ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
25 AUGUST 2021

Heart of North Midlands

CONTENTS OF ATTACHMENTS
ORDINARY COUNCIL MEETING
25 AUGUST 2021

WILDFLOWER COUNTRY

National Australia Bank Business Visa Card

22 June, 2021 to 20 July 2021

Chief Executive Officer		
NIL	$	-
	$	-
Deputy Chief Executive Officer		
05/07/2021 Set up of CBA Eftpos - Pre Auth Charge	$	0.01
05/07/2021 Set up of CBA Eftpos - Refund	-$	0.01
12/07/2021 Set up of CBA Eftpos - Pre Auth Charge	$	0.01
12/07/2021 Set up of CBA Eftpos - Refund	-$	0.01
	$	-
Monthly Card Fees	**$**	**18.00**
Total Direct Debit Payment made on 26/07/2021	**$**	**18.00**

Commonwealth Corporate Charge Card

1 July, 2021 to 30 July, 2021

Chief Executive Officer		
11/07/2021 Fuel for 0TS	$	52.48
	$	**52.48**
Deputy Chief Executive Officer		
24/07/2021 Fuel 001TS	$	94.32
	$	**94.32**
Annual Card Fees		**$48.00**
Total Direct Debit Payment made on 03/08/2021	**$**	**194.80**

Police Licensing

Direct Debits from Trust Account

1 July, 2021 to 31 July, 2021

NAB Police Licensing Account		
Friday, 2 July 2021	$	300.50
	$	**300.50**
CBA Police Licensing Account		
Tuesday, 6 July 2021	$	484.50
Wednesday, 7 July 2021	$	668.00
Thursday, 8 July 2021	$	347.40
Tuesday, 13 July 2021	$	331.75
Wednesday, 14 July 2021	$	459.70
Thursday, 15 July 2021	$	674.35
Tuesday, 20 July 2021	$	158.25
Wednesday, 21 July 2021	$	818.30
Tuesday, 27 July 2021	$	1,220.10
Wednesday, 28 July 2021	$	122.95
Saturday, 31 July 2021	$	404.45
	$	**5,689.75**
Total direct debited from Licensing Accounts	**$**	**5,990.25**

Bank Fees

Direct Debits from Muni Account

1 July, 2021 to 31 July, 2021

Total direct debited from Municipal Account	**$**	**189.64**

Payroll

1 July, 2021 to 31 July, 2021

Wednesday, 7 July 2021	$	47,062.32
Wednesday, 21 July 2021	$	46,823.04
	=	
	$	**93,885.36**

Attachment :12.2.1

SHIRE OF THREE SPRINGS

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

For the Period Ended 31 July 2021

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

KEY INFORMATION

Items of Significance

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

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
Duffy Store Redevelopment 2021/22 Capex	0%	45,000	15,000	0	15,000
New Caterpilalr Loader	0%	300,000	0	0	0
Lynch Road 2021-22 Gravel resheet SLK 3520-11210	0%	156,876	0	0	0
Sunset Road (R2R) 2021-22 Gravel Sheet SLK 0-5100	0%	90,620	0	0	0
McKenzie Road (R2R) 2021-22 Gravel resheet SLK 0-3800	0%	45,600	0	0	0
Dudawa Road Sealed 2021-22 SLK 3.53 - 8.39	0%	300,000	0	0	0
Arrino South Road Sealed 2021-22 SLK 9.75-13.96	0%	300,000	0	0	0
Three Springs-Morawa Rd (RRG) 2020-21 SLK 24.50 - 29.86	0%	300,000	99,998	0	99,998
Skate Park	19%	30,000	9,998	5,682	4,316
Lovelock Soak Plumbings	0%	32,370	0	0	0
Dominican Park	0%	125,000	41,665	463	41,202
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	14%	837,447	122,246	119,348	(2,898)
Non-operating Grants, Subsidies and Contributions	0%	1,206,785	0	0	0
	6%	2,044,232	122,246	119,348	(2,898)
Rates Levied	0%	2,237,195	0	0	0

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 July 2020	Current Year 31 July 2021
Adjusted Net Current Assets	53%	$ 762,852	$ 404,608
Cash and Equivalent - Unrestricted	105%	$ 729,049	$ 766,449
Cash and Equivalent - Restricted	114%	$ 1,858,011	$ 2,112,181
Receivables - Rates	106%	$ 45,746	$ 48,642
Receivables - Other	17%	$ 136,245	$ 23,606
Payables	66%	$ 42,528	$ 28,094

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

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

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

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

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

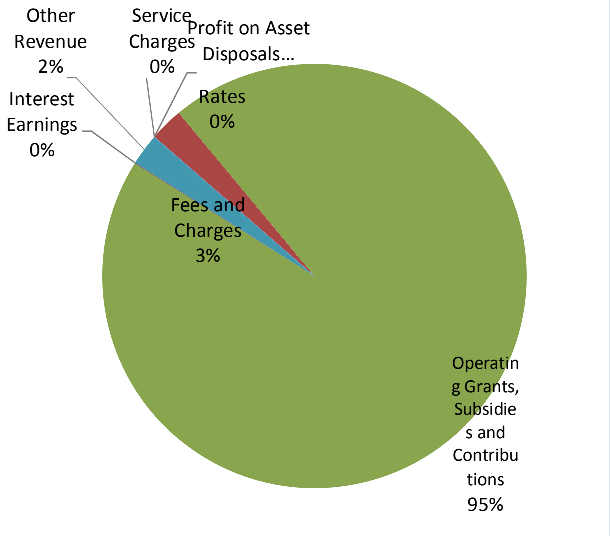
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

ROUNDING OFF FIGURES

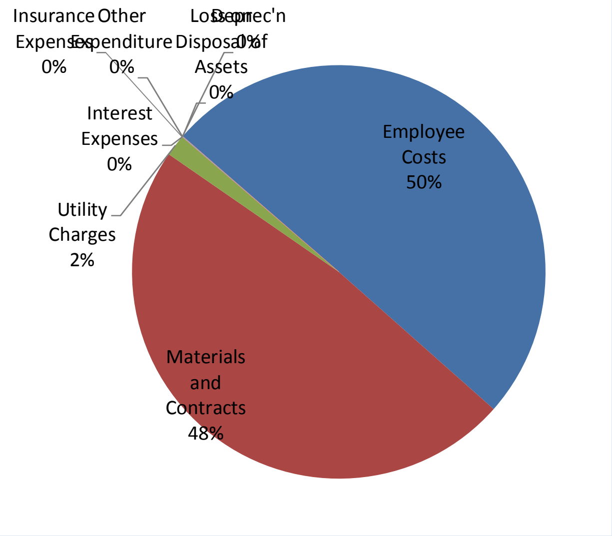
All figures shown in this statement are rounded to the nearest dollar.

