



ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
23 NOVEMBER 2022



WILDFLOWER COUNTRY

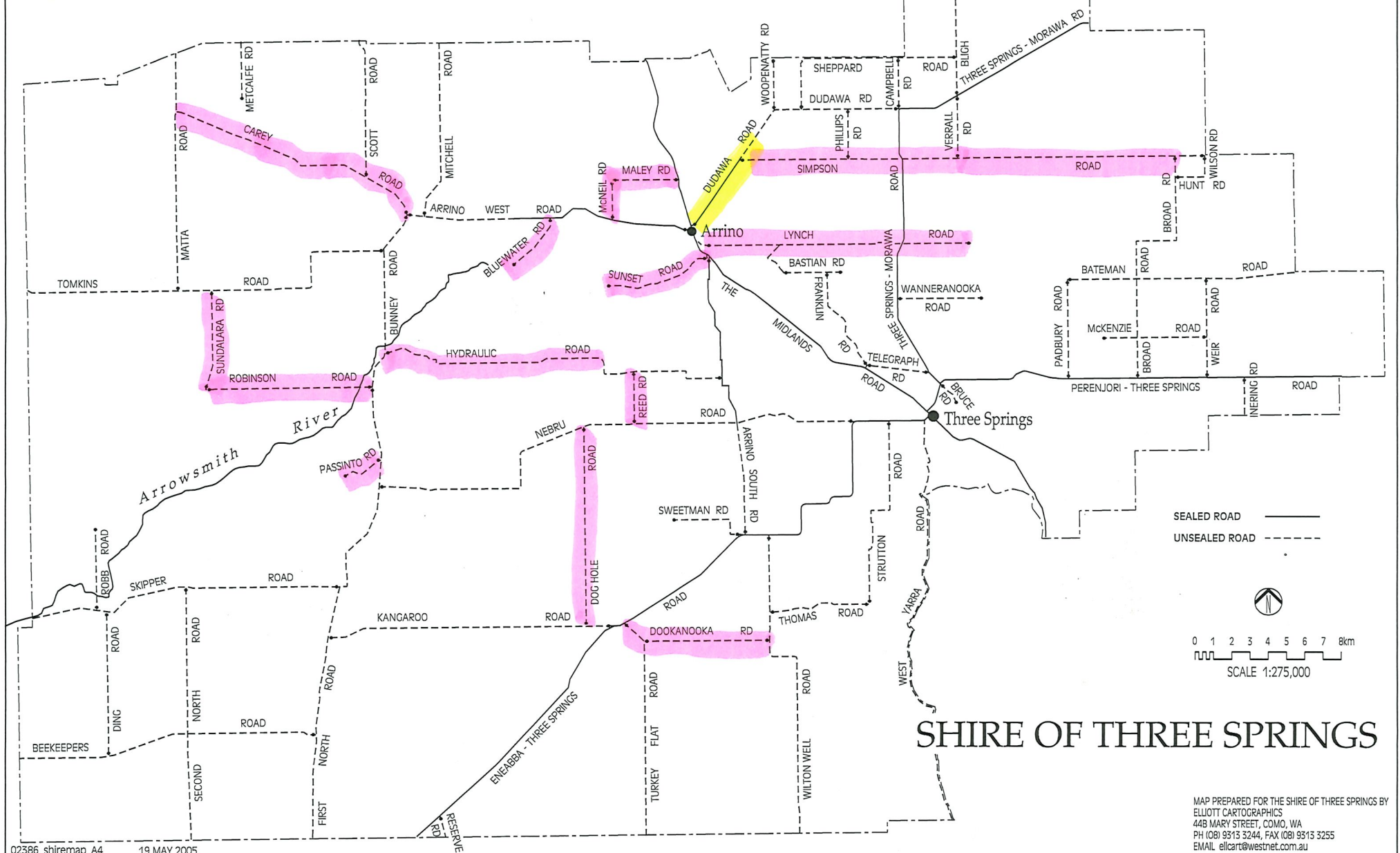


**CONTENTS OF ATTACHMENTS
ORDINARY COUNCIL MEETING
23 NOVEMBER 2022**

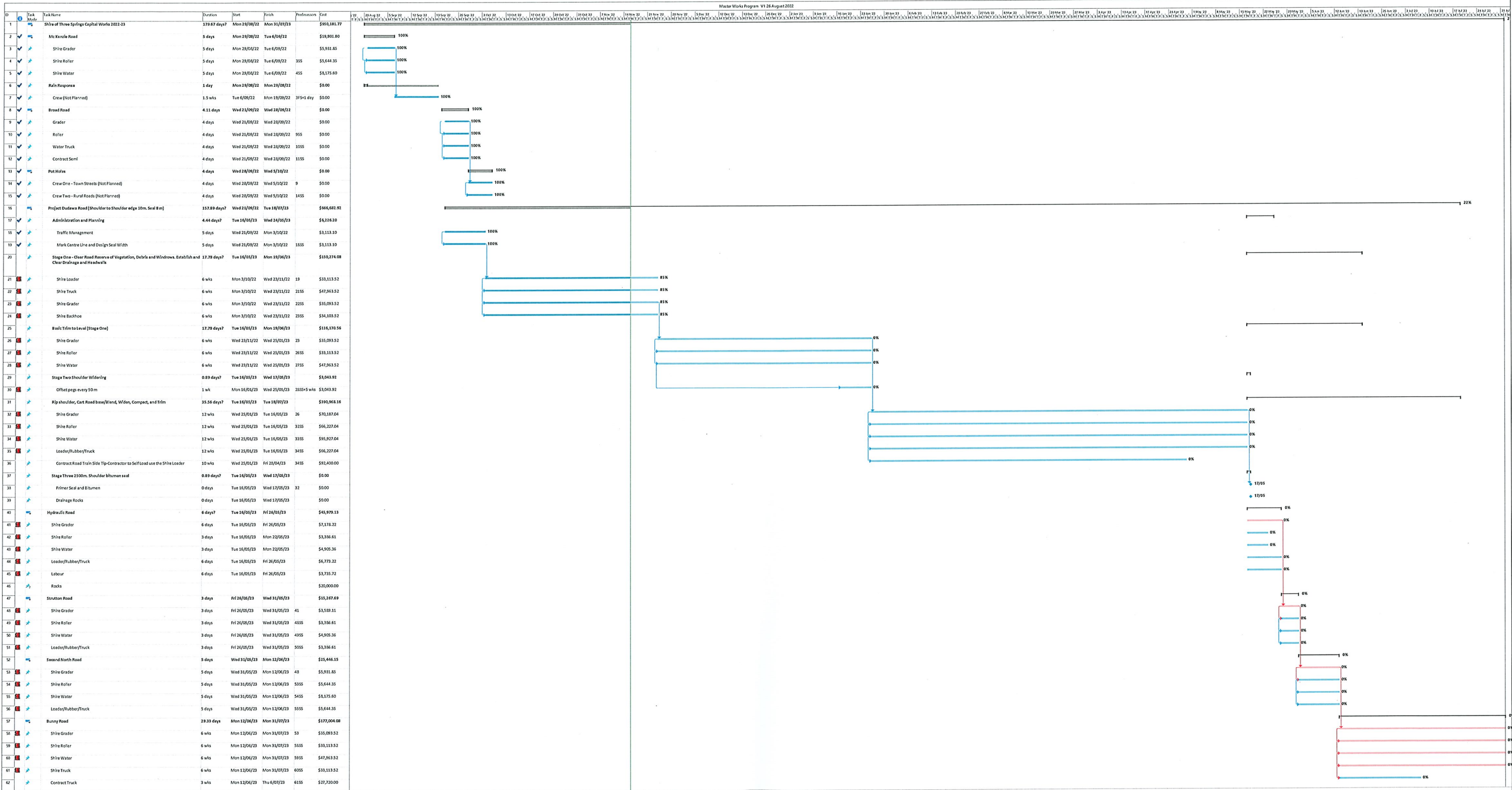
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WILDFLOWER COUNTRY



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SHIRE OF THREE SPRINGS

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 October 2022

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 OCTOBER 2022

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire for the 2022/23 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 Capex	0%	2,600,000	0	0	0
Admin - Transportable building for Archive purposes (Capital)	0%	35,000	0	0	0
CCTV equipment	0%	21,000	0	0	0
Purchase of Caterpillar Loader	96%	305,600	305,600	292,450	13,150
New Elevated Work Platform	0%	20,000	0	0	0
Multitpac Roller	0%	195,000	0	0	0
Tri-Axle Semi Side Tipper Trailer (TS7001)	0%	110,000	0	0	0
Silo Projection Project	0%	230,000	0	0	0
Roads - Bitumen Sealing Towns Streets - General (Budgeting	0%	50,000	0	0	0
Roads - Crack Sealing Towns Streets - General (Budgeting On	0%	30,000	0	0	0
McKenzie Road 2021-22 Gravel resheet SLK 0-3800 (R2R)	115%	44,578	44,578	51,433	(6,855)
Bunney Road (R2R)	0%	180,000	0	0	0
Arrino South Road Sealed 2021-22 SLK 9.75-13.96 (RRG)	17%	29,581	0	5,160	(5,160)
Dudawa Road Sealed 2021-22 SLK 3.53 - 8.39 (RRG)	0%	96,064	32,024	0	32,024
Dudawa Road Sealed 2022-23 SLK 0-5 Table drain reinstater	10%	323,745	107,934	31,098	76,836
Dudawa Road Sealed 2022-23 - SLK 0-0.63 Rd reconstruction	0%	323,745	107,934	0	107,934
Community Hall - Carter Street - Building (Capital)	2%	508,208	0	12,578	(12,578)
Lovelock Soak Plumbings	0%	40,000	0	0	0
Netball Courts & Lighting Capital Works	1%	224,325	2,000	1,870	130
Admin - Server	0%	35,000	35,000	0	35,000
Grants, Subsidies and Contributions					
Operating Grants, Subsidies and Contributions	45%	842,191	379,188	378,931	(257)
Non-operating Grants, Subsidies and Contributions	4%	3,698,406	281,492	152,031	(129,461)
	12%	4,540,597	660,680	530,962	(129,718)
Rates Levied	100%	2,322,613	2,322,613	2,323,011	398

