



ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
22 SEPTEMBER 2021



WILDFLOWER COUNTRY



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ORDINARY COUNCIL MEETING
22 SEPTEMBER 2021**

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WILDFLOWER COUNTRY

Shire of Three Springs Capital Works 2021/22								
			Budget	Actual Cost	Variation	% Complete	Completion Date	Comment
1	Buildings	Staff House Capital	\$ 163,424.00	\$ 28,276.78	\$ 135,147.22	5%	Jun-22	Part of the Shires staff housing Capital Program
		Shire Building Capital	\$ 34,857.00	\$ 30,087.00	\$ 4,770.00	60%	Sep-21	Part of the Shires staff Building Capital Program
8	Infrastructure - Parks & Oval	Skate Park revamp	\$ 30,000.00	\$ 25,550.77	\$ 4,449.23	70%	Oct-21	According to the Strategic Community Plan community consultation, 100% of the community ranked playgrounds as either very important or moderately important. The Skate Park is 20 years old, and is in need of upgrading. The company that did the original installation is no longer in operation. This has made sourcing spare parts difficult, as most skate parks are now constructed using concrete.
10	Infrastructure - Roads	Sunset Road SLK 0-5100	\$ 90,620.00		\$ 90,620.00	0%	Apr-22	The project will consist of drainage reformation and gravel Re-sheet (100mm) with gravel sourced from gravel pit on Nebru road. Sunset road is part of The Strategic Resource Plan 2016-2031 priorities a number of roads currently utilised as grain freight routes resulting in an increased frequency of maintenance and renewal and is funded through Roads to Recovery.
11	Infrastructure - Roads	McKenzie Road (Talc Lookout)	\$ 45,600.00		\$ 45,600.00	0%	May-22	The project will consist of drainage reformation and gravel Re-sheet (100mm) with gravel sourced from gravel pit on Nebru road. Mckenzie road is part of The Strategic Resource Plan 2016-2031 priorities a number of roads currently utilised as grain freight routes resulting in an increased frequency of maintenance and renewal and is funded through Roads to Recovery.
12	Infrastructure - Roads	Lynch Road SLK 3520-11210	\$ 156,876.00	\$ 8,200.00	\$ 148,676.00	5%	Feb-22	The project will consist of drainage reformation and gravel Re-sheet (200mm) with gravel sourced from gravel pit on Nebru road. Lynch road is part of The Strategic Resource Plan 2016-2031 priorities a number of roads currently utilised as grain freight routes resulting in an increased frequency of maintenance and renewal and is funded through Roads to Recovery.
13	Infrastructure - Roads	Morawa Road SLK 24.50-29.86	\$ 300,000.00	\$ 19,680.00	\$ 280,320.00	5%	Dec-21	This Project funded as part of the Regional Road Group and is part of the shires Regional Roads Resealing 15 year plan. The scope of works is box out shoulders and reform reseal 14mm full length.
14	Infrastructure - Roads	Arrino South Road SLK 9.75-13.96	\$ 300,000.00	\$ -	\$ 300,000.00	5%	Dec-21	This Project funded as part of the Regional Road Group and is part of the shires Regional Roads Resealing 15 year plan. The scope of works is to Cement stabilize SLK 10.17-10.26, 9.75 - 10.07, reseal 14mm full length.
15	Infrastructure - Roads	Dudawa Road SLK 3.53-8.39	\$ 300,000.00	\$ 12,300.00	\$ 287,700.00	5%	Dec-20	This Project funded as part of the Regional Road Group and is part of the Shires Regional Roads Resealing 15 year plan. The scope of works is to reform bend SLK 7.75-8.10and reseal to 8 mt, Install new culvert at SLK 8.25 and reseal 14mm full length.
18	Infrastructure - Drainage	Drainage & Kerbing	\$ 59,125.00		\$ 59,125.00	0%	Apr-22	This project is to replace kerb on various streets in town
20	Plant & equipment	Ride on Mower	\$ 35,000.00	\$ 31,136.36	\$ 3,863.64	100%	Oct-21	As per the Plant Replacement Schedule for the period 2016-2026
21	Plant & equipment	Plant Trailer	\$ 18,000.00	\$ -	\$ 18,000.00	50%	Oct-21	As per the Plant Replacement Schedule for the period 2016-2026
22	Plant & equipment	Building Maintenance Trailer	\$ 12,000.00	\$ -	\$ 12,000.00	50%	Oct-21	As per the Plant Replacement Schedule for the period 2016-2026
23	Plant & equipment	Loader	\$ 300,000.00	\$ -	\$ 300,000.00	50%	Oct-21	As per the Plant Replacement Schedule for the period 2016-2026
	Grant Funding							
5	Infrastructure - Parks & Oval	Love Locks	\$ 32,370.00		\$ 32,370.00	0%	Mar-22	This project is to replace plumbing system and install monitoring boars
6	Infrastructure - Parks & Oval	Dominican Park	\$ 125,000.00	\$ 111,714.21	\$ 13,285.79	80%	Oct-21	This Project is to construct a BMX track, get water and power connected and to construct off street parking
9		Upgrade Glyde street Standpipe	\$ 7,000.00	\$ 6,628.00	\$ 372.00	100%	Oct-21	
	Total		\$ 2,002,872.00	\$ 266,945.12	\$ 1,735,926.88			

LEGISLATIVE

59. Risk Management Policy

Adoption		
Date	Meeting	Council Decision
22 September 2021	OCM	
Review		
Date	Meeting	Council Decision
June 2022	OCM	
Delegation		
No.	Title	
Legislative Reference		

PURPOSE

The objective of this Policy is to state the Shire of Three Springs's (the 'Shire's') intention to identify potential risks before they occur so that opportunities can be realised and impacts can be minimised to ensure the Shire achieves its strategic and corporate objectives efficiently, effectively and within good corporate governance principles.

POLICY

It is the Shire's Policy to strive to achieve the best practice it can, in the management of all risks that may affect the Shire meeting its objectives.

Risk management functions will be resourced to match the size and scale of the Shire's operations and will form part of the Strategic, Operational, and Project responsibilities and be incorporated within the Shire's Integrated Planning Framework.

This policy applies to Council, Executive Management and all employees and contractors involved in any Shire operations.

Policy Statement

The following points provide detail on the objective specifics:

1. Optimises the achievement of the Shire's values, strategies, goals and objectives.
2. Aligns with and assists the implementation of Shire policies.
3. Provides transparent and formal oversight of the risk and control environment enabling effective decision-making.
4. Reflects risk versus return considerations within the Shire's risk appetite.
5. Embeds appropriate and effective controls to mitigate risk.
6. Achieves effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
7. Enhances organisational resilience.
8. Identifies and provides for the continuity of critical operations.

Key Policy Definitions

Risk: Effect of uncertainty on objectives.

Note 1: An effect is a deviation from the expected – positive or negative.

Note 2: Objectives can have different aspects (such as financial, health and safety and environmental goals) and can apply at different levels (such as strategic, organisation-wide, project, product or process).

Risk Management: Coordinated activities to direct and control an organisation with regard to risk.

Risk Management Process: Systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk.

Roles & Responsibilities

The CEO is responsible for the:

- Implementation of this Policy.
- Measurement and reporting on the performance of risk management.
- Review and improvement of this Policy and the Shire's Risk Management Framework at least biennially, or in response to a material event or change in circumstances.

The Shire's Risk Management Framework outlines in detail all roles and responsibilities under CEO delegation associated with managing risks within the Shire.

Risk Assessment and Acceptance Criteria

The Shire has quantified its broad risk appetite through the Shire's Risk Assessment and Acceptance Criteria. The criteria are included within the Risk Management Framework.

All organisational risks are to be assessed according to the Shire's Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisations appetite and are to be noted within the individual risk assessment.

Monitor & Review

The Shire will implement and integrate a monitor and review process to report on the achievement of the Risk Management Objectives, the management of individual risks and the ongoing identification of issues and trends.

This policy will be kept under review by the Shire's Management Team and its employees. It will be formally reviewed biennially.

Association Documents

Shire of Three Springs Risk Management Framework

Shire of Three Springs



Risk Management Framework

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Introduction

The Shire of Three Springs's (Shire) Risk Management Policy in conjunction with the components of this document encompasses the Shire's Risk Management Framework. It sets out the Shire's approach to the identification, assessment, management, reporting and monitoring of risks. All components of this document are based on AS/NZS ISO 31000:2018 Risk management - Guidelines.

It is essential that all areas of the Shire adopt these procedures to ensure:

- Strong corporate governance.
- Compliance with relevant legislation, regulations and internal policies.
- Integrated Planning and Reporting requirements are met.
- Uncertainty and its effects on objectives is understood.

This Framework aims to balance a documented, structured and systematic process with the current size and complexity of the Shire.

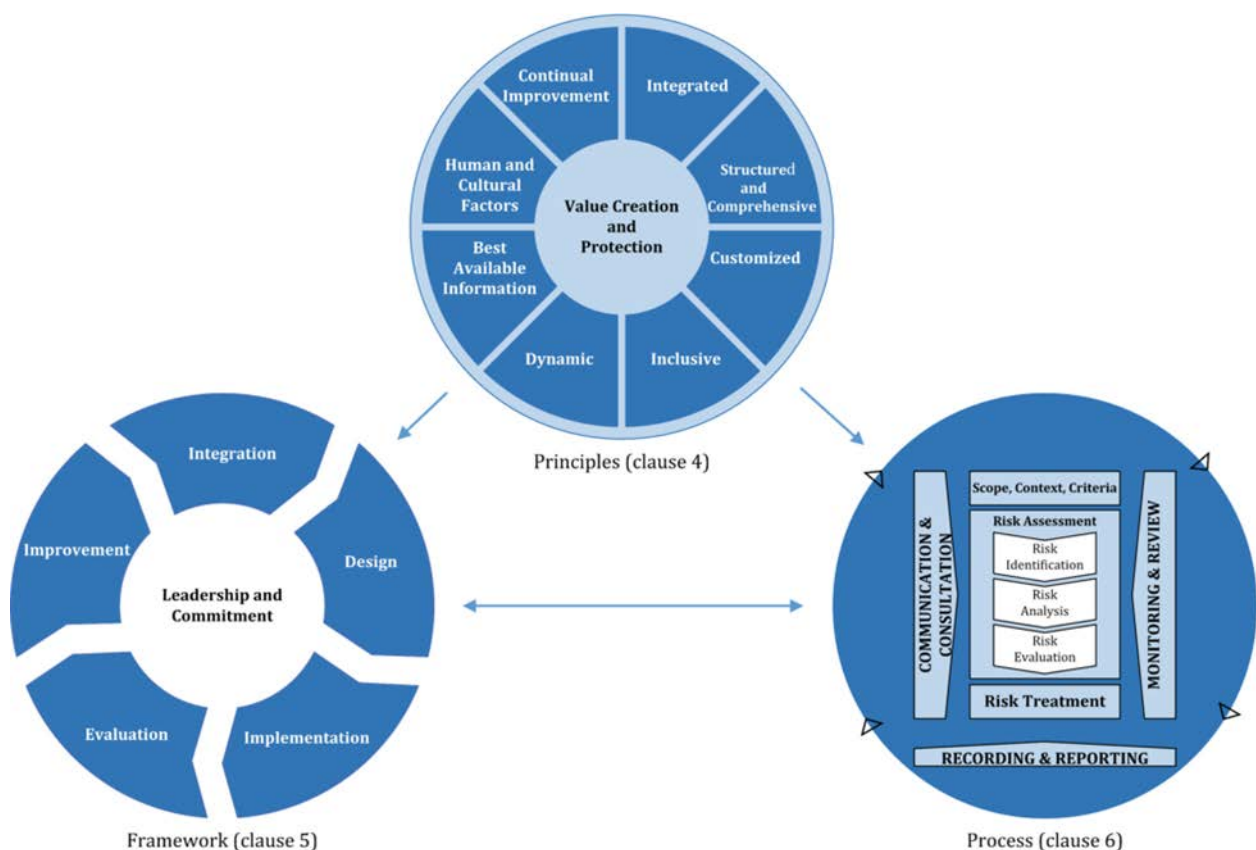


Figure 1: Relationship between the risk management principles, framework and process (Source: ISO 31000:2018)

Governance

Appropriate governance of risk management within the Shire provides:

- Transparency of decision making.
- Clear identification of the roles and responsibilities of the risk management functions.
- An effective Governance Structure to support the risk framework.

Framework Review

The Risk Management Framework is to be reviewed for appropriateness and effectiveness at least every three years.

Operating Model

The Shire has adopted a “Three Lines of Defence” model for the management of risk. This model ensures roles; responsibilities and accountabilities for decision making are structured to demonstrate effective governance and assurance. By operating within the approved risk appetite and framework, the Council, Management and Community will have assurance that risks are managed effectively to support delivery of the Shire’s Strategic, Corporate & Operational Plans.

First Line of Defence

All operational areas of the Shire are considered ‘1st Line’. They are responsible for ensuring that risks within their scope of operations are identified, assessed, managed, monitored and reported. Ultimately, they bear ownership and responsibility for losses or opportunities from the realisation of risk. Associated responsibilities include;

- Establishing and implementing appropriate processes and controls for the management of risk (in line with these procedures).
- Undertaking adequate analysis (data capture) to support the risk decision-making process.
- Prepare risk acceptance proposals where necessary, based on the level of residual risk.
- Retain primary accountability for the ongoing management of their risk and control environment.

Second Line of Defence

The Deputy CEO acts as the primary ‘2nd Line’. This position owns and manages the framework for risk management. They draft and implement the governance procedures and provide the necessary tools and training to support the 1st line process.

Maintaining oversight on the application of the framework provides a transparent view and level of assurance to the 1st & 3rd lines on the risk and control environment. Support can be provided by additional oversight functions completed by other 1st Line Teams (where applicable). Additional responsibilities include:

- Providing independent oversight of risk matters as required.
- Monitoring and reporting on emerging risks.
- Co-ordinating the Shire’s risk reporting for the CEO & Senior Management Team and the Audit Committee.

Third Line of Defence

Internal & External Audit are the third line of defence, providing independent assurance to the Council, Audit Committee and Shire Management on the effectiveness of business operations and oversight frameworks (1st & 2nd Line).

External Audit – Appointed by Council on the recommendation of the Audit Committee to report independently to the President and CEO on the annual financial statements only.