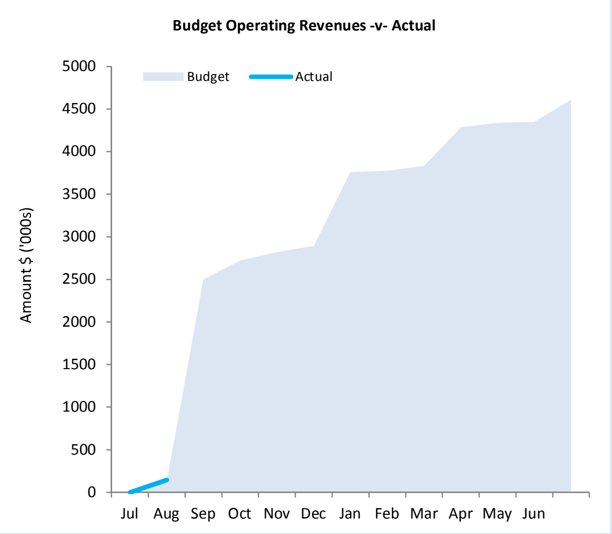
SUMMARY GRAPHS

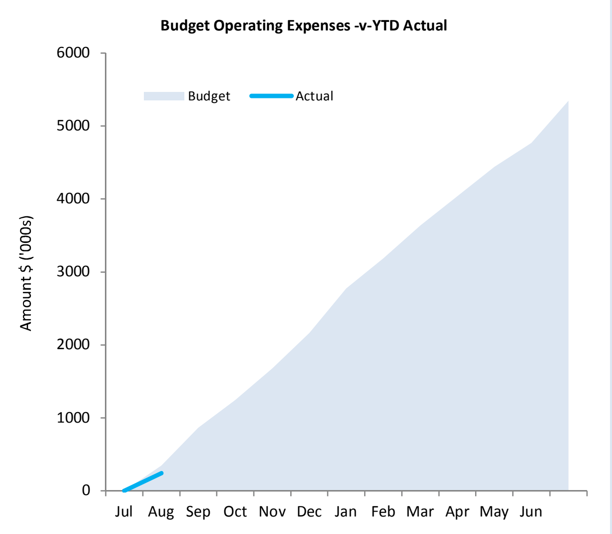
OPERATING REVENUE



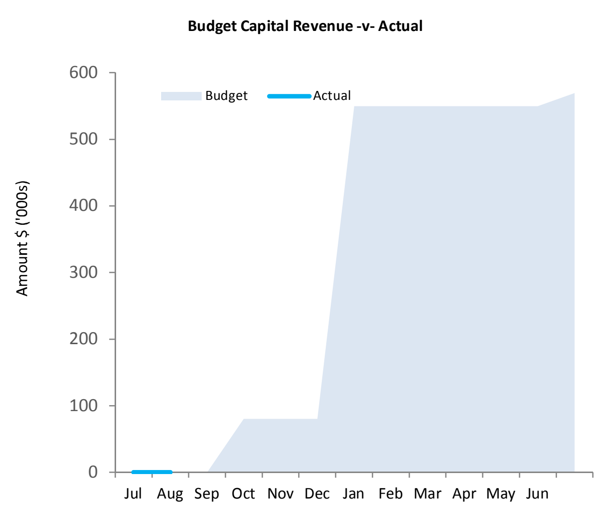
OPERATING EXPENSES



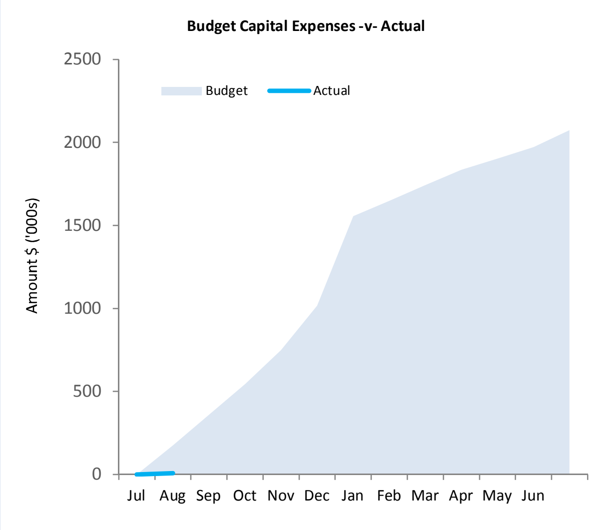




CAPITAL REVENUE



CAPITAL EXPENSES



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

STATUTORY REPORTING PROGRAMS

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

GOVERNANCE	**ACTIVITIES**
To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities to members of council: Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSEFUNDING	
To collect revenue to fund the provision of services.	Rates, general purpose government grants and interest revenue
LAW, ORDER, PUBLIC SAFETY	
To ensure a safer community in which to live.	Supervision of various local laws, fire prevention, emergency services and animal control.
HEALTH	
To provide an operational framework for good community health.	'Food quality and pest control, maintenance of child health centre, medical centre, dental clinic and administration of group health scheme.
EDUCATION AND WELFARE	
To support the needs of the community in education and welfare.	Assistance to Day Care Centre, Playgroup, Youth activities and other voluntary services.
HOUSING	
Provide adequate housing to attract and retain staff and non-staff.	Maintenace of council owned staff and non-staff housing.
COMMUNITY AMENITIES	
Provide services required by the community.	Rubbish collection services, tip operation, noise control, town planning administration, cemetery maintenance, rest centres, storm water drainage and FM radio retransmitter.
RECREATION AND CULTURE	
To establish and effectively manage infrastructure and resources that help the social wellbeing of the community.	Maintenance of the swimming pool, recreation centre, library, parks, gardens and reserves.
TRANSPORT	
To provide effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic lights, cycleways, depot maintenance and airstrip maintenance.
ECONOMIC SERVICES	
To help promote the Shire and improve its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes.
OTHER PROPERTY AND SERVICES	
To monitor and control overheads and operating accounts.	Private works operations, plant repairs and operations and engineering costs.

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

STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	$	%		
Opening Funding Surplus(Deficit)	1	478,209	509,528	509,528	**509,528**	0	0%		
Revenue from operating activities									
Governance		40,600	40,600	0	**8,407**	8,407		▲	
General Purpose Funding - Rates	6	2,237,195	2,237,195	0	**0**	0			
General Purpose Funding - Other		575,554	575,554	1,206	**1,184**	(22)	(2%)	▼	
Law, Order and Public Safety		41,513	41,513	0	**86**	86		▲	
Health		77,500	77,500	1,416	**1,564**	148	10%	▲	
Education and Welfare		2,000	2,000	0	**100**	100		▲	
Housing		82,700	82,700	5,100	**7,840**	2,740	54%	▲	
Community Amenities		112,720	112,720	41	**480**	439	1071%	▲	
Recreation and Culture		15,168	15,168	0	**2,578**	2,578		▲	
Transport		121,990	121,990	119,330	**121,067**	1,737	1%	▲	
Economic Services		4,000	4,000	583	**143**	(440)	(76%)	▼	
Other Property and Services		90,000	90,000	4,999	**2,783**	(2,216)	(44%)	▼	
		3,400,940	**3,400,940**	**132,675**	**146,232**				
Expenditure from operating activities									
Governance		(601,153)	(601,153)	(33,093)	**(41,067)**	(7,974)	(24%)	▼	
General Purpose Funding		(115,336)	(115,336)	(9,192)	**(6,669)**	2,523	27%	▲	
Law, Order and Public Safety		(217,629)	(217,629)	(15,746)	**(4,820)**	10,926	69%	▲	S
Health		(262,075)	(262,075)	(8,846)	**(4,468)**	4,378	49%	▲	
Education and Welfare		(132,404)	(132,404)	(8,433)	**(1,219)**	7,214	86%	▲	
Housing		(268,340)	(268,340)	(10,126)	**(20,579)**	(10,453)	(103%)	▼	S
Community Amenities		(430,480)	(430,480)	(33,116)	**(8,724)**	24,392	74%	▲	S
Recreation and Culture		(1,237,099)	(1,237,099)	(77,680)	**(24,432)**	53,248	69%	▲	S
Transport		(1,758,306)	(1,758,306)	(144,160)	**(69,680)**	74,480	52%	▲	S
Economic Services		(297,751)	(297,751)	(21,953)	**(13,362)**	8,591	39%	▲	
Other Property and Services		(28,300)	(28,300)	16,747	**(47,211)**	(63,958)	382%	▼	
		(5,348,874)	**(5,348,874)**	**(345,598)**	**(242,231)**				
Operating activities excluded from budget									
Add back Depreciation		1,844,742	1,844,742	147,575	**0**	(147,575)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7	2,307	2,307	0	**0**	0			
Movement in Leave Reserve (Added Back)		553	553	0	**0**	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	**0**	0			
Movement in Employee Benefit Provisions		0	0	0	**0**	0			
Rounding Adjustments		0	0	0	**0**	0			
Movement Due to Changes in Accounting Standards		0	0	0	**0**	0			
Loss on Asset Revaluation		0	0	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**0**	0			
Amount attributable to operating activities		**(100,332)**	**(100,332)**	**(65,348)**	**(95,999)**				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	1,206,785	1,206,785	0	**0**	0			
Proceeds from Disposal of Assets	7	80,000	80,000	0	**0**	0			
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(240,821)	(240,821)	(24,444)	**(2,776)**	21,668	89%	▲	S
Plant and Equipment	8	(382,500)	(382,500)	0	**0**	0			
Furniture and Equipment	8	0	0	0	**0**	0			
Infrastructure Assets - Roads	8	(1,193,096)	(1,193,096)	(99,998)	**0**	99,998	100%	▲	S
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	0	0	0	**0**	0			
Infrastructure Assets - Parks and Ovals	8	(187,370)	(187,370)	(51,663)	**(6,145)**	45,518	88%	▲	S
Infrastructure Assets - Airfield	8	0	0	0	**0**	0			
Amount attributable to investing activities		**(717,002)**	**(717,002)**	**(176,105)**	**(8,921)**				
Financing Activities									
Proceeds from New Debentures	9	80,000	80,000	0	**0**	0			
Repayment of Debentures	9	(61,835)	(61,835)	0	**0**	0			
Repayment of Lease Financing	9	0	0	0	**0**	0			
Advances to Community Groups		(80,000)	(80,000)	0	**0**	0			
Proceeds from Advances		0	0	0	**0**	0			
Self-Supporting Loan Principal		39,938	39,938	0	**0**	0			
Transfer to Restricted Cash - Other		0	0	0	**0**	0			
Transfer from Restricted Cash - Other		0	0	0	**0**	0			
Transfer from Reserves	10	369,522	369,522	0	**0**	0			
Transfer to Reserves	10	(8,500)	(8,500)	0	**0**	0			
Amount attributable to financing activities		**339,125**	**339,125**	**0**	**0**				
Closing Funding Surplus(Deficit)	1	**(0)**	**31,319**	**268,075**	**404,608**				

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 15 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2021/22 year is $10,000 and 10%.

