Attachment Book

Ordinary Council Meeting
To Be Held On
Wednesday
22 November 2023

Heart of North Midlands

CONTENTS OF ATTACHMENTS
ORDINARY COUNCIL MEETING
22 NOVEMBER 2023

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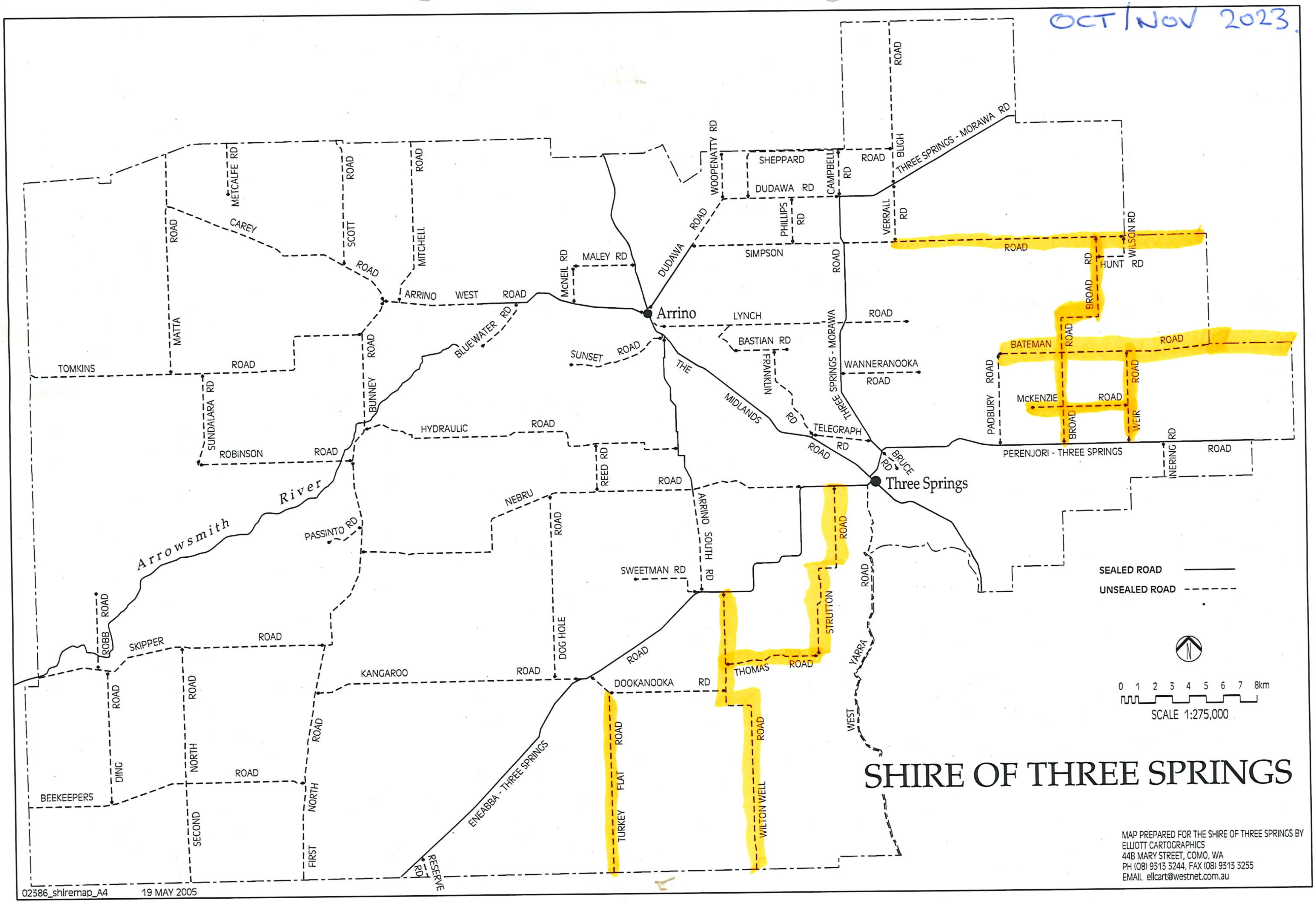
WILDFLOWER COUNTRY

Attachment 10.3

MAINT GRADE

OCT/NOV 2023



Attachment 10.3

Master Schedule-Road Crew

ID	Indicators	Task Mode	Task Name	Duration	Start	Finish	Predecessors	Resource Names	Cost
1			**Shire of Three Springs Roads Program**	**278.38 days**	**Mon 3/07/23**	**Thu 15/08/24**			**$1,955,662.56**
2	✓		Fire Breaks Local Government Land	8 days	Wed 27/09/23	Fri 6/10/23			$0.00
3	✓		Airstrip	2 days	Wed 27/09/23	Thu 28/09/23			$0.00
4			Waste Site	8 days	Wed 27/09/23	Fri 6/10/23			$0.00
5			AL (Mal)	4 wks	Tue 2/01/24	Wed 31/01/24			$0.00
6			**Road Construction**	**71 days**	**Mon 6/11/23**	**Fri 23/02/24**			**$1,149,186.40**
7			**Dudawa Road**	**71 days**	**Mon 6/11/23**	**Fri 23/02/24**			**$849,186.40**
8			Labour/Overhead	335 hrs	Mon 6/11/23	Fri 12/01/24		Shire L	$89,223.90
9			Plant	335 hrs	Mon 6/11/23	Fri 12/01/24	8SS	Shire D	$77,887.50
10			Contract Semi/Double	335 hrs	Mon 6/11/23	Fri 12/01/24	9SS	Contra	$82,075.00
11			Bitumen	2 wks	Mon 12/02/24	Fri 23/02/24			$600,000.00
12			**Bitumen**	**10 days**	**Mon 12/02/24**	**Fri 23/02/24**			**$300,000.00**
13			Bitumen Program	2 wks	Mon 12/02/24	Fri 23/02/24	11SS		$300,000.00
14			**Gravel Resheeting**	**278.38 days**	**Mon 3/07/23**	**Thu 15/08/24**			**$806,476.16**
15			**Simpson Road (Capital)**	**20.38 days**	**Wed 17/01/24**	**Fri 16/02/24**			**$121,245.92**
16			Labour/Overhead	163 hrs	Wed 17/01/24	Fri 16/02/24	8FS+3 days	Shire L	$43,413.42
17			Plant	163 hrs	Wed 17/01/24	Fri 16/02/24	16SS	Shire D	$37,897.50
18			Contract Semi/Double	163 hrs	Wed 17/01/24	Fri 16/02/24	17SS	Contra	$39,935.00
19			**Hydraulic Road (R2R)**	**8.13 days**	**Wed 21/02/24**	**Tue 5/03/24**			**$48,349.60**
20			Labour/Overhead	65 hrs	Wed 21/02/24	Tue 5/03/24	16FS+3 days	Shire L	$17,312.10
21			Plant	65 hrs	Wed 21/02/24	Tue 5/03/24	20SS	Shire D	$15,112.50
22			Contract Semi/Double	65 hrs	Wed 21/02/24	Tue 5/03/24	21SS	Contra	$15,925.00
23			**Tomkins Road (Capital)**	**5.38 days**	**Fri 8/03/24**	**Fri 15/03/24**			**$31,985.12**
24			Labour/Overhead	43 hrs	Fri 8/03/24	Fri 15/03/24	20FS+3 days	Shire L	$11,452.62
25			Plant	43 hrs	Fri 8/03/24	Fri 15/03/24	24SS	Shire D	$9,997.50
26			Contract Semi/Double	43 hrs	Fri 8/03/24	Fri 15/03/24	25SS	Contra	$10,535.00
27			**Bunney Road (R2R)**	**3.75 days**	**Wed 20/03/24**	**Tue 26/03/24**			**$17,326.80**
28			Labour/Overhead	20 hrs	Wed 20/03/24	Mon 25/03/24	24FS+3 days	Shire L	$5,326.80
29			Plant	20 hrs	Wed 20/03/24	Mon 25/03/24	28SS	Shire D	$4,650.00
30			Contract Semi/Double	30 hrs	Wed 20/03/24	Tue 26/03/24	29SS	Contra	$7,350.00
31			**First North Road (R2R)**	**26.25 days**	**Thu 28/03/24**	**Wed 8/05/24**			**$156,206.40**
32			Labour/Overhead	210 hrs	Thu 28/03/24	Wed 8/05/24	28FS+3 days	Shire L	$55,931.40
33			Plant	210 hrs	Thu 28/03/24	Wed 8/05/24	32SS	Shire D	$48,825.00
34			Contract Semi/Double	210 hrs	Thu 28/03/24	Wed 8/05/24	33SS	Contra	$51,450.00
35			**Skipper Road**	**18.75 days**	**Mon 13/05/24**	**Mon 10/06/24**			**$111,576.00**
36			Labour/Overhead	150 hrs	Mon 13/05/24	Mon 10/06/24	32FS+3 days	Shire L	$39,951.00
37			Plant	150 hrs	Mon 13/05/24	Mon 10/06/24	36SS	Shire D	$34,875.00
38			Contract Semi/Double	150 hrs	Mon 13/05/24	Mon 10/06/24	37SS	Contra	$36,750.00
39			**Second North Road (R2R)**	**3.5 days**	**Thu 13/06/24**	**Tue 18/06/24**			**$20,827.52**
40			Labour/Overhead	28 hrs	Thu 13/06/24	Tue 18/06/24	36FS+3 days	Shire L	$7,457.52
41			Plant	28 hrs	Thu 13/06/24	Tue 18/06/24	40SS	Shire D	$6,510.00
42			Contract Semi/Double	28 hrs	Thu 13/06/24	Tue 18/06/24	41SS	Contra	$6,860.00
43			**Road Maintenance Sealed**	**41.63 days**	**Tue 18/06/24**	**Thu 15/08/24**			**$0.00**
44			Labour/Overhead	333 hrs	Tue 18/06/24	Thu 15/08/24	40		$0.00
45			Plant	333 hrs	Tue 18/06/24	Thu 15/08/24	44SS		$0.00
46			Contract Semi/Double	333 hrs	Tue 18/06/24	Thu 15/08/24	45SS		$0.00
47			**Rural Road Grading (Jo)**	**245 days**	**Mon 3/07/23**	**Fri 28/06/24**			**$298,958.80**
48			Labour/Overhead	245 days	Mon 3/07/23	Fri 28/06/24		Shire L	$174,008.80
49			Plant	245 days	Mon 3/07/23	Fri 28/06/24		Shire G	$124,950.00

Critical	Task	Manual Task	Duration-only	Baseline Milestone ◇	Summary	External Tasks	Inactive Milestone
Critical Split	Split	Start-only	Baseline	Milestone ◆	Manual Summary	External Milestone ◇	Inactive Summary
Critical Progress	Task Progress	Finish-only	Baseline Split	Summary Progress	Project Summary	Inactive Task	Deadline

Attachment 10.4

SHIRE OF THREE SPRINGS

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 October 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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KEY INFORMATION

