



ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
18 NOVEMBER 2020



WILDFLOWER COUNTRY



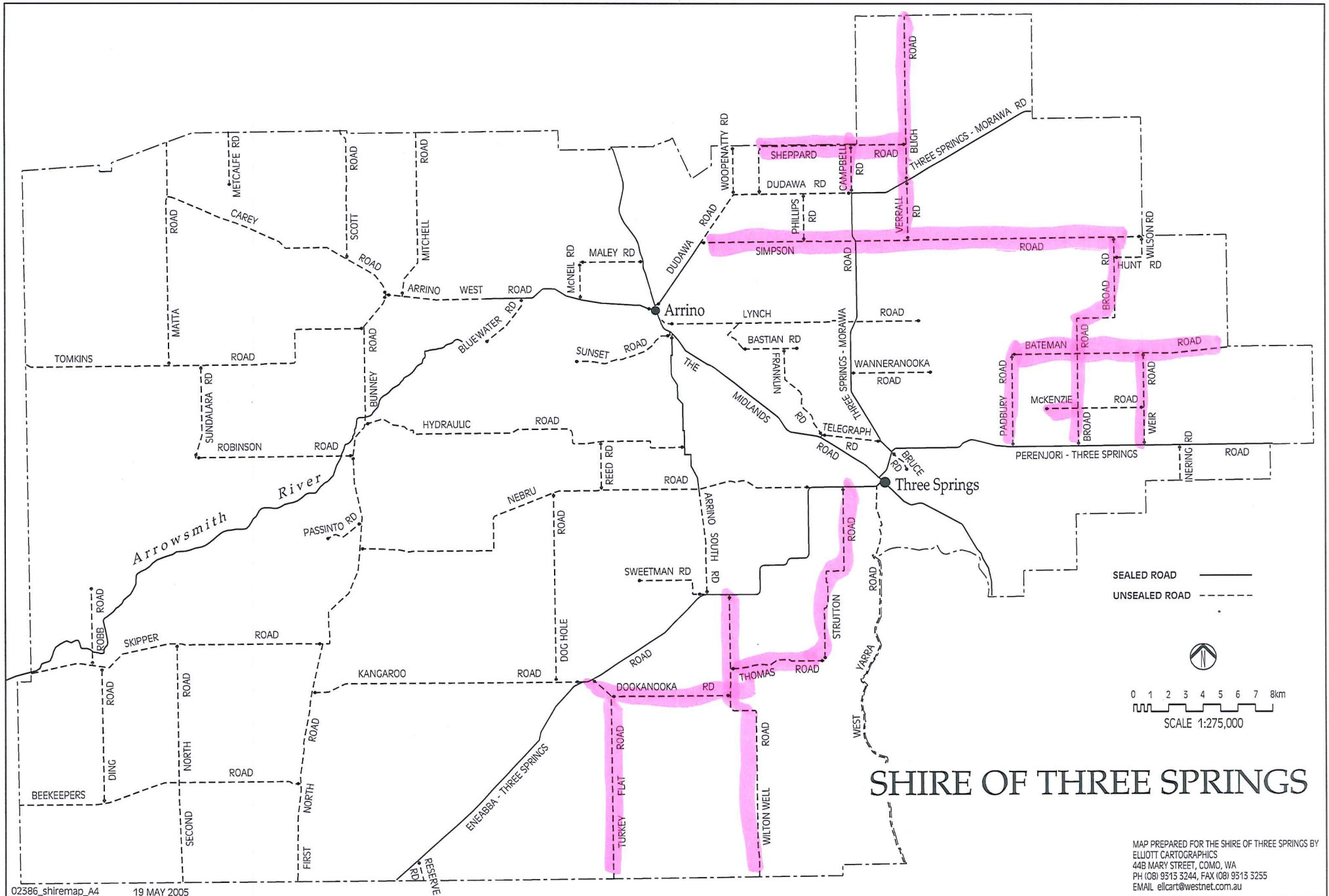
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ORDINARY COUNCIL MEETING
18 NOVEMBER 2020**

	Ordinary Council Agenda	Pages
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10.4	SOTS Financial Report October 2020	005-031
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WILDFLOWER COUNTRY

Class Dec 2020



SHIRE OF THREE SPRINGS

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 October 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 10 November 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 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.

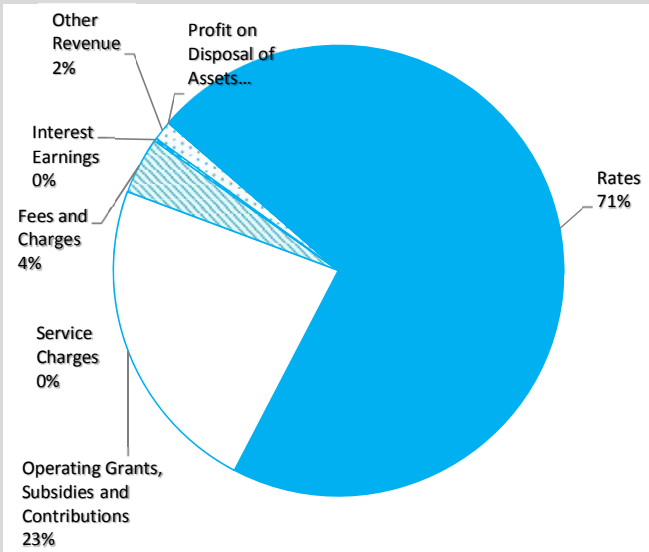
CRITICAL ACCOUNTING ESTIMATES

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.