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

NATURE OR TYPE DESCRIPTIONS

REVENUE

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

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS
Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL
Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGEES
Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES
Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS
Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME
Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS
All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)
Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE
All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation expense raised on all classes of assets.

INTEREST EXPENSES
Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE
Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

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

BY NATURE OR TYPE

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	$	%		
Opening Funding Surplus (Deficit)	1	478,209	509,528	509,528	**509,528**	0	0%		
Revenue from operating activities									
Rates	6	2,237,195	2,237,195	0	**0**	0			
Operating Grants, Subsidies and Contributions	12	837,447	837,447	122,246	**119,348**	(2,898)	(2%)	▼	
Fees and Charges		218,620	218,620	7,514	**13,683**	6,169	82%	▲	
Service Charges		0	0	0	**0**	0			
Interest Earnings		23,518	23,518	291	**274**	(17)	(6%)	▼	
Other Revenue		81,750	81,750	2,624	**12,927**	10,303	393%	▲	S
Profit on Disposal of Assets	7	2,410	2,410	0	**0**	0			
Gain FV Valuation of Assets		0	0	0	**0**	0			
		3,400,940	**3,400,941**	**132,675**	**146,232**				
Expenditure from operating activities									
Employee Costs		(1,561,778)	(1,561,778)	(111,204)	**(121,468)**	(10,264)	(9%)	▼	
Materials and Contracts		(1,495,417)	(1,495,417)	(83,232)	**(116,532)**	(33,300)	(40%)	▼	S
Utility Charges		(174,600)	(174,600)	(1,703)	**(4,081)**	(2,378)	(140%)	▼	
Depreciation on Non-Current Assets		(1,844,742)	(1,844,742)	(147,575)	**0**	147,575	100%	▲	S
Interest Expenses		(2,678)	(2,678)	0	**0**	0			
Insurance Expenses		(152,967)	(152,967)	(1,501)	**0**	1,501	100%	▲	
Other Expenditure		(111,975)	(111,975)	(383)	**(151)**	232	61%	▲	
Loss on Disposal of Assets	7	(4,717)	(4,717)	0	**0**	0			
Loss FV Valuation of Assets		0	0	0	**0**	0			
		(5,348,874)	**(5,348,874)**	**(345,598)**	**(242,231)**				
Operating activities excluded from budget									
Add back Depreciation		1,844,742	1,844,742	147,575	**0**	(147,575)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7	2,307	2,307	0	**0**	0			
Movement in Leave Reserve (Added Back)		553	553	0	**0**	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	**0**	0			
Movement in Employee Benefit Provisions		0	0	0	**0**	0			
Rounding Adjustments		0	0	0	**0**	0			
Movement Due to Changes in Accounting Standards		0	0	0	**0**	0			
Loss on Asset Revaluation		0	0	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**0**	0			
Amount attributable to operating activities		**(100,332)**	**(100,331)**	**(65,348)**	**(95,999)**				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	1,206,785	1,206,785	0	**0**	0			
Proceeds from Disposal of Assets	7	80,000	80,000	0	**0**	0			
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(240,821)	(240,821)	(24,444)	**(2,776)**	21,668	89%	▲	S
Plant and Equipment	8	(382,500)	(382,500)	0	**0**	0			
Furniture and Equipment	8	0	0	0	**0**	0			
Infrastructure Assets - Roads	8	(1,193,096)	(1,193,096)	(99,998)	**0**	99,998	100%	▲	S
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	0	0	0	**0**	0			
Infrastructure Assets - Parks and Ovals	8	(187,370)	(187,370)	(51,663)	**(6,145)**	45,518	88%	▲	S
Infrastructure Assets - Airfield	8	0	0	0	**0**	0			
Amount attributable to investing activities		**(717,002)**	**(717,002)**	**(176,105)**	**(8,921)**				
Financing Activities									
Proceeds from New Debentures		80,000	80,000	0	**0**	0			
Repayment of Debentures	9	(61,835)	(61,835)	0	**0**	0			
Repayment of Lease Financing	9	0	0	0	**0**	0			
Advances to Community Groups		(80,000)	(80,000)	0	**0**	0			
Proceeds from Advances		0	0	0	**0**	0			
Self-Supporting Loan Principal	9	39,938	39,938	0	**0**	0			
Transfer from Reserves	10	369,522	369,522	0	**0**	0			
Transfer to Reserves	10	(8,500)	(8,500)	0	**0**	0			
Amount attributable to financing activities		**339,125**	**339,125**	**0**	**0**				
Closing Funding Surplus (Deficit)	1	**(0)**	**31,320**	**268,075**	**404,608**				

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 15 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2021/22 year is $10,000 and 10%.

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

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

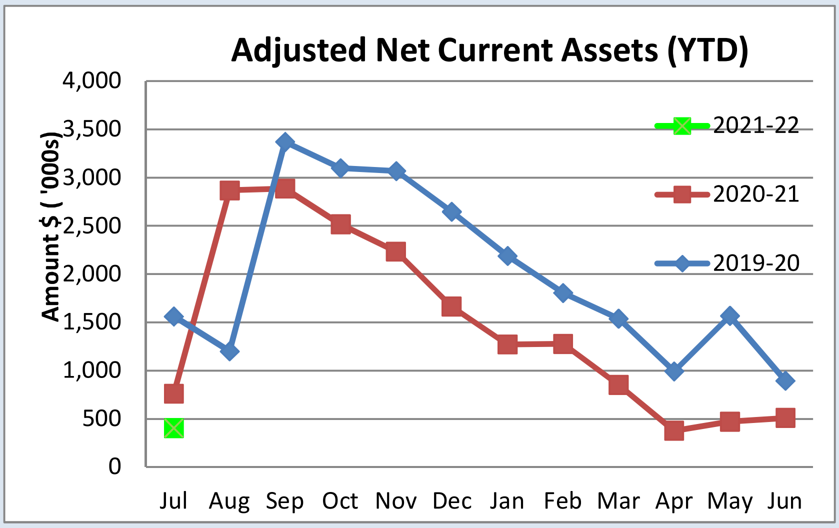
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2021	This Time Last Year 31/07/2020	Year to Date Actual 31/07/2021
		$	$	$
Current Assets				
Cash Unrestricted	2	708,090	729,049	766,449
Cash Restricted - Reserves	2	2,112,181	1,858,011	2,112,181
Cash Restricted - Bonds & Deposits	2	680	903	927
Receivables - Rates	3	49,011	45,746	48,642
Receivables - Other	3	61,211	136,245	23,606
Other Assets Other Than Inventories	4	0	0	0
Inventories	4	2,305	(1,235)	7,125
		2,933,478	2,768,719	2,958,930
Less: Current Liabilities				
Payables	5	(137,859)	(42,528)	(28,094)
Contract Liabilities	11	(88,136)	(17,832)	(328,136)
Bonds & Deposits	14	(100,857)	(101,791)	(100,994)
Loan and Lease Liability	9	0	(21,065)	0
Provisions	11	(122,394)	(122,394)	(122,394)
		(449,245)	(305,610)	(579,617)
Less: Cash Reserves	10	(2,112,181)	(1,858,011)	(2,112,181)
Add Back: Component of Leave Liability not Required to be funded		137,477	136,689	137,477
Add Back: Loan and Lease Liability		(0)	21,065	(0)
Less : Loan Receivable - clubs/institutions		0	0	0
Net Current Funding Position		**509,528**	**762,852**	**404,608**

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD Surplus(Deficit)

$.4 M

Last Year YTD Surplus(Deficit)

$.76 M

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

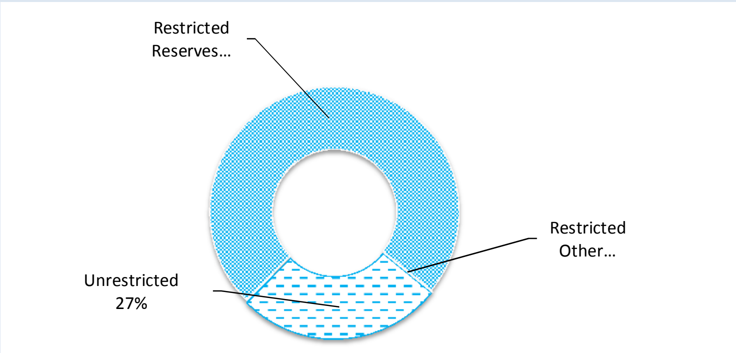
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
Cash on Hand							
Cash On Hand - Admin	27			27	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account	17,935			17,935	NAB	0.10%	Ongoing
Municipal Bank Account - CBA	10,468			10,468	CBA	0.10%	Ongoing
Police Licensing Bank Account			0	0	NAB	Variable	Ongoing
Police Licensing Account - CBA			927	927	CBA	Variable	Ongoing
Trust Cash at Bank			0	0	NAB	Variable	Ongoing
Term Deposits							
Cash at Bank Grant Holding A/C Muni	5			5	NAB	0.10%	Ongoing
Municipal Investment Bank Account (Maxi)	14			14	NAB	0.10%	Ongoing
Business Maximiser Account - CBA	738,000			738,000	CBA	0.10%	Ongoing
Cash Deposit Account CDA Investment - CBA		2,112,181		2,112,181	CBA	0.40%	31/12/2021
Investments							
Total	**766,449**	**2,112,181**	**927**	**2,879,557**			