Items of Significance

The material variance adopted by the Shire for the 2022/23 year is $10,000 or 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					
TS5017 New Fire Unit (Arrino BFB)	0%	614,300	0	0	0
TS125 New Doctor's Vehicle	0%	63,000	0	0	0
New staff housing	0%	500,000	0	0	0
Community Hall - Carter Street - Building Renovations (Capital)	52%	730,239	486,820	377,903	108,917
Community Hall - Carter Street - Emergency Evac Cntre (Capital)	0%	250,000	0	0	0
Communication Equipment, Water Tank, Digital Information sign & (	0%	250,000	0	0	0
Swimming Pool Basins renewal	0%	156,695	0	0	0
Netball Courts & Lighting Capital Works	0%	250,000	0	0	0
Playground Capital Works	0%	79,104	0	0	0
Franklin Street (Capital)	0%	63,278	0	0	0
Railway Road (Capital)	0%	63,278	0	0	0
Slaughter Street (Capital)	0%	63,278	0	0	0
Simpson Road (Capital)	0%	133,358	0	0	0
Skipper Road (R2R)	0%	166,791	0	0	0
First North Road (R2R)	0%	166,792	0	0	0
Hydraulic Road (R2R)	11%	82,690	9,212	8,896	316
Bunney Road (R2R)	79%	180,000	143,997	143,091	906
2022-23 Dudawa Road Sealed - SLK 0-0.63 Rd reconstruction & road	3%	300,000	9,000	8,954	46
2023-24 Dudawa Road Sealed SLK 0.63-1.89 (RRG)	0%	600,999	0	0	0
Arrino West Road Sealed (RRG)	0%	500,000	0	0	0
TS5001 New MWS Vehicle	88%	52,000	52,000	45,672	6,328
TS5006 New Grader	0%	480,000	0	0	0
TS5012 New Mulitpac Roller	0%	225,000	0	0	0
Duffy Store Redevelopment Capex	0%	2,600,000	0	0	0
001TS New DCEO Vehicle	0%	62,000	0	0	0
New Risk Co-ordinator Officer Vehicle	102%	45,000	45,000	45,701	(701)
Grants, Subsidies and Contributions					
Grants, Subsidies and Contributions	19%	1,417,285	361,189	269,829	(91,360)
Capital Grants, Subsidies and Contributions	10%	5,163,833	482,744	507,043	24,299
	12%	6,581,118	843,933	776,872	(67,061)
Rates Levied	100%	2,713,549	2,712,217	2,705,930	(6,287)

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 October 2022	Current Year 31 October 2023
Adjusted Net Current Assets	148%	$ 3,382,537	$ 5,017,803
Cash and Equivalent - Unrestricted	143%	$ 3,692,142	$ 5,293,366
Cash and Equivalent - Restricted	120%	$ 1,788,589	$ 2,147,587
Receivables - Rates	152%	$ 528,357	$ 805,429
Receivables - Other	278%	$ 54,838	$ 152,458
Payables	120%	$ 56,562	$ 68,124

% 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

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 October 2023
Prepared by: Krys East (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 POLICES

GOODS AND SERVICES TAX

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

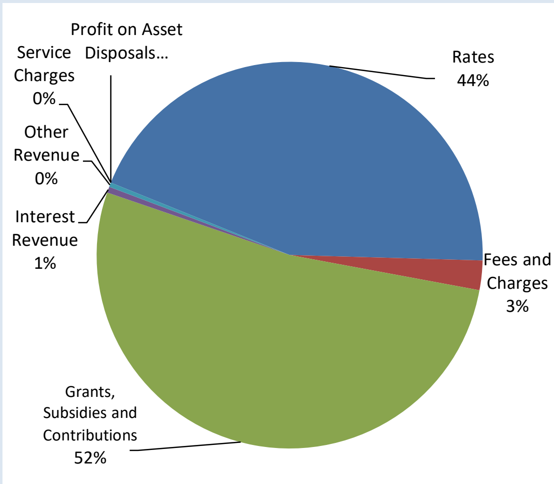
CRITICAL ACCOUNTING ESTIMATES

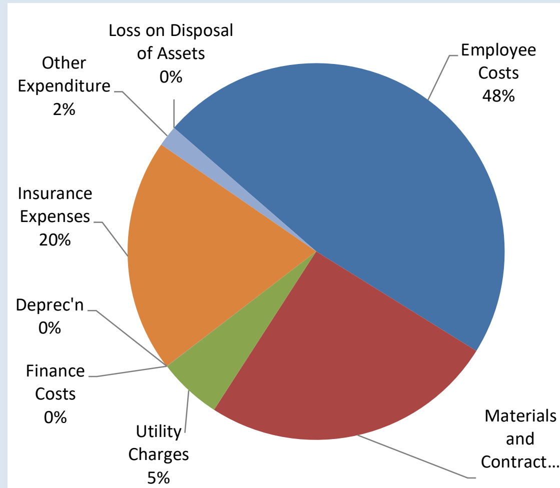
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

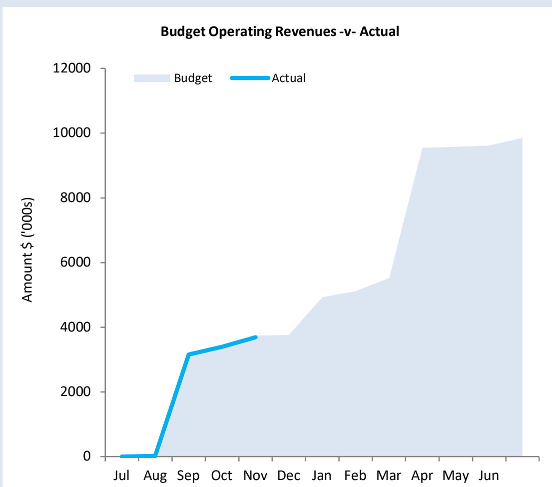
ROUNDING OFF FIGURES

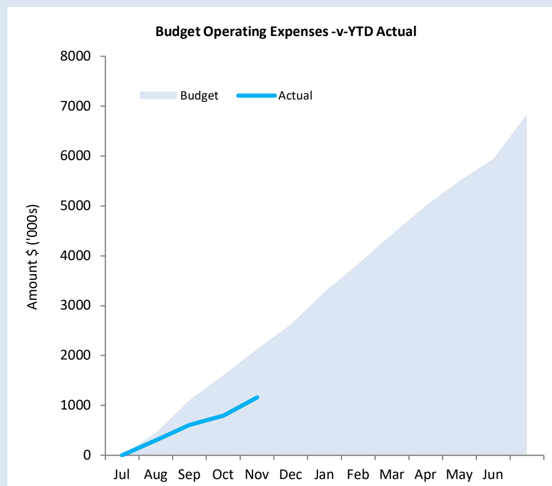
All figures shown in this statement are rounded to the nearest dollar.

SUMMARY GRAPHS

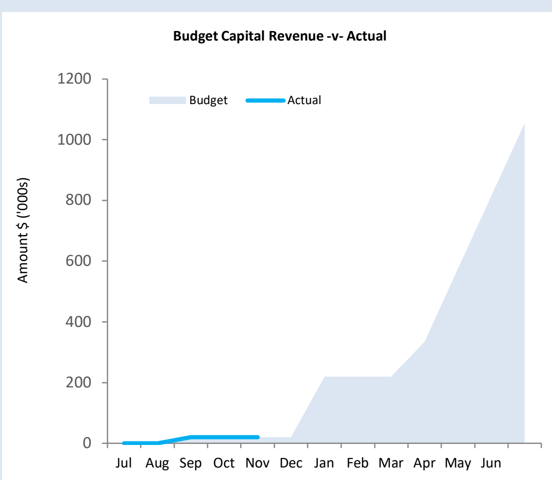




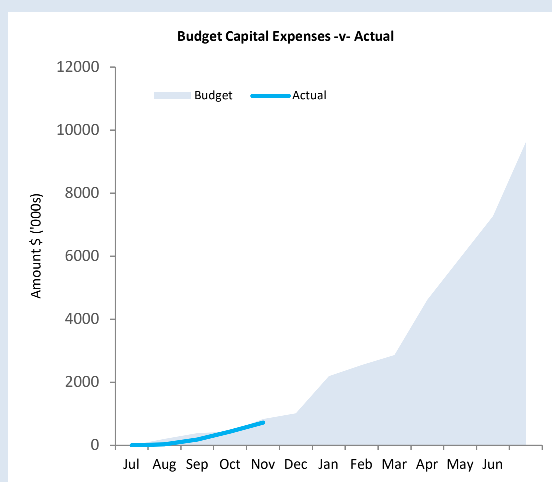




CAPITAL REVENUE



CAPITAL EXPENSES



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

STATUTORY REPORTING PROGRAMS

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

GOVERNANCE	ACTIVITIES
To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities 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 PURPOSEFUNDING	
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.	Maintenace 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 OCTOBER 2023

STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		1,880	1,880	290	**14**	(276)	(95%)	▼	
General Purpose Funding - Rates	6	2,713,549	2,713,549	2,712,217	**2,705,930**	(6,287)	(0%)	▼	
General Purpose Funding - Other		602,497	602,497	124,696	**55,428**	(69,268)	(56%)	▼	S
Law, Order and Public Safety		659,487	659,487	11,265	**17,039**	5,774	51%	▲	
Health		101,778	101,778	67,659	**64,585**	(3,074)	(5%)	▼	
Education and Welfare		1,000	1,000	333	**0**	(333)	(100%)	▼	
Housing		121,090	121,090	40,350	**34,155**	(6,195)	(15%)	▼	
Community Amenities		142,999	142,999	134,152	**130,438**	(3,714)	(3%)	▼	
Recreation and Culture		98,030	98,030	8,514	**10,710**	2,196	26%	▲	
Transport		177,118	177,118	147,500	**145,658**	(1,842)	(1%)	▼	
Economic Services		12,900	12,900	3,912	**6,015**	2,103	54%	▲	
Other Property and Services		57,600	57,600	6,326	**8,640**	2,314	37%	▲	
		4,689,927	4,689,927	3,257,214	**3,178,611**				
Expenditure from operating activities									
Governance		(604,764)	(604,764)	(201,064)	**(169,581)**	31,483	16%	▲	S
General Purpose Funding		(162,379)	(162,379)	(49,646)	**(46,838)**	2,808	6%	▲	
Law, Order and Public Safety		(355,419)	(355,419)	(72,880)	**(38,851)**	34,029	47%	▲	S
Health		(315,223)	(315,223)	(51,071)	**(33,049)**	18,022	35%	▲	S
Education and Welfare		(110,306)	(110,306)	(34,690)	**(17,172)**	17,518	50%	▲	S
Housing		(324,338)	(324,338)	(109,391)	**(59,663)**	49,728	45%	▲	S
Community Amenities		(470,073)	(470,073)	(145,750)	**(95,934)**	49,816	34%	▲	S
Recreation and Culture		(1,326,705)	(1,326,705)	(423,815)	**(285,862)**	137,953	33%	▲	S
Transport		(2,740,755)	(2,740,755)	(902,061)	**(292,632)**	609,429	68%	▲	S
Economic Services		(387,704)	(387,704)	(127,854)	**(115,361)**	12,493	10%	▲	
Other Property and Services		(45,212)	(45,212)	(8,848)	**(4,695)**	4,153	47%	▲	
		(6,842,879)	(6,842,879)	(2,127,070)	**(1,159,639)**				
Non-cash amounts excluded from operating activities									
Add back Depreciation		2,472,691	2,472,691	815,684	**0**	(815,684)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7	31,230	31,230	0	**0**	0			
Movement in Leave Reserve (Added Back)		7,645	7,645	0	**0**	0			
		2,511,566	2,511,566	815,684	**0**				
Amount attributable to operating activities		**358,614**	**358,614**	**1,945,828**	**2,018,972**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	5,163,833	5,163,833	482,744	**507,043**	24,299	5%	▲	
Proceeds from Disposal of Assets	7	315,000	315,000	0	**0**	0			
Proceeds from financial assets at amortised cost - self supporting loans		20,051	20,051	20,051	**20,051**	0	0%		
		5,498,883	5,498,883	502,795	**527,094**				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(4,460,213)	(4,460,213)	(504,486)	**(385,250)**	119,236	24%	▲	S
Plant and Equipment	8	(1,992,931)	(1,992,931)	(137,000)	**(131,211)**	5,790	4%	▲	
Furniture and Equipment	8	0	0	0	**0**	0			
Infrastructure Assets - Roads	8	(2,428,660)	(2,428,660)	(173,499)	**(186,253)**	(12,754)	(7%)	▼	
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	0	0	0	**0**	0			
Infrastructure Assets - Parks and Ovals	8	(553,799)	(553,799)	0	**(183)**	(183)		▼	
Infrastructure Assets - Airfield	8	0	0	0	**0**	0			
Payments for financial assets at amortised cost - self supporting loans		0	0	0	**0**	0			
		(9,435,603)	(9,435,603)	(814,985)	**(702,897)**				
Amount attributable to investing activities		**(3,936,719)**	**(3,936,719)**	**(312,190)**	**(175,803)**				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Debentures	9	600,000	600,000	0	**0**	0			
Transfer from Reserves	10	120,000	120,000	0	**0**	0			
		720,000	720,000	0	**0**				
Outflows from financing activities									
Repayment of Borrowings	9	(43,711)	(43,711)	(20,050)	**(20,051)**	(1)	(0%)	▼	
Payments for principal portion of lease liabilities	9	0	0	0	**0**	0			
Transfer to Reserves	10	(139,565)	(139,565)	0	**0**	0			
		(183,276)	(183,276)	(20,050)	**(20,051)**				
Amount attributable to financing activities		**536,724**	**536,724**	**(20,050)**	**(20,051)**				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	3,222,608	3,194,684	3,194,684	**3,194,684**	0	0%		
Amount attributable to operating activities		358,614	358,614	1,945,828	**2,018,972**				
Amount attributable to investing activities		(3,936,719)	(3,936,719)	(312,190)	**(175,803)**				
Amount attributable to financing activities		536,724	536,724	(20,050)	**(20,051)**				
Surplus or deficit at the end of the financial year	1	**181,227**	**153,303**	**4,808,271**	**5,017,803**				