% Compares current ytd actuals to annual budget

		Prior Year 31 October 2021	Current Year 31 October 2022
Financial Position			
Adjusted Net Current Assets	189%	\$ 1,797,077	\$ 3,397,144
Cash and Equivalent - Unrestricted	219%	\$ 1,682,408	\$ 3,692,142
Cash and Equivalent - Restricted	85%	\$ 2,112,181	\$ 1,788,589
Receivables - Rates	113%	\$ 466,741	\$ 528,357
Receivables - Other	152%	\$ 45,583	\$ 69,445
Payables	71%	\$ 79,239	\$ 56,562

% 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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 October 2022
Prepared by: Bob Waddell - Consultant
Reviewed by: Krys East (DCEO)

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

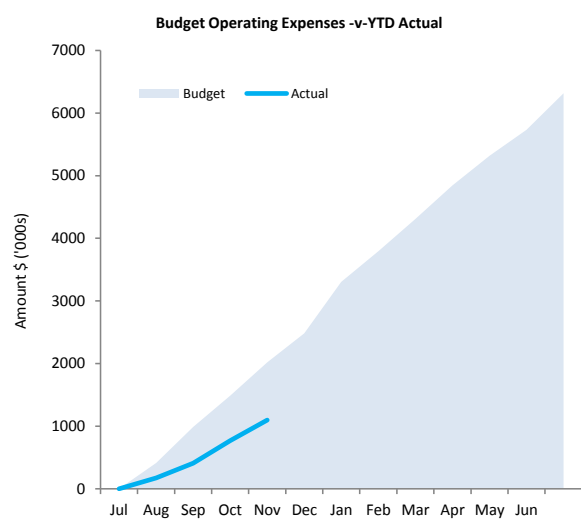
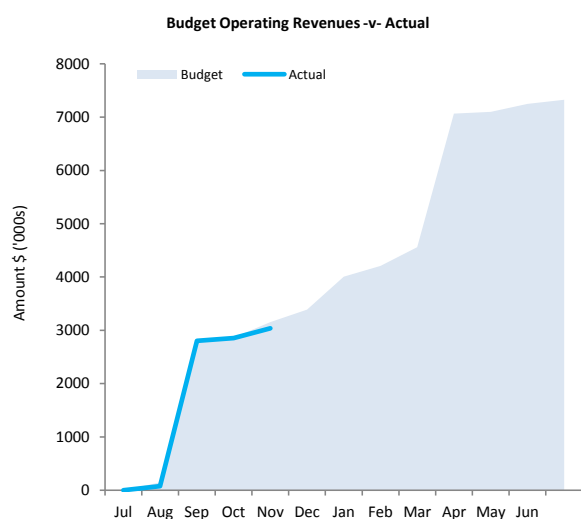
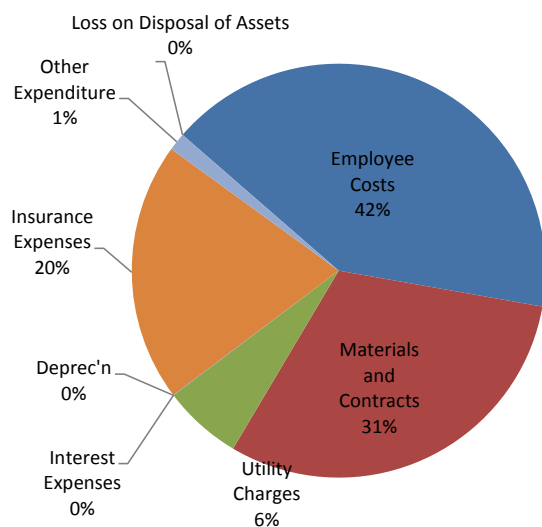
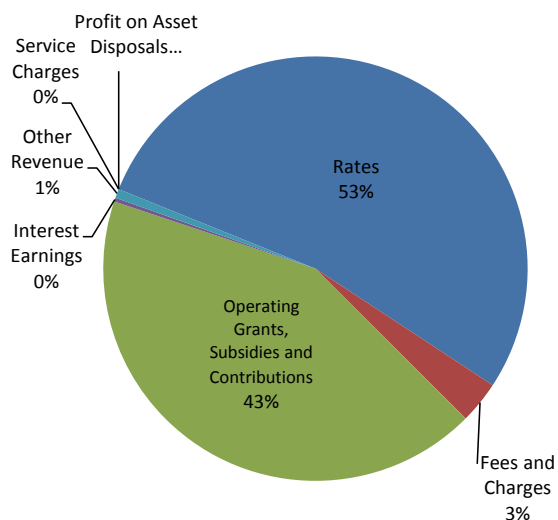
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions 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

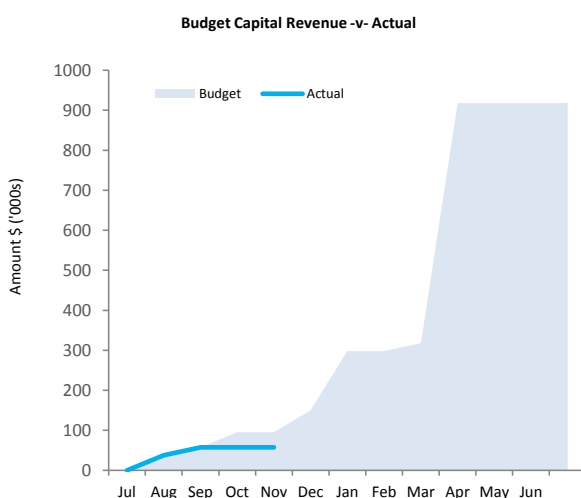
All figures shown in this statement are rounded to the nearest dollar.

SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 OCTOBER 2022

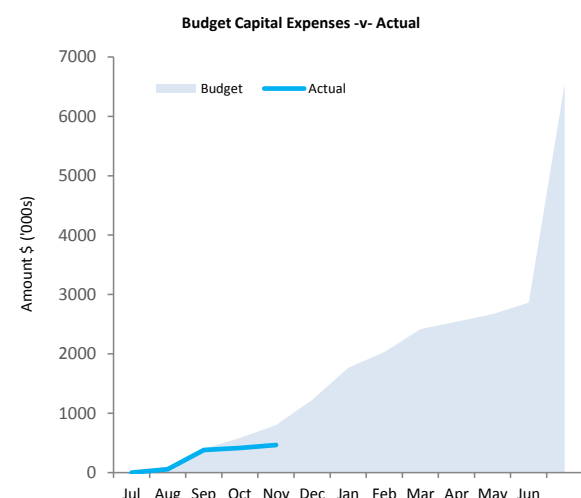
SUMMARY GRAPHS



CAPITAL REVENUE



CAPITAL EXPENSES



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

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

<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>ACTIVITIES</p> <p>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.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to fund the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To ensure a safer community in which to live.</p>	<p>Supervision of various local laws, fire prevention, emergency services and animal control.</p>
<p>HEALTH</p> <p>To provide an operational framework for good community health.</p>	<p>'Food quality and pest control, maintenance of child health centre, medical centre, dental clinic and administration of group health scheme.</p>
<p>EDUCATION AND WELFARE</p> <p>To support the needs of the community in education and welfare.</p>	<p>Assistance to Day Care Centre, Playgroup, Youth activities and other voluntary services.</p>
<p>HOUSING</p> <p>Provide adequate housing to attract and retain staff and non-staff.</p>	<p>Maintenance of council owned staff and non-staff housing.</p>
<p>COMMUNITY AMENITIES</p> <p>Provide services required by the community.</p>	<p>Rubbish collection services, tip operation, noise control, town planning administration, cemetery maintenance, rest centres, storm water drainage and FM radio retransmitter.</p>
<p>RECREATION AND CULTURE</p> <p>To establish and effectively manage infrastructure and resources that help the social wellbeing of the community.</p>	<p>Maintenance of the swimming pool, recreation centre, library, parks, gardens and reserves.</p>
<p>TRANSPORT</p> <p>To provide effective and efficient transport services to the community.</p>	<p>Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, traffic lights, cycleways, depot maintenance and airstrip maintenance.</p>
<p>ECONOMIC SERVICES</p> <p>To help promote the Shire and improve its economic wellbeing.</p>	<p>The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control, plant nursery and standpipes.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control overheads and operating accounts.</p>	<p>Private works operations, plant repairs and operations and engineering costs.</p>

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

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. \$
		\$	\$	\$	\$	\$	%		
Opening Funding Surplus(Deficit)	1	1,872,018	1,864,553	1,864,553	1,864,553	0	0%		
Revenue from operating activities									
Governance		25,600	25,600	1,866	0	(1,866)	(100%)	▼	
General Purpose Funding - Rates	6	2,322,613	2,322,613	2,322,613	2,323,011	398	0%	▲	
General Purpose Funding - Other		621,581	621,581	142,274	126,194	(16,080)	(11%)	▼	\$
Law, Order and Public Safety		43,690	43,690	10,934	31,065	20,131	184%	▲	\$
Health		77,900	77,900	65,930	67,575	1,645	2%	▲	
Education and Welfare		2,000	2,000	665	0	(665)	(100%)	▼	
Housing		104,100	104,100	34,696	31,566	(3,130)	(9%)	▼	
Community Amenities		131,241	131,241	124,730	124,371	(359)	(0%)	▼	
Recreation and Culture		50,420	50,420	11,286	11,731	445	4%	▲	
Transport		180,338	180,338	134,669	136,381	1,712	1%	▲	
Economic Services		31,700	31,700	10,099	1,666	(8,433)	(84%)	▼	
Other Property and Services		35,700	35,700	11,888	31,114	19,226	162%	▲	\$
		3,626,883	3,626,883	2,871,650	2,884,674				
Expenditure from operating activities									
Governance		(595,702)	(595,702)	(174,582)	(131,473)	43,109	25%	▲	\$
General Purpose Funding		(121,483)	(121,483)	(40,227)	(33,364)	6,863	17%	▲	
Law, Order and Public Safety		(261,116)	(261,116)	(86,532)	(47,051)	39,481	46%	▲	\$
Health		(261,067)	(261,067)	(100,320)	(81,266)	19,054	19%	▲	\$
Education and Welfare		(103,854)	(103,854)	(31,918)	(19,130)	12,788	40%	▲	\$
Housing		(504,310)	(504,310)	(87,782)	(59,397)	28,385	32%	▲	\$
Community Amenities		(505,949)	(512,949)	(173,586)	(94,739)	78,847	45%	▲	\$
Recreation and Culture		(1,338,460)	(1,338,460)	(424,100)	(214,568)	209,532	49%	▲	\$
Transport		(2,259,918)	(2,259,918)	(749,226)	(275,175)	474,051	63%	▲	\$
Economic Services		(333,837)	(333,837)	(115,409)	(72,666)	42,743	37%	▲	\$
Other Property and Services		(23,512)	(23,512)	(35,838)	(68,508)	(32,670)	(91%)	▼	\$
		(6,309,208)	(6,316,208)	(2,019,520)	(1,097,338)				
Operating activities excluded from budget									
Add back Depreciation		2,503,916	2,503,916	825,676	0	(825,676)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	236,632	236,632	1,664	0	(1,664)	(100%)	▼	
Movement in Leave Reserve (Added Back)		4,397	4,397	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			
Amount attributable to operating activities		62,620	55,620	1,679,470	1,787,336				
Investing Activities									
Non-operating Grants, Subsidies and Contributions	13	3,698,406	3,698,406	281,492	152,031	(129,461)	(46%)	▼	\$
Proceeds from Disposal of Assets	7	223,000	223,000	0	1,000	1,000		▲	
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(3,453,566)	(3,453,566)	(39,128)	(12,578)	26,550	68%	▲	\$
Plant and Equipment	8	(1,038,100)	(1,038,100)	(377,099)	(298,450)	78,649	21%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(1,189,999)	(1,189,999)	(316,018)	(94,878)	221,140	70%	▲	\$
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0	0			
Infrastructure Assets - Parks and Ovals	8	(272,325)	(272,325)	(4,664)	(1,870)	2,794	60%	▲	
Infrastructure Assets - Airfield	8	0	0	0	0	0			
Amount attributable to investing activities		(2,032,584)	(2,032,584)	(455,417)	(254,745)				
Financing Activities									
Proceeds from New Debentures	9	600,000	600,000	0	0	0			
Repayment of Debentures	9	(42,745)	(42,745)	(19,983)	(19,983)	(0)	(0%)	▼	
Repayment of Lease Financing	9	0	0	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		19,983	19,983	19,983	19,983	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	75,068	75,068	75,068	37,534	(37,534)	(50%)	▼	\$
Transfer to Reserves	10	(554,359)	(554,359)	(45,866)	(37,534)	8,332	18%	▲	
Amount attributable to financing activities		97,947	97,947	29,202	0				
Closing Funding Surplus(Deficit)	1	1	(14,464)	3,117,808	3,397,144				

