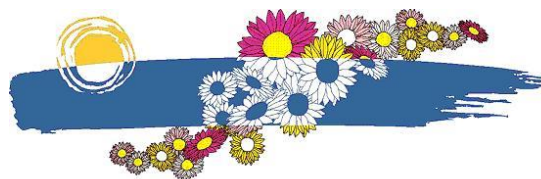




# ATTACHMENT BOOK

ORDINARY COUNCIL MEETING  
TO BE HELD ON  
WEDNESDAY  
26 OCTOBER 2022



WILDFLOWER COUNTRY



**CONTENTS OF ATTACHMENTS  
ORDINARY COUNCIL MEETING  
26 OCTOBER 2022**

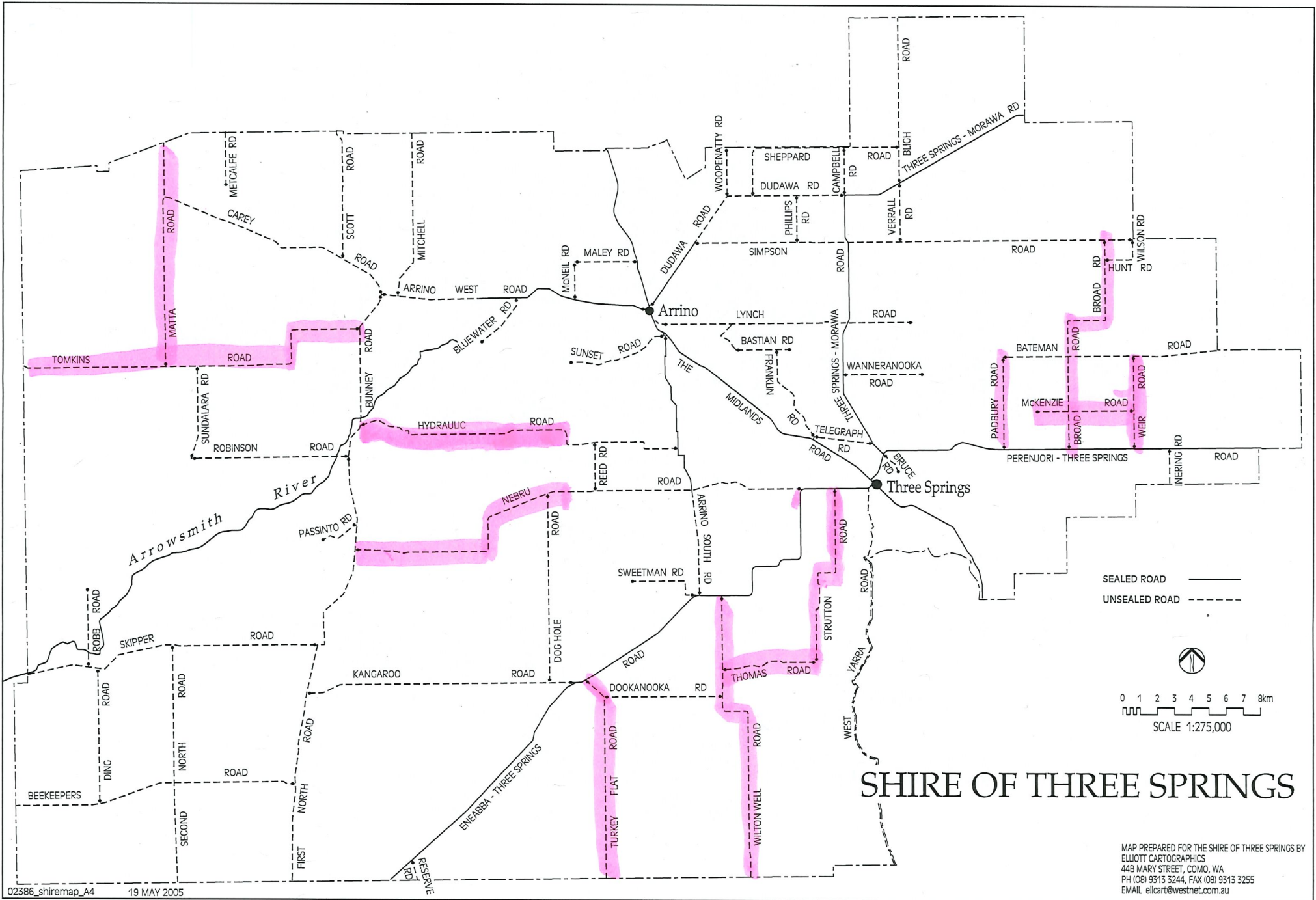
	<b>Ordinary Council Agenda - Attachments</b>	<b>Pages</b>
10.2	Capital Works 2022-2023	003
	Maintenance Grading Map September 2022	004
10.3	Monthly Financial Report 30 September 2022	005-031
10.6	List of Creditors paid as of 30 September 2022	032-038



