FLOOR PLAN</p>					

August 20



SHIRE OF THREE SPRINGS

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

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

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PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 07 September 2020

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 in-consistent 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.

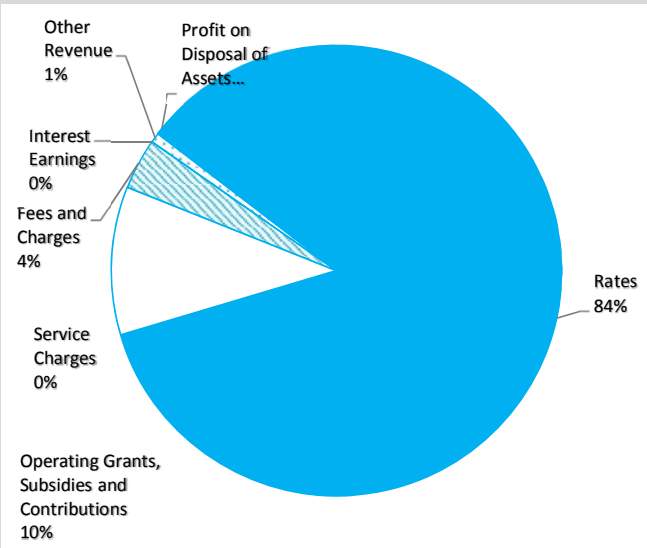
CRITICAL ACCOUNTING ESTIMATES

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.

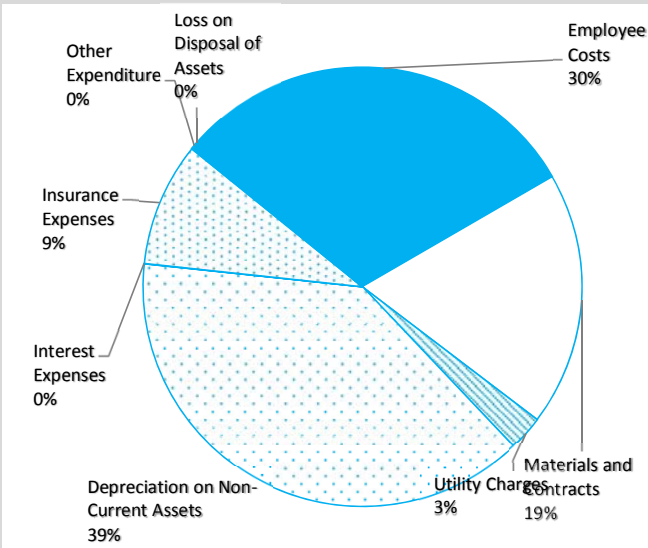
ROUNDING OFF FIGURES

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

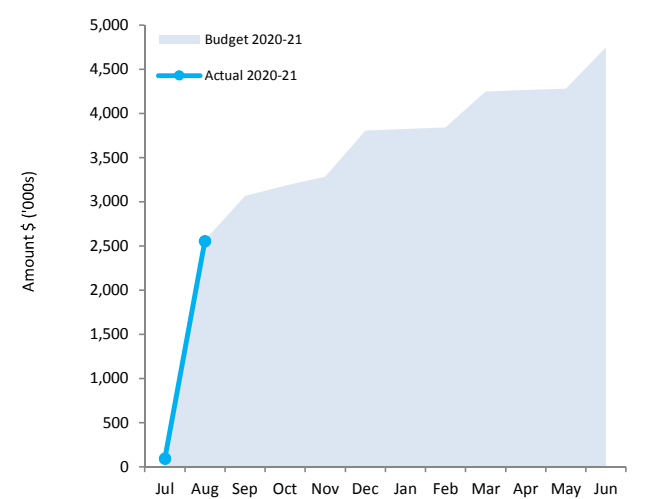
OPERATING REVENUE



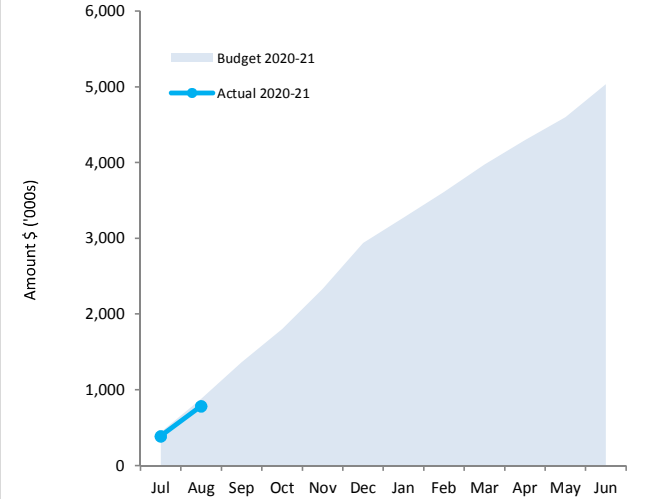
OPERATING EXPENSES



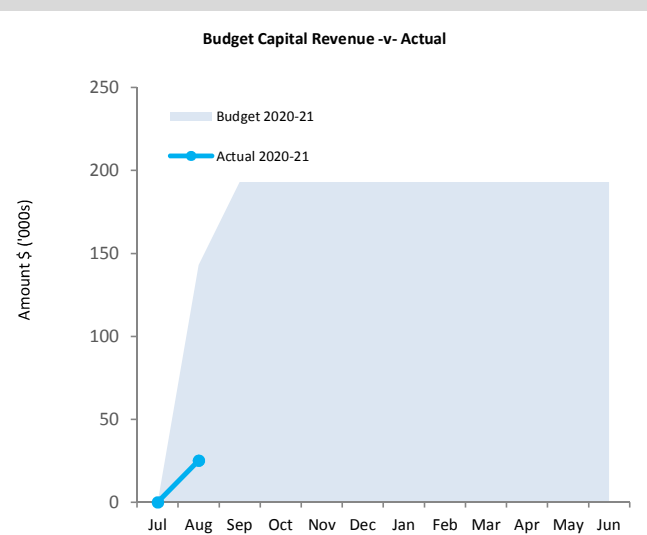
Budget Operating Revenues -v- Actual



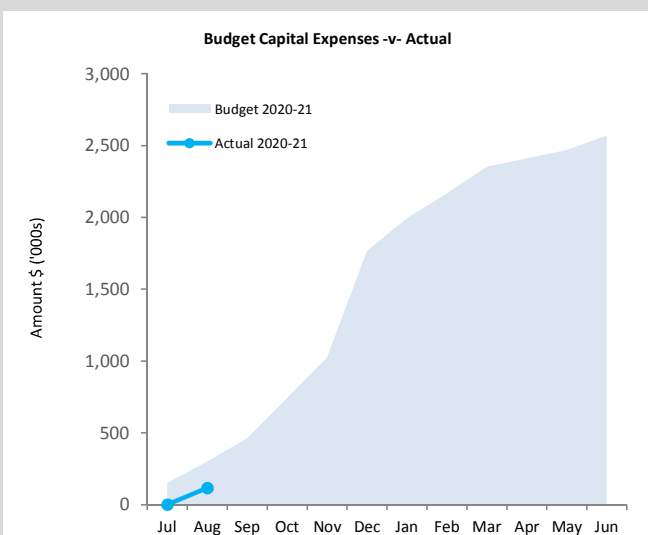
Budget Operating Expenses -v- YTD Actual



