



# ATTACHMENT BOOK

ORDINARY COUNCIL MEETING  
TO BE HELD ON  
WEDNESDAY  
25 OCTOBER 2023



WILDFLOWER COUNTRY

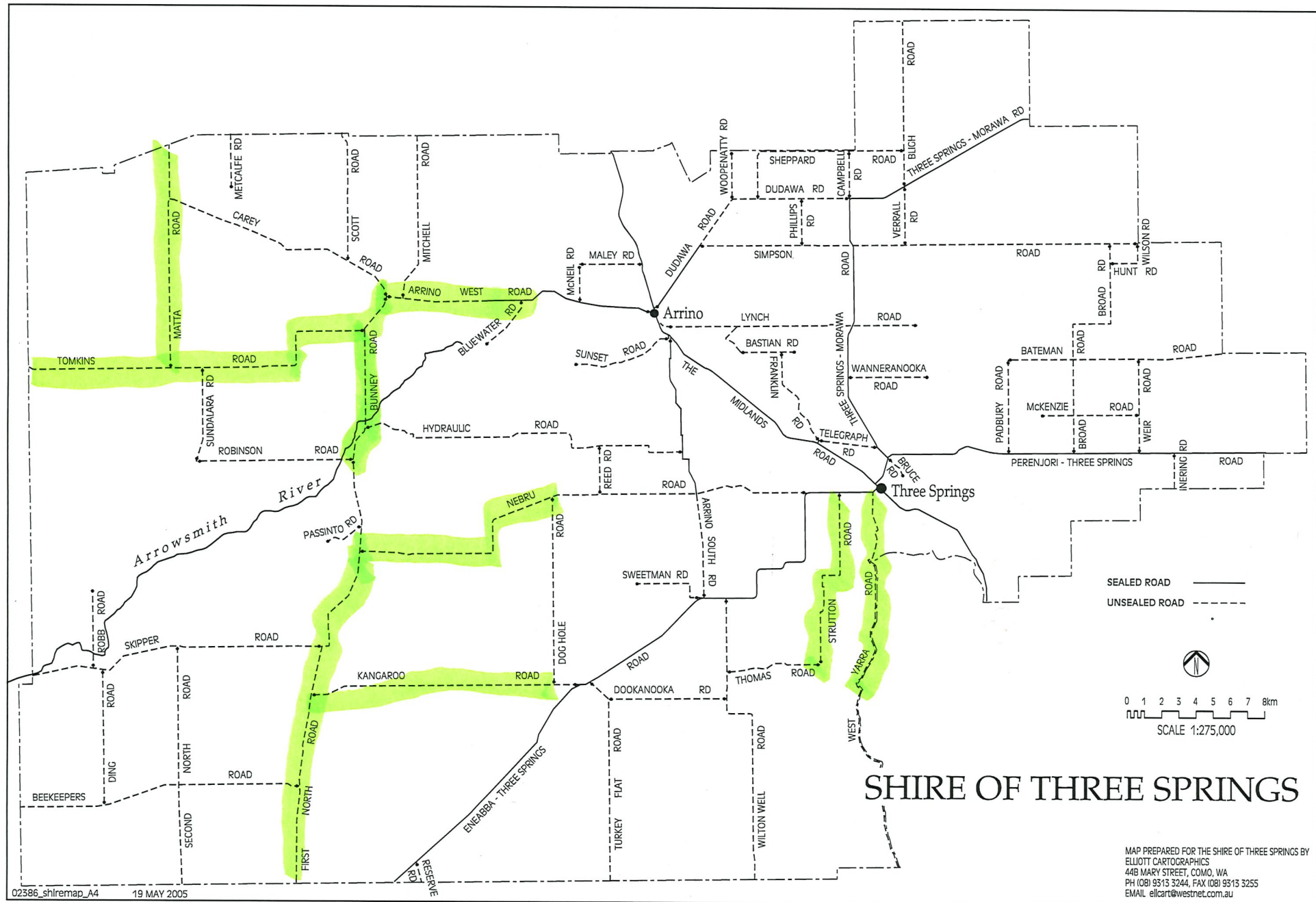


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ORDINARY COUNCIL MEETING  
25 OCTOBER 2023**

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**WILDFLOWER COUNTRY**





Date 20/07/2023

File Ref: ADM0164

Our Ref:

Your Ref:

Mr Chris Meneghello  
Program Manager  
Western Power  
GPO Box L92  
Perth WA 6842

Dear Chris,

**Re: Proof Of Demand And Support For Dark Sky And Wildlife Friendlier Led Streetlight Luminaire**

The Shire of Three Springs supports the development of a dark sky and wildlife friendlier LED streetlight luminaire to be accessible as an option for WA power corporations and local governments to install where appropriate.

We acknowledge that we will be given the opportunity to provide feedback on the final luminaire product design(s), specifications and costs, which will ensure compatibility with existing fittings, infrastructure, and tariffs and adherence to Australian Standards. Any variance will be clearly communicated.

The Shire of Three Springs provides in-principal support subject to the final cost and tariffs.

Yours sincerely,

Keith Woodward  
**Chief Executive Officer**





## Marine Turtles Western Australia

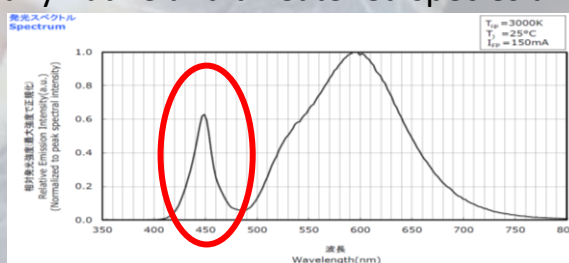
North West Shelf Flatback Turtle  
Conservation Program

# Seeking Formal Support of Local Governments

**For the development of a dark sky and wildlife friendlier LED streetlight luminaire for Local Governments to be able to choose as an installation option from Western Australian power companies where appropriate.**

### Background:

- Western Power is responsible for the procurement and purchasing of streetlights for the State, including those for Horizon Power.
- In some Western Australian communities, Western Power and Horizon Power are installing 3000K or 4000K LED streetlights.
- These LED streetlights have environmental benefits, including a reduced carbon footprint from lower energy usage and lower maintenance needs.
- However, improvements can be made to the lighting design to reduce the impacts to the nighttime environment and wildlife. Below is the spectral power distribution curve on a current 3000K streetlight showing a blue light spike that is detrimental to many native and threatened species and the dark night sky.\*



- DBCA and Astrotourism WA will propose to Western Power that an additional dark sky and wildlife friendlier LED streetlight luminaire option be added to the existing catalogue for selection to install by Local Governments.

### Comments:

- Western Power has confirmed its provisional support for this initiative pending demonstrated and formal confirmation from a representative proportion of Western Australia's Local Governments.

\* Department of Climate Change, Energy, the Environment and Water, 2023, National Light Pollution Guidelines for Wildlife, Commonwealth of Australia, accessed 10 August 2023

(<https://www.dcceew.gov.au/sites/default/files/documents/national-light-pollution-guidelines-wildlife.pdf>)



## Marine Turtles Western Australia

North West Shelf Flatback Turtle  
Conservation Program

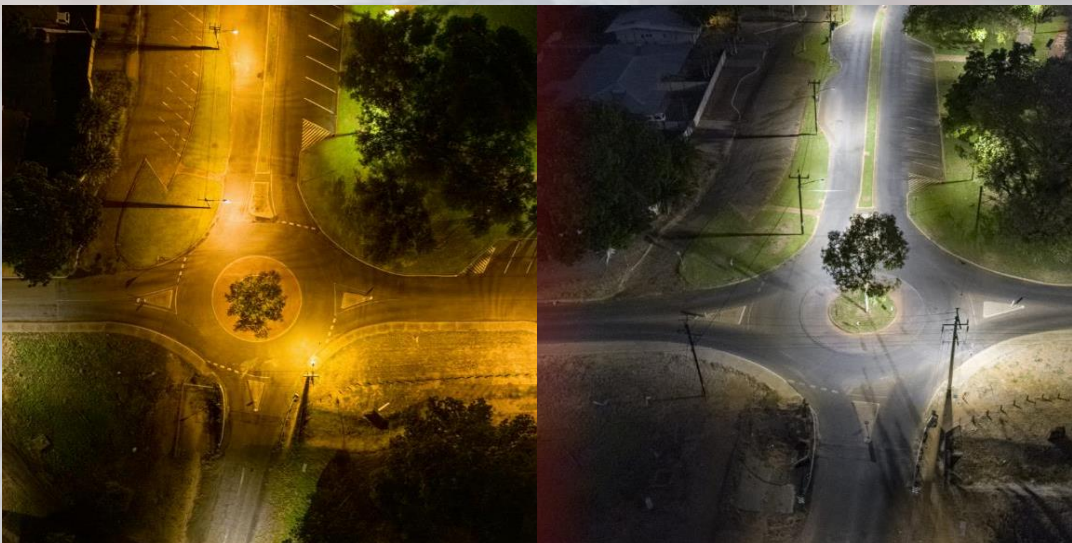
- Upon enough support being obtained, DBCA and Astrotourism WA will collaborate with Western Power to procure a qualified lighting designer to progress. Once developed, the final luminaire product design(s), specifications and costs will be shared with Local Governments who have registered their formal support for feedback prior to progressing any further with Western Power.

### Financial Implications:

Nil. DBCA has completed preliminary discussions with lighting designers and has identified that this initiative is feasible with negligible additional cost and tariffs. The cost of the design of a new dark sky and wildlife friendlier streetlight will be covered by DBCA.

### Request:

This initiative can be supported by providing a letter indicating confirmation your demand for such an LED streetlight luminaire for installation within your jurisdiction. A template letter of support is provided.



For further information:

Tristan Simpson, DBCA – [tristan.simpson@dbca.wa.gov.au](mailto:tristan.simpson@dbca.wa.gov.au) or (08) 9219 9754

Carol Redford, Astrotourism WA – [carol@astrotourismwa.com.au](mailto:carol@astrotourismwa.com.au) or 0427 554 035





**SHIRE OF THREE SPRINGS**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 30 September 2023**

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

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**SHIRE OF THREE SPRINGS**  
**MONTHLY FINANCIAL REPORT**

**FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

**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<br>/<br>Completed | Amended<br>Annual Budget | Amended<br>YTD Budget | YTD Actual | Variance<br>(Under)/Over |
|-------------------------------------------------------------------|-------------------------------|--------------------------|-----------------------|------------|--------------------------|
| <b>Significant Projects</b>                                       |                               |                          |                       |            |                          |
| 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)   | 32%                           | 730,239                  | 251,115               | 234,169    | 16,946                   |
| Community Hall - Carter Street - Emergency Evac Centre (Capital)  | 0%                            | 250,000                  | 0                     | 0          | 0                        |
| Communication Equipment, Water Tank, Digital Information sign & G | 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                   | 12,212                | 8,896      | 3,316                    |
| Bunney Road (R2R)                                                 | 79%                           | 180,000                  | 163,997               | 143,091    | 20,906                   |
| 2022-23 Dudawa Road Sealed - SLK 0-0.63 Rd reconstruction & road  | 0%                            | 300,000                  | 0                     | 0          | 0                        |
| 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                                            | 0%                            | 52,000                   | 0                     | 0          | 0                        |
| 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                        |
| <b>Grants, Subsidies and Contributions</b>                        |                               |                          |                       |            |                          |
| Grants, Subsidies and Contributions                               | 12%                           | 1,417,285                | 269,269               | 170,791    | (98,478)                 |
| Capital Grants, Subsidies and Contributions                       | 7%                            | 4,982,606                | 151,517               | 354,355    | 202,838                  |
|                                                                   | 8%                            | 6,399,891                | 420,786               | 525,147    | 104,361                  |
| Rates Levied                                                      | 100%                          | 2,713,549                | 2,712,217             | 2,705,930  | (6,287)                  |

% Compares current ytd actuals to annual budget

|                                    |      | Prior Year<br>30 September<br>2022 | Current Year<br>30 September<br>2023 |
|------------------------------------|------|------------------------------------|--------------------------------------|
| <b>Financial Position</b>          |      |                                    |                                      |
| Adjusted Net Current Assets        | 150% | \$ 3,597,703                       | \$ 5,393,334                         |
| Cash and Equivalent - Unrestricted | 129% | \$ 3,969,112                       | \$ 5,107,793                         |
| Cash and Equivalent - Restricted   | 120% | \$ 1,788,589                       | \$ 2,147,587                         |
| Receivables - Rates                | 280% | \$ 587,812                         | \$ 1,646,226                         |
| Receivables - Other                | 132% | \$ 62,090                          | \$ 82,127                            |
| Payables                           | 124% | \$ 75,636                          | \$ 94,012                            |

% 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

**SHIRE OF THREE SPRINGS**  
**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

**SUMMARY INFORMATION**

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 30 September 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**

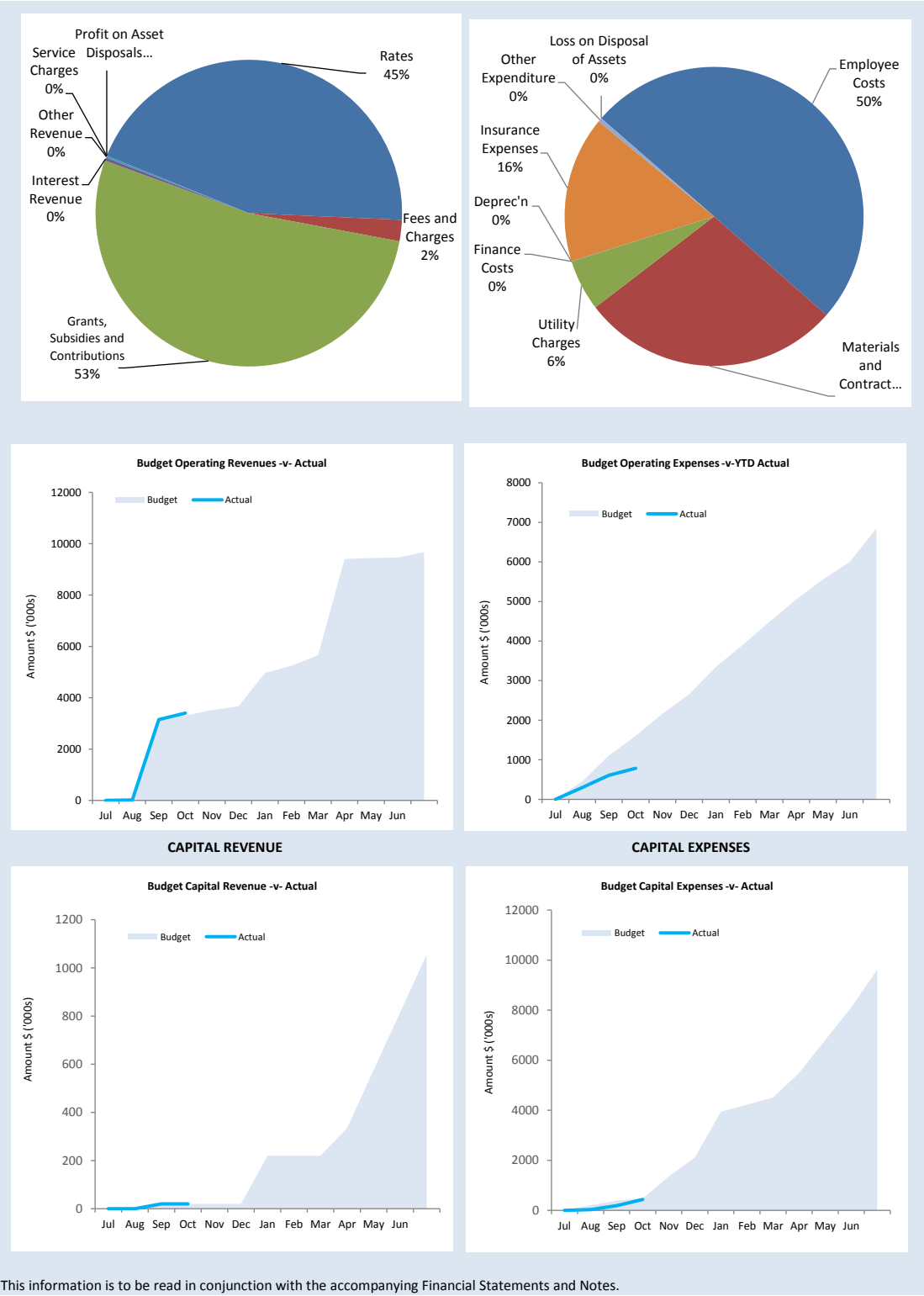
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, 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.