**WILDFLOWER COUNTRY**

SEP/OCT

10.2



# SHIRE OF THREE SPRINGS

MAP PREPARED FOR THE SHIRE OF THREE SPRINGS BY  
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## SHIRE OF THREE SPRINGS

### MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 September 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 30 SEPTEMBER 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
<b>Significant Projects</b>					
Duffy Store Redevelopment Capex	0%	2,600,000	0	0	0
Admin - Transportable building for Archive purposes (Capita	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
Multipac 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 Or	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	16,012	0	16,012
Dudawa Road Sealed 2022-23 SLK 0-5 Table drain reinstaten	0%	323,745	53,967	0	53,967
Dudawa Road Sealed 2022-23 - SLK 0-0.63 Rd reconstructior	0%	323,745	53,967	0	53,967
Community Hall - Carter Street - Building (Capital)	0%	508,208	0	0	0
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	0	0	0
<b>Grants, Subsidies and Contributions</b>					
Operating Grants, Subsidies and Contributions	38%	842,191	342,370	324,146	(18,224)
Non-operating Grants, Subsidies and Contributions	1%	3,698,406	50,629	51,999	1,370
	8%	4,540,597	392,999	376,144	(16,855)
Rates Levied	100%	2,322,613	2,322,613	2,323,011	398

% Compares current ytd actuals to annual budget

		Prior Year 30 September 2021	Current Year 30 September 2022
<b>Financial Position</b>			
Adjusted Net Current Assets	178%	\$ 2,019,007	\$ 3,591,339
Cash and Equivalent - Unrestricted	215%	\$ 1,847,939	\$ 3,969,823
Cash and Equivalent - Restricted	85%	\$ 2,112,181	\$ 1,788,589
Receivables - Rates	88%	\$ 671,091	\$ 587,812
Receivables - Other	122%	\$ 50,704	\$ 62,090
Payables	45%	\$ 167,540	\$ 75,636