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 AUGUST 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 AUGUST 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)	1,012,765	1,012,765	959,264	(53,501)	(5.28%)	
Revenue from operating activities							
Governance		47,186	1,096	7,596	6,500	593.07%	
General purpose funding - rates	6	2,148,202	2,148,202	2,148,202	0	0.00%	
General purpose funding - other		1,473,062	8,844	168,279	159,435	1802.75%	▲
Law, order and public safety		31,957	0	200	200	0.00%	
Health		78,573	2,800	2,985	185	6.61%	
Education and welfare		2,300	0	249	249	0.00%	
Housing		115,260	17,874	17,897	23	0.13%	
Community amenities		79,125	68,175	69,429	1,254	1.84%	
Recreation and culture		14,650	32	(918)	(950)	(2968.75%)	
Transport		129,585	114,267	138,932	24,665	21.59%	▲
Economic services		6,140	500	2,002	1,502	300.40%	
Other property and services		53,000	8,832	526	(8,306)	(94.04%)	
		4,179,040	2,370,622	2,555,379	184,757		
Expenditure from operating activities							
Governance		(754,555)	(111,452)	(105,760)	5,692	5.11%	
General purpose funding		(136,189)	(21,438)	(17,988)	3,450	16.09%	
Law, order and public safety		(392,705)	(100,070)	(21,802)	78,268	78.21%	▲
Health		(253,233)	(24,482)	(21,956)	2,526	10.32%	
Education and welfare		(46,183)	(7,790)	(18,418)	(10,628)	(136.43%)	▼
Housing		(399,163)	(68,846)	(68,930)	(84)	(0.12%)	
Community amenities		(356,002)	(57,286)	(62,493)	(5,207)	(9.09%)	
Recreation and culture		(938,598)	(125,504)	(125,410)	94	0.07%	
Transport		(1,557,135)	(303,956)	(272,047)	31,909	10.50%	▲
Economic services		(224,826)	(40,222)	(41,484)	(1,262)	(3.14%)	
Other property and services		(21,625)	(23,504)	(24,607)	(1,103)	(4.69%)	
		(5,080,214)	(884,550)	(780,895)	103,655		▲
Non-cash amounts excluded from operating activities	1(a)	1,700,496	295,982	278,005	(17,977)	(6.07%)	
Amount attributable to operating activities		799,322	1,782,054	2,052,489	270,435		▲
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	568,458	194,666	0	(194,666)	(100.00%)	▼
Proceeds from disposal of assets	7	143,000	25,142	25,142	0	0.00%	
Purchase of property, plant and equipment	8	(2,494,513)	(301,662)	(113,750)	187,912	62.29%	▲
Amount attributable to investing activities		(1,783,055)	(81,854)	(88,608)	(6,754)		
Financing Activities							
Transfer from reserves	10	50,000	50,000	0	(50,000)	(100.00%)	▼
Repayment of debentures	9	(21,065)	0	0	0	0.00%	
Transfer to reserves	10	(53,000)	0	0	0	0.00%	
Amount attributable to financing activities		(24,065)	50,000	0	(50,000)		
Closing funding surplus / (deficit)	1(c)	4,967	2,762,965	2,923,145			

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 2020-21 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 AUGUST 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 AUGUST 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)	1,012,765	1,012,765	959,264	(53,501)	(5.28%)	
Revenue from operating activities							
Rates	6	2,148,202	2,148,202	2,148,202	0	0.00%	
Operating grants, subsidies and contributions	12(a)	1,599,960	112,685	272,038	159,353	141.41%	▲
Fees and charges		242,375	93,363	94,131	768	0.82%	
Interest earnings		30,600	0	55	55	0.00%	
Other revenue		157,903	16,372	17,453	1,081	6.60%	
Profit on disposal of assets	7	0	0	25,142	25,142	0.00%	▲
		4,179,040	2,370,622	2,557,021	186,399		
Expenditure from operating activities							
Employee costs		(1,565,153)	(239,108)	(236,693)	2,415	1.01%	
Materials and contracts		(1,300,732)	(258,608)	(146,393)	112,215	43.39%	▲
Utility charges		(243,355)	(28,850)	(20,236)	8,614	29.86%	
Depreciation on non-current assets		(1,671,065)	(278,504)	(303,147)	(24,643)	(8.85%)	
Interest expenses		(6,795)	(582)	(288)	294	50.52%	
Insurance expenses		(183,795)	(61,240)	(71,347)	(10,107)	(16.50%)	▼
Other expenditure		(83,100)	(180)	(4,433)	(4,253)	(2362.78%)	
Loss on disposal of assets	7	(26,218)	(17,478)	0	17,478	100.00%	▲
		(5,080,213)	(884,550)	(782,537)	102,013		▲
Non-cash amounts excluded from operating activities	1(a)	1,700,496	295,982	278,005	(17,977)	(6.07%)	
Amount attributable to operating activities		799,323	1,782,054	2,052,489	270,435		▲
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	568,458	194,666	0	(194,666)	(100.00%)	▼
Proceeds from disposal of assets	7	143,000	25,142	25,142	0	0.00%	
Payments for property, plant and equipment	8	(2,494,513)	(301,662)	(113,750)	187,912	(62.29%)	▲
Amount attributable to investing activities		(1,783,055)	(81,854)	(88,608)	(6,754)		
Financing Activities							
Transfer from reserves	10	50,000	50,000	0	(50,000)	(100.00%)	▼
Repayment of debentures	9	(21,065)	0	0	0	0.00%	
Transfer to reserves	10	(53,000)	0	0	0	0.00%	
Amount attributable to financing activities		(24,065)	50,000	0	(50,000)		▼
Closing funding surplus / (deficit)	1(c)	4,968	2,762,965	2,923,145			

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.

(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		0	0	(25,142)
Less: Movement in liabilities associated with restricted cash		3,213	0	0
Add: Loss on asset disposals		26,218	17,478	0
Add: Depreciation on assets		1,671,065	278,504	303,147
Total non-cash items excluded from operating activities		1,700,496	295,982	278,005

(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 2020	This Time Last Year 31 August 2019	Year to Date 31 August 2020
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(1,858,011)		(1,858,011)
Add: Borrowings	9	21,065		21,065
Add: Provisions - employee	11	134,449		134,449
Total adjustments to net current assets		(1,702,497)	0	(1,702,497)

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

Current assets				
Cash and cash equivalents	2	2,912,470		2,963,075
Rates receivables	3	50,723		2,068,098
Receivables	3	120,670		43,079
Other current assets	4	31,746		28,831
Less: Current liabilities				
Payables	5	(340,494)		(364,087)
Borrowings	9	(21,065)		(21,065)
Provisions	11	(92,289)		(92,289)
Less: Total adjustments to net current assets	1(b)	(1,702,497)		(1,702,497)
Closing funding surplus / (deficit)		959,264	0	2,923,145

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.