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



Total Cash	Unrestricted
$2.88 M	**$2.11 M**

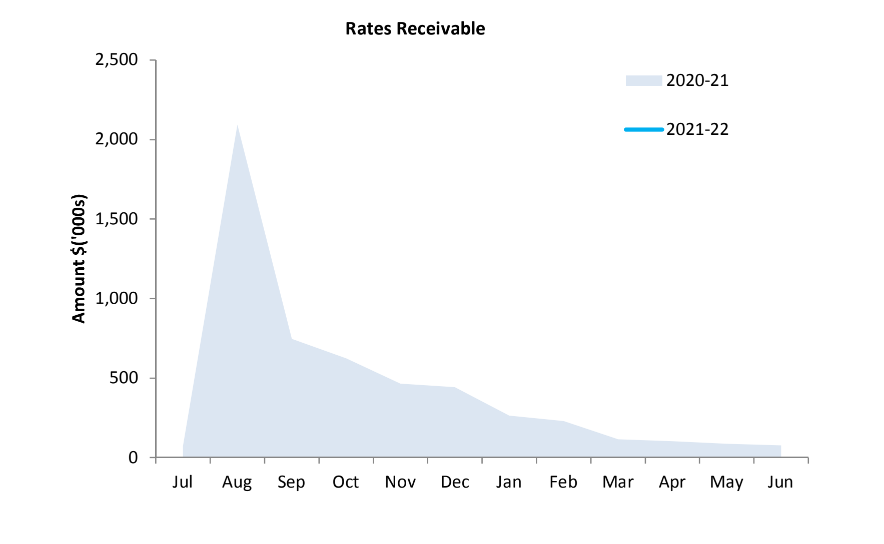
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

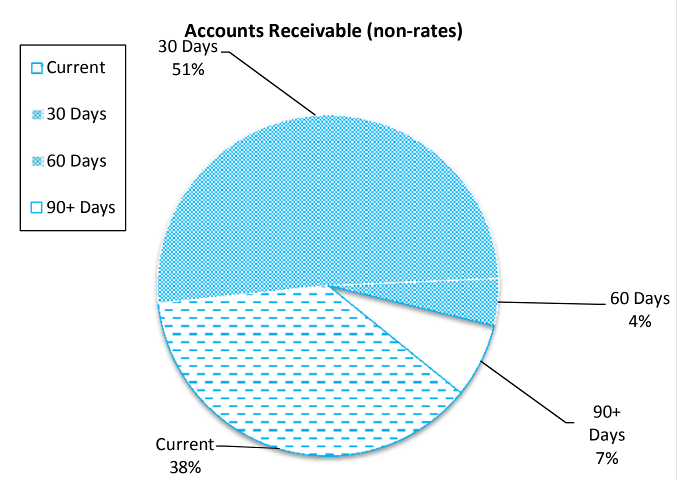
Receivables - Rates & Rubbish	30 June 2021	31 Jul 21
	$	$
Opening Arrears Previous Years	76,668	76,633
Levied this year	2,215,050	0
Less Collections to date	(2,215,086)	(369)
Equals Current Outstanding	76,633	76,263
Net Rates Collectable	**76,633**	**76,263**
% Collected	96.66%	0.48%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	7,895	10,735	940	1,479	21,049
Percentage	38%	51%	4%	7%	
Balance per Trial Balance					
Sundry Debtors					23,685
Receivables - Other					(80)
Total Receivables General Outstanding					**23,606**
Amounts shown above include GST (where applicable)					

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

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.





Collected	Rates Due
0%	$76,263

Debtors Due
$23,606

Over 30 Days
62%

Over 90 Days
7%

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2021	Asset Increase	Asset Reduction	Closing Balance 31 Jul 2021
	$	$	$	$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	0	0	0	0
Inventory				
Fuel, Visitor and Rec Centres stock on hand	2,305	4,821	0	7,125
Land held for resale	0	0	0	0
Accrued income and prepayments				
Accrued income and prepayments	0	0	0	0
Contract assets				
Contract assets	0	0	0	0
Total Other Current assets				**7,125**

Amounts shown above include GST (where applicable)

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

Inventories are measured at the lower of cost and net realisable value.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

CONTRACT ASSETS

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

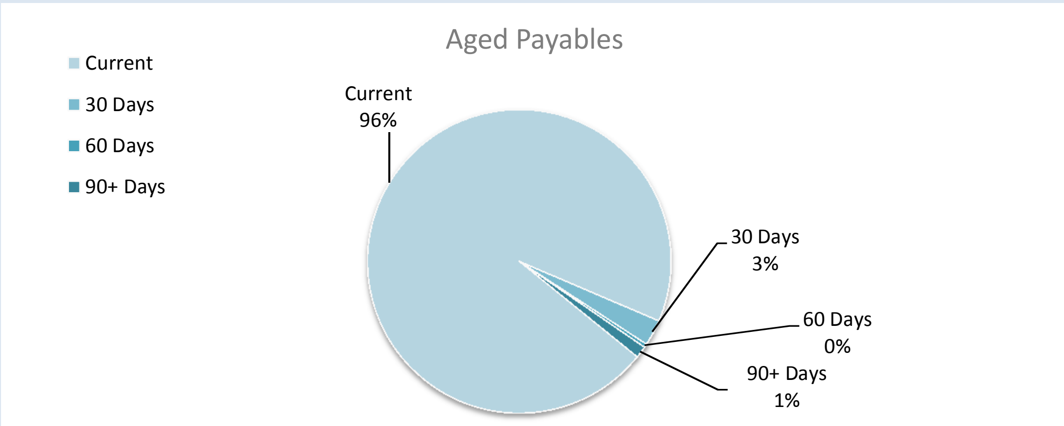
SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2021

OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Payables (Sundry Creditors) - General	15,175	441	60	200	15,876
Percentage	95.6%	2.8%	0.4%	1.3%	
Balance per Trial Balance					
Sundry creditors - General					15,876
Other creditors					346
Accruals/Income in Advance					11,923
ATO liabilities					(50)
Other accruals/payables					0
Total Payables General Outstanding					**28,094**
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

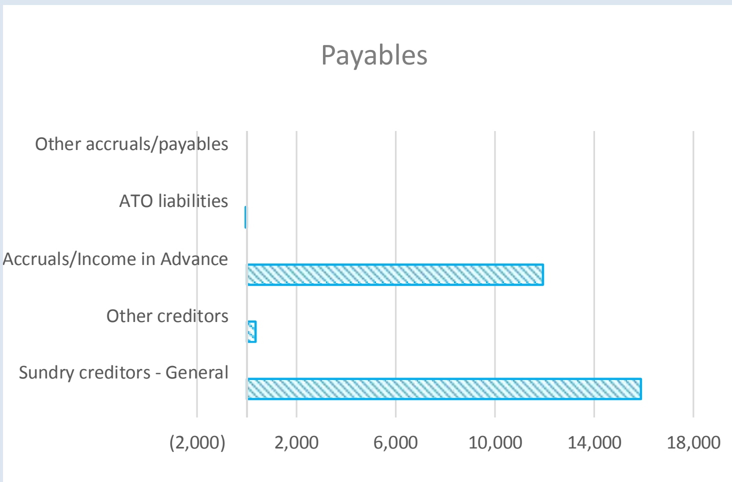
$28,094

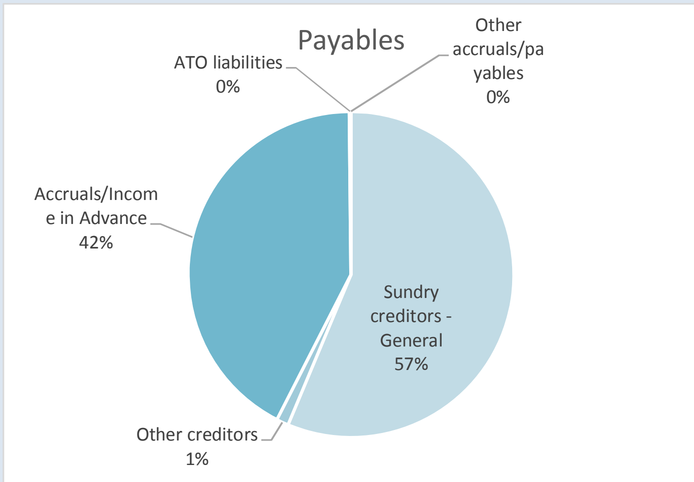
Over 30 Days

5%

Over 90 Days

1.3%





SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JULY 2021

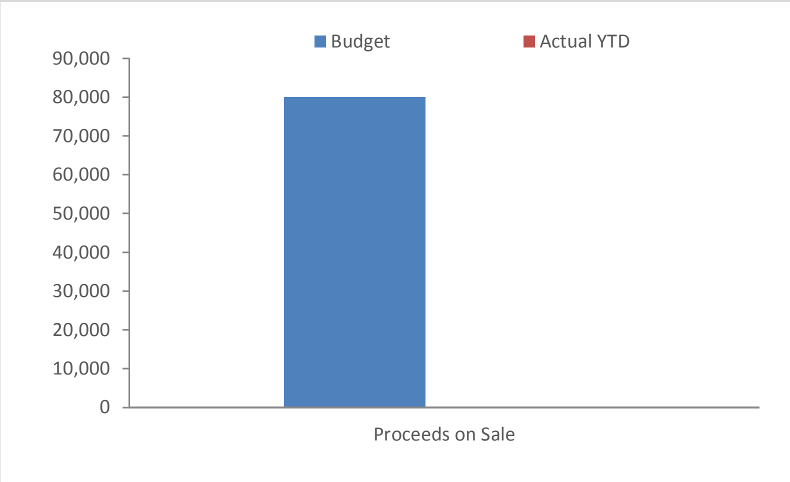
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

				Budget				YTD Acutal			
RATE TYPE	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	$			$	$	$	$	$	$	$	$
General Rate											
Gross rental valuations											
GRV Residential	0.123195	206	2,021,136	248,994	0	0	248,994	0.00	0	0	0
GRV Mining	0.123195	1	252,500	31,107	0	0	31,107	0.00	0	0	0
Unimproved valuations											
UV Rural and Arrino Town	0.013861	183	138,087,000	1,914,024	0	0	1,914,024	0.00	0`	0	0
UV Mining	0.013861	5	253,954	3,520	0	0	3,520	0.00	0`	0	0
Sub-Totals		**395**	**140,614,590**	**2,197,645**	**0**	**0**	**2,197,645**	**0**	**0**	**0**	**0**
	Minimum										
Minimum Payment	**$**										
Gross rental valuations											
GRV Residential	470	20	13,439	9,400	0	0	9,400	0	0	0	0
GRV Mining	470	0	0	0	0	0	0	0	0	0	0
Unimproved valuations											
UV Rural and Arrino Town	470	23	330,950	10,810	0	0	10,810	0	0	0	0
UV Mining	470	22	210,533	10,340	0	0	10,340	0	0	0	0
Sub-Totals		**65**	**554,922**	**30,550**	**0**	**0**	**30,550**	**0**	**0**	**0**	**0**
		460	**141,169,512**	**2,228,195**	**0**	**0**	**2,228,195**	**0**	**0**	**0**	**0**
Amount from General Rates							**2,228,195**				**0**
Ex-Gratia Rates							9,000				0
Total Rates							**2,237,195**				**0**

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

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

KEY INFORMATION



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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

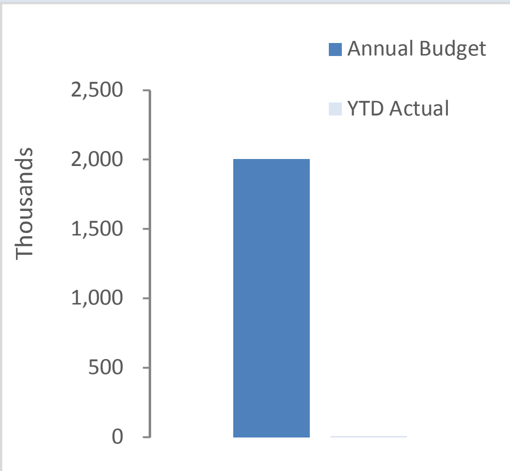
Capital Acquisitions	Adopted Annual Budget	Amended YTD Budget	Amended Annual Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$	$
Land Held for Resale	0	0	0	**0**	0
Land and Buildings	240,821	24,444	240,821	**2,776**	(21,668)
Plant and Equipment	382,500	0	382,500	**0**	0
Furniture and Equipment	0	0	0	**0**	0
Infrastructure Assets - Roads	1,193,096	99,998	1,193,096	**0**	(99,998)
Infrastructure Assets - Drainage	0	0	0	**0**	0
Infrastructure Assets - Footpaths	0	0	0	**0**	0
Infrastructure Assets - Parks and Ovals	187,370	51,663	187,370	**6,145**	(45,518)
Infrastructure Assets - Airfield	0	0	0	**0**	0
Capital Expenditure Totals	2,003,787	176,105	2,003,787	**8,921**	(167,184)

Capital acquisitions funded by:					
	$	$	$	$	$
Capital Grants and Contributions	1,206,785	0	1,206,785	**0**	0
Borrowings	80,000	0	80,000	**0**	0
Other (Disposals & C/Fwd)	80,000	0	80,000	**0**	0
Council contribution - Cash Backed Reserves					
Various Reserves	369,522	0	369,522	**0**	0
Council contribution - operations	**267,480**	**176,105**	**267,480**	**8,921**	(167,184)
Capital Funding Total	**2,003,787**	**176,105**	**2,003,787**	**8,921**	**(167,184)**

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	$2. M	**$.01 M**	**0%**

Capital Grant	Annual Budget	YTD Actual	% Received
	$1.21 M	**$. M**	**0%**

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total
Level of Completion Indicators
0%
20%
40%
60%
80%
100%
Over 100%

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

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

% of Completion	Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD	Total Forecast	Variance (Under)/Over
					$	$	$	$	$	$
	Buildings									
	Housing									
0.00	House - (Lot 74) 5 Gooch St - Building (Capital)	4090110	510	BC9002	(18,400)	(18,400)	0	0	(18,400)	0
0.00	House - (Lot 35) 47 Williamson St - Building (Capital)	4090110	510	BC9009	(30,770)	(30,770)	0	0	(30,770)	0
0.00	House - (Lot 157) 65 Carter St - Building (Capital)	4090110	510	BC9011	(17,200)	(17,200)	0	0	(17,200)	0
0.37	Unit 1 - 66A Williamson St - Building (Capital)	4090110	510	BC9015	(6,500)	(6,500)	0	(2,412)	(6,500)	(2,412)
0.00	House - (Lot 67) 19 Gooch St - Building (Capital)	4090110	510	BC9061	(31,200)	(31,200)	0	0	(31,200)	0
0.00	House - (Lot 173) 50 Carter St - Building (Capital)	4090110	510	BC9079	(9,400)	(9,400)	(3,133)	0	(9,400)	3,133
0.00	House - (Lot 214) 21 Franklin St - Building (Capital)	4090210	510	BC9003	(15,744)	(15,744)	0	0	(15,744)	0
0.00	House - (Lot 16) 30 Touche St (Child Care) - Building (Capital)	4090210	510	BC9052	(4,126)	(4,126)	(1,375)	0	(4,126)	1,375
0.00	House - (Lot 54) 17 Glyde St (LGCHP) - JV - Building (Capital)	4090210	510	BC9054	(3,914)	(3,914)	(1,304)	0	(3,914)	1,304
0.00	Kadathinni Unit 1 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90491	(1,200)	(1,200)	0	0	(1,200)	0
0.00	Kadathinni Unit 2 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90492	(1,200)	(1,200)	0	0	(1,200)	0
0.00	Kadathinni Unit 3 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90493	(5,400)	(5,400)	0	0	(5,400)	0
0.00	Kadathinni Unit 4 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90494	(5,400)	(5,400)	0	0	(5,400)	0
0.00	Kadathinni Unit 5 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90495	(7,570)	(7,570)	0	0	(7,570)	0
0.00	Kadathinni Unit 6 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90496	(5,400)	(5,400)	0	0	(5,400)	0
	Total - Housing				**(163,424)**	**(163,424)**	**(5,812)**	**(2,412)**	**(163,424)**	**3,400**
	Recreation And Culture									
0.00	Swimming Pool - Mayrhofer Street - Building (Capital)	4110210	510	BC1104	(12,000)	(12,000)	0	0	(12,000)	0
0.00	Pavillion - Oval - Building (Capital) (NEW GYM)	4110310	510	BC1103	(6,937)	(6,937)	(2,312)	(33)	(6,937)	2,279
0.00	Sporting Club - Slaughter Street - Building (Capital) (AIR-CON)	4110310	510	BC1106	(3,960)	(3,960)	(1,320)	0	(3,960)	1,320
0.00	Westrail Building - Railway Road - Building (Capital)	4110710	510	BC013	(9,500)	(9,500)	0	0	(9,500)	0
	Total - Recreation And Culture				**(32,397)**	**(32,397)**	**(3,632)**	**(33)**	**(32,397)**	**3,599**
	Economic Services									
0.00	Duffy Store Redevelopment 2021/22 Capex	4130810	510	BC1021A	(45,000)	(45,000)	(15,000)	0	(45,000)	15,000
	Total - Economic Services				**(45,000)**	**(45,000)**	**(15,000)**	**0**	**(45,000)**	**15,000**
	Other Property & Services									
1.00	Admin Office - 132 Railway Rd - Building (Capital)	4140210	510	**BC4002**	0	0	0	(331)	0	(331)
1.00	**Total - Other Property & Services**				**0**	**0**	**0**	**(331)**	**0**	**(331)**
0.01	**Total - Buildings**				**(240,821)**	**(240,821)**	**(24,444)**	**(2,776)**	**(240,821)**	**21,668**
	Plant & Equipment									
	Governance									
0.00	New Copier Ricoh IM C6000	4040130	530	**CA001**	(9,500)	(9,500)	0	0	(9,500)	0
	Total - Governance				**(9,500)**	**(9,500)**	**0**	**0**	**(9,500)**	**0**
	Recreation & Culture									
0.00	HALLS - Plant & Equipment (Capital)	4110130	530		(8,000)	(8,000)	0	0	0	0
	Total - Recreation & Culture				**(8,000)**	**(8,000)**	**0**	**0**	**0**	**0**
	Transport									
0.00	New Caterpilalr Loader	4120330	530	PA5008	(300,000)	(300,000)	0	0	(300,000)	0
0.00	New Toro Ride on Mower	4120330	530	PA5020	(35,000)	(35,000)	0	0	(35,000)	0
0.00	Custom Made Trailer - Suit Toro Lawn Mower	4120330	530	PA7126	(18,000)	(18,000)	0	0	(18,000)	0
0.00	Custom made BOX Trailer	4120330	530	PA7223	(12,000)	(12,000)	0	0	(12,000)	0
	Total - Transport				**(365,000)**	**(365,000)**	**0**	**0**	**(365,000)**	**0**
0.00	**Total - Plant & Equipment**				**(382,500)**	**(382,500)**	**0**	**0**	**(374,500)**	**0**
	Infrastructure - Roads									
	Transport									
0.00	Lynch Road 2021-22 Gravel resheet SLK 3520-11210	4120146	540	R2R014	(156,876)	(156,876)	0	0	(156,876)	0
0.00	Sunset Road (R2R) 2021-22 Gravel Sheet SLK 0-5100	4120146	540	R2R037	(90,620)	(90,620)	0	0	(90,620)	0
0.00	McKenzie Road (R2R) 2021-22 Gravel resheet SLK 0-3800	4120146	540	R2R056	(45,600)	(45,600)	0	0	(45,600)	0
0.00	Dudawa Road Sealed 2021-22 SLK 3.53 - 8.39	4120149	540	RRG002	(300,000)	(300,000)	0	0	(300,000)	0
0.00	Arrino South Road Sealed 2021-22 SLK 9.75-13.96	4120149	540	RRG006	(300,000)	(300,000)	0	0	(300,000)	0
0.00	Three Springs-Morawa Rd (RRG) 2020-21 SLK 24.50 - 29.86	4120149	540	RRG106A	(300,000)	(300,000)	(99,998)	0	(300,000)	99,998
	Total - Transport				**(1,193,096)**	**(1,193,096)**	**(99,998)**	**0**	**(1,193,096)**	**99,998**
0.00	**Total - Infrastructure - Roads**				**(1,193,096)**	**(1,193,096)**	**(99,998)**	**0**	**(1,193,096)**	**99,998**
	Infrastructure - Parks & Ovals									
	Recreation And Culture									
0.19	Skate Park	4110370	570	PC005	(30,000)	(30,000)	(9,998)	(5,682)	(30,000)	4,316
0.00	Lovelock Soak Plumbings	4110370	570	PC006	(32,370)	(32,370)	0	0	(32,370)	0
0.00	Dominican Park	4110370	570	PC007	(125,000)	(125,000)	(41,665)	(463)	(125,000)	41,202
	Total - Recreation And Culture				**(187,370)**	**(187,370)**	**(51,663)**	**(6,145)**	**(187,370)**	**45,518**
0.03	**Total - Infrastructure - Parks & Ovals**				**(187,370)**	**(187,370)**	**(51,663)**	**(6,145)**	**(187,370)**	**45,518**
0.00	**Grand Total**				**(2,003,787)**	**(2,003,787)**	**(176,105)**	**(8,921)**	**(1,995,787)**	**167,184**

FINANCING ACTIVITIES
NOTE 9
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

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

All debenture repayments were financed by general purpose revenue.

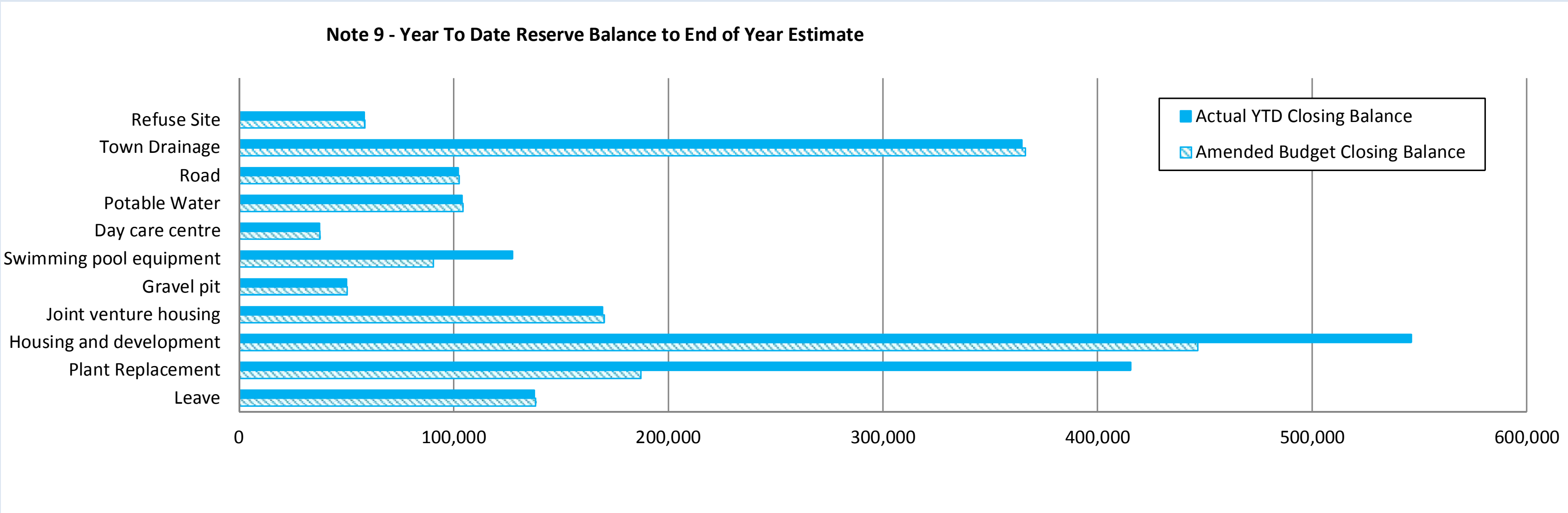
(b) Information on Financing

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

Cash Backed Reserve

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

KEY INFORMATION



OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

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

KEY INFORMATION

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire’s obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire’s obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire’s obligations for employees’ annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire’s obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

CONTRACT LIABILITIES

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

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

NOTE 12
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2021	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jul 2021	Current Liability 31 Jul 2021	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	$	$	$	$	$	$	$	$	$
Operating Grants and Subsidies									
General purpose funding									
Grants Commission - General (WALGGC)	0	0	0	0	0	344,064	344,064	0	0
Grants Commission - Roads (WALGGC)	0	0	0	0	0	194,490	194,490	0	0
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	12,970	0	0	12,970	12,970	35,813	35,813	0	0
Seniors Week Grant (Council on the Ageing)	0	0	0	0	0	1,000	1,000	0	0
Transport						0	0	0	0
Direct Grant (MRWA)	0	0	0	0	0	119,330	119,330	119,330	119,330
Street Lighting Subsidy (MRWA)	0	0	0	0	0	250	250	0	0
Other property and services									
DPRID Traineeship Grant	35,000	0	0	35,000	35,000	35,000	35,000	2,916	0
	47,970	**0**	**0**	**47,970**	**47,970**	**729,947**	**729,947**	**122,246**	**119,330**
Operating Contributions									
Health									
Medical Centre Contribution	0	0	0	0	0	60,000	60,000	0	0
Landcare Group - Transfer from Bonds	0	0	0	0	0	32,000	32,000	0	0
Recreation and culture									
Recreation miscellaneous contribution	0	0	0	0	0	2,500	2,500	0	0
Library miscellaneous contributions	0	0	0	0	0	0	0	0	18
Other property and services									
Administration miscellaneous contributions	0	0	0	0	0	13,000	13,000	0	0
	0	**0**	**0**	**0**	**0**	**107,500**	**107,500**	**0**	**18**
TOTALS	**47,970**	**0**	**0**	**47,970**	**47,970**	**837,447**	**837,447**	**122,246**	**119,348**

NOTE 13
NON-OPERATING GRANTS AND CONTRIBUTIONS

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

NOTE 14
BONDS & DEPOSITS AND TRUST FUNDS

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

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

Description	Opening Balance 01 Jul 2021	Amount Received	Amount Paid	Closing Balance 31 Jul 2021
	$	$	$	$
Restricted Cash - Bonds and Deposits				
BCITF Levy	46.87	0.00	(46.87)	**0.00**
BSL Levy	113.30	0.00	(113.30)	**0.00**
Community Bus Bonds	100.00	0.00	0.00	**100.00**
Crossover/Footpath Bonds	0.00	0.00	0.00	**0.00**
Developer Bonds	0.00	0.00	0.00	**0.00**
Keys, Hall and Equipment Bonds	0.00	0.00	0.00	**0.00**
Landcare Groups	95,295.98	0.00	0.00	**95,295.98**
Other Bonds	0.00	0.00	0.00	**0.00**
Police Licensing	300.50	6,237.55	(5,990.25)	**547.80**
Rehabilitation Bonds	0.00	0.00	0.00	**0.00**
Roadworks Bonds	0.00	0.00	0.00	**0.00**
Housing Bonds	0.00	0.00	0.00	**0.00**
Councillor Nomination Fees	0.00	0.00	0.00	**0.00**
Transportable Buildings Bonds	5,000.00	0.00	0.00	**5,000.00**
Transportable Buildings Bonds	0.00	50.00	0.00	**50.00**
Sub-Total	100,856.65	6,287.55	(6,150.42)	**100,993.78**
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	**0.00**
	100,856.65	**6,287.55**	**(6,150.42)**	**100,993.78**

KEY INFORMATION

NOTE 15
EXPLANATION OF SIGNIFICANT VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2021/22 year is $10,000 and 10%.

Reporting Program	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	$	%				
Expenditure from operating activities						
Law, Order and Public Safety	10,926	69%	▲	S	Timing	Assets Register not clsoed for EOFY- Depn for July 21 not calculated
Housing	(10,453)	(103%)	▼	S	Timing	Demolition of Willimason St House
Community Amenities	24,392	74%	▲	S	Timing	Assets Register not clsoed for EOFY- Depn for July 21 not calculated
Recreation and Culture	53,248	69%	▲	S	Timing	Assets Register not clsoed for EOFY- Depn for July 21 not calculated
Transport	74,480	52%	▲	S	Timing	Assets Register not clsoed for EOFY- Depn for July 21 not calculated
Investing Activities						
Land and Buildings	21,668	89%	▲	S	Timing	Assets Register not clsoed for EOFY- Depn for July 21 not calculated
Infrastructure Assets - Roads	99,998	100%	▲	S	Timing	Assets Register not clsoed for EOFY- Depn for July 21 not calculated
Infrastructure Assets - Parks and Ovals	45,518	88%	▲	S	Timing	Assets Register not clsoed for EOFY- Depn for July 21 not calculated
Financing Activities						

Reporting Nature or Type	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
Other Revenue	10,303	393%	▲	S	Timing	Training Reimbursement Received Early - Erin
Expenditure from operating activities						
Materials and Contracts	(33,300)	(40%)	▼	S	Timing	Synergy Soft Subscrition paid in July 2021
Depreciation on Non-Current Assets	147,575	100%	▲	S	Timing	Assets Register not clsoed for EOFY- Depn for July 21 not calculated

Debtors Trial Balance
As at 31.07.2021

Debtor #	Name	Credit Limit	02.05.2021 GT 90 days	Age Of Oldest Invoice (90Days)	01.06.2021 GT 60 days	01.07.2021 GT 30 days	31.07.2021 Current	Total
A18			0.00	0	0.00	0.00	7518.00	7518.00
C114			0.00	0	0.00	0.00	22.63	22.63
H58			0.00	0	0.00	0.00	200.00	200.00
W101			0.00	0	222.94	5.48	400.00	628.42
D14			0.00	0	0.00	0.00	0.00	-20.00
W60			0.00	0	0.00	0.00	0.00	-172.84
F44			0.00	0	0.00	0.00	20.00	20.00
16			0.00	0	0.00	0.00	80.00	80.00
R2			0.00	0	0.00	160.00	0.00	160.00
H54			0.00	0	0.00	0.00	100.00	100.00
I2			0.00	0	0.00	0.00	20.00	20.00
C102			2752.22	164	0.00	4003.00	0.00	6755.22
S115			0.00	0	0.00	0.00	0.00	-200.00
L34			0.00	0	0.00	6367.00	0.00	6367.00
M113			0.00	0	0.00	0.00	830.00	830.00
M126			0.00	0	0.00	0.00	160.00	160.00
F29			0.00	0	0.00	0.00	0.00	-400.00
R33			0.00	0	0.00	0.00	160.00	160.00
R52			0.00	0	0.00	0.00	110.00	110.00
P61			0.00	0	0.00	200.00	0.00	200.00
T52			0.00	0	716.90	0.00	640.00	1356.90
O17			0.00	0	0.00	0.00	0.00	-480.00
B76			0.00	0	0.00	0.00	70.00	70.00
B101			0.00	0	0.00	0.00	200.00	200.00
	Totals --- Credit Balances:	-1272.84	2752.22		939.84	10735.48	10530.63	23685.33

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Aussie IT - WA Ink Supplies		
EFT17246	09/07/2021	Monthly Account		768.83
		Aerodrome Management Services Pty Ltd		
EFT17247	09/07/2021	Monthly Account		576.00
		Advanced Air Filter Cleaning (Roellary Pty Ltd)		
EFT17248	09/07/2021	Contractor		313.50
		Bob Waddell & Associates Pty Ltd		
EFT17249	09/07/2021	Consultant		1,386.00
		Bridgestone Service Centre Geraldton		
EFT17250	09/07/2021	Monthly Account		1,537.00
		Breeze Connect Pty Ltd		
EFT17251	09/07/2021	Monthly Account		60.81
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT17252	09/07/2021	Consultant		1,848.00
		Champion Bay Trophies		
EFT17253	09/07/2021	Monthly Account		30.40
		Winc Australia Pty Limited		
EFT17254	09/07/2021	Monthly Account		169.87
		City of Lights		
EFT17255	09/07/2021	Half Yearly Website Hosting		594.00
		Castledex Pty Ltd		
EFT17256	09/07/2021	Monthly Account		212.34
		Cleanaway Pty Ltd		
EFT17257	09/07/2021	Monthly Refuse Collection		3,392.18
		Geraldton Fuel Company Pty Ltd (Refuel Australia)		
EFT17258	09/07/2021	Monthly Account		19,356.04
		Health Insurance Fund (HIF) Of Australia Ltd		
EFT17259	09/07/2021	Payroll deductions		158.70
		HLS Legal Pty Ltd T/A HLS Legal		
EFT17260	09/07/2021	Legal Services		5,727.70
		IT Vision Australia Pty Ltd		
EFT17261	09/07/2021	Annual License Fees		33,045.96
		INFINITUM TECHNOLOGIES PTY LTD		
EFT17262	09/07/2021	Contractor		1,093.95
		Local Government Professionals Australia WA		
EFT17263	09/07/2021	Membership Renewal Fee		531.00
		Landgate Midland		
EFT17264	09/07/2021	Monthly Account		85.46
		Totally Workwear Geraldton		
EFT17265	09/07/2021	Monthly Account		267.07
		Moore Australia Audit (WA) Pty Ltd		
EFT17266	09/07/2021	Monthly Account		1,760.00
		Somerbank Pty Ltd as Trustee for Franco Family Trust T/A Midwest Windscreens		
EFT17267	09/07/2021	Monthly Account		1,124.75
		Mitchell and Brown Communications - Vidguard		
EFT17268	09/07/2021	Contractor		300.00
		Officeworks		
EFT17269	09/07/2021	Monthly Account		210.38
		One Music Australia		
EFT17270	09/07/2021	Annual Licence Fee		350.00
		Perfect Computer Solutions Pty Ltd		

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Perfect Computer Solutions Pty Ltd		
EFT17271	09/07/2021	Monthly Account		382.50
		Thinkproject Australia Pty Ltd		
EFT17272	09/07/2021	Monthly Account		7,487.27
		Rajinder Sunner		
EFT17273	09/07/2021	Employee Reimbursement Claim		143.50
		Three Springs IGA		
EFT17274	09/07/2021	Monthly Account		331.47
		Three Springs Rural Services		
EFT17275	09/07/2021	Monthly Account		556.07
		Van't Veer Services		
EFT17276	09/07/2021	Monthly Account		67.55
		Winchester Industries		
EFT17277	09/07/2021	Monthly Account		6,522.45
		WA Contract Ranger Services Pty Ltd		
EFT17278	09/07/2021	Contractor		1,247.12
		Bob Waddell & Associates Pty Ltd		
EFT17279	14/07/2021	Contractor		231.00
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT17280	14/07/2021	Contractor		561.00
		Toll Transport Pty Ltd		
EFT17281	14/07/2021	Monthly Freight Account		122.76
		Redmach Pty Ltd T/A Redmac Ag Services		
EFT17282	14/07/2021	Monthly Account		284.92
		Irwin Plumbing Services		
EFT17283	14/07/2021	Contractor		3,634.40
		Midwest Turf Supplies		
EFT17284	14/07/2021	Contractor		6,100.00
		Dudawa Haulage		
EFT17285	14/07/2021	Contractor		46,313.15
		Shire of Morawa		
EFT17286	14/07/2021	Street Sweeper		1,225.00
		Three Springs Rural Services		
EFT17287	14/07/2021	Monthly Account		566.68
		Three Springs Motel (Barracks)		
EFT17288	14/07/2021	Catering		364.00
		Western Australian Local Government Association (WALGA)		
EFT17289	14/07/2021	WA Local Government Association Annual Subscription Renewals		18,317.80
		Young Motors Pty Ltd		
EFT17290	14/07/2021	Monthly Account		172.10
		CTF (BCITF Levy Payment) Building & Construction Industry Training Fund		
EFT17291	22/07/2021	BCITF LEVY COLLECTED JUNE - 10TH JULY 2021		46.87
		Department of Mines, Industry Regulation & Safety (previously Building Commission)		
EFT17292	22/07/2021	BSL LEVY COLLECTED FOR 12TH MAY - 07TH JULY 2021		113.30
		Bob Waddell & Associates Pty Ltd		
EFT17293	22/07/2021	Contractor		1,980.00
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT17294	22/07/2021	Contractor		1,716.00
		Toll Transport Pty Ltd		
EFT17295	22/07/2021	Monthly Account		10.73

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Coates Hire Operations Pty Limited		
EFT17296	22/07/2021	Hire of Equipment		696.44
		Corsign WA Pty Ltd		
EFT17297	22/07/2021	Monthly Account		1,828.20
		Dormakaba Australia		
EFT17298	22/07/2021	Contractor		335.18
		LGIS Risk Management		
EFT17299	22/07/2021	Regional Risk Co-Ordinator Fee 2020-21 - 2nd instalment		2,506.54
		Health Insurance Fund (HIF) Of Australia Ltd		
EFT17300	22/07/2021	Payroll deductions		158.70
		Stephen Walter Hunter		
EFT17301	22/07/2021	Contractor		900.00
		Shire of Irwin		
EFT17302	22/07/2021	Consultant		1,204.88
		Irwin Plumbing Services		
EFT17303	22/07/2021	Contractor		5,184.30
		Somerbank Pty Ltd as Trustee for Franco Family Trust T/A Midwest Windscreens		
EFT17304	22/07/2021	Contractor		1,020.00
		Perfect Computer Solutions Pty Ltd		
EFT17305	22/07/2021	Contractor		1,070.00
		Moorcroft Family Trust t/a Rylan Concrete		
EFT17306	22/07/2021	Contractor		9,108.66
		Sweetman's Hardware		
EFT17307	22/07/2021	Monthly Account		468.60
		Sweetman's Ampol Cafe		
EFT17308	22/07/2021	Catering Account		231.50
		Geraldton SPECIALIST WHOLESALERS PTY LTD T/A TRUCKLINE		
EFT17309	22/07/2021	Monthly Account		587.46
		Three Springs Rural Services		
EFT17310	22/07/2021	Monthly Account		633.08
		Titanium Services Pty Ltd T/a Sheds N Homes Geraldton		
EFT17311	22/07/2021	Contractor		11,536.80
		Westrac Pty Ltd		
EFT17312	22/07/2021	Monthly Account		280.61
		WA Treasury Corporation		
EFT17313	22/07/2021	Government Guarantee Fee		288.70
		IT Vision User Group (inc)		
EFT17314	22/07/2021	Annual Subscription		748.00
		Geraldton All Decor		
EFT17315	28/07/2021	Monthly Account		332.00
		Bunnings Group Limited		
EFT17316	28/07/2021	Monthly Account		37.05
		Bob Waddell & Associates Pty Ltd		
EFT17317	28/07/2021	Contractor		66.00
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT17318	28/07/2021	Contractor		1,815.00
		Bellaluca Construction & Stone Pty Ltd		
EFT17319	28/07/2021	Contractor		16,390.00
		Winc Australia Pty Limited		
EFT17320	28/07/2021	Monthly Account		529.39

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Kb & Em Crouch Family Trust T/As Fifth Street Furniture Mart		
EFT17321	28/07/2021	Monthly Account		1,480.00
		Mitchell & Brown		
EFT17322	28/07/2021	Monthly Account		600.00
		Perfect Computer Solutions Pty Ltd		
EFT17323	28/07/2021	Contractor		170.00
		Rajinder Sunner		
EFT17324	28/07/2021	Employee Reimbursement		36.23
		WA Contract Ranger Services Pty Ltd		
EFT17325	28/07/2021	Contract Ranger Services		561.00
		Water Corporation		
DD13027.1	05/07/2021	Water Usage and Service Charges		6,534.35
		Water Corporation		
DD13037.1	09/07/2021	Water Usage		8,320.00
		Synergy		
DD13039.1	08/07/2021	Monthly Electricity Account		51.71
		Water Corporation		
DD13040.1	08/07/2021	Water Usage Charges		848.79
		Synergy		
DD13041.1	16/07/2021	Electricty Usage		179.93
		Telstra		
DD13042.1	08/07/2021	Monthly Telecommunications Account		1,420.36
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD13051.1	06/07/2021	Payroll deductions		5,670.79
		Colonial First State - FirstChoice Wholesale Personal Super		
DD13051.2	06/07/2021	Superannuation contributions		542.89
		Australian Super		
DD13051.3	06/07/2021	Superannuation contributions		370.60
		ANZ Smart Choice Super		
DD13051.4	06/07/2021	Superannuation contributions		220.48
		Retail Employees Superannuation Pty Ltd (REST)		
DD13051.5	06/07/2021	Superannuation contributions		280.40
		BT Super for Life		
DD13051.6	06/07/2021	Superannuation contributions		213.49
		Cbus Super		
DD13051.7	06/07/2021	Superannuation contributions		218.17
		Amp Limited		
DD13051.8	06/07/2021	Superannuation contributions		103.58
		Synergy		
DD13058.1	23/07/2021	Monthly Electricity Account		2,312.50
		Telstra		
DD13062.1	24/07/2021	Monthly Account		456.39
		Westnet Pty Ltd		
DD13063.1	01/07/2021	Annual Internet Charge - Visitors Centre		209.95
		Synergy		
DD13071.1	29/07/2021	Electricity Account		3,502.78
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD13079.1	20/07/2021	Payroll deductions		5,687.21
		Colonial First State - FirstChoice Wholesale Personal Super		
DD13079.2	20/07/2021	Superannuation contributions		542.89

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Australian Super		
DD13079.3	20/07/2021	Superannuation contributions		370.60
		ANZ Smart Choice Super		
DD13079.4	20/07/2021	Superannuation contributions		220.48
		Retail Employees Superannuation Pty Ltd (REST)		
DD13079.5	20/07/2021	Superannuation contributions		280.40
		BT Super for Life		
DD13079.6	20/07/2021	Superannuation contributions		213.49
		Cbus Super		
DD13079.7	20/07/2021	Superannuation contributions		218.17
		Amp Limited		
DD13079.8	20/07/2021	Superannuation contributions		82.90
		Telstra		
DD13084.1	30/07/2021	Monthly Account		25.00
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD13085.1	19/07/2021	Superannuation Contribution		103.84
		Telstra		
DD13090.1	23/07/2021	Monthly Account		168.66
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD13102.1	20/07/2021	Payroll deductions		-403.78
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD13103.1	06/07/2021	Superannuation contributions		291.62
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD13103.2	20/07/2021	Payroll deductions		112.16
		National Mastercard		
DD13105.1	26/07/2021	Monthly Credit Card		18.00
		Department Of Transport - Daily Licensing		
DD13137.1	31/07/2021	Police Licensing Payments for July NAB		300.50
		Department Of Transport - Daily Licensing		
DD13141.1	31/07/2021	POLICE LICENSING PAYMENTS FOR JULY 21		5,689.75

REPORT TOTALS

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	**5,689.75**
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	**257,469.26**
L	POLICE LICENSING NAB	**300.50**
M	MUNICIPAL BANK NAB	**16,121.44**
TOTAL		**279,580.95**