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 30 SEPTEMBER 2023

STATUTORY REPORTING PROGRAMS

|                                                                          | Note | Adopted<br>Annual<br>Budget | Amended<br>Annual<br>Budget<br>(d) | Amended YTD<br>Budget<br>(a) | YTD<br>Actual<br>(b) | Var. \$<br>(b)-(a) | Var. %<br>(b)-(a)/(a) | Var.<br>▲▼ | Significant<br>Var.<br>\$ |
|--------------------------------------------------------------------------|------|-----------------------------|------------------------------------|------------------------------|----------------------|--------------------|-----------------------|------------|---------------------------|
|                                                                          |      | \$                          | \$                                 | \$                           | \$                   | \$                 | %                     |            |                           |
| <b>OPERATING ACTIVITIES</b>                                              |      |                             |                                    |                              |                      |                    |                       |            |                           |
| <b>Revenue from operating activities</b>                                 |      |                             |                                    |                              |                      |                    |                       |            |                           |
| Governance                                                               |      | 1,880                       | 1,880                              | 151                          | 14                   | (137)              | (91%)                 | ▼          |                           |
| 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                            | 121,980                      | 43,493               | (78,487)           | (64%)                 | ▼          | \$                        |
| Law, Order and Public Safety                                             |      | 659,487                     | 659,487                            | 10,938                       | 8,019                | (2,919)            | (27%)                 | ▼          |                           |
| Health                                                                   |      | 101,778                     | 101,778                            | 9,929                        | 2,812                | (7,117)            | (72%)                 | ▼          |                           |
| Education and Welfare                                                    |      | 1,000                       | 1,000                              | 0                            | 0                    | 0                  |                       |            |                           |
| Housing                                                                  |      | 121,090                     | 121,090                            | 27,805                       | 24,717               | (3,088)            | (11%)                 | ▼          |                           |
| Community Amenities                                                      |      | 142,999                     | 142,999                            | 100,904                      | 97,526               | (3,378)            | (3%)                  | ▼          |                           |
| Recreation and Culture                                                   |      | 98,030                      | 98,030                             | 7,469                        | 6,449                | (1,020)            | (14%)                 | ▼          |                           |
| Transport                                                                |      | 177,118                     | 177,118                            | 146,251                      | 144,883              | (1,368)            | (1%)                  | ▼          |                           |
| Economic Services                                                        |      | 12,900                      | 12,900                             | 3,155                        | 4,781                | 1,626              | 52%                   | ▲          |                           |
| Other Property and Services                                              |      | 57,600                      | 57,600                             | 12,550                       | 6,689                | (5,861)            | (47%)                 | ▼          |                           |
|                                                                          |      | 4,689,927                   | 4,689,927                          | 3,153,349                    | 3,045,315            |                    |                       |            |                           |
| <b>Expenditure from operating activities</b>                             |      |                             |                                    |                              |                      |                    |                       |            |                           |
| Governance                                                               |      | (604,764)                   | (604,764)                          | (152,172)                    | (121,719)            | 30,453             | 20%                   | ▲          | \$                        |
| General Purpose Funding                                                  |      | (162,379)                   | (162,379)                          | (37,372)                     | (35,941)             | 1,431              | 4%                    | ▲          |                           |
| Law, Order and Public Safety                                             |      | (355,419)                   | (355,419)                          | (55,248)                     | (27,395)             | 27,853             | 50%                   | ▲          | \$                        |
| Health                                                                   |      | (315,223)                   | (315,223)                          | (38,549)                     | (20,184)             | 18,365             | 48%                   | ▲          | \$                        |
| Education and Welfare                                                    |      | (110,306)                   | (110,306)                          | (25,241)                     | (12,096)             | 13,145             | 52%                   | ▲          | \$                        |
| Housing                                                                  |      | (324,338)                   | (324,338)                          | (74,393)                     | (32,102)             | 42,291             | 57%                   | ▲          | \$                        |
| Community Amenities                                                      |      | (470,073)                   | (470,073)                          | (109,299)                    | (69,741)             | 39,558             | 36%                   | ▲          | \$                        |
| Recreation and Culture                                                   |      | (1,326,705)                 | (1,326,705)                        | (311,719)                    | (208,268)            | 103,451            | 33%                   | ▲          | \$                        |
| Transport                                                                |      | (2,740,755)                 | (2,740,755)                        | (659,811)                    | (197,962)            | 461,849            | 70%                   | ▲          | \$                        |
| Economic Services                                                        |      | (387,704)                   | (387,704)                          | (96,686)                     | (74,086)             | 22,600             | 23%                   | ▲          | \$                        |
| Other Property and Services                                              |      | (45,212)                    | (45,212)                           | (47,157)                     | 14,189               | 61,346             | 130%                  | ▲          | \$                        |
|                                                                          |      | (6,842,879)                 | (6,842,879)                        | (1,607,647)                  | (785,305)            |                    |                       |            |                           |
| <b>Non-cash amounts excluded from operating activities</b>               |      |                             |                                    |                              |                      |                    |                       |            |                           |
| Add back Depreciation                                                    |      | 2,472,691                   | 2,472,691                          | 611,763                      | 0                    | (611,763)          | (100%)                | ▼          | \$                        |
| Adjust (Profit)/Loss on Asset Disposal                                   | 7    | 31,230                      | 31,230                             | (9,306)                      | 0                    | 9,306              | (100%)                | ▲          |                           |
| Movement in Leave Reserve (Added Back)                                   |      | 7,645                       | 7,645                              | 0                            | 0                    | 0                  |                       |            |                           |
|                                                                          |      | 2,511,566                   | 2,511,566                          | 602,457                      | 0                    |                    |                       |            |                           |
| <b>Amount attributable to operating activities</b>                       |      | <b>358,614</b>              | <b>358,614</b>                     | <b>2,148,159</b>             | <b>2,260,010</b>     |                    |                       |            |                           |
| <b>INVESTING ACTIVITIES</b>                                              |      |                             |                                    |                              |                      |                    |                       |            |                           |
| <b>Inflows from investing activities</b>                                 |      |                             |                                    |                              |                      |                    |                       |            |                           |
| Capital Grants, Subsidies and Contributions                              | 13   | 4,982,606                   | 4,982,606                          | 151,517                      | 354,355              | 202,838            | 134%                  | ▲          | \$                        |
| 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%                    |            |                           |
|                                                                          |      | 5,317,656                   | 5,317,656                          | 171,568                      | 374,406              |                    |                       |            |                           |
| <b>Outflows from investing activities</b>                                |      |                             |                                    |                              |                      |                    |                       |            |                           |
| Land Held for Resale                                                     | 8    | 0                           | 0                                  | 0                            | 0                    | 0                  |                       |            |                           |
| Land and Buildings                                                       | 8    | (4,460,213)                 | (4,460,213)                        | (271,115)                    | (238,416)            | 32,699             | 12%                   | ▲          | \$                        |
| Plant and Equipment                                                      | 8    | (1,992,931)                 | (1,992,931)                        | 0                            | 0                    | 0                  |                       |            |                           |
| Furniture and Equipment                                                  | 8    | 0                           | 0                                  | 0                            | 0                    | 0                  |                       |            |                           |
| Infrastructure Assets - Roads                                            | 8    | (2,428,660)                 | (2,428,660)                        | (187,499)                    | (177,299)            | 10,200             | 5%                    | ▲          |                           |
| 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                            | 0                    | 0                  |                       |            |                           |
| 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)                        | (458,614)                    | (415,715)            |                    |                       |            |                           |
| <b>Amount attributable to investing activities</b>                       |      | <b>(4,117,946)</b>          | <b>(4,117,946)</b>                 | <b>(287,046)</b>             | <b>(41,309)</b>      |                    |                       |            |                           |
| <b>FINANCING ACTIVITIES</b>                                              |      |                             |                                    |                              |                      |                    |                       |            |                           |
| <b>Inflows from financing activities</b>                                 |      |                             |                                    |                              |                      |                    |                       |            |                           |
| 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                    |                    |                       |            |                           |
| <b>Outflows from financing activities</b>                                |      |                             |                                    |                              |                      |                    |                       |            |                           |
| 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)             |                    |                       |            |                           |
| <b>Amount attributable to financing activities</b>                       |      | <b>536,724</b>              | <b>536,724</b>                     | <b>(20,050)</b>              | <b>(20,051)</b>      |                    |                       |            |                           |
| <b>MOVEMENT IN SURPLUS OR DEFICIT</b>                                    |      |                             |                                    |                              |                      |                    |                       |            |                           |
| <b>Surplus or deficit at the start of the financial year</b>             | 1    | 3,222,608                   | 3,194,684                          | 3,194,684                    | 3,194,684            | 0                  | 0%                    |            |                           |
| Amount attributable to operating activities                              |      | 358,614                     | 358,614                            | 2,148,159                    | 2,260,010            |                    |                       |            |                           |
| Amount attributable to investing activities                              |      | (4,117,946)                 | (4,117,946)                        | (287,046)                    | (41,309)             |                    |                       |            |                           |
| Amount attributable to financing activities                              |      | 536,724                     | 536,724                            | (20,050)                     | (20,051)             |                    |                       |            |                           |
| <b>Surplus or deficit at the end of the financial year</b>               | 1    | <b>(0)</b>                  | <b>(27,924)</b>                    | <b>5,035,747</b>             | <b>5,393,334</b>     |                    |                       |            |                           |

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.



## SHIRE OF THREE SPRINGS

### KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 SEPTEMBER 2023

## 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 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 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 30 SEPTEMBER 2023

BY NATURE

|                                                                                  | Note | Adopted<br>Annual<br>Budget | Amended<br>Annual<br>Budget | Amended YTD<br>Budget<br>(a) | YTD<br>Actual<br>(b) | Var. \$<br>(b)-(a) | Var. %<br>(b)-(a)/(a) | Var.<br>▲▼ | Significant<br>Var.<br>\$ |
|----------------------------------------------------------------------------------|------|-----------------------------|-----------------------------|------------------------------|----------------------|--------------------|-----------------------|------------|---------------------------|
|                                                                                  |      | \$                          | \$                          | \$                           | \$                   | \$                 | %                     |            |                           |
| <b>OPERATING ACTIVITIES</b>                                                      |      |                             |                             |                              |                      |                    |                       |            |                           |
| <b>Revenue from operating activities</b>                                         |      |                             |                             |                              |                      |                    |                       |            |                           |
| 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                   | 269,269                      | 170,791              | (98,478)           | (37%)                 | ▼          | \$                        |
| Fees and Charges                                                                 |      | 279,278                     | 279,278                     | 136,459                      | 136,121              | (338)              | (0%)                  | ▼          |                           |
| Service Charges                                                                  |      | 0                           | 0                           | 0                            | 0                    | 0                  |                       |            |                           |
| Interest Revenue                                                                 |      | 155,598                     | 155,598                     | 10,248                       | 19,942               | 9,694              | 95%                   | ▲          |                           |
| Other Revenue                                                                    |      | 67,370                      | 67,370                      | 15,850                       | 12,531               | (3,319)            | (21%)                 | ▼          |                           |
| Profit on Disposal of Assets                                                     | 7    | 56,847                      | 56,847                      | 9,306                        | 0                    | (9,306)            | (100%)                | ▼          |                           |
|                                                                                  |      | 4,689,927                   | 4,689,927                   | 3,153,349                    | 3,045,315            |                    |                       |            |                           |
| <b>Expenditure from operating activities</b>                                     |      |                             |                             |                              |                      |                    |                       |            |                           |
| Employee Costs                                                                   |      | (1,944,717)                 | (1,944,717)                 | (481,782)                    | (393,437)            | 88,345             | 18%                   | ▲          | \$                        |
| Materials and Contracts                                                          |      | (1,774,621)                 | (1,774,621)                 | (306,102)                    | (221,173)            | 84,929             | 28%                   | ▲          | \$                        |
| Utility Charges                                                                  |      | (276,253)                   | (276,253)                   | (58,605)                     | (43,363)             | 15,242             | 26%                   | ▲          | \$                        |
| Depreciation                                                                     |      | (2,472,691)                 | (2,472,691)                 | (611,763)                    | 0                    | 611,763            | 100%                  | ▲          | \$                        |
| Finance Costs                                                                    |      | (730)                       | (730)                       | 0                            | 261                  | 261                |                       | ▲          |                           |
| Insurance Expenses                                                               |      | (182,070)                   | (182,070)                   | (133,505)                    | (124,247)            | 9,258              | 7%                    | ▲          |                           |
| Other Expenditure                                                                |      | (103,720)                   | (103,720)                   | (15,890)                     | (3,346)              | 12,544             | 79%                   | ▲          | \$                        |
| Loss on Disposal of Assets                                                       | 7    | (88,077)                    | (88,077)                    | 0                            | 0                    | 0                  |                       |            |                           |
|                                                                                  |      | (6,842,879)                 | (6,842,879)                 | (1,607,647)                  | (785,305)            |                    |                       |            |                           |
| <b>Operating activities excluded from budget</b>                                 |      |                             |                             |                              |                      |                    |                       |            |                           |
| Add back Depreciation                                                            |      | 2,472,691                   | 2,472,691                   | 611,763                      | 0                    | (611,763)          | (100%)                | ▼          | \$                        |
| Adjust (Profit)/Loss on Asset Disposal                                           | 7    | 31,230                      | 31,230                      | (9,306)                      | 0                    | 9,306              | (100%)                | ▲          |                           |
| 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                   | 602,457                      | 0                    |                    |                       |            |                           |
| <b>Amount attributable to operating activities</b>                               |      | <b>358,614</b>              | <b>358,614</b>              | <b>2,148,159</b>             | <b>2,260,010</b>     |                    |                       |            |                           |
| <b>INVESTING ACTIVITIES</b>                                                      |      |                             |                             |                              |                      |                    |                       |            |                           |
| <b>Inflows from investing activities</b>                                         |      |                             |                             |                              |                      |                    |                       |            |                           |
| Capital Grants, Subsidies and Contributions                                      | 13   | 4,982,606                   | 4,982,606                   | 151,517                      | 354,355              | 202,838            | 134%                  | ▲          | \$                        |
| 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%                    |            |                           |
|                                                                                  |      | 5,317,656                   | 5,317,656                   | 171,568                      | 374,406              |                    |                       |            |                           |
| <b>Outflows from investing activities</b>                                        |      |                             |                             |                              |                      |                    |                       |            |                           |
| Land Held for Resale                                                             | 8    | 0                           | 0                           | 0                            | 0                    | 0                  |                       |            |                           |
| Land and Buildings                                                               | 8    | (4,460,213)                 | (4,460,213)                 | (271,115)                    | (238,416)            | 32,699             | 12%                   | ▲          | \$                        |
| Plant and Equipment                                                              | 8    | (1,992,931)                 | (1,992,931)                 | 0                            | 0                    | 0                  |                       |            |                           |
| Furniture and Equipment                                                          | 8    | 0                           | 0                           | 0                            | 0                    | 0                  |                       |            |                           |
| Infrastructure Assets - Roads                                                    | 8    | (2,428,660)                 | (2,428,660)                 | (187,499)                    | (177,299)            | 10,200             | 5%                    | ▲          |                           |
| 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                            | 0                    | 0                  |                       |            |                           |
| 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)                 | (458,614)                    | (415,715)            |                    |                       |            |                           |
| <b>Amount attributable to investing activities</b>                               |      | <b>(4,117,946)</b>          | <b>(4,117,946)</b>          | <b>(287,046)</b>             | <b>(41,309)</b>      |                    |                       |            |                           |
| <b>FINANCING ACTIVITIES</b>                                                      |      |                             |                             |                              |                      |                    |                       |            |                           |
| <b>Inflows from financing activities</b>                                         |      |                             |                             |                              |                      |                    |                       |            |                           |
| 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                    |                    |                       |            |                           |
| <b>Outflows from financing activities</b>                                        |      |                             |                             |                              |                      |                    |                       |            |                           |
| 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)             |                    |                       |            |                           |
| <b>Amount attributable to financing activities</b>                               |      | <b>536,724</b>              | <b>536,724</b>              | <b>(20,050)</b>              | <b>(20,051)</b>      |                    |                       |            |                           |
| <b>MOVEMENT IN SURPLUS OR DEFICIT</b>                                            |      |                             |                             |                              |                      |                    |                       |            |                           |
| <b>Surplus or deficit at the start of the financial year</b>                     | 1    | 3,222,608                   | 3,194,684                   | 3,194,684                    | 3,194,684            | 0                  | 0%                    |            |                           |
| Amount attributable to operating activities                                      |      | 358,614                     | 358,614                     | 2,148,159                    | 2,260,010            |                    |                       |            |                           |
| Amount attributable to investing activities                                      |      | (4,117,946)                 | (4,117,946)                 | (287,046)                    | (41,309)             |                    |                       |            |                           |
| Amount attributable to financing activities                                      |      | 536,724                     | 536,724                     | (20,050)                     | (20,051)             |                    |                       |            |                           |
| <b>Surplus or deficit at the end of the financial year</b>                       | 1    | <b>(0)</b>                  | <b>(27,924)</b>             | <b>5,035,747</b>             | <b>5,393,334</b>     |                    |                       |            |                           |