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 2023/24 year is $10,000 and 10%.

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

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.

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

CAPITAL 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 CHARGEES
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 REVENUE
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
Depreciation expense raised on all classes of assets.

FINANCE COSTS
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 OCTOBER 2023

BY NATURE

	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
		$	$	$	$	$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	2,713,549	2,713,549	2,712,217	**2,705,930**	(6,287)	(0%)	▼	
Grants, Subsidies and Contributions	12	1,417,285	1,417,285	361,189	**269,829**	(91,360)	(25%)	▼	S
Fees and Charges		279,278	279,278	152,427	**150,916**	(1,511)	(1%)	▼	
Service Charges		0	0	0	**0**	0			
Interest Revenue		155,598	155,598	12,510	**29,897**	17,387	139%	▲	S
Other Revenue		67,370	67,370	18,871	**22,040**	3,169	17%	▲	
Profit on Disposal of Assets	7	56,847	56,847	0	**0**	0			
		4,689,927	4,689,927	3,257,214	**3,178,611**				
Expenditure from operating activities									
Employee Costs		(1,944,717)	(1,944,717)	(654,243)	**(550,678)**	103,565	16%	▲	S
Materials and Contracts		(1,774,621)	(1,774,621)	(412,461)	**(292,990)**	119,471	29%	▲	S
Utility Charges		(276,253)	(276,253)	(91,976)	**(63,164)**	28,812	31%	▲	S
Depreciation		(2,472,691)	(2,472,691)	(815,684)	**0**	815,684	100%	▲	S
Finance Costs		(730)	(730)	0	**261**	261		▲	
Insurance Expenses		(182,070)	(182,070)	(136,425)	**(232,686)**	(96,261)	(71%)	▼	S
Other Expenditure		(103,720)	(103,720)	(16,281)	**(20,382)**	(4,101)	(25%)	▼	
Loss on Disposal of Assets	7	(88,077)	(88,077)	0	**0**	0			
		(6,842,879)	(6,842,879)	(2,127,070)	**(1,159,639)**				
Operating activities excluded from budget									
Add back Depreciation		2,472,691	2,472,691	815,684	**0**	(815,684)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7	31,230	31,230	0	**0**	0			
Movement in Leave Reserve (Added Back)		7,645	7,645	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			
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	**0**	0			
Loss on Asset Revaluation		0	0	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**0**	0			
		2,511,566	2,511,566	815,684	**0**				
Amount attributable to operating activities		**358,614**	**358,614**	**1,945,828**	**2,018,972**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	5,163,833	5,163,833	482,744	**507,043**	24,299	5%	▲	
Proceeds from Disposal of Assets	7	315,000	315,000	0	**0**	0			
Proceeds from financial assets at amortised cost - self supporting loans	9	20,051	20,051	20,051	**20,051**	0	0%		
		5,498,883	5,498,883	502,795	**527,094**				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(4,460,213)	(4,460,213)	(504,486)	**(385,250)**	119,236	24%	▲	S
Plant and Equipment	8	(1,992,931)	(1,992,931)	(137,000)	**(131,211)**	5,790	4%	▲	
Furniture and Equipment	8	0	0	0	**0**	0			
Infrastructure Assets - Roads	8	(2,428,660)	(2,428,660)	(173,499)	**(186,253)**	(12,754)	(7%)	▼	
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	0	0	0	**0**	0			
Infrastructure Assets - Parks and Ovals	8	(553,799)	(553,799)	0	**(183)**	(183)		▼	
Infrastructure Assets - Airfield	8	0	0	0	**0**	0			
Payments for financial assets at amortised cost - self supporting loans		0	0	0	**0**	0			
		(9,435,603)	(9,435,603)	(814,985)	**(702,897)**				
Amount attributable to investing activities		**(3,936,719)**	**(3,936,719)**	**(312,190)**	**(175,803)**				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings		600,000	600,000	0	**0**	0			
Transfer from Reserves	10	120,000	120,000	0	**0**	0			
		720,000	720,000	0	**0**				
Outflows from financing activities									
Repayment of Borrowings	9	(43,711)	(43,711)	(20,050)	**(20,051)**	(1)	(0%)	▼	
Payments for principal portion of lease liabilities	9	0	0	0	**0**	0			
Transfer to Reserves	10	(139,565)	(139,565)	0	**0**	0			
		(183,276)	(183,276)	(20,050)	**(20,051)**				
Amount attributable to financing activities		**536,724**	**536,724**	**(20,050)**	**(20,051)**				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	3,222,608	3,194,684	3,194,684	**3,194,684**	0	0%		
Amount attributable to operating activities		358,614	358,614	1,945,828	**2,018,972**				
Amount attributable to investing activities		(3,936,719)	(3,936,719)	(312,190)	**(175,803)**				
Amount attributable to financing activities		536,724	536,724	(20,050)	**(20,051)**				
Surplus or deficit at the end of the financial year	1	**181,227**	**153,303**	**4,808,271**	**5,017,803**				

▲▼ 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 2023/24 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

STATEMENT OF FINANCIAL POSITION

FOR THE PERIOD ENDED 31 OCTOBER 2023

	30 June 2023	31 October 2023
	$	$
CURRENT ASSETS		
Cash and cash equivalents	6,166,192	7,444,005
Trade and other receivables	113,478	957,886
Other financial assets	20,051	0
Inventories	2,444	24,588
Contract assets	20,664	0
Other assets	2,597	0
TOTAL CURRENT ASSETS	6,325,426	8,426,479
NON-CURRENT ASSETS		
Trade and other receivables	30,422	30,422
Other financial assets	81,490	81,490
Property, plant and equipment	17,830,911	18,347,372
Infrastructure	34,903,545	35,089,981
TOTAL NON-CURRENT ASSETS	52,846,368	53,549,265
TOTAL ASSETS	59,171,794	61,975,744
CURRENT LIABILITIES		
Trade and other payables	325,806	71,945
Other liabilities	537,570	1,089,415
Borrowings	43,711	23,661
Employee related provisions	243,036	243,036
TOTAL CURRENT LIABILITIES	1,150,122	1,428,057
NON-CURRENT LIABILITIES		
Other liabilities	58,500	58,500
Employee related provisions	40,628	40,628
TOTAL NON-CURRENT LIABILIT	99,128	99,128
TOTAL LIABILITIES	1,249,250	1,527,184
NET ASSETS	**57,922,544**	**60,448,560**
EQUITY		
Retained surplus	31,184,177	33,710,192
Reserve accounts	2,147,587	2,147,587
Revaluation surplus	24,590,780	24,590,780
TOTAL EQUITY	**57,922,544**	**60,448,560**

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

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

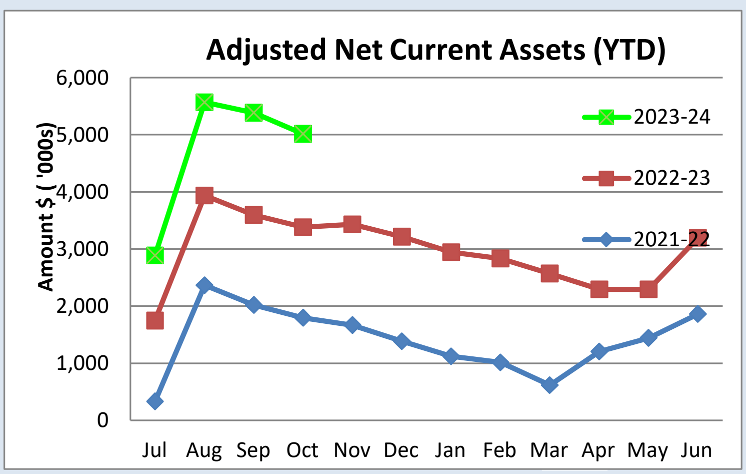
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 31/10/2022	Year to Date Actual 31/10/2023
		$	$	$
Current Assets				
Cash Unrestricted	2	4,005,352	3,692,142	5,293,366
Cash Restricted - Reserves	2	2,147,587	1,788,589	2,147,587
Cash Restricted - Bonds & Deposits	2	13,253	2,233	3,052
Receivables - Rates	3	50,412	528,357	805,429
Receivables - Other	3	63,066	54,838	152,458
Other Assets Other Than Inventories	4	43,312	20,017	0
Inventories	4	2,444	(3,000)	24,588
		6,325,426	6,083,176	8,426,479
Less: Current Liabilities				
Payables	5	(281,418)	(56,562)	(68,124)
Contract Liabilities	11	(537,570)	(745,695)	(1,089,415)
Bonds & Deposits	14	(44,388)	(32,979)	(3,821)
Loan and Lease Liability	9	(43,711)	(42,778)	(23,661)
Provisions	11	(243,036)	(194,819)	(243,036)
		(1,150,122)	(1,072,834)	(1,428,057)
Less: Cash Reserves	10	(2,147,587)	(1,788,589)	(2,147,587)
Add Back: Component of Leave Liability not Required to be funded		143,307	138,023	143,307
Add Back: Loan and Lease Liability		43,711	42,778	23,661
Less : Loan Receivable - clubs/institutions		(20,051)	(20,017)	0
Net Current Funding Position		**3,194,684**	**3,382,537**	**5,017,803**

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting polices 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)
$5.02 M

Last Year YTD
Surplus(Deficit)
$3.38 M

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

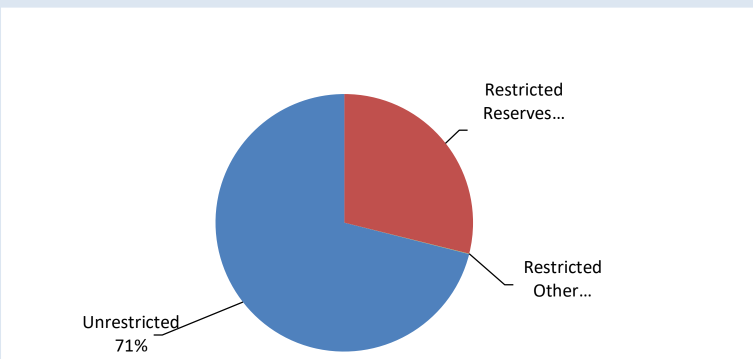
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
Cash on Hand							
Cash On Hand - Library	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Admin	27			27	Cash on Hand	Nil	On Hand
Cash On Hand - Swimming Pool	200			200	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account - CBA	47,488			47,488	CBA	0.10%	Ongoing
Police Licensing Account - CBA			3,052	3,052	CBA	Variable	Ongoing
Term Deposits							
Business Maximiser Account - CBA	5,245,551			5,245,551	CBA	0.10%	Ongoing
Cash Deposit Account CDA Investment - CBA		2,147,587		2,147,587	CBA	5.32%	30/06/2024
Investments							
Total	**5,293,366**	**2,147,587**	**3,052**	**7,444,005**			

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.