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 2022/23 year is \$10,000 and 10%.

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

SHIRE OF THREE SPRINGS

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 OCTOBER 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

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. \$
						\$	%		
Opening Funding Surplus (Deficit)	1	1,872,018	1,864,553	1,864,553	1,864,553	0	0%		
Revenue from operating activities									
Rates	6	2,322,613	2,322,613	2,322,613	2,323,011	398	0%	▲	
Operating Grants, Subsidies and Contributions	12	842,191	842,191	379,188	378,931	(257)	(0%)	▼	
Fees and Charges		283,268	283,268	149,188	140,866	(8,322)	(6%)	▼	
Service Charges		0	0	0	0	0			
Interest Earnings		72,078	72,078	4,349	12,726	8,377	193%	▲	
Other Revenue		70,400	70,400	16,312	30,141	13,829	85%	▲	\$
Profit on Disposal of Assets	7	36,333	36,333	0	0	0			
Gain FV Valuation of Assets		0	0	0	0	0			
		3,626,883	3,626,883	2,871,650	2,885,674				
Expenditure from operating activities									
Employee Costs		(1,598,401)	(1,598,401)	(527,048)	(454,599)	72,449	14%	▲	\$
Materials and Contracts		(1,351,587)	(1,358,587)	(432,609)	(337,642)	94,967	22%	▲	\$
Utility Charges		(309,203)	(309,203)	(98,936)	(67,760)	31,176	32%	▲	\$
Depreciation on Non-Current Assets		(2,503,916)	(2,503,916)	(825,676)	0	825,676	100%	▲	\$
Interest Expenses		(1,696)	(1,696)	0	460	460		▲	
Insurance Expenses		(158,615)	(158,615)	(115,037)	(222,576)	(107,539)	(93%)	▼	\$
Other Expenditure		(112,825)	(112,825)	(18,550)	(15,221)	3,329	18%	▲	
Loss on Disposal of Assets	7	(272,965)	(272,965)	(1,664)	0	1,664	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(6,309,208)	(6,316,208)	(2,019,520)	(1,097,338)				
Operating activities excluded from budget									
Add back Depreciation		2,503,916	2,503,916	825,676	0	(825,676)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	236,632	236,632	1,664	0	(1,664)	(100%)	▼	
Movement in Leave Reserve (Added Back)		4,397	4,397	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			
Amount attributable to operating activities		62,620	55,620	1,679,470	1,788,336				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	3,698,406	3,698,406	281,492	152,031	(129,461)	(46%)	▼	\$
Proceeds from Disposal of Assets	7	223,000	223,000	0	1,000	1,000		▲	
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(3,453,566)	(3,453,566)	(39,128)	(12,578)	26,550	68%	▲	\$
Plant and Equipment	8	(1,038,100)	(1,038,100)	(377,099)	(298,450)	78,649	21%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(1,189,999)	(1,189,999)	(316,018)	(94,878)	221,140	70%	▲	\$
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0	0			
Infrastructure Assets - Parks and Ovals	8	(272,325)	(272,325)	(4,664)	(1,870)	2,794	60%	▲	
Infrastructure Assets - Airfield	8	0	0	0	0	0			
Amount attributable to investing activities		(2,032,584)	(2,032,584)	(455,417)	(254,745)				
Financing Activities									
Proceeds from New Debentures		600,000	600,000	0	0	0			
Repayment of Debentures	9	(42,745)	(42,745)	(19,983)	(19,983)	(0)	(0%)	▼	
Repayment of Lease Financing	9	0	0	0	0	0			
Advances to Community Groups		0	0	0	0	0			
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal	9	19,983	19,983	19,983	19,983	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	75,068	75,068	75,068	37,534	(37,534)	(50%)	▼	\$
Transfer to Reserves	10	(554,359)	(554,359)	(45,866)	(37,534)	8,332	18%	▲	
Amount attributable to financing activities		97,947	97,947	29,202	0				
Closing Funding Surplus (Deficit)	1	1	(14,464)	3,117,808	3,398,144				

▲ ▼ 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 2022/23 year is \$10,000 and 10%.

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

ADJUSTED NET CURRENT ASSETS

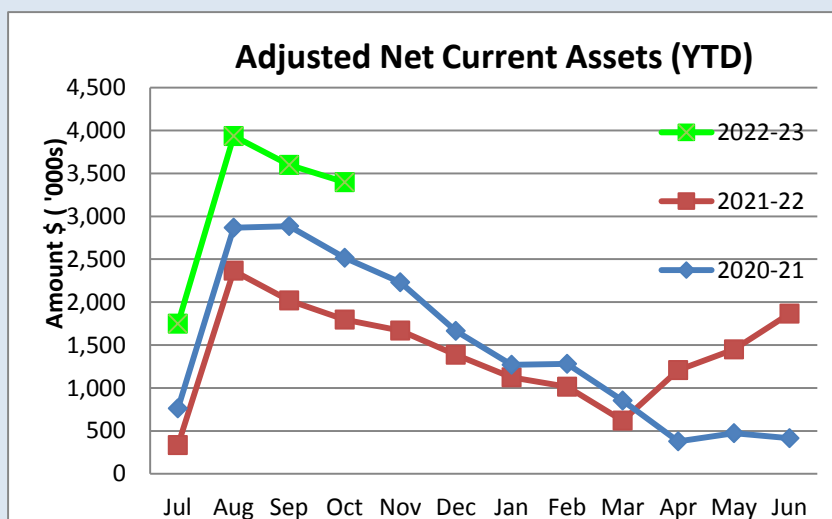
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 31/10/2021	Year to Date Actual 31/10/2022
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	2,685,530	1,682,408	3,692,142
Cash Restricted - Reserves	2	1,788,589	2,112,181	1,788,589
Cash Restricted - Bonds & Deposits	2	2,850	2,776	2,233
Receivables - Rates	3	33,857	466,741	528,357
Receivables - Other	3	54,222	45,583	69,445
Other Assets Other Than Inventories	4	77,109	0	20,017
Inventories	4	20,322	1,052	(3,000)
		4,662,480	4,310,742	6,097,783
Less: Current Liabilities				
Payables	5	(154,166)	(79,239)	(56,562)
Contract Liabilities	11	(693,322)	(163,609)	(745,695)
Bonds & Deposits	14	(65,052)	(102,411)	(32,979)
Loan and Lease Liability	9	(62,761)	(21,897)	(42,778)
Provisions	11	(194,819)	(193,700)	(194,819)
		(1,170,121)	(560,857)	(1,072,834)
Less: Cash Reserves	10	(1,788,589)	(2,112,181)	(1,788,589)
Add Back: Component of Leave Liability not Required to be funded		138,023	137,477	138,023
Add Back: Loan and Lease Liability		62,761	21,897	42,778
Less : Loan Receivable - clubs/institutions		(40,000)	0	(20,017)
Net Current Funding Position		1,864,553	1,797,077	3,397,144

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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

**This Year YTD****Surplus(Deficit)****\$3.4 M****Last Year YTD****Surplus(Deficit)****\$1.8 M**

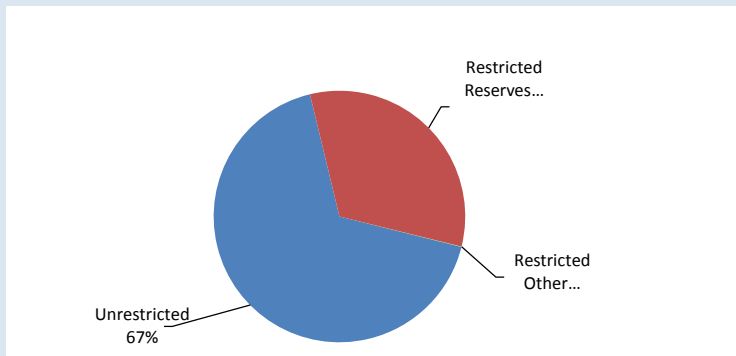
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash On Hand - Admin	27			27	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account - CBA	42,375			42,375	CBA	0.10%	Ongoing
Police Licensing Account - CBA			2,233	2,233	CBA	Variable	Ongoing
Term Deposits							
Business Maximiser Account - CBA	3,649,640			3,649,640	CBA	0.10%	Ongoing
Cash Deposit Account CDA Investment - CBA		1,788,589		1,788,589	CBA	3.11%	28/12/2022
Investments							
Total	3,692,142	1,788,589	2,233	5,482,964			

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.