▲ ▼ 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 30 SEPTEMBER 2023**

|                                      | 30 June 2023      | 30 September 2023 |
|--------------------------------------|-------------------|-------------------|
|                                      | \$                | \$                |
| <b>CURRENT ASSETS</b>                |                   |                   |
| Cash and cash equivalents            | 6,166,192         | 7,257,907         |
| Trade and other receivables          | 113,478           | 1,728,353         |
| Other financial assets               | 20,051            | 0                 |
| Inventories                          | 2,444             | 12,990            |
| Contract assets                      | 20,664            | 0                 |
| Other assets                         | 2,597             | 0                 |
| <b>TOTAL CURRENT ASSETS</b>          | <b>6,325,426</b>  | <b>8,999,251</b>  |
| <b>NON-CURRENT ASSETS</b>            |                   |                   |
| Trade and other receivables          | 30,422            | 30,422            |
| Other financial assets               | 81,490            | 81,490            |
| Property, plant and equipment        | 17,830,911        | 18,069,327        |
| Infrastructure                       | 34,903,545        | 35,080,844        |
| <b>TOTAL NON-CURRENT ASSETS</b>      | <b>52,846,368</b> | <b>53,262,083</b> |
| <b>TOTAL ASSETS</b>                  | <b>59,171,794</b> | <b>62,261,334</b> |
| <b>CURRENT LIABILITIES</b>           |                   |                   |
| Trade and other payables             | 325,806           | 129,150           |
| Other liabilities                    | 537,570           | 1,229,451         |
| Borrowings                           | 43,711            | 23,661            |
| Employee related provisions          | 243,036           | 243,036           |
| <b>TOTAL CURRENT LIABILITIES</b>     | <b>1,150,122</b>  | <b>1,625,297</b>  |
| <b>NON-CURRENT LIABILITIES</b>       |                   |                   |
| Other liabilities                    | 58,500            | 58,500            |
| Employee related provisions          | 40,628            | 40,628            |
| <b>TOTAL NON-CURRENT LIABILITIES</b> | <b>99,128</b>     | <b>99,128</b>     |
| <b>TOTAL LIABILITIES</b>             | <b>1,249,250</b>  | <b>1,724,425</b>  |
| <b>NET ASSETS</b>                    | <b>57,922,544</b> | <b>60,536,909</b> |
| <b>EQUITY</b>                        |                   |                   |
| Retained surplus                     | 31,184,177        | 33,798,542        |
| Reserve accounts                     | 2,147,587         | 2,147,587         |
| Revaluation surplus                  | 24,590,780        | 24,590,780        |
| <b>TOTAL EQUITY</b>                  | <b>57,922,544</b> | <b>60,536,909</b> |

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

## ADJUSTED NET CURRENT ASSETS

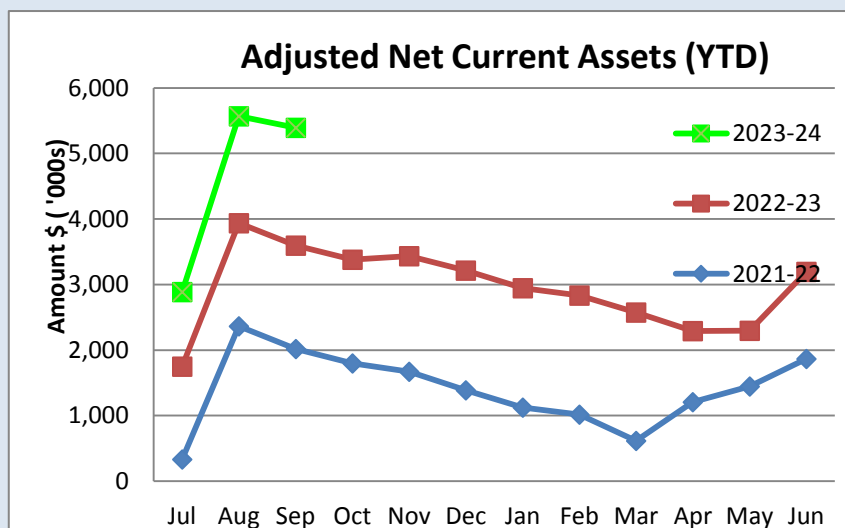
| Adjusted Net Current Assets                                         | Note | Last Years<br>Closing<br>30/06/2023 | This Time Last<br>Year<br>30/09/2022 | Year to Date<br>Actual<br>30/09/2023 |
|---------------------------------------------------------------------|------|-------------------------------------|--------------------------------------|--------------------------------------|
|                                                                     |      | \$                                  | \$                                   | \$                                   |
| <b>Current Assets</b>                                               |      |                                     |                                      |                                      |
| Cash Unrestricted                                                   | 2    | 4,005,352                           | 3,969,112                            | 5,107,793                            |
| Cash Restricted - Reserves                                          | 2    | 2,147,587                           | 1,788,589                            | 2,147,587                            |
| Cash Restricted - Bonds & Deposits                                  | 2    | 13,253                              | 2,936                                | 2,527                                |
| Receivables - Rates                                                 | 3    | 50,412                              | 587,812                              | 1,646,226                            |
| Receivables - Other                                                 | 3    | 63,066                              | 62,090                               | 82,127                               |
| Other Assets Other Than Inventories                                 | 4    | 43,312                              | 20,017                               | 0                                    |
| Inventories                                                         | 4    | 2,444                               | (10,805)                             | 12,990                               |
|                                                                     |      | 6,325,426                           | 6,419,750                            | 8,999,251                            |
| <b>Less: Current Liabilities</b>                                    |      |                                     |                                      |                                      |
| Payables                                                            | 5    | (281,418)                           | (75,636)                             | (94,012)                             |
| Contract Liabilities                                                | 11   | (537,570)                           | (814,520)                            | (1,229,451)                          |
| Bonds & Deposits                                                    | 14   | (44,388)                            | (66,490)                             | (35,138)                             |
| Loan and Lease Liability                                            | 9    | (43,711)                            | (42,778)                             | (23,661)                             |
| Provisions                                                          | 11   | (243,036)                           | (194,819)                            | (243,036)                            |
|                                                                     |      | (1,150,122)                         | (1,194,243)                          | (1,625,297)                          |
| Less: Cash Reserves                                                 | 10   | (2,147,587)                         | (1,788,589)                          | (2,147,587)                          |
| Add Back: Component of Leave Liability not<br>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                                    |
| <b>Net Current Funding Position</b>                                 |      | <b>3,194,684</b>                    | <b>3,597,703</b>                     | <b>5,393,334</b>                     |

## 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)****\$5.39 M****Last Year YTD****Surplus(Deficit)****\$3.6 M**

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

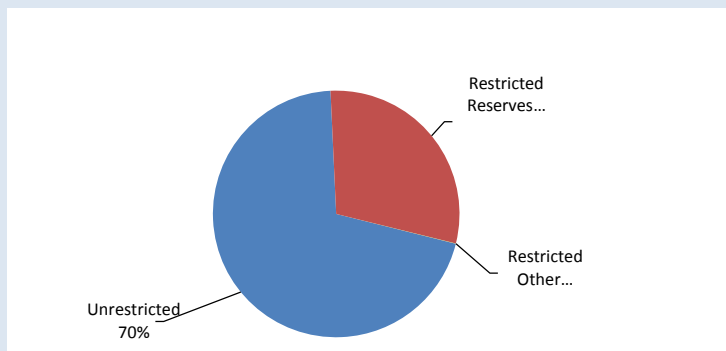
|                                           | Unrestricted     | Restricted<br>Reserves | Restricted<br>Muni | Total<br>Amount  | Institution  | Interest<br>Rate | Maturity<br>Date |
|-------------------------------------------|------------------|------------------------|--------------------|------------------|--------------|------------------|------------------|
|                                           | \$               | \$                     | \$                 | \$               |              |                  |                  |
| <b>Cash on Hand</b>                       |                  |                        |                    |                  |              |                  |                  |
| 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          |
| <b>At Call Deposits</b>                   |                  |                        |                    |                  |              |                  |                  |
| Municipal Bank Account - CBA              | 620,988          |                        |                    | 620,988          | CBA          | 0.10%            | Ongoing          |
| Police Licensing Account - CBA            |                  |                        | 2,527              | 2,527            | CBA          | Variable         | Ongoing          |
| <b>Term Deposits</b>                      |                  |                        |                    |                  |              |                  |                  |
| Business Maximiser Account - CBA          | 4,486,479        |                        |                    | 4,486,479        | CBA          | 0.10%            | Ongoing          |
| Cash Deposit Account CDA Investment - CBA |                  | 2,147,587              |                    | 2,147,587        | CBA          | 5.32%            | 30/06/2024       |
| <b>Investments</b>                        |                  |                        |                    |                  |              |                  |                  |
| <b>Total</b>                              | <b>5,107,793</b> | <b>2,147,587</b>       | <b>2,527</b>       | <b>7,257,907</b> |              |                  |                  |

## 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    |
|-----------------|-----------------|
| <b>\$7.26 M</b> | <b>\$2.15 M</b> |

# SHIRE OF THREE SPRINGS

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 SEPTEMBER 2023

## OPERATING ACTIVITIES

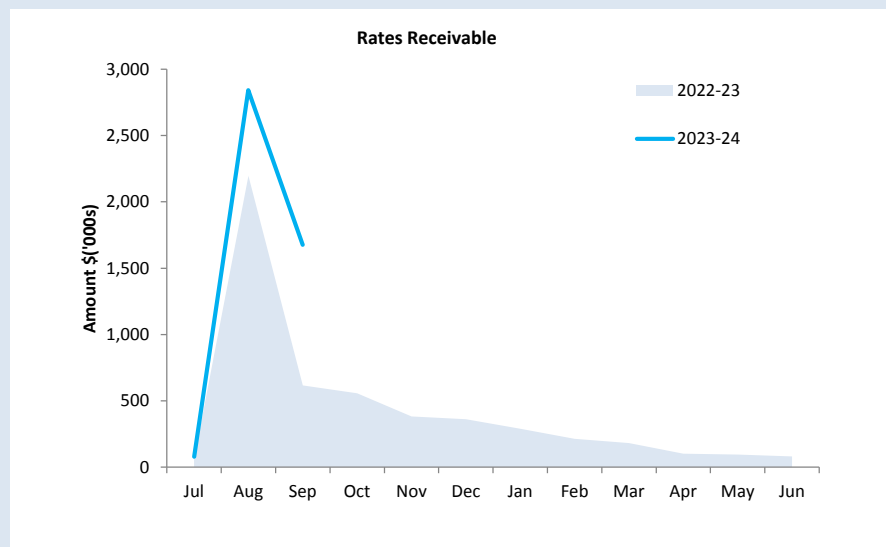
### NOTE 3

### RECEIVABLES

| Receivables - Rates & Rubbish  | 30 June 2023  | 30 Sep 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)   | (1,198,800)      |
| Equals Current Outstanding     | 80,834        | 1,676,648        |
| <b>Net Rates Collectable</b>   | <b>80,834</b> | <b>1,676,648</b> |
| % Collected                    | 96.73%        | 41.69%           |

#### 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.

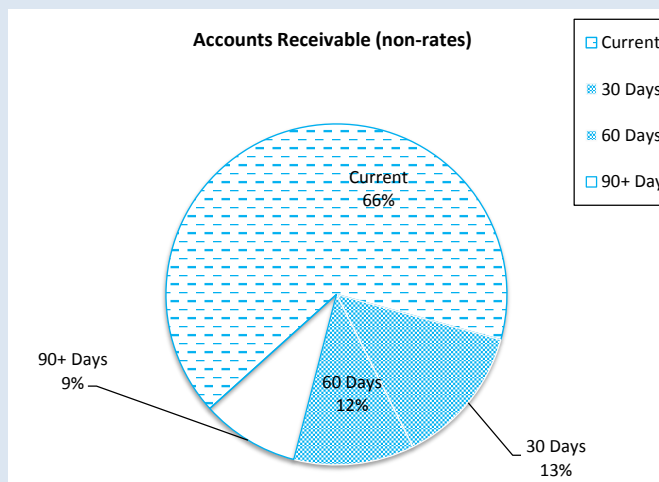


| Collected  | Rates Due          |
|------------|--------------------|
| <b>42%</b> | <b>\$1,676,648</b> |

| Receivables - General                              | Current | 30 Days | 60 Days | 90+ Days | Total         |
|----------------------------------------------------|---------|---------|---------|----------|---------------|
|                                                    | \$      | \$      | \$      | \$       | \$            |
| Receivables - General                              | 9,420   | 1,902   | 1,631   | 1,329    | 14,282        |
| Percentage                                         | 66%     | 13%     | 11%     | 9%       |               |
| <b>Balance per Trial Balance</b>                   |         |         |         |          |               |
| Sundry Debtors                                     |         |         |         |          | 14,282        |
| Receivables - Other                                |         |         |         |          | 67,845        |
| <b>Total Receivables General Outstanding</b>       |         |         |         |          | <b>82,127</b> |
| 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.