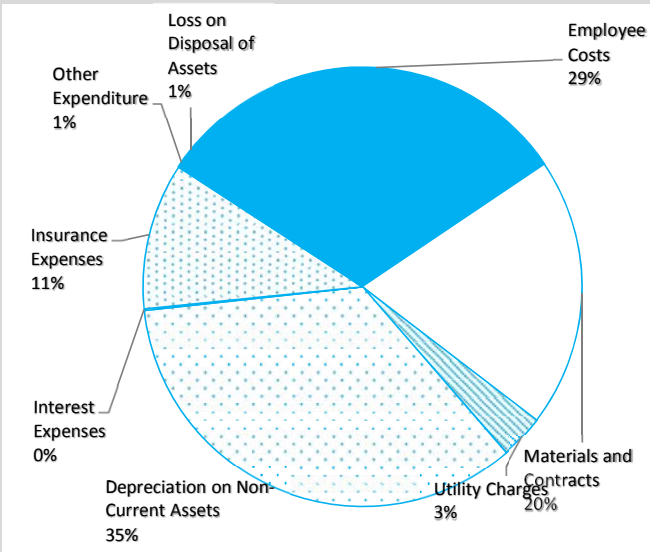
ROUNDING OFF FIGURES

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

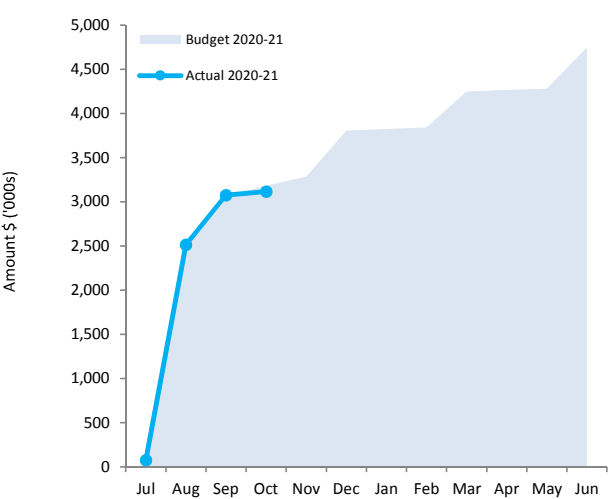
OPERATING REVENUE



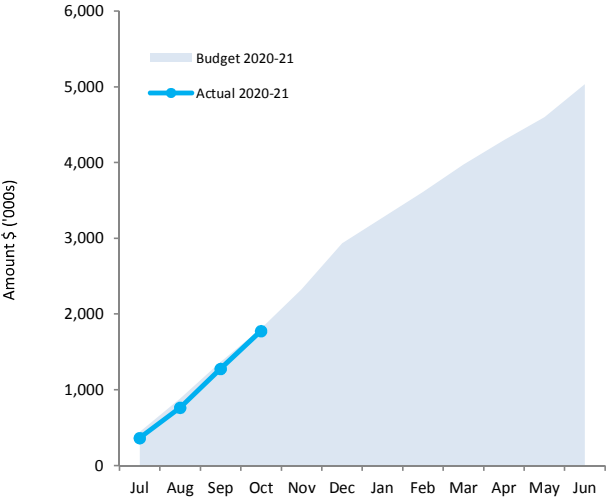
OPERATING EXPENSES



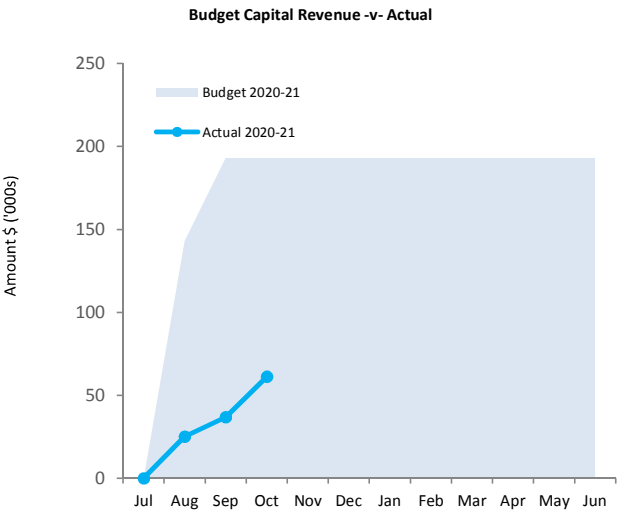
Budget Operating Revenues -v- Actual



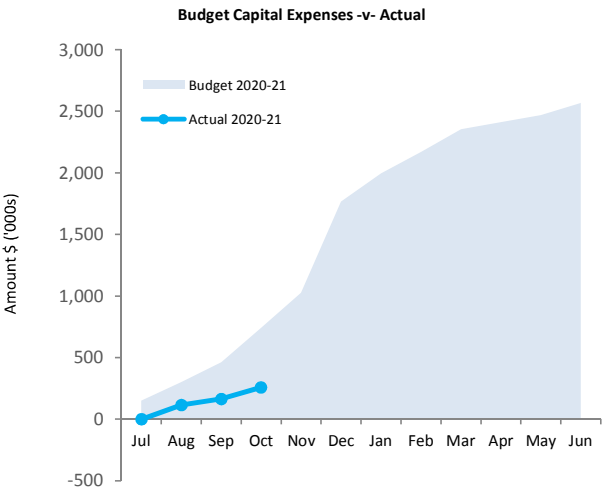
Budget Operating Expenses -v- YTD Actual



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 OCTOBER 2020

STATUTORY REPORTING PROGRAMS

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

	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of council. Other costs that relate to the tasks of assisting elected members and taxpayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING To collect revenue to fund provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To ensure a safer community in which to live.	Supervision of various local laws, fire prevention, emergency services and animal control.
HEALTH To provide an operational framework for good community health.	Food quality and pest control, maintenance of child health centre, 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 OCTOBER 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	833,617	(179,148)	(17.69%)	
Revenue from operating activities							
Governance		47,186	21,713	24,852	3,139	14.46%	
General purpose funding - rates	6	2,148,202	2,148,202	2,148,202	0	0.00%	
General purpose funding - other		1,473,062	374,898	585,164	210,266	56.09%	▲
Law, order and public safety		31,957	7,989	7,712	(277)	(3.47%)	
Health		78,573	5,600	5,892	292	5.21%	
Education and welfare		2,300	1,325	2,698	1,373	103.62%	
Housing		115,260	37,748	39,010	1,262	3.34%	
Community amenities		79,125	70,912	70,430	(482)	(0.68%)	
Recreation and culture		14,650	1,801	34	(1,767)	(98.11%)	
Transport		129,585	117,649	118,345	696	0.59%	
Economic services		6,140	1,784	5,839	4,055	227.30%	
Other property and services		53,000	17,664	4,172	(13,492)	(76.38%)	▼
		4,179,040	2,807,285	3,012,350	205,065		
Expenditure from operating activities							
Governance		(781,555)	(287,481)	(221,418)	66,063	22.98%	▲
General purpose funding		(136,189)	(44,763)	(39,407)	5,356	11.97%	
Law, order and public safety		(392,705)	(204,164)	(65,480)	138,684	67.93%	▲
Health		(253,233)	(50,975)	(53,987)	(3,012)	(5.91%)	
Education and welfare		(46,183)	(15,580)	(37,279)	(21,699)	(139.27%)	▼
Housing		(399,163)	(138,251)	(139,171)	(920)	(0.67%)	
Community amenities		(356,002)	(118,205)	(133,810)	(15,605)	(13.20%)	▼
Recreation and culture		(938,598)	(257,939)	(294,943)	(37,004)	(14.35%)	▼
Transport		(1,557,135)	(579,424)	(648,070)	(68,646)	(11.85%)	▼
Economic services		(224,826)	(80,444)	(78,725)	1,719	2.14%	
Other property and services		5,375	(41,540)	(62,458)	(20,918)	(50.36%)	▼
		(5,080,214)	(1,818,766)	(1,774,748)	44,018		
Non-cash amounts excluded from operating activities	1(a)	1,700,496	583,225	640,604	57,379	9.84%	
Amount attributable to operating activities		799,322	1,571,744	1,878,206	306,462		▲
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	568,458	374,151	100,533	(273,618)	(73.13%)	▼
Proceeds from disposal of assets	7	143,000	61,268	61,268	0	0.00%	
Purchase of property, plant and equipment	8	(2,494,513)	(733,551)	(248,772)	484,779	66.09%	▲
Amount attributable to investing activities		(1,783,055)	(298,132)	(86,971)	211,161		▲
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)	(4,261)	(4,261)	0	0.00%	
Amount attributable to financing activities		(24,065)	45,739	(4,261)	(50,000)		
Closing funding surplus / (deficit)	1(c)	4,967	2,332,116	2,620,592			

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 OCTOBER 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 OCTOBER 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	833,617	(179,148)	(17.69%)	▼
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	485,953	694,620	208,667	42.94%	▲
Fees and charges		242,375	122,310	123,718	1,408	1.15%	
Interest earnings		30,600	7,649	6,649	(1,000)	(13.07%)	
Other revenue		157,903	43,171	41,779	(1,392)	(3.22%)	
		4,179,040	2,807,285	3,014,968	207,683		
Expenditure from operating activities							
Employee costs		(1,530,153)	(498,445)	(518,670)	(20,225)	(4.06%)	
Materials and contracts		(1,335,732)	(534,595)	(352,316)	182,279	34.10%	▲
Utility charges		(243,355)	(57,954)	(57,582)	372	0.64%	
Depreciation on non-current assets		(1,671,065)	(557,008)	(615,661)	(58,653)	(10.53%)	▼
Interest expenses		(6,795)	(1,164)	(2,208)	(1,044)	(89.69%)	
Insurance expenses		(183,795)	(122,648)	(191,859)	(69,211)	(56.43%)	▼
Other expenditure		(83,100)	(20,735)	(14,440)	6,295	30.36%	
Loss on disposal of assets	7	(26,218)	(26,217)	(24,630)	1,587	6.05%	
		(5,080,213)	(1,818,766)	(1,777,366)	41,400		
Non-cash amounts excluded from operating activities	1(a)	1,700,496	583,225	640,604	57,379	9.84%	
Amount attributable to operating activities		799,323	1,571,744	1,878,206	306,462		▲
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	568,458	374,151	100,533	(273,618)	(73.13%)	▼
Proceeds from disposal of assets	7	143,000	61,268	61,268	0	0.00%	
Payments for property, plant and equipment	8	(2,494,513)	(733,551)	(248,772)	484,779	(66.09%)	▲
Amount attributable to investing activities		(1,783,055)	(298,132)	(86,971)	211,161		▲
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)	(4,261)	(4,261)	0	0.00%	
Amount attributable to financing activities		(24,065)	45,739	(4,261)	(50,000)		▼
Closing funding surplus / (deficit)	1(c)	4,968	2,332,116	2,620,592			

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: Movement in liabilities associated with restricted cash		3,213	0	313
Add: Loss on asset disposals		26,218	26,217	24,630
Add: Depreciation on assets		1,671,065	557,008	615,661
Total non-cash items excluded from operating activities		1,700,496	583,225	640,604

(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 October 2019	Year to Date 31 October 2020
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(1,858,011)		(1,862,272)
Add: Borrowings	9	21,065		21,065
Add: Provisions - employee	11	134,449		134,762
Total adjustments to net current assets		(1,702,497)	0	(1,706,444)

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

Current assets				
Cash and cash equivalents	2	2,912,470		4,053,948
Rates receivables	3	50,723		597,967
Receivables	3	138,212		33,126
Other current assets	4	4,805		2,990
Less: Current liabilities				
Payables	5	(426,637)		(217,534)
Borrowings	9	(21,065)		(21,065)
Provisions	11	(122,394)		(122,394)
Less: Total adjustments to net current assets	1(b)	(1,702,497)	0	(1,706,444)
Closing funding surplus / (deficit)		833,617	0	2,620,593

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	2,190,710	0	2,190,710	0	NAB	0.55%	ongoing
Cash at Licensing Bank A/C	Cash and cash equivalents	939	0	939	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	1,862,272	1,862,272	0	NAB	0.70%	08-Dec-20
Total		2,191,676	1,862,272	4,053,948	0			
Comprising								
Cash and cash equivalents		2,191,676	1,862,272	4,053,948	0			
		2,191,676	1,862,272	4,053,948	0			

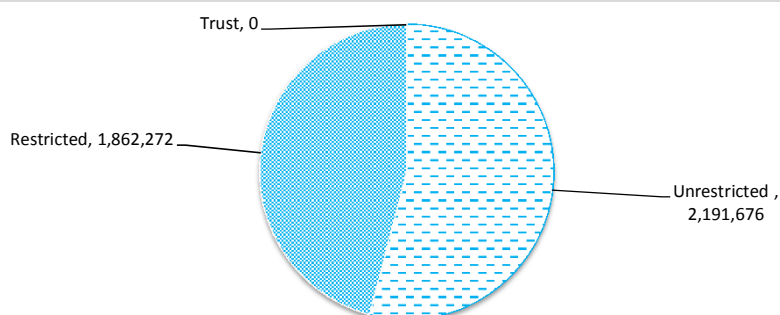
KEY INFORMATION

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
\$4.05 M	\$2.19 M

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

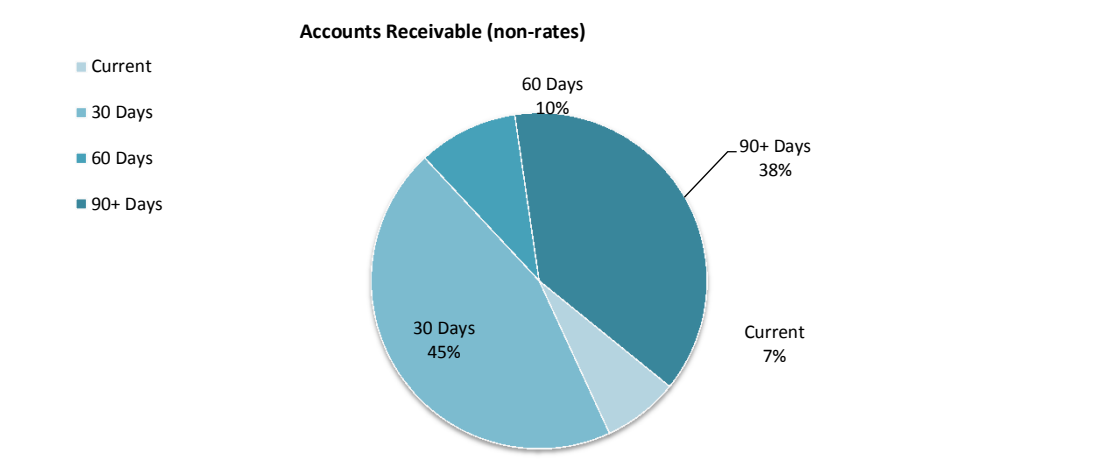
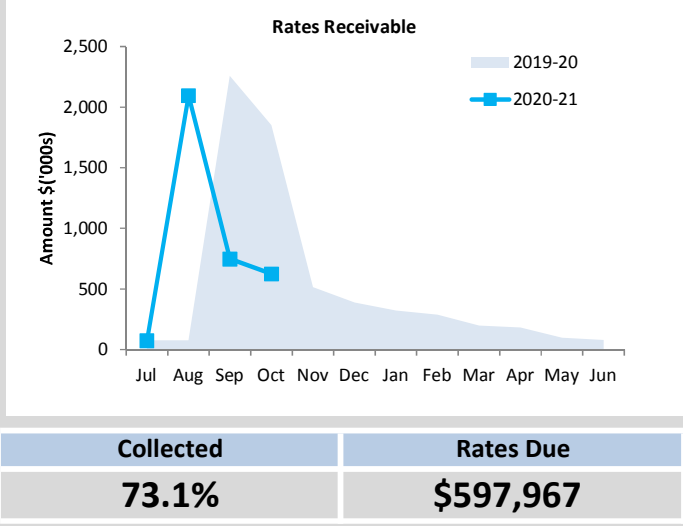
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 Jun 2020	31 Oct 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)	(1,626,903)
Equals current outstanding	76,668	597,967
Net rates collectable	76,668	597,967
% Collected	96.7%	73.1%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(809)	485	2,994	640	2,542	5,853
Percentage	(13.8%)	8.3%	51.2%	10.9%	43.4%	
Balance per trial balance						
Sundry receivable						5,853
GST receivable						27,353
Provision for doubtful debts						(80)
Total receivables general outstanding						33,126
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
\$33,126
Over 30 Days
106%
Over 90 Days
43.4%

	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 31 October 2020
Other current assets	\$	\$	\$	\$
Inventory				
Stock on hand	4,805	0	0	2,990
Total other current assets				2,990
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 OCTOBER 2020

OPERATING ACTIVITIES
NOTE 5
Payables

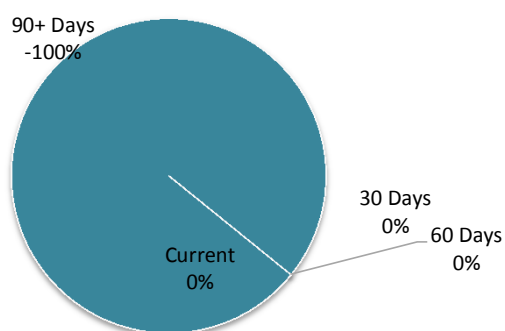
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	(262)	(262)
Percentage	0.0%	0%	0%	0%	100%	
Balance per trial balance						
Sundry creditors						25,685
ATO liabilities						30,134
Income received in advance						60,412
Bonds and deposits held						101,303
Total payables general outstanding						217,534
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

\$217,534

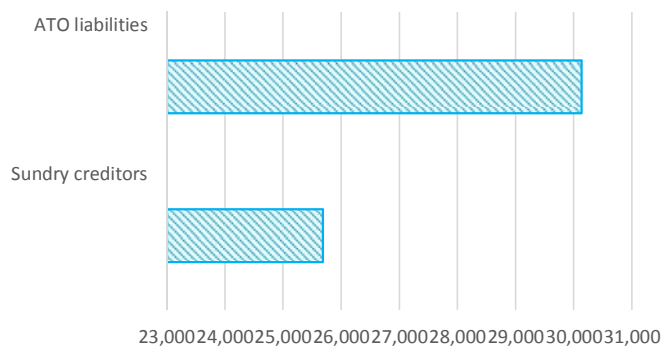
Over 30 Days

100%

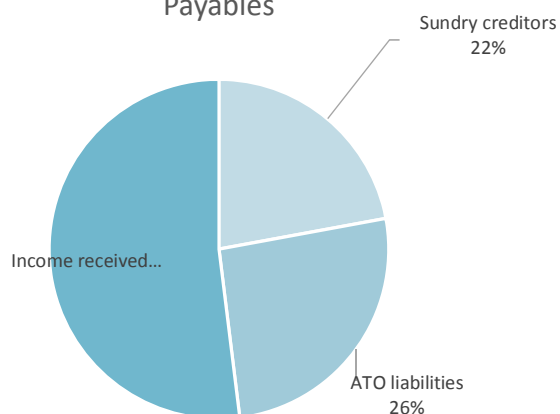
Over 90 Days

100%

Payables



Payables



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

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue

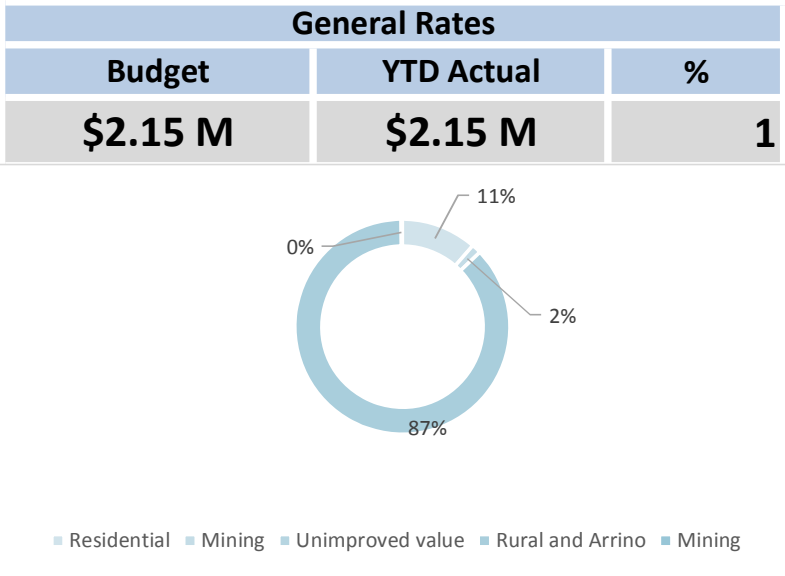
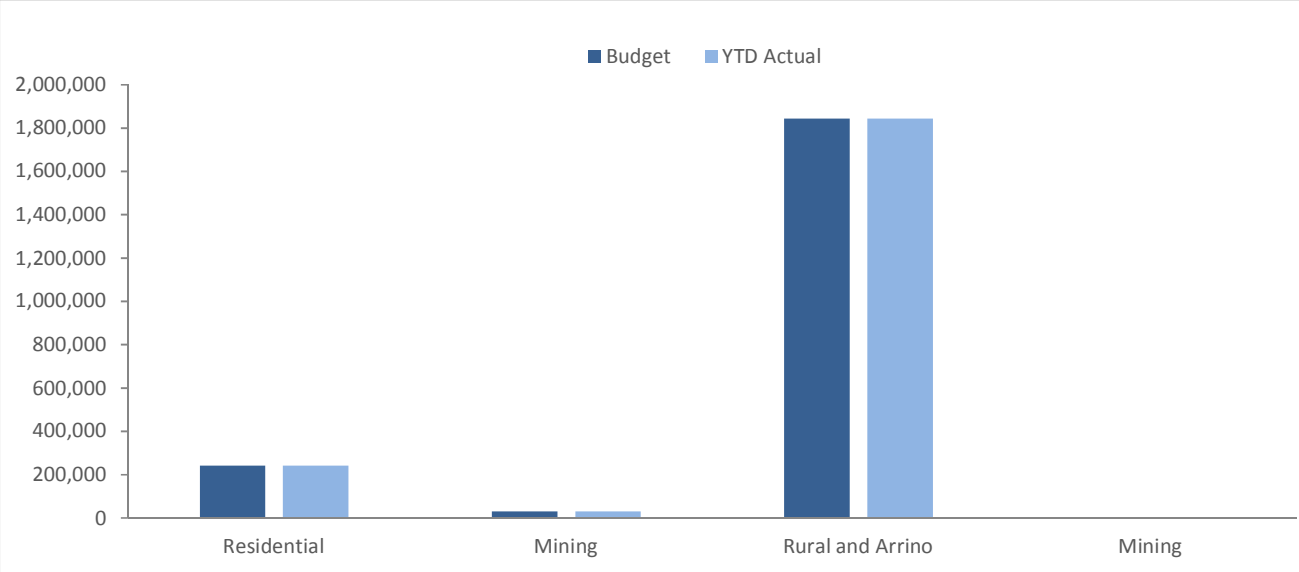
	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Residential	0.119607	206	2,021,136	241,742	0	0	241,742	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 OCTOBER 2020

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

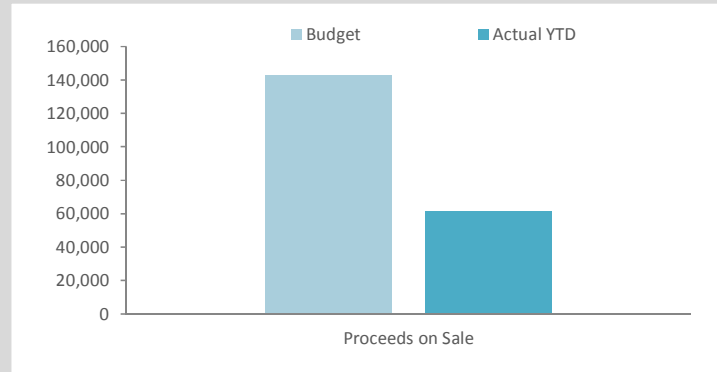
KEY INFORMATION

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)	27,575	24,318	0	(3,257)
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)	30,830	25,142	0	(5,688)
P50022	Caterplilar Highway Truck	0	0	0	0	27,492	11,808	0	(15,684)
		169,218	143,000	0	(26,218)	85,898	61,268	0	(24,629)

KEY INFORMATION



Proceeds on sale		
Annual Budget	YTD Actual	%
\$143,000	\$61,268	43%

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

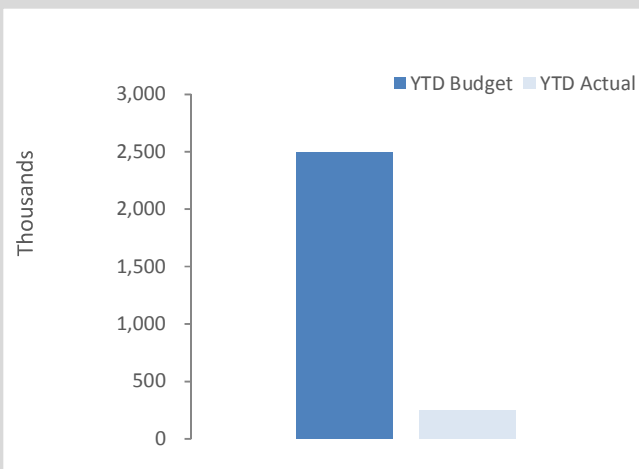
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	474,695	100,925	63,820	(37,105)
Furniture & Equipment	62,000	20,666	0	(20,666)
Plant & Equipment	176,000	169,332	101,920	(67,412)
Infrastructure - Roads	1,554,255	442,628	81,790	(360,838)
Infrastructure - Footpaths	62,563	0	1,150	1,150
Infrastructure - Parks & Ovals	165,000	0	92	92
Capital Expenditure Totals	2,494,513	733,551	248,772	(484,779)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	568,458	374,151	100,533	(273,618)
Other (disposals & C/Fwd)	143,000	61,268	61,268	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	(201,868)	86,971	288,839
Capital funding total	2,494,513	733,551	248,772	(484,779)

SIGNIFICANT ACCOUNTING POLICIES

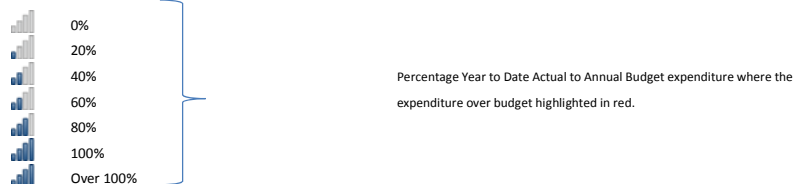
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current 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	\$0.25 M	10%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$0.57 M	\$0.1 M	18%

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	0	0
2404	Buildings	10,000	6,664	110	(6,554)
2814	Building - Pavilion	185,000	0	0	0
2834	Buildings	105,000	35,000	41,736	6,736
3494	Buildings	83,895	55,928	21,974	(33,954)
0024	Buildings	10,000	3,333	0	(3,333)
Buildings Total		474,695	100,925	63,820	(37,105)
Furniture & Equipment					
2854	Furniture & Equipment (Pool)	62,000	20,666	0	(20,666)
Furniture & Equipment Total		62,000	20,666	0	(20,666)
Plant & Equipment					
3544	Purchase of Motor Vehicles	96,000	96,000	93,288	(2,712)
3554	Purchase Plant & Equipment	60,000	60,000	0	(60,000)
3564	Tools & Equipment	20,000	13,332	8,632	(4,700)
Plant & Equipment Total		176,000	169,332	101,920	(67,412)
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	15,765	15,765
3154	MRWA - Road Projects	369,688	123,228	45,668	(77,560)
3164	Road Construction - Municipal Fund	734,729	319,400	12,982	(306,418)
5594	Town Streets - Kerbing & Drainage	54,356	0	6,354	6,354
5584	Arrino South Road - 2nd coat seal	0	0	1,021	1,021
Infrastructure - Roads Total		1,554,255	442,628	81,790	(360,838)
Grand Total		2,494,513	733,551	248,771	(484,780)

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

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

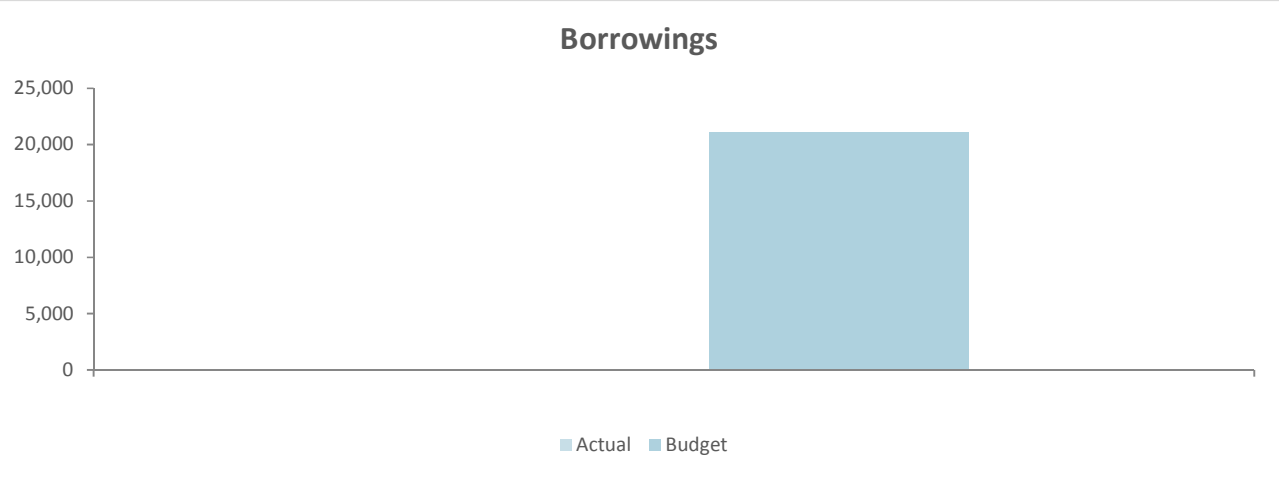
Repayments - borrowings

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
\$6,649	\$0
Reserves balance	Loans due
\$1.86 M	\$.09 M

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

OPERATING ACTIVITIES

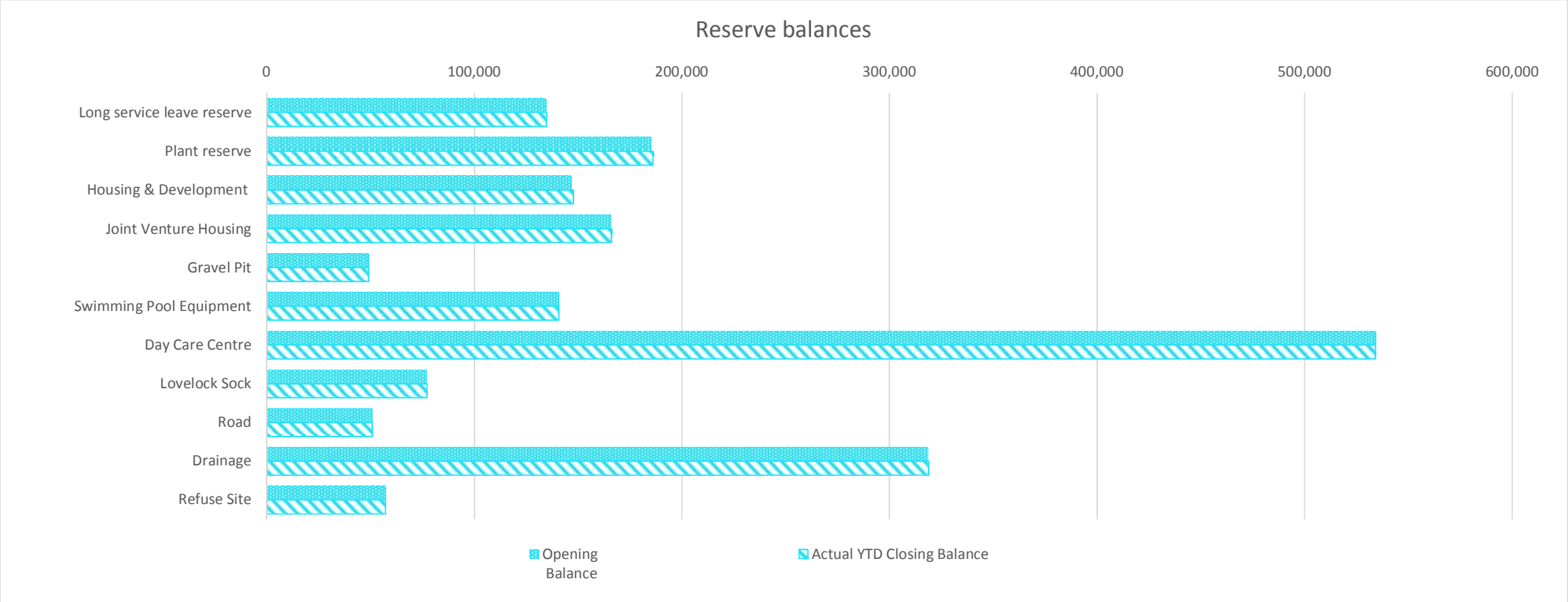
NOTE 10

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	313					135,949	134,762
Plant reserve	185,200	3,838	848	32,562				221,600	186,048
Housing & Development	146,418	6,000	1,245					152,418	147,663
Joint Venture Housing	165,623	2,000	386					167,623	166,009
Gravel Pit	48,906	500	114					49,406	49,020
Swimming Pool Equipment	140,343	1,250	291			(50,000)		91,593	140,634
Day Care Centre	534,030	500	85					534,530	534,115
Lovelock Sock	76,912	1,000	237					77,912	77,149
Road	50,631	1,200	233					51,831	50,864
Drainage	318,499	2,000	376					320,499	318,875
Refuse Site	57,000	650	133					57,650	57,133
	1,858,011	20,438	4,261	32,562	0	(50,000)	0	1,861,011	1,862,272

KEY INFORMATION



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

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 31 October 2020
		\$	\$	\$	\$
Provisions					
Annual leave		92,050	0	0	92,050
Long service leave		30,344	0	0	30,344
Total Provisions					122,394
Total other current assets					122,394
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 OCTOBER 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	62,750	54,901
FAGS - General purpose grant	0	0	0	0	0	1,203,217	300,804	519,004
Law, order, public safety								
Grants - Fire protection	0	0	0	0	0	30,857	7,714	7,030
Education and welfare								
Seniors Events Grants	0	0	0	0	0	1,000	1,000	1,000
Recreation and culture								
Community Grant	0	0	0	0	0	1,000	1,000	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	485,953	694,620
TOTALS	0	0	0	0	0	1,599,960	485,953	694,620

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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	7,714	0
Transport								
Grants - RRG projects	0	0	0	0	0	246,458	82,152	100,533
Grants - Roads to Recovery	0	0	0	0	0	292,000	291,999	0
Grants - Country Pathways	0	0	0	0	0	30,000	0	0
	0	0	0	0	0	568,458	381,865	100,533
TOTALS	0	0	0	0	0	568,458	381,865	100,533

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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 October 2020
	\$	\$	\$	\$
Nomination Fees	0	400	(400)	0
	0	400	(400)	0

NOTE 14

BUDGET AMENDMENTS

[illegible]

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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	35,000	(35,000)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 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	210,266	56.09%	▲ Timing	Early Payment of Draught & Local Roads Grants
Other property and services	(13,492)	(76.38%)	▼ Permanent	Private Works and Fuel Tax Credit under budget
Expenditure from operating activities				
Governance	66,063	22.98%	▲ Timing	Various Accounts under budget including Community Funds
Law, order and public safety	138,684	67.93%	▲ Timing	Various Accounts under budget including COVID-19 response
Education and welfare	(21,699)	(139.27%)	▼ Timing	Expense Over Budget including ECLC - Depreciation for New Child Care Centre
Community amenities	(15,605)	(13.20%)	▼ Timing	Expense Over Budget including Storm Water Drainage
Recreation and culture	(37,004)	(14.35%)	▼ Timing	TS Aquatic Centre - Budget profile Nov to March 2021
Transport	(68,646)	(11.85%)	▼ Timing	Budget Allocation Timing
Other property and services	(20,918)	(50.36%)	▼ Timing	Expense Over Budget including Staffs Training
Investing activities				
Non-operating grants, subsidies and contributions	(273,618)	(73.13%)	▼ Timing	RTR Funding is now in Oct-Nov 20
Capital acquisitions	484,779	66.09%	▲ Timing	Late start of Capital Projects including Main St Revitalisation
Financing activities			▲	
Transfer from reserves	(50,000)	(100.00%)	▼ Timing	Transfer from Reserve to Muni - March 2021

Date: 03/11/2020
Time: 11:29:18AM

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

USER: Donna Newton
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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
11617	22/10/2020	Three Springs Engineering Monthly Account		660.00
11618	30/10/2020	Shire Of Chapman Valley Planning Services		1,716.00
EFT16491	02/10/2020	Robert Ross Waddell T/A Bob Waddell Consultant Consultant		99.00
EFT16492	02/10/2020	Toll Transport Pty Ltd Freight Account		21.56
EFT16493	02/10/2020	Winc Australia Pty Limited Stationery		657.58
EFT16494	02/10/2020	Commercial Hotel Three Springs Catering		198.00
EFT16495	02/10/2020	Health Insurance Fund (HIF) Of Australia Ltd Payroll deductions		141.75
EFT16496	02/10/2020	HLS Legal Pty Ltd T/A HLS Legal Legal Services		2,996.40
EFT16497	02/10/2020	Leeman Plumbing & Excavation Contractor		269.50
EFT16498	02/10/2020	Three Springs Rural Services Monthly Account		47.50
EFT16499	09/10/2020	Australian Taxation Office BAS Remittance for September 2020		22,509.00
EFT16500	09/10/2020	Aussie IT - WA Ink Supplies Monthly Account		1,019.30
EFT16501	09/10/2020	Department of Mines, Industry Regulation & Safety (previously Building Commission) BSL LEVY COLLECTED FOR SEPTEMBER 2020		56.65
EFT16502	09/10/2020	Blackwoods Monthly Account		6,031.30
EFT16503	09/10/2020	B W McGree Contractor		140.00
EFT16504	09/10/2020	Breeze Connect Pty Ltd Monthly Account		48.06
EFT16505	09/10/2020	Robert Ross Waddell T/A Bob Waddell Consultant Contractor		1,056.00
EFT16506	09/10/2020	Toll Transport Pty Ltd Freight Monthly Account		112.76
EFT16507	09/10/2020	Redmach Pty Ltd T/A Redmac Ag Services Monthly Account		1,194.92
EFT16508	09/10/2020	Winc Australia Pty Limited Monthly Meterplan Charges		1,189.51
EFT16509	09/10/2020	Cleanaway Pty Ltd Monthly Refuse Collection		4,179.81
EFT16510	09/10/2020	Dallcon Supplier		6,364.60
EFT16511	09/10/2020	Damowest Plastics (AUST.) Pty Ltd Monthly Account		462.00
EFT16512	09/10/2020	Department of Fire and Emergency Services (DFES) ESL Payable 2020/2021		2,772.00
EFT16513	09/10/2020	Geraldton Fuel Company Pty Ltd (Refuel Australia) Monthly Account		660.51
		Mitchell & Brown		

Date: 03/11/2020
Time: 11:29:18AM

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

USER: Donna Newton
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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT16514	09/10/2020	Mitchell & Brown Monthly Account		650.00
EFT16515	09/10/2020	Great Eastern Motor Lodge Accommodation		540.00
EFT16516	09/10/2020	Stephen Walter Hunter Contractor		2,093.00
EFT16517	09/10/2020	NAPA Auto Parts Monthly Account		21.18
EFT16518	09/10/2020	Instant Weighing Contractor		315.70
EFT16519	09/10/2020	INFINITUM TECHNOLOGIES PTY LTD Medical Centre IT Services		1,064.36
EFT16520	09/10/2020	Information Enterprises Australia Pty Ltd ATF Information Enterprises Trust Staff Training		242.00
EFT16521	09/10/2020	KCTT T/A KC TRAFFIC AND TRANSPORT PTY LTD Contractor		5,262.60
EFT16522	09/10/2020	LGISWA Liability LGIS Liability 2nd Instalment 2020-21		1,444.46
EFT16523	09/10/2020	LGISWA Workcare 2020-21 Workcare Liabilty Cover 2nd Instalment		21,432.40
EFT16524	09/10/2020	Moore Australia Audit (WA) Pty Ltd Professional Services		484.00
EFT16525	09/10/2020	Somerbank Pty Ltd as Trustee for Franco Family Trust T/A Midwest Windscreens Contractor		460.00
EFT16526	09/10/2020	M & B (Building Products) Sales Pty Ltd Monthly Account		124.41
EFT16527	09/10/2020	Marketforce Pty Ltd Advertising Account		566.87
EFT16528	09/10/2020	Mitchell and Brown Communications - Vidguard Contractor		300.00
EFT16529	09/10/2020	The Trustee For McAuliffe Family Trust T/A Mingenew Tyre Services Pty Ltd Monthly Account		1,854.01
EFT16530	09/10/2020	Officeworks Monthly Account		219.91
EFT16531	09/10/2020	Perfect Computer Solutions Pty Ltd Contractor		3,072.50
EFT16532	09/10/2020	Protector Fire Services Contractor		3,934.15
EFT16533	09/10/2020	The Real Estate Institute Of Western Australia (reiwa) Staff Training		450.00
EFT16534	09/10/2020	Shire of Morawa Street Sweeper		927.50
EFT16535	09/10/2020	Sweetman's Hardware Monthly Account		168.35
EFT16536	09/10/2020	Three Springs IGA Monthly Account		419.66
EFT16537	09/10/2020	Three Springs Rural Services Monthly Account		2,113.49
EFT16538	09/10/2020	Westrac Pty Ltd Monthly Account		9,609.95

Date: 03/11/2020
Time: 11:29:18AM

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

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Western Australian Local Government Association (WALGA)		
EFT16539	09/10/2020	Staff Training		773.00
		Zed Elect		
EFT16540	09/10/2020	Contractor		7,663.93
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT16541	16/10/2020	Contractor		1,551.00
		Geraldton Fuel Company Pty Ltd (Refuel Australia)		
EFT16542	16/10/2020	Monthly Fuel Account		10,720.48
		Health Insurance Fund (HIF) Of Australia Ltd		
EFT16543	16/10/2020	Payroll deductions		151.35
		Stephen Walter Hunter		
EFT16544	16/10/2020	Contractor		1,246.00
		HLS Legal Pty Ltd T/A HLS Legal		
EFT16545	16/10/2020	Legal Services		3,475.12
		LG Best Practices		
EFT16546	16/10/2020	Contractor		3,850.00
		Initial Hygiene (Rentokil Initial)		
EFT16547	16/10/2020	Annual Sanitary Disposal Service Fee		4,606.06
		Dudawa Haulage		
EFT16548	16/10/2020	Contractor		990.00
		Three Springs Rural Services		
EFT16549	16/10/2020	Monthly Account		355.79
		Van't Veer Services		
EFT16550	16/10/2020	Monthly Account		153.55
		BOC Gases		
EFT16551	22/10/2020	Monthly Account		44.59
		Burgess Rawson (WA) Pty Ltd		
EFT16552	22/10/2020	Water Usage Charges		137.62
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT16553	22/10/2020	Contractor		198.00
		Shire of Carnamah		
EFT16554	22/10/2020	Ranger and Emergency Services Officer		4,868.35
		Winc Australia Pty Limited		
EFT16555	22/10/2020	Stationery		335.18
		Geraldton Fuel Company Pty Ltd (Refuel Australia)		
EFT16556	22/10/2020	Monthly Account		188.00
		Stephen Walter Hunter		
EFT16557	22/10/2020	Contractor		6,728.00
		LGISWA Property Scheme		
EFT16558	22/10/2020	Annual Insurance Charges - 2nd Instal		29,741.11
		The Trustee For McAuliffe Family Trust T/A Mingenew Tyre Services Pty Ltd		
EFT16559	22/10/2020	Tyre Services		285.47
		Officeworks		
EFT16560	22/10/2020	Monthly Account		189.95
		Oakstar Asset Pty Ltd		
EFT16561	22/10/2020	Contractor		38,384.50
		Perfect Computer Solutions Pty Ltd		
EFT16562	22/10/2020	Contractor		340.00
		Pneumatic Solutions Australia		
EFT16563	22/10/2020	Parts Account		316.25
		Seaside Signs		

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Time: 11:29:18AM

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

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Seaside Signs		
EFT16564	22/10/2020	Account		165.00
		Sweetman's Ampol Cafe		
EFT16565	22/10/2020	Catering		140.00
		Silverwing Holding Pty Ltd t/a Three Springs		
		Sandblasting		
EFT16566	22/10/2020	Contractor		30,000.00
		Three Springs Rural Services		
EFT16567	22/10/2020	Monthly Account		1,849.88
		Talis Consultants Pty Ltd		
EFT16568	22/10/2020	Contractor		1,122.00
		Zed Elect		
EFT16569	22/10/2020	Contractor		29,631.90
		Aussie IT - WA Ink Supplies		
EFT16570	30/10/2020	Monthly Account		414.95
		P.D. & J.L. Spencer & The Trustee For Broadbanks		
		Trading Trust		
EFT16571	30/10/2020	Contractor		110.00
		Government Of Western Australia - Central Regional		
		TAFE		
EFT16572	30/10/2020	Staff Training		342.22
		4Branding Pty Ltd		
EFT16573	30/10/2020	School Graduate Acknowledgement Program		207.57
		Health Insurance Fund (HIF) Of Australia Ltd		
EFT16574	30/10/2020	Payroll deductions		151.35
		Igreen Energy		
EFT16575	30/10/2020	Contractor		200.00
		KM Printing		
EFT16576	30/10/2020	Business Cards		97.90
		Landgate Midland		
EFT16577	30/10/2020	Monthly Account		39.23
		LG Best Practices		
EFT16578	30/10/2020	Contractor		2,315.50
		Perfect Computer Solutions Pty Ltd		
EFT16579	30/10/2020	Contractor		425.00
		QTM Pty Ltd Quality Traffic Management		
EFT16580	30/10/2020	Traffic Management		1,732.50
		Rumbold Ford Pty Ltd		
EFT16581	30/10/2020	Monthly Account		77.10
		Three Springs Rural Services		
EFT16582	30/10/2020	Monthly Account		564.54
		M.J Griffiths & A Griffiths T/A Terra Form Contracting		
EFT16583	30/10/2020	Contractor		30,000.00
		Western Australian Local Government Association		
		(WALGA)		
EFT16584	30/10/2020	Staff Training		195.00
		Zed Elect		
EFT16585	30/10/2020	Contractor		3,642.17
		WA Super		
DD12597.1	13/10/2020	Payroll deductions		5,399.57
		Colonial First State - FirstChoice Wholesale Personal		
		Super		
DD12597.2	13/10/2020	Payroll deductions		518.70

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

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Australian Super		
DD12597.3	13/10/2020	Superannuation contributions		352.07
		ANZ Smart Choice Super		
DD12597.4	13/10/2020	Superannuation contributions		205.85
		Retail Employees Superannuation Pty Ltd (REST)		
DD12597.5	13/10/2020	Superannuation contributions		208.13
		Cbus Super		
DD12597.6	13/10/2020	Superannuation contributions		204.18
		Synergy		
DD12606.1	16/10/2020	Monthly Electricity Account		8,456.79
		Telstra		
DD12607.1	08/10/2020	Monthly Telephone Account		1,353.87
		WA Super		
DD12613.1	27/10/2020	Payroll deductions		5,269.67
		Australian Super		
DD12613.2	27/10/2020	Superannuation contributions		507.10
		Colonial First State - FirstChoice Wholesale Personal Super		
DD12613.3	27/10/2020	Payroll deductions		518.70
		ANZ Smart Choice Super		
DD12613.4	27/10/2020	Superannuation contributions		205.85
		Retail Employees Superannuation Pty Ltd (REST)		
DD12613.5	27/10/2020	Superannuation contributions		208.13
		Cbus Super		
DD12613.6	27/10/2020	Superannuation contributions		204.18
		Synergy		
DD12626.1	23/10/2020	Electricity Usage Charges		2,312.50
		Telstra		
DD12627.1	24/10/2020	Monthly Account		498.16
		Telstra		
DD12628.1	30/10/2020	Monthly Account		50.00
		National Mastercard		
DD12629.1	26/10/2020	Monthly Credit Card Charges		154.45
		Department Of Transport - Daily Licensing		
DD12631.1	30/10/2020	POLICE LICENSING PAYMENTS FOR OCTOBER 2020		12,989.25

REPORT TOTALS

Bank Code	Bank Name	TOTAL
L	POLICE LICENSING	12,989.25
M	MUNICIPAL BANK	359,719.22
TOTAL		372,708.47

		Debtors Trial Balance						
		As at 31.10.2020						
Debtor #	Name	Credit Limit	02.08.2020		01.09.2020	01.10.2020	31.10.2020	Total
			GT 90 days	Age	GT 60 days	GT 30 days	Current	
				Of				
			Oldest					
			Invoice					
			(90Days)					
B76			140.00	122	0.00	0.00	0.00	140.00
B101			0.00	0	0.00	100.00	0.00	100.00
D14			0.00	0	0.00	0.00	0.00	-60.00
D91			0.00	0	0.00	0.00	50.15	50.15
H54			0.00	0	0.00	0.00	0.00	-0.02
J17			0.00	0	0.00	0.00	0.00	-10.00
L94			0.00	0	0.00	160.00	0.00	160.00
N7			0.00	0	0.00	779.68	0.00	779.68
O17			0.00	0	0.00	0.00	0.00	-360.00
P43			0.00	0	0.00	0.00	0.00	-40.00
P60			59.90	95	0.00	0.00	0.00	59.90
Q4			0.00	0	0.00	0.00	14.95	14.95
S115			0.00	0	0.00	0.00	0.00	-200.00
T52			776.90	122	640.00	1440.00	0.00	2856.90
T85			0.00	0	0.00	0.00	59.93	59.93
W60			0.00	0	0.00	0.00	0.00	-138.61
W69			30.00	183	0.00	0.00	0.00	30.00
W101			0.00	0	0.00	514.62	0.00	514.62
W102			0.00	0	0.00	0.00	300.00	300.00
W103			0.00	0	0.00	0.00	60.29	60.29
Totals --- Credit Balances:		-808.63	1006.80		640.00	2994.30	485.32	4317.79

National Business Visa Card

22 September, 2020 to 20 October, 2020

Chief Executive Officer

NIL	\$	-
	\$	-

Deputy Chief Executive Officer

Fuel for 001TS	\$	83.30
J2 EFAX Plus Service for Medical Centre	\$	11.00
Postal Charges for Letters to Households	\$	41.82
	\$	136.12

Bank Charges	\$	18.33
	\$	18.33

Total Direct Debit Payment made on 26/10/2020	\$	154.45
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Police Licensing

Direct Debits from Trust Account

1 October, 2020 to 31 October, 2020

Thursday, 1 October 2020	-\$	995.10
Tuesday, 6 October 2020	-\$	142.15
Wednesday, 7 October 2020	-\$	797.30
Wednesday, 7 October 2020	-\$	311.95
Thursday, 8 October 2020	-\$	933.95
Tuesday, 13 October 2020	-\$	2,708.10
Wednesday, 14 October 2020	-\$	1,756.05
Tuesday, 20 October 2020	-\$	467.65
Wednesday, 21 October 2020	-\$	1,098.90
Thursday, 22 October 2020	-\$	1,368.20
Friday, 23 October 2020	-\$	14.95
Tuesday, 27 October 2020	-\$	1,082.90
Wednesday, 28 October 2020	-\$	917.55
Thursday, 29 October 2020	-\$	627.20
	\$	-
	-\$	13,221.95

Bank Fees

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

Total direct debited from Municipal Account	1405.51
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Payroll

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

Friday, 2 October 2020	One off	\$	3,472.27
Wednesday, 14 October 2020		\$	40,771.93
Tuesday, 10 September 1907		\$	43,961.34
		\$	88,205.54