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	1,104,657	0	1,104,657	0	NAB	0.75%	ongoing
Cash at Licensing Bank A/C	Cash and cash equivalents	380	0	380	0	NAB	Variable	ongoing
Cash on Hand	Cash and cash equivalents	27	0	27	0	n/a	n/a	n/a
Reserve Funds	Cash and cash equivalents	0	1,858,011	1,858,011	0	NAB	0.93%	09-Sep-20
Total		1,105,064	1,858,011	2,963,075	0			
Comprising								
Cash and cash equivalents		1,105,064	1,858,011	2,963,075	0			
		1,105,064	1,858,011	2,963,075	0			

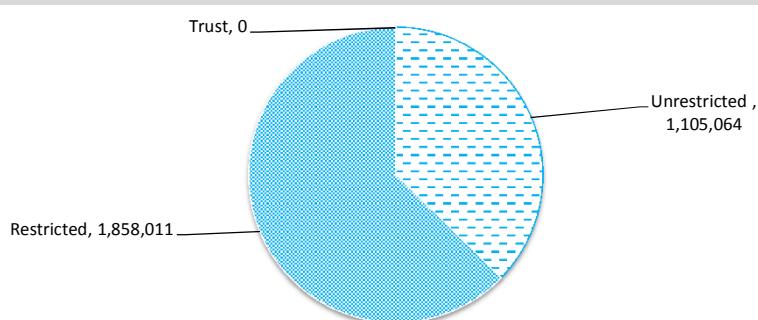
KEY INFORMATION

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
\$2.96 M	\$1.11 M

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

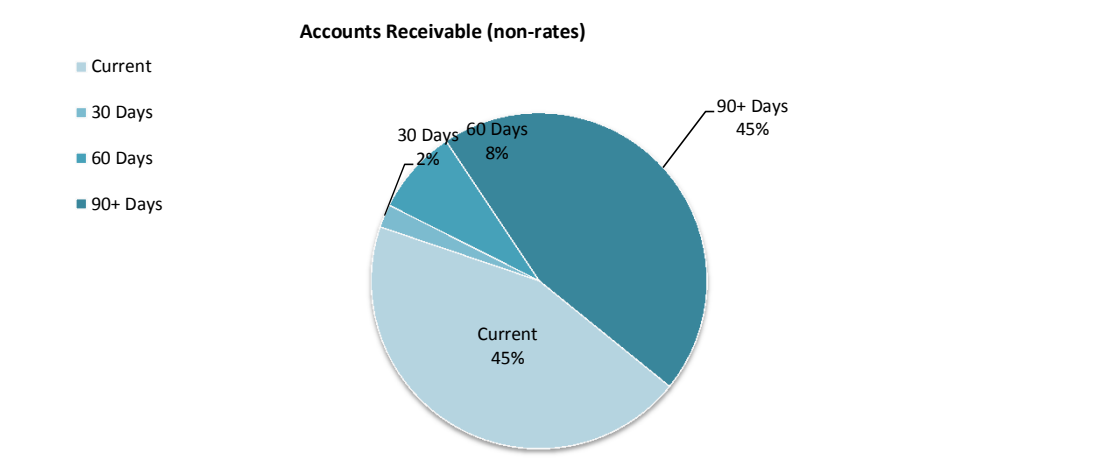
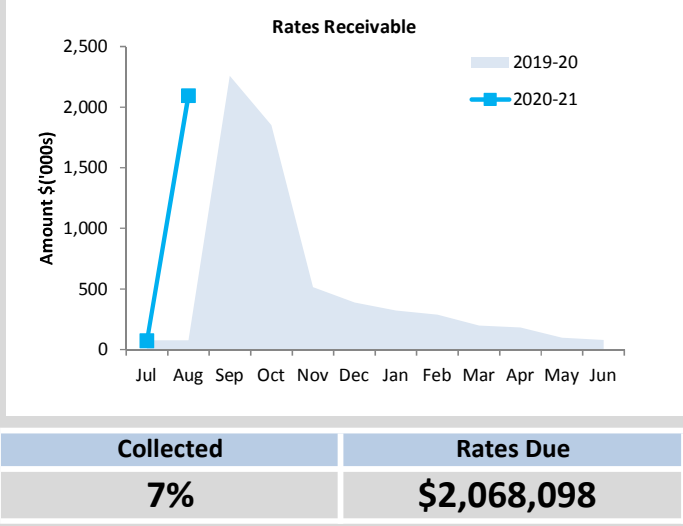
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 Jun 2020	31 Aug 20
	\$	\$
Opening arrears previous years	82,187	76,668
Levied this year	2,217,026	2,148,202
Less - collections to date	(2,222,545)	(156,772)
Equals current outstanding	76,668	2,068,098
Net rates collectable	76,668	2,068,098
% Collected	96.7%	7%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,019)	10,057	507	1,864	10,241	21,650
Percentage	(4.7%)	46.5%	2.3%	8.6%	47.3%	
Balance per trial balance						
Sundry receivable						21,650
GST receivable						21,509
Provision for doubtful debts						(80)
Total receivables general outstanding						43,079
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.



Debtors Due
\$43,079
Over 30 Days
58%
Over 90 Days
47.3%

	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 31 August 2020
Other current assets	\$	\$	\$	\$
Inventory				
Stock on hand	4,805	0	0	1,890
Prepayments				
Prepayments	26,941			26,941
Total other current assets				28,831
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.

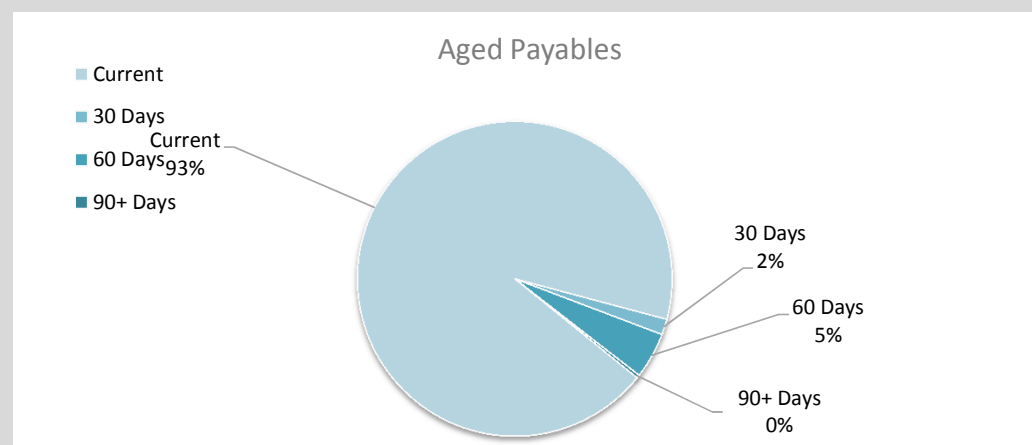
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2020