|                     |
|---------------------|
| <b>Debtors Due</b>  |
| <b>\$82,127</b>     |
| <b>Over 30 Days</b> |
| <b>34%</b>          |
| <b>Over 90 Days</b> |
| <b>9%</b>           |



|                                                            | Opening<br>Balance<br>1 Jul 2023 | Asset<br>Increase | Asset<br>Reduction | Closing<br>Balance<br>30 Sep 2023 |
|------------------------------------------------------------|----------------------------------|-------------------|--------------------|-----------------------------------|
| <b>Other Current Assets</b>                                | <b>\$</b>                        | <b>\$</b>         | <b>\$</b>          | <b>\$</b>                         |
| <b>Other Financial Assets at Amortised Cost</b>            |                                  |                   |                    |                                   |
| Financial assets at amortised cost - self supporting loans | 20,051                           | 0                 | (20,051)           | 0                                 |
| <b>Inventory</b>                                           |                                  |                   |                    |                                   |
| Fuel, Visitor and Rec Centres stock on hand                | 2,444                            | 10,546            | 0                  | 12,990                            |
| <b>Total Other Current assets</b>                          |                                  |                   |                    | <b>12,990</b>                     |
| <b>Amounts shown above include GST (where applicable)</b>  |                                  |                   |                    |                                   |

#### 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.

| Payables - General                                 | Current | 30 Days | 60 Days | 90+ Days | Total         |
|----------------------------------------------------|---------|---------|---------|----------|---------------|
|                                                    | \$      | \$      | \$      | \$       | \$            |
| Payables (Sundry Creditors) - General              | 0       | 0       | 0       | 0        | 0             |
| Percentage                                         | 0%      | 0%      | 0%      | 0%       |               |
| <b>Balance per Trial Balance</b>                   |         |         |         |          |               |
| Sundry creditors - General                         |         |         |         |          | 971           |
| Other creditors                                    |         |         |         |          | 29,919        |
| Accruals/Income in Advance                         |         |         |         |          | 3,639         |
| ATO liabilities                                    |         |         |         |          | 59,482        |
| <b>Total Payables General Outstanding</b>          |         |         |         |          | <b>94,012</b> |
| Amounts shown above include GST (where applicable) |         |         |         |          |               |

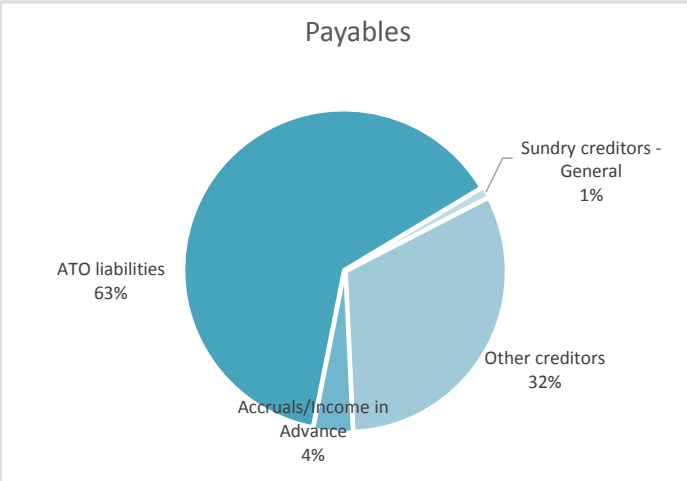
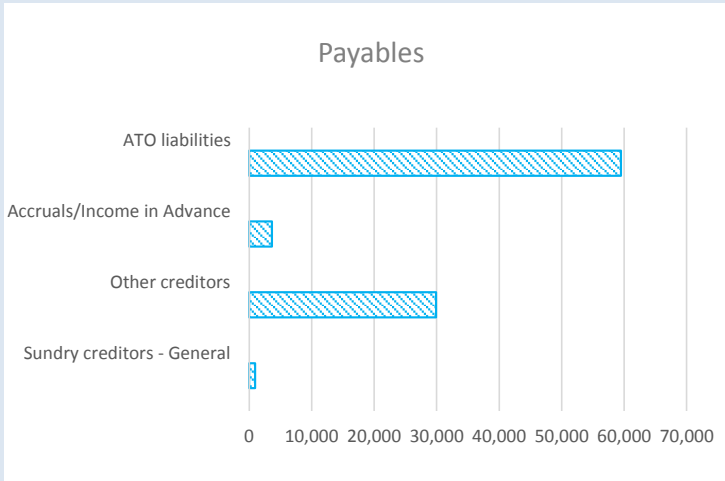
KEY INFORMATION

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  
\$94,012

Over 30 Days  
0%

Over 90 Days  
0%



## SHIRE OF THREE SPRINGS

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 SEPTEMBER 2023

## 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    |
|                                  | \$       |                      |                    | \$               | \$           | \$        | \$               | \$               | \$            | \$         | \$               |
| <b>General Rate</b>              |          |                      |                    |                  |              |           |                  |                  |               |            |                  |
| <b>Gross rental valuations</b>   |          |                      |                    |                  |              |           |                  |                  |               |            |                  |
| 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           |
| <b>Unimproved valuations</b>     |          |                      |                    |                  |              |           |                  |                  |               |            |                  |
| 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           |
| <b>Sub-Totals</b>                |          | <b>414</b>           | <b>202,795,571</b> | <b>2,672,769</b> | <b>0</b>     | <b>0</b>  | <b>2,672,769</b> | <b>2,666,481</b> | <b>0</b>      | <b>0</b>   | <b>2,666,481</b> |
| <b>Minimum Payment</b>           |          |                      |                    |                  |              |           |                  |                  |               |            |                  |
|                                  | \$       |                      |                    |                  |              |           |                  |                  |               |            |                  |
| <b>Gross rental valuations</b>   |          |                      |                    |                  |              |           |                  |                  |               |            |                  |
| 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                |
| <b>Unimproved valuations</b>     |          |                      |                    |                  |              |           |                  |                  |               |            |                  |
|                                  |          |                      |                    | 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            |
| <b>Sub-Totals</b>                |          | <b>62</b>            | <b>578,426</b>     | <b>31,000</b>    | <b>0</b>     | <b>0</b>  | <b>31,000</b>    | <b>31,000</b>    | <b>0</b>      | <b>0</b>   | <b>31,000</b>    |
|                                  |          | <b>476</b>           | <b>203,373,997</b> | <b>2,703,769</b> | <b>0</b>     | <b>0</b>  | <b>2,703,769</b> | <b>2,697,481</b> | <b>0</b>      | <b>0</b>   | <b>2,697,481</b> |
| <b>Amount from General Rates</b> |          |                      |                    |                  |              |           |                  |                  |               |            |                  |
| Ex-Gratia Rates                  | 0.127549 | 3                    | 76,675             | 9,780            |              |           | 9,780            |                  |               |            | 8,449            |
| <b>Total Rates</b>               |          |                      |                    |                  |              |           | <b>2,713,549</b> |                  |               |            | <b>2,705,930</b> |

## SHIRE OF THREE SPRINGS

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 SEPTEMBER 2023

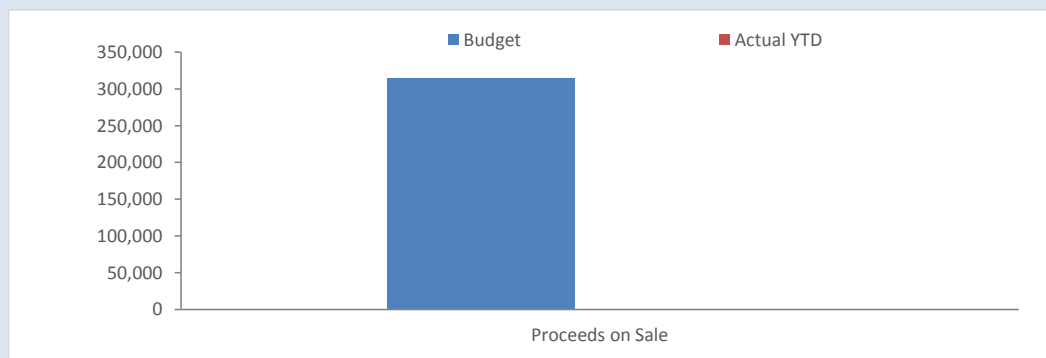
## OPERATING ACTIVITIES

## 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)   |
|              |                                                            | \$             | \$             | \$            | \$              | \$             | \$       | \$       | \$       |
|              | <b>Building - Specialised</b>                              |                |                |               |                 |                |          |          |          |
|              | <b>Land - Freehold land</b>                                |                |                |               |                 |                |          |          |          |
|              |                                                            |                | 0              |               |                 |                |          |          |          |
|              | <b>Plant and Equipment</b>                                 |                |                |               |                 |                |          |          |          |
| 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        |
|              |                                                            | <b>346,230</b> | <b>315,000</b> | <b>56,847</b> | <b>(88,077)</b> | <b>0</b>       | <b>0</b> | <b>0</b> | <b>0</b> |

## KEY INFORMATION

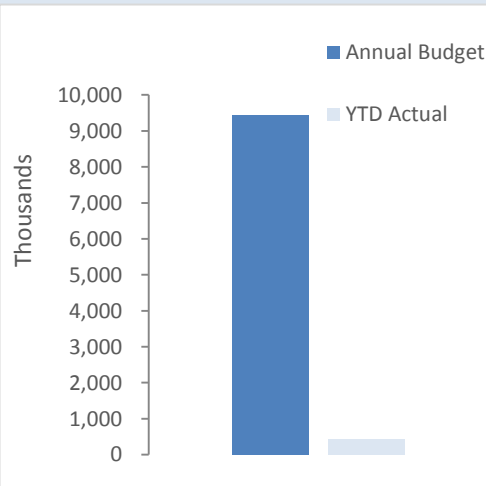


| Proceeds on Sale |            |           |
|------------------|------------|-----------|
| Budget           | YTD Actual | %         |
| <b>\$315,000</b> | <b>\$0</b> | <b>0%</b> |

| Capital Acquisitions                        | Adopted          | Amended        |                  | YTD Actual Total | YTD Budget Variance |
|---------------------------------------------|------------------|----------------|------------------|------------------|---------------------|
|                                             | Annual Budget    | YTD Budget     | Annual Budget    |                  |                     |
|                                             | \$               | \$             | \$               | \$               | \$                  |
| Land and Buildings                          | 4,460,213        | 271,115        | 4,460,213        | 238,416          | (32,699)            |
| Plant and Equipment                         | 1,992,931        | 0              | 1,992,931        | 0                | 0                   |
| Infrastructure Assets - Roads               | 2,428,660        | 187,499        | 2,428,660        | 177,299          | (10,200)            |
| Infrastructure Assets - Parks and Ovals     | 553,799          | 0              | 553,799          | 0                | 0                   |
| <b>Capital Expenditure Totals</b>           | <b>9,435,603</b> | <b>458,614</b> | <b>9,435,603</b> | <b>415,715</b>   | <b>(42,899)</b>     |
| <b>Capital acquisitions funded by:</b>      |                  |                |                  |                  |                     |
|                                             | \$               | \$             | \$               | \$               | \$                  |
| Capital Grants and Contributions            | 4,982,606        | 151,517        | 4,982,606        | 354,355          | 202,838             |
| 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           | 3,417,997        | 307,097        | 3,417,997        | 61,360           | (245,737)           |
| <b>Capital Funding Total</b>                | <b>9,435,603</b> | <b>458,614</b> | <b>9,435,603</b> | <b>415,715</b>   | <b>(42,899)</b>     |

**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**

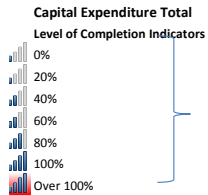
| Acquisitions | Annual Budget   | YTD Actual      | % Spent   |
|--------------|-----------------|-----------------|-----------|
|              | <b>\$9.44 M</b> | <b>\$0.42 M</b> | <b>4%</b> |

| Capital Grant | Annual Budget   | YTD Actual      | % Received |
|---------------|-----------------|-----------------|------------|
|               | <b>\$4.98 M</b> | <b>\$0.35 M</b> | <b>7%</b>  |

SHIRE OF THREE SPRINGS  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS



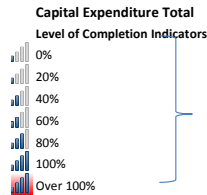
Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.