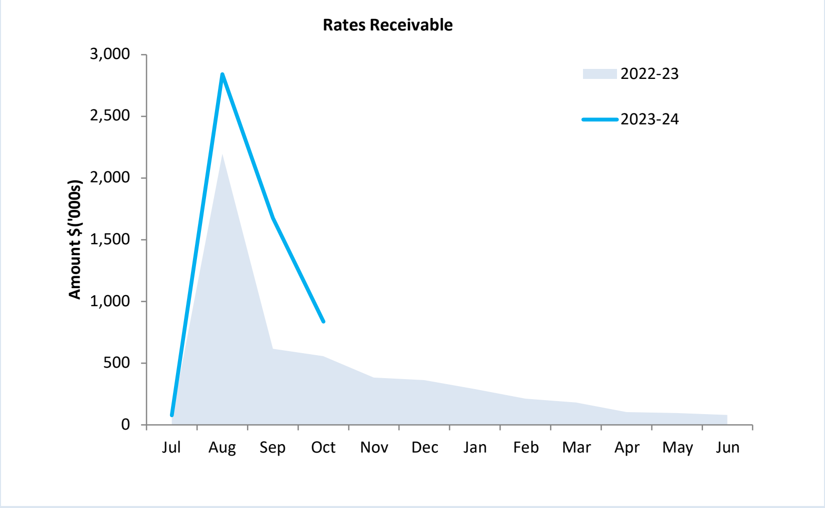
Total Cash	Unrestricted
$7.44 M	**$2.15 M**

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2023	31 Oct 23
	$	$
Opening Arrears Previous Years	62,294	80,834
Levied this year	2,408,362	2,794,614
Less Collections to date	(2,389,822)	(2,039,597)
Equals Current Outstanding	80,834	835,851
Net Rates Collectable	**80,834**	**835,851**
% Collected	96.73%	70.93%

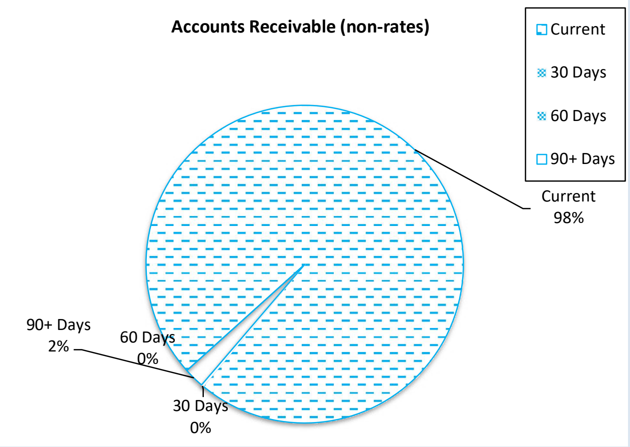
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	59,388	81	50	1,254	60,772
Percentage	98%	0%	0%	2%	
Balance per Trial Balance					
Sundry Debtors					60,572
Receivables - Other					91,885
Total Receivables General Outstanding					**152,458**
Amounts shown above include GST (where applicable)					

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



Collected	Rates Due
71%	**$835,851**

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
$152,458

Over 30 Days
2%

Over 90 Days
2%

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2023	Asset Increase	Asset Reduction	Closing Balance 31 Oct 2023
	$	$	$	$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	20,051	0	(20,051)	0
Inventory				
Fuel, Visitor and Rec Centres stock on hand	2,444	22,143	0	24,588
Total Other Current assets				**24,588**

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 OCTOBER 2023

OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Payables (Sundry Creditors) - General	0	0	0	0	0
Percentage	0%	0%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					0
Other creditors					26,587
Accruals/Income in Advance					4,052
ATO liabilities					37,485
Total Payables General Outstanding					**68,124**
Amounts shown above include GST (where applicable)					

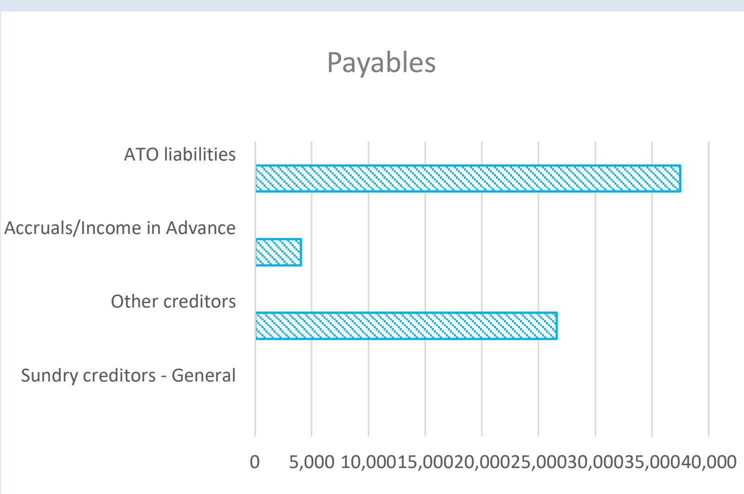
KEY INFORMATION

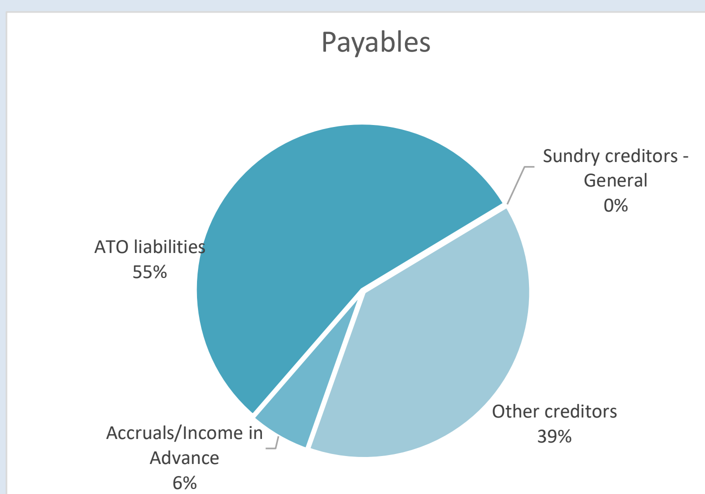
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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

Creditors Due
$68,124

Over 30 Days
0%

Over 90 Days
0%





OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

				Budget				YTD Actual			
RATE TYPE	**Rate in**	**Number of Properties**	**Rateable Value**	**Rate Revenue**	**Interim Rate**	**Back Rate**	**Total Revenue**	**Rate Revenue**	**Interim Rates**	**Back Rates**	**Total Revenue**
	$			$	$	$	$	$	$	$	$
General Rate											
Gross rental valuations											
GRV Residential	0.127549	206	2,033,906	259,423	0	0	259,423	253,135		0	253,135
GRV Mining	0.239212	1	252,500	60,401	0	0	60,401	60,401	0	0	60,401
Unimproved valuations											
UV Rural and Arrino Town	0.011500	184	199,554,000	2,294,871	0	0	2,294,871	2,294,871		0	2,294,871
UV Mining	0.060800	23	955,165	58,074	0	0	58,074	58,074	0		58,074
Sub-Totals		**414**	**202,795,571**	**2,672,769**	**0**	**0**	**2,672,769**	**2,666,481**	**0**	**0**	**2,666,481**
	Minimum										
Minimum Payment	**$**										
Gross rental valuations											
GRV Residential	500	22	17,597	11,000	0	0	11,000	11,000	0	0	11,000
GRV Mining	500	0	0	0	0	0	0	0	0	0	0
Unimproved valuations				0							
UV Rural and Arrino Town	500	24	499,050	12,000	0	0	12,000	12,000	0	0	12,000
UV Mining	500	16	61,779	8,000	0	0	8,000	8,000	0	0	8,000
Sub-Totals		**62**	**578,426**	**31,000**	**0**	**0**	**31,000**	**31,000**	**0**	**0**	**31,000**
		476	**203,373,997**	**2,703,769**	**0**	**0**	**2,703,769**	**2,697,481**	**0**	**0**	**2,697,481**
Amount from General Rates							**2,703,769**				**2,697,481**
Ex-Gratia Rates	0.127549	3	76,675	9,780			9,780				8,449
Total Rates							**2,713,549**				**2,705,930**

SHIRE OF THREE SPRINGS

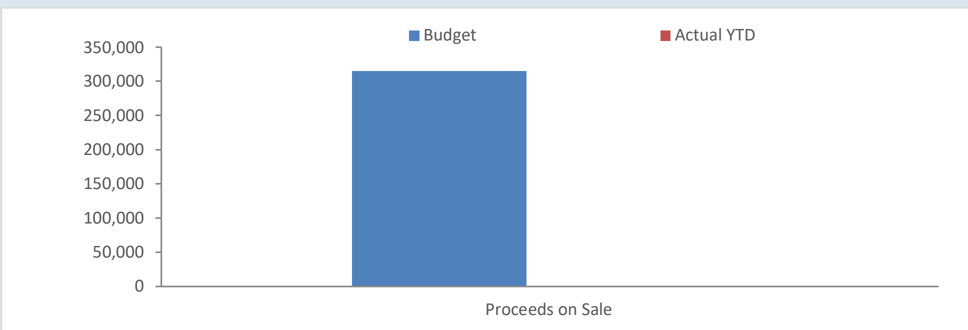
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2023

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget Net Book Value	Amended Budget Proceeds	Amended Budget Profit	Amended Budget (Loss)	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)
		$	$	$	$	$	$	$	$
	Building - Specialised								
	Land - Freehold land								
			0						
	Plant and Equipment								
P5017	2013 Toyota Landcruiser Fire Unit (Arrino Bfb) Ts 5017	75,000	75,000	0	0				
PM001B	2019 Toyota Kluger Gxl Auto	17,767	40,000	22,233	0	0	0	0	0
PEH001	Caterpillar 120M Motor Grader (P500606)	145,064	80,000	0	(65,064)	0	0	0	0
P5012	Multi Tyred Roller	42,000	20,000	0	(22,000)	0	0	0	0
P1245A	Hydraulic Slasher To Suit Skidsteer	0	5,000	5,000	0	0	0	0	0
P1421	Skid Mounted Retraspray 500Lt Sprayer With Boom & Spot Gun	0	3,000	3,000	0	0	0	0	0
PM003A	2020 Mitsubishi Triton Gls Prem 2.4L Dual Cab Ute	28,386	40,000	11,614	0	0	0	0	0
PM004	Ford Px Mk11 Single Cab Xl Ute (Crew Commute)	13,013	12,000	0	(1,013)	0	0	0	0
PM002A	Ford Ranger 2019.75My Pu Wildtrack (001Ts) Dceo	25,000	40,000	15,000	0	0	0	0	0
		346,230	**315,000**	**56,847**	**(88,077)**	**0**	**0**	**0**	**0**

KEY INFORMATION



Proceeds on Sale		
Budget	**YTD Actual**	**%**
$315,000	**$0**	**0%**

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2023

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

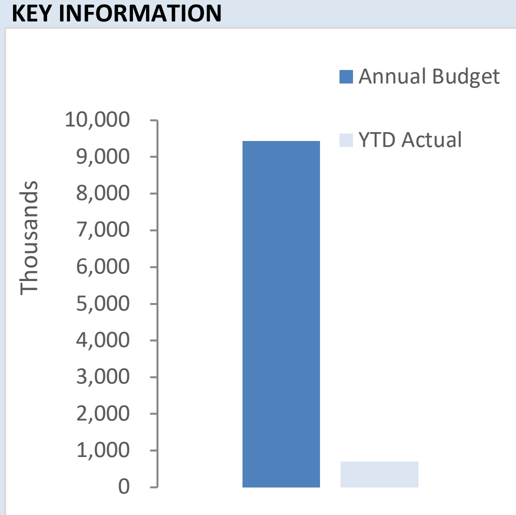
Capital Acquisitions	Adopted Annual Budget	Amended YTD Budget	Amended Annual Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$	$
Land and Buildings	4,460,213	504,486	4,460,213	**385,250**	(119,236)
Plant and Equipment	1,992,931	137,000	1,992,931	**131,211**	(5,790)
Infrastructure Assets - Roads	2,428,660	173,499	2,428,660	**186,253**	12,754
Infrastructure Assets - Parks and Ovals	553,799	0	553,799	**183**	183
Capital Expenditure Totals	9,435,603	814,985	9,435,603	**702,897**	(112,088)

Capital acquisitions funded by:					
	$	$	$	$	$
Capital Grants and Contributions	5,163,833	482,744	5,163,833	**507,043**	24,299
Borrowings	600,000	0	600,000	**0**	0
Other (Disposals & C/Fwd)	315,000	0	315,000	**0**	0
Council contribution - Cash Backed Reserves					
Various Reserves	120,000	0	120,000	**0**	0
Council contribution - operations	**3,236,770**	**332,241**	**3,236,770**	**195,853**	(136,388)
Capital Funding Total	**9,435,603**	**814,985**	**9,435,603**	**702,897**	**(112,088)**

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
	$9.44 M	**$.7 M**	**7%**

Capital Grant	Annual Budget	YTD Actual	% Received
	$5.16 M	**$.51 M**	**10%**

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total
Level of Completion Indicators

- 0%
- 20%
- 40%
- 60%
- 80%
- 100%
- Over 100%

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

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD		Variance (Under)/Over
				$	$	$	$		$
Buildings									
Governance									
Council Chambers - Building (Capital)	4040110	510	BC4001	(30,000)	(30,000)	0	0		0
Total - Governance				**(30,000)**	**(30,000)**	**0**	**0**	**0**	**0**
Health									
Medical Centre - Thomas Street - Building (Capital)	4070710	510	BC1584	(10,000)	(10,000)	0	0		0
Total - Health				**(10,000)**	**(10,000)**	**0**	**0**	**0**	**0**
Housing									
Staff House - (Lot 74) 5 Gooch St - Building (Capital)	4090110	510	BC9002	(20,000)	(20,000)	0	0		0
Staff House - (Lot 35) 47 Williamson St - Building (Capital)	4090110	510	BC9009	(30,730)	(30,730)	0	(3,100)		3,100
Staff House - (Lot 157) 65 Carter St - Building (Capital)	4090110	510	BC9011	(30,000)	(30,000)	(6,000)	0		(6,000)
Staff Unit 1 - 66A Williamson St - Building (Capital)	4090110	510	BC9015	(5,000)	(5,000)	0	0		0
Staff Unit 2 - 66B Williamson St - Building (Capital)	4090110	510	BC9016	(5,000)	(5,000)	0	0		0
New staff housing	4090110	510	BC9017	(500,000)	(500,000)	0	0		0
Staff House - (Lot 173) 50 Carter St - Building (Capital)	4090110	510	BC9079	(8,000)	(8,000)	0	0		0
Non-Staff House - (Lot 214) 21 Franklin St - Building (Capital)	4090210	510	BC9003	(15,744)	(15,744)	0	0		0
Non-staff House - (Lot 60) 5 Glyde St (LGCHP) - JV - Building (Capital)	4090210	510	BC9055	(18,000)	(18,000)	0	0		0
Non-Staff House - (Lot 222) 46 Carter St - Building (Capital)	4090210	510	BC9058	(27,000)	(27,000)	0	0		0
Kadathinni Unit 1 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90491	(5,000)	(5,000)	0	0		0
Kadathinni Unit 6 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90496	(2,500)	(2,500)	0	0		0
Total - Housing				**(666,974)**	**(666,974)**	**(6,000)**	**(3,100)**	**0**	**(2,900)**
Recreation And Culture									
Swimming Pool - Mayrhofer Street - Building (Capital)	4110210	510	BC1104	(15,000)	(15,000)	(5,000)	0		5,000
Swimming Pool Solar panels	4110210	510	BC1104B	(40,000)	(40,000)	0	0		0
Community Hall - Carter Street - Building Renovations (Capital)	4110310	510	BC1101	(730,239)	(730,239)	(486,820)	(377,903)		(108,917)
Community Hall - Carter Street - Emergency Evac Cntre (Capital)	4110310	510	BC1101A	(250,000)	(250,000)	0	0		0
Squash Courts/Gymnasium - Slaughter Street - Building (Capital)	4110310	510	BC1105	(16,000)	(16,000)	0	0		0
Sporting Club - Slaughter Street - Building (Capital)	4110310	510	BC1106	(30,000)	(30,000)	0	0		0
Total - Recreation And Culture				**(1,081,239)**	**(1,081,239)**	**(491,820)**	**(377,903)**	**0**	**(103,917)**
Economic Services									
Duffy's Store Redevelopment Intial Planning Costs	4130810	510	BC1021	(20,000)	(20,000)	(6,666)	(4,248)		(2,419)
Westrail Building - Railway Road - Building (Capital)	4130810	510	BC013	(19,500)	(19,500)	0	0		0
Duffy Store Redevelopment Capex	4130810	510	BC1021A	(2,600,000)	(2,600,000)	0	0		0
Total - Economic Services				**(2,639,500)**	**(2,639,500)**	**(6,666)**	**(4,248)**	**0**	**(2,419)**
Admin Office - 132 Railway Rd - Building (Capital)	4140210	510	**BC4002**	(32,500)	(32,500)	0	0		0
Total - Other Property & Services				**(32,500)**	**(32,500)**	**0**	**0**	**0**	**0**
Total - Buildings				**(4,460,213)**	**(4,460,213)**	**(504,486)**	**(385,250)**	**0**	**(109,236)**
Plant & Equipment									
Other Law, Order & Public Safety									
CCTV equipment	4050330	530	PE0501	(15,000)	(15,000)	0	0		0

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total

Level of Completion Indicators

- 0%
- 20%
- 40%
- 60%
- 80%
- 100%
- Over 100%

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

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD		Variance (Under)/Over
				$	$	$	$		$
TS125 New Doctor's Vehicle	4050530	530	PA003	(63,000)	(63,000)	0	0		0
Total - Other Law, Order & Public Safety				**(78,000)**	**(78,000)**	**0**	**0**	**0**	**0**
TS5017 New Fire Unit (Arrino BFB)	4050530	530	PA5017	(614,300)	(614,300)	0	0		0
Total - Health				**(614,300)**	**(614,300)**	**0**	**0**	**0**	**0**
Recreation & Culture									
Communication Equipment, Water Tank, Digital Information sign & Generatc	4110230	530	PE1106	(250,000)	(250,000)	0	0		0
Wide format scanner A0 - Funded by Technology and Digital Inclusion - Libra	4110230	530	PE1107	(5,500)	(5,500)	0	0		0
Gym Equipment	4110330	530	PE1103	(15,000)	(15,000)	0	0		0
Total - Recreation & Culture				**(270,500)**	**(270,500)**	**0**	**0**	**0**	**0**
Transport									
Hydraulic slasher to suit Skidsteer	4120330	530	PA1245	(10,000)	(10,000)	0	0		0
Unlicensed New Skid/Tractor mounted Spray Unit	4120330	530	PA1421	(15,000)	(15,000)	0	0		0
TS5001 New MWS Vehicle	4120330	530	PA5001	(52,000)	(52,000)	(52,000)	(45,672)		(6,328)
TS5006 New Grader	4120330	530	PA5006	(480,000)	(480,000)	0	0		0
TS5012 New Mulitpac Roller	4120330	530	PA5012	(225,000)	(225,000)	0	0		0
TS5021 New Outside Crew Commute Vehicle	4120330	530	PA5021	(35,000)	(35,000)	0	0		0
Total - Transport				**(817,000)**	**(817,000)**	**(52,000)**	**(45,672)**	**0**	**(6,328)**
Economic Services									
Silo Projection Project	4130230	530	PE1104	(41,131)	(41,131)	0	0		0
Total - Economic Services				**(41,131)**	**(41,131)**	**0**	**0**	**0**	**0**
Other Property & Services									
Admin - Server	4140230	530	PE1401	(50,000)	(50,000)	(40,000)	(39,838)		(162)
Admin - Phone System	4140230	530	PE1402	(15,000)	(15,000)	0	0		0
001TS New DCEO Vehicle	4140230	530	PA002	(62,000)	(62,000)	0	0		0
New Risk Co-ordinator Officer Vehicle	4140230	530	PA004	(45,000)	(45,000)	(45,000)	(45,701)		(701)
Total - Other Property & Services				**(172,000)**	**(172,000)**	**(85,000)**	**(85,538)**	**0**	**(863)**
Total - Plant & Equipment				**(1,992,931)**	**(1,992,931)**	**(137,000)**	**(131,211)**	**0**	**(7,191)**
Furniture & Equipment									
Total - Furniture & Equipment				**0**	**0**	**0**	**0**	**0**	**0**
Infrastructure - Roads									
Transport									
Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)	4120140	540	RC000A	(40,000)	(40,000)	0	0		0
Franklin Street (Capital)	4120140	540	RC016	(63,278)	(63,278)	0	0		0
Railway Road (Capital)	4120140	540	RC022	(63,278)	(63,278)	0	0		0
Slaughter Street (Capital)	4120140	540	RC064	(63,278)	(63,278)	0	0		0
Simpson Road (Capital)	4120140	540	RC007	(133,358)	(133,358)	0	0		0
Tomkins Road (Capital)	4120140	540	RC093	(33,358)	(33,358)	0	0		0
Skipper Road (R2R)	4120146	540	R2R004	(166,791)	(166,791)	0	0		0
Second North Road (R2R)	4120146	540	R2R009	(23,548)	(23,548)	0	0		0
First North Road (R2R)	4120146	540	R2R010	(166,792)	(166,792)	0	0		0

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total
Level of Completion Indicators

0%
20%
40%
60%
80%
100%
Over 100%

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

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD		Variance (Under)/Over
				$	$	$	$		$
Hydraulic Road (R2R)	4120146	540	R2R028	(82,690)	(82,690)	(9,212)	(8,896)		(316)
Bunney Road (R2R)	4120146	540	R2R050	(180,000)	(180,000)	(143,997)	(143,091)		(906)
Strutton Road (R2R)	4120146	540	R2R095	(11,290)	(11,290)	(11,290)	(25,311)		14,021
2022-23 Dudawa Road Sealed - SLK 0-0.63 Rd reconstruction & road widenin	4120149	540	RRG002B	(300,000)	(300,000)	(9,000)	(8,954)		(46)
2023-24 Dudawa Road Sealed SLK 0.63-1.89 (RRG)	4120149	540	RRG002C	(600,999)	(600,999)	0	0		0
Arrino West Road Sealed (RRG)	4120149	540	RRG005	(500,000)	(500,000)	0	0		0
Total - Transport				**(2,428,660)**	**(2,428,660)**	**(173,499)**	**(186,253)**	**0**	**12,754**
Total - Infrastructure - Roads				**(2,428,660)**	**(2,428,660)**	**(173,499)**	**(186,253)**	**0**	**12,754**
Infrastructure - Parks & Ovals									
Cemetery Other Infrastructure (Capital)	4110370	570	OC002	(20,000)	(20,000)	0	0		0
Total - Community Amenities				**(20,000)**	**(20,000)**	**0**	**0**	**0**	**0**
Recreation And Culture									
Lovelock Soak Plumbings	4110370	570	PC006	(40,000)	(40,000)	0	(183)		183
Dominican Park	4110370	570	PC007	(4,000)	(4,000)	0	0		0
Jack Thorpe Gardens Capital Works	4110370	570	PC210	(4,000)	(4,000)	0	0		0
Netball Courts & Lighting Capital Works	4110370	570	PC1133	(250,000)	(250,000)	0	0		0
Swimming Pool Basins renewal	4110290	570	OC001	(156,695)	(156,695)	0	0		0
Playground Capital Works	4110290	570	PC1134	(79,104)	(79,104)	0	0		0
Total - Recreation And Culture				**(533,799)**	**(533,799)**	**0**	**(183)**	**0**	**183**
Total - Infrastructure - Parks & Ovals				**(553,799)**	**(553,799)**	**0**	**(183)**	**0**	**183**
Grand Total				**(9,435,603)**	**(9,435,603)**	**(814,985)**	**(702,897)**	**0**	**(103,489)**

LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

		New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
Particulars/Purpose	**01 Jul 2023**	**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	23,661	0	0	0	0	23,661	23,661	23,661	0	0	(178)	696	696
	23,661	0	0	0	0	23,661	23,661	23,661	0	0	(178)	696	696
Economic Services													
Loan 162 - Duffy Store Development	0	0	600,000	600,000	0	0	0	0	600,000	600,000	0	0	0
	0	0	600,000	600,000	0	0	0	0	600,000	600,000	0	0	0
Self supporting loans													
Recreation and Culture													
Loan 161 - Bowling Green Resurface	20,051	0	0	0	20,051	20,051	20,051	0	0	0	(82)	34	34
	20,051	0	0	0	20,051	20,051	20,051	0	0	0	(82)	34	34
Total	43,711	0	600,000	600,000	20,051	43,711	43,711	23,661	600,000	600,000	(261)	730	730
Current loan borrowings	43,711							23,661					
Non-current loan borrowings	0							0					
	43,711							23,661					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

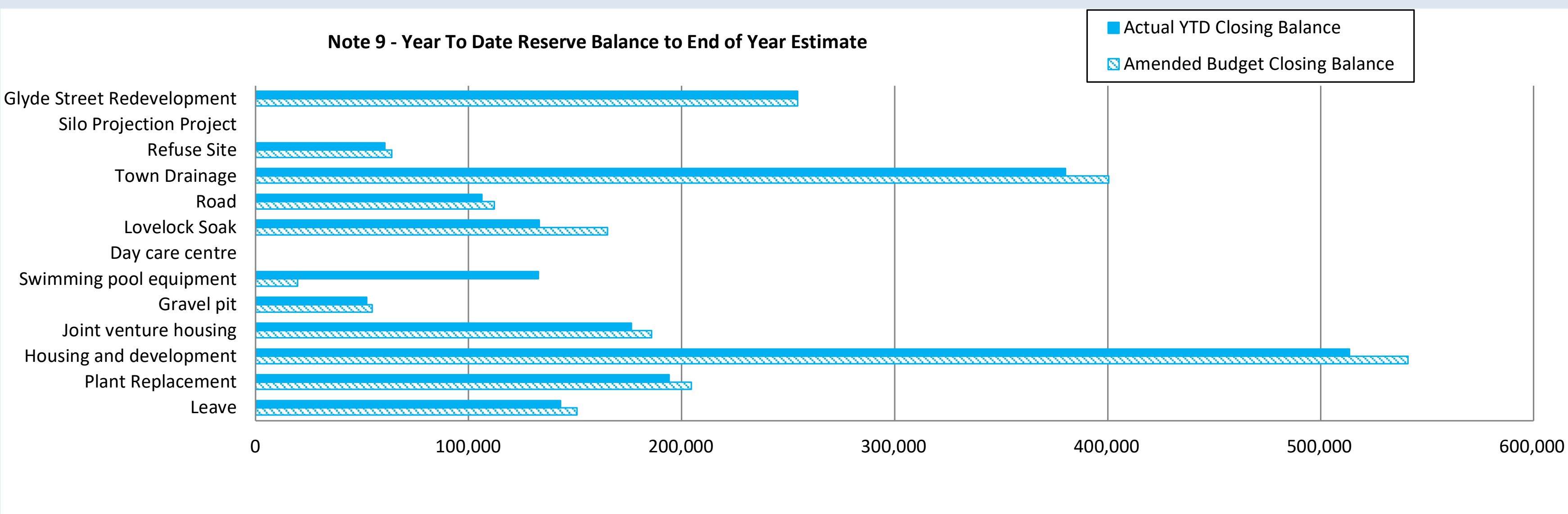
The Shire of Three Springs do not have any operating or finance leases to be reported.

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	143,307	7,645	0	0	0	0	0	150,952	143,307
Plant Replacement	194,229	10,361	0	0	0	0	0	204,590	194,229
Housing and development	513,546	27,396	0	0	0	0	0	540,942	513,546
Joint venture housing	176,532	9,417	0	0	0	0	0	185,949	176,532
Gravel pit	52,128	2,781	0	0	0	0	0	54,909	52,128
Swimming pool equipment	132,813	7,085	0	0	0	(120,000)	0	19,898	132,813
Day care centre	0	0	0	0	0	0	0	0	0
Lovelock Soak	133,188	7,105	0	25,000	0	0	0	165,293	133,188
Road	106,385	5,675	0	0	0	0	0	112,060	106,385
Town Drainage	380,217	20,283	0	0	0	0	0	400,500	380,217
Refuse Site	60,754	3,241	0	0	0	0	0	63,995	60,754
Silo Projection Project	0	0	0	0	0	0	0	0	0
Glyde Street Redevelopment	254,488	0	0	0	0	0	0	254,488	254,488
	2,147,587	**100,989**	**0**	**25,000**	**0**	**(120,000)**	**0**	**2,153,576**	**2,147,587**

KEY INFORMATION



OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2023	Liability Increase	Liability Reduction	Closing Balance 31 Oct 2023
		$	$	$	$
Other liabilities					
- Contract liabilities	12	15,788	31,277	(15,712)	31,354
- Capital grant/contribution liabilities	13	580,281	1,063,988	(527,707)	1,116,562
Total other liabilities		596,070	1,095,265	(543,419)	**1,147,915**
Less non-current unspent capital grants, contributions and reimbursements		(58,500)	0	0	**(58,500)**
Total current other liabilities		537,570	1,095,265	(543,419)	**1,089,415**
Provisions					
Annual leave		110,683	0	0	110,683
Annual leave oncosts		17,315	0	0	17,315
Long service leave		99,210	0	0	99,210
Long service leave oncosts		15,827	0	0	15,827
Total Provisions		243,036	0	0	**243,036**
Total Other Current Liabilities					**1,390,951**

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 BENEFIT PROVISIONS

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.

CAPITAL GRANT/CONTRIBUTION LIABILITIES

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 OCTOBER 2023

NOTE 12
GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Unspent Grant, Subsidies and Contributions Liability					Grants, Subsidies and Contributions Revenue			
Provider	**Liability 1 Jul 2023**	**Increase in Liability**	**Liability Reduction (As revenue)**	**Liability 31 Oct 2023**	**Current Liability 31 Oct 2023**	**Adopted Budget Revenue**	**Amended Annual Budget**	**Amended YTD Budget**	**YTD Actual Revenue**
	$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Grants and Subsidies									
General purpose funding									
Grants Commission - General (WALGGC)	0	0	0	0	0	304,294	304,294	76,073	10,264
Grants Commission - Roads (WALGGC)	0	0	0	0	0	132,480	132,480	33,120	7,215
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	11,689	18,777	(11,605)	18,861	18,861	38,287	38,287	9,571	11,605
Education and welfare									
Seniors Week Grant (Council on the Ageing)	0	0	0	0	0	1,000	1,000	333	0
Keep Australia Beautiful Grant	97	0	(97)	0	0	0	0	0	97
Recreation and culture									
Three Springs 360 & Silo Movie Night - Regional Event Scheme Tourism WA	0	3,500	(3,500)	0	0	5,000	5,000	5,000	3,500
NADC National Australia Day Grant	0	8,000	0	8,000	8,000	10,000	10,000	0	0
Volunteer Week Grant	3	0	(3)	0	0	1,000	1,000	332	3
Lotterywest Anzac Day Grant	0	0	0	0	0	25,000	25,000	0	0
Regional Arts WA Silo Light Show	0	0	0	0	0	30,000	30,000	0	0
Be Connected - Get online week Grant	0	1,000	(508)	492	492	1,000	1,000	0	508
Transport									0
Direct Grant (MRWA)	0	0	0	0	0	142,254	142,254	142,254	142,245
Street Lighting Subsidy (MRWA)	0	0	0	0	0	250	250	250	0
Economic services									
Dept of Veterans Affair - Saluting Their Service Grant	4,000	0	0	4,000	4,000	0	0	0	0
	15,788	**31,277**	**(15,712)**	**31,354**	**31,354**	**690,565**	**690,565**	**266,933**	**175,436**
Contributions									
Governance									
Miscellaneous contributions	0	0	0	0	0	0	0	0	14
Law, order, public safety									
Contribution of New BFB Vehicle	0	0	0	0	0	614,300	614,300	0	0
Health									
Medical Centre Contribution	0	0	0	0	0	61,773	61,773	61,773	61,773
Landcare Group - Transfer from Bonds	0	0	0	0	0	32,147	32,147	32,147	32,147
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	300	300	100	99
OTH CUL - Contributions & Donations - Other Culture	0	0	0	0	0	700	700	236	360
Other property and services									
Administration miscellaneous contributions	0	0	0	0	0	15,000	15,000	0	0
	0	**0**	**0**	**0**	**0**	**726,720**	**726,720**	**94,256**	**94,393**
TOTALS	**15,788**	**31,277**	**(15,712)**	**31,354**	**31,354**	**1,417,285**	**1,417,285**	**361,189**	**269,829**

NOTE 13
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Oct 2023	Current Liability 31 Oct 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	$	$	$	$	$	$	$	$	$
Capital Grants and Subsidies									
Recreation and culture									
LRCIP Community Hall - Carter Street - Building	379,130	0	(377,903)	1,227	1,227	724,909	724,909	362,454	377,903
DFES Cyclone Seroja Local Government Resilience Fund	0	500,000	0	500,000	500,000	500,000	500,000	0	0
LRCIP Netball Courts & Lighting Capital works	0	179,511	0	179,511	179,511	250,000	250,000	0	0
LRCIP Playground	0	0	0	0	0	79,104	79,104	0	0
Libraries WA - Technology and Digital Income	0	0	0	0	0	5,000	5,000	0	0
Transport									
RTR Grant - Second North Road	23,548	0	0	23,548	23,548	23,548	23,548	0	0
RTR Grant - First North Road	0	0	0	0	0	166,792	166,792	0	0
RTR Grant - Hydraulic Road	27,814	0	(8,896)	18,917	18,917	82,690	82,690	9,000	8,896
RTR Grant - Bunney Road	0	120,664	(120,664)	0	0	180,000	180,000	100,000	100,000
RTR Grant - Strutton Road	11,290	0	(11,290)	0	0	11,290	11,290	11,290	11,290
RRG Grant - Dudawa Road (3)	80,000	0	(8,954)	71,046	71,046	200,000	200,000	0	8,954
RRG Grant - Dudawa Road (4)	0	160,266	0	160,266	160,266	400,666	400,666	0	0
RRG Grant - Arrino West Road	0	0	0	0	0	350,000	350,000	0	0
LRCIP Phase 4 Part B Road Funding	0	103,546	0	103,546	103,546	189,834	189,834	0	0
Economic services									
Regional Arts WA Grant - Radio/Audio Promotion	0	0	0	0	0	0	0	0	0
Duffy Store Redevelopment Capex	0	0	0	0	0	2,000,000	2,000,000	0	0
	521,781	**1,063,988**	**(527,707)**	**1,058,062**	**1,058,062**	**5,163,833**	**5,163,833**	**482,744**	**507,043**
Capital 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	**580,281**	**1,063,988**	**(527,707)**	**1,116,562**	**1,116,562**	**5,163,833**	**5,163,833**	**482,744**	**507,043**

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 2023	Amount Received	Amount Paid	Closing Balance 31 Oct 2023
	$	$	$	$
Restricted Cash - Bonds and Deposits				
BCITF Levy	0.00	0.00	0.00	**0.00**
BSL Levy	0.00	0.00	0.00	**0.00**
Community Bus Bonds	300.00	600.00	(300.00)	**600.00**
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	30,146.71	0.00	(32,146.71)	**(2,000.00)**
Other Bonds	0.00	0.00	0.00	**0.00**
Police Licensing	10,957.10	75,365.30	(85,623.75)	**698.65**
Rehabilitation Bonds	0.00	0.00	0.00	**0.00**
Roadworks Bonds	0.00	0.00	0.00	**0.00**
Public Standpipe System Access Card	300.00	300.00	0.00	**600.00**
Housing Bonds	0.00	0.00	0.00	**0.00**
Councillor Nomination Fees	0.00	300.00	(300.00)	**0.00**
Transportable Buildings Bonds	0.00	0.00	0.00	**0.00**
Visitor Centre	0.00	2,333.30	(2,333.30)	**0.00**
Community GYM Bond	2,330.00	2,168.12	(930.00)	**3,568.12**
Treasury Unpaid Monies	353.97	0.00	0.00	**353.97**
Sub-Total	44,387.78	81,066.72	(121,633.76)	**3,820.74**
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	**0.00**
	44,387.78	**81,066.72**	**(121,633.76)**	**3,820.74**

KEY INFORMATION

NOTE 15
EXPLANATION OF SIGNIFICANT VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2023/24 year is $10,000 and 10%.

Reporting Program	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	$	%				
General Purpose Funding - Other	(69,268)	(56%)	▼	S	Permanent	The Shire received an advance on 2023/24 FAG income in 2022/2023. Grant funding to be received in 2023/24 less than budgeted. This will be addressed at the Budget Review
Expenditure from operating activities						
Governance	31,483	16%	▲	S	Timing	Various expenditure accounts considerably lower than budgeted including Training & Development, Travel & Accommodation, Legal fees, Donations to Community Groups, Audit and Consultancy Fees.
Law, Order and Public Safety	34,029	47%	▲	S	Timing	Depreciation has not been processed, pending finalisation of FY23 asset data.
Health	18,022	35%	▲	S	Timing	Depreciation has not been processed, pending finalisation of FY23 asset data.
Education and Welfare	17,518	50%	▲	S	Timing	Depreciation has not been processed, pending finalisation of FY22 asset data.
Community Amenities	49,816	34%	▲	S	Timing	Depreciation has not been processed, pending finalisation of FY23 asset data. Refuse Site, Cemetery Maintenance and Storm Water Maintenance works lower than budget. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.
Recreation and Culture	137,953	33%	▲	S	Timing	Approx $107k Depreciation has not been processed, pending finalisation of FY23 asset data.
Transport	609,429	68%	▲	S	Timing	Depreciation of ~ $526k has not been processed, pending finalisation of FY23 asset data. Road maintenance lower than YTD Budget. These variances are timing, as the costs are budgeted to be recovered evenly over 12 months.
			↑↑↑↑			
INVESTING ACTIVITIES						
Land and Buildings	119,236	24%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
FINANCING ACTIVITIES						

Attachment 10.6

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SHIRE OF THREE SPRINGS

Debtors Trial Balance

As at 31.10.2023

Debtor #	Name	Credit Limit	02.08.2023 GT 90 days	Age Of Oldest Invoice (90Days)	01.09.2023 GT 60 days	01.10.2023 GT 30 days	31.10.2023 Current	Total
W94			0.00	0	0.00	37.00	0.00	37.00
W60			42.88	91	0.00	0.00	0.00	42.88
F45			0.00	0	0.00	0.00	318.12	318.12
T74			0.00	0	0.00	43.82	0.00	43.82
I22			0.00	0	0.00	0.00	50.00	50.00
C102			0.00	0	0.00	0.00	2637.59	2637.59
M146			200.00	383	0.00	0.00	0.00	200.00
S115			0.00	0	0.00	0.00	0.00	-400.00
M148			0.00	0	0.00	0.00	928.92	928.92
M106			0.00	0	0.00	0.00	85.00	85.00
M113			0.00	0	0.00	0.00	530.00	530.00
N49			0.00	0	0.00	0.00	8800.00	8800.00
B109			90.20	320	0.00	0.00	0.00	90.20
F29			0.00	0	0.00	0.00	0.00	0.00
D76			1885.70	141	49.71	0.00	0.00	1935.41
S7			0.00	0	0.00	0.00	45300.20	45300.20
S28			0.00	0	0.00	0.00	170.00	170.00
O17			0.00	0	0.00	0.00	0.00	-480.00
T52			0.00	0	0.00	0.00	0.00	-485.23
B33			0.00	0	0.00	0.00	44.00	44.00
T8			0.00	0	0.00	0.00	300.00	300.00
C117			200.00	599	0.00	0.00	0.00	200.00
V11			0.00	0	0.00	0.00	200.00	200.00
W57			0.00	0	0.00	0.00	24.20	24.20
B101			0.00	0	0.00	0.00	0.00	-400.00
H48			400.00	281	0.00	0.00	0.00	400.00
	Totals --- Credit Balances:	-1765.23	2818.78		49.71	80.82	59388.03	60572.11

Attachment 10.6

SHIRE OF THREE SPRINGS

List of Account Due & Submitted to Council for the Month of October 2023

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		DRY KIRKNESS (AUDIT) PTY LTD		
11673	26/10/2023	Auditing Services		1,650.00
		Anwar Ahmed		
EFT19217	06/10/2023	COMMUNITY GYM FOB BOND REFUND - ANWAR AHMED		100.00
		BOC Gases		
EFT19218	06/10/2023	Monthly Account		31.00
		Bob Waddell & Associates Pty Ltd		
EFT19219	06/10/2023	Consultant Services		371.25
		Breeze Connect Pty Ltd		
EFT19220	06/10/2023	Monthly Account - Medical Centre		121.66
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT19221	06/10/2023	Consultant Services		701.25
		Veolia Environmental Services (Australia) Pty Ltd		
EFT19222	06/10/2023	Waste Management Services		4,466.79
		Winc Australia Pty Limited		
EFT19223	06/10/2023	Cleaning Supplies		332.41
		City of Lights		
EFT19224	06/10/2023	IT Services		132.00
		The Trustee For Danblue Family Trust T/a Commercial Hotel Three Springs		
EFT19225	06/10/2023	Strategic Briefing Catering Services		120.00
		Christopher Shaun Connaughton		
EFT19226	06/10/2023	REFUND OF COUNCILLOR NOMINATION FEE		100.00
		Anne Marie Connaughton		
EFT19227	06/10/2023	Silo Projection - Face Painting		150.00
		Dormakaba Australia		
EFT19228	06/10/2023	Medical Centre - Building Maintenance		343.26
		Nadine Eva		
EFT19229	06/10/2023	REFUND OF OCUNCILLOR NOMINATION FEE		100.00
		Julia Ennor		
EFT19230	06/10/2023	REFUND OF COUNCILLOR NOMINATION FEE		100.00
		3Springs Farm Innovation Network INC.		
EFT19231	06/10/2023	Community Small Grant - Comedy Workshop		2,750.00
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT19232	06/10/2023	Fuel		1,221.90
		Frank Gilmour Pest Control		
EFT19233	06/10/2023	Pest Control		3,261.00
		Geraldton Kennards Hire Pty Ltd		
EFT19234	06/10/2023	Silo Projection - Maintenance		144.00
		Western Australian Land Information Authority T/a Landregistryservicesaustralia		
EFT19235	06/10/2023	Valuation Services		43.50
		Shire of Perenjori		
EFT19236	06/10/2023	Training Fees		2,612.60
		Perfect Computer Solutions		
EFT19237	06/10/2023	IT Services		297.50
		John Phillips Consulting		
EFT19238	06/10/2023	Consultant Services		1,650.00

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Warwick Trant		
EFT19239	06/10/2023	Silo Porjection - Music Entertainment		420.00
		Three Springs Tourism Sub Committee		
EFT19240	06/10/2023	VISITOR CENTRE EFTPOS TAKINGS FOR 15/09/2023		970.80
		The Trustee For Lotsu Family Trust T/as Shire Of Three Springs Medical Centre		
EFT19241	06/10/2023	Pre-Employment Medical		300.00
		Urbis Pty Ltd		
EFT19242	06/10/2023	Plan - Scheme Amendments		3,190.28
		Van't Veer Services		
EFT19243	06/10/2023	Postal Services		4.80
		Ausrecord Pty Ltd		
EFT19244	19/10/2023	Records Management Supplies		350.90
		The Trustee For Burgess Rawson Wa Unit Trust T/as Burgess Rawson Pty Ltd		
EFT19245	19/10/2023	Railway Road - Water Usage		53.61
		Bunnings Group Limited		
EFT19246	19/10/2023	Depot Supplies		1,438.33
		Bob Waddell & Associates Pty Ltd		
EFT19247	19/10/2023	Consultant Services		247.50
		Bridgestone Service Centre Geraldton		
EFT19248	19/10/2023	Purchase of Tyres and Tubes Materials		1,628.00
		City Of Greater Geraldton		
EFT19249	19/10/2023	Building Certification Services		151.42
		Winc Australia Pty Limited		
EFT19250	19/10/2023	Depot Supplies		248.53
		Christopher Shaun Connaughton		
EFT19251	19/10/2023	Councillor Fees		2,377.50
		Government Of Western Australia - Central Regional TAFE		
EFT19252	19/10/2023	Training and Development		113.40
		Shire Of Chapman Valley		
EFT19253	19/10/2023	Town Planning Charges		1,881.00
		Coral Coast Homes And Construction		
EFT19254	19/10/2023	Community Hall Upgrade		158,107.40
		Dormakaba Australia		
EFT19255	19/10/2023	Shire Building Maintenance		392.35
		Nadine Eva		
EFT19256	19/10/2023	Councillor Fees		1,440.00
		Julia Ennor		
EFT19257	19/10/2023	Conucillor Fees		925.00
		Department of Fire and Emergency Services (DFES)		
EFT19258	19/10/2023	ESL Income Local Government		3,332.00
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT19259	19/10/2023	Fuel		22,822.80
		Robert James Heal		
EFT19260	19/10/2023	Councillor Fees		1,040.00
		Hersey's Safety Pty Ltd		
EFT19261	19/10/2023	Arrino West road Maintenance		5,127.10

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Market Creations Technology Pty Ltd T/as Integrated Ict		
EFT19262	19/10/2023	Printing and Stationery		264.00
		INFINITUM TECHNOLOGIES PTY LTD		
EFT19263	19/10/2023	IT Services		2,240.59
		John Hughes Fleet		
EFT19264	19/10/2023	Plant purchase		100,372.20
		Christine Lane		
EFT19265	19/10/2023	Councillor Fees		5,740.00
		Geraldton Totally Workwear		
EFT19266	19/10/2023	Staff Uniforms		360.04
		Jennifer Dorothy Mutter (Councillor)		
EFT19267	19/10/2023	Councillor Fees		1,125.00
		Zachary Thomas Kennedy Mills		
EFT19268	19/10/2023	Councillor Fees		925.00
		Officeworks		
EFT19269	19/10/2023	Get Online Week Event Materials		558.26
		Outpost Central Pty Ltd T/A Wildeye		
EFT19270	19/10/2023	Lovelock Soak Maintenance		514.25
		Perfect Computer Solutions		
EFT19271	19/10/2023	IT Services		212.50
		PJC Services & Co Pty Ltd		
EFT19272	19/10/2023	Plumbing Services		880.00
		Saltlake Media		
EFT19273	19/10/2023	Silo Projection - Photography and Videography		550.00
		Three Springs Primary School P & C Association		
EFT19274	19/10/2023	Three Springs 360 Event & Silo Movie Night Compensations		350.00
		Three Springs Netball Club		
EFT19275	19/10/2023	Three Springs 360 Event & Silo Movie Night Compensations		350.00
		Three Springs IGA		
EFT19276	19/10/2023	Month Account		1,136.07
		The Trustee For Lotsu Family Trust T/as Shire Of Three Springs Medical Centre		
EFT19277	19/10/2023	Pre-Employment Medical for Shire Staff Member		300.00
		Roger Charles Toy		
EFT19278	19/10/2023	Painting Services		3,100.00
		Westrac Pty Ltd		
EFT19279	19/10/2023	Plant Repairs and Servicing		4,762.15
		BAS Australian Taxation Office		
EFT19280	19/10/2023	BAS Remittance for September 2023		35,340.00
		Bridgestone Service Centre Geraldton		
EFT19281	26/10/2023	Tyres & Tubes Materials		806.00
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT19282	26/10/2023	Consultant Services		495.00
		Team Global Express Pty Ltd (TOLL)		
EFT19283	26/10/2023	Freight and Delivery		76.90
		Janaya Fitzsimons		
EFT19284	26/10/2023	COMMUNITY GYM FOB BOND - JANAYA FITZSIMONS		50.00
		Thomas Farr		
EFT19285	26/10/2023	COMMUNITY GYM FOB BOND - THOMAS FARR		50.00

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Geraldton Lock & Key Specialists		
EFT19286	26/10/2023	Gym Materials		744.00
		LGISWA T/AS LGIS Mutual Services		
EFT19287	26/10/2023	Insurance Services		134,756.89
		Shire of Mingenew		
EFT19288	26/10/2023	Quarterly Fee		139.03
		Tayla Mutter		
EFT19289	26/10/2023	COMMUNITY BUS HIRE BOND REFUND - TSFC - TAYLA MUTTER		300.00
		J M & S Enterprises Pty Ltd T/As RBC Rural		
EFT19290	26/10/2023	Printing and Stationery		525.80
		CleanPak Total Solutions		
EFT19291	26/10/2023	Silo Event - Portable Toilets		3,541.32
		Perfect Computer Solutions		
EFT19292	26/10/2023	Server Upgrade		43,777.00
		Alan Tai Plant		
EFT19293	26/10/2023	COMMUNITY GYM BOND REFUND - ALAN TAI PLANT		50.00
		Diane Rickard		
EFT19294	26/10/2023	Fuel Costs Reimbursement - Travel for Training Purposes		764.36
		Geraldton Ray White		
EFT19295	26/10/2023	Agency Fees		10,759.00
		Signs Plus		
EFT19296	26/10/2023	Printing and Stationery		65.00
		Urbis Pty Ltd		
EFT19297	26/10/2023	Scheme Amendments		1,528.32
		Westrac Pty Ltd		
EFT19298	26/10/2023	Plant Repairs and Servicing		1,734.96
		WA Contract Ranger Services Pty Ltd		
EFT19299	26/10/2023	Contract Ranger Services		1,463.00
		Zed Elect		
EFT19300	26/10/2023	Silo Event - Technician Services		632.50
		Department Of Transport - Daily Licensing		
DD15281.1	02/10/2023	POLICE LICENSING DIRECT DEBIT TAKINGS FOR 02/10/2023		187.40
		Exetel Pty Ltd		
DD15285.1	03/10/2023	Monthly Account		425.00
		Commonwealth Bank of Australia		
DD15285.2	03/10/2023	Monthly Credit Card Statement		761.32
		Department Of Transport - Daily Licensing		
DD15290.1	05/10/2023	POLICE LICENSING DIRECT DEBIT TAKINGS FOR 05/10/2023		217.40
		Synergy		
DD15291.1	04/10/2023	Monthly Account - Electricity		100.63
		Synergy		
DD15292.1	03/10/2023	Monthly Account - Electricity		2,332.33
		Synergy		
DD15292.2	04/10/2023	Monthly Account - Electricity		299.46
		ANZ Smart Choice Super		
DD15296.1	10/10/2023	Superannuation contributions		351.71
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD15296.2	10/10/2023	Superannuation contributions		6,556.84
		Australian Super		

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
DD15296.3	10/10/2023	**Australian Super** Superannuation contributions		798.26
DD15296.4	10/10/2023	**Telstra Super Pty Ltd** Superannuation contributions		56.16
DD15296.5	10/10/2023	**The Trustee For Australian Retirement Trust** Superannuation contributions		176.51
DD15296.6	10/10/2023	**Amp Limited** Superannuation contributions		81.39
DD15296.7	10/10/2023	**The Trustee For Local Government Super T/as Active Super** Superannuation contributions		55.64
DD15296.8	10/10/2023	**Hesta** Superannuation contributions		16.77
DD15300.1	06/10/2023	**Department Of Transport - Daily Licensing** POLICE LICENSING DIECT DEBIT PAYMENTS FOR 06/10/2023		1,068.75
DD15301.1	09/10/2023	**Department Of Transport - Daily Licensing** POLICE LICENSING DIECT DEBIT PAYMENTS FOR 09/10/2023		2,131.90
DD15307.1	12/10/2023	**Department Of Transport - Daily Licensing** POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 12/10/2023		2,241.10
DD15325.1	19/10/2023	**Department Of Transport - Daily Licensing** POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 19/10/2023		1,382.85
DD15326.1	23/10/2023	**Department Of Transport - Daily Licensing** POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 20/10/2023		7,122.70
DD15327.1	16/10/2023	**Telstra** Monthly Account - Communication Expenses		302.64
DD15328.1	20/10/2023	**Telstra** Monthly Account - Communication Expenses		598.88
DD15329.1	18/10/2023	**Synergy** Monthly Account - Electricity		7,080.15
DD15330.1	09/10/2023	**Telstra** Monthly Account - Communication Expenses		1,184.33
DD15334.1	24/10/2023	**ANZ Smart Choice Super** Superannuation contributions		351.71
DD15334.2	24/10/2023	**The Trustee For Aware Super T/a Aware Super Pty Ltd** Payroll deductions		6,430.99
DD15334.3	24/10/2023	**Australian Super** Superannuation contributions		798.26
DD15334.4	24/10/2023	**The Trustee For Australian Retirement Trust** Superannuation contributions		304.88
DD15334.5	24/10/2023	**Amp Limited** Superannuation contributions		123.52
DD15334.6	24/10/2023	**The Trustee For Local Government Super T/as Active Super** Superannuation contributions		45.14
DD15334.7	24/10/2023	**Hesta** Superannuation contributions		28.54
DD15337.1	24/10/2023	**Department Of Transport - Daily Licensing** POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 19/10/2023		1,934.90
		Telstra		

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Telstra		
DD15338.1	24/10/2023	Monthly Account - Communication Expenses		228.94
		Water Corporation		
DD15343.1	26/10/2023	Monthly Account - Water		2,436.77
		Water Corporation		
DD15344.1	27/10/2023	Monthly Account - Water		1,304.70
		Water Corporation		
DD15344.2	11/10/2023	Monthly Account - Water		156.58
		Department Of Transport - Daily Licensing		
DD15347.1	27/10/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 25/10/2023		1,109.85
		Department Of Transport - Daily Licensing		
DD15347.2	30/10/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 26/10/2023		272.55
		Department Of Transport - Daily Licensing		
DD15348.1	26/10/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 24/10/2023		463.70
		Commonwealth Bank of Australia		
DD15353.1	31/10/2023	Monthly Credit Card Statement		1,384.15
		Water Corporation		
DD15354.1	27/10/2023	Monthly Account - Water		187.39
		Water Corporation		
DD15355.1	10/10/2023	Monthly Account - Water		83.14
		Water Corporation		
DD15355.2	31/10/2023	Monthly Account - Water		6,513.73

REPORT TOTALS

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	**18,133.10**
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	**630,258.44**
TOTAL		**648,391.54**

Attachment 10.6

Printed on : 01.11.23 at 14:08 SHIRE OF THREE SPRINGS

Debtors Trial Balance
As at 31.10.2023

Debtor #	Name	Credit Limit	02.08.2023 GT 90 days	Age Of Oldest Invoice (90Days)	01.09.2023 GT 60 days	01.10.2023 GT 30 days	31.10.2023 Current	Total
W94			0.00	0	0.00	37.00	0.00	37.00
W60			42.88	91	0.00	0.00	0.00	42.88
F45			0.00	0	0.00	0.00	318.12	318.12
T74			0.00	0	0.00	43.82	0.00	43.82
I22			0.00	0	0.00	0.00	50.00	50.00
C102			0.00	0	0.00	0.00	2637.59	2637.59
M146			200.00	383	0.00	0.00	0.00	200.00
S115			0.00	0	0.00	0.00	0.00	-400.00
M148			0.00	0	0.00	0.00	928.92	928.92
M106			0.00	0	0.00	0.00	85.00	85.00
M113			0.00	0	0.00	0.00	530.00	530.00
N49			0.00	0	0.00	0.00	8800.00	8800.00
B109			90.20	320	0.00	0.00	0.00	90.20
F29			0.00	0	0.00	0.00	0.00	0.00
D76			1885.70	141	49.71	0.00	0.00	1935.41
S7			0.00	0	0.00	0.00	45300.20	45300.20
S28			0.00	0	0.00	0.00	170.00	170.00
O17			0.00	0	0.00	0.00	0.00	-480.00
T52			0.00	0	0.00	0.00	0.00	-485.23
B33			0.00	0	0.00	0.00	44.00	44.00
T8			0.00	0	0.00	0.00	300.00	300.00
C117			200.00	599	0.00	0.00	0.00	200.00
V11			0.00	0	0.00	0.00	200.00	200.00
W57			0.00	0	0.00	0.00	24.20	24.20
B101			0.00	0	0.00	0.00	0.00	-400.00
H48			400.00	281	0.00	0.00	0.00	400.00
	Totals --- Credit Balances:	-1765.23	2818.78		49.71	80.82	59388.03	60572.11