OPERATING ACTIVITIES
NOTE 5
Payables

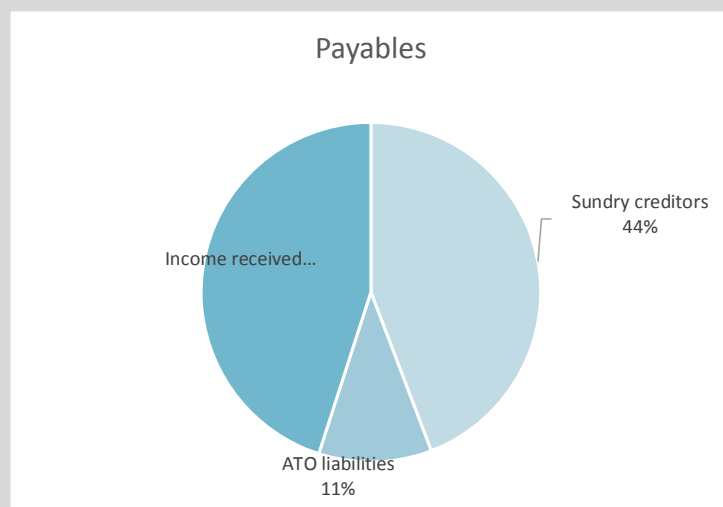
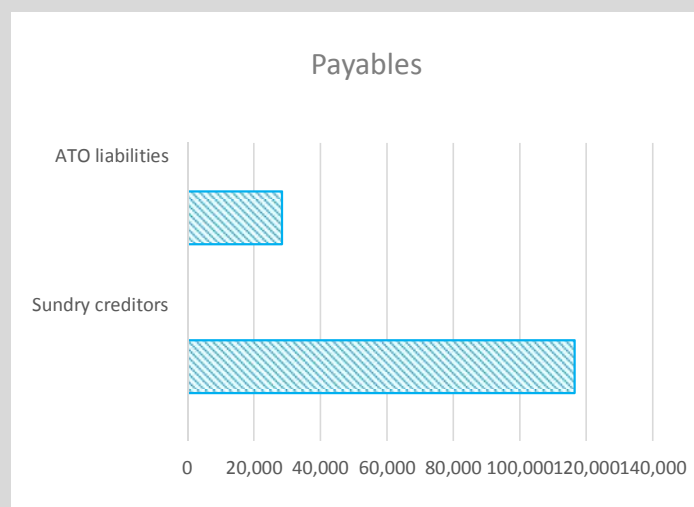
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	74,729	1,294	3,799	(262)	79,560
Percentage	0.0%	93.9%	1.6%	4.8%	-0.3%	
Balance per trial balance						
Sundry creditors						116,443
ATO liabilities						28,328
Income received in advance						118,583
Bonds and deposits held						100,733
Total payables general outstanding						364,087
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
\$364,087
Over 30 Days
6%
Over 90 Days
-0.3%



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

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue

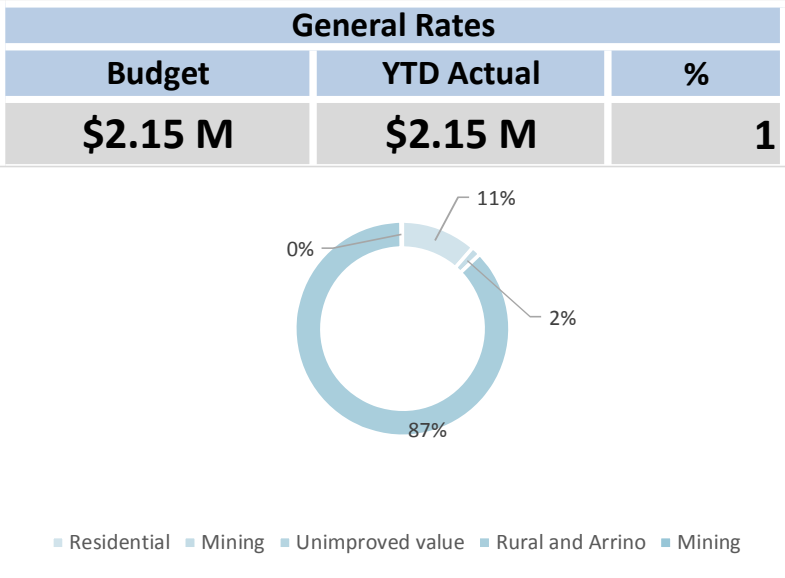
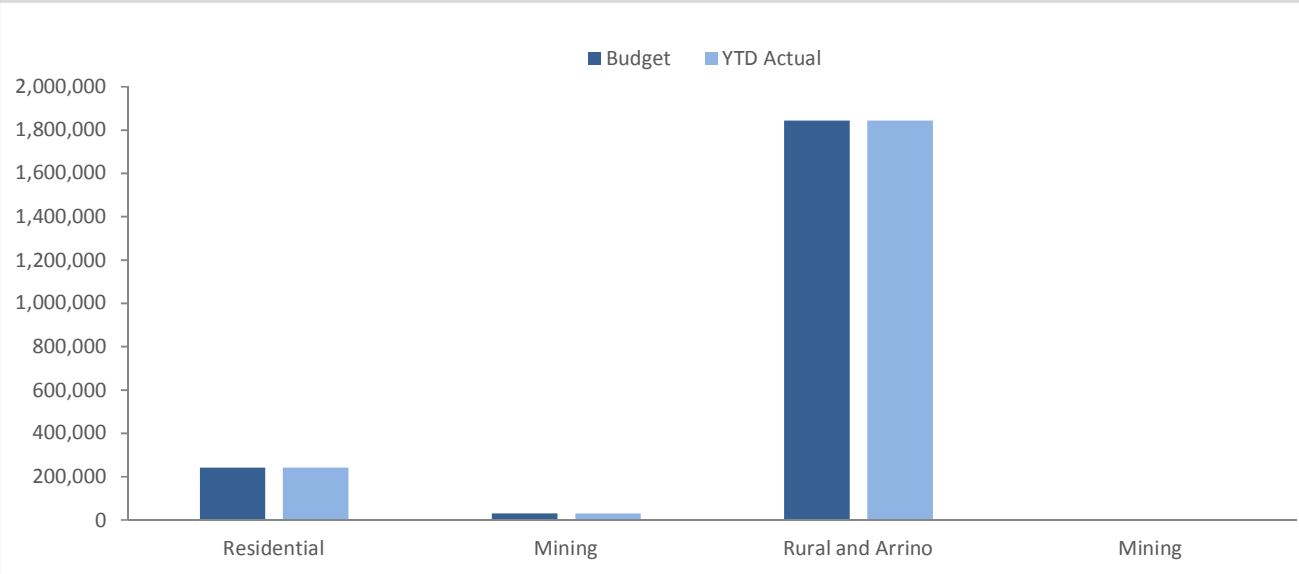
	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Residential	0.119607	206	2,021,136	241,742	0	0	241,742	241,742	0	0	241,742
Mining	0.119607	1	252,500	30,201	0	0	30,201	30,201	0	0	30,201
Unimproved value											
Rural and Arrino	0.014416	182	127,974,500	1,844,880	0	0	1,844,880	1,844,880	0	0	1,844,880
Mining	0.014416	5	251,385	3,624	0	0	3,624	3,624	0	0	3,624
Sub-Total		394	130,499,521	2,120,447	0	0	2,120,447	2,120,447	0	0	2,120,447
Minimum payment	Minimum \$										
Gross rental value											
Residential	455	19	308,100	8,645	0	0	8,645	8,645			8,645
Unimproved value											
Rural and Arrino	455	24	39,089	10,920	0	0	10,920	10,920			10,920
Mining	455	18	158,827	8,190	0	0	8,190	8,190			8,190
Sub-total		61	506,016	27,755	0	0	27,755	27,755	0	0	27,755
Amount from general rates							2,148,202				2,148,202
Total general rates							2,148,202				2,148,202