% 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

**SHIRE OF THREE SPRINGS  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**SUMMARY INFORMATION**

**PREPARATION TIMING AND REVIEW**

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

**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.

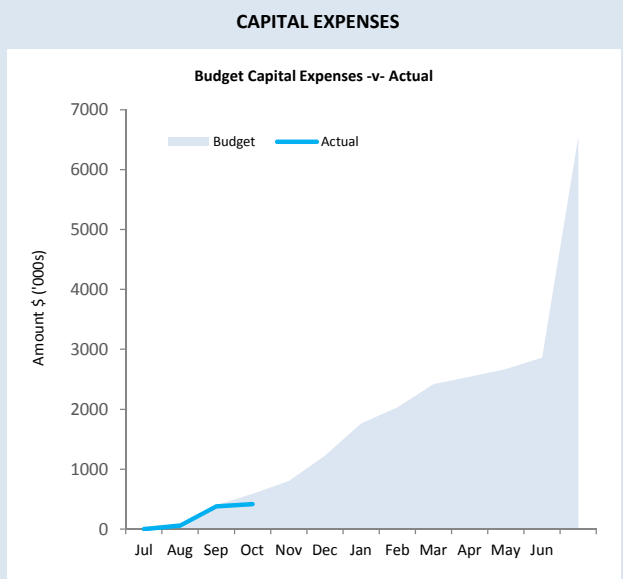
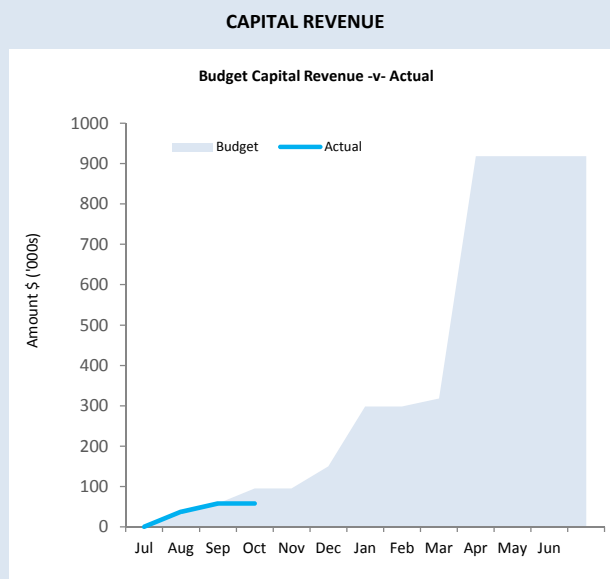
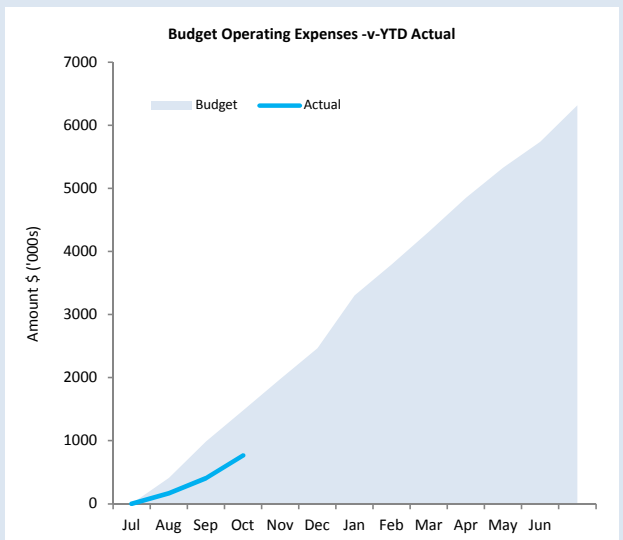
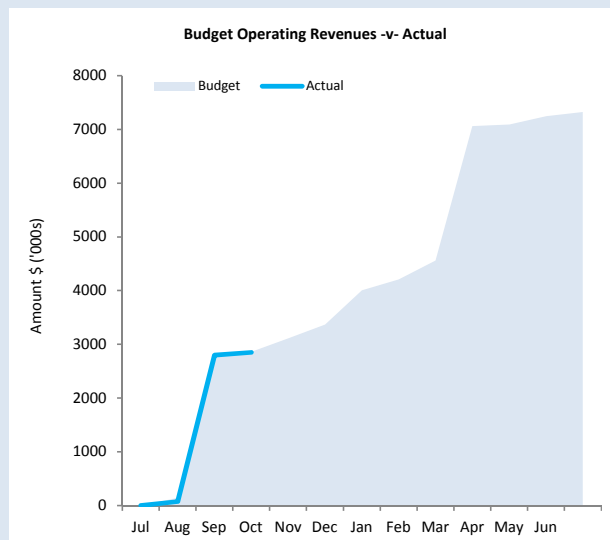
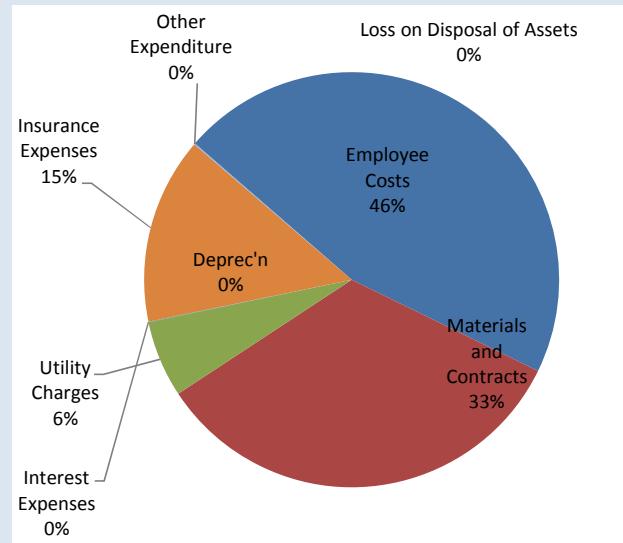
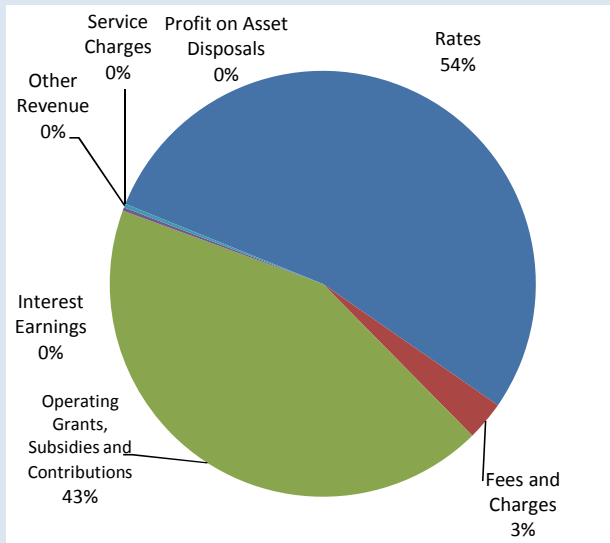
**ROUNDING OFF FIGURES**

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



**SHIRE OF THREE SPRINGS**  
**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2022**

**SUMMARY GRAPHS**



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><b>GOVERNANCE</b></p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p><b>ACTIVITIES</b></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><b>GENERAL PURPOSE FUNDING</b></p> <p>To collect revenue to fund the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue</p>
<p><b>LAW, ORDER, PUBLIC SAFETY</b></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><b>HEALTH</b></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><b>EDUCATION AND WELFARE</b></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><b>HOUSING</b></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><b>COMMUNITY AMENITIES</b></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><b>RECREATION AND CULTURE</b></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><b>TRANSPORT</b></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><b>ECONOMIC SERVICES</b></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><b>OTHER PROPERTY AND SERVICES</b></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 30 SEPTEMBER 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. \$
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus(Deficit)</b>	1	1,872,018	1,864,553	1,864,553	1,864,553	0	0%		
<b>Revenue from operating activities</b>									
Governance		25,600	25,600	933	0	(933)	(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	141,443	123,941	(17,502)	(12%)	▼	\$
Law, Order and Public Safety		43,690	43,690	10,615	15,288	4,673	44%	▲	
Health		77,900	77,900	64,406	66,169	1,763	3%	▲	
Education and Welfare		2,000	2,000	166	0	(166)	(100%)	▼	
Housing		104,100	104,100	23,231	24,100	869	4%	▲	
Community Amenities		131,241	131,241	91,920	91,557	(363)	(0%)	▼	
Recreation and Culture		50,420	50,420	8,298	8,886	588	7%	▲	
Transport		180,338	180,338	133,503	135,564	2,061	2%	▲	
Economic Services		31,700	31,700	7,835	1,134	(6,701)	(86%)	▼	
Other Property and Services		35,700	35,700	7,317	8,803	1,486	20%	▲	
		<b>3,626,883</b>	<b>3,626,883</b>	<b>2,812,280</b>	<b>2,798,452</b>				
<b>Expenditure from operating activities</b>									
Governance		(595,702)	(595,702)	(134,179)	(93,797)	40,382	30%	▲	\$
General Purpose Funding		(121,483)	(121,483)	(30,589)	(24,534)	6,055	20%	▲	
Law, Order and Public Safety		(261,116)	(261,116)	(65,169)	(30,288)	34,881	54%	▲	\$
Health		(261,067)	(261,067)	(86,834)	(72,283)	14,551	17%	▲	\$
Education and Welfare		(103,854)	(103,854)	(23,089)	(12,867)	10,222	44%	▲	\$
Housing		(504,310)	(504,310)	(59,353)	(37,121)	22,232	37%	▲	\$
Community Amenities		(512,949)	(512,949)	(99,989)	(42,486)	57,503	58%	▲	\$
Recreation and Culture		(1,338,460)	(1,338,460)	(297,500)	(151,502)	145,998	49%	▲	\$
Transport		(2,259,918)	(2,259,918)	(556,545)	(203,204)	353,341	63%	▲	\$
Economic Services		(333,837)	(333,837)	(83,224)	(54,697)	28,527	34%	▲	\$
Other Property and Services		(23,512)	(23,512)	(47,549)	(43,972)	3,577	8%	▲	
		<b>(6,316,208)</b>	<b>(6,316,208)</b>	<b>(1,484,020)</b>	<b>(766,751)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		2,503,916	2,503,916	619,257	0	(619,257)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	236,632	236,632	1,248	0	(1,248)	(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			
<b>Amount attributable to operating activities</b>		<b>55,620</b>	<b>55,620</b>	<b>1,948,765</b>	<b>2,031,701</b>				
<b>Investing Activities</b>									
Non-operating Grants, Subsidies and Contributions	13	3,698,406	3,698,406	50,629	51,999	1,370	3%	▲	
Proceeds from Disposal of Assets	7	223,000	223,000	0	0	0			
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(3,453,566)	(3,453,566)	(4,998)	0	4,998	100%	▲	
Plant and Equipment	8	(1,038,100)	(1,038,100)	(322,099)	(298,450)	23,649	7%	▲	
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(1,189,999)	(1,189,999)	(192,072)	(56,594)	135,478	71%	▲	\$
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)	(2,000)	(1,870)	130	7%	▲	
Infrastructure Assets - Airfield	8	0	0	0	0	0			
<b>Amount attributable to investing activities</b>		<b>(2,032,584)</b>	<b>(2,032,584)</b>	<b>(470,540)</b>	<b>(304,915)</b>				
<b>Financing Activities</b>									
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)	(43,783)	(37,534)	6,249	14%	▲	
<b>Amount attributable to financing activities</b>		<b>97,947</b>	<b>97,947</b>	<b>31,285</b>	<b>0</b>				
<b>Closing Funding Surplus(Deficit)</b>	1	<b>(6,999)</b>	<b>(14,464)</b>	<b>3,374,063</b>	<b>3,591,339</b>				

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 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 30 SEPTEMBER 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 CHARGEES

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

#### SERVICE CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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



SHIRE OF THREE SPRINGS  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 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. \$
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus (Deficit)</b>	1	1,872,018	1,864,553	1,864,553	1,864,553	0	0%		
<b>Revenue from operating activities</b>									
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	342,370	324,146	(18,224)	(5%)	▼	
Fees and Charges		283,268	283,268	131,728	128,745	(2,983)	(2%)	▼	
Service Charges		0	0	0	0	0			
Interest Earnings		72,078	72,078	4,046	10,643	6,597	163%	▲	
Other Revenue		70,400	70,400	11,523	11,907	384	3%	▲	
Profit on Disposal of Assets	7	36,333	36,333	0	0	0			
Gain FV Valuation of Assets		0	0	0	0	0			
		<b>3,626,883</b>	<b>3,626,883</b>	<b>2,812,280</b>	<b>2,798,452</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(1,598,401)	(1,598,401)	(391,099)	(351,984)	39,115	10%	▲	\$
Materials and Contracts		(1,358,587)	(1,358,587)	(296,125)	(257,248)	38,877	13%	▲	\$
Utility Charges		(309,203)	(309,203)	(45,028)	(45,662)	(634)	(1%)	▼	
Depreciation on Non-Current Assets		(2,503,916)	(2,503,916)	(619,257)	0	619,257	100%	▲	\$
Interest Expenses		(1,696)	(1,696)	0	460	460		▲	
Insurance Expenses		(158,615)	(158,615)	(113,096)	(111,603)	1,493	1%	▲	
Other Expenditure		(112,825)	(112,825)	(18,167)	(714)	17,453	96%	▲	\$
Loss on Disposal of Assets	7	(272,965)	(272,965)	(1,248)	0	1,248	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		<b>(6,316,208)</b>	<b>(6,316,208)</b>	<b>(1,484,020)</b>	<b>(766,751)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		2,503,916	2,503,916	619,257	0	(619,257)	(100%)	▼	\$
Adjust (Profit)/Loss on Asset Disposal	7	236,632	236,632	1,248	0	(1,248)	(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			
<b>Amount attributable to operating activities</b>		<b>55,620</b>	<b>55,620</b>	<b>1,948,765</b>	<b>2,031,701</b>				
<b>Investing activities</b>									
Non-Operating Grants, Subsidies and Contributions	13	3,698,406	3,698,406	50,629	51,999	1,370	3%	▲	
Proceeds from Disposal of Assets	7	223,000	223,000	0	0	0			
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(3,453,566)	(3,453,566)	(4,998)	0	4,998	100%	▲	
Plant and Equipment	8	(1,038,100)	(1,038,100)	(322,099)	(298,450)	23,649	7%	▲	
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(1,189,999)	(1,189,999)	(192,072)	(56,594)	135,478	71%	▲	\$
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)	(2,000)	(1,870)	130	7%	▲	
Infrastructure Assets - Airfield	8	0	0	0	0	0			
<b>Amount attributable to investing activities</b>		<b>(2,032,584)</b>	<b>(2,032,584)</b>	<b>(470,540)</b>	<b>(304,915)</b>				
<b>Financing Activities</b>									
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)	(43,783)	(37,534)	6,249	14%	▲	
<b>Amount attributable to financing activities</b>		<b>97,947</b>	<b>97,947</b>	<b>31,285</b>	<b>0</b>				
<b>Closing Funding Surplus (Deficit)</b>	1	<b>(6,999)</b>	<b>(14,464)</b>	<b>3,374,063</b>	<b>3,591,339</b>				

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 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

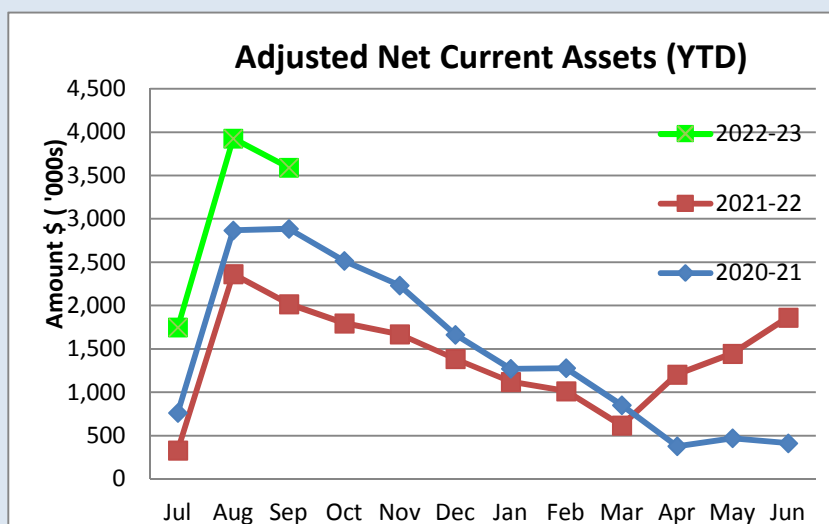
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 30/09/2021	Year to Date Actual 30/09/2022
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	2,685,530	1,847,939	3,969,823
Cash Restricted - Reserves	2	1,788,589	2,112,181	1,788,589
Cash Restricted - Bonds & Deposits	2	2,850	1,664	2,940
Receivables - Rates	3	33,857	671,091	587,812
Receivables - Other	3	54,222	50,704	62,090
Other Assets Other Than Inventories	4	77,109	0	20,017
Inventories	4	20,322	11,489	(10,805)
		4,662,480	4,695,068	6,420,466
<b>Less: Current Liabilities</b>				
Payables	5	(154,166)	(167,540)	(75,636)
Contract Liabilities	11	(693,322)	(237,236)	(821,599)
Bonds & Deposits	14	(65,052)	(102,880)	(66,490)
Loan and Lease Liability	9	(62,761)	(21,897)	(42,778)
Provisions	11	(194,819)	(193,700)	(194,819)
		(1,170,121)	(723,253)	(1,201,322)
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)
<b>Net Current Funding Position</b>		<b>1,864,553</b>	<b>2,019,007</b>	<b>3,591,339</b>

## SIGNIFICANT ACCOUNTING POLICIES

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

## KEY INFORMATION

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



This Year YTD

Surplus(Deficit)

**\$3.59 M**

Last Year YTD

Surplus(Deficit)

**\$2.02 M**

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

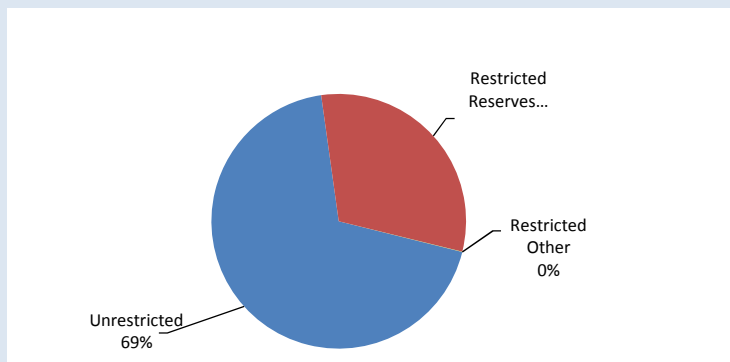
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
Cash On Hand - Admin	27			27	Cash on Hand	Nil	On Hand
<b>At Call Deposits</b>							
Municipal Bank Account - CBA	421,542			421,542	CBA	0.10%	Ongoing
Police Licensing Account - CBA			2,940	2,940	CBA	Variable	Ongoing
<b>Term Deposits</b>							
Business Maximiser Account - CBA	3,548,254			3,548,254	CBA	0.10%	Ongoing
Cash Deposit Account CDA Investment - CBA		1,788,589		1,788,589	CBA	3.11%	28/12/2022
<b>Investments</b>							
<b>Total</b>	<b>3,969,823</b>	<b>1,788,589</b>	<b>2,940</b>	<b>5,761,353</b>			

**SIGNIFICANT ACCOