THREE SPRINGS SHIRE COUNCIL

Heart of North Midlands

ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
4 OCTOBER 2023

WILDFLOWER COUNTRY

Heart of North Midlands

Contents of Attachments
Ordinary Council Meeting
4 October 2023

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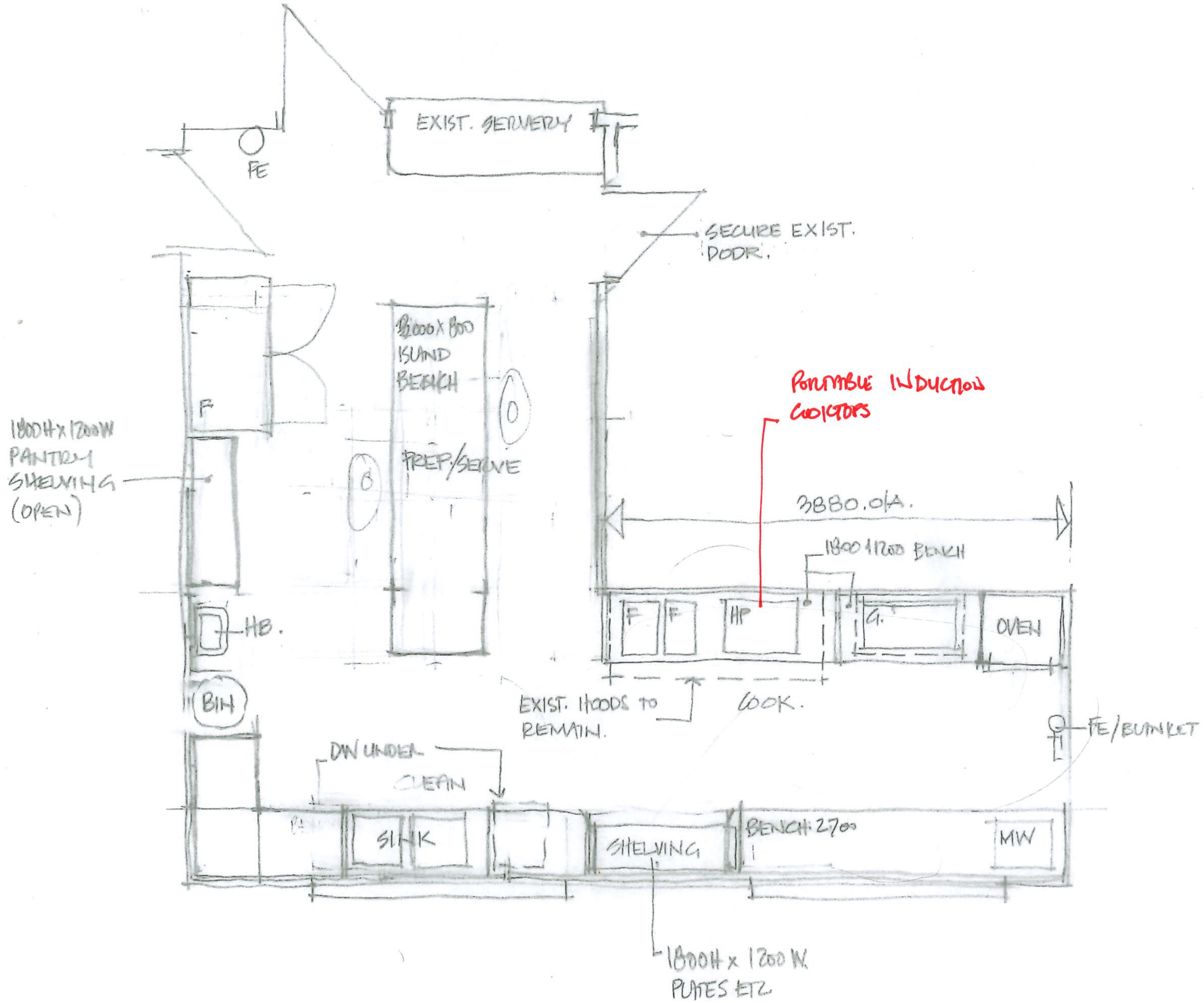
10.4	Community Small Grants Application	005-011
10.5	Monthly Financial Report 31 August 2023	012-040
10.6	Accounts for payment as of 31 August 2023	041-049