Governance Structure

The following diagram depicts the current operating structure for risk management within the Shire.

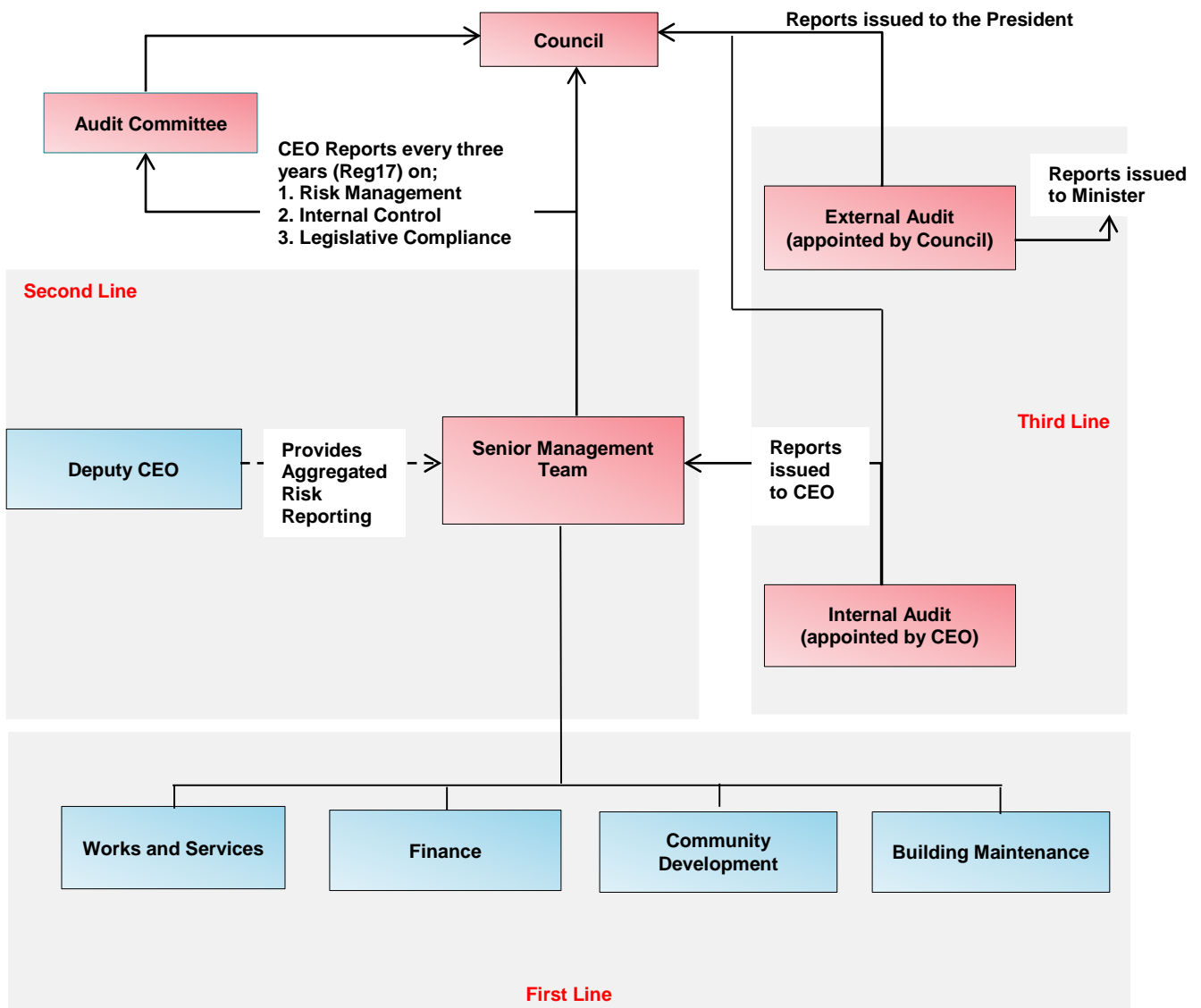


Figure 2: Operating Model

Roles & Responsibilities

Council

- Review and approve the Shire's Risk Management Policy and Risk Assessment & Acceptance Criteria.
- Appoint / Engage external Auditors to report on financial statements annually.
- Establish and maintain an Audit Committee in terms of the Local Government Act.

Audit Committee

- Regular review of the appropriateness and effectiveness of the Framework.
- Support Council to provide effective corporate governance.
- Oversight of all matters that relate to the conduct of External Audits.
- Must be independent, objective and autonomous in deliberations.

CEO / Management Team

- Appoint Internal Auditors as required under Three Springs (Audit) regulations.
- Liaise with Council in relation to risk acceptance requirements.
- Approve and review the appropriateness and effectiveness of the Risk Management Framework.
- Drive consistent embedding of a risk management culture.
- Analyse and discuss emerging risks, issues and trends.
- Document decisions and actions arising from 'risk matters'.
- Own and manage the Risk Profiles at Shire Level.

Deputy CEO

- Oversee and facilitate the Risk Management Framework.
- Support reporting requirements for Risk matters.

Work Areas

- Drive risk management culture within work areas.
- Own, manage and report on specific risk issues as required.
- Assist in the Risk & Control Management process as required.
- Highlight any emerging risks or issues accordingly.
- Incorporate Risk Management into Meetings, by incorporating the following agenda items;
 - New or emerging risks.
 - Review existing risks.
 - Control adequacy.
 - Outstanding issues and actions.

Document Structure (Framework)

The following diagram depicts the relationship between the Risk Management Policy, Procedures and supporting documentation and reports.

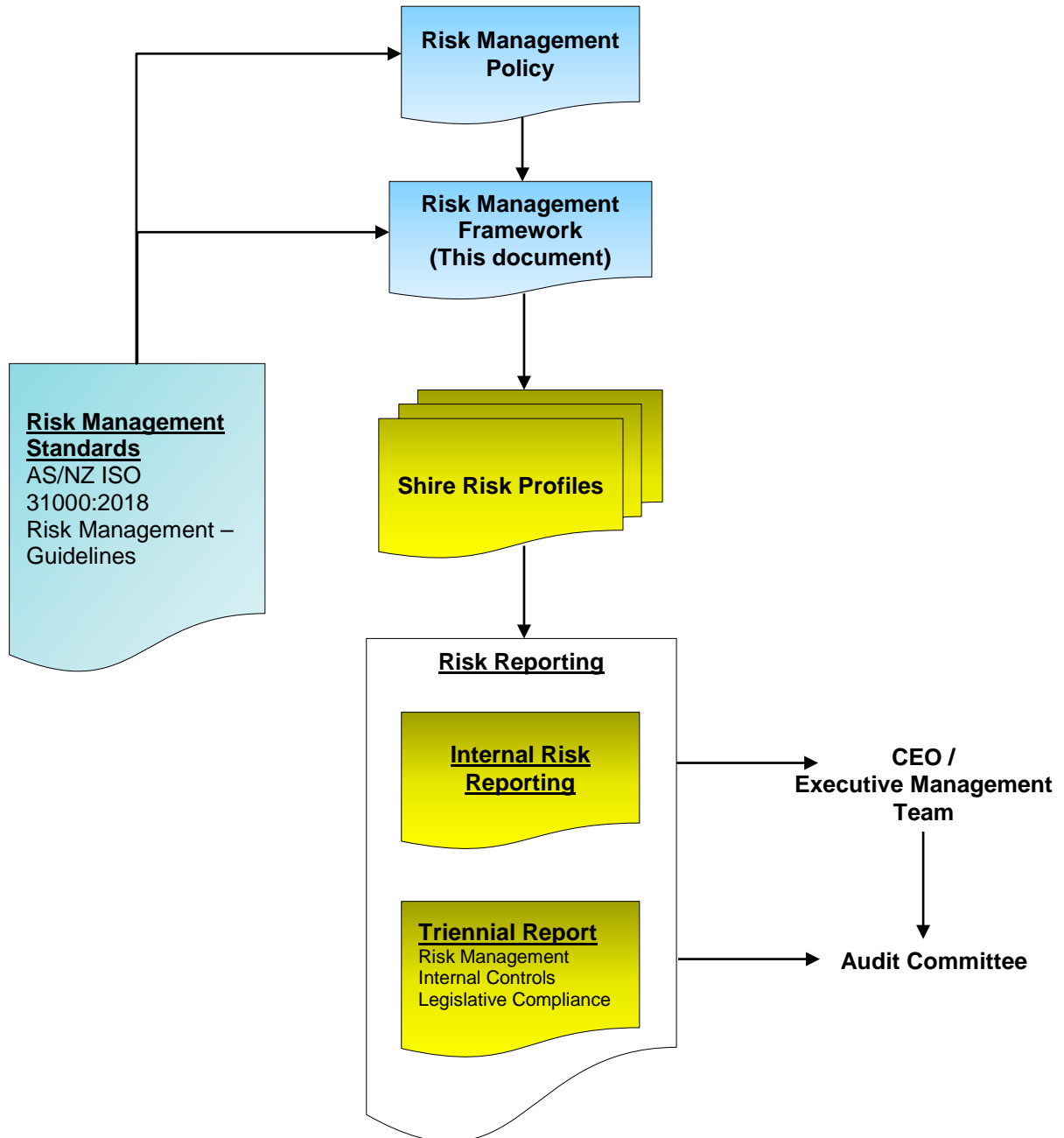


Figure 3: Document Structure

Risk Management Procedures

Each Manager, in conjunction with the Deputy CEO is accountable for ensuring that Risk Profiles are:

- Reflective of the material risk landscape of the Shire.
- Reviewed on at least an 18 month rotation, or sooner if there has been a material restructure or change in the risk and control environment.
- Maintained in the standard format.

This process is supported by the use of key data inputs, workshops and ongoing business engagement.

The risk management process is standardised across all areas of the Shire. The following diagram outlines that process with the following commentary providing broad descriptions of each step.

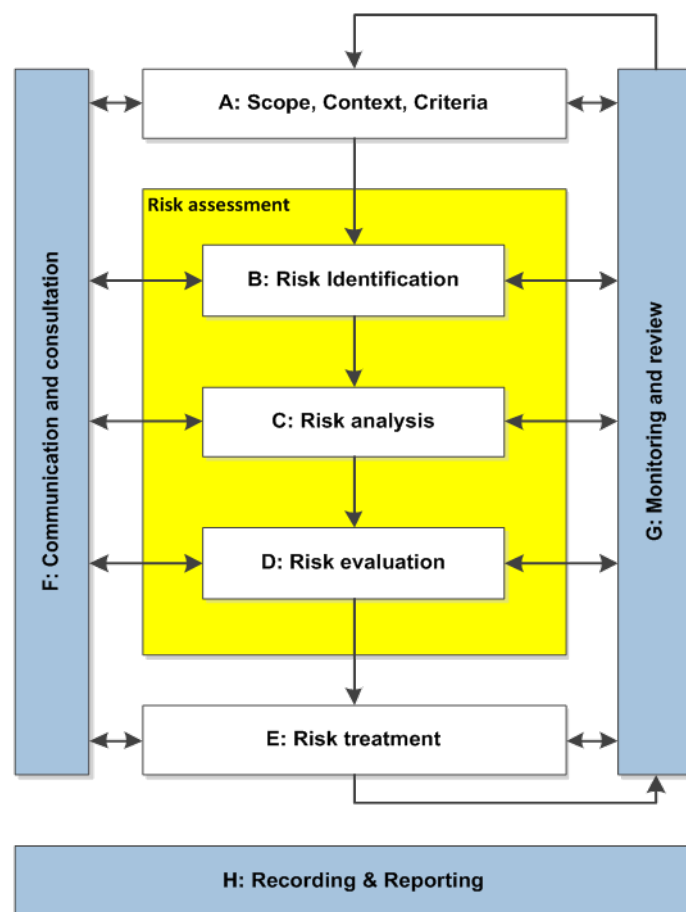


Figure 4: Risk Management Process ISO 31000:2018

A: Scope, Context, Criteria

The first step in the risk management process is to understand the context within which the risks are to be assessed and what is being assessed, this forms two elements:

Organisational Criteria

This includes the Risk Assessment and Acceptance Criteria (Appendix A) and any other tolerance tables as developed.

All risk assessments are to utilise these documents to allow consistent and comparable risk information to be developed and considered within planning and decision-making processes.

Scope and Context

To direct the identification of risks, the specific risk assessment context is to be determined prior to and used within the risk assessment process. Risk sources can be internal or external.

For specific risk assessment purposes the Shire has three levels of risk assessment context:

Strategic Context

These risks are associated with achieving the organisation's long term objectives. Inputs to establishing the strategic risk assessment context may include;

- Organisational Values / Vision
- Stakeholder Analysis
- Environment Scan / SWOT Analysis
- Strategies / Objectives / Goals (Integrated Planning & Reporting)

The Shire's Integrated Strategic planning documents captures the identification and management of its strategic risks.

Operational Context

The Shire's day to day activities, functions, infrastructure and services. Prior to identifying operational risks, the operational area should identify its key activities i.e. what is it aiming to achieve? In addition, existing Risk Profiles are to be utilised where possible to assist in the identification of related risks.

These Risk Profiles are expected to change over time. In order to ensure consistency, any amendments must be approved by the Executive Management Group.

Project Context

Project Risk has two main components:

- Direct refers to the risks that may arise as a result of project activity (i.e. impacting on process, resources or IT systems), which may prevent the Shire from meeting its objectives.
- Indirect refers to the risks which threaten the delivery of project outcomes.

In addition to understanding what is to be assessed, it is also important to understand who are the key stakeholders or areas of expertise that may need to be included within the risk assessment.

B: Risk Identification

Once the context has been determined, the next step is to identify risks. This is the process of finding, recognising and describing risks. Risks are described as the point along an event sequence where control has been lost. An event sequence is shown below:

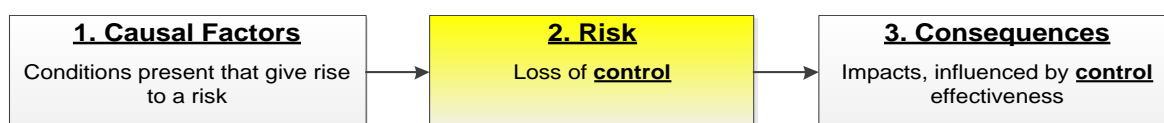


Figure 5: Event (risk) sequence

Using the specific risk assessment context as the foundation and in conjunction with relevant stakeholders, raise the questions listed below and then capture and review the information within each defined Risk Profile. The objective is to identify potential risks that could stop the Shire from achieving its goals. This step is also where opportunities for enhancement or gain across the organisation can be found.