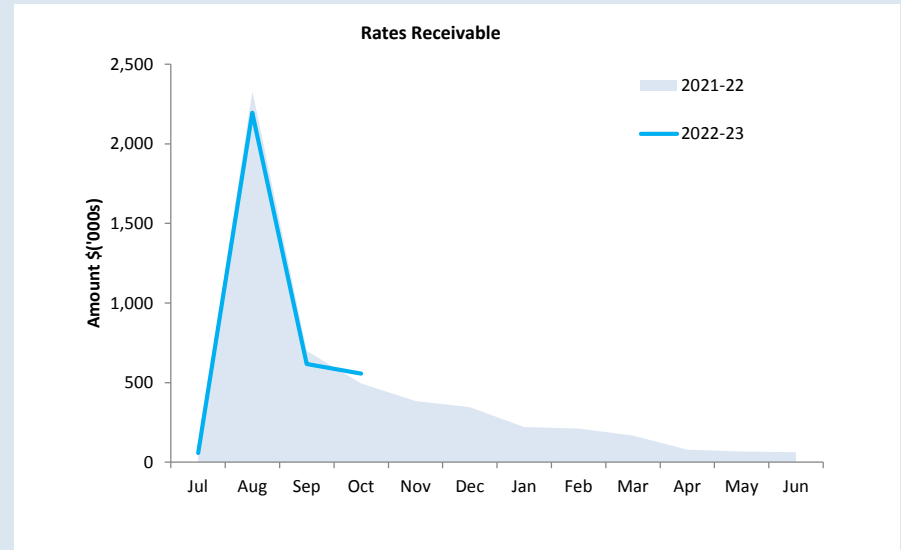


Total Cash	Unrestricted
\$5.48 M	\$1.79 M

Receivables - Rates & Rubbish	30 June 2022	31 Oct 22
	\$	\$
Opening Arrears Previous Years	76,633	62,294
Levied this year	2,314,878	2,404,576
Less Collections to date	(2,329,217)	(1,910,076)
Equals Current Outstanding	62,294	556,794
Net Rates Collectable	62,294	556,794
% Collected	97.40%	77.43%

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.

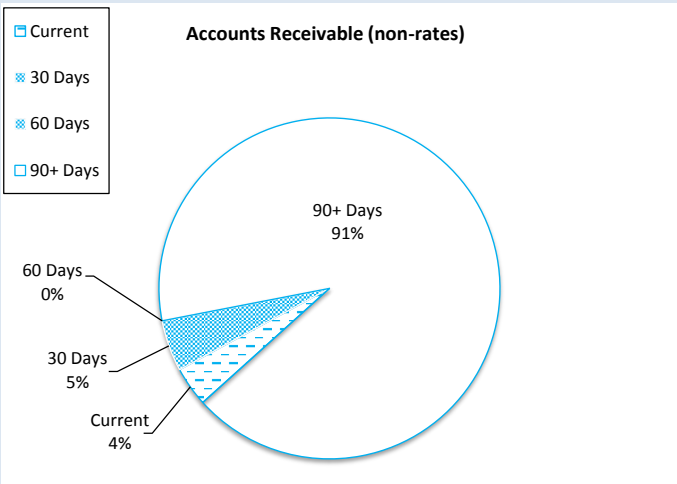


Collected	Rates Due
77%	\$556,794

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	270	350	0	6,574	7,194
Percentage	4%	5%	0%	91%	
Balance per Trial Balance					
Sundry Debtors					7,194
Receivables - Other					62,252
Total Receivables General Outstanding					69,445
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

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



Debtors Due
\$69,445
Over 30 Days
96%
Over 90 Days
91%

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 Jul 2022	Asset Increase	Asset Reduction	Closing Balance 31 Oct 2022
Other Current Assets	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	40,000	0	(19,983)	20,017
Inventory				
Fuel, Visitor and Rec Centres stock on hand	20,322	0	(23,322)	(3,000)
Total Other Current assets				17,017
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.

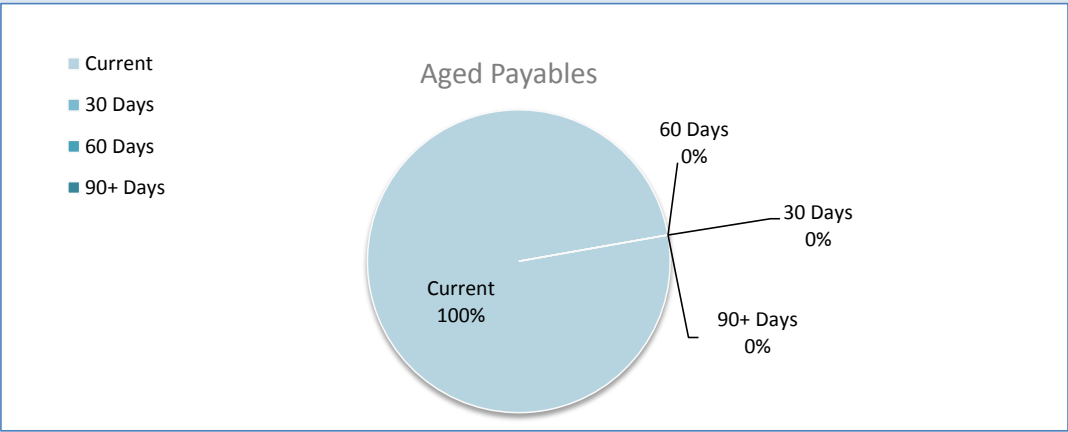
Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

CONTRACT ASSETS

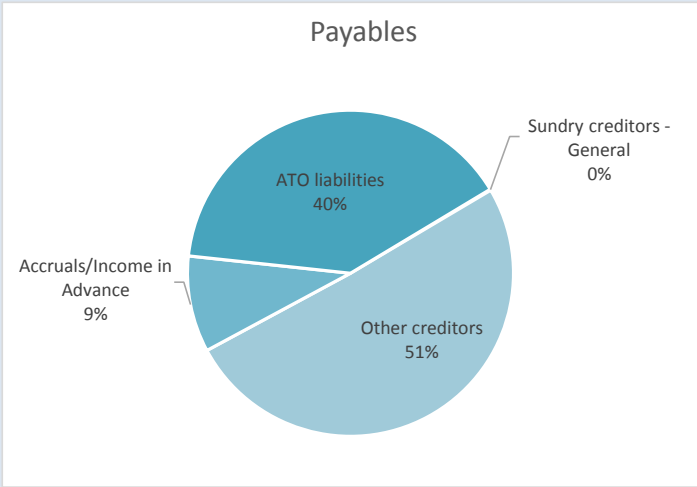
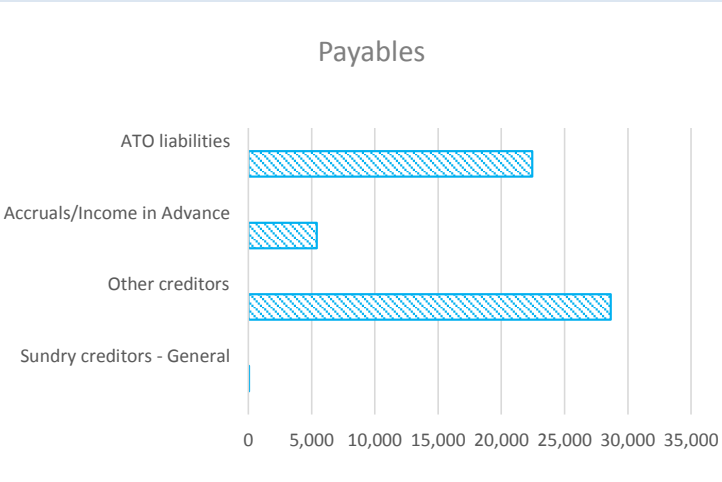
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	58	0	0	0	58
Percentage	100%	0%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					58
Other creditors					28,653
Accruals/Income in Advance					5,403
ATO liabilities					22,448
Total Payables General Outstanding					56,562
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
\$56,562
Over 30 Days
0%
Over 90 Days
0%



SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2022

OPERATING ACTIVITIES

NOTE 6

RATE REVENUE

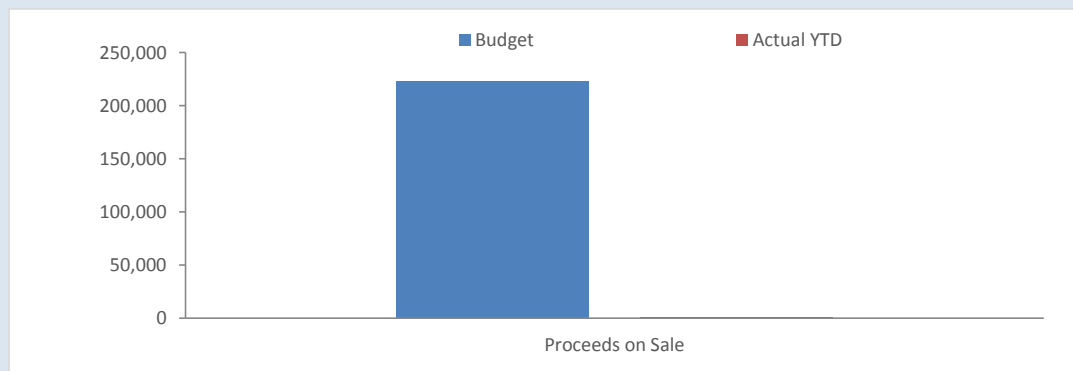
RATE TYPE	Rate in	Number of Properties	Rateable Value	Budget				YTD Actual			
				Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
GRV Residential	0.127549	205	2,017,236	257,296	0	0	257,296	257,296	49	0	257,345
GRV Mining	0.127549	1	252,500	32,206	0	0	32,206	32,206	0	0	32,206
Unimproved valuations											
UV Rural and Arrino Town	0.012917	183	153,361,000	1,980,964	0	0	1,980,964	1,980,964	(491)	0	1,980,473
UV Mining	0.012917	4	241,456	2,379	0	0	2,379	3,119	0	1,919	5,038
Sub-Totals		393	155,872,192	2,272,845	0	0	2,272,845	2,273,586	(442)	1,919	2,275,062
Minimum Payment											
	\$										
Gross rental valuations											
GRV Residential	500	26	43,247	11,000	0	0	11,000	13,000	0	0	13,000
GRV Mining	500	0	0	0	0	0	0	0	0	0	0
Unimproved valuations											
UV Rural and Arrino Town	500	22	445,500	13,000	0	0	13,000	11,000	0	0	11,000
UV Mining	500	31	343,934	16,000	0	0	16,000	15,500	0	0	15,500
Sub-Totals		79	832,681	40,000	0	0	40,000	39,500	0	0	39,500
		472	156,704,873	2,312,845	0	0	2,312,845	2,313,086	(442)	1,919	2,314,562
Amount from General Rates											
Ex-Gratia Rates		3	76,585	9,768			9,768				8,449
Total Rates							2,322,613				2,323,011

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Building - Specialised									
B2013	30 (Lot 16) Touche St (Old Dental Surgery) Assessment # 291	284,965	45,000	0	(239,965)	0	1,000	0	0
Land - Freehold land									
L2021	30, Lot 16 Touche St (Assess 291) Vol 280 Fol 15A Diagram 32533	16,000	10,000 0	0	(6,000)	0	0	0	0
Plant and Equipment									
P500802	Caterpillar 2011 Loader 928Zq 2011(Ts5008)	64,654	70,000	5,346	0	0	0	0	0
P5012	Multi Tyred Roller	42,000	20,000	0	(22,000)	0	0	0	0
P7001	Tri-Axle Semi Side Tipper Trailer (Ts7001)	27,014	50,000	22,986	0	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
PM002A	Ford Ranger 2019.75My Pu Wildtrack (001Ts) Dceo	25,000	20,000	0	(5,000)	0	0	0	0
		459,632	223,000	36,333	(272,965)	0	1,000	0	0

KEY INFORMATION



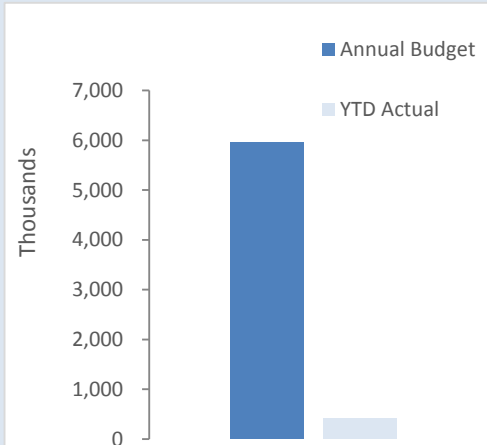
Proceeds on Sale		
Budget	YTD Actual	%
\$223,000	\$1,000	0%

Capital Acquisitions	Adopted Annual Budget	Amended		YTD Actual Total	YTD Budget Variance
		YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	3,453,566	39,128	3,453,566	12,578	(26,550)
Equipment on Reserves	0	0	0	0	0
Plant and Equipment	1,038,100	377,099	1,038,100	298,450	(78,649)
Motor Vehicles	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	1,189,999	316,018	1,189,999	94,878	(221,140)
Infrastructure Assets - Drainage	0	0	0	0	0
Infrastructure Assets - Footpaths	0	0	0	0	0
Infrastructure Assets - Parks and Ovals	272,325	4,664	272,325	1,870	(2,794)
Infrastructure Assets - Airfield	0	0	0	0	0
Capital Expenditure Totals	5,953,990	736,909	5,953,990	407,776	(329,133)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,698,406	281,492	3,698,406	152,031	(129,461)
Borrowings	600,000	0	600,000	0	0
Other (Disposals & C/Fwd)	223,000	0	223,000	1,000	1,000
Council contribution - Cash Backed Reserves					
Various Reserves	75,068	75,068	75,068	37,534	(37,534)
Council contribution - operations	1,357,516	380,349	1,357,516	217,211	(163,138)
Capital Funding Total	5,953,990	736,909	5,953,990	407,776	(329,133)

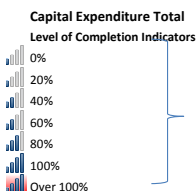
SIGNIFICANT ACCOUNTING POLICIES

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



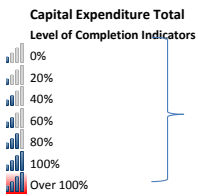
Acquisitions	Annual Budget	YTD Actual	% Spent
	\$5.95 M	\$0.41 M	7%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$3.7 M	\$0.15 M	4%



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

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget		
				\$	\$	\$	\$	\$
Buildings								
Governance								
Council Chambers - Building (Capital)	4040110	510	BC4001	(5,000)	(5,000)	(5,000)	0	5,000
Total - Governance				(5,000)	(5,000)	(5,000)	0	5,000
Health								
Medical Centre - Thomas Street - Building (Capital)	4070710	510	BC1584	(5,000)	(5,000)	0	0	0
Total - Health				(5,000)	(5,000)	0	0	0
Housing								
House - (Lot 10) 41 Slaughter St - Building (Capital)	4090110	510	BC9000	(5,000)	(5,000)	(5,000)	0	5,000
House - (Lot 182) 58 Carter St - Building (Capital)	4090110	510	BC9001	(50,000)	(50,000)	0	0	0
House - (Lot 74) 5 Gooch St - Building (Capital)	4090110	510	BC9002	(18,400)	(18,400)	0	0	0
House - (Lot 29) 5 Howard St - Building (Capital)	4090110	510	BC9007	(5,000)	(5,000)	(1,666)	0	1,666
House - (Lot 35) 47 Williamson St - Building (Capital)	4090110	510	BC9009	(15,000)	(15,000)	(5,000)	0	5,000
House - (Lot 157) 65 Carter St - Building (Capital)	4090110	510	BC9011	(37,500)	(37,500)	0	0	0
House - (Lot 67) 19 Gooch St - Building (Capital)	4090110	510	BC9061	(30,400)	(30,400)	0	0	0
House - (Lot 173) 50 Carter St - Building (Capital)	4090110	510	BC9079	(9,400)	(9,400)	(3,132)	0	3,132
House - (Lot 214) 21 Franklin St - Building (Capital)	4090210	510	BC9003	(15,744)	(15,744)	0	0	0
House - (Lot 54) 17 Glyde St (LGCHP) - JV - Building (Capital)	4090210	510	BC9054	(18,914)	(18,914)	0	0	0
House - 3 (Lot 30) Howard Place - Dentist Rental - Building (Capital)	4090210	510	BC9081	(16,000)	(16,000)	(5,333)	0	5,333
Kadathinni Unit 6 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90496	(7,500)	(7,500)	(2,500)	0	2,500
Total - Housing				(228,858)	(228,858)	(22,631)	0	22,631
Recreation And Culture								
Community Hall - Carter Street - Building (Capital)	4110310	510	BC1101	(508,208)	(508,208)	0	(12,578)	(12,578)
Pavillion - Oval - Building (Capital) (incl NEW GYM postings - Capital)	4110310	510	BC1103	(5,000)	(5,000)	(4,998)	0	4,998
Squash Courts/Gymnasium - Slaughter Street - Building (Capital)	4110310	510	BC1105	(7,000)	(7,000)	0	0	0
Sporting Club - Slaughter Street - Building (Capital)	4110310	510	BC1106	(20,000)	(20,000)	0	0	0
Total - Recreation And Culture				(540,208)	(540,208)	(4,998)	(12,578)	(7,580)
Economic Services								
Duffy's Store Redevelopment Initial Planning Costs	4130810	510	BC1021	(20,000)	(20,000)	0	0	0
Westrail Building - Railway Road - Building (Capital)	4130810	510	BC013	(19,500)	(19,500)	(6,499)	0	6,499
Duffy Store Redevelopment Capex	4130810	510	BC1021A	(2,600,000)	(2,600,000)	0	0	0
Total - Economic Services				(2,639,500)	(2,639,500)	(6,499)	0	6,499
Admin - Transportable building for Archive purposes (Capital)	4140210	510	BC4002A	(35,000)	(35,000)	0	0	0
Total - Other Property & Services				(35,000)	(35,000)	0	0	0
Total - Buildings				(3,453,566)	(3,453,566)	(39,128)	(12,578)	26,550
Plant & Equipment								
Other Law, Order & Public Safety								
CCTV equipment	4050330	530	PE0501	(21,000)	(21,000)	0	0	0
Total - Other Law, Order & Public Safety				(21,000)	(21,000)	0	0	0
Recreation & Culture								
Gym Equipment	4110330	530	PE1103	(10,000)	(10,000)	(9,999)	0	9,999
Total - Recreation & Culture				(10,000)	(10,000)	(9,999)	0	9,999
Transport								
Purchase of Caterpillar Loader	4120330	530	PA5008	(305,600)	(305,600)	(305,600)	(292,450)	13,150
New Elevated Work Platform	4120330	530	PA001	(20,000)	(20,000)	0	0	0
Multipac Roller	4120330	530	PA5012	(195,000)	(195,000)	0	0	0
Tri-Axle Semi Side Tipper Trailer (TS7001)	4120330	530	PA7001	(110,000)	(110,000)	0	0	0
Hydraulic slasher to suit Skidsteer	4120330	530	PA1245	(10,000)	(10,000)	0	0	0
Skid/Tractor mounted Spray Unit	4120330	530	PA1421	(15,000)	(15,000)	0	0	0
Total - Transport				(655,600)	(655,600)	(305,600)	(292,450)	13,150
Economic Services								
Silo Projection Project	4130230	530	PE1104	(230,000)	(230,000)	0	0	0
Regional Arts Grant Video/Audio Recording	4130230	530	PE1105	(6,500)	(6,500)	(6,500)	(6,000)	500
Total - Economic Services				(236,500)	(236,500)	(6,500)	(6,000)	500
Other Property & Services								
Admin - Server	4140230	530	PE1401	(35,000)	(35,000)	(35,000)	0	35,000
Admin - Phone System	4140230	530	PE1402	(10,000)	(10,000)	(10,000)	0	10,000
Admin - Photocopier	4140230	530	PE1403	(10,000)	(10,000)	(10,000)	0	10,000
001TS New DCEO Vehicle	4140230	530	PA002	(60,000)	(60,000)	0	0	0
Total - Other Property & Services				(115,000)	(115,000)	(55,000)	0	55,000
Total - Plant & Equipment				(1,038,100)	(1,038,100)	(377,099)	(298,450)	78,649
Infrastructure - Roads								
Transport								
Roads - Bitumen Sealing Towns Streets - General (Budgeting & Capital)	4120140	540	RC000A	(50,000)	(50,000)	0	0	0
Roads - Crack Sealing Towns Streets - General (Budgeting Only)	4120140	540	RC000B	(30,000)	(30,000)	0	0	0
McKenzie Road 2021-22 Gravel resheet SLK 0-3800 (R2R)	4120146	540	RZ0056	(44,578)	(44,578)	(44,578)	(51,433)	(6,855)
Bunney Road (R2R)	4120146	540	RZ0050	(180,000)	(180,000)	0	0	0
Second North Road (R2R)	4120146	540	RZ0009	(23,548)	(23,548)	0	0	0
Strutton Road (R2R)	4120146	540	RZ0095	(11,290)	(11,290)	0	0	0
Broad Road (R2R)	4120146	540	RZ0013	(23,548)	(23,548)	(23,548)	(5,942)	17,606
Lynch Road 2021-22 Gravel resheet SLK 3520-11210 (R2R)	4120146	540	RZ0014	0	0	0	(1,244)	(1,244)
Hydraulic Road (R2R)	4120146	540	RZ0028	(53,901)	(53,901)	0	0	0
Arrino South Road Sealed 2021-22 SLK 9.75-13.96 (RRG)	4120149	540	RRG006	(29,581)	(29,581)	0	(5,160)	(5,160)
Dudawa Road Sealed 2021-22 SLK 3.53 - 8.39 (RRG)	4120149	540	RRG002	(96,064)	(96,064)	(32,024)	0	32,024
Dudawa Road Sealed 2022-23 SLK 0-5 Table drain reinstatement	4120149	540	RRG002A	(323,745)	(323,745)	(107,934)	(31,098)	76,836
Dudawa Road Sealed 2022-23 - SLK 0-0.63 Rd reconstruction	4120149	540	RRG002B	(323,745)	(323,745)	(107,934)	0	107,934
Total - Transport				(1,189,999)	(1,189,999)	(316,018)	(94,878)	221,140