WILDFLOWER COUNTRY

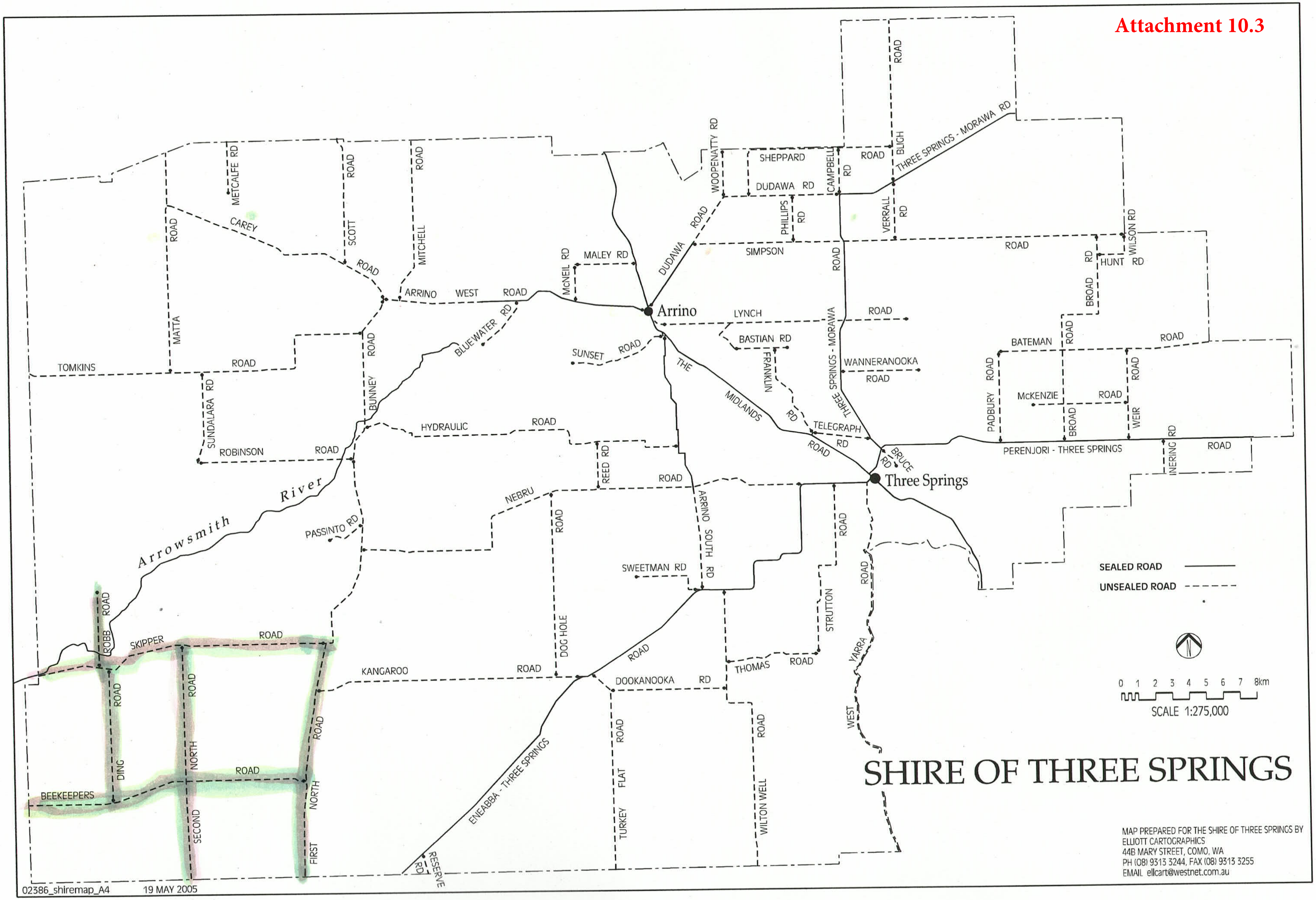
Attachment 10.2



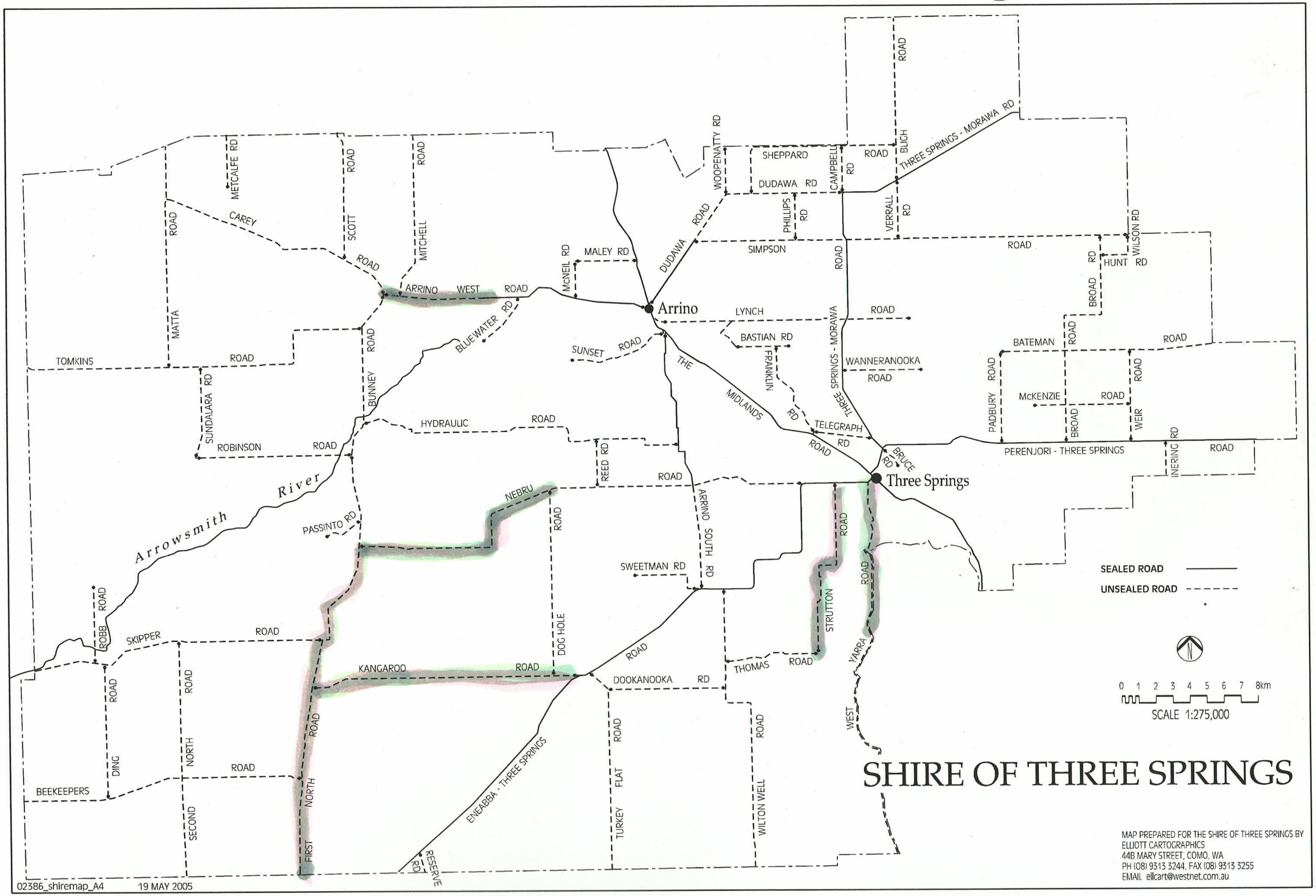
PROPOSED KITCHEN. LAYOUT. 1:50

AUG MAINT GRADE

Attachment 10.3



SEPT MAINT GRADE



Attachment 10.6

SHIRE OF THREE SPRINGS

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

For the Period Ended 31 August 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Items of Significance

The material variance adopted by the Shire for the 2022/23 year is $10,000 or 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
TS5017 New Fire Unit (Arrino BFB)	0%	614,300	0	0	0
TS125 New Doctor's Vehicle	0%	63,000	0	0	0
New staff housing	0%	500,000	0	0	0
Community Hall - Carter Street - Building Renovations (Capital)	12%	730,239	243,410	84,589	158,821
Community Hall - Carter Street - Emergency Evac Cntre (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	55,124	8,896	46,228
Bunney Road (R2R)	36%	180,000	119,998	64,270	55,728
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
Grants, Subsidies and Contributions					
Grants, Subsidies and Contributions	12%	1,417,285	145,088	166,858	21,770
Capital Grants, Subsidies and Contributions	3%	4,982,606	151,517	148,382	(3,135)
	5%	6,399,891	296,605	315,240	18,635
Rates Levied	99%	2,713,549	2,712,217	2,697,481	(14,736)

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 August 2022	Current Year 31 August 2023
Adjusted Net Current Assets	141%	$ 3,935,320	$ 5,568,271
Cash and Equivalent - Unrestricted	132%	$ 2,687,289	$ 3,540,005
Cash and Equivalent - Restricted	120%	$ 1,788,589	$ 2,147,587
Receivables - Rates	130%	$ 2,167,887	$ 2,811,083
Receivables - Other	494%	$ 118,466	$ 584,646
Payables	86%	$ 110,634	$ 95,103

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

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 August 2023
Prepared by: Krys East (DCEO)
Reviewed by: Keith Woodward (CEO)

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

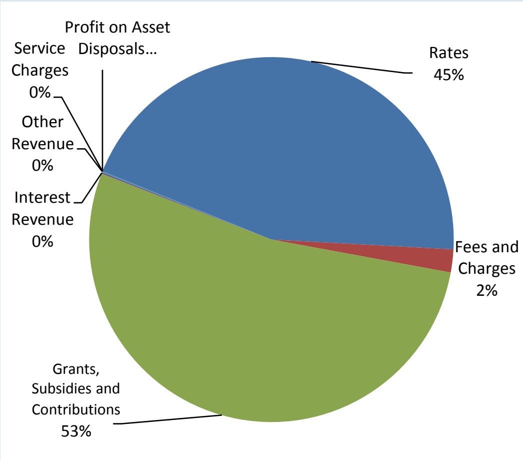
CRITICAL ACCOUNTING ESTIMATES

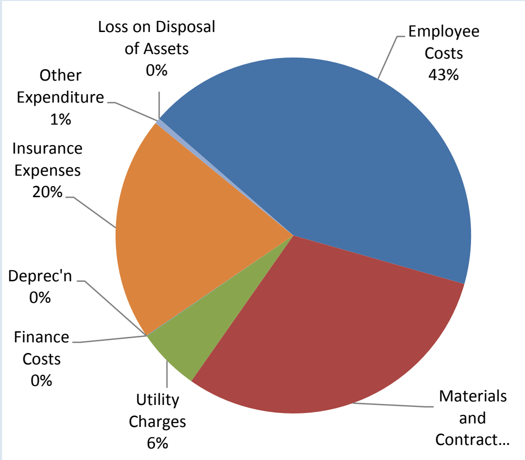
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

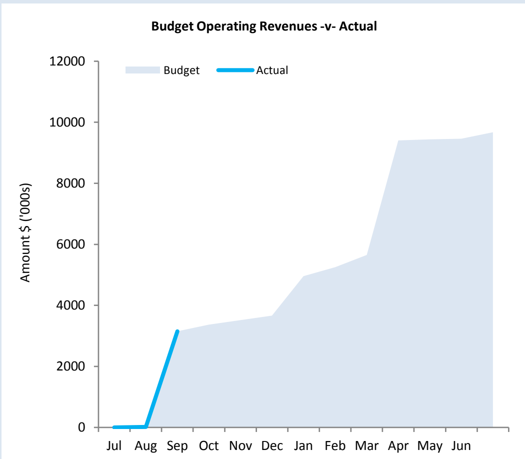
ROUNDING OFF FIGURES

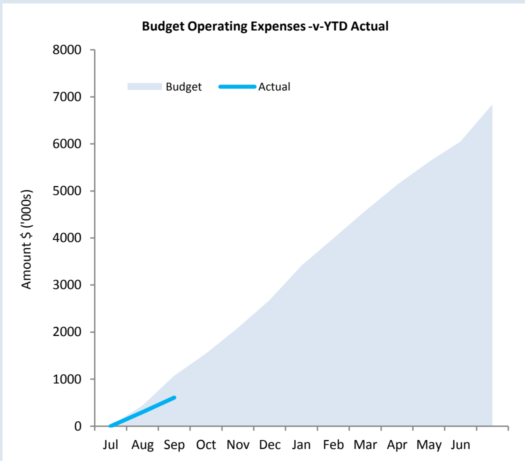
All figures shown in this statement are rounded to the nearest dollar.