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

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

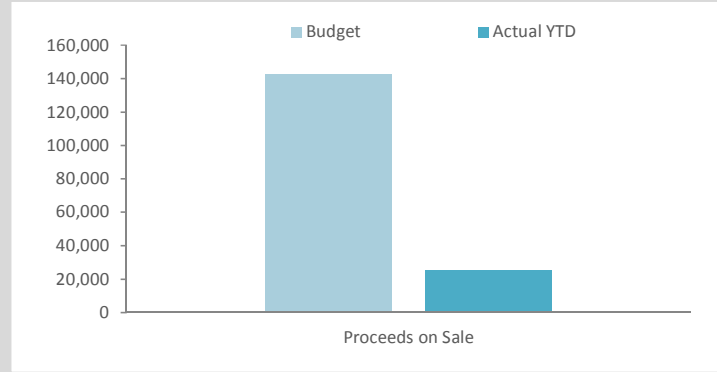
KEY INFORMATION

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.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
Transport									
P50306	Western Star Prime Mover TS 5003	81,512	80,000	0	(1,512)	0	0	0	0
P50100	Mitsubishi Canter TS 5010	7,437	5,000	0	(2,437)	0	0	0	0
PM005	2017 Holden Calais Auto White 0TS	27,919	20,000	0	(7,919)	0	0	0	0
PM001A	2019 For Escape SUV TS 125	21,523	18,000	0	(3,523)	0	0	0	0
PM003	2017 Volkswagon Amrok Dual Cab TS 5	30,827	20,000	0	(10,827)	0	25,142	25,142	0
		169,218	143,000	0	(26,218)	0	25,142	25,142	0

KEY INFORMATION



Proceeds on sale		
Annual Budget	YTD Actual	%
\$143,000	\$25,142	18%

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

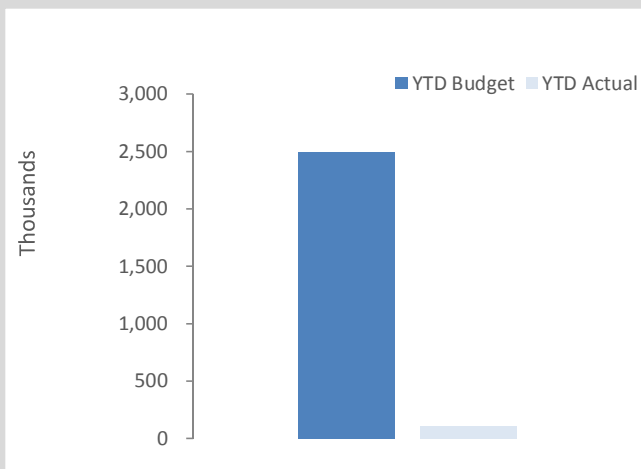
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	474,695	31,296	1,734	(29,562)
Furniture & Equipment	62,000	0	270	270
Plant & Equipment	176,000	110,666	101,973	(8,693)
Infrastructure - Roads	1,554,255	159,700	8,531	(151,169)
Infrastructure - Footpaths	62,563	0	1,150	1,150
Infrastructure - Parks & Ovals	165,000	0	92	92
Capital Expenditure Totals	2,494,513	301,662	113,750	(187,912)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	568,458	194,666	0	(194,666)
Other (disposals & C/Fwd)	143,000	25,142	25,142	0
Cash backed reserves				
Swimming Pool Equipment	50,000		0	0
Day Care Centre	0	500,000	0	(500,000)
Contribution - operations	1,733,055	(418,146)	88,608	506,754
Capital funding total	2,494,513	301,662	113,750	(187,912)

SIGNIFICANT ACCOUNTING POLICIES

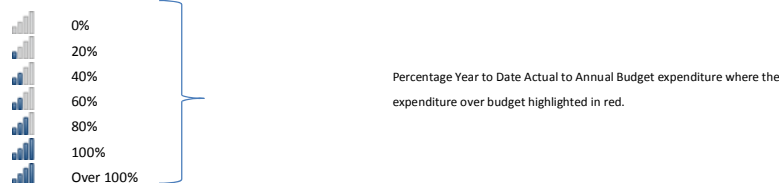
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current 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
	\$2.49 M	\$.11 M	5%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$.57 M	\$. M	0%

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					
1732		16,900	0	0	0
1744	Building Capital -Staff Housing	63,900	0	1,465	1,465
2404	Buildings	10,000	3,332	110	(3,222)
2814	Building - Pavilion	185,000	0	0	0
2834	Buildings	105,000	0	0	0
3494	Buildings	83,895	27,964	159	(27,805)
0024	Buildings	10,000	0	0	0
Buildings Total		474,695	31,296	1,734	(29,562)
Furniture & Equipment					
1104	Furniture & Equipment (Medical Centre)	0	0	270	270
2854	Furniture & Equipment (Pool)	62,000	0	0	0
Furniture & Equipment Total		62,000	0	270	270
Plant & Equipment					
3544	Purchase of Motor Vehicles	96,000	64,000	0	(64,000)
3554	Purchase Plant & Equipment	60,000	40,000	93,288	53,288
3564	Tools & Equipment	20,000	6,666	8,686	2,020
Plant & Equipment Total		176,000	110,666	101,973	(8,693)
Infrastructure - Footpaths					
3224	Footpaths	62,563	0	1,150	1,150
Infrastructure - Footpaths Total		62,563	0	1,150	1,150
Infrastructure - Parks & Ovals					
2865	Infrastructure - Parks & Ovals	165,000	0	0	0
3854	Infrastructure - Tourism Promotion	0	0	92	92
Infrastructure - Parks & Ovals Total		165,000	0	92	92
Infrastructure - Roads					
3134	Roads To Recovery Grants	395,483	0	0	0
3154	MRWA - Road Projects	369,688	0	4,421	4,421
3164	Road Construction - Municipal Fund	734,729	159,700	2,520	(157,180)
5594	Town Streets - Kerbing & Drainage	54,356	0	568	568
5584	Arrino South Road - 2nd coat seal	0	0	1,021	1,021
Infrastructure - Roads Total		1,554,255	159,700	8,531	(151,169)
Grand Total		2,494,513	301,662	113,750	(187,912)