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

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget		
				\$	\$	\$	\$	\$
Total - Infrastructure - Roads				(1,189,999)	(1,189,999)	(316,018)	(94,878)	221,140
Infrastructure - Parks & Ovals								
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)	(1,332)	0	1,332
Jack Thorpe Gardens Capital Works	4110370	570	PC210	(4,000)	(4,000)	(1,332)	0	1,332
Netball Courts & Lighting Capital Works	4110370	570	PC1133	(224,325)	(224,325)	(2,000)	(1,870)	130
Total - Recreation And Culture				(272,325)	(272,325)	(4,664)	(1,870)	2,794
Total - Infrastructure - Parks & Ovals				(272,325)	(272,325)	(4,664)	(1,870)	2,794
Grand Total				(5,953,990)	(5,953,990)	(736,909)	(407,776)	329,133

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2022	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture													
Loan 160 - Swimming Pool	46,422	0	0	0	0	22,762	22,762	46,422	23,661	23,661	-264	1,595	1,595
	46,422	0	0	0	0	22,762	22,762	46,422	23,661	23,661	(264)	1,595	1,595
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	60,051	0	0	0	19,983	19,983	19,983	40,067	40,067	40,067	-196	101	101
	60,051	0	0	0	19,983	19,983	19,983	40,067	40,067	40,067	(196)	101	101
Total	106,473	0	600,000	600,000	19,983	42,745	42,745	86,490	663,728	663,728	(460)	1,696	1,696
Current loan borrowings	62,761							42,778					
Non-current loan borrowings	43,711							43,711					
	106,473							86,490					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

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

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

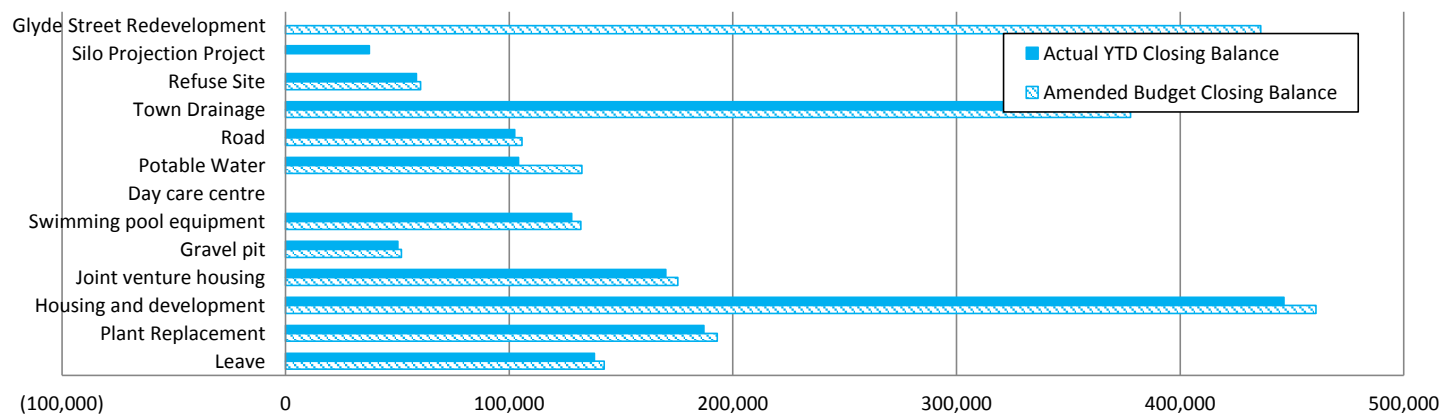
OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave	138,023	4,397	0	0	0	0	0	142,420	138,023
Plant Replacement	187,067	5,959	0	0	0	0	0	193,026	187,067
Housing and development	446,452	14,221	0	0	0	0	0	460,673	446,452
Joint venture housing	170,022	5,416	0	0	0	0	0	175,438	170,022
Gravel pit	50,205	1,599	0	0	0	0	0	51,804	50,205
Swimming pool equipment	127,915	4,075	0	0	0	0	0	131,990	127,915
Day care centre	37,534	0	0	0	0	(37,534)	(37,534)	0	(0)
Potable Water	104,198	3,319	0	25,000	0	0	0	132,517	104,198
Road	102,462	3,264	0	0	0	0	0	105,726	102,462
Town Drainage	366,196	11,665	0	0	0	0	0	377,861	366,196
Refuse Site	58,514	1,864	0	0	0	0	0	60,378	58,514
Silo Projection Project	0	37,534	0	0	37,534	(37,534)	0	0	37,534
Glyde Street Redevelopment	0	0	0	436,046	0	0	0	436,046	0
	1,788,589	93,313	0	461,046	37,534	(75,068)	(37,534)	2,267,880	1,788,589

KEY INFORMATION

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



SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2022	Liability Increase	Liability Reduction	Closing Balance 31 Oct 2022
		\$	\$	\$	\$
Contract Liabilities					
Unspent grants, contributions and reimbursements					
- operating	12	14,630	19,543	(31,495)	2,678
- non-operating	13	737,191	216,356	(152,031)	801,516
Total unspent grants, contributions and reimbursements		751,822	235,899	(183,526)	804,195
Less non-current unspent grants, contributions and reimbursements		(58,500)	0	0	(58,500)
Total current unspent grants, contributions and reimbursements		693,322	235,899	(183,526)	745,695
Provisions					
Annual leave		102,376	0	0	102,376
Long service leave		92,443	0	0	92,443
Total Provisions		194,819	0	0	194,819
Total Other Current Liabilities					999,014
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 OCTOBER 2022

NOTE 12
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Oct 2022	Current Liability 31 Oct 2022	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	86,016	76,074
Grants Commission - Roads (WALGGC)	0	0	0	0	0	194,490	194,490	48,622	33,120
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	7,094	19,843	(24,858)	2,079	2,079	37,090	37,090	9,272	24,858
Education and welfare									
Seniors Week Grant (Council on the Ageing)	0	500	0	500	500	1,000	1,000	333	0
Keep Australia Beautiful Grant	0	1,000	(903)	97	97	0	0	0	903
Recreation and culture									
NADC National Australia Day Grant	4,823	0	(4,823)	0	0	18,342	18,342	6,112	4,823
Volunteer Week Grant	389	0	(386)	3	3	0	0	0	386
Active Regional Communities Initiative Grants - Fitness Classes	2,324	(1,800)	(524)	(0)	0	5,000	5,000	1,664	2,324
Transport									
Direct Grant (MRWA)	0	0	0	0	0	129,755	129,755	129,755	132,546
Street Lighting Subsidy (MRWA)	0	0	0	0	0	250	250	250	0
Economic services									
	14,630.25	19,543	(31,495)	2,678	2,678	729,991	729,991	282,024	275,034
Operating Contributions									
Health									
Medical Centre Contribution	0	0	0	0	0	60,000	60,000	60,000	61,773
Landcare Group - Transfer from Bonds	0	0	0	0	0	32,000	32,000	32,000	32,000
Recreation and culture									
Recreation miscellaneous contribution	0	0	0	0	0	4,700	4,700	0	0
Library miscellaneous contributions	0	0	0	0	0	300	300	100	124
OTH CUL - Contributions & Donations - Other Cu	0	0	0	0	0	200	200	64	0
Other property and services									
Administration miscellaneous contributions	0	0	0	0	0	15,000	15,000	5,000	10,000
	0	0	0	0	0	112,200	112,200	97,164	103,897
TOTALS	14,630	19,543	(31,495)	2,678	2,678	842,191	842,191	379,188	378,931

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

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 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Oct 2022	Current Liability 31 Oct 2022	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies									
Recreation and culture									
LRCIP Mains Street Beautification	0	32,910	(32,910)	0	0	32,910	32,910	10,970	32,910
LRCIP Domincian Park	0	23,446	(23,446)	0	0	23,446	23,446	23,446	23,446
LRCIP Community Hall - Carter Street - Building	381,156	0	(12,578)	368,578	368,578	508,208	508,208	0	12,578
LRCIP Netball Courts & Lighting Capital works	112,500	0	(1,870)	110,630	110,630	150,000	150,000	50,000	1,870
DLGSC Club Night Lights Program - Netball Lights - Income	0	0	0	0	0	15,000	15,000	5,000	0
Community Sporting and Recreation Facilities Fund - Small Grants - Netball Courts - Income	0	0	0	0	0	27,215	27,215	9,071	0
Transport									
RTR Grant - McKenzie Road	44,129	0	(44,129)	0	0	44,129	44,129	44,129	44,129
RTR Grant - Bunney Road	0	0	0	0	0	180,000	180,000	0	0
RTR Grant - Second North Road	0	0	0	0	0	23,548	23,548	0	0
RTR Grant - Strutton Road	0	0	0	0	0	11,290	11,290	0	0
RTR Grant - Broad Road	0	0	0	0	0	23,548	23,548	0	0
RTR Grant - Hydraulic Road	0	0	0	0	0	53,901	53,901	0	0
RRG Grant - Arrino South Road	0	0	0	0	0	39,467	39,467	0	0
RRG Grant - Dudawa Road (1)	2,031	0	0	2,031	2,031	26,868	26,868	0	0
RRG Grant - Dudawa Road (2)	0	80,000	(31,098)	48,902	48,902	200,000	200,000	0	31,098
RRG Grant - Dudawa Road (3)	0	80,000	0	80,000	80,000	200,000	200,000	0	0
Economic services									
Lotterywest - Silo Projection Project	132,376	0	0	132,376	132,376	132,376	132,376	132,376	0
Regional Arts WA Grant - Radio/Audio Promotion	6,500	0	(6,000)	500	500	6,500	6,500	6,500	6,000
Duffy Store Redevelopment Capex	0	0	0	0	0	2,000,000	2,000,000	0	0
	678,691	216,356	(152,031)	743,016	743,016	3,698,406	3,698,406	281,492	152,031
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	737,191	216,356	(152,031)	801,516	801,516	3,698,406	3,698,406	281,492	152,031

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

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 2022	Amount Received	Amount Paid	Closing Balance 31 Oct 2022
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
BCITF Levy	51.75	265.50	(51.75)	265.50
BSL Levy	327.50	183.17	(327.50)	183.17
Community Bus Bonds	100.00	200.00	(100.00)	200.00
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	360.00	(360.00)	0.00
Landcare Groups	62,146.71	0.00	(32,000.00)	30,146.71
Other Bonds	0.00	0.00	0.00	0.00
Police Licensing	632.50	61,740.55	(62,373.05)	0.00
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	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	0.00	0.00	0.00	0.00
Visitor Centre	0.00	3,346.00	(3,346.00)	0.00
Community GYM Bond	1,440.00	650.00	(260.00)	1,830.00
Treasury Unpaid Monies	353.97	0.00	0.00	353.97
Sub-Total	65,052.43	66,745.22	(98,818.30)	32,979.35
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	65,052.43	66,745.22	(98,818.30)	32,979.35

KEY INFORMATION

EXPLANATION OF SIGNIFICANT VARIANCES

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

The material variance adopted by Council for the 2022/23 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. 	Significant Var. 	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
General Purpose Funding - Other	(16,080)	(11%)			Permanent	The Shire received less than expected FAG income. Will be addressed with a budget review
Law, Order and Public Safety	20,131	184%			Timing	ESL Bushfire Grant Income recieved early, phased over last three quarters of the year.
Expenditure from operating activities						
Governance	43,109	25%			Timing	Various expenditure accounts tracking lower than budget including Training & Development, Travel & Accommodation, Legal fees and Consultancy Fees. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.
General Purpose Funding	6,863	17%			Timing	Various expenditure accounts tracking lower than budget including debt collection fees and administration costs allocated.
Law, Order and Public Safety	39,481	46%			Timing	Depreciation has not been processed, pending finalisation of FY22 asset data. Maintenance of BFB lower than budgetted to date. Will be recovered over the next few months.
Health	19,054	19%			Timing	Depreciation has not been processed, pending finalisation of FY22 asset data. Expenses to date less than expected. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.
Education and Welfare	12,788	40%			Timing	Depreciation has not been processed, pending finalisation of FY22 asset data. Expenses to date less than expected. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.
Community Amenities	78,847	45%			Timing	Refuse Site Maintenance tracking lower than budgeta and Storm Water Maintenance works has not commenced.
Recreation and Culture	209,532	49%			Timing	Depreciation has not been processed, pending finalisation of FY22 asset data. Expenses to date less than expected. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.
Transport	474,051	63%			Timing	Depreciation of ~ \$516k has not been processed, pending finalisation of FY22 asset data. Expenses to date less than expected. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.
Economic Services	42,743	37%			Timing	Timing - Various expenditure accounts tracking lower than budget In Other Economic and Tourism & Area Promotion programme.
Other Property and Services	(32,670)	(91%)			Timing	Depreciation has not been processed, pending finalisation of FY22 asset data, this is creating an imbalance with the Plant Operation costs.
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(129,461)	(46%)			Timing	Road program funding and LRCIP funding behind budget
Land and Buildings	26,550	68%			Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	78,649	21%			Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	221,140	70%			Timing	2022-23 Budget not yet adopted
Financing Activities						
Transfer from Reserves	(37,534)	(50%)			Timing	2022-23 Budget not yet adopted

KEY INFORMATION

		Debtors Trial Balance						
		As at 31.10.2022						
Debtor #	Name	Credit Limit	02.08.2022		01.09.2022	01.10.2022	31.10.2022	Total
			GT 90 days	Age	GT 60 days	GT 30 days	Current	
		Of Oldest Invoice (90Days)						
C102			4937.89	489	0.00	0.00	0.00	4937.89
C117			600.00	234	0.00	0.00	0.00	600.00
H54			0.00	0	0.00	0.00	0.00	-100.00
M145			0.00	0	0.00	270.00	0.00	270.00
M146			0.00	0	0.00	0.00	200.00	200.00
O17			0.00	0	0.00	0.00	0.00	-360.00
S115			0.00	0	0.00	0.00	0.00	-200.00
T8			2174.55	297	0.00	0.00	0.00	2174.55
T52			0.00	0	0.00	0.00	0.00	-478.78
T74			0.00	0	0.00	80.00	0.00	80.00
W60			0.00	0	0.00	0.00	70.21	70.21
Totals --- Credit Balances:		-1138.78	7712.44		0.00	350.00	270.21	7193.87

Commonwealth Corporate Charge Card

29 September, 2022 to 28 October, 2022

Chief Executive Officer

Fuel for OTS	\$	85.48
	\$	85.48

Deputy Chief Executive Officer

Canva Suscription	\$	209.90
	\$	209.90

Annual Card Fees	\$	-
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Total Direct Debit Payment made on 03/10/2022	\$	295.38
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Police Licensing

Direct Debits from Trust Account

1st October,2022 to 31st October,2022

CBA Police Licensing Account

Monday, 3 October 2022	-707.15
Tuesday, 4 October 2022	-536.95
Wednesday, 5 October 2022	-303.00
Thursday, 6 October 2022	-189.95
Tuesday, 11 October 2022	-1702.65
Wednesday, 12 October 2022	-719.40
Tuesday, 18 October 2022	-2088.75
Thursday, 20 October 2022	-3346.65
Wednesday, 26 October 2022	-378.85
Thursday, 27 October 2022	-981.65
Friday, 28 October 2022	-1409.95
Total Direct Debits	-\$ 12,364.95

Bank Fees

Direct Debits from Muni Account

1st October,2022 to 31st October,2022

Total direct debited from Municipal Account	\$	744.53
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Payroll

Direct Payments from Muni Account

1st October,2022 to 31st October,2022

Tuesday, 11 October 2022	\$	39,583.91
Tuesday, 25 October 2022	\$	40,082.15
	\$	79,666.06

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		BOC Gases		
EFT18311	04/10/2022	Monthly Account		29.99
		City Rubber Stamps		
EFT18312	04/10/2022	Monthly Account		49.80
		Coates Hire Operations Pty Limited		
EFT18313	04/10/2022	Monthly Account		333.56
		Cleanaway Pty Ltd		
EFT18314	04/10/2022	Contractor		2,237.40
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT18315	04/10/2022	Monthly Account		1,512.13
		Geraldton Totally Workwear		
EFT18316	04/10/2022	Monthly Account		396.46
		The Trustee For McAuliffe Family Trust T/A Mingenew Tyre Services Pty Ltd		
EFT18317	04/10/2022	Monthly Account		103.95
		Shire of Three Springs		
EFT18318	04/10/2022	REFUND OF BOND TO SHIRE OF THREE SPRINGS FOR WINTER SPOF		360.00
		Westrac Pty Ltd		
EFT18319	04/10/2022	Monthly Account		3,036.80
		Western Australian Local Government Association (WALGA)		
EFT18320	04/10/2022	Staff Training		759.00
		Wildflower Country Incorporated		
EFT18321	04/10/2022	Contribution to Regional Trails Master Plan		2,200.00
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT18322	04/10/2022	Monthly Account		19,499.55
		Screenlink Pty Ltd T/A Aussie IT, WA Ink and Batteries Plus		
EFT18324	14/10/2022	Monthly Account		746.80
		Antonia Riordan		
EFT18325	14/10/2022	REFUND OF GYM FOB BOND - ANTONIA RIORDAN		50.00
		BOC Gases		
EFT18326	14/10/2022	Monthly Account		29.02
		CTF (BCITF Levy Payment) Building & Construction Industry Training Fund		
EFT18327	14/10/2022	BCITF LEVY PAYMENT FROM JULY 2022 - PAID SEPTEMBER 2022		51.75
		The Trustee For Burgess Rawson Wa Unit Trust T/as Burgess Rawson Pty Ltd		
EFT18328	14/10/2022	Water Usage		33.02
		Department of Mines, Industry Regulation & Safety (previously Building Commission)		
EFT18329	14/10/2022	BSL LEVY COLLECTED FROM 02/07/2021 TO 18/07/2022		327.50
		Bob Waddell & Associates Pty Ltd		
EFT18330	14/10/2022	Consultant		825.00
		Breeze Connect Pty Ltd		
EFT18331	14/10/2022	Monthly Account		128.56
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT18332	14/10/2022	Consultant		4,331.25
		Toll Transport Pty Ltd		
EFT18333	14/10/2022	Monthly Account		169.28
		Redmach Pty Ltd T/A Redmac Ag Services		
EFT18334	14/10/2022	Monthly Account		661.93
		Winc Australia Pty Limited		

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EFT18335	14/10/2022	Winc Australia Pty Limited Monthly Account		675.44
EFT18336	14/10/2022	Christopher Shaun Connaughton Deputy President Sitting Fees		2,262.50
EFT18337	14/10/2022	Nadine Eva Councillor Sitting Fees		1,725.00
EFT18338	14/10/2022	Julia Ennor Councillor Sitting Fees		1,325.00
EFT18339	14/10/2022	Department of Fire and Emergency Services (DFES) 2022/23 ESL Income Local Government		3,162.00
EFT18340	14/10/2022	Fabiana Carolina Ruiz T/as Frf Fitness Contractor		900.00
EFT18341	14/10/2022	Frank Gilmour Pest Control Contractor		8,076.00
EFT18342	14/10/2022	Susan Lea Gill Employee Reimbursement Claim		105.24
EFT18343	14/10/2022	The Glass Co. Wa Pty Ltd Contractor		1,543.73
EFT18344	14/10/2022	Robert James Heal Coucillor Sitting Fees		1,125.00
EFT18345	14/10/2022	Hersey's Safety Pty Ltd Monthly Account		1,936.00
EFT18346	14/10/2022	Chris Lane President Sitting Fees		5,275.00
EFT18347	14/10/2022	The Trustee for The Saunt Family Trust T/A Medelect Contractor		1,628.00
EFT18348	14/10/2022	Jennifer Dorothy Mutter Councillor Sitting Fees		925.00
EFT18349	14/10/2022	Marketforce Pty Ltd Monthly Account		644.46
EFT18350	14/10/2022	Zachary Thomas Kennedy Mills Coucillor Sitting Fees		1,125.00
EFT18351	14/10/2022	J M & S Enterprises Pty Ltd T/As RBC Rural Monthly Account		653.70
EFT18352	14/10/2022	Perfect Computer Solutions IT & Computer Services		892.50
EFT18353	14/10/2022	Rossiter & Co Monthly Account		107.60
EFT18354	14/10/2022	SEEK Limited Monthly Account		654.50
EFT18355	14/10/2022	Three Springs Primary School P & C Association Monthly Account		350.00
EFT18356	14/10/2022	Three Springs IGA Monthly Account		287.74
EFT18357	14/10/2022	Three Springs Tourism Sub Committee THREE SPRINGS VISITOR CENTRE EFTPOS FOR THE MONTH OF SEP		1,412.00
EFT18358	14/10/2022	Roger Charles Toy Contractor		5,720.00
EFT18359	14/10/2022	The Trustee For D & A Watson Family Trust T/A Dave Watson Contracting Pty Ltd Contractor		4,042.50
EFT18360	14/10/2022	WA Contract Ranger Services Pty Ltd Contract Rangers		1,724.25

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EFT18361	20/10/2022	Australian Taxation Office BAS Remittance for September 2022		14,124.00
EFT18362	20/10/2022	The Trustee For Burgess Rawson Wa Unit Trust T/as Burgess Rawson Pty Ltd Water Usage		55.39
EFT18363	20/10/2022	Bunnings Group Limited Monthly Account		73.00
EFT18364	20/10/2022	Bob Waddell & Associates Pty Ltd Consultant		577.50
EFT18365	20/10/2022	Robert Ross Waddell T/A Bob Waddell Consultant Consultant		82.50
EFT18366	20/10/2022	Shannah Leigh Terehia Balks REFUND OF GYM FOB BOND - SHANNAH BALKS		30.00
EFT18367	20/10/2022	Toll Transport Pty Ltd Monthly Account		139.23
EFT18368	20/10/2022	Redmach Pty Ltd T/A Redmac Ag Services Monthly Account		75.72
EFT18369	20/10/2022	City Of Greater Geraldton Building Certification Services		760.41
EFT18370	20/10/2022	Corsign WA Pty Ltd Monthly Account		52.80
EFT18371	20/10/2022	Cleanaway Pty Ltd Monthly Refuse Collection Account		4,279.05
EFT18372	20/10/2022	Dormakaba Australia Contractor		275.00
EFT18373	20/10/2022	Eastman Poletti Sherwood Architects Contractor		13,835.93
EFT18374	20/10/2022	Kirsty Fraser REFUND OF GYM FOB BOND - KIRSTY FRASER		30.00
EFT18375	20/10/2022	GH Country Courier Monthly Account		47.52
EFT18376	20/10/2022	Mitchell & Brown RetraVision Monthly Account		310.00
EFT18377	20/10/2022	INFINITUM TECHNOLOGIES PTY LTD IT Services for Medical Centre		1,663.09
EFT18378	20/10/2022	Shire of Mingenew VELPIC Online Training Platform - Quarterly Fee		115.50
EFT18379	20/10/2022	Mitchell and Brown Communications - Vidguard Contractor		160.40
EFT18380	20/10/2022	Northern Country Zone Of The Walga Annual Subscription		1,500.00
EFT18381	20/10/2022	Perfect Computer Solutions IT & Computer Services		212.50
EFT18382	20/10/2022	QTM Pty Ltd Quality Traffic Management Consultant		3,069.00
EFT18383	20/10/2022	Kirsten Lee Smith REFUND OF GYM FOB BOND - KIRSTEN SMITH		30.00
EFT18384	20/10/2022	Three Springs Rural Services Monthly Account		149.80
EFT18385	20/10/2022	Three Springs Motel (Barracks) Monthly Account		350.00
		The Trustee For Lotsu Family Trust T/as Shire Of Three Springs Medical Centre		

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		The Trustee For Lotsu Family Trust T/as Shire Of Three Springs Medical Centre		
EFT18386	20/10/2022	Pre Employment Medical		451.00
		WA Contract Ranger Services Pty Ltd		
EFT18387	20/10/2022	Contract Ranger Services		679.25
		Zed Elect		
EFT18388	20/10/2022	Contractor		984.07
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT18389	25/10/2022	Monthly Account		1,142.64
		Bob Waddell & Associates Pty Ltd		
EFT18390	27/10/2022	Consultant		866.25
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT18391	27/10/2022	Consultant		577.50
		Toll Transport Pty Ltd		
EFT18392	27/10/2022	Monthly Account		17.80
		Shire Of Chapman Valley		
EFT18393	27/10/2022	Planning Services		2,865.05
		Cleanaway Pty Ltd		
EFT18394	27/10/2022	Monthly Refuse Collection Account		1,624.08
		3Springs Farm Innovation Network INC.		
EFT18395	27/10/2022	2nd Installment of Catchment Reserve Funds as Per Budget		32,000.00
		Jb Hi-fi Group Pty Ltd		
EFT18396	27/10/2022	Monthly Account		401.41
		LGISWA T/AS LGIS Mutual Services		
EFT18397	27/10/2022	Annual Insurance Renewal		121,175.99
		Mitchell and Brown Communications - Vidguard		
EFT18398	27/10/2022	Contractor		160.40
		The Trustee For McAuliffe Family Trust T/A Mingenew Tyre Services Pty Ltd		
EFT18399	27/10/2022	Monthly Account		1,253.60
		Jennifer Mutter		
EFT18400	27/10/2022	Refund Due to Cancellation of Plot in Cemetery		35.00
		J M & S Enterprises Pty Ltd T/As RBC Rural		
EFT18401	27/10/2022	Monthly Account		308.70
		Officeworks		
EFT18402	27/10/2022	Monthly Account		92.16
		Perfect Computer Solutions		
EFT18403	27/10/2022	IT & Computer Services		340.00
		Zed Elect		
EFT18404	27/10/2022	Contractor		1,075.91
		Water Corporation		
DD14248.1	21/10/2022	Water Use and Service Charge Account		1,350.77
		Water Corporation		
DD14249.1	20/10/2022	Water Use and Service Charge Account		1,993.47
		Department Of Transport - Daily Licensing		
DD14250.1	04/10/2022	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 04/10/2022		536.95
		Department Of Transport - Daily Licensing		
DD14251.1	03/10/2022	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 29/09/2022		707.15
		Commonwealth Bank of Australia		
DD14252.1	03/10/2022	Monthly Account		664.07
		Synergy		
DD14253.1	24/10/2022	Monthly Electricity Account		2,441.98
		Exetel Pty Ltd		

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DD14254.1	04/10/2022	Exetel Pty Ltd Monthly Account		425.00
DD14255.1	19/10/2022	Synergy Monthly Electricity Account		60.35
DD14256.1	18/10/2022	Synergy Monthly Electricity Account		8,606.43
DD14257.1	16/10/2022	Telstra Monthly Account		288.60
DD14258.1	10/10/2022	Telstra Monthly Account		1,485.26
DD14277.1	11/10/2022	The Trustee For Aware Super T/a Aware Super Pty Ltd Payroll deductions		5,885.43
DD14277.2	11/10/2022	ANZ Smart Choice Super Superannuation contributions		316.65
DD14277.3	11/10/2022	Retail Employees Superannuation Pty Ltd (REST) Superannuation contributions		341.62
DD14277.4	11/10/2022	Cbus Super Superannuation contributions		243.63
DD14277.5	11/10/2022	Australian Super Superannuation contributions		364.85
DD14277.6	11/10/2022	Amp Limited Superannuation contributions		50.60
DD14278.1	06/10/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENTS 06/10/2022		189.95
DD14279.1	05/10/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 05/10/2022		303.00
DD14284.1	07/10/2022	Synergy Monthly Electricity Account		154.40
DD14285.1	25/10/2022	Water Corporation Water Use and Service Charge Account		1,797.81
DD14286.1	26/10/2022	Water Corporation Water Use and Service Charge Account		6,521.12
DD14295.1	12/10/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENT FOR 12/10/2022		719.40
DD14296.1	11/10/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENT FOR 11/10/2022		1,702.65
DD14306.1	18/10/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENT FOR 18/10/2022		2,088.75
DD14313.1	20/10/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENT FOR 20/10/2022		3,346.65
DD14317.1	25/10/2022	The Trustee For Aware Super T/a Aware Super Pty Ltd Payroll deductions		5,886.68
DD14317.2	25/10/2022	ANZ Smart Choice Super Superannuation contributions		297.30
DD14317.3	25/10/2022	Retail Employees Superannuation Pty Ltd (REST) Superannuation contributions		261.57
DD14317.4	25/10/2022	Cbus Super Superannuation contributions		243.63
DD14317.5	25/10/2022	Amp Limited Superannuation contributions		100.39
DD14317.6	25/10/2022	Australian Super Superannuation contributions		460.02

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DD14318.1	24/10/2022	Telstra Monthly Account		1,326.04
DD14322.1	28/10/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENT FOR 25/10/22		1,409.95
DD14328.1	27/10/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENT FOR 27/10/2022		981.65
DD14329.1	26/10/2022	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENT FOR 26/10/2022		378.85

REPORT TOTALS

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	12,364.95
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	335,767.73
TOTAL		348,132.68