These questions / considerations should be used only as a guide, as unidentified risks can cause major losses through missed opportunities or adverse events occurring. Additional analysis may be required.

Risks can also be identified through other business operations including policy and procedure development, internal and external audits, customer complaints, incidents and systems analysis.

'Brainstorming' will always produce a broad range of ideas and all things should be considered as potential risks. Relevant stakeholders are considered to be the subject experts when considering potential risks to the objectives of the work environment and should be included in all risk assessments being undertaken. Key risks can then be identified and captured within the Risk Profiles.

- What can go wrong? / What are areas of uncertainty? (**Risk Description**)
- How may this risk eventuate? (**Potential Causes**)
- What are the current measurable activities that mitigate this risk from eventuating? (**Controls**)
- What are the potential consequential outcomes of the risk eventuating? (**Consequences**)

Risk Description – describe what the risk is and specifically where control may be lost. They can also be described as an event. They are not to be confused with outcomes following an event, or the consequences of an event.

Potential Causes – are the conditions that may present or the failures that may lead to the event, or point in time when control is lost (risk).

Controls – are measures that modify risk. At this point in the process only existing controls should be considered. They must meet the following three tests to be considered as controls:

1. Is it an object, technological system and / or human action?
2. Does it, by itself, arrest or mitigate an unwanted sequence?
3. Is the required performance specifiable, measureable and auditable?

Consequences – need to be impacts to the Shire. These can be staff, visitor or contractor injuries; financial; interruption to services; non-compliance; damage to reputation or assets or the environment. There is no need to determine the level of impact at this stage.

C: Risk Analysis

To analyse identified risks, the Shire's Risk Assessment and Acceptance Criteria (Appendix A) is now applied.

Step 1 - Consider the effectiveness of key controls

Controls need to be considered from three perspectives:

1. The design effectiveness of each individual key control.
2. The operating effectiveness of each individual key control.
3. The overall or combined effectiveness of all identified key controls.

Design Effectiveness

This process reviews the 'design' of the controls to understand their potential for mitigating the risk without any 'operating' influences. Controls that have inadequate designs will never be effective, no matter if it is performed perfectly every time.

There are four components to be considered in reviewing existing controls or developing new ones:

1. **Completeness** – The ability to ensure the process is completed once. How does the control ensure that the process is not lost or forgotten, or potentially completed multiple times?
2. **Accuracy** – The ability to ensure the process is completed accurately, that no errors are made or components of the process missed.
3. **Timeliness** – The ability to ensure that the process is completed within statutory timeframes or internal service level requirements.
4. **Theft or Fraud** – The ability to protect against internal misconduct or external theft / fraudulent activities.

It is very difficult to have a single control that meets all the above requirements when viewed against a Risk Profile. It is imperative that all controls are considered so that the above components can be met across a number of controls.

Operating Effectiveness

This process reviews how well the control design is being applied. Similar to above, the best designed control will have no impact if it is not applied correctly.

As this generally relates to the human element of control application there are four main approaches that can be employed by management or the risk function to assist in determining the operating effectiveness and / or performance management.

- **Re-perform** – this is only applicable for those short timeframe processes where they can be re-performed. The objective is to re-perform the same task, following the design to ensure that the same outcome is achieved.
- **Inspect** – review the outcome of the task or process to provide assurance that the desired outcome was achieved.
- **Observe** – physically watch the task or process being performed.
- **Inquire** – through discussions with individuals / groups determine the relevant understanding of the process and how all components are required to mitigate any associated risk.

Overall Effectiveness

This is the value of the combined controls in mitigating the risk. All factors as detailed above are to be taken into account so that a considered qualitative value can be applied to the 'control' component of risk analysis.

The criterion for applying a value to the overall control is the same as for individual controls and can be found in Appendix A under 'Existing Control Ratings'.

Step 2 – Determine the Residual Risk rating

There are three components to this step:

1. Determine relevant consequence categories and rate the 'probable worst consequence' if the risk eventuated with existing controls in place. This is not the worst case scenario but rather a qualitative judgement of the worst scenario that is probable or foreseeable. (Consequence)
2. Determine how likely it is that the 'probable worst consequence' will eventuate with existing controls in place. (Likelihood)
3. Using the Shire's Risk Matrix, combine the measures of consequence and likelihood to determine the risk rating. (Risk Rating)

D: Risk Evaluation

Risk evaluation takes the residual risk rating and applies it to the Shire's Risk Acceptance Criteria (Appendix A) to determine whether the risk is within acceptable levels to the Shire.

The outcome of this evaluation will determine whether the risk is low; moderate; high or extreme.

It will also determine through the use of the Risk Acceptance Criteria, what (if any) high level actions or treatments need to be implemented.

Note: Individual Risks or Issues may need to be escalated due to urgency, level of risk or of a systemic nature.

E: Risk Treatment

There are generally two requirements following the evaluation of risks.

1. In all cases, regardless of the residual risk rating; controls that are rated 'Inadequate' must have a treatment plan (action) to improve the control effectiveness to at least 'Adequate'.
2. If the residual risk rating is high or extreme, treatment plans must be implemented to either:
 - a. Reduce the consequence of the risk materialising.
 - b. Reduce the likelihood of occurrence.

(Note: these should have the desired effect of reducing the risk rating to at least moderate)

- c. Improve the effectiveness of the overall controls to 'Effective' and obtain delegated approval to accept the risk as per the Risk Acceptance Criteria.

Once a treatment has been fully implemented, the Deputy CEO is to review the risk information and acceptance decision with the treatment now noted as a control and those risks that are acceptable then become subject to the monitor and review process (Refer to Risk Acceptance section).

F: Communication & Consultation

Effective communication and consultation are essential to ensure that those responsible for managing risk, and those with a vested interest, understand the basis on which decisions are made and why particular treatment / action options are selected or the reasons to accept risks have changed.

As risk is defined as the effect of uncertainty on objectives, consulting with relevant stakeholders assists in the reduction of components of uncertainty. Communicating these risks and the information surrounding the event sequence ensures decisions are based on the best available knowledge.

G: Monitoring & Review

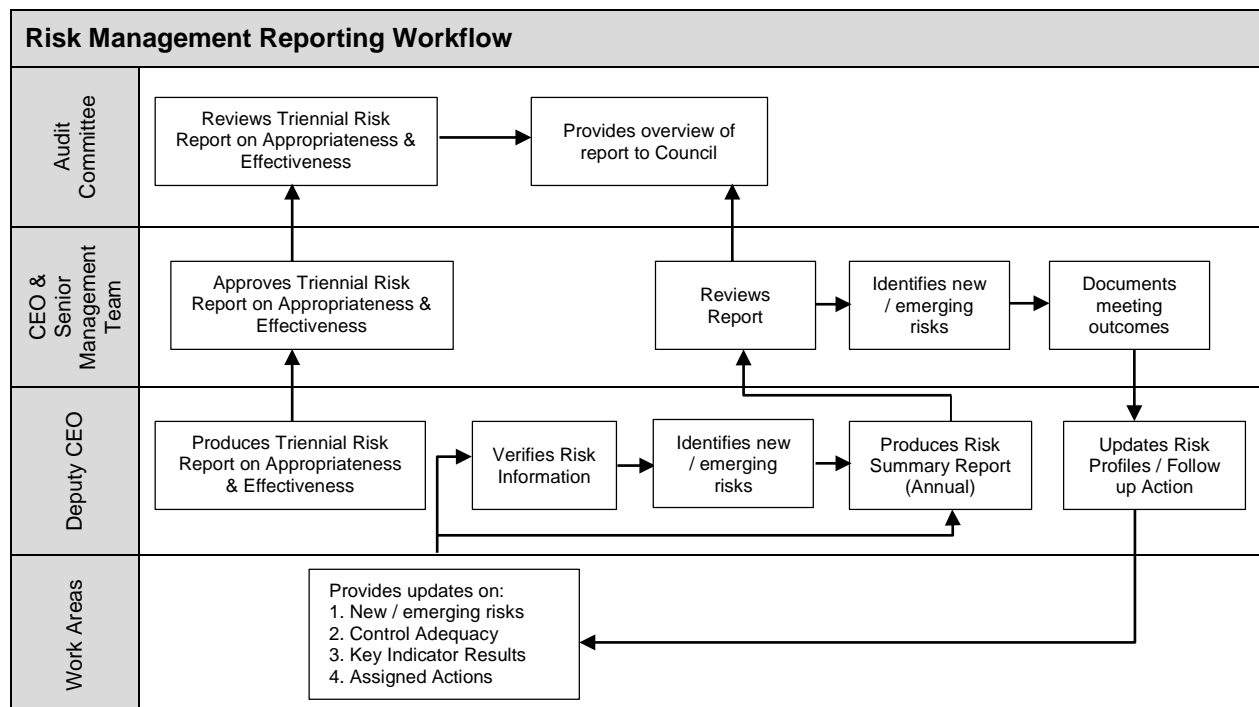
It is essential to monitor and review the management of risks, as changing circumstances may result in some risks increasing or decreasing in significance.

By regularly reviewing the effectiveness and efficiency of controls and the appropriateness of treatment / action options selected, we can determine if the organisation's resources are being put to the best use possible.

During the quarterly reporting process, management are required to review any risks within their area and follow up on controls and treatments / action mitigating those risks. Monitoring and the reviewing of risks, controls and treatments also apply to any actions / treatments to originate from an internal audit. The audit report will provide recommendations that effectively are treatments for risks that have been tested during an internal review.

H: Recording & Reporting

The following diagram provides a high level view of the ongoing reporting process for Risk Management.



Each Work Area is responsible for ensuring:

- They continually provide updates in relation to new, emerging risks, control effectiveness and key indicator performance to the Deputy CEO.
- Work through assigned actions and provide relevant updates to the Deputy CEO.
- Risks / Issues reported to the CEO & Senior Management Team are reflective of the current risk and control environment.

The Deputy CEO is responsible for:

- Ensuring Shire Risk Profiles are formally reviewed and updated, at least on an 18 month rotation or earlier when there has been a material restructure, change in risk ownership or change in the external environment.
- Annual Risk Reporting for the CEO & Senior Management Team – Contains an overview of the Risk Summary for the Shire.
- Annual Compliance Audit Return completion and lodgement.

Risk Profiles

The Shire utilises risk profiles to capture its operational risks. The profiles assessed are:

- Asset Sustainability
- Business and Community Disruption
- Compliance Obligations
- Document Management
- Employment Practices
- Community Engagement
- Environment Management
- Errors, Omissions and Delays
- External Theft and Fraud
- Management of Facilities, Venues and Events
- IT, Communication Systems and Infrastructure
- Misconduct
- Project / Change Management
- Safety & Security Practices
- Supplier and Contract Management

For each category, the profile contains the following:

- Objective
- Risk Event
- Potential Causes
- Key Controls / Control Type
- Control Adequacy
- Control owner
- Risk Rating
- Actions and Responsibility

Key Indicators

Key Indicators may be used for monitoring and validating key risks and controls. The following describes the process for the creation and reporting of Key Indicators:

- Identification
- Validity of Source
- Tolerances
- Monitor & Review

Identification

The following represent the minimum standards when identifying appropriate Key Indicators:

- The risk description and casual factors are fully understood
- The Key Indicator is fully relevant to the risk or control
- Predictive Key Indicators are adopted wherever possible
- Key Indicators provide adequate coverage over monitoring key risks and controls

Validity of Source

In all cases an assessment of the data quality, integrity and frequency must be completed to ensure that the Key Indicator data is relevant to the risk or control.

Where possible the source of the data (data owner) should be independent to the risk owner. Overlapping Key Indicators can be used to provide a level of assurance on data integrity.

If the data or source changes during the life of the Key Indicator, the data is required to be revalidated to ensure reporting of the Key Indicator against a consistent baseline.

Tolerances

Tolerances are based on the Shire's Risk Appetite. They are set and agreed over three levels:

- Green – within appetite; no action required.
- Amber – the Key Indicators must be closely monitored and relevant actions set and implemented to bring the measure back within the green tolerance.
- Red – outside risk appetite; the Key Indicator must be escalated to the CEO & Management Team where appropriate management actions are to be set and implemented to bring the measure back within appetite.

Monitor & Review

All active Key Indicators are updated as per their stated frequency of the data source.

When monitoring and reviewing Key Indicators, the overall trend must be considered over a longer timeframe than that of individual data movements only. The trend of the Key Indicators is specifically used as an input to the risk and control assessment.

Risk Acceptance

Day to day operational management decisions are generally managed under the delegated authority framework of the Shire.

Risk Acceptance is a management decision to accept, within authority levels, material risks which will remain outside appetite framework (refer Appendix A – Risk Assessment & Acceptance Criteria).

The following process is designed to provide a framework for those identified risks.

The 'Risk Acceptance' must be in writing, signed by the relevant Manager, copied to the CEO, and include:

- A description of the risk and the reasons for holding a risk outside appetite
- An assessment of the risk (e.g. Impact consequence, materiality, likelihood, working assumptions etc.)
- Details of any mitigating action plans or treatment options in place
- An estimate of the expected remediation date.

A lack of budget / funding to remediate a material risk outside appetite is not sufficient justification in itself to accept a risk.

Accepted risks must be continually reviewed through standard operating reporting structure (i.e. Management Team)

Appendix A – Risk Assessment and Acceptance Criteria

Shire of Three Springs Measures of Consequence									
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment	Project TIME	Project COST
Insignificant (1)	Near miss. Minor first aid injuries	Less than \$20,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential damage.	Contained, reversible impact managed by on site response	Exceeds deadline by 10% of project timeline	Exceeds project budget by 10%
Minor (2)	Medical type injuries	\$20,001 - \$100,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non-compliances	Substantiated, low impact, low news item	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response	Exceeds deadline by 15% of project timeline	Exceeds project budget by 15%
Moderate (3)	Lost time injury <30 days	\$100,001 - \$500,000	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Short term non-compliance but with significant regulatory requirements imposed	Substantiated, public embarrassment, moderate impact, moderate news profile	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies	Exceeds deadline by 20% of project timeline	Exceeds project budget by 20%
Major (4)	Lost time injury >30 days	\$500,001 - \$1,000,000	Prolonged interruption of services – additional resources; performance affected < 1 month	Non-compliance results in termination of services or imposed penalties	Substantiated, public embarrassment, high impact, high news profile, third party actions	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies	Exceeds deadline by 25% of project timeline	Exceeds project budget by 25%
Catastrophic (5)	Fatality, permanent disability	More than \$1,000,000	Indeterminate prolonged interruption of services – non-performance > 1 month	Non-compliance results in litigation, criminal charges or significant damages or penalties	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment & building	Uncontained, irreversible impact	Exceeds deadline by 30% of project timeline	Exceeds project budget by 30%

Measures of Likelihood			
Level	Rating	Description	Frequency
5	Almost Certain	The event is expected to occur in most circumstances (>90% chance)	More than once per year
4	Likely	The event will probably occur in most circumstances(>50% chance)	At least once per year
3	Possible	The event should occur at some time(20% chance)	At least once in 3 years
2	Unlikely	The event could occur at some time(<10% chance)	At least once in 10 years
1	Rare	The event may only occur in exceptional circumstances(<5% chance)	Less than once in 15 years

Risk Matrix						
Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
LOW	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Supervisor / Team Leader
MODERATE	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Service Manager
HIGH	Urgent Attention Required	Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	Executive Leadership Team
EXTREME	Unacceptable	Risk only acceptable with effective controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO & Council

Existing Controls Ratings		
Rating	Foreseeable	Description
Effective	There is <u>little</u> scope for improvement.	Processes (Controls) operating as intended and aligned to Policies / Procedures. Subject to ongoing monitoring. Reviewed and tested regularly.
Adequate	There is <u>some</u> scope for improvement.	Processes (Controls) generally operating as intended, however inadequacies exist. Limited monitoring. Reviewed and tested, but not regularly.
Inadequate	There is a <u>need</u> for improvement or action.	Processes (Controls) not operating as intended. Processes (Controls) do not exist, or are not being complied with. Have not been reviewed or tested for some time.



SHIRE OF THREE SPRINGS

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 August 2021

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Items of Significance

The material variance adopted by the Shire for the 2021/22 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
Duffy Store Redevelopment 2021/22 Capex	0%	45,000	30,000	0	30,000
New Caterpilalr Loader	0%	300,000	0	0	0
Lynch Road 2021-22 Gravel resheet SLK 3520-11210	0%	156,876	0	(35)	35
Sunset Road (R2R) 2021-22 Gravel Sheet SLK 0-5100	0%	90,620	0	0	0
McKenzie Road (R2R) 2021-22 Gravel resheet SLK 0-3800	0%	45,600	0	0	0
Dudawa Road Sealed 2021-22 SLK 3.53 - 8.39	7%	300,000	0	21,455	(21,455)
Arrino South Road Sealed 2021-22 SLK 9.75-13.96	5%	300,000	0	14,545	(14,545)
Three Springs-Morawa Rd (RRG) 2020-21 SLK 24.50 - 29.86	0%	300,000	199,996	864	199,132
Skate Park	44%	30,000	19,996	13,276	6,720
Lovelock Soak Plumbings	1%	32,370	0	251	(251)
Dominican Park	40%	125,000	83,330	49,940	33,390
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	34%	837,447	121,496	285,313	163,817
Non-operating Grants, Subsidies and Contributions	0%	1,206,785	25,000	0	(25,000)
	14%	2,044,232	146,496	285,313	138,817
Rates Levied	100%	2,237,195	2,237,194	2,236,355	(839)

% Compares current ytd actuals to annual budget

		Prior Year			
		31 August		Current Year	
Financial Position		2020		31 August 2021	
Adjusted Net Current Assets	85%	\$	2,868,240	\$	2,438,106
Cash and Equivalent - Unrestricted	49%	\$	1,104,684	\$	538,132
Cash and Equivalent - Restricted	114%	\$	1,858,011	\$	2,112,179
Receivables - Rates	111%	\$	2,068,098	\$	2,302,369
Receivables - Other	143%	\$	43,079	\$	61,768
Payables	40%	\$	144,989	\$	57,574

% Compares current ytd actuals to prior year actuals at the same time

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 August 2021
Prepared by: Rajinder Sunner (DCEO)
Reviewed by: Keith Woodward (CEO)

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 14.

SIGNIFICANT ACCOUNTING 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.

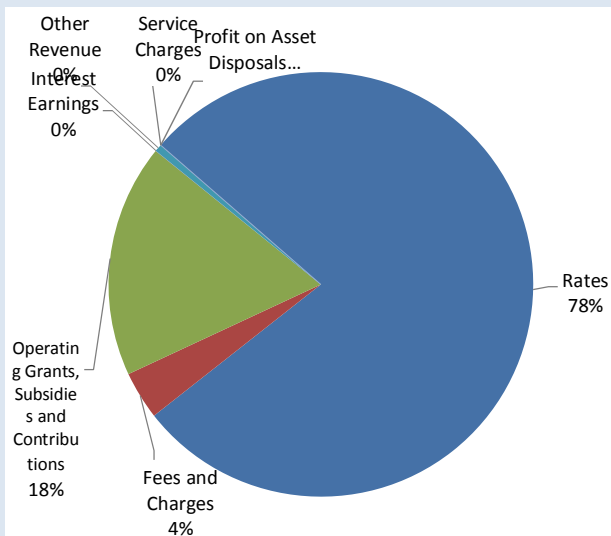
ROUNDING OFF FIGURES

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

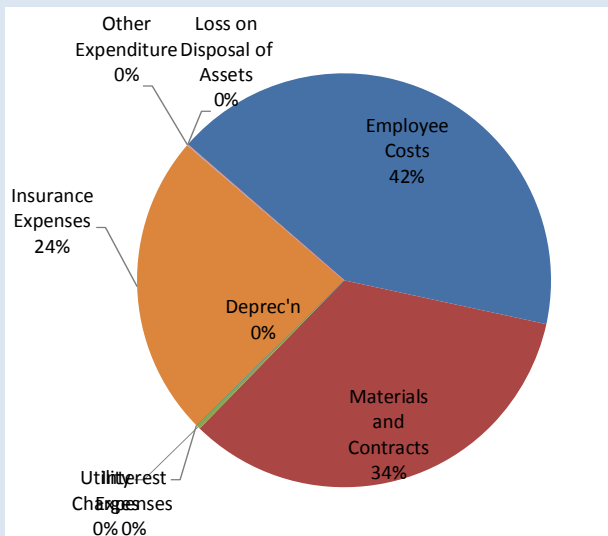
SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2021

SUMMARY GRAPHS

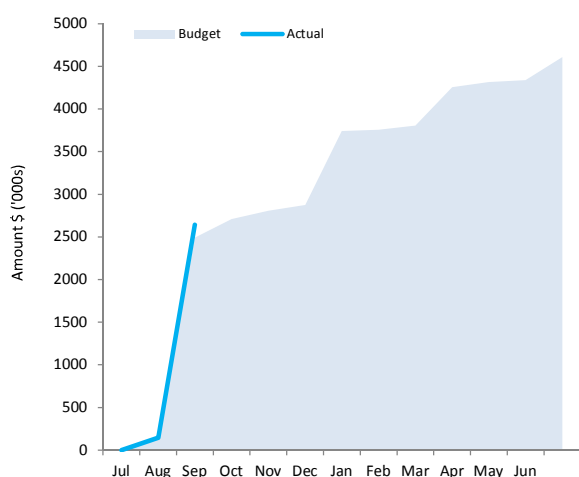
OPERATING REVENUE



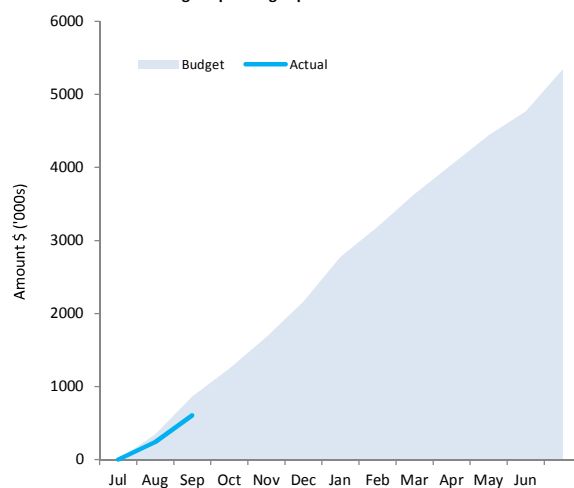
OPERATING EXPENSES



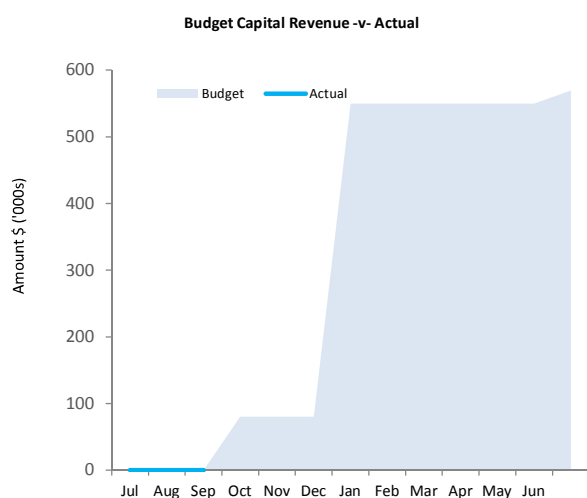
Budget Operating Revenues -v- Actual



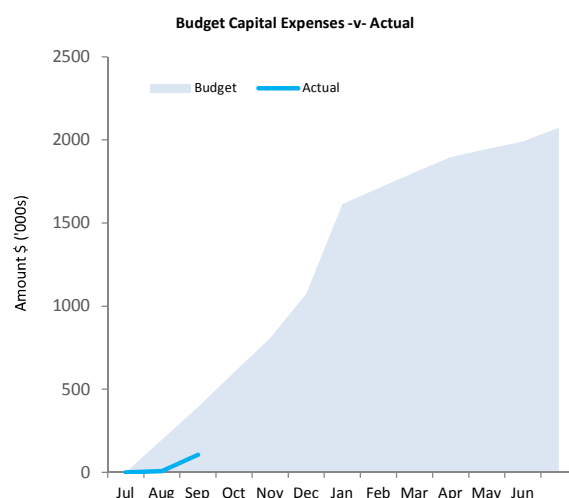
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

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

GOVERNANCE

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

ACTIVITIES

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

GENERAL PURPOSE FUNDING

To collect revenue to fund the provision of services.

Rates, general purpose government grants and interest revenue

LAW, ORDER, PUBLIC SAFETY

To ensure a safer community in which to live.

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

HEALTH

To provide an operational framework for good community health.

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

EDUCATION AND WELFARE

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

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

HOUSING

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

Maintenance of council owned staff and non-staff housing.

COMMUNITY AMENITIES

Provide services required by the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

To provide effective and efficient transport services to the community.

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

ECONOMIC SERVICES

To help promote the Shire and improve its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

To monitor and control overheads and operating accounts.

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

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2021

STATUTORY REPORTING PROGRAMS

		Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
	Note	\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	478,209	509,528	509,528	509,528	0	0%		
Revenue from operating activities									
Governance		40,600	40,600	2,600	8,407	5,807	223%	▲	
General Purpose Funding - Rates	6	2,237,195	2,237,195	2,237,194	2,236,355	(839)	(0%)	▼	
General Purpose Funding - Other		575,554	575,554	2,412	167,884	165,472	6860%	▲	\$
Law, Order and Public Safety		41,513	41,513	282	247	(35)	(12%)	▼	
Health		77,500	77,500	2,915	2,970	55	2%	▲	
Education and Welfare		2,000	2,000	166	100	(66)	(40%)	▼	
Housing		82,700	82,700	13,782	15,611	1,829	13%	▲	
Community Amenities		112,720	112,720	80,302	81,565	1,263	2%	▲	
Recreation and Culture		15,168	15,168	200	3,246	3,046	1523%	▲	
Transport		121,990	121,990	119,330	121,955	2,625	2%	▲	
Economic Services		4,000	4,000	1,249	508	(741)	(59%)	▼	
Other Property and Services		90,000	90,000	6,665	2,783	(3,882)	(58%)	▼	
		3,400,940	3,400,940	2,467,097	2,641,631				
Expenditure from operating activities									
Governance		(601,153)	(601,153)	(78,126)	(80,658)	(2,532)	(3%)	▼	
General Purpose Funding		(115,336)	(115,336)	(18,384)	(16,257)	2,127	12%	▲	
Law, Order and Public Safety		(217,629)	(217,629)	(41,971)	(37,252)	4,719	11%	▲	
Health		(262,075)	(262,075)	(26,608)	(11,927)	14,681	55%	▲	\$
Education and Welfare		(132,404)	(132,404)	(24,260)	(5,249)	19,011	78%	▲	\$
Housing		(268,340)	(268,340)	(47,851)	(33,076)	14,775	31%	▲	\$
Community Amenities		(430,480)	(430,480)	(66,232)	(31,699)	34,533	52%	▲	\$
Recreation and Culture		(1,237,099)	(1,237,099)	(158,421)	(104,331)	54,090	34%	▲	\$
Transport		(1,758,306)	(1,758,306)	(288,153)	(218,640)	69,513	24%	▲	\$
Economic Services		(297,751)	(297,751)	(53,259)	(36,086)	17,173	32%	▲	\$
Other Property and Services		(28,300)	(28,300)	(62,139)	(30,845)	31,294	50%	▲	\$
		(5,348,874)	(5,348,874)	(865,404)	(606,019)				
Operating activities excluded from budget									
Add back Depreciation		1,844,742	1,844,742	295,150	0	(295,150)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	2,307	2,307	0	0	0			
Movement in Leave Reserve (Added Back)		553	553	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		(100,332)	(100,332)	1,896,843	2,035,612				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	1,206,785	1,206,785	25,000	0	(25,000)	(100%)	▼	\$
Proceeds from Disposal of Assets	7	80,000	80,000	0	0	0			
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(240,821)	(240,821)	(90,202)	(6,738)	83,464	93%	▲	\$
Plant and Equipment	8	(382,500)	(382,500)	0	0	0			
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(1,193,096)	(1,193,096)	(199,996)	(36,829)	163,167	82%	▲	\$
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0	0			
Infrastructure Assets - Parks and Ovals	8	(187,370)	(187,370)	(103,326)	(63,467)	39,859	39%	▲	\$
Infrastructure Assets - Airfield	8	0	0	0	0	0			
Amount attributable to investing activities		(717,002)	(717,002)	(368,524)	(107,034)				
Financing Activities									
Proceeds from New Debentures	9	80,000	80,000	0	0	0			
Repayment of Debentures	9	(61,835)	(61,835)	0	0	0			
Repayment of Lease Financing	9	0	0	0	0	0			
Advances to Community Groups		(80,000)	(80,000)	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		39,938	39,938	0	0	0			
Transfer to Restricted Cash - Other		0	0	0	0	0			
Transfer from Restricted Cash - Other		0	0	0	0	0			
Transfer from Reserves	10	369,522	369,522	0	0	0			
Transfer to Reserves	10	(8,500)	(8,500)	0	0	0			
Amount attributable to financing activities		339,125	339,125	0	0				
Closing Funding Surplus(Deficit)	1	(0)	31,319	2,037,847	2,438,106				

KEY INFORMATION

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

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

The material variance adopted by Council for the 2021/22 year is \$10,000 and 10%.

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

SHIRE OF THREE SPRINGS

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 AUGUST 2021

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

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.

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.

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2021

BY NATURE OR TYPE

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	1	478,209	509,528	509,528	509,528	0	0%		
Revenue from operating activities									
Rates	6	2,237,195	2,237,195	2,237,194	2,236,355	(839)	(0%)	▼	
Operating Grants, Subsidies and Contributions	12	837,447	837,447	121,496	285,313	163,817	135%	▲	S
Fees and Charges		218,620	218,620	99,046	105,530	6,484	7%	▲	
Service Charges		0	0	0	0	0			
Interest Earnings		23,518	23,518	582	618	36	6%	▲	
Other Revenue		81,750	81,750	8,779	15,532	6,753	77%	▲	
Profit on Disposal of Assets	7	2,410	2,410	0	0	0			
Gain FV Valuation of Assets		0	0	0	0	0			
		3,400,940	3,400,941	2,467,097	2,643,350				
Expenditure from operating activities									
Employee Costs		(1,561,778)	(1,561,778)	(242,111)	(255,318)	(13,207)	(5%)	▼	
Materials and Contracts		(1,495,417)	(1,495,417)	(190,302)	(205,959)	(15,657)	(8%)	▼	
Utility Charges		(174,600)	(174,600)	(18,575)	(2,129)	16,446	89%	▲	S
Depreciation on Non-Current Assets		(1,844,742)	(1,844,742)	(295,150)	0	295,150	100%	▲	S
Interest Expenses		(2,678)	(2,678)	0	0	0			
Insurance Expenses		(152,967)	(152,967)	(118,500)	(144,004)	(25,504)	(22%)	▼	S
Other Expenditure		(111,975)	(111,975)	(766)	(327)	439	57%	▲	
Loss on Disposal of Assets	7	(4,717)	(4,717)	0	0	0			
Loss FV Valuation of Assets		0	0	0	0	0			
		(5,348,874)	(5,348,874)	(865,404)	(607,738)				
Operating activities excluded from budget									
Add back Depreciation		1,844,742	1,844,742	295,150	0	(295,150)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7	2,307	2,307	0	0	0			
Movement in Leave Reserve (Added Back)		553	553	0	0	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
Amount attributable to operating activities		(100,332)	(100,331)	1,896,843	2,035,612				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	1,206,785	1,206,785	25,000	0	(25,000)	(100%)	▼	S
Proceeds from Disposal of Assets	7	80,000	80,000	0	0	0			
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(240,821)	(240,821)	(90,202)	(6,738)	83,464	93%	▲	S
Plant and Equipment	8	(382,500)	(382,500)	0	0	0			
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(1,193,096)	(1,193,096)	(199,996)	(36,829)	163,167	82%	▲	S
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0	0			
Infrastructure Assets - Parks and Ovals	8	(187,370)	(187,370)	(103,326)	(63,467)	39,859	39%	▲	S
Infrastructure Assets - Airfield	8	0	0	0	0	0			
Amount attributable to investing activities		(717,002)	(717,002)	(368,524)	(107,034)				
Financing Activities									
Proceeds from New Debentures		80,000	80,000	0	0	0			
Repayment of Debentures	9	(61,835)	(61,835)	0	0	0			
Repayment of Lease Financing	9	0	0	0	0	0			
Advances to Community Groups		(80,000)	(80,000)	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal	9	39,938	39,938	0	0	0			
Transfer from Reserves	10	369,522	369,522	0	0	0			
Transfer to Reserves	10	(8,500)	(8,500)	0	0	0			
Amount attributable to financing activities		339,125	339,125	0	0				
Closing Funding Surplus (Deficit)	1	(0)	31,320	2,037,847	2,438,106				

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

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

The material variance adopted by Council for the 2021/22 year is \$10,000 and 10%.

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

ADJUSTED NET CURRENT ASSETS

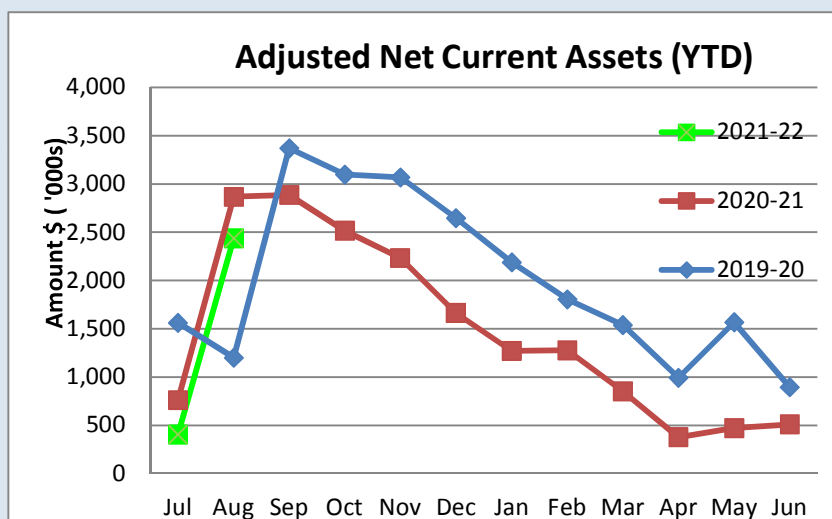
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2021	This Time Last Year 31/08/2020	Year to Date Actual 31/08/2021
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	708,090	1,104,684	538,132
Cash Restricted - Reserves	2	2,112,181	1,858,011	2,112,179
Cash Restricted - Bonds & Deposits	2	680	380	864
Receivables - Rates	3	49,011	2,068,098	2,302,369
Receivables - Other	3	61,211	43,079	61,768
Other Assets Other Than Inventories	4	0	0	0
Inventories	4	2,305	1,890	7,127
		2,933,478	5,076,142	5,022,439
Less: Current Liabilities				
Payables	5	(137,859)	(144,989)	(57,574)
Contract Liabilities	11	(88,136)	(118,365)	(328,136)
Bonds & Deposits	14	(100,857)	(100,833)	(101,526)
Loan and Lease Liability	9	0	(21,065)	0
Provisions	11	(122,394)	(122,394)	(122,394)
		(449,245)	(507,645)	(609,629)
Less: Cash Reserves	10	(2,112,181)	(1,858,011)	(2,112,181)
Add Back: Component of Leave Liability not Required to be funded		137,477	136,689	137,477
Add Back: Loan and Lease Liability		(0)	21,065	(0)
Less : Loan Receivable - clubs/institutions		0	0	0
Net Current Funding Position		509,528	2,868,240	2,438,106

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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

**This Year YTD****Surplus(Deficit)****\$2.44 M****Last Year YTD****Surplus(Deficit)****\$2.87 M**

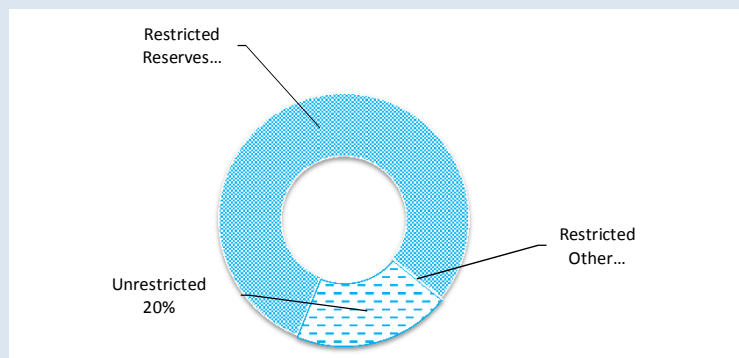
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash On Hand - Admin	27			27	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account - NAB	2,783			2,783	NAB	0.10%	Ongoing
Municipal Bank Account - CBA	66,277			66,277	CBA	0.10%	Ongoing
Police Licensing Bank Account - NAB			0	0	NAB	Variable	Ongoing
Police Licensing Account - CBA			864	864	CBA	Variable	Ongoing
Trust Cash at Bank			0	0	NAB	Variable	Ongoing
Term Deposits							
Cash at Bank Grant Holding A/C Muni - NAB	0			0	NAB	0.10%	Ongoing
Municipal Investment Bank Account (Maxi) - N	0			0	NAB	0.10%	Ongoing
Business Maximiser Account - CBA	469,046			469,046	CBA	0.10%	Ongoing
Cash Deposit Account CDA Investment - CBA		2,112,179		2,112,179	CBA	0.40%	31/12/2021
Investments							
Total	538,132	2,112,179	864	2,651,175			

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



Total Cash	Unrestricted
\$2.65 M	\$2.11 M

SHIRE OF THREE SPRINGS

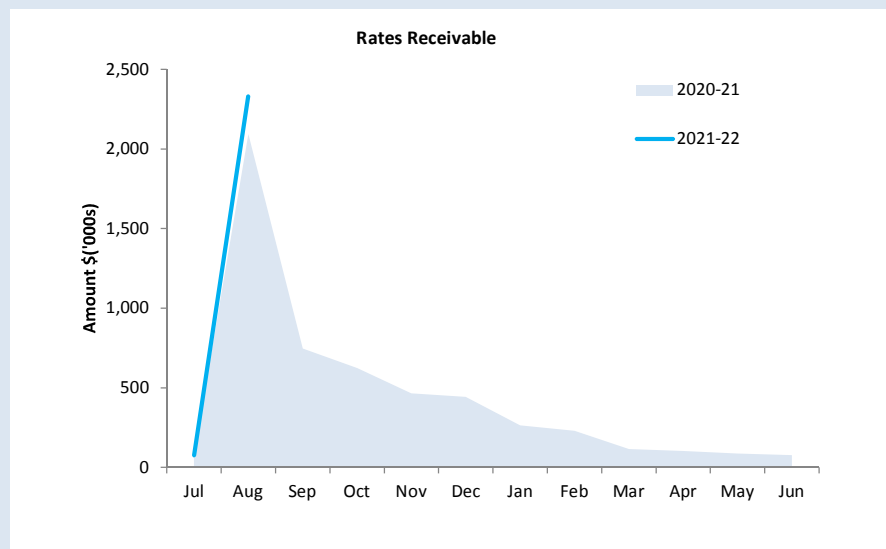
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2021

OPERATING ACTIVITIES NOTE 3 RECEIVABLES

Receivables - Rates & Rubbish	30 June 2021	31 Aug 21
	\$	\$
Opening Arrears Previous Years	76,668	76,633
Levied this year	2,215,050	2,309,280
Less Collections to date	(2,215,086)	(55,922)
Equals Current Outstanding	76,633	2,329,991
Net Rates Collectable	76,633	2,329,991
% Collected	96.66%	2.34%

KEY INFORMATION

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

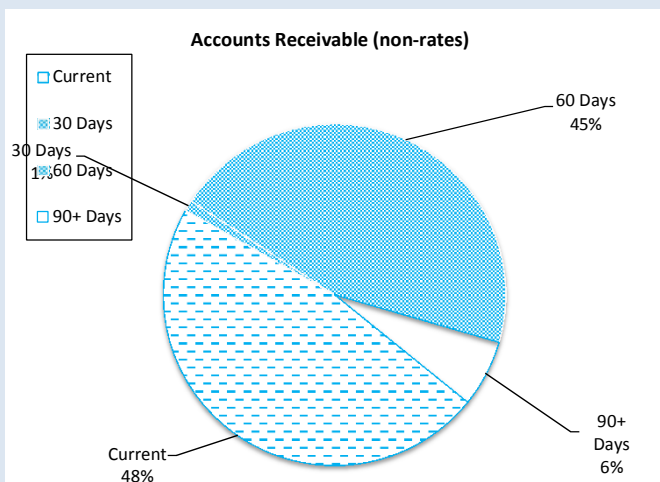


Collected	Rates Due
2%	\$2,329,991

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	11,064	235	10,570	1,479	23,349
Percentage	47%	1%	45%	6%	
Balance per Trial Balance					
Sundry Debtors					23,349
Receivables - Other					38,420
Total Receivables General Outstanding					61,768
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Debtors Due

\$61,768

Over 30 Days

53%

Over 90 Days

6%

	Opening Balance 1 Jul 2021	Asset Increase	Asset Reduction	Closing Balance 31 Aug 2021
Other Current Assets	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	0	0	0	0
Inventory				
Fuel, Visitor and Rec Centres stock on hand	2,305	4,822	0	7,127
Land held for resale	0	0	0	0
Accrued income and prepayments				
Accrued income and prepayments	0	0	0	0
Contract assets				
Contract assets	0	0	0	0
Total Other Current assets				7,127
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

CONTRACT ASSETS

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

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2021

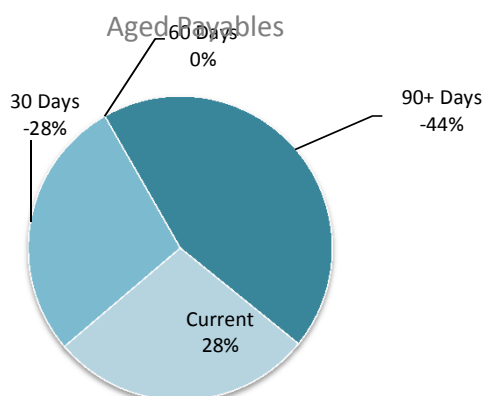
OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	166	(166)	0	(262)	(262)
Percentage	-63.4%	63.4%	0%	100%	
Balance per Trial Balance					
Sundry creditors - General					(262)
Other creditors					29,704
Accruals/Income in Advance					1,874
ATO liabilities					26,257
Other accruals/payables					0
Total Payables General Outstanding					57,574
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



Creditors Due

\$57,574

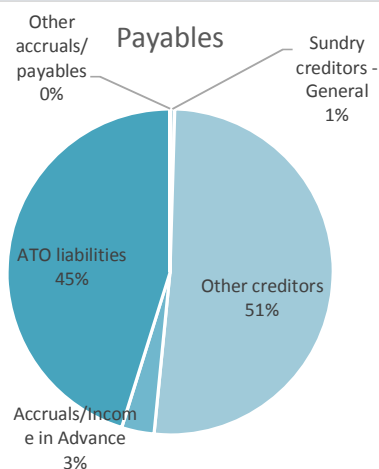
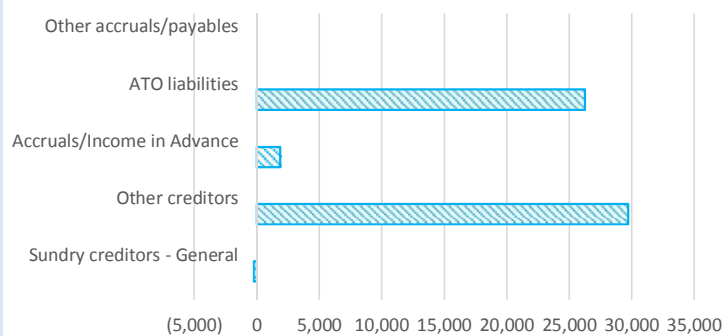
Over 30 Days

163%

Over 90 Days

100%

Payables



SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 AUGUST 2021

OPERATING ACTIVITIES

NOTE 6

RATE REVENUE

RATE TYPE	Rate in	Number of Properties	Rateable Value	Budget				YTD Actual			
				Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
GRV Residential	0.123195	206	2,021,136	248,994	0	0	248,994	248,993.82	0	0	248,994
GRV Mining	0.123195	1	252,500	31,107	0	0	31,107	31,106.74	0	0	31,107
Unimproved valuations											
UV Rural and Arrino Town	0.013861	183	138,087,000	1,914,024	0	0	1,914,024	1,914,023.94	0`	0	1,914,024
UV Mining	0.013861	5	253,954	3,520	0	0	3,520	3,520.06	0`	0	3,520
Sub-Totals		395	140,614,590	2,197,645	0	0	2,197,645	2,197,645	0	0	2,197,645
Minimum Payment											
	Minimum \$										
Gross rental valuations											
GRV Residential	470	20	13,439	9,400	0	0	9,400	9,400	0	0	9,400
GRV Mining	470	0	0	0	0	0	0	0	0	0	0
Unimproved valuations											
UV Rural and Arrino Town	470	23	330,950	10,810	0	0	10,810	10,810	0	0	10,810
UV Mining	470	22	210,533	10,340	0	0	10,340	10,340	0	0	10,340
Sub-Totals		65	554,922	30,550	0	0	30,550	30,550	0	0	30,550
		460	141,169,512	2,228,195	0	0	2,228,195	2,228,195	0	0	2,228,195
Amount from General Rates											
Ex-Gratia Rates							2,228,195				2,228,195
							9,000				8,161
Total Rates							2,237,195				2,236,355

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 AUGUST 2021

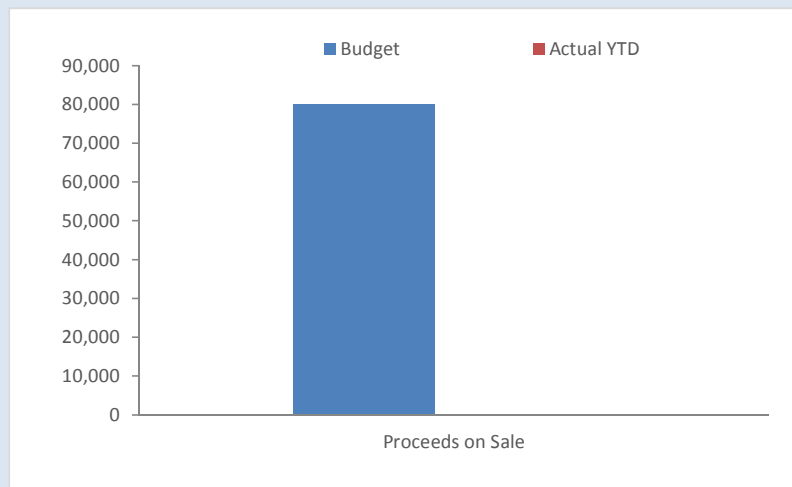
OPERATING ACTIVITIES

NOTE 7

DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and Equipment									
P500802	Caterpillar 2011 Loader 928Zq 2011(Ts5008)	74,717	70,000		(4,717)	0	0		
100	Toro Mower Gm 7200 72 S/D	7,590	8,000	410		0	0		
P7126	Custom Tilt Trailer To Suite Toro Mower	0	1,000	1,000		0	0		
P1416	Custom Built 8 X 5 Tandem Tradesman Trailer (0	1,000	1,000.00		0	0		
		0	0			0	0		
		0	0			0	0		
		82,307	80,000	2,410	(4,717)	0	0	0	0

KEY INFORMATION

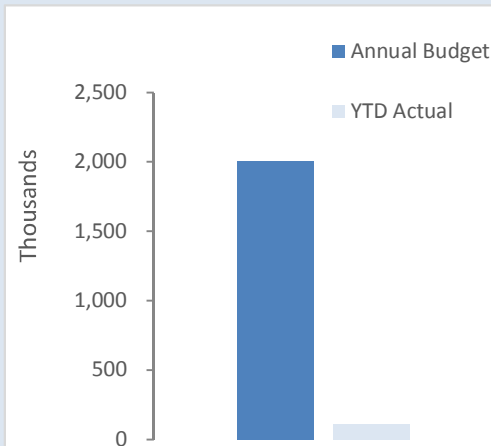


Proceeds on Sale		
Budget	YTD Actual	%
\$80,000	\$0	0%

Capital Acquisitions	Adopted		Amended		YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget	YTD Actual Total	
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	240,821	90,202	240,821	6,738	(83,464)
Plant and Equipment	382,500	0	382,500	0	0
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	1,193,096	199,996	1,193,096	36,829	(163,167)
Infrastructure Assets - Drainage	0	0	0	0	0
Infrastructure Assets - Footpaths	0	0	0	0	0
Infrastructure Assets - Parks and Ovals	187,370	103,326	187,370	63,467	(39,859)
Infrastructure Assets - Airfield	0	0	0	0	0
Capital Expenditure Totals	2,003,787	393,524	2,003,787	107,034	(286,490)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	1,206,785	25,000	1,206,785	0	(25,000)
Borrowings	80,000	0	80,000	0	0
Other (Disposals & C/Fwd)	80,000	0	80,000	0	0
Council contribution - Cash Backed Reserves					
Various Reserves	369,522	0	369,522	0	0
Council contribution - operations	267,480	368,524	267,480	107,034	(261,490)
Capital Funding Total	2,003,787	393,524	2,003,787	107,034	(286,490)

SIGNIFICANT ACCOUNTING POLICIES

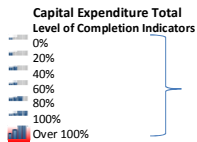
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current 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. M	\$0.11 M	5%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$1.21 M	\$0. M	0%

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2021

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of
Completion

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

Level of completion indicator, please see table at the top of this note for further detail.				Adopted		Amended					
Assets		Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Total Forecast	Variance (Under)/Over	
					\$	\$	\$	\$	\$	\$	
Buildings											
Housing											
0.14		House - (Lot 74) 5 Gooch St - Building (Capital)	4090110	510	BC9002	(18,400)	(18,400)	0	(2,662)	(18,400)	(2,662)
0.00		House - (Lot 35) 47 Williamson St - Building (Capital)	4090110	510	BC9009	(30,770)	(30,770)	(20,514)	0	(30,770)	20,514
0.00		House - (Lot 157) 65 Carter St - Building (Capital)	4090110	510	BC9011	(17,200)	(17,200)	0	0	(17,200)	0
0.55		Unit 1 - 66A Williamson St - Building (Capital)	4090110	510	BC9015	(6,500)	(6,500)	0	(3,597)	(6,500)	(3,597)
0.00		House - (Lot 67) 19 Gooch St - Building (Capital)	4090110	510	BC9061	(31,200)	(31,200)	(20,800)	0	(31,200)	20,800
0.00		House - (Lot 173) 50 Carter St - Building (Capital)	4090110	510	BC9079	(9,400)	(9,400)	(6,266)	0	(9,400)	6,266
0.00		House - (Lot 214) 21 Franklin St - Building (Capital)	4090210	510	BC9003	(15,744)	(15,744)	0	0	(15,744)	0
0.00		House - (Lot 16) 30 Touche St (Child Care) - Building (Capital)	4090210	510	BC9052	(4,126)	(4,126)	(2,750)	0	(4,126)	2,750
0.00		House - (Lot 54) 17 Glyde St (LGCHP) - JV - Building (Capital)	4090210	510	BC9054	(3,914)	(3,914)	(2,608)	0	(3,914)	2,608
0.00		Kadathinni Unit 1 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90491	(1,200)	(1,200)	0	0	(1,200)	0
0.00		Kadathinni Unit 2 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90492	(1,200)	(1,200)	0	0	(1,200)	0
0.00		Kadathinni Unit 3 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90493	(5,400)	(5,400)	0	0	(5,400)	0
0.00		Kadathinni Unit 4 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90494	(5,400)	(5,400)	0	0	(5,400)	0
0.00		Kadathinni Unit 5 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90495	(7,570)	(7,570)	0	0	(7,570)	0
0.00		Kadathinni Unit 6 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90496	(5,400)	(5,400)	0	0	(5,400)	0
Total - Housing					(163,424)	(163,424)	(52,938)	(6,258)	(163,424)	46,680	
Recreation And Culture											
0.00		Swimming Pool - Mayrhofer Street - Building (Capital)	4110210	510	BC1104	(12,000)	(12,000)	0	0	(12,000)	0
0.02		Pavillion - Oval - Building (Capital) (NEW GYM)	4110310	510	BC1103	(6,937)	(6,937)	(4,624)	(149)	(6,937)	4,475
0.00		Sporting Club - Slaughter Street - Building (Capital) (AIR-CON)	4110310	510	BC1106	(3,960)	(3,960)	(2,640)	0	(3,960)	2,640
0.00		Westrail Building - Railway Road - Building (Capital)	4110710	510	BC013	(9,500)	(9,500)	0	0	(9,500)	0
Total - Recreation And Culture					(32,397)	(32,397)	(7,264)	(149)	(32,397)	7,115	
Economic Services											
0.00		Duffy Store Redevelopment 2021/22 Capex	4130810	510	BC1021A	(45,000)	(45,000)	(30,000)	0	(45,000)	30,000
Total - Economic Services					(45,000)	(45,000)	(30,000)	0	(45,000)	30,000	
Other Property & Services											
1.00		Admin Office - 132 Railway Rd - Building (Capital)	4140210	510	BC4002	0	0	0	(331)	0	(331)
1.00		Total - Other Property & Services				0	0	0	(331)	0	(331)
Total - Buildings					(240,821)	(240,821)	(90,202)	(6,738)	(240,821)	83,464	
Plant & Equipment											
Governance											
0.00		New Copier Ricoh IM C6000	4040130	530	CA001	(9,500)	(9,500)	0	0	(9,500)	0
Total - Governance					(9,500)	(9,500)	0	0	(9,500)	0	
Recreation & Culture											
0.00		HALLS - Plant & Equipment (Capital)	4110130	530		(8,000)	(8,000)	0	0	0	0
Total - Recreation & Culture					(8,000)	(8,000)	0	0	0	0	
Transport											
0.00		New Caterpillar Loader	4120330	530	PA5008	(300,000)	(300,000)	0	0	(300,000)	0
0.00		New Toro Ride on Mower	4120330	530	PA5020	(35,000)	(35,000)	0	0	(35,000)	0
0.00		Custom Made Trailer - Suit Toro Lawn Mower	4120330	530	PA7126	(18,000)	(18,000)	0	0	(18,000)	0
0.00		Custom made BOX Trailer	4120330	530	PA7223	(12,000)	(12,000)	0	0	(12,000)	0
Total - Transport					(365,000)	(365,000)	0	0	(365,000)	0	
Total - Plant & Equipment					(382,500)	(382,500)	0	0	(374,500)	0	
Infrastructure - Roads											
Transport											
0.00		Lynch Road 2021-22 Gravel resheet SLK 3520-11210	4120146	540	R2R014	(156,876)	(156,876)	0	35	(156,876)	35
0.00		Sunset Road (R2R) 2021-22 Gravel Sheet SLK 0-5100	4120146	540	R2R037	(90,620)	(90,620)	0	0	(90,620)	0
0.00		McKenzie Road (R2R) 2021-22 Gravel resheet SLK 0-3800	4120146	540	R2R056	(45,600)	(45,600)	0	0	(45,600)	0
0.07		Dudawa Road Sealed 2021-22 SLK 3.53 - 8.39	4120149	540	RRG002	(300,000)	(300,000)	0	(21,455)	(300,000)	(21,455)
0.05		Arrino South Road Sealed 2021-22 SLK 9.75-13.96	4120149	540	RRG006	(300,000)	(300,000)	0	(14,545)	(300,000)	(14,545)
0.00		Three Springs-Morawa Rd (RRG) 2020-21 SLK 24.50 - 29.86	4120149	540	RRG106A	(300,000)	(300,000)	(199,996)	(864)	(300,000)	199,132
Total - Transport					(1,193,096)	(1,193,096)	(199,996)	(36,829)	(1,193,096)	163,167	
Total - Infrastructure - Roads					(1,193,096)	(1,193,096)	(199,996)	(36,829)	(1,193,096)	163,167	
Infrastructure - Parks & Ovals											
Recreation And Culture											
0.44		Skate Park	4110370	570	PC005	(30,000)	(30,000)	(19,996)	(13,276)	(30,000)	6,720
0.01		Lovelock Soak Plumblings	4110370	570	PC006	(32,370)	(32,370)	0	(251)	(32,370)	(251)
0.40		Dominican Park	4110370	570	PC007	(125,000)	(125,000)	(83,330)	(49,940)	(125,000)	33,390
Total - Recreation And Culture					(187,370)	(187,370)	(103,326)	(63,467)	(187,370)	39,859	
Total - Infrastructure - Parks & Ovals					(187,370)	(187,370)	(103,326)	(63,467)	(187,370)	39,859	
Grand Total					(2,003,787)	(2,003,787)	(393,524)	(107,034)	(1,995,787)	286,490	

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2021	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture													
Loan 160 - Swimming Pool	68,320	0	0	0	0	21,897	21,897	68,320	46,423	46,423	0	2,459	2,459
	68,320	0	0	0	0	21,897	21,897	68,320	46,423	46,423	0	2,459	2,459
Self supporting loans													
Recreation and Culture													
Loan 161 - Bowling Green Resurface	0	0	80,000	80,000	0	39,938	39,938	0	40,062	40,062	0	218	218
	0	0	80,000	80,000	0	39,938	39,938	0	40,062	40,062	0	218	218
Total	68,320	0	80,000	80,000	0	61,835	61,835	68,320	86,485	86,485	0	2,678	2,678
Current loan borrowings	-0							-0					
Non-current loan borrowings	68,320							68,320					
	68,320							68,320					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

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

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2021

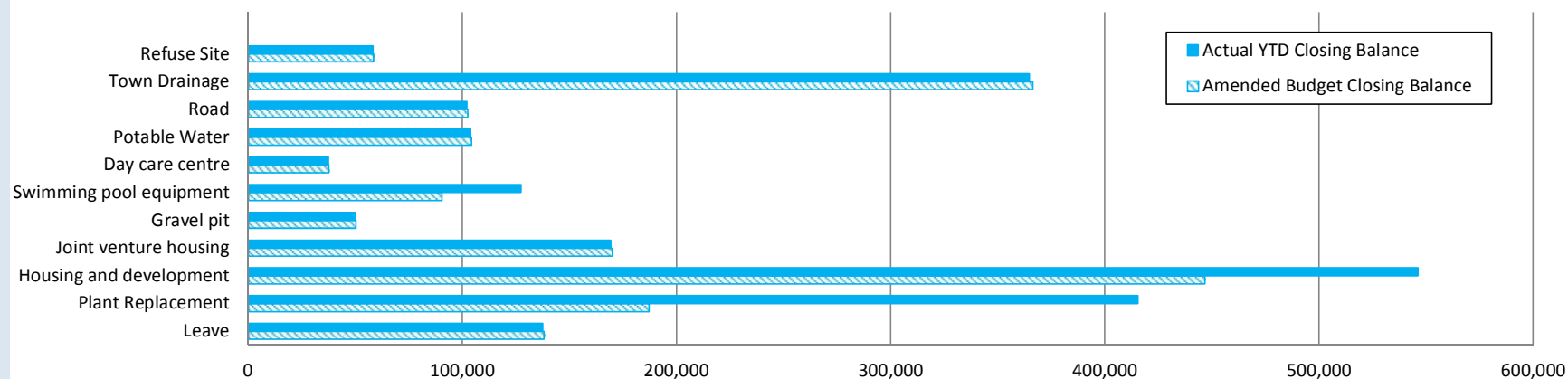
OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave	137,477	553	0	0	0	0	0	138,030	137,477
Plant Replacement	415,416	1,672	0	0	0	(230,000)	0	187,088	415,416
Housing and development	546,222	2,198	0	0	0	(101,941)	0	446,479	546,222
Joint venture housing	169,349	682	0	0	0	0	0	170,031	169,349
Gravel pit	50,007	201	0	0	0	0	0	50,208	50,007
Swimming pool equipment	127,409	513	0	0	0	(37,581)	0	90,341	127,409
Day care centre	37,430	151	0	0	0	0	0	37,581	37,430
Potable Water	103,786	418	0	0	0	0	0	104,204	103,786
Road	102,057	411	0	0	0	0	0	102,468	102,057
Town Drainage	364,747	1,468	0	0	0	0	0	366,215	364,747
Refuse Site	58,282	233	0	0	0	0	0	58,515	58,282
	2,112,181	8,500	0	0	0	(369,522)	0	1,751,159	2,112,181

KEY INFORMATION

Note 9 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2021

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2021	Liability Increase	Liability Reduction	Closing Balance 31 Aug 2021
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	47,970	0	0	47,970
- non-operating	13	98,666	240,000	0	338,666
Total unspent grants, contributions and reimbursements		146,636	240,000	0	386,636
Less non-current unspent grants, contributions and reimbursements		(58,500)	0	0	(58,500)
Total current unspent grants, contributions and reimbursements		88,136	240,000	0	328,136
Provisions					
Annual leave		92,050	0	0	92,050
Long service leave		30,344	0	0	30,344
Total Provisions		122,394	0	0	122,394
Total Other Current Liabilities					509,029
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.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2021

NOTE 12
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Aug 2021	Current Liability 31 Aug 2021	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies									
General purpose funding									
Grants Commission - General (WALGGC)	0	0	0	0	0	344,064	344,064	0	98,633
Grants Commission - Roads (WALGGC)	0	0	0	0	0	194,490	194,490	0	67,315
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	12,970	0	0	12,970	12,970	35,813	35,813	0	0
Seniors Week Grant (Council on the Ageing)	0	0	0	0	0	1,000	1,000	0	0
Transport									
Direct Grant (MRWA)	0	0	0	0	0	119,330	119,330	119,330	119,330
Street Lighting Subsidy (MRWA)	0	0	0	0	0	250	250	0	0
Other property and services									
DPRID Traineeship Grant	35,000	0	0	35,000	35,000	35,000	35,000	0	0
	47,970	0	0	47,970	47,970	729,947	729,947	119,330	285,277
Operating Contributions									
Health									
Medical Centre Contribution	0	0	0	0	0	60,000	60,000	0	0
Landcare Group - Transfer from Bonds	0	0	0	0	0	32,000	32,000	0	0
Recreation and culture									
Recreation miscellaneous contribution	0	0	0	0	0	2,500	2,500	0	0
Library miscellaneous contributions	0	0	0	0	0	0	0	0	36
Other property and services									
Administration miscellaneous contributions	0	0	0	0	0	13,000	13,000	2,166	0
	0	0	0	0	0	107,500	107,500	2,166	36
TOTALS	47,970	0	0	47,970	47,970	837,447	837,447	121,496	285,313

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2021

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Aug 2021	Current Liability 31 Aug 2021	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies									
General purpose funding									
Drought Community Program	0	0	0	0	0	150,000	150,000	25,000	0
Recreation and culture									
LRCIP Domincian Park	40,166	0	0	40,166	40,166	118,785	118,785	0	0
Transport									
RTR Grant - Nebru Road Gravel	0	0	0	0	0	156,876	156,876	0	0
RTR Grant - Sheppard Road	0	0	0	0	0	90,620	90,620	0	0
RTR Grant - Hydraulic Road	0	0	0	0	0	44,504	44,504	0	0
RRG Grant - Dudawa Rd	0	80,000	0	80,000	80,000	200,000	200,000	0	0
RRG Grant - Arrino South Rd	0	80,000	0	80,000	80,000	200,000	200,000	0	0
RRG Grant - Three Springs-Morawa Rd	0	80,000	0	80,000	80,000	200,000	200,000	0	0
WABN Grant - Dual Use Path Construction	0	0	0	0	0	46,000	46,000	0	0
	40,166	240,000	0	280,166	280,166	1,206,785	1,206,785	25,000	0
Non-Operating Contributions									
Community amenities									
Karara Mining Refuse Site Contribution	58,500	0	0	58,500	58,500	0	0	0	0
	58,500	0	0	58,500	58,500	0	0	0	0
Total Non-operating grants, subsidies and contributions	98,666	240,000	0	338,666	338,666	1,206,785	1,206,785	25,000	0

SHIRE OF THREE SPRINGS
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2021**
NOTE 14
BONDS & DEPOSITS AND TRUST FUNDS

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

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

Description	Opening Balance 01 Jul 2021	Amount Received	Amount Paid	Closing Balance 31 Aug 2021
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
BCITF Levy	46.87	0.00	(46.87)	0.00
BSL Levy	113.30	0.00	(113.30)	0.00
Community Bus Bonds	100.00	0.00	0.00	100.00
Crossover/Footpath Bonds	0.00	0.00	0.00	0.00
Developer Bonds	0.00	0.00	0.00	0.00
Keys, Hall and Equipment Bonds	0.00	0.00	0.00	0.00
Landcare Groups	95,295.98	0.00	0.00	95,295.98
Other Bonds	0.00	0.00	0.00	0.00
Police Licensing	300.50	19,361.15	(19,091.55)	570.10
Rehabilitation Bonds	0.00	0.00	0.00	0.00
Roadworks Bonds	0.00	0.00	0.00	0.00
Housing Bonds	0.00	0.00	0.00	0.00
Councillor Nomination Fees	0.00	0.00	0.00	0.00
Transportable Buildings Bonds	5,000.00	0.00	0.00	5,000.00
Transportable Buildings Bonds	0.00	609.50	(50.00)	559.50
Sub-Total	100,856.65	19,970.65	(19,301.72)	101,525.58
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	100,856.65	19,970.65	(19,301.72)	101,525.58

KEY INFORMATION

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

The material variance adopted by Council for the 2021/22 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
General Purpose Funding - Other	165,472	6860%	▲	\$	Timing	FAGS Grant received early in August, Budget in Sept 21
Expenditure from operating activities						
Health	14,681	55%	▲	\$	Timing	Assets Register not cloed for EOFY- Depn for July & Aug 21 not calculated
Education and Welfare	19,011	78%	▲	\$	Timing	Assets Register not cloed for EOFY- Depn for July & Aug 21 not calculated
Housing	14,775	31%	▲	\$	Timing	Assets Register not cloed for EOFY- Depn for July & Aug 21 not calculated
Community Amenities	34,533	52%	▲	\$	Timing	Assets Register not cloed for EOFY- Depn for July & Aug 21 not calculated
Recreation and Culture	54,090	34%	▲	\$	Timing	Assets Register not cloed for EOFY- Depn for July 21 not calculated
Transport	69,513	24%	▲	\$	Timing	Assets Register not cloed for EOFY- Depn for July 21 not calculated
Economic Services	17,173	32%	▲	\$	Timing	Assets Register not cloed for EOFY- Depn for July & Aug 21 not calculated
Other Property and Services	31,294	50%	▲	\$	Timing	Assets Register not cloed for EOFY- Depn for July & Aug 21 not calculated
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(25,000)	(100%)	▼	\$	Timing	Budget Allocations 1st Qtr - July- Sept 21
Land and Buildings	83,464	93%	▲	\$	Timing	Budget Allocations 1st Qtr - July- Sept 21
Infrastructure Assets - Roads	163,167	82%	▲	\$	Timing	Budget Allocations 1st Qtr - July- Sept 21
Infrastructure Assets - Parks and Ovals	39,859	39%	▲	\$	Timing	Budget Allocations 1st Qtr - July- Sept 21
Reporting Nature or Type	Var. \$	Var. %	Var. ▲▼	Significant Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
Operating Grants, Subsidies and Contributions	163,817	135%	▲	\$	Timing	FAGS Grant received early in August, Budget in Sept 21
Utility Charges	16,446	89%	▲	\$	Timing	Budget allocations Timimng
Depreciation on Non-Current Assets	295,150	100%	▲	\$	Timing	Assets Register not cloed for EOFY- Depn for July 21 not calculated
Insurance Expenses	(25,504)	(22%)	▼	\$	Timing	Budget allocations Timimng

		Debtors Trial Balance						
		As at 31.08.2021						
Debtor #	Name	Credit Limit	02.06.2021		02.07.2021	01.08.2021	31.08.2021	Total
			GT 90 days	Age	GT 60 days	GT 30 days	Current	
			Of					
			Oldest					
			Invoice					
		(90Days)						
C3			0.00	0	0.00	0.00	8726.08	8726.08
W101			0.00	0	0.00	128.42	400.00	528.42
D14			0.00	0	0.00	0.00	0.00	-20.00
W60			0.00	0	0.00	0.00	0.00	-172.84
H54			0.00	0	0.00	0.00	100.00	100.00
I2			0.00	0	0.00	20.00	0.00	20.00
C102			2752.22	195	4003.00	0.00	0.00	6755.22
S115			0.00	0	0.00	0.00	0.00	-200.00
L34			0.00	0	6367.00	0.00	0.00	6367.00
M24			0.00	0	0.00	0.00	228.06	228.06
N7			0.00	0	0.00	0.00	720.00	720.00
F29			0.00	0	0.00	0.00	0.00	-400.00
P61			0.00	0	200.00	0.00	0.00	200.00
T52			0.00	0	0.00	16.90	640.00	656.90
O17			0.00	0	0.00	0.00	0.00	-480.00
T57			0.00	0	0.00	0.00	30.00	30.00
B76			0.00	0	0.00	70.00	0.00	70.00
B33			0.00	0	0.00	0.00	20.00	20.00
V11			0.00	0	0.00	0.00	0.00	0.00
B101			0.00	0	0.00	0.00	200.00	200.00
Totals --- Credit Balances:		-1272.84	2752.22		10570.00	235.32	11064.14	23348.84

National Australia Bank Business Visa Card

31/07/2021 to 31/08/2021

Chief Executive Officer

NIL	\$	-
	\$	-

Deputy Chief Executive Officer

NIL	\$	-
	\$	-

Monthly Card Fees	\$	-
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Total	\$	-
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Commonwealth Corporate Charge Card

31/07/2021 to 31/08/2021

Chief Executive Officer

NIL	\$	-
	\$	-

Deputy Chief Executive Officer

31/07/2021 Fuel for 001TS	\$	95.73
05/08/2021 21/22 Financial Year Diaries	\$	164.04
11/08/2021 Fuel for 001TS	\$	100.52
12/08/2021 Binders for 21/22 Budget	\$	44.00
19/08/2021 Postage for 21/22 Rates	\$	304.20
20/08/2021 Sheets for Unit 1, 66 Williamson	\$	75.00
21/08/2021 Fuel for 001TS	\$	99.20
28/08/2021 Fuel for 001TS	\$	88.01
	\$	970.70

Total Direct Debit Payment made on 03/09/2021	\$	970.70
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Date: 10/09/2021
Time: 1:41:09PM

SHIRE OF THREE SPRINGS
Statement of Payments for the Month of August 2021

USER: Kate O'Donnell
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		City Of Greater Geraldton		
11653	06/08/2021	Building Certification Services		440.75
		Three Springs Engineering		
11654	06/08/2021	Monthly Account		522.00
		BOC Gases		
EFT17326	06/08/2021	Monthly Account		58.31
		Erin Leith Bean		
EFT17327	06/08/2021	Employee Reimbursement		433.13
		Breeze Connect Pty Ltd		
EFT17328	06/08/2021	Monthly Account		69.54
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT17329	06/08/2021	Contractor		1,518.00
		Toll Transport Pty Ltd		
EFT17330	06/08/2021	Monthly Account		129.37
		Redmach Pty Ltd T/A Redmac Ag Services		
EFT17331	06/08/2021	Monthly Account		1,651.31
		Winc Australia Pty Limited		
EFT17332	06/08/2021	Monthly Account		388.66
		Dongara Concrete Services		
EFT17333	06/08/2021	Contractor		2,222.00
		Funky Monkey Bars		
EFT17334	06/08/2021	Contractor		6,250.00
		Geraldton Fuel Company Pty Ltd (Refuel Australia)		
EFT17335	06/08/2021	Monthly Account		663.77
		Geraldton Lock & Key Specialists		
EFT17336	06/08/2021	Contractor		1,333.43
		Health Insurance Fund (HIF) Of Australia Ltd		
EFT17337	06/08/2021	Payroll deductions		158.70
		Local Health Authorities Analytical Committee (LHAAC)		
EFT17338	06/08/2021	2021-2022 Analytical Services - ABS Population		396.00
		Local Government Professionals Australia WA		
EFT17339	06/08/2021	Membership Renewal Fee		550.00
		Landgate Midland		
EFT17340	06/08/2021	Monthly Account		86.94
		LG Best Practices		
EFT17341	06/08/2021	Contractor		385.00
		LGISWA Liability		
EFT17342	06/08/2021	Annual Insurance Policy Renewal		29,257.00
		LGISWA Workcare		
EFT17343	06/08/2021	Annual Insurance Policy Renewal		29,135.40
		LGISWA Property Scheme		
EFT17344	06/08/2021	Annual Motor Vehicle Insurance Policy Renewal		98,121.95
		Marketforce Pty Ltd		
EFT17345	06/08/2021	Advertising Account		950.94
		The Trustee For McAuliffe Family Trust T/A Mingenew		
		Tyre Services Pty Ltd		
EFT17346	06/08/2021	Monthly Account		3,168.00
		Northern Country Zone Of Walga		
EFT17347	06/08/2021	Annual Subscription Fee		1,000.00
		Three Springs IGA		
EFT17348	06/08/2021	Monthly Account		455.36
		Van't Veer Services		

National Australia Bank Business Visa Card

31/07/2021 to 31/08/2021

Chief Executive Officer

NIL	\$	-
	\$	-

Deputy Chief Executive Officer

NIL	\$	-
	\$	-

Monthly Card Fees	\$	-
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Total	\$	-
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Commonwealth Corporate Charge Card

31/07/2021 to 31/08/2021

Chief Executive Officer

NIL	\$	-
	\$	-

Deputy Chief Executive Officer

31/07/2021 Fuel for 001TS	\$	95.73
05/08/2021 21/22 Financial Year Diaries	\$	164.04
11/08/2021 Fuel for 001TS	\$	100.52
12/08/2021 Binders for 21/22 Budget	\$	44.00
19/08/2021 Postage for 21/22 Rates	\$	304.20
20/08/2021 Sheets for Unit 1, 66 Williamson	\$	75.00
21/08/2021 Fuel for 001TS	\$	99.20
28/08/2021 Fuel for 001TS	\$	88.01
	\$	970.70

Total Direct Debit Payment made on 03/09/2021	\$	970.70
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Police Licensing

Direct Debits from Trust Account

01/08/2021 to 31/08/2021

NAB Police Licensing Account

NIL	\$	-
	\$	-

CBA Police Licensing Account

Monday, 2 August 2021	\$	547.80
Thursday, 5 August 2021	\$	724.55
Friday, 6 August 2021	\$	69.25
Monday, 9 August 2021	\$	1,998.05
Thursday, 12 August 2021	\$	1,664.25
Friday, 13 August 2021	\$	545.50
Monday, 16 August 2021	\$	218.75
Thursday, 19 August 2021	\$	763.60
Friday, 20 August 2021	\$	477.95
Monday, 23 August 2021	\$	560.20
Thursday, 26 August 2021	\$	326.85
Friday, 27 August 2021	\$	407.95
Monday, 30 August 2021	\$	4,796.90
	\$	13,101.60

Total direct debited from Licensing Accounts	\$	13,101.60
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Bank Fees

Direct Debits from Muni Account

01/08/2021 to 31/08/2021

Total direct debited from Municipal Account	\$	357.24
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Payroll

Direct Payments from Muni Account

31/07/2021 to 31/08/2021

Wednesday, 4 August 2021	\$	50,038.03
Wednesday, 18 August 2021	\$	47,837.48
	=	
	\$	97,875.51

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Statement of Payments for the Month of August 2021

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT17349	06/08/2021	Van't Veer Services Monthly Account		32.09
EFT17350	06/08/2021	Dave Watson Contracting Pty Ltd Contractor		6,050.00
EFT17351	20/08/2021	LENIP Pty LTD T/A Asphalt In A Bag Monthly Account		3,093.75
EFT17352	20/08/2021	Bob Waddell & Associates Pty Ltd Consultant		2,112.00
EFT17353	20/08/2021	Book Mark Library Services Pty Ltd Annual Support Fee		275.00
EFT17354	20/08/2021	Robert Ross Waddell T/A Bob Waddell Consultant Contractor		7,095.00
EFT17355	20/08/2021	Cancer Council WA Daffodil Supply		309.00
EFT17356	20/08/2021	Winc Australia Pty Limited Monthly Account		189.29
EFT17357	20/08/2021	Cleanaway Pty Ltd Monthly Refuse Collection		4,107.24
EFT17358	20/08/2021	Eneabba Smash Repairs Excess on Insurance Claim		300.00
EFT17359	20/08/2021	Geraldton Fuel Company Pty Ltd (Refuel Australia) Monthly Account		12,506.40
EFT17360	20/08/2021	WR & BD BOVELL T/A GERALDTON MOWER AND REPAIR SPECIALIST Monthly Account		115.60
EFT17362	20/08/2021	Health Insurance Fund (HIF) Of Australia Ltd Payroll deductions		158.70
EFT17363	20/08/2021	Health Communication Network Pty Limited T/a Medical Director Annual Subscription 2021-2022		957.00
EFT17364	20/08/2021	Industrial Automation Contractor		1,332.10
EFT17365	20/08/2021	Institute of Public Works Engineering Australasia Limited (IPWEA) Annual Subscription 2021-2022		1,870.00
EFT17366	20/08/2021	IP Cameras Australia Pty Ltd Contractor		4,372.50
EFT17367	20/08/2021	INFINITUM TECHNOLOGIES PTY LTD Monthly Account		1,093.95
EFT17368	20/08/2021	The Trustee For Bath Family Trust & The Trustee For Kay Hargreaves Family Trust T/as Kalamazoo Contractor		546.00
EFT17369	20/08/2021	Totally Workwear Geraldton Monthly Account		202.12
EFT17370	20/08/2021	Officeworks Monthly Account		98.95
EFT17371	20/08/2021	Perfect Computer Solutions Pty Ltd Contractor		212.50
EFT17372	20/08/2021	Initial Hygiene (Rentokil Initial) Annual Sanitary Disposal Fee		4,776.49
EFT17373	20/08/2021	Dudawa Haulage Contractor		5,153.13
		ROY ALEXANDER Himself & SONS		

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT17374	20/08/2021	ROY ALEXANDER Himself & SONS Contractor		125.00
EFT17375	20/08/2021	SEEK Limited Advertising Account		313.50
EFT17376	20/08/2021	Hill Padua Pty Ltd - C F Thomas & Co Purchase of Sand		39,600.00
EFT17377	20/08/2021	Geraldton SPECIALIST WHOLESALERS PTY LTD T/A TRUCKLINE Monthly Account		1,359.87
EFT17378	20/08/2021	The Australian Local Government Job Directory Advertising Account		495.00
EFT17379	20/08/2021	Three Springs Rural Services Monthly Account		4,922.90
EFT17380	20/08/2021	Talis Consultants Pty Ltd Consultant		1,683.00
EFT17381	20/08/2021	Westrac Pty Ltd Monthly Account		126.80
EFT17382	20/08/2021	WA Contract Ranger Services Pty Ltd Contract Ranger Services		1,215.50
EFT17383	20/08/2021	Young Motors Pty Ltd Monthly Account		50.73
EFT17384	27/08/2021	The Trustee For Burgess Rawson Wa Unit Trust T/as Burgess Rawson Pty Ltd Water Usage		52.71
EFT17385	27/08/2021	Bob Waddell & Associates Pty Ltd Contractor		264.00
EFT17386	27/08/2021	Robert Ross Waddell T/A Bob Waddell Consultant Contractor		627.00
EFT17387	27/08/2021	Toll Transport Pty Ltd Monthly Account		523.78
EFT17388	27/08/2021	Winc Australia Pty Limited Monthly Account		996.31
EFT17389	27/08/2021	Malcolm Elliott Employee Reimbursement		40.00
EFT17390	27/08/2021	Department of Fire and Emergency Services (DFES) 21/22 ESL Quarter 1		11,400.00
EFT17391	27/08/2021	Kb & Em Crouch Family Trust T/As Fifth Street Furniture Mart Monthly Account		1,150.00
EFT17392	27/08/2021	Stephen James Eaton T/as Gnc Quality Precast Geraldton Contractor		7,392.00
EFT17393	27/08/2021	Moore Australia Audit (WA) Pty Ltd Monthly Account		660.00
EFT17394	27/08/2021	M & B (Building Products) Sales Pty Ltd Monthly Account		586.19
EFT17395	27/08/2021	Perfect Computer Solutions Pty Ltd Contractor		170.00
EFT17396	27/08/2021	The Royal Life Saving Society WA Watch Around Water Registration		440.00
EFT17397	27/08/2021	Dudawa Haulage Contractor		19,866.00
		Australian Communications And Media Authority (ACMA)		

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Australian Communications And Media Authority (ACMA)		
EFT17398	27/08/2021	Annual Licence Fee		45.00
		SEEK Limited		
EFT17399	27/08/2021	Advertising Account		313.50
		Silverwing Holding Pty Ltd t/a Three Springs Sandblasting		
EFT17400	27/08/2021	Contractor		48,290.00
		Three Springs Tourism Sub Committee		
EFT17401	27/08/2021	VISITOR CENTRE EFTPOS JULY 2021		50.00
		Westrac Pty Ltd		
EFT17402	27/08/2021	Monthly Account		906.11
		Zed Elect		
EFT17403	27/08/2021	Contractor		562.38
		Westnet Pty Ltd		
DD13093.1	01/08/2021	Annual Web Hosting Fee		160.00
		Telstra		
DD13096.1	09/08/2021	Monthly Account		1,200.82
		Telstra		
DD13110.1	15/08/2021	Monthly Account		1,163.75
		Commonwealth Bank of Australia		
DD13121.1	03/08/2021	Monthly Credit Card Account		194.80
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD13123.1	03/08/2021	Payroll deductions		6,535.24
		Colonial First State - FirstChoice Wholesale Personal Super		
DD13123.2	03/08/2021	Superannuation contributions		561.89
		Australian Super		
DD13123.3	03/08/2021	Superannuation contributions		370.60
		ANZ Smart Choice Super		
DD13123.4	03/08/2021	Superannuation contributions		220.48
		Retail Employees Superannuation Pty Ltd (REST)		
DD13123.5	03/08/2021	Superannuation contributions		280.40
		BT Super for Life		
DD13123.6	03/08/2021	Superannuation contributions		213.49
		Cbus Super		
DD13123.7	03/08/2021	Superannuation contributions		218.17
		Amp Limited		
DD13123.8	03/08/2021	Superannuation contributions		80.01
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD13133.1	17/08/2021	Payroll deductions		6,030.82
		Colonial First State - FirstChoice Wholesale Personal Super		
DD13133.2	17/08/2021	Superannuation contributions		571.39
		Australian Super		
DD13133.3	17/08/2021	Superannuation contributions		370.60
		ANZ Smart Choice Super		
DD13133.4	17/08/2021	Superannuation contributions		220.48
		Retail Employees Superannuation Pty Ltd (REST)		
DD13133.5	17/08/2021	Superannuation contributions		280.40
		BT Super for Life		
DD13133.6	17/08/2021	Superannuation contributions		213.49
		Cbus Super		

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Cbus Super		
DD13133.7	17/08/2021	Superannuation contributions		218.17
		Amp Limited		
DD13133.8	17/08/2021	Superannuation contributions		67.10
		Synergy		
DD13152.1	23/08/2021	Monthly Electricity Account		2,289.17
		Telstra		
DD13153.1	24/08/2021	Monthly Telephone Account		461.67
		Telstra		
DD13162.1	30/08/2021	Monthly Account		25.00
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD13166.1	31/08/2021	Payroll deductions		6,497.33
		Colonial First State - FirstChoice Wholesale Personal Super		
DD13166.2	31/08/2021	Superannuation contributions		610.75
		Australian Super		
DD13166.3	31/08/2021	Superannuation contributions		418.78
		ANZ Smart Choice Super		
DD13166.4	31/08/2021	Superannuation contributions		431.32
		Retail Employees Superannuation Pty Ltd (REST)		
DD13166.5	31/08/2021	Superannuation contributions		312.33
		BT Super for Life		
DD13166.6	31/08/2021	Superannuation contributions		237.05
		Cbus Super		
DD13166.7	31/08/2021	Superannuation contributions		241.76
		Amp Limited		
DD13166.8	31/08/2021	Superannuation contributions		93.03
		Department Of Transport - Daily Licensing		
DD13177.1	31/08/2021	POLICE LICENSING PAYMENTS FOR AUGUST 2021		13,101.30

REPORT TOTALS

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	13,101.30
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	411,321.94
TOTAL		424,423.24