SUMMARY GRAPHS

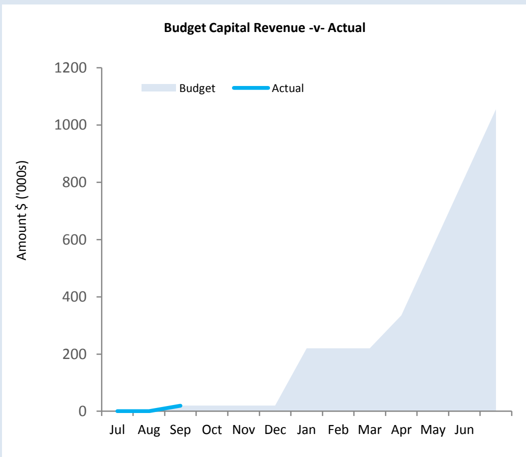




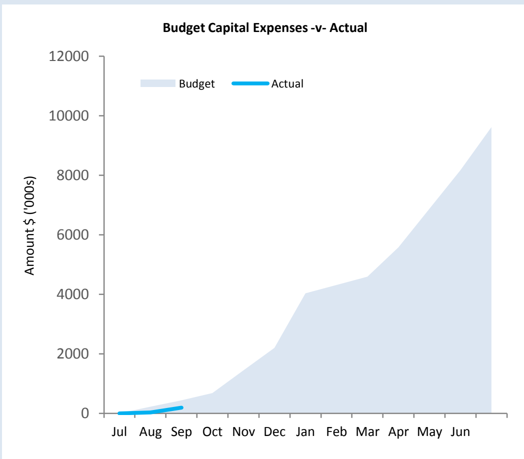




CAPITAL REVENUE



CAPITAL EXPENSES



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

STATUTORY REPORTING PROGRAMS

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

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

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. s
		$	$	$	$	$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		1,880	1,880	145	**14**	(131)	(90%)	▼	
General Purpose Funding - Rates	6	2,713,549	2,713,549	2,712,217	**2,697,481**	(14,736)	(1%)	▼	
General Purpose Funding - Other		602,497	602,497	5,432	**27,200**	21,768	401%	▲	s
Law, Order and Public Safety		659,487	659,487	347	**7,375**	7,028	2025%	▲	
Health		101,778	101,778	6,647	**2,812**	(3,835)	(58%)	▼	
Education and Welfare		1,000	1,000	0	**0**	0			
Housing		121,090	121,090	20,175	**17,274**	(2,901)	(14%)	▼	
Community Amenities		142,999	142,999	99,803	**97,184**	(2,619)	(3%)	▼	
Recreation and Culture		98,030	98,030	1,757	**1,970**	213	12%	▲	
Transport		177,118	177,118	144,752	**144,167**	(585)	(0%)	▼	
Economic Services		12,900	12,900	1,381	**2,059**	678	49%	▲	
Other Property and Services		57,600	57,600	9,594	**3,258**	(6,336)	(66%)	▼	
		4,689,927	4,689,927	3,002,250	**3,000,794**				
Expenditure from operating activities									
Governance		(604,764)	(604,764)	(97,555)	**(100,708)**	(3,153)	(3%)	▼	
General Purpose Funding		(162,379)	(162,379)	(25,098)	**(24,494)**	604	2%	▲	
Law, Order and Public Safety		(355,419)	(355,419)	(38,149)	**(20,629)**	17,520	46%	▲	s
Health		(315,223)	(315,223)	(25,135)	**(15,574)**	9,561	38%	▲	
Education and Welfare		(110,306)	(110,306)	(18,434)	**(9,146)**	9,288	50%	▲	
Housing		(324,338)	(324,338)	(57,950)	**(25,419)**	32,531	56%	▲	s
Community Amenities		(470,073)	(470,073)	(72,875)	**(49,474)**	23,401	32%	▲	s
Recreation and Culture		(1,326,705)	(1,326,705)	(169,498)	**(134,625)**	34,873	21%	▲	s
Transport		(2,740,755)	(2,740,755)	(444,138)	**(139,395)**	304,743	69%	▲	s
Economic Services		(387,704)	(387,704)	(60,748)	**(57,072)**	3,676	6%	▲	
Other Property and Services		(45,212)	(45,212)	(64,538)	**(31,788)**	32,750	51%	▲	s
		(6,842,879)	(6,842,879)	(1,074,118)	**(608,325)**				
Non-cash amounts excluded from operating activities									
Add back Depreciation		2,472,691	2,472,691	407,842	**0**	(407,842)	(100%)	▼	s
Adjust (Profit)/Loss on Asset Disposal	7	31,230	31,230	(6,204)	**0**	6,204	(100%)	▲	
Movement in Leave Reserve (Added Back)		7,645	7,645	0	**0**	0			
		2,511,566	2,511,566	401,638	**0**				
Amount attributable to operating activities		**358,614**	**358,614**	**2,329,770**	**2,392,469**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	4,982,606	4,982,606	151,517	**148,382**	(3,135)	(2%)	▼	
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	**168,432**				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(4,460,213)	(4,460,213)	(248,410)	**(88,836)**	159,574	64%	▲	s
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)	(186,412)	**(98,478)**	87,934	47%	▲	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	(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)	(434,822)	**(187,314)**				
Amount attributable to investing activities		**(4,117,946)**	**(4,117,946)**	**(263,254)**	**(18,882)**				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Debentures	9	600,000	600,000	0	**0**	0			
Transfer from Reserves	10	120,000	120,000	0	**0**	0			
		720,000	720,000	0	**0**				
Outflows from financing activities									
Repayment of Borrowings	9	(43,711)	(43,711)	0	**0**	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)	0	**0**				
Amount attributable to financing activities		**536,724**	**536,724**	**0**	**0**				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	3,222,608	3,194,684	3,194,684	**3,194,684**	0	0%		
Amount attributable to operating activities		358,614	358,614	2,329,770	**2,392,469**				
Amount attributable to investing activities		(4,117,946)	(4,117,946)	(263,254)	**(18,882)**				
Amount attributable to financing activities		536,724	536,724	0	**0**				
Surplus or deficit at the end of the financial year	1	**(0)**	**(27,924)**	**5,261,200**	**5,568,271**				

KEY INFORMATION
▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 15 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2023/24 year is $10,000 and 10%.

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

NATURE OR TYPE DESCRIPTIONS

REVENUE

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

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

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

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

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

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

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

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

EXPENSES

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

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

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

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

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

DEPRECIATION
Depreciation expense raised on all classes of assets.

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

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

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

BY NATURE

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	2,713,549	2,713,549	2,712,217	**2,697,481**	(14,736)	(1%)	▼	
Grants, Subsidies and Contributions	12	1,417,285	1,417,285	145,088	**166,858**	21,770	15%	▲	S
Fees and Charges		279,278	279,278	123,879	**122,745**	(1,135)	(1%)	▼	
Service Charges		0	0	0	**0**	0			
Interest Revenue		155,598	155,598	4,524	**8,689**	4,165	92%	▲	
Other Revenue		67,370	67,370	10,338	**5,021**	(5,317)	(51%)	▼	
Profit on Disposal of Assets	7	56,847	56,847	6,204	**0**	(6,204)	(100%)	▼	
		4,689,927	4,689,927	3,002,250	**3,000,794**				
Expenditure from operating activities									
Employee Costs		(1,944,717)	(1,944,717)	(298,021)	**(261,891)**	36,130	12%	▲	S
Materials and Contracts		(1,774,621)	(1,774,621)	(205,892)	**(184,729)**	21,163	10%	▲	S
Utility Charges		(276,253)	(276,253)	(32,736)	**(34,679)**	(1,943)	(6%)	▼	
Depreciation		(2,472,691)	(2,472,691)	(407,842)	**0**	407,842	100%	▲	S
Finance Costs		(730)	(730)	0	**295**	295		▲	
Insurance Expenses		(182,070)	(182,070)	(128,845)	**(124,247)**	4,598	4%	▲	
Other Expenditure		(103,720)	(103,720)	(782)	**(3,073)**	(2,291)	(293%)	▼	
Loss on Disposal of Assets	7	(88,077)	(88,077)	0	**0**	0			
		(6,842,879)	(6,842,879)	(1,074,118)	**(608,325)**				
Operating activities excluded from budget									
Add back Depreciation		2,472,691	2,472,691	407,842	**0**	(407,842)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7	31,230	31,230	(6,204)	**0**	6,204	(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	401,638	**0**				
Amount attributable to operating activities		**358,614**	**358,614**	**2,329,770**	**2,392,469**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	4,982,606	4,982,606	151,517	**148,382**	(3,135)	(2%)	▼	
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	**168,432**				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(4,460,213)	(4,460,213)	(248,410)	**(88,836)**	159,574	64%	▲	S
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)	(186,412)	**(98,478)**	87,934	47%	▲	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	(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)	(434,822)	**(187,314)**				
Amount attributable to investing activities		**(4,117,946)**	**(4,117,946)**	**(263,254)**	**(18,882)**				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings		600,000	600,000	0	**0**	0			
Transfer from Reserves	10	120,000	120,000	0	**0**	0			
		720,000	720,000	0	**0**				
Outflows from financing activities									
Repayment of Borrowings	9	(43,711)	(43,711)	0	**0**	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)	0	**0**				
Amount attributable to financing activities		**536,724**	**536,724**	**0**	**0**				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	3,222,608	3,194,684	3,194,684	**3,194,684**	0	0%		
Amount attributable to operating activities		358,614	358,614	2,329,770	**2,392,469**				
Amount attributable to investing activities		(4,117,946)	(4,117,946)	(263,254)	**(18,882)**				
Amount attributable to financing activities		536,724	536,724	0	**0**				
Surplus or deficit at the end of the financial year	1	**(0)**	**(27,924)**	**5,261,200**	**5,568,271**				

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 15 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2023/24 year is $10,000 and 10%.

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

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2023

	30 June 2023	31 August 2023
	$	$
CURRENT ASSETS		
Cash and cash equivalents	6,166,192	5,692,384
Trade and other receivables	113,478	3,395,729
Other financial assets	20,051	0
Inventories	2,444	12,990
Contract assets	20,664	0
Other assets	2,597	0
TOTAL CURRENT ASSETS	6,325,426	9,101,104
NON-CURRENT ASSETS		
Trade and other receivables	30,422	30,422
Other financial assets	81,490	81,490
Property, plant and equipment	17,830,911	17,919,748
Infrastructure	34,903,545	35,002,023
TOTAL NON-CURRENT ASSETS	52,846,368	53,033,682
TOTAL ASSETS	59,171,794	62,134,786
CURRENT LIABILITIES		
Trade and other payables	325,806	132,726
Other liabilities	537,570	1,152,791
Borrowings	43,711	43,711
Employee related provisions	243,036	243,036
TOTAL CURRENT LIABILITIES	1,150,122	1,572,263
NON-CURRENT LIABILITIES		
Other liabilities	58,500	58,500
Employee related provisions	40,628	40,628
TOTAL NON-CURRENT LIABILITI	99,128	99,128
TOTAL LIABILITIES	1,249,250	1,671,391
NET ASSETS	**57,922,544**	**60,463,395**
EQUITY		
Retained surplus	31,184,177	33,725,027
Reserve accounts	2,147,587	2,147,587
Revaluation surplus	24,590,780	24,590,780
TOTAL EQUITY	**57,922,544**	**60,463,395**

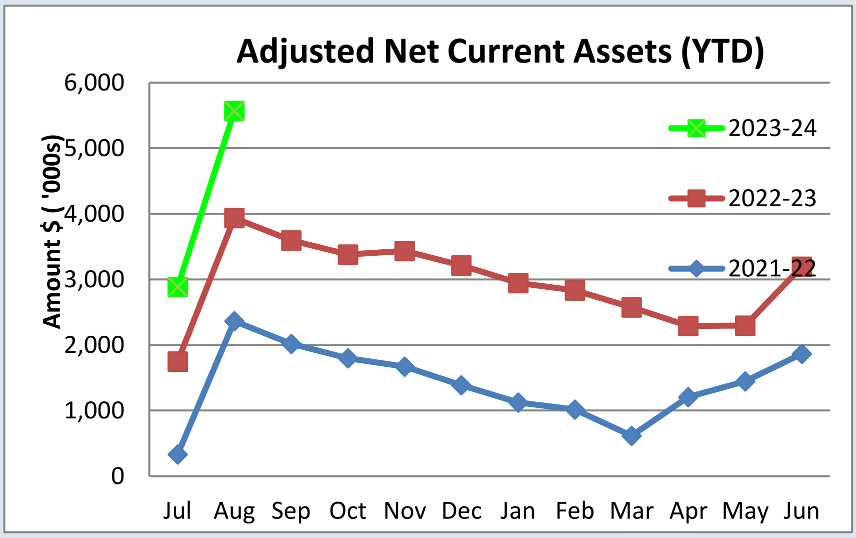
This statement is to be read in conjunction with the accompanying notes.

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 31/08/2022	Year to Date Actual 31/08/2023
		$	$	$
Current Assets				
Cash Unrestricted	2	4,005,352	2,687,289	3,540,005
Cash Restricted - Reserves	2	2,147,587	1,788,589	2,147,587
Cash Restricted - Bonds & Deposits	2	13,253	2,549	4,792
Receivables - Rates	3	50,412	2,167,887	2,811,083
Receivables - Other	3	63,066	118,466	584,646
Other Assets Other Than Inventories	4	43,312	20,017	0
Inventories	4	2,444	(2,740)	12,990
		6,325,426	6,782,057	9,101,104
Less: Current Liabilities				
Payables	5	(281,418)	(110,634)	(95,103)
Contract Liabilities	11	(537,570)	(804,324)	(1,152,791)
Bonds & Deposits	14	(44,388)	(66,376)	(37,623)
Loan and Lease Liability	9	(43,711)	(62,761)	(43,711)
Provisions	11	(243,036)	(194,819)	(243,036)
		(1,150,122)	(1,238,915)	(1,572,263)
Less: Cash Reserves	10	(2,147,587)	(1,788,589)	(2,147,587)
Add Back: Component of Leave Liability not Required to be funded		143,307	138,023	143,307
Add Back: Loan and Lease Liability		43,711	62,761	43,711
Less : Loan Receivable - clubs/institutions		(20,051)	(20,017)	0
Net Current Funding Position		**3,194,684**	**3,935,320**	**5,568,271**

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

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



This Year YTD
Surplus(Deficit)
$5.57 M

Last Year YTD
Surplus(Deficit)
$3.94 M

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

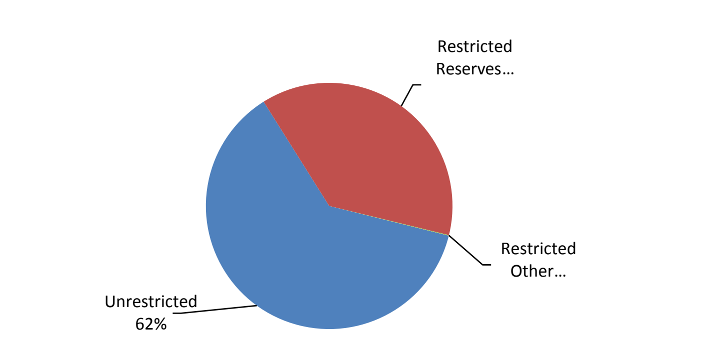
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
Cash on Hand							
Cash On Hand - Library	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Admin	27			27	Cash on Hand	Nil	On Hand
Cash On Hand - Swimming Pool	200			200	Cash on Hand	Nil	On Hand
Petty Cash - Admin	0			0	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account - CBA	137,135			137,135	CBA	0.10%	Ongoing
Police Licensing Account - CBA			4,792	4,792	CBA	Variable	Ongoing
Term Deposits							
Business Maximiser Account - CBA	3,402,543			3,402,543	CBA	0.10%	Ongoing
Cash Deposit Account CDA Investment - CBA		2,147,587		2,147,587	CBA	5.32%	30/06/2024
Investments							
Total	**3,540,005**	**2,147,587**	**4,792**	**5,692,384**			

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
$5.69 M	$2.15 M

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

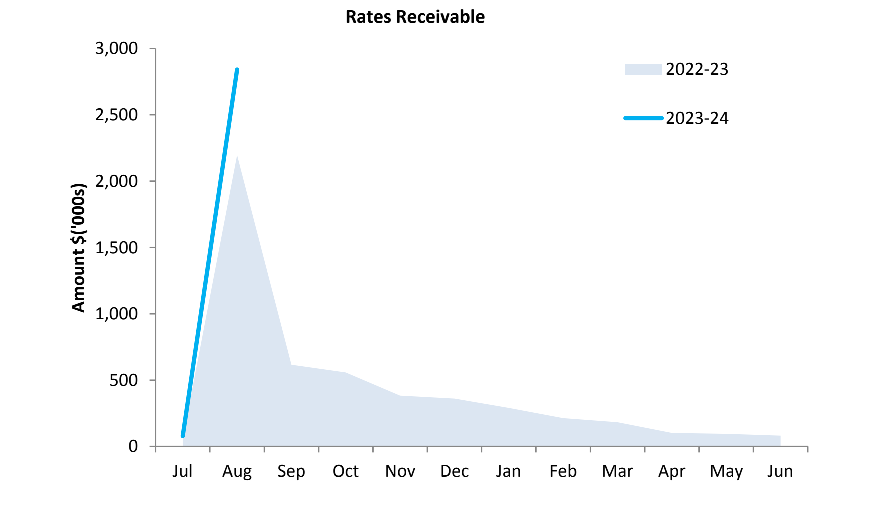
Receivables - Rates & Rubbish	30 June 2023	31 Aug 23
	$	$
Opening Arrears Previous Years	62,294	80,834
Levied this year	2,408,362	2,794,614
Less Collections to date	(2,389,822)	(33,943)
Equals Current Outstanding	80,834	2,841,505
Net Rates Collectable	**80,834**	**2,841,505**
% Collected	96.73%	1.18%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	522,017	2,905	1,886	(110)	526,698
Percentage	99%	1%	0%	0%	
Balance per Trial Balance					
Sundry Debtors					526,698
Receivables - Other					57,948
Total Receivables General Outstanding					**584,646**

Amounts shown above include GST (where applicable)

KEY INFORMATION

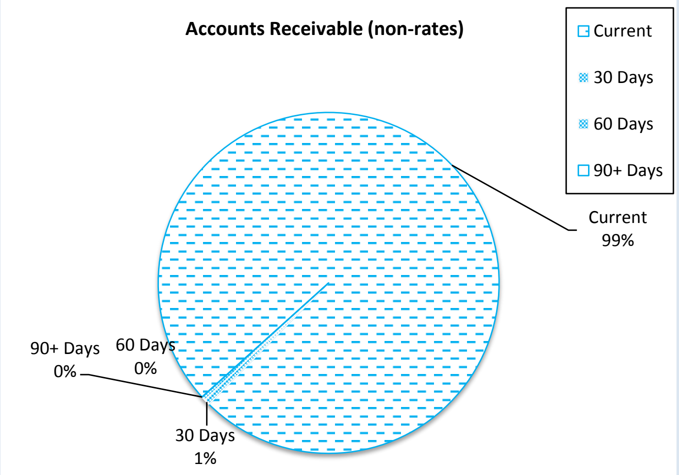
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.



Collected	Rates Due
1%	**$2,841,505**

SIGNIFICANT ACCOUNTING POLICIES

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



Debtors Due
$584,646

Over 30 Days
1%

Over 90 Days
0%

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2023	Asset Increase	Asset Reduction	Closing Balance 31 Aug 2023
	$	$	$	$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	20,051	0	(20,051)	0
Inventory				
Fuel, Visitor and Rec Centres stock on hand	2,444	10,546	0	12,990
Total Other Current assets				**12,990**
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

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

Land held for resale

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

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

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

CONTRACT ASSETS

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

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 AUGUST 2023

OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Payables (Sundry Creditors) - General	0	0	0	0	0
Percentage	0%	0%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					0
Other creditors					29,919
Accruals/Income in Advance					3,419
ATO liabilities					61,764
Total Payables General Outstanding					**95,103**
Amounts shown above include GST (where applicable)					

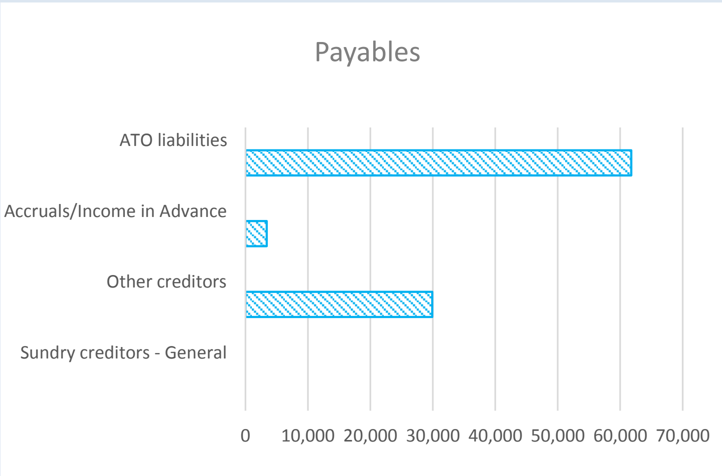
KEY INFORMATION

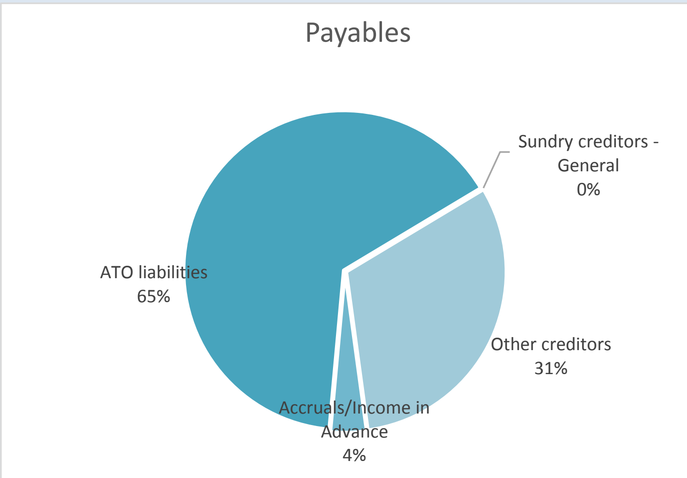
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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

Creditors Due
$95,103

Over 30 Days
0%

Over 90 Days
0%





OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

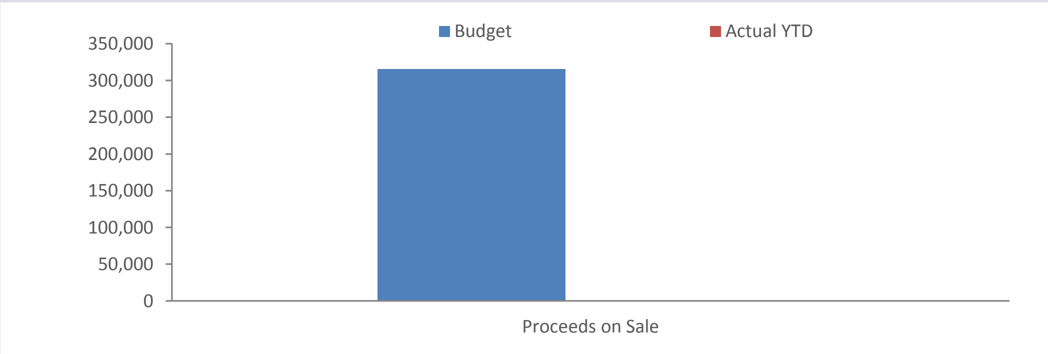
				Budget				YTD Actual			
RATE TYPE	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	$			$	$	$	$	$	$	$	$
General Rate											
Gross rental valuations											
GRV Residential	0.127549	206	2,033,906	259,423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

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

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

KEY INFORMATION



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

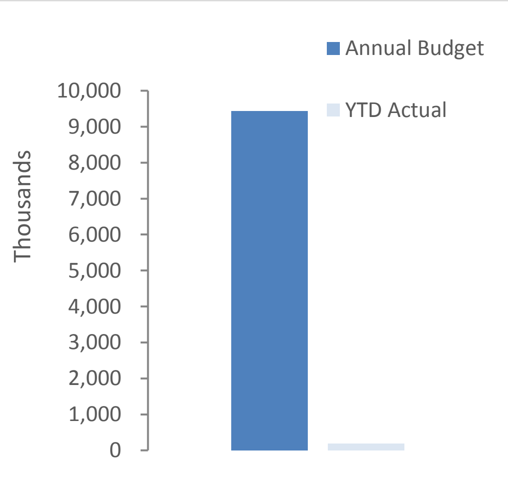
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted Annual Budget	Amended YTD Budget	Amended Annual Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$	$
Land and Buildings	4,460,213	248,410	4,460,213	**88,836**	(159,574)
Plant and Equipment	1,992,931	0	1,992,931	**0**	0
Infrastructure Assets - Roads	2,428,660	186,412	2,428,660	**98,478**	(87,934)
Infrastructure Assets - Parks and Ovals	553,799	0	553,799	**0**	0
Capital Expenditure Totals	9,435,603	434,822	9,435,603	**187,314**	(247,508)
Capital acquisitions funded by:					
	$	$	$	$	$
Capital Grants and Contributions	4,982,606	151,517	4,982,606	**148,382**	(3,135)
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**	**283,305**	**3,417,997**	**38,933**	(244,372)
Capital Funding Total	**9,435,603**	**434,822**	**9,435,603**	**187,314**	**(247,508)**

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	$9.44 M	**$.19 M**	**2%**

Capital Grant	Annual Budget	YTD Actual	% Received
	$4.98 M	**$.15 M**	**3%**

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total
Level of Completion Indicators

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

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

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	Total YTD		Variance (Under)/Over
				$	$	$	$		$
Buildings									
Governance									
Council Chambers - Building (Capital)	4040110	510	BC4001	(30,000)	(30,000)	0	0		0
Total - Governance				**(30,000)**	**(30,000)**	**0**	**0**	**0**	**0**
Health									
Medical Centre - Thomas Street - Building (Capital)	4070710	510	BC1584	(10,000)	(10,000)	0	0		0
Total - Health				**(10,000)**	**(10,000)**	**0**	**0**	**0**	**0**
Housing									
Staff House - (Lot 74) 5 Gooch St - Building (Capital)	4090110	510	BC9002	(20,000)	(20,000)	0	0		0
Staff House - (Lot 35) 47 Williamson St - Building (Capital)	4090110	510	BC9009	(30,730)	(30,730)	0	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
Total - Housing				**(666,974)**	**(666,974)**	**0**	**0**	**0**	**0**
Recreation And Culture									
Swimming Pool - Mayrhofer Street - Building (Capital)	4110210	510	BC1104	(15,000)	(15,000)	(5,000)	0		5,000
Swimming Pool Solar panels	4110210	510	BC1104B	(40,000)	(40,000)	0	0		0
Community Hall - Carter Street - Building Renovations (Capital)	4110310	510	BC1101	(730,239)	(730,239)	(243,410)	(84,589)		(158,821)
Community Hall - Carter Street - Emergency Evac Cntre (Capital)	4110310	510	BC1101A	(250,000)	(250,000)	0	0		0
Squash Courts/Gymnasium - Slaughter Street - Building (Capital)	4110310	510	BC1105	(16,000)	(16,000)	0	0		0
Sporting Club - Slaughter Street - Building (Capital)	4110310	510	BC1106	(30,000)	(30,000)	0	0		0
Total - Recreation And Culture				**(1,081,239)**	**(1,081,239)**	**(248,410)**	**(84,589)**	**0**	**(153,821)**
Economic Services									
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
Total - Economic Services				**(2,639,500)**	**(2,639,500)**	**0**	**(4,248)**	**0**	**4,248**
Admin Office - 132 Railway Rd - Building (Capital)	4140210	510	**BC4002**	(32,500)	(32,500)	0	0		0
Total - Other Property & Services				**(32,500)**	**(32,500)**	**0**	**0**	**0**	**0**
Total - Buildings				**(4,460,213)**	**(4,460,213)**	**(248,410)**	**(88,836)**	**0**	**(149,574)**
Plant & Equipment									
Other Law, Order & Public Safety									
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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total
Level of Completion Indicators

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

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

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD		Variance (Under)/Over
				$	$	$	$		$
Total - Other Law, Order & Public Safety				**(78,000)**	**(78,000)**	**0**	**0**	**0**	**0**
TS5017 New Fire Unit (Arrino BFB)	4050530	530	PA5017	(614,300)	(614,300)	0	0		0
Total - Health				**(614,300)**	**(614,300)**	**0**	**0**	**0**	**0**
Recreation & Culture									
Communication Equipment, Water Tank, Digital Information sign & Genera	4110230	530	PE1106	(250,000)	(250,000)	0	0		0
Wide format scanner A0 - Funded by Technology and Digital Inclusion - Libı	4110230	530	PE1107	(5,500)	(5,500)	0	0		0
Gym Equipment	4110330	530	PE1103	(15,000)	(15,000)	0	0		0
Total - Recreation & Culture				**(270,500)**	**(270,500)**	**0**	**0**	**0**	**0**
Transport									
Hydraulic slasher to suit Skidsteer	4120330	530	PA1245	(10,000)	(10,000)	0	0		0
Unlicensed New Skid/Tractor mounted Spray Unit	4120330	530	PA1421	(15,000)	(15,000)	0	0		0
TS5001 New MWS Vehicle	4120330	530	PA5001	(52,000)	(52,000)	0	0		0
TS5006 New Grader	4120330	530	PA5006	(480,000)	(480,000)	0	0		0
TS5012 New Mulitpac Roller	4120330	530	PA5012	(225,000)	(225,000)	0	0		0
TS5021 New Outside Crew Commute Vehicle	4120330	530	PA5021	(35,000)	(35,000)	0	0		0
Total - Transport				**(817,000)**	**(817,000)**	**0**	**0**	**0**	**0**
Economic Services									
Silo Projection Project	4130230	530	PE1104	(41,131)	(41,131)	0	0		0
Total - Economic Services				**(41,131)**	**(41,131)**	**0**	**0**	**0**	**0**
Other Property & Services									
Admin - Server	4140230	530	PE1401	(50,000)	(50,000)	0	0		0
Admin - Phone System	4140230	530	PE1402	(15,000)	(15,000)	0	0		0
001TS New DCEO Vehicle	4140230	530	PA002	(62,000)	(62,000)	0	0		0
New Risk Co-ordinator Officer Vehicle	4140230	530	PA004	(45,000)	(45,000)	0	0		0
Total - Other Property & Services				**(172,000)**	**(172,000)**	**0**	**0**	**0**	**0**
Total - Plant & Equipment				**(1,992,931)**	**(1,992,931)**	**0**	**0**	**0**	**0**
Furniture & Equipment									
Total - Furniture & Equipment				**0**	**0**	**0**	**0**	**0**	**0**
Infrastructure - Roads									
Transport									
Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)	4120140	540	RC000A	(40,000)	(40,000)	0	0		0
Franklin Street (Capital)	4120140	540	RC016	(63,278)	(63,278)	0	0		0
Railway Road (Capital)	4120140	540	RC022	(63,278)	(63,278)	0	0		0
Slaughter Street (Capital)	4120140	540	RC064	(63,278)	(63,278)	0	0		0
Simpson Road (Capital)	4120140	540	RC007	(133,358)	(133,358)	0	0		0
Tomkins Road (Capital)	4120140	540	RC093	(33,358)	(33,358)	0	0		0
Skipper Road (R2R)	4120146	540	R2R004	(166,791)	(166,791)	0	0		0
Second North Road (R2R)	4120146	540	R2R009	(23,548)	(23,548)	0	0		0
First North Road (R2R)	4120146	540	R2R010	(166,792)	(166,792)	0	0		0
Hydraulic Road (R2R)	4120146	540	R2R028	(82,690)	(82,690)	(55,124)	(8,896)		(46,228)
Bunney Road (R2R)	4120146	540	R2R050	(180,000)	(180,000)	(119,998)	(64,270)		(55,728)

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total

Level of Completion Indicators

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

Percentage YTD Actual to Annual Budget

Expenditure over budget highlighted in red.

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD		Variance (Under)/Over
				$	$	$	$		$
Strutton Road (R2R)	4120146	540	R2R095	(11,290)	(11,290)	(11,290)	(25,311)		14,021
2022-23 Dudawa Road Sealed - SLK 0-0.63 Rd reconstruction & road 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)**	**(186,412)**	**(98,478)**	**0**	**(87,934)**
Total - Infrastructure - Roads				**(2,428,660)**	**(2,428,660)**	**(186,412)**	**(98,478)**	**0**	**(87,934)**
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)**	**(434,822)**	**(187,314)**	**0**	**(237,508)**

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 2023**	**Actual**	**Amended Budget**	**Adopted Budget**	**Actual**	**Amended Budget**	**Adopted Budget**	**Actual**	**Amended Budget**	**Adopted Budget**	**Actual**	**Amended Budget**	**Adopted Budget**
		$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Recreation and Culture													
Loan 160 - Swimming Pool	23,661	0	0	0	0	23,661	23,661	23,661	0	0	(178)	696	696
	23,661	0	0	0	0	23,661	23,661	23,661	0	0	(178)	696	696
Economic Services													
Loan 162 - Duffy Store Development	0	0	600,000	600,000	0	0	0	0	600,000	600,000	0	0	0
	0	0	600,000	600,000	0	0	0	0	600,000	600,000	0	0	0
Self supporting loans													
Recreation and Culture													
Loan 161 - Bowling Green Resurface	20,051	0	0	0	0	20,051	20,051	20,051	0	0	(116)	34	34
	20,051	0	0	0	0	20,051	20,051	20,051	0	0	(116)	34	34
Total	43,712	0	600,000	600,000	0	43,711	43,711	43,712	600,001	600,001	(295)	730	730
Current loan borrowings	43,711							43,711					
Non-current loan borrowings	0							0					
	43,711							43,711					

All debenture repayments were financed by general purpose revenue.

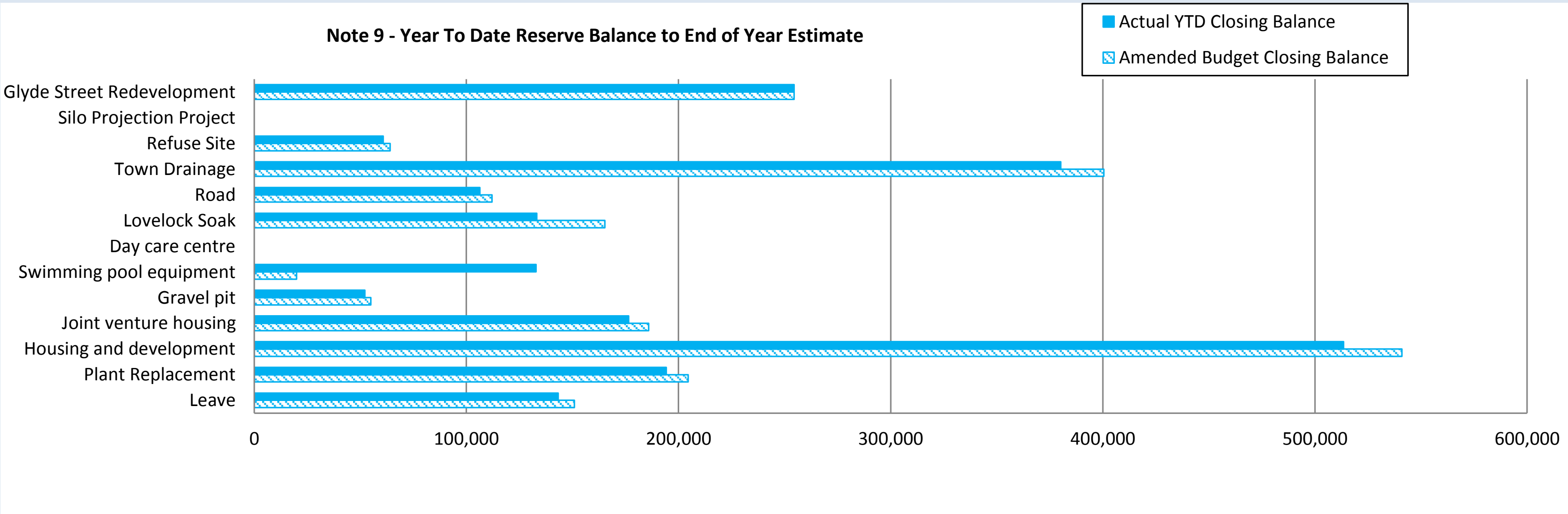
(b) Information on Financing

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

KEY INFORMATION



OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2023	Liability Increase	Liability Reduction	Closing Balance 31 Aug 2023
		$	$	$	$
Other liabilities					
- Contract liabilities	**12**	15,788	10,022	(6,686)	19,125
- Capital grant/contribution liabilities	**13**	580,281	780,930	(169,045)	1,192,166
Total other liabilities		596,070	790,952	(175,731)	**1,211,291**
Less non-current unspent capital grants, contributions and reimbursements		(58,500)	0	0	**(58,500)**
Total current other liabilities		537,570	790,952	(175,731)	**1,152,791**
Provisions					
Annual leave		110,683	0	0	110,683
Annual leave oncosts		17,315	0	0	17,315
Long service leave		99,210	0	0	99,210
Long service leave oncosts		15,827	0	0	15,827
Total Provisions		243,036	0	0	**243,036**
Total Other Current Liabilities					**1,454,327**

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.

NOTE 12
GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability					Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Aug 2023	Current Liability 31 Aug 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	$	$	$	$	$	$	$	$	$
Grants and Subsidies									
General purpose funding									
Grants Commission - General (WALGGC)	0	0	0	0	0	304,294	304,294	0	10,264
Grants Commission - Roads (WALGGC)	0	0	0	0	0	132,480	132,480	0	7,215
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	11,689	9,022	(6,686)	14,025	14,025	38,287	38,287	0	6,686
Education and welfare									
Seniors Week Grant (Council on the Ageing)	0	0	0	0	0	1,000	1,000	0	0
Keep Australia Beautiful Grant	97	0	0	97	97	0	0	0	0
Recreation and culture									
Three Springs 360 & Silo Movie Night - Regional Event Scheme Tourism WA	0	0	0	0	0	5,000	5,000	0	0
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	166	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
Transport									0
Direct Grant (MRWA)	0	0	0	0	0	142,254	142,254	142,254	142,245
Street Lighting Subsidy (MRWA)	0	0	0	0	0	250	250	0	0
Economic services									
Dept of Veterans Affair - Saluting Their Service Grant	4,000	0	0	4,000	4,000	0	0	0	0
	15,788	**10,022**	**(6,686)**	**19,125**	**19,125**	**690,565**	**690,565**	**142,420**	**166,410**
Contributions									
Governance									
Miscellaneous contributions	0	0	0	0	0	0	0	0	14
Law, order, public safety									
Contribution of New BFB Vehicle	0	0	0	0	0	614,300	614,300	0	0
Health									
Medical Centre Contribution	0	0	0	0	0	61,773	61,773	0	0
Landcare Group - Transfer from Bonds	0	0	0	0	0	32,147	32,147	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	300	300	50	74
OTH CUL - Contributions & Donations - Other Culture	0	0	0	0	0	700	700	118	360
Other property and services									
Administration miscellaneous contributions	0	0	0	0	0	15,000	15,000	2,500	0
	0	**0**	**0**	**0**	**0**	**726,720**	**726,720**	**2,668**	**448**
TOTALS	**15,788**	**10,022**	**(6,686)**	**19,125**	**19,125**	**1,417,285**	**1,417,285**	**145,088**	**166,858**

NOTE 13
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Liability 1 Jul 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Aug 2023	Current Liability 31 Aug 2023	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	$	$	$	$	$	$	$	$	$
Capital Grants and Subsidies									
Recreation and culture									
LRCIP Community Hall - Carter Street - Building	379,130	0	(84,589)	294,541	294,541	543,682	543,682	81,227	84,589
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	0	0	0	0	250,000	250,000	0	0
LRCIP Playground	0	0	0	0	0	79,104	79,104	0	0
Libraries WA - Technology and Digital Income	0	0	0	0	0	5,000	5,000	0	0
Transport									
RTR Grant - Second North Road	23,548	0	0	23,548	23,548	23,548	23,548	0	0
RTR Grant - First North Road	0	0	0	0	0	166,792	166,792	0	0
RTR Grant - Hydraulic Road	27,814	0	(8,896)	18,917	18,917	82,690	82,690	9,000	8,896
RTR Grant - Bunney Road	0	120,664	(64,270)	56,394	56,394	180,000	180,000	50,000	43,606
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	0	0	0	0	189,834	189,834	0	0
Economic services									
Regional Arts WA Grant - Radio/Audio Promotion	0	0	0	0	0	0	0	0	0
Duffy Store Redevelopment Capex	0	0	0	0	0	2,000,000	2,000,000	0	0
	521,781	**780,930**	**(169,045)**	**1,133,666**	**1,133,666**	**4,982,606**	**4,982,606**	**151,517**	**148,382**
Capital Contributions									
Community amenities									
Karara Mining Refuse Site Contribution	58,500	0	0	58,500	58,500	0	0	0	0
	58,500	**0**	**0**	**58,500**	**58,500**	**0**	**0**	**0**	**0**
Total Non-operating grants, subsidies and contributions	**580,281**	**780,930**	**(169,045)**	**1,192,166**	**1,192,166**	**4,982,606**	**4,982,606**	**151,517**	**148,382**

NOTE 14
BONDS & DEPOSITS AND TRUST FUNDS

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

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

Description	Opening Balance 01 Jul 2023	Amount Received	Amount Paid	Closing Balance 31 Aug 2023
	$	$	$	$
Restricted Cash - Bonds and Deposits				
BCITF Levy	0.00	0.00	0.00	**0.00**
BSL Levy	0.00	0.00	0.00	**0.00**
Community Bus Bonds	300.00	0.00	0.00	**300.00**
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	36,687.75	(45,180.10)	**2,464.75**
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	100.00	0.00	**400.00**
Housing Bonds	0.00	0.00	0.00	**0.00**
Councillor Nomination Fees	0.00	0.00	0.00	**0.00**
Transportable Buildings Bonds	0.00	0.00	0.00	**0.00**
Visitor Centre	0.00	1,362.50	(255.00)	**1,107.50**
Community GYM Bond	2,330.00	750.00	(230.00)	**2,850.00**
Treasury Unpaid Monies	353.97	0.00	0.00	**353.97**
Sub-Total	44,387.78	38,900.25	(45,665.10)	**37,622.93**
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	**0.00**
	44,387.78	**38,900.25**	**(45,665.10)**	**37,622.93**

KEY INFORMATION

NOTE 15
EXPLANATION OF SIGNIFICANT VARIANCES

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

Reporting Program	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	$	%				
General Purpose Funding - Other	21,768	401%	▲	S	Permanent	The Shire received an advance on 2023/24 FAG income in 2022/2023. Grant funding to be received in 2023/24 less than budgeted. This will be addressed at the Budget Review
Expenditure from operating activities						
Law, Order and Public Safety	17,520	46%	▲	S	Timing	Depreciation has not been processed, pending finalisation of FY23 asset data.
Community Amenities	23,401	32%	▲	S	Timing	Depreciation has not been processed, pending finalisation of FY23 asset data. Refuse Site, Cemetery Maintenance and Storm Water Maintenance works lower than budget. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.
Recreation and Culture	34,873	21%	▲	S	Timing	Depreciation has not been processed, pending finalisation of FY23 asset data.
Transport	304,743	69%	▲	S	Timing	Depreciation of ~ $265k has not been processed, pending finalisation of FY23 asset data. Road maintenance slightly higher than YTD Budget. Street sweeping likely to occur in January.
Other Property and Services	32,750	51%	▲	S	Timing	Depreciation has not been processed, pending finalisation of FY23 asset data. Second instalment for insurance has not been received. This variance is timing.
			↑↑↑↑↑			
INVESTING ACTIVITIES						
Land and Buildings	159,574	64%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	87,934	47%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
FINANCING ACTIVITIES						

NOTE 16
BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
					$	$	$	$	
		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)**	

Attachment 10.7

Debtors Trial Balance
As at 31.08.2023

Debtor #	Name	Credit Limit	02.06.2023 GT 90 days	Age Of Oldest Invoice (90Days)	02.07.2023 GT 60 days	01.08.2023 GT 30 days	31.08.2023 Current	Total
C119			0.00	0	0.00	0.00	41.20	41.20
F14			0.00	0	0.00	0.00	500000.00	500000.00
W60			0.00	0	0.00	42.88	0.00	42.88
G66			0.00	0	0.00	0.00	1100.00	1100.00
T74			0.00	0	0.00	1000.00	0.00	1000.00
H54			0.00	0	0.00	200.00	0.00	200.00
C102			537.89	512	0.00	0.00	0.00	537.89
M146			200.00	322	0.00	0.00	0.00	200.00
S115			0.00	0	0.00	0.00	0.00	-200.00
B109			90.20	259	0.00	0.00	0.00	90.20
N7			0.00	0	0.00	0.00	30.48	30.48
F29			0.00	0	0.00	0.00	0.00	-300.00
D76			0.00	0	1885.70	0.00	49.71	1935.41
S28			0.00	0	0.00	0.00	210.00	210.00
O17			0.00	0	0.00	0.00	0.00	-480.00
T52			0.00	0	0.00	0.00	0.00	-365.23
B33			0.00	0	0.00	42.00	0.00	42.00
J17			0.00	0	0.00	1546.59	501.18	2047.77
T57			0.00	0	0.00	73.50	0.00	73.50
T8			0.00	0	0.00	0.00	20084.39	20084.39
C117			200.00	538	0.00	0.00	0.00	200.00
B101			0.00	0	0.00	0.00	0.00	-192.38
H48			400.00	220	0.00	0.00	0.00	400.00
	Totals --- Credit Balances:	-1537.61	1428.09		1885.70	2904.97	522016.96	526698.11

SHIRE OF THREE SPRINGS
Statement of Payments for the Month of August 2023

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		BOC Gases		
EFT19064	08/08/2023	Monthly Account		29.99
		Book Mark Library Services Pty Ltd		
EFT19065	08/08/2023	Support Services - Annual Subscription		275.00
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT19066	08/08/2023	Consulting Services		2,722.50
		Team Global Express Pty Ltd (TOLL)		
EFT19067	08/08/2023	Monthly Account - Delivery		35.37
		Veolia Environmental Services (Australia) Pty Ltd		
EFT19068	08/08/2023	Monthly Account - June		9,623.49
		Choices Flooring Geraldton		
EFT19069	08/08/2023	Shire Depot Maintenance		250.00
		Corsign WA Pty Ltd		
EFT19070	08/08/2023	ECO Caravan Park - Maintenance		408.10
		Coral Coast Homes And Construction		
EFT19071	08/08/2023	Three Springs Community Hall Upgrade		93,047.74
		Damowest Plastics (AUST.) Pty Ltd		
EFT19072	08/08/2023	Medical Centre Building Maintenance		2,171.40
		Eftsure Pty Ltd		
EFT19073	08/08/2023	Subscription		4,943.40
		Michael Desmond Fitzgerald T/as Fitz Gerald Strategies		
EFT19074	08/08/2023	Consult Services		346.45
		BLUESTEEL ENTERPRISES PTY LTD T/A FRONTLINE FIRE & RESCUE EQUIPMENT		
EFT19075	08/08/2023	Plant Repairs and Servicing		1,156.10
		The trustee for ENNIS FAMILY INVESTMENT TRUST T/A GUARDIAN PRINT		
EFT19076	08/08/2023	Shire Office Stationery Supplies		440.00
		Stephen Walter Hunter		
EFT19077	08/08/2023	Depot Building Maintenance		1,400.00
		Local Health Authorities Analytical Committee (LHAAC)		
EFT19078	08/08/2023	Analytical Services 2023/24		396.00
		Western Australian Land Information Authority T/a Landregistryservicesaustralia		
EFT19079	08/08/2023	Geospatial Data		1,828.50
		Moore Australia Audit (WA) Pty Ltd		
EFT19080	08/08/2023	Webinars		528.00
		Paul Bernard Rosair T/as Naja Business Consulting Services		
EFT19081	08/08/2023	Growing Regions Grant		4,672.25
		Perfect Computer Solutions		
EFT19082	08/08/2023	IT Services		1,147.50
		Sigma Chemicals		
EFT19083	08/08/2023	Swimming Pool Maintenance		7,381.00
		Three Springs IGA		
EFT19084	08/08/2023	Monthly Account - Supermarket		242.95
		Three Springs Motel (Barracks)		
EFT19085	08/08/2023	Catering - Council Meeting		270.00
		Urbis Pty Ltd		
EFT19086	08/08/2023	Scheme Amendments		3,999.60
		Zed Elect		
EFT19087	08/08/2023	Non-Staff House Maintenance		248.60

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Bob Waddell & Associates Pty Ltd		
EFT19088	11/08/2023	Monthly Account - Consulting Services		247.50
		Breeze Connect Pty Ltd		
EFT19089	11/08/2023	Monthly Account - Medical Centre		132.69
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT19090	11/08/2023	Consulting Services		2,516.25
		Veolia Environmental Services (Australia) Pty Ltd		
EFT19091	11/08/2023	Monthly Account - Waste		4,893.58
		Redmach Pty Ltd T/A Redmac Ag Services		
EFT19092	11/08/2023	Plant Repairs and Servicing		135.60
		Shire of Coorow		
EFT19093	11/08/2023	Training and Development		1,600.00
		City of Lights		
EFT19094	11/08/2023	Information Technology Service Contracts		132.00
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT19095	11/08/2023	Monthly Account - Fuel		1,238.94
		Local Government Professionals Australia WA		
EFT19096	11/08/2023	Training and Development		1,220.00
		Officeworks		
EFT19097	11/08/2023	Shire Office Supplies		700.95
		Shire of Three Springs		
EFT19098	11/08/2023	GYM FOB RETURNED - BOND DONTATED TO SHIRE BY CLAYTON I		30.00
		Three Springs Tourism Sub Committee		
EFT19099	11/08/2023	VISITOR CENTRE EFTPOS PAYMENTS REFUND 11/07/2023		255.00
		Westrac Pty Ltd		
EFT19100	11/08/2023	Plant Repairs and Servicing		2,914.79
		The Trustee For Burgess Rawson Wa Unit Trust T/as Burgess Rawson Pty Ltd		
EFT19101	21/08/2023	Railway Road - Water Bill On-Charge to Shire		30.77
		Bunnings Group Limited		
EFT19102	21/08/2023	Long term employee leaving gift		359.78
		Bob Waddell & Associates Pty Ltd		
EFT19103	21/08/2023	Consulting Services		371.25
		Blakes Auto Electrical And Airconditioning		
EFT19104	21/08/2023	Plant Repairs and Servicing Service Contracts		250.00
		Winc Australia Pty Limited		
EFT19105	21/08/2023	Shire Admin Stationery Supplies		662.25
		Industrial Automation		
EFT19106	21/08/2023	Consultant Services - Standpipe		1,161.60
		INFINITUM TECHNOLOGIES PTY LTD		
EFT19107	21/08/2023	IT Services		1,668.59
		Jorge El Khouri T/as Khouri Engineering Services		
EFT19108	21/08/2023	Road Project - Consulting Services		2,662.00
		Geraldton Kennards Hire Pty Ltd		
EFT19109	21/08/2023	Silo Projection Event		590.00
		LGISWA T/AS LGIS Mutual Services		
EFT19110	21/08/2023	Insurance Services		218.68
		Geraldton Totally Workwear		
EFT19111	21/08/2023	Staff Uniforms		228.97
		J M & S Enterprises Pty Ltd T/As RBC Rural		
EFT19112	21/08/2023	Printing Services		688.14
		CleanPak Total Solutions		
EFT19113	21/08/2023	Swimming Pool - Cleaning Supplies (backordered)		66.20

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Perfect Computer Solutions		
EFT19114	21/08/2023	Support Services - IT		637.50
		Perth Rentokil Initial Pty Ltd		
EFT19115	21/08/2023	Annual Sanitary Disposal Fee		4,765.20
		Australian Communications And Media Authority (ACMA)		
EFT19116	21/08/2023	License Renewal		45.00
		Signs Plus		
EFT19117	21/08/2023	Staff Uniforms - Name badges		136.00
		Astrotourism WA Pty Ltd		
EFT19118	21/08/2023	Membership		3,740.00
		Three Springs Motel (Barracks)		
EFT19119	21/08/2023	Catering Services		1,950.00
		Westrac Pty Ltd		
EFT19120	21/08/2023	Plant Repairs and Servicing Service Contracts		5,493.54
		Winchester Industries		
EFT19121	21/08/2023	Road Maintenance		2,375.46
		Industrial Automation Group Pty Ltd T/A Waterman Irrigation		
EFT19122	21/08/2023	Consultant Services - Standpipe		2,110.90
		WA Contract Ranger Services Pty Ltd		
EFT19123	21/08/2023	Contract Services - Ranger		1,045.00
		Whafeeqah Abrahams		
EFT19124	31/08/2023	GYM FOB BOND REFUND - WHAFEEQAH ABRAHAMS - 30/08/2023		50.00
		Bob Waddell & Associates Pty Ltd		
EFT19125	31/08/2023	Consultant Services		1,856.25
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT19126	31/08/2023	Consultant Services		12,416.25
		Cancer Council Western Australia (inc)		
EFT19127	31/08/2023	Cancer Council Daffodils		470.00
		Winc Australia Pty Limited		
EFT19128	31/08/2023	Depot Materials		1,215.49
		Cloud Collections Pty Ltd		
EFT19129	31/08/2023	Court Filing Fees		1,324.00
		Dormakaba Australia		
EFT19130	31/08/2023	Shire Admin Maintenance		275.00
		Department of Fire and Emergency Services (DFES)		
EFT19131	31/08/2023	ESLB 1st Quarter Contribution		12,813.60
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT19132	31/08/2023	Stock Materials - Diesel Fuel		22,403.70
		WR & BD BOVELL T/A GERALDTON MOWER AND REPAIR SPECIALIST		
EFT19133	31/08/2023	Plant Repairs and Servicing		2,131.30
		Hersey's Safety Pty Ltd		
EFT19134	31/08/2023	Road Maintenance		5,108.87
		Christian Kirenga		
EFT19135	31/08/2023	GYM FOB BOND REFUND - CHRISTIAN KIRENGA - 30/08/2023		50.00
		Western Australian Land Information Authority T/a Landregistryservicesaustralia		
EFT19136	31/08/2023	Valuation Services		74.15
		Geraldton Totally Workwear		
EFT19137	31/08/2023	Staff Uniforms		391.57

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		AUSTRALASIAN PERFORMING RIGHT ASSOCIATION T/A ONEMUSIC AUSTRALIA		
EFT19138	31/08/2023	Music License		364.00
		Perfect Computer Solutions		
EFT19139	31/08/2023	IT Services		382.50
		Ray's Farm Services		
EFT19140	31/08/2023	Ground Maintenance		2,420.00
		The Library Board Of Wa T/a State Library Of Western Australia		
EFT19141	31/08/2023	Library Services		16.50
		Signs Plus		
EFT19142	31/08/2023	Staff Uniform - Name badge		58.00
		Turramurra Trust		
EFT19143	31/08/2023	Reimbursement - Arrino Community Crop		2,948.50
		Westrac Pty Ltd		
EFT19144	31/08/2023	Plant repairs and Servicing		4,888.81
		Synergy		
DD15094.1	01/08/2023	Monthly Account - Electricity		734.56
		Westnet Pty Ltd		
DD15094.2	01/08/2023	Monthly Account		156.28
		Exetel Pty Ltd		
DD15094.3	01/08/2023	Monthly Account - Internet		425.00
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD15096.1	01/08/2023	Payroll deductions		6,863.76
		ANZ Smart Choice Super		
DD15096.2	01/08/2023	Superannuation contributions		317.33
		Australian Super		
DD15096.3	01/08/2023	Superannuation contributions		976.69
		Telstra Super Pty Ltd		
DD15096.4	01/08/2023	Superannuation contributions		82.24
		Amp Limited		
DD15096.5	01/08/2023	Superannuation contributions		112.24
		The Trustee For Local Government Super T/as Active Super		
DD15096.6	01/08/2023	Superannuation contributions		70.63
		Commonwealth Bank of Australia		
DD15105.1	01/08/2023	Monthly Credit Card Account		1,985.42
		Synergy		
DD15108.1	02/08/2023	Monthly Account		1,066.97
		Synergy		
DD15111.1	03/08/2023	Monthly Account - Electricity		2,889.39
		Telstra		
DD15115.1	07/08/2023	Monthly Account - Landline Account		1,152.17
		Department Of Transport - Daily Licensing		
DD15119.1	07/08/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 07/08/2023		3,645.15
		Department Of Transport - Daily Licensing		
DD15120.1	03/08/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 03/08/2023		322.90
		Department Of Transport - Daily Licensing		
DD15126.1	10/08/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 10/08/2023		788.00
		ANZ Smart Choice Super		
DD15131.1	15/08/2023	Superannuation contributions		351.71
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD15131.2	15/08/2023	Payroll deductions		6,035.62

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Australian Super		
DD15131.3	15/08/2023	Superannuation contributions		1,244.24
		Telstra Super Pty Ltd		
DD15131.4	15/08/2023	Superannuation contributions		48.14
		Amp Limited		
DD15131.5	15/08/2023	Superannuation contributions		103.96
		The Trustee For Local Government Super T/as Active Super		
DD15131.6	15/08/2023	Superannuation contributions		66.13
		Department Of Transport - Daily Licensing		
DD15132.1	14/08/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 14/08/2023		879.05
		Department Of Transport - Daily Licensing		
DD15134.1	17/08/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 17/08/2023		1,004.55
		Department Of Transport - Daily Licensing		
DD15137.1	18/08/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 18/08/2023		436.50
		Department Of Transport - Daily Licensing		
DD15149.1	21/08/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 21/08/2023		1,070.45
		Telstra		
DD15150.1	19/08/2023	Monthly Mobile Account		598.88
		Bond Administrator		
DD15153.1	15/08/2023	Payroll Deductions		570.00
		ANZ Smart Choice Super		
DD15157.1	29/08/2023	Superannuation contributions		351.71
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD15157.2	29/08/2023	Payroll deductions		6,066.28
		Australian Super		
DD15157.3	29/08/2023	Superannuation contributions		714.59
		Telstra Super Pty Ltd		
DD15157.4	29/08/2023	Superannuation contributions		84.24
		Amp Limited		
DD15157.5	29/08/2023	Superannuation contributions		119.76
		The Trustee For Local Government Super T/as Active Super		
DD15157.6	29/08/2023	Superannuation contributions		58.64
		Department Of Transport - Daily Licensing		
DD15158.1	24/08/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 24/08/2023		272.50
		Water Corporation		
DD15166.1	24/08/2023	Monthly Account - Water		3,983.37
		Water Corporation		
DD15166.2	08/08/2023	Monthly account - Water		326.01
		Synergy		
DD15166.3	24/08/2023	Monthly Account - Electricity		42.92
		Synergy		
DD15167.1	22/08/2023	Monthly Account - Electricity		2,455.97
		Water Corporation		
DD15168.1	25/08/2023	Monthly Account - Water		4,569.80
		Water Corporation		
DD15169.1	29/08/2023	Monthly Account - Water		1,263.70
		Water Corporation		
DD15170.1	28/08/2023	Monthly Account - Water		127.39
		Water Corporation		
DD15172.1	30/08/2023	Monthly Account - Water		4,181.59
		Water Corporation		

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Water Corporation		
DD15176.1	28/08/2023	Monthly Account - Water		30.48
		Department Of Transport - Daily Licensing		
DD15179.1	31/08/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 31/08/2023		1,442.45
		Department Of Transport - Daily Licensing		
DD15180.1	24/08/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 24/08/2023		32.70
		Department Of Transport - Daily Licensing		
DD15181.1	25/08/2023	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 25/08/2023		37.80
		Telstra		
DD15185.1	24/08/2023	Monthly Account - Communication Expenses		133.83
		Water Corporation		
DD15186.1	31/08/2023	Monthly Account - Water		51.30

REPORT TOTALS

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	**9,932.05**
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	**306,909.50**
TOTAL		**316,841.55**

Commonwealth Corporate Charge Card

29 July, 2023 to 29 August, 2023

Chief Executive Officer		
Fuel for 0TS (Keith Woodward)	$	94.32
Fuel for 0TS (Keith Woodward)	$	62.55
Keith Woodward Full Individual Membership for LG Professionals 2023/24	$	531.00
	$	**687.87**
Deputy Chief Executive Officer		
Dropbox Subscription 23/24	$	306.90
Local Post Office Postage of Initial Rates Notices 2023/24	$	322.60
	$	**629.50**
Annual Card Fees	**$**	**-**
Total Direct Debit Payment made on 01/08/2023	**$**	**1,317.37**

Police Licensing

Direct Debits from Trust Account

1st August,2023 to 31st August,2023

CBA Police Licensing Account		
Tuesday, 1 August 2023	-$	322.90
Thursday, 3 August 2023	-$	3,645.15
Tuesday, 8 August 2023	-$	788.00
Thursday, 10 August 2023	-$	879.05
Tuesday, 15 August 2023	-$	1,004.55
Wednesday, 16 August 2023	-$	436.50
Thursday, 17 August 2023	-$	1,070.45
Tuesday, 22 August 2023	-$	272.50
Wednesday, 23 August 2023	-$	37.80
Thursday, 24 August 2023	-$	32.70
Tuesday, 29 August 2023	-$	1,442.45
Wednesday, 30 August 2023	-$	177.05
Thursday, 31 August 2023	-$	2,287.80
Total Direct Debits	**-$**	**12,396.90**

Bank Fees

Direct Debits from Muni Account

1st August,2023 to 31st August,2023

Total direct debited from Municipal Account	**$**	**267.31**

Payroll

1st August,2023 to 31st August,2023

Tuesday, 1 August 2023	$	56,440.92
Tuesday, 15 August 2023	$	46,880.32
Tuesday, 29 August 2023	$	42,776.58
	$	**146,097.82**