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            | Amended            |                  | Total YTD        | Variance (Under)/Over |
|-------------------------------------------------------------------------|----------------|------------------------|------------|--------------------|--------------------|------------------|------------------|-----------------------|
|                                                                         |                |                        |            | Annual Budget      | Annual Budget      | YTD Budget       |                  |                       |
|                                                                         |                |                        |            | \$                 | \$                 | \$               | \$               | \$                    |
| <b>Buildings</b>                                                        |                |                        |            |                    |                    |                  |                  |                       |
| <b>Governance</b>                                                       |                |                        |            |                    |                    |                  |                  |                       |
| Council Chambers - Building (Capital)                                   | 4040110        | 510                    | BC4001     | (30,000)           | (30,000)           | 0                | 0                | 0                     |
| <b>Total - Governance</b>                                               |                |                        |            | <b>(30,000)</b>    | <b>(30,000)</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>              |
| <b>Health</b>                                                           |                |                        |            |                    |                    |                  |                  |                       |
| Medical Centre - Thomas Street - Building (Capital)                     | 4070710        | 510                    | BC1584     | (10,000)           | (10,000)           | (10,000)         | 0                | (10,000)              |
| <b>Total - Health</b>                                                   |                |                        |            | <b>(10,000)</b>    | <b>(10,000)</b>    | <b>(10,000)</b>  | <b>0</b>         | <b>(10,000)</b>       |
| <b>Housing</b>                                                          |                |                        |            |                    |                    |                  |                  |                       |
| 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                | 0                | 0                     |
| Staff House - (Lot 157) 65 Carter St - Building (Capital)               | 4090110        | 510                    | BC9011     | (30,000)           | (30,000)           | 0                | 0                | 0                     |
| 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                     |
| <b>Total - Housing</b>                                                  |                |                        |            | <b>(666,974)</b>   | <b>(666,974)</b>   | <b>0</b>         | <b>0</b>         | <b>0</b>              |
| <b>Recreation And Culture</b>                                           |                |                        |            |                    |                    |                  |                  |                       |
| Swimming Pool - Mayrhofer Street - Building (Capital)                   | 4110210        | 510                    | BC1104     | (15,000)           | (15,000)           | (10,000)         | 0                | 10,000                |
| 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)          | (251,115)        | (234,169)        | (16,946)              |
| Community Hall - Carter Street - Emergency Evac Centre (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                     |
| <b>Total - Recreation And Culture</b>                                   |                |                        |            | <b>(1,081,239)</b> | <b>(1,081,239)</b> | <b>(261,115)</b> | <b>(234,169)</b> | <b>0</b>              |
| <b>Economic Services</b>                                                |                |                        |            |                    |                    |                  |                  |                       |
| Duffy's Store Redevelopment Intial Planning Costs                       | 4130810        | 510                    | BC1021     | (20,000)           | (20,000)           | 0                | (4,248)          | 4,248                 |
| 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                     |
| <b>Total - Economic Services</b>                                        |                |                        |            | <b>(2,639,500)</b> | <b>(2,639,500)</b> | <b>0</b>         | <b>(4,248)</b>   | <b>4,248</b>          |
| Admin Office - 132 Railway Rd - Building (Capital)                      | 4140210        | 510                    | BC4002     | (32,500)           | (32,500)           | 0                | 0                | 0                     |
| <b>Total - Other Property &amp; Services</b>                            |                |                        |            | <b>(32,500)</b>    | <b>(32,500)</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>              |
| <b>Total - Buildings</b>                                                |                |                        |            | <b>(4,460,213)</b> | <b>(4,460,213)</b> | <b>(271,115)</b> | <b>(238,416)</b> | <b>0</b>              |
| <b>Plant &amp; Equipment</b>                                            |                |                        |            |                    |                    |                  |                  |                       |
| <b>Other Law, Order &amp; Public Safety</b>                             |                |                        |            |                    |                    |                  |                  |                       |
| CCTV equipment                                                          | 4050330        | 530                    | PE0501     | (15,000)           | (15,000)           | 0                | 0                | 0                     |
| TS125 New Doctor's Vehicle                                              | 4050530        | 530                    | PA003      | (63,000)           | (63,000)           | 0                | 0                | 0                     |

SHIRE OF THREE SPRINGS  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS



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

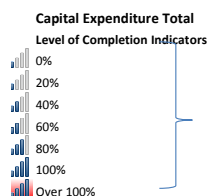
Level of completion indicator, please see table at the top of this note for further detail.

| Assets                                                                     | Account Number | Balance Sheet Category | Job Number | Adopted            | Amended            |            | Total YTD | Variance     |          |
|----------------------------------------------------------------------------|----------------|------------------------|------------|--------------------|--------------------|------------|-----------|--------------|----------|
|                                                                            |                |                        |            | Annual Budget      | Annual Budget      | YTD Budget |           | (Under)/Over |          |
|                                                                            |                |                        |            | \$                 | \$                 | \$         | \$        | \$           | \$       |
| <b>Total - Other Law, Order &amp; Public Safety</b>                        |                |                        |            | <b>(78,000)</b>    | <b>(78,000)</b>    | <b>0</b>   | <b>0</b>  | <b>0</b>     | <b>0</b> |
| TS5017 New Fire Unit (Arrino BFB)                                          | 4050530        | 530                    | PA5017     | (614,300)          | (614,300)          | 0          | 0         | 0            | 0        |
| <b>Total - Health</b>                                                      |                |                        |            | <b>(614,300)</b>   | <b>(614,300)</b>   | <b>0</b>   | <b>0</b>  | <b>0</b>     | <b>0</b> |
| <b>Recreation &amp; Culture</b>                                            |                |                        |            |                    |                    |            |           |              |          |
| Communication Equipment, Water Tank, Digital Information sign & Genera     | 4110230        | 530                    | PE1106     | (250,000)          | (250,000)          | 0          | 0         | 0            | 0        |
| Wide format scanner A0 - Funded by Technology and Digital Inclusion - Libr | 4110230        | 530                    | PE1107     | (5,500)            | (5,500)            | 0          | 0         | 0            | 0        |
| Gym Equipment                                                              | 4110330        | 530                    | PE1103     | (15,000)           | (15,000)           | 0          | 0         | 0            | 0        |
| <b>Total - Recreation &amp; Culture</b>                                    |                |                        |            | <b>(270,500)</b>   | <b>(270,500)</b>   | <b>0</b>   | <b>0</b>  | <b>0</b>     | <b>0</b> |
| <b>Transport</b>                                                           |                |                        |            |                    |                    |            |           |              |          |
| Hydraulic slasher to suit Skidsteer                                        | 4120330        | 530                    | PA1245     | (10,000)           | (10,000)           | 0          | 0         | 0            | 0        |
| Unlicensed New Skid/Tractor mounted Spray Unit                             | 4120330        | 530                    | PA1421     | (15,000)           | (15,000)           | 0          | 0         | 0            | 0        |
| TS5001 New MWS Vehicle                                                     | 4120330        | 530                    | PA5001     | (52,000)           | (52,000)           | 0          | 0         | 0            | 0        |
| TS5006 New Grader                                                          | 4120330        | 530                    | PA5006     | (480,000)          | (480,000)          | 0          | 0         | 0            | 0        |
| TS5012 New Multipac Roller                                                 | 4120330        | 530                    | PA5012     | (225,000)          | (225,000)          | 0          | 0         | 0            | 0        |
| TS5021 New Outside Crew Commute Vehicle                                    | 4120330        | 530                    | PA5021     | (35,000)           | (35,000)           | 0          | 0         | 0            | 0        |
| <b>Total - Transport</b>                                                   |                |                        |            | <b>(817,000)</b>   | <b>(817,000)</b>   | <b>0</b>   | <b>0</b>  | <b>0</b>     | <b>0</b> |
| <b>Economic Services</b>                                                   |                |                        |            |                    |                    |            |           |              |          |
| Silo Projection Project                                                    | 4130230        | 530                    | PE1104     | (41,131)           | (41,131)           | 0          | 0         | 0            | 0        |
| <b>Total - Economic Services</b>                                           |                |                        |            | <b>(41,131)</b>    | <b>(41,131)</b>    | <b>0</b>   | <b>0</b>  | <b>0</b>     | <b>0</b> |
| <b>Other Property &amp; Services</b>                                       |                |                        |            |                    |                    |            |           |              |          |
| Admin - Server                                                             | 4140230        | 530                    | PE1401     | (50,000)           | (50,000)           | 0          | 0         | 0            | 0        |
| Admin - Phone System                                                       | 4140230        | 530                    | PE1402     | (15,000)           | (15,000)           | 0          | 0         | 0            | 0        |
| 001TS New DCEO Vehicle                                                     | 4140230        | 530                    | PA002      | (62,000)           | (62,000)           | 0          | 0         | 0            | 0        |
| New Risk Co-ordinator Officer Vehicle                                      | 4140230        | 530                    | PA004      | (45,000)           | (45,000)           | 0          | 0         | 0            | 0        |
| <b>Total - Other Property &amp; Services</b>                               |                |                        |            | <b>(172,000)</b>   | <b>(172,000)</b>   | <b>0</b>   | <b>0</b>  | <b>0</b>     | <b>0</b> |
| <b>Total - Plant &amp; Equipment</b>                                       |                |                        |            | <b>(1,992,931)</b> | <b>(1,992,931)</b> | <b>0</b>   | <b>0</b>  | <b>0</b>     | <b>0</b> |
| <b>Furniture &amp; Equipment</b>                                           |                |                        |            |                    |                    |            |           |              |          |
| <b>Total - Furniture &amp; Equipment</b>                                   |                |                        |            | <b>0</b>           | <b>0</b>           | <b>0</b>   | <b>0</b>  | <b>0</b>     | <b>0</b> |
| <b>Infrastructure - Roads</b>                                              |                |                        |            |                    |                    |            |           |              |          |
| <b>Transport</b>                                                           |                |                        |            |                    |                    |            |           |              |          |
| Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)           | 4120140        | 540                    | RC000A     | (40,000)           | (40,000)           | 0          | 0         | 0            | 0        |
| Franklin Street (Capital)                                                  | 4120140        | 540                    | RC016      | (63,278)           | (63,278)           | 0          | 0         | 0            | 0        |
| Railway Road (Capital)                                                     | 4120140        | 540                    | RC022      | (63,278)           | (63,278)           | 0          | 0         | 0            | 0        |
| Slaughter Street (Capital)                                                 | 4120140        | 540                    | RC064      | (63,278)           | (63,278)           | 0          | 0         | 0            | 0        |
| Simpson Road (Capital)                                                     | 4120140        | 540                    | RC007      | (133,358)          | (133,358)          | 0          | 0         | 0            | 0        |
| Tomkins Road (Capital)                                                     | 4120140        | 540                    | RC093      | (33,358)           | (33,358)           | 0          | 0         | 0            | 0        |
| Skipper Road (R2R)                                                         | 4120146        | 540                    | R2R004     | (166,791)          | (166,791)          | 0          | 0         | 0            | 0        |
| Second North Road (R2R)                                                    | 4120146        | 540                    | R2R009     | (23,548)           | (23,548)           | 0          | 0         | 0            | 0        |
| First North Road (R2R)                                                     | 4120146        | 540                    | R2R010     | (166,792)          | (166,792)          | 0          | 0         | 0            | 0        |
| Hydraulic Road (R2R)                                                       | 4120146        | 540                    | R2R028     | (82,690)           | (82,690)           | (12,212)   | (8,896)   | (3,316)      | (3,316)  |
| Bunney Road (R2R)                                                          | 4120146        | 540                    | R2R050     | (180,000)          | (180,000)          | (163,997)  | (143,091) | (20,906)     | (20,906) |



SHIRE OF THREE SPRINGS  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS



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.

|                                                                        |                |                        | Adopted    |               | Amended       |            | Total YTD | Variance     |          |
|------------------------------------------------------------------------|----------------|------------------------|------------|---------------|---------------|------------|-----------|--------------|----------|
| Assets                                                                 | Account Number | Balance Sheet Category | Job Number | Annual Budget | Annual Budget | YTD Budget |           | (Under)/Over |          |
|                                                                        |                |                        |            | \$            | \$            | \$         | \$        | \$           |          |
| Strutten 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 widen | 4120149        | 540                    | RRG002B    | (300,000)     | (300,000)     | 0          | 0         | 0            |          |
| 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)   | (187,499)  | (177,299) | 0            | (10,200) |
| Total - Infrastructure - Roads                                         |                |                        |            | (2,428,660)   | (2,428,660)   | (187,499)  | (177,299) | 0            | (10,200) |
| 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          | 0         | 0            |          |
| 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          | 0         | 0            | 0        |
| Total - Infrastructure - Parks & Ovals                                 |                |                        |            | (553,799)     | (553,799)     | 0          | 0         | 0            | 0        |
| Grand Total                                                            |                |                        |            | (9,435,603)   | (9,435,603)   | (458,614)  | (415,715) | 0            | (22,899) |

(a) Information on Loan Debenture Borrowings

| Particulars/Purpose                | 01 Jul 2023   | 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 |
|                                    |               | \$        | \$             | \$             | \$                   | \$             | \$             | \$                    | \$             | \$             | \$                                  | \$             | \$             |
| <b>Recreation and Culture</b>      |               |           |                |                |                      |                |                |                       |                |                |                                     |                |                |
| 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            |
| <b>Economic Services</b>           |               |           |                |                |                      |                |                |                       |                |                |                                     |                |                |
| 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              |
| <b>Self supporting loans</b>       |               |           |                |                |                      |                |                |                       |                |                |                                     |                |                |
| <b>Recreation and Culture</b>      |               |           |                |                |                      |                |                |                       |                |                |                                     |                |                |
| 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             |
| <b>Total</b>                       | <b>43,711</b> | <b>0</b>  | <b>600,000</b> | <b>600,000</b> | <b>20,051</b>        | <b>43,711</b>  | <b>43,711</b>  | <b>23,661</b>         | <b>600,000</b> | <b>600,000</b> | <b>(261)</b>                        | <b>730</b>     | <b>730</b>     |
| 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.

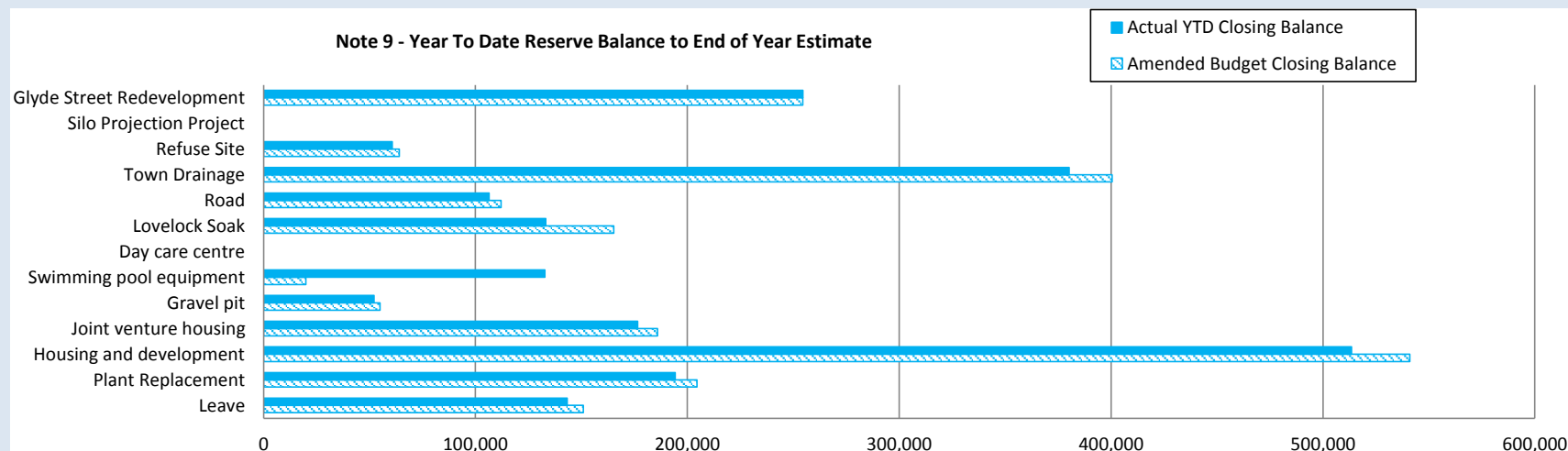
SHIRE OF THREE SPRINGS  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

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                    |
|                            | <b>2,147,587</b> | <b>100,989</b>                 | <b>0</b>               | <b>25,000</b>                   | <b>0</b>                | <b>(120,000)</b>                 | <b>0</b>                 | <b>2,153,576</b>               | <b>2,147,587</b>           |

KEY INFORMATION



SHIRE OF THREE SPRINGS  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES

| Other Current Liabilities                                                 | Note | Opening<br>Balance<br>1 Jul 2023 | Liability<br>Increase | Liability<br>Reduction | Closing<br>Balance<br>30 Sep 2023 |
|---------------------------------------------------------------------------|------|----------------------------------|-----------------------|------------------------|-----------------------------------|
|                                                                           |      | \$                               | \$                    | \$                     | \$                                |
| <b>Other liabilities</b>                                                  |      |                                  |                       |                        |                                   |
| - Contract liabilities                                                    | 12   | 15,788                           | 13,522                | (10,609)               | 18,701                            |
| - Capital grant/contribution liabilities                                  | 13   | 580,281                          | 1,063,988             | (375,019)              | 1,269,250                         |
| <b>Total other liabilities</b>                                            |      | 596,070                          | 1,077,510             | (385,628)              | <b>1,287,951</b>                  |
| Less non-current unspent capital grants, contributions and reimbursements |      | (58,500)                         | 0                     | 0                      | <b>(58,500)</b>                   |
| <b>Total current other liabilities</b>                                    |      | 537,570                          | 1,077,510             | (385,628)              | <b>1,229,451</b>                  |
| <b>Provisions</b>                                                         |      |                                  |                       |                        |                                   |
| 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                            |
| <b>Total Provisions</b>                                                   |      | 243,036                          | 0                     | 0                      | <b>243,036</b>                    |
| <b>Total Other Current Liabilities</b>                                    |      |                                  |                       |                        | <b>1,530,987</b>                  |
| 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 30 SEPTEMBER 2023

NOTE 12  
GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider                                                     | Unspent Grant, Subsidies and Contributions Liability |                             |                                        |                          |                                     | Grants, Subsidies and Contributions Revenue |                             |                          |                          |
|--------------------------------------------------------------|------------------------------------------------------|-----------------------------|----------------------------------------|--------------------------|-------------------------------------|---------------------------------------------|-----------------------------|--------------------------|--------------------------|
|                                                              | Liability<br>1 Jul 2023                              | Increase<br>in<br>Liability | Liability<br>Reduction<br>(As revenue) | Liability<br>30 Sep 2023 | Current<br>Liability<br>30 Sep 2023 | Adopted<br>Budget<br>Revenue                | Amended<br>Annual<br>Budget | Amended<br>YTD<br>Budget | YTD<br>Actual<br>Revenue |
|                                                              | \$                                                   | \$                          | \$                                     | \$                       | \$                                  | \$                                          | \$                          | \$                       | \$                       |
| <b>Grants and Subsidies</b>                                  |                                                      |                             |                                        |                          |                                     |                                             |                             |                          |                          |
| <b>General purpose funding</b>                               |                                                      |                             |                                        |                          |                                     |                                             |                             |                          |                          |
| 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                    |
| <b>Law, order, public safety</b>                             |                                                      |                             |                                        |                          |                                     |                                             |                             |                          |                          |
| DFES Grant - Operating Bush Fire Brigade                     | 11,689                                               | 9,022                       | (7,013)                                | 13,698                   | 13,698                              | 38,287                                      | 38,287                      | 9,571                    | 7,013                    |
| <b>Education and welfare</b>                                 |                                                      |                             |                                        |                          |                                     |                                             |                             |                          |                          |
| Seniors Week Grant (Council on the Ageing)                   | 0                                                    | 0                           | 0                                      | 0                        | 0                                   | 1,000                                       | 1,000                       | 0                        | 0                        |
| Keep Australia Beautiful Grant                               | 97                                                   | 0                           | (97)                                   | 0                        | 0                                   | 0                                           | 0                           | 0                        | 97                       |
| <b>Recreation and culture</b>                                |                                                      |                             |                                        |                          |                                     |                                             |                             |                          |                          |
| Three Springs 360 & Silo Movie Night - Regional Event Scheme | 0                                                    | 3,500                       | (3,500)                                | 0                        | 0                                   | 5,000                                       | 5,000                       | 5,000                    | 3,500                    |
| Tourism WA                                                   |                                                      |                             |                                        |                          |                                     |                                             |                             |                          |                          |
| NADC National Australia Day Grant                            | 0                                                    | 0                           | 0                                      | 0                        | 0                                   | 10,000                                      | 10,000                      | 0                        | 0                        |
| Volunteer Week Grant                                         | 3                                                    | 0                           | 0                                      | 3                        | 3                                   | 1,000                                       | 1,000                       | 249                      | 0                        |
| 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                       | 0                                      | 1,000                    | 1,000                               | 1,000                                       | 1,000                       | 0                        | 0                        |
| <b>Transport</b>                                             |                                                      |                             |                                        |                          |                                     |                                             |                             |                          |                          |
| 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                        |
| <b>Economic services</b>                                     |                                                      |                             |                                        |                          |                                     |                                             |                             |                          |                          |
| Dept of Veterans Affairs - Saluting Their Service Grant      | 4,000                                                | 0                           | 0                                      | 4,000                    | 4,000                               | 0                                           | 0                           | 0                        | 0                        |
|                                                              | <b>15,788</b>                                        | <b>13,522</b>               | <b>(10,609)</b>                        | <b>18,701</b>            | <b>18,701</b>                       | <b>690,565</b>                              | <b>690,565</b>              | <b>266,517</b>           | <b>170,334</b>           |
| <b>Contributions</b>                                         |                                                      |                             |                                        |                          |                                     |                                             |                             |                          |                          |
| <b>Governance</b>                                            |                                                      |                             |                                        |                          |                                     |                                             |                             |                          |                          |
| Miscellaneous contributions                                  | 0                                                    | 0                           | 0                                      | 0                        | 0                                   | 0                                           | 0                           | 0                        | 14                       |
| <b>Law, order, public safety</b>                             |                                                      |                             |                                        |                          |                                     |                                             |                             |                          |                          |
| Contribution of New BFB Vehicle                              | 0                                                    | 0                           | 0                                      | 0                        | 0                                   | 614,300                                     | 614,300                     | 0                        | 0                        |
| <b>Health</b>                                                |                                                      |                             |                                        |                          |                                     |                                             |                             |                          |                          |
| Medical Centre Contribution                                  | 0                                                    | 0                           | 0                                      | 0                        | 0                                   | 61,773                                      | 61,773                      | 0                        | 0                        |
| Landcare Group - Transfer from Bonds                         | 0                                                    | 0                           | 0                                      | 0                        | 0                                   | 32,147                                      | 32,147                      | 0                        | 0                        |
| <b>Recreation and culture</b>                                |                                                      |                             |                                        |                          |                                     |                                             |                             |                          |                          |
| Recreation miscellaneous contribution                        | 0                                                    | 0                           | 0                                      | 0                        | 0                                   | 2,500                                       | 2,500                       | 0                        | 0                        |
| Library miscellaneous contributions                          | 0                                                    | 0                           | 0                                      | 0                        | 0                                   | 300                                         | 300                         | 75                       | 84                       |
| OTH CUL - Contributions & Donations - Other Culture          | 0                                                    | 0                           | 0                                      | 0                        | 0                                   | 700                                         | 700                         | 177                      | 360                      |
| <b>Other property and services</b>                           |                                                      |                             |                                        |                          |                                     |                                             |                             |                          |                          |
| Administration miscellaneous contributions                   | 0                                                    | 0                           | 0                                      | 0                        | 0                                   | 15,000                                      | 15,000                      | 2,500                    | 0                        |
|                                                              | <b>0</b>                                             | <b>0</b>                    | <b>0</b>                               | <b>0</b>                 | <b>0</b>                            | <b>726,720</b>                              | <b>726,720</b>              | <b>2,752</b>             | <b>458</b>               |
| <b>TOTALS</b>                                                | <b>15,788</b>                                        | <b>13,522</b>               | <b>(10,609)</b>                        | <b>18,701</b>            | <b>18,701</b>                       | <b>1,417,285</b>                            | <b>1,417,285</b>            | <b>269,269</b>           | <b>170,791</b>           |

**SHIRE OF THREE SPRINGS**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

**NOTE 13**

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

| Provider                                                       | Unspent Non Operating Grants, Subsidies and Contributions Liability |                             |                                        |                          |                                     | Non Operating Grants, Subsidies and Contributions Revenue |                             |                          |                          |
|----------------------------------------------------------------|---------------------------------------------------------------------|-----------------------------|----------------------------------------|--------------------------|-------------------------------------|-----------------------------------------------------------|-----------------------------|--------------------------|--------------------------|
|                                                                | Liability<br>1 Jul 2023                                             | Increase<br>in<br>Liability | Liability<br>Reduction<br>(As revenue) | Liability<br>30 Sep 2023 | Current<br>Liability<br>30 Sep 2023 | Adopted<br>Budget<br>Revenue                              | Amended<br>Annual<br>Budget | Amended<br>YTD<br>Budget | YTD<br>Actual<br>Revenue |
|                                                                | \$                                                                  | \$                          | \$                                     | \$                       | \$                                  | \$                                                        | \$                          | \$                       | \$                       |
| <b>Capital Grants and Subsidies</b>                            |                                                                     |                             |                                        |                          |                                     |                                                           |                             |                          |                          |
| <b>Recreation and culture</b>                                  |                                                                     |                             |                                        |                          |                                     |                                                           |                             |                          |                          |
| LRCIP Community Hall - Carter Street - Building                | 379,130                                                             | 0                           | (234,169)                              | 144,961                  | 144,961                             | 543,682                                                   | 543,682                     | 81,227                   | 234,169                  |
| 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                        |
| <b>Transport</b>                                               |                                                                     |                             |                                        |                          |                                     |                                                           |                             |                          |                          |
| 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                     | 50,000                   | 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                           | 0                                      | 80,000                   | 80,000                              | 200,000                                                   | 200,000                     | 0                        | 0                        |
| 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                        |
| <b>Economic services</b>                                       |                                                                     |                             |                                        |                          |                                     |                                                           |                             |                          |                          |
| 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                        |
|                                                                | <b>521,781</b>                                                      | <b>1,063,988</b>            | <b>(375,019)</b>                       | <b>1,210,750</b>         | <b>1,210,750</b>                    | <b>4,982,606</b>                                          | <b>4,982,606</b>            | <b>151,517</b>           | <b>354,355</b>           |
| <b>Capital Contributions</b>                                   |                                                                     |                             |                                        |                          |                                     |                                                           |                             |                          |                          |
| <b>Community amenities</b>                                     |                                                                     |                             |                                        |                          |                                     |                                                           |                             |                          |                          |
| Karara Mining Refuse Site Contribution                         | 58,500                                                              | 0                           | 0                                      | 58,500                   | 58,500                              | 0                                                         | 0                           | 0                        | 0                        |
|                                                                | <b>58,500</b>                                                       | <b>0</b>                    | <b>0</b>                               | <b>58,500</b>            | <b>58,500</b>                       | <b>0</b>                                                  | <b>0</b>                    | <b>0</b>                 | <b>0</b>                 |
| <b>Total Non-operating grants, subsidies and contributions</b> | <b>580,281</b>                                                      | <b>1,063,988</b>            | <b>(375,019)</b>                       | <b>1,269,250</b>         | <b>1,269,250</b>                    | <b>4,982,606</b>                                          | <b>4,982,606</b>            | <b>151,517</b>           | <b>354,355</b>           |

## SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

## NOTE 14

## BONDS &amp; 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<br>Balance<br>01 Jul 2023 | Amount<br>Received | Amount<br>Paid     | Closing Balance<br>30 Sep 2023 |
|---------------------------------------------|-----------------------------------|--------------------|--------------------|--------------------------------|
|                                             | \$                                | \$                 | \$                 | \$                             |
| <b>Restricted Cash - Bonds and Deposits</b> |                                   |                    |                    |                                |
| 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                            | 300.00             | 0.00               | 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               | 0.00               | 30,146.71                      |
| Other Bonds                                 | 0.00                              | 0.00               | 0.00               | 0.00                           |
| Police Licensing                            | 10,957.10                         | 56,720.95          | (67,490.65)        | 187.40                         |
| 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                            | 150.00             | 0.00               | 450.00                         |
| Housing Bonds                               | 0.00                              | 0.00               | 0.00               | 0.00                           |
| Councillor Nomination Fees                  | 0.00                              | 300.00             | 0.00               | 300.00                         |
| 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                          | 1,450.00           | (680.00)           | 3,100.00                       |
| Treasury Unpaid Monies                      | 353.97                            | 0.00               | 0.00               | 353.97                         |
| <b>Sub-Total</b>                            | <b>44,387.78</b>                  | <b>61,254.25</b>   | <b>(70,503.95)</b> | <b>35,138.08</b>               |
| <b>Trust Funds</b>                          |                                   |                    |                    |                                |
| Nil                                         |                                   |                    |                    |                                |
| <b>Sub-Total</b>                            | <b>0.00</b>                       | <b>0.00</b>        | <b>0.00</b>        | <b>0.00</b>                    |
|                                             | <b>44,387.78</b>                  | <b>61,254.25</b>   | <b>(70,503.95)</b> | <b>35,138.08</b>               |

## KEY INFORMATION



## 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.   | Timing/<br>Permanent | Explanation of Variance                                                                                                                                                                                                                                                                                          |
|----------------------------------------------|----------|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Revenue from operating activities</b>     | \$       | %      |                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                      |                      |                                                                                                                                                                                                                                                                                                                  |
| General Purpose Funding - Other              | (78,487) | (64%)  |                                                                                                                                                                                                                                                                |                                                                                                     | 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                                                                                                                                        |
| <b>Expenditure from operating activities</b> |          |        |                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                      |                      |                                                                                                                                                                                                                                                                                                                  |
| Governance                                   | 30,453   | 20%    |                                                                                                                                                                                                                                                                |                                                                                                     | 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                 | 27,853   | 50%    |                                                                                                                                                                                                                                                                |                                                                                                     | Timing               | Depreciation has not been processed, pending finalisation of FY23 asset data.                                                                                                                                                                                                                                    |
| Health                                       | 18,365   | 48%    |                                                                                                                                                                                                                                                                |                                                                                                     | Timing               | Depreciation has not been processed, pending finalisation of FY23 asset data.                                                                                                                                                                                                                                    |
| Education and Welfare                        | 13,145   | 52%    |                                                                                                                                                                                                                                                                |                                                                                                     | Timing               | Depreciation has not been processed, pending finalisation of FY22 asset data.                                                                                                                                                                                                                                    |
| Community Amenities                          | 39,558   | 36%    |                                                                                                                                                                                                                                                                |                                                                                                     | 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                       | 103,451  | 33%    |                                                                                                                                                                                                                                                              |                                                                                                   | Timing               | Approx \$90k Depreciation has not been processed, pending finalisation of FY23 asset data.                                                                                                                                                                                                                       |
| Transport                                    | 461,849  | 70%    |                                                                                                                                                                                                                                                              |                                                                                                   | Timing               | Depreciation of ~ \$395k 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.                                                                                   |
| Economic Services                            | 22,600   | 23%    |                                                                                                                                                                                                                                                              |                                                                                                   | Timing               | Timing - Various expenditure accounts lower than budget. Standpipe costs lower than anticipated. Noxious weed control and Building approval costs are lower. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.                                                 |
| Other Property and Services                  | 61,346   | 130%   |                                                                                                                                                                                                                                                              |                                                                                                   | Timing               | Depreciation has not been processed, pending finalisation of FY23 asset data. Employee costs lower due to Staff shortages. Plant repair costs for both internal and external are tracking lower than budget. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months. |
| <b>INVESTING ACTIVITIES</b>                  |          |        |     |                                                                                                                                                                                      |                      |                                                                                                                                                                                                                                                                                                                  |
| Capital Grants, Subsidies and Contributions  | 202,838  | 134%   |                                                                                                                                                                                                                                                              |                                                                                                   | Timing               | Grant funding to date less than anticipated due to delays with Silo Projector conveyancer purchase, Netball court works, Duffy Store and Hall renovations.                                                                                                                                                       |
| Land and Buildings                           | 32,699   | 12%    |                                                                                                                                                                                                                                                              |                                                                                                   | Timing               | Capital works - Refer to Note 8 Capital details                                                                                                                                                                                                                                                                  |
| <b>FINANCING ACTIVITIES</b>                  |          |        |                                                                                                                                                                                                                                                                                                                                                 |                                                                                                                                                                                      |                      |                                                                                                                                                                                                                                                                                                                  |

| GL Code | Job # | Description                                  | Council Resolution | Classification            | Non Cash   | Increase in    | Decrease in    | Amended                | Comments |
|---------|-------|----------------------------------------------|--------------------|---------------------------|------------|----------------|----------------|------------------------|----------|
|         |       |                                              |                    |                           | Adjustment | Available Cash | Available Cash | Budget Running Balance |          |
|         |       |                                              |                    |                           | \$         | \$             | \$             | \$                     |          |
|         |       | Budget Adoption                              |                    | Closing Surplus/(Deficit) |            |                | 0              | 0                      |          |
|         |       | Variance in actual opening position V budget |                    | Opening Surplus(Deficit)  |            |                | (27,924)       | (27,924)               |          |
|         |       |                                              |                    |                           |            |                |                | (27,924)               |          |
|         |       |                                              |                    |                           |            |                |                | (27,924)               |          |
|         |       |                                              |                    |                           |            |                |                | (27,924)               |          |
|         |       |                                              |                    |                           |            |                |                | (27,924)               |          |
|         |       |                                              |                    |                           |            |                |                | (27,924)               |          |
|         |       |                                              |                    |                           | 0          | 0              | (27,924)       | (27,924)               |          |

|                             |      | Debtors Trial Balance |            |     |            |            |            |          |
|-----------------------------|------|-----------------------|------------|-----|------------|------------|------------|----------|
|                             |      | As at 30.09.2023      |            |     |            |            |            |          |
| Debtor #                    | Name | Credit Limit          | 02.07.2023 |     | 01.08.2023 | 31.08.2023 | 30.09.2023 | Total    |
|                             |      |                       | GT 90 days | Age | GT 60 days | GT 30 days | Current    |          |
|                             |      |                       |            |     |            |            |            |          |
|                             |      |                       |            |     |            |            |            |          |
|                             |      | Of                    |            |     |            |            |            |          |
|                             |      | Oldest                |            |     |            |            |            |          |
|                             |      | Invoice               |            |     |            |            |            |          |
|                             |      | (90Days)              |            |     |            |            |            |          |
| C119                        |      |                       | 0.00       | 0   | 0.00       | 41.20      | 0.00       | 41.20    |
| C114                        |      |                       | 0.00       | 0   | 0.00       | 0.00       | 152.33     | 152.33   |
| C3                          |      |                       | 0.00       | 0   | 0.00       | 0.00       | 9034.11    | 9034.11  |
| W94                         |      |                       | 0.00       | 0   | 0.00       | 0.00       | 37.00      | 37.00    |
| W60                         |      |                       | 0.00       | 0   | 42.88      | 0.00       | 0.00       | 42.88    |
| G66                         |      |                       | 0.00       | 0   | 0.00       | 1100.00    | 0.00       | 1100.00  |
| T74                         |      |                       | 0.00       | 0   | 0.00       | 0.00       | 43.82      | 43.82    |
| C102                        |      |                       | 137.89     | 542 | 0.00       | 0.00       | 0.00       | 137.89   |
| M146                        |      |                       | 200.00     | 352 | 0.00       | 0.00       | 0.00       | 200.00   |
| S115                        |      |                       | 0.00       | 0   | 0.00       | 0.00       | 0.00       | -400.00  |
| B109                        |      |                       | 90.20      | 289 | 0.00       | 0.00       | 0.00       | 90.20    |
| F29                         |      |                       | 0.00       | 0   | 0.00       | 0.00       | 100.00     | 100.00   |
| D76                         |      |                       | 1885.70    | 110 | 0.00       | 49.71      | 0.00       | 1935.41  |
| S28                         |      |                       | 0.00       | 0   | 0.00       | 210.00     | 0.00       | 210.00   |
| O17                         |      |                       | 0.00       | 0   | 0.00       | 0.00       | 0.00       | -480.00  |
| T52                         |      |                       | 0.00       | 0   | 0.00       | 0.00       | 0.00       | -512.73  |
| B33                         |      |                       | 0.00       | 0   | 42.00      | 0.00       | 52.50      | 94.50    |
| J17                         |      |                       | 0.00       | 0   | 1546.59    | 501.18     | 0.00       | 2047.77  |
| C117                        |      |                       | 200.00     | 568 | 0.00       | 0.00       | 0.00       | 200.00   |
| B101                        |      |                       | 0.00       | 0   | 0.00       | 0.00       | 0.00       | -192.38  |
| H48                         |      |                       | 400.00     | 250 | 0.00       | 0.00       | 0.00       | 400.00   |
| Totals --- Credit Balances: |      | -1585.11              | 2913.79    |     | 1631.47    | 1902.09    | 9419.76    | 14282.00 |

Date: 05/10/2023  
Time: 12:21:00PM

**SHIRE OF THREE SPRINGS**  
**Statement of Payments for the Month of September 2023**

USER: Jelena Brown  
PAGE: 1

| <b>Cheque /EFT<br/>No</b> | <b>Date</b> | <b>Name<br/>Invoice Description</b>                                                                        | <b>INV<br/>Amount</b> | <b>Amount</b> |
|---------------------------|-------------|------------------------------------------------------------------------------------------------------------|-----------------------|---------------|
| EFT19145                  | 07/09/2023  | <b>BOC Gases</b><br>Monthly Account                                                                        |                       | 29.99         |
| EFT19146                  | 07/09/2023  | <b>Bunnings Group Limited</b><br>Tidy Towns - Plants                                                       |                       | 272.25        |
| EFT19147                  | 07/09/2023  | <b>Bob Waddell &amp; Associates Pty Ltd</b><br>Consultant Services                                         |                       | 412.50        |
| EFT19148                  | 07/09/2023  | <b>Breeze Connect Pty Ltd</b><br>Monthly Account - Medical Centre                                          |                       | 134.49        |
| EFT19149                  | 07/09/2023  | <b>Robert Ross Waddell T/A Bob Waddell Consultant</b><br>Consultant Services                               |                       | 288.75        |
| EFT19150                  | 07/09/2023  | <b>Patricia Anne Best</b><br>Reimbursement to Staff for Police Check                                       |                       | 58.70         |
| EFT19151                  | 07/09/2023  | <b>Veolia Environmental Services (Australia) Pty Ltd</b><br>Waste Services                                 |                       | 4,831.00      |
| EFT19152                  | 07/09/2023  | <b>The Trustee For Danblue Family Trust T/a Commercial<br/>Hotel Three Springs</b><br>Anzac Day - Catering |                       | 341.00        |
| EFT19153                  | 07/09/2023  | <b>Cloud Collections Pty Ltd</b><br>Debt Collection                                                        |                       | 2,361.91      |
| EFT19154                  | 07/09/2023  | <b>Hayley Clayton</b><br>COMMUNITY GYM BOND REFUND - RETURNED FOB - HAYLEY CLA                             |                       | 50.00         |
| EFT19155                  | 07/09/2023  | <b>Geraldton Fuel Company Pty Ltd T/as Refuel Australia</b><br>Expendable Tools / Consumables              |                       | 192.00        |
| EFT19156                  | 07/09/2023  | <b>Sara Kenworthy</b><br>COMMUNITY GYM BOND REFUND - RETURNED FOB - SARA KENW                              |                       | 50.00         |
| EFT19157                  | 07/09/2023  | <b>Local Government Professionals Australia WA</b><br>Subscriptions and Memberships                        |                       | 150.00        |
| EFT19158                  | 07/09/2023  | <b>C.A. Wright and G.M. Wright T/A Mooreview Plants and<br/>Trees</b><br>Tidy Towns - Planting Materials   |                       | 326.16        |
| EFT19159                  | 07/09/2023  | <b>HLEZIPHI Mhandu</b><br>COMMUNITY GYM BOND REFUND - RETURNED FOB - HLEZIPHI ME                           |                       | 50.00         |
| EFT19160                  | 07/09/2023  | <b>Perfect Computer Solutions</b><br>Monthly Account - IT Services                                         |                       | 127.50        |
| EFT19161                  | 07/09/2023  | <b>Dudawa Haulage</b><br>Road Maintenance                                                                  |                       | 54,640.00     |
| EFT19162                  | 07/09/2023  | <b>Rebecca Edwards</b><br>COMMUNITY GYM BOND REFUND - RETURNED FOB - REBECCA ED                            |                       | 50.00         |
| EFT19163                  | 07/09/2023  | <b>Ramsay Constructions Pty Ltd</b><br>Environment Health Services                                         |                       | 330.00        |
| EFT19164                  | 07/09/2023  | <b>Shire of Three Springs</b><br>COMMUNITY GYM BOND RETAINED - LOST FOB - DANIELLE LEWIS                   |                       | 50.00         |
| EFT19165                  | 07/09/2023  | <b>SYLEX DISTRIBUTORS PTY LTD t/as SYLEX<br/>ERGONOMICS</b><br>Shire Admin Furniture                       |                       | 1,976.70      |
| EFT19166                  | 07/09/2023  | <b>The Sebel Mandurah</b><br>Travel and Accommodation Services                                             |                       | 423.30        |
| EFT19167                  | 07/09/2023  | <b>Three Springs IGA</b><br>Monthly Account                                                                |                       | 222.40        |
| EFT19168                  | 07/09/2023  | <b>Three Springs Tourism Sub Committee</b><br>THREE SPRINGS VISITORS CENTRE EFTPOS TAKINGS 22/08/2023      |                       | 1,107.50      |

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**SHIRE OF THREE SPRINGS**  
**Statement of Payments for the Month of September 2023**

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| <b>Cheque /EFT<br/>No</b> | <b>Date</b> | <b>Name<br/>Invoice Description</b>                                                      | <b>INV<br/>Amount</b> | <b>Amount</b> |
|---------------------------|-------------|------------------------------------------------------------------------------------------|-----------------------|---------------|
|                           |             | <b>The Trustee For Lotsu Family Trust T/as Shire Of Three<br/>Springs Medical Centre</b> |                       |               |
| EFT19169                  | 07/09/2023  | Pre-Employment Medical                                                                   |                       | 300.00        |
|                           |             | <b>Urbis Pty Ltd</b>                                                                     |                       |               |
| EFT19170                  | 07/09/2023  | Scheme Amendments - Service Contracts                                                    |                       | 2,555.43      |
|                           |             | <b>Van't Veer Services</b>                                                               |                       |               |
| EFT19171                  | 07/09/2023  | Postage Services                                                                         |                       | 125.59        |
|                           |             | <b>Westrac Pty Ltd</b>                                                                   |                       |               |
| EFT19172                  | 07/09/2023  | Plants Repairs and Servicing                                                             |                       | 2,172.27      |
|                           |             | <b>Winchester Industries</b>                                                             |                       |               |
| EFT19173                  | 07/09/2023  | Road Maintenance                                                                         |                       | 1,636.25      |
|                           |             | <b>WA Contract Ranger Services Pty Ltd</b>                                               |                       |               |
| EFT19174                  | 07/09/2023  | Ranger Contract Servicea                                                                 |                       | 627.00        |
|                           |             | <b>The Trustee For The Northstar Asset Trust T/as<br/>Artistralia</b>                    |                       |               |
| EFT19175                  | 15/09/2023  | Silo Projection Event                                                                    |                       | 605.00        |
|                           |             | <b>BAS Australian Taxation Office</b>                                                    |                       |               |
| EFT19176                  | 15/09/2023  | BAS Remittance for August 2023                                                           |                       | 34,743.00     |
|                           |             | <b>Bob Waddell &amp; Associates Pty Ltd</b>                                              |                       |               |
| EFT19177                  | 15/09/2023  | Consulting Services                                                                      |                       | 1,443.75      |
|                           |             | <b>Robert Ross Waddell T/A Bob Waddell Consultant</b>                                    |                       |               |
| EFT19178                  | 15/09/2023  | Consultant Services                                                                      |                       | 577.50        |
|                           |             | <b>Phillip Berry</b>                                                                     |                       |               |
| EFT19179                  | 15/09/2023  | Reimbursement                                                                            |                       | 230.50        |
|                           |             | <b>Baileys Fertiliser</b>                                                                |                       |               |
| EFT19180                  | 15/09/2023  | Parks and Gardens Maintenance                                                            |                       | 165.00        |
|                           |             | <b>Team Global Express Pty Ltd (TOLL)</b>                                                |                       |               |
| EFT19181                  | 15/09/2023  | Freight                                                                                  |                       | 157.01        |
|                           |             | <b>Winc Australia Pty Limited</b>                                                        |                       |               |
| EFT19182                  | 15/09/2023  | Depot Furniture                                                                          |                       | 1,805.14      |
|                           |             | <b>Coral Coast Homes And Construction</b>                                                |                       |               |
| EFT19183                  | 15/09/2023  | Three Springs Multi-Purpose Hall Upgrade                                                 |                       | 163,987.76    |
|                           |             | <b>Geraldton Fuel Company Pty Ltd T/as Refuel Australia</b>                              |                       |               |
| EFT19184                  | 15/09/2023  | Monthly Account - Fuel                                                                   |                       | 1,551.61      |
|                           |             | <b>The trustee for ENNIS FAMILY INVESTMENT TRUST<br/>T/A GUARDIAN PRINT</b>              |                       |               |
| EFT19185                  | 15/09/2023  | Printing and Stationery                                                                  |                       | 270.00        |
|                           |             | <b>Melanie Heathcote</b>                                                                 |                       |               |
| EFT19186                  | 15/09/2023  | COMMUNITY GYM FOB BOND REFUND - MELANIE HEATHCOTE \$50                                   |                       | 50.00         |
|                           |             | <b>INFINITUM TECHNOLOGIES PTY LTD</b>                                                    |                       |               |
| EFT19187                  | 15/09/2023  | Monthly Account                                                                          |                       | 1,668.59      |
|                           |             | <b>Jb Hi-fi Group Pty Ltd</b>                                                            |                       |               |
| EFT19188                  | 15/09/2023  | Communication Expenses                                                                   |                       | 771.14        |
|                           |             | <b>Cody Jenson</b>                                                                       |                       |               |
| EFT19189                  | 15/09/2023  | COMMUNITY GYM FOB BOND REFUND - CODY JENSEN \$50.00                                      |                       | 50.00         |
|                           |             | <b>Geraldton Totally Workwear</b>                                                        |                       |               |
| EFT19190                  | 15/09/2023  | Staff Uniform                                                                            |                       | 659.39        |
|                           |             | <b>Perfect Computer Solutions</b>                                                        |                       |               |
| EFT19191                  | 15/09/2023  | IT Services                                                                              |                       | 170.00        |
|                           |             | <b>Shire of Three Springs</b>                                                            |                       |               |
| EFT19192                  | 15/09/2023  | LOGAN BARTLETT COMMUNITY GYM FOB LOST - FOB REFUND RE                                    |                       | 50.00         |
|                           |             | <b>Jerry Xu</b>                                                                          |                       |               |
| EFT19193                  | 15/09/2023  | COMMUNITY GYM FOB BOND REFUND - JERRY XU \$50.00                                         |                       | 50.00         |

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| <b>Cheque /EFT<br/>No</b> | <b>Date</b> | <b>Name<br/>Invoice Description</b>                                                | <b>INV<br/>Amount</b> | <b>Amount</b> |
|---------------------------|-------------|------------------------------------------------------------------------------------|-----------------------|---------------|
|                           |             | <b>Bunnings Group Limited</b>                                                      |                       |               |
| EFT19194                  | 28/09/2023  | Silo Projection General Maintenance                                                |                       | 219.04        |
|                           |             | <b>Bob Waddell &amp; Associates Pty Ltd</b>                                        |                       |               |
| EFT19195                  | 28/09/2023  | Consultant Services                                                                |                       | 577.50        |
|                           |             | <b>Robert Ross Waddell T/A Bob Waddell Consultant</b>                              |                       |               |
| EFT19196                  | 28/09/2023  | Consultant Services                                                                |                       | 1,485.00      |
|                           |             | <b>Team Global Express Pty Ltd (TOLL)</b>                                          |                       |               |
| EFT19197                  | 28/09/2023  | Freight and Delivery                                                               |                       | 34.51         |
|                           |             | <b>Redmach Pty Ltd T/A Redmac Ag Services</b>                                      |                       |               |
| EFT19198                  | 28/09/2023  | Plant Repairs and Servicing                                                        |                       | 234.67        |
|                           |             | <b>Winc Australia Pty Limited</b>                                                  |                       |               |
| EFT19199                  | 28/09/2023  | Printing and Stationery                                                            |                       | 1,590.92      |
|                           |             | <b>The Trustee For Danblue Family Trust T/a Commercial<br/>Hotel Three Springs</b> |                       |               |
| EFT19200                  | 28/09/2023  | Catering Services                                                                  |                       | 300.00        |
|                           |             | <b>Construction Hydraulic Design Pty Ltd</b>                                       |                       |               |
| EFT19201                  | 28/09/2023  | Community Hall Upgrade                                                             |                       | 550.00        |
|                           |             | <b>Kennedys (australasia) Partnership</b>                                          |                       |               |
| EFT19202                  | 28/09/2023  | Legal and Conveyancing Services                                                    |                       | 2,690.60      |
|                           |             | <b>Geraldton Totally Workwear</b>                                                  |                       |               |
| EFT19203                  | 28/09/2023  | Staff Uniforms                                                                     |                       | 522.39        |
|                           |             | <b>Midwest Windscreens Pty Ltd</b>                                                 |                       |               |
| EFT19204                  | 28/09/2023  | Plant Repairs and Servicing                                                        |                       | 490.00        |
|                           |             | <b>Mitchell and Brown Communications Pty Ltd - Vidguard</b>                        |                       |               |
| EFT19205                  | 28/09/2023  | Admin - Security                                                                   |                       | 160.40        |
|                           |             | <b>J M &amp; S Enterprises Pty Ltd T/As RBC Rural</b>                              |                       |               |
| EFT19206                  | 28/09/2023  | Printing Services                                                                  |                       | 1,080.97      |
|                           |             | <b>Perfect Computer Solutions</b>                                                  |                       |               |
| EFT19207                  | 28/09/2023  | IT Services                                                                        |                       | 340.00        |
|                           |             | <b>Protector Fire Services</b>                                                     |                       |               |
| EFT19208                  | 28/09/2023  | Fire Extinguisher Servicing                                                        |                       | 3,075.05      |
|                           |             | <b>PJC Services &amp; Co Pty Ltd</b>                                               |                       |               |
| EFT19209                  | 28/09/2023  | Plumbing Services                                                                  |                       | 4,193.64      |
|                           |             | <b>Quest Innaloo</b>                                                               |                       |               |
| EFT19210                  | 28/09/2023  | Training & Development - Accommodation                                             |                       | 895.00        |
|                           |             | <b>On Rheola Quest West Perth Holdings Pty Ltd</b>                                 |                       |               |
| EFT19211                  | 28/09/2023  | CEO Accommodation                                                                  |                       | 238.00        |
|                           |             | <b>Diane Rickard</b>                                                               |                       |               |
| EFT19212                  | 28/09/2023  | Reimbursement for training expenses                                                |                       | 144.60        |
|                           |             | <b>Ramandeep Singh Virdi</b>                                                       |                       |               |
| EFT19213                  | 28/09/2023  | Reimbursement of Staff Purchases                                                   |                       | 962.71        |
|                           |             | <b>Westrac Pty Ltd</b>                                                             |                       |               |
| EFT19214                  | 28/09/2023  | Plant Repairs and Servicing                                                        |                       | 1,880.73      |
|                           |             | <b>WA Contract Ranger Services Pty Ltd</b>                                         |                       |               |
| EFT19215                  | 28/09/2023  | Ranger Services                                                                    |                       | 1,045.00      |
|                           |             | <b>Zed Elect</b>                                                                   |                       |               |
| EFT19216                  | 28/09/2023  | Aistrip Maintenance                                                                |                       | 275.11        |
|                           |             | <b>Exetel Pty Ltd</b>                                                              |                       |               |
| DD15192.1                 | 01/09/2023  | Monthly Subscription                                                               |                       | 425.00        |
|                           |             | <b>Department Of Transport - Daily Licensing</b>                                   |                       |               |
| DD15199.1                 | 01/09/2023  | POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 01/09/2023                              |                       | 177.05        |
|                           |             | <b>Department Of Transport - Daily Licensing</b>                                   |                       |               |
| DD15200.1                 | 04/09/2023  | POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 04/09/2023                              |                       | 2,287.70      |

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|-------------------|------------|-----------------------------------------------------------------------------------------------------------|---------------|-----------|
| DD15207.1         | 02/09/2023 | <b>Commonwealth Bank of Australia</b><br>Audit Certificate Fee                                            |               | 60.00     |
| DD15221.1         | 07/09/2023 | <b>Telstra</b><br>Monthly Account - Communications                                                        |               | 1,212.12  |
| DD15223.1         | 07/09/2023 | <b>Department Of Transport - Daily Licensing</b><br>POLICE LICESNING DIRECT DEBIT PAYMENTS FOR 07/09/2023 |               | 170.60    |
| DD15224.1         | 08/09/2023 | <b>Department Of Transport - Daily Licensing</b><br>POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 08/09/2023 |               | 93.70     |
| DD15227.1         | 07/09/2023 | <b>West Australian Newspapers Limited</b><br>Annual Subscription 2023/24 - 6 months                       |               | 181.96    |
| DD15229.1         | 12/09/2023 | <b>ANZ Smart Choice Super</b><br>Superannuation contributions                                             |               | 351.71    |
| DD15229.2         | 12/09/2023 | <b>The Trustee For Aware Super T/a Aware Super Pty Ltd</b><br>Payroll deductions                          |               | 6,446.38  |
| DD15229.3         | 12/09/2023 | <b>Australian Super</b><br>Superannuation contributions                                                   |               | 798.26    |
| DD15229.4         | 12/09/2023 | <b>Amp Limited</b><br>Superannuation contributions                                                        |               | 114.49    |
| DD15229.5         | 12/09/2023 | <b>The Trustee For Local Government Super T/as Active Super</b><br>Superannuation contributions           |               | 60.14     |
| DD15229.6         | 12/09/2023 | <b>Hesta</b><br>Superannuation contributions                                                              |               | 25.18     |
| DD15233.1         | 11/09/2023 | <b>Department Of Transport - Daily Licensing</b><br>POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 11/09/2023 |               | 379.45    |
| DD15234.1         | 12/09/2023 | <b>Exetel Pty Ltd</b><br>Monthly Account                                                                  |               | 1,100.81  |
| DD15235.1         | 01/09/2023 | <b>Commonwealth Bank of Australia</b><br>Monthly Account - Credit Card                                    |               | 1,317.37  |
| DD15240.1         | 08/09/2023 | <b>Western Australia Treasury Corporation</b><br>Loan Payments                                            |               | 20,084.39 |
| DD15245.1         | 15/09/2023 | <b>Synergy</b><br>Monthly Account - Electricity                                                           |               | 4,273.48  |
| DD15246.1         | 15/09/2023 | <b>Telstra</b><br>Monthly Account - Communication Expenses                                                |               | 272.87    |
| DD15251.1         | 19/09/2023 | <b>Telstra</b><br>Monthly Account - Communication Expenses                                                |               | 598.88    |
| DD15252.1         | 18/09/2023 | <b>Department Of Transport - Daily Licensing</b><br>POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 18/09/2023 |               | 718.40    |
| DD15252.2         | 14/09/2023 | <b>Department Of Transport - Daily Licensing</b><br>POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 14/09/2023 |               | 7,063.60  |
| DD15253.1         | 15/09/2023 | <b>Department Of Transport - Daily Licensing</b><br>POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 15/09/2023 |               | 199.40    |
| DD15256.1         | 21/09/2023 | <b>Department Of Transport - Daily Licensing</b><br>POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 21/09/2023 |               | 3,466.00  |
| DD15258.1         | 22/09/2023 | <b>Water Corporation</b><br>Monthly Account - Water                                                       |               | 734.50    |
| DD15259.1         | 26/09/2023 | <b>ANZ Smart Choice Super</b><br>Superannuation contributions                                             |               | 351.71    |
| DD15259.2         | 26/09/2023 | <b>The Trustee For Aware Super T/a Aware Super Pty Ltd</b><br>Payroll deductions                          |               | 6,476.35  |
|                   |            | <b>Australian Super</b>                                                                                   |               |           |

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| <b>Cheque /EFT<br/>No</b> | <b>Date</b> | <b>Name<br/>Invoice Description</b>                                 | <b>INV<br/>Amount</b> | <b>Amount</b> |
|---------------------------|-------------|---------------------------------------------------------------------|-----------------------|---------------|
|                           |             | <b>Australian Super</b>                                             |                       |               |
| DD15259.3                 | 26/09/2023  | Superannuation contributions                                        |                       | 769.09        |
|                           |             | <b>Telstra Super Pty Ltd</b>                                        |                       |               |
| DD15259.4                 | 26/09/2023  | Superannuation contributions                                        |                       | 82.24         |
|                           |             | <b>Amp Limited</b>                                                  |                       |               |
| DD15259.5                 | 26/09/2023  | Superannuation contributions                                        |                       | 112.24        |
|                           |             | <b>The Trustee For Local Government Super T/as Active<br/>Super</b> |                       |               |
| DD15259.6                 | 26/09/2023  | Superannuation contributions                                        |                       | 43.64         |
|                           |             | <b>Hesta</b>                                                        |                       |               |
| DD15259.7                 | 26/09/2023  | Superannuation contributions                                        |                       | 5.01          |
|                           |             | <b>Department Of Transport - Daily Licensing</b>                    |                       |               |
| DD15262.1                 | 22/09/2023  | POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 22/09/2023               |                       | 597.05        |
|                           |             | <b>Department Of Transport - Daily Licensing</b>                    |                       |               |
| DD15263.1                 | 26/09/2023  | POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 26/09/2023               |                       | 4,803.70      |
|                           |             | <b>Synergy</b>                                                      |                       |               |
| DD15268.1                 | 22/09/2023  | Monthly Account - Electricity                                       |                       | 2,561.80      |
|                           |             | <b>Department Of Transport - Daily Licensing</b>                    |                       |               |
| DD15272.1                 | 28/09/2023  | POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 28/09/2023               |                       | 590.50        |
|                           |             | <b>Synergy</b>                                                      |                       |               |
| DD15274.1                 | 29/09/2023  | Monthly Account - Electricity                                       |                       | 1,862.51      |
|                           |             | <b>Department Of Transport - Daily Licensing</b>                    |                       |               |
| DD15275.1                 | 29/09/2023  | POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 29/09/2023               |                       | 1,763.40      |
|                           |             | <b>Telstra</b>                                                      |                       |               |
| DD15276.1                 | 24/09/2023  | Monthly Account - Communication Expenses                            |                       | 278.80        |

**REPORT TOTALS**

| <b>Bank Code</b> | <b>Bank Name</b>                   | <b>TOTAL</b>      |
|------------------|------------------------------------|-------------------|
| CBA-LIC          | POLICE LICENSING BANK ACCOUNT - CB | <b>22,310.55</b>  |
| CBA-MUNI         | MUNICIPAL BANK ACCOUNT - CBA       | <b>358,484.85</b> |
| <b>TOTAL</b>     |                                    | <b>380,795.40</b> |



## Commonwealth Corporate Charge Card

30 August 2023 to 28 September 2023

### Chief Executive Officer

|                               |    |               |
|-------------------------------|----|---------------|
| Fuel for OTS (Keith Woodward) | \$ | 116.48        |
|                               | \$ | <b>116.48</b> |

### Deputy Chief Executive Officer

|                                        |    |               |
|----------------------------------------|----|---------------|
| Adobe Acrobat Pro Subscription Renewal | \$ | 347.82        |
| Fuel for 001TS (Krys East)             | \$ | 144.68        |
| Fuel for 001TS (Krys East)             | \$ | 152.34        |
|                                        | \$ | <b>644.84</b> |

|                  |    |   |
|------------------|----|---|
| Annual Card Fees | \$ | - |
|------------------|----|---|

|                                               |    |               |
|-----------------------------------------------|----|---------------|
| Total Direct Debit Payment made on 03/10/2023 | \$ | <b>761.32</b> |
|-----------------------------------------------|----|---------------|

## Police Licensing

### Direct Debits from Trust Account

1st September 2023 to 30th September 2023

### CBA Police Licensing Account

|                              |     |                  |
|------------------------------|-----|------------------|
| Friday, 1 September 2023     | -\$ | 11.56            |
| Tuesday, 5 September 2023    | -\$ | 170.60           |
| Wednesday, 6 September 2023  | -\$ | 93.70            |
| Thursday, 7 September 2023   | -\$ | 379.45           |
| Tuesday, 12 September 2023   | -\$ | 7,063.60         |
| Wednesday, 13 September 2023 | -\$ | 199.40           |
| Thursday, 14 September 2023  | -\$ | 718.40           |
| Tuesday, 19 September 2023   | -\$ | 3,466.00         |
| Wednesday, 20 September 2023 | -\$ | 597.05           |
| Thursday, 21 September 2023  | -\$ | 4,803.70         |
| Tuesday, 26 September 2023   | -\$ | 590.50           |
| Wednesday, 27 September 2023 | -\$ | 1,763.40         |
| Thursday, 28 September 2023  | -\$ | 187.40           |
| Total Direct Debits          | -\$ | <b>20,044.76</b> |

## Bank Fees

### Direct Debits from Muni Account

1st September 2023 to 30th September 2023

|                                                    |           |               |
|----------------------------------------------------|-----------|---------------|
| <b>Total direct debited from Municipal Account</b> | <b>\$</b> | <b>272.66</b> |
|----------------------------------------------------|-----------|---------------|

## Payroll

1st September 2023 to 30th September 2023

|                            |           |                  |
|----------------------------|-----------|------------------|
| Tuesday, 12 September 2023 | \$        | 45,521.65        |
| Tuesday, 26 September 2023 | \$        | 50,964.39        |
|                            | <b>\$</b> | <b>96,486.04</b> |