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

FINANCING ACTIVITIES

NOTE 9

BORROWINGS

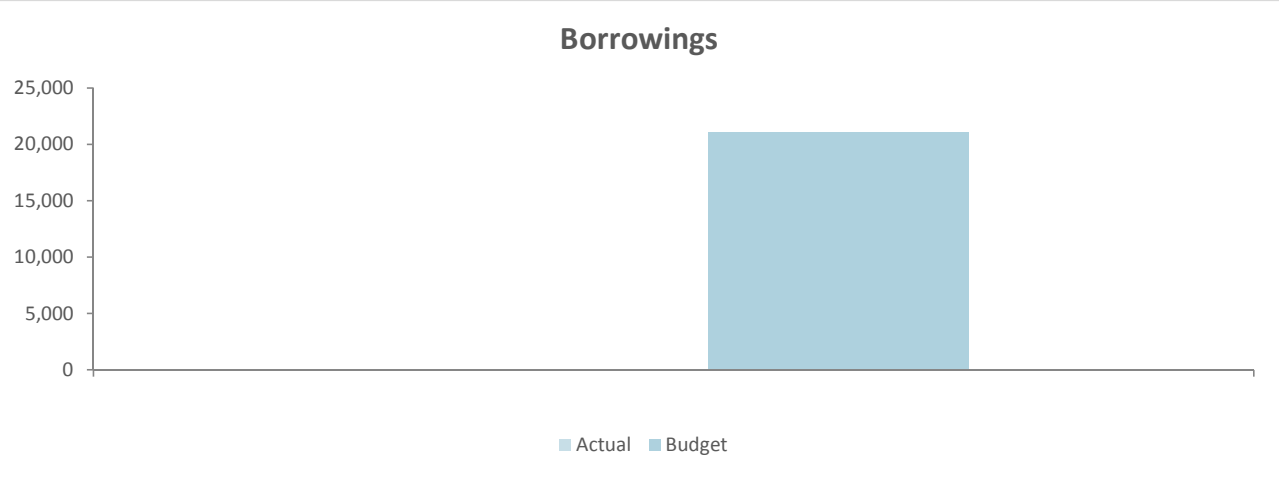
Repayments - borrowings

Information on borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	1 July 2020	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture									
Loan 160 Swimming pool	89,385	0	0		21,065	89,385	68,320	0	3,291
	89,385	0	0	0	21,065	89,385	68,320	0	3,291
Total	89,385	0	0	0	21,065	89,385	68,320	0	3,291
Current borrowings	21,065					21,065			
Non-current borrowings	68,320					68,320			
	89,385					89,385			

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
	\$0
Interest earned	Interest expense
\$55	\$0
Reserves balance	Loans due
\$1.86 M	\$.09 M

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

OPERATING ACTIVITIES

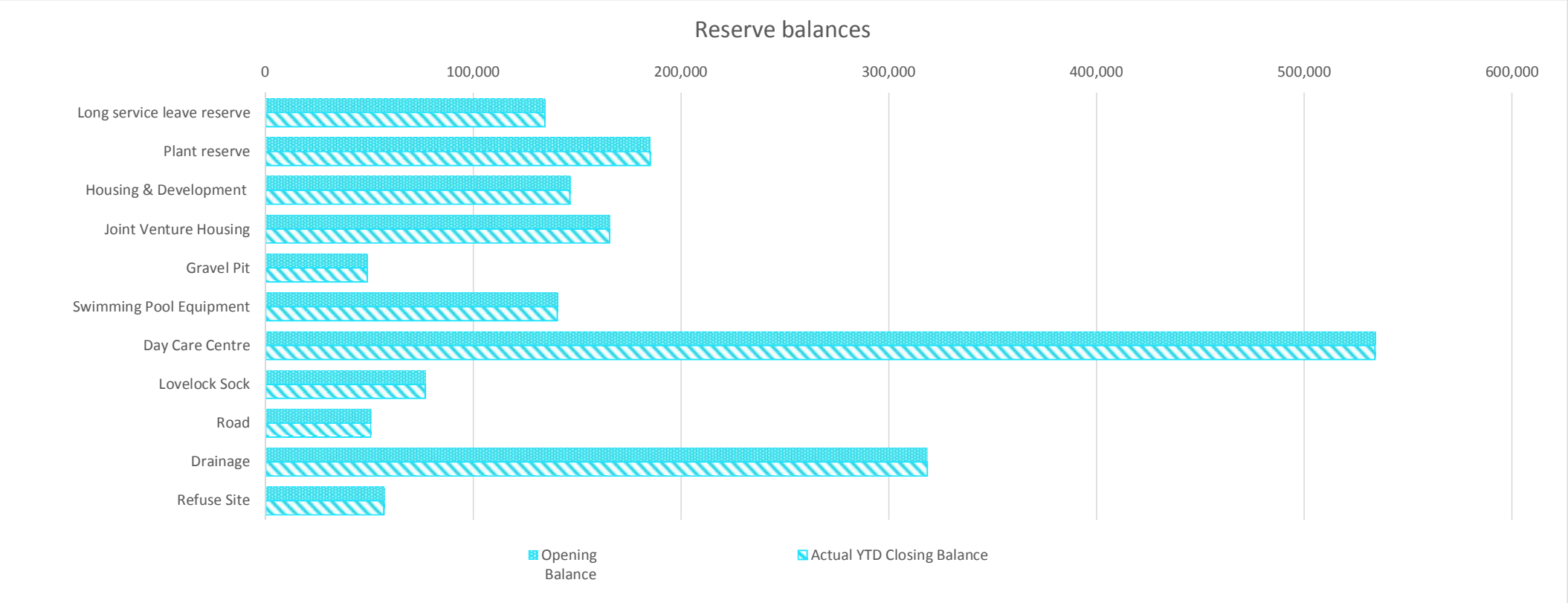
NOTE 10

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	1,500						135,949	134,449
Plant reserve	185,200	3,838		32,562				221,600	185,200
Housing & Development	146,418	6,000						152,418	146,418
Joint Venture Housing	165,623	2,000						167,623	165,623
Gravel Pit	48,906	500						49,406	48,906
Swimming Pool Equipment	140,343	1,250				(50,000)		91,593	140,343
Day Care Centre	534,030	500						534,530	534,030
Lovelock Sock	76,912	1,000						77,912	76,912
Road	50,631	1,200						51,831	50,631
Drainage	318,499	2,000						320,499	318,499
Refuse Site	57,000	650						57,650	57,000
	1,858,011	20,438	0	32,562	0	(50,000)	0	1,861,011	1,858,011

KEY INFORMATION



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

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 August 2020
		\$	\$	\$	\$
Provisions					
Annual leave		82,977	0	0	82,977
Long service leave		9,312	0	0	9,312
Total Provisions					92,289
Total other current assets					92,289
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 AUGUST 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	251,001	0	54,901
FAGS - General purpose grant	0	0	0	0	0	1,203,217	0	104,452
Law, order, public safety								
Grants - Fire protection	0	0	0	0	0	30,857	0	0
Education and welfare								
Seniors Events Grants	0	0	0	0	0	1,000	0	0
Recreation and culture								
Community Grant	0	0	0	0	0	1,000	0	0
Transport								
Grants - Street lighting	0	0	0	0	0	200	0	0
Grants - Direct MRWA	0	0	0	0	0	112,685	112,685	112,685
	0	0	0	0	0	1,599,960	112,685	272,038
TOTALS	0	0	0	0	0	1,599,960	112,685	272,038

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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	0	0	0
Transport								
Grants - RRG projects	0	0	0	0	0	246,458	0	0
Grants - Roads to Recovery	0	0	0	0	0	292,000	194,666	0
Grants - Country Pathways	0	0	0	0	0	30,000	0	0
	0	0	0	0	0	568,458	194,666	0
TOTALS	0	0	0	0	0	568,458	194,666	0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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 2020	Amount Received	Amount Paid	Closing Balance 31 August 2020
	\$	\$	\$	\$
Nomination Fees	0	400	(400)	0
	0	400	(400)	0

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

NOTE 14
BUDGET AMENDMENTS

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

[illegible]

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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
				\$	\$	\$	\$
							0
							0
							0
							0
				0	0	0	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 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 2020-21 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
General purpose funding - other	159,435	1802.75%	▲ Timing	Budget Allocation Timing
Transport	24,665	21.59%	▲ Timing	Budget Allocation Timing
Expenditure from operating activities				
Law, order and public safety	78,268	78.21%	▲ Timing	Budget Allocation Timing
Education and welfare	(10,628)	(136.43%)	▼ Timing	
Transport	31,909	10.50%	▲ Timing	Budget Allocation Timing
Investing activities				
Non-operating grants, subsidies and contributions	(194,666)	(100.00%)	▼ Timing	Budget Allocation Timing
Capital acquisitions	187,912	62.29%	▲ Timing	Budget Allocation Timing
Financing activities				
Transfer from reserves	(50,000)	(100.00%)	▼ Timing	Transfer from Reserve to Muni - March 2021

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

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		City Of Greater Geraldton		
11614	13/08/2020	Building Certification Services for January -March 2020		608.24
		Australian Taxation Office		
EFT16352	13/08/2020	BAS Remittance for July 2020		13,365.00
		LENIP Pty LTD T/A Asphalt In A Bag		
EFT16353	13/08/2020	Monthly Account		3,437.50
		Avem Quirks Pty Ltd		
EFT16354	13/08/2020	Contractor		598.18
		BOC Gases		
EFT16355	13/08/2020	Monthly Account		46.07
		CTF (BCITF Levy Payment) Building & Construction Industry Training Fund		
EFT16356	13/08/2020	BCITF LEVY COLLECTED JULY 2020		291.75
		Department of Mines, Industry Regulation & Safety (previously Building Commission)		
EFT16357	13/08/2020	BSL LEVY COLLECTED FOR JULY 2020		200.50
		Bunnings Group Limited		
EFT16358	13/08/2020	Monthly Account		30.40
		Blackwoods		
EFT16359	13/08/2020	Monthly Account		5,755.60
		Bob Waddell & Associates Pty Ltd		
EFT16360	13/08/2020	Professional Services		495.00
		B W McGree		
EFT16361	13/08/2020	Contractor		260.00
		Breeze Connect Pty Ltd		
EFT16362	13/08/2020	Monthly Account		45.75
		Winc Australia Pty Limited		
EFT16363	13/08/2020	Monthly Meterplan Charges		1,839.20
		Government Of Western Australia - Central Regional TAFE		
EFT16364	13/08/2020	Certificate IV in Business Course Fees		1,031.23
		Cleanaway Pty Ltd		
EFT16365	13/08/2020	Monthly Refuse Collection Account		4,622.05
		Geraldton Fuel Company Pty Ltd (Refuel Australia)		
EFT16366	13/08/2020	Monthly Account		11,375.96
		Mitchell & Brown		
EFT16367	13/08/2020	Monthly Account		1,465.00
		Geraldton Air Compressors		
EFT16368	13/08/2020	Contractor		1,079.10
		Hille, Thompson & Delfos Surveyors & Planners		
EFT16369	13/08/2020	Contractor		2,772.00
		Health Insurance Fund (HIF) Of Australia Ltd		
EFT16370	13/08/2020	Payroll deductions		141.75
		Health Communication Network T/A Medical Director		
EFT16371	13/08/2020	Annual Pracsoft Subscription 2020-2021		957.00
		Hays Specialist Recruitment (Australia) Pty Ltd		
EFT16372	13/08/2020	Monthly Account		6,059.26
		R.N. & L.M. Hebiton		
EFT16373	13/08/2020	Contractor		15,000.00
		Stephen Walter Hunter		
EFT16374	13/08/2020	Contactore		250.00
		HLS Legal Pty Ltd T/A HLS Legal		

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

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EFT16353	13/08/2020	LENIP Pty LTD T/A Asphalt In A Bag Monthly Account		3,437.50
EFT16354	13/08/2020	Avem Quirks Pty Ltd Contractor		598.18
EFT16355	13/08/2020	BOC Gases Monthly Account		46.07
EFT16356	13/08/2020	CTF (BCITF Levy Payment) Building & Construction Industry Training Fund BCITF LEVY COLLECTED JULY 2020		291.75
EFT16357	13/08/2020	Department of Mines, Industry Regulation & Safety (previously Building Commission) BSL LEVY COLLECTED FOR JULY 2020		200.50
EFT16358	13/08/2020	Bunnings Group Limited Monthly Account		30.40
EFT16359	13/08/2020	Blackwoods Monthly Account		5,755.60
EFT16360	13/08/2020	Bob Waddell & Associates Pty Ltd Professional Services		495.00
EFT16361	13/08/2020	B W McGree Contractor		260.00
EFT16362	13/08/2020	Breeze Connect Pty Ltd Monthly Account		45.75
EFT16363	13/08/2020	Winc Australia Pty Limited Monthly Meterplan Charges		1,839.20
EFT16364	13/08/2020	Government Of Western Australia - Central Regional TAFE Certificate IV in Business Course Fees		1,031.23
EFT16365	13/08/2020	Cleanaway Pty Ltd Monthly Refuse Collection Account		4,622.05
EFT16366	13/08/2020	Geraldton Fuel Company Pty Ltd (Refuel Australia) Monthly Account		11,375.96
EFT16367	13/08/2020	Mitchell & Brown Monthly Account		1,465.00
EFT16368	13/08/2020	Geraldton Air Compressors Contractor		1,079.10
EFT16369	13/08/2020	Hille, Thompson & Delfos Surveyors & Planners Contractor		2,772.00
EFT16370	13/08/2020	Health Insurance Fund (HIF) Of Australia Ltd Payroll deductions		141.75
EFT16371	13/08/2020	Health Communication Network T/A Medical Director Annual Pracsoft Subscription 2020-2021		957.00
EFT16372	13/08/2020	Hays Specialist Recruitment (Australia) Pty Ltd Monthly Account		6,059.26
EFT16373	13/08/2020	R.N. & L.M. Hebiton Contractor		15,000.00
EFT16374	13/08/2020	Stephen Walter Hunter Contractor		250.00
		HLS Legal Pty Ltd T/A HLS Legal		

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

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT16375	13/08/2020	HLS Legal Pty Ltd T/A HLS Legal Legal Matters		178.20
EFT16376	13/08/2020	IT Vision Australia Pty Ltd Professional Services		247.50
EFT16377	13/08/2020	Irwin Plumbing Services Contractor		3,091.00
EFT16378	13/08/2020	INFINITUM TECHNOLOGIES PTY LTD Contractor		957.00
EFT16379	13/08/2020	Landgate Valuations Valuations		69.20
EFT16380	13/08/2020	LGISWA Property Scheme Annual Insurance Charges		29,741.10
EFT16381	13/08/2020	Somerbank Pty Ltd as Trustee for Franco Family Trust T/A Midwest Windscreens Security Tint Day Care		985.00
EFT16382	13/08/2020	Mcleods Barristers and Solicitors Professional Services		350.96
EFT16383	13/08/2020	Perfect Computer Solutions Pty Ltd Computer and IT Services		255.00
EFT16384	13/08/2020	Dudawa Haulage Contractor		2,365.00
EFT16385	13/08/2020	Shire of Three Springs Annual Rates Charges		7,908.15
EFT16386	13/08/2020	Sweetman's Ampol Cafe Catering		167.50
EFT16387	13/08/2020	Three Springs IGA Monthly Account		296.61
EFT16388	13/08/2020	Three Springs Motel (Barracks) Accommodation		6,299.00
EFT16389	13/08/2020	Van't Veer Services Monthly Account		295.10
EFT16390	13/08/2020	Wildflower Country Incorporated Annual Membership 2020-2021		4,950.00
EFT16391	17/08/2020	Young Motors Pty Ltd Purchase of New CEO Vehicle		51,658.45
EFT16392	31/08/2020	Department Of Transport - Daily Licensing POLICE LICENSING PAYMENTS FOR AUGUST 2020		19,847.10
DD12468.1	04/08/2020	WA Super Payroll deductions		4,803.78
DD12468.2	04/08/2020	Colonial First State - FirstChoice Wholesale Personal Super Superannuation contributions		484.62
DD12468.3	04/08/2020	Australian Super Superannuation contributions		330.31
DD12468.4	04/08/2020	ANZ Smart Choice Super Superannuation contributions		182.65
DD12468.5	04/08/2020	Retail Employees Superannuation Pty Ltd (REST) Superannuation contributions		194.60
DD12468.6	04/08/2020	Cbus Super Superannuation contributions		204.18
DD12468.7	04/08/2020	Sunsuper Superannuation Fund Superannuation contributions		237.78
		Westnet Pty Ltd		

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

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
DD12474.1	01/08/2020	Westnet Pty Ltd Annual Web Hosting Fee		160.00
DD12484.1	18/08/2020	WA Super Payroll deductions		5,192.14
DD12484.2	18/08/2020	Colonial First State - FirstChoice Wholesale Personal Super Superannuation contributions		484.62
DD12484.3	18/08/2020	Australian Super Superannuation contributions		330.31
DD12484.4	18/08/2020	ANZ Smart Choice Super Superannuation contributions		182.65
DD12484.5	18/08/2020	Retail Employees Superannuation Pty Ltd (REST) Superannuation contributions		194.60
DD12484.6	18/08/2020	Cbus Super Superannuation contributions		181.34
DD12484.7	18/08/2020	Sunsuper Superannuation Fund Superannuation contributions		0.30
DD12488.1	17/08/2020	Synergy Electricity Usage Charges		8,402.93
DD12489.1	10/08/2020	Telstra Monthly Account		1,524.66
DD12490.1	24/08/2020	Telstra Monthly Account		455.43
DD12490.2	24/08/2020	Synergy Monthly Account		2,224.88
DD12494.1	30/08/2020	Telstra Monthly Account		50.00
DD12498.1	25/08/2020	National Mastercard Monthly Credit Card Account		994.38
DD12503.1	27/08/2020	Water Corporation Water Usage & Service Charges		4,605.12
DD12506.1	10/08/2020	Telstra Credit for Disputed Service		-13.81

REPORT TOTALS

Bank Code	Bank Name	TOTAL
L	POLICE LICENSING	19,847.10
M	MUNICIPAL BANK	212,948.78
TOTAL		232,795.88

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DD12468.2	04/08/2020	Colonial First State - FirstChoice Wholesale Personal Super Superannuation contributions		484.62
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		Westnet Pty Ltd		

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DD12484.7	18/08/2020	Sunsuper Superannuation Fund Superannuation contributions		0.30
DD12488.1	17/08/2020	Synergy Electricity Usage Charges		8,402.93
DD12489.1	10/08/2020	Telstra Monthly Account		1,524.66
DD12490.1	24/08/2020	Telstra Monthly Account		455.43
DD12490.2	24/08/2020	Synergy Monthly Account		2,224.88
DD12494.1	30/08/2020	Telstra Monthly Account		50.00
DD12498.1	25/08/2020	National Mastercard Monthly Credit Card Account		994.38
DD12503.1	27/08/2020	Water Corporation Water Usage & Service Charges		4,605.12
DD12506.1	10/08/2020	Telstra Credit for Disputed Service		-13.81

REPORT TOTALS

Bank Code	Bank Name	TOTAL
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M	MUNICIPAL BANK	212,948.78
TOTAL		232,795.88

National Business Visa Card

21 July, 2020 to 20 August, 2020

Chief Executive Officer

NIL	\$	-
	\$	-

Deputy Chief Executive Officer

Fuel for 001TS	\$	43.97
eFax Annual Fee - Medical Centre	\$	157.91
Plate Change and Remake TS5001	\$	67.90
20-21 Rates Notice Postage Charge	\$	633.60
Fuel for 001TS	\$	68.26
	\$	971.64

Bank Charges	\$	22.74
	\$	22.74

Total Direct Debit Payment made on 25/08/2020	\$	994.38
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Police Licensing

Direct Debits from Trust Account

1 August, 2020 to 31 August, 2020

Tuesday, 4 August 2020	\$	1,260.20
Thursday, 6 August 2020	\$	4,189.40
Tuesday, 11 August 2020	\$	1,388.65
Wednesday, 12 August 2020	\$	2,327.35
Thursday, 13 August 2020	\$	2,155.20
Tuesday, 18 August 2020	\$	2,441.30
Wednesday, 19 August 2020	\$	103.55
Thursday, 20 August 2020	\$	3,834.95
Tuesday, 25 August 2020	\$	371.10
Wednesday, 26 August 2020	\$	810.70
Thursday, 27 August 2020	\$	442.20
	\$	19,324.60

Bank Fees

Direct Debits from Muni Account
1 August, 2020 to 31 August, 2020

Total direct debited from Municipal Account	206.73
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Payroll

Direct Payments from Muni Account
1 August, 2020 to 31 August, 2020

Wednesday, 5 August 2020	\$	39,788.91
Wednesday, 19 August 2020	\$	37,716.73
	\$	77,505.64

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SHIRE OF THREE SPRINGS

		Debtors Trial Balance						
		As at 31.08.2020						
Debtor #	Name	Credit Limit	02.06.2020		02.07.2020	01.08.2020	31.08.2020	Total
			GT 90 days	Age	GT 60 days	GT 30 days	Current	
			Of					
			Oldest					
			Invoice					
			(90Days)					
B76			0.00	0	70.00	70.00	0.00	140.00
B101			0.00	0	0.00	0.00	200.00	200.00
C3			0.00	0	0.00	0.00	8471.93	8471.93
C102			0.00	0	353.95	0.00	0.00	353.95
C108			20.46	117	0.00	0.00	108.72	129.18
D14			0.00	0	0.00	0.00	0.00	-60.00
D87			0.00	0	0.00	240.00	0.00	240.00
E39			0.00	0	0.00	40.00	0.00	40.00
H54			0.00	0	0.00	0.00	99.98	99.98
M24			0.00	0	0.00	0.00	221.42	221.42
O17			0.00	0	0.00	0.00	0.00	-480.00
P43			0.00	0	0.00	0.00	0.00	-40.00
P57			0.00	0	0.00	96.83	0.00	96.83
P60			0.00	0	0.00	59.90	0.00	59.90
S115			0.00	0	0.00	0.00	0.00	-200.00
T12			0.00	0	0.00	0.00	0.00	0.00
T13			0.00	0	0.00	0.00	0.00	0.00
T25			0.00	0	0.00	0.00	0.00	0.00
T52			1626.90	180	1440.00	0.00	640.00	3706.90
V11			0.00	0	0.00	0.00	200.00	200.00
W2			143.37	161	0.00	0.00	0.00	143.37
W60			0.00	0	0.00	0.00	0.00	-238.61
W69			30.00	122	0.00	0.00	0.00	30.00
W101			0.00	0	0.00	0.00	114.62	114.62
Totals --- Credit Balances:		-1018.61	1820.73		1863.95	506.73	10056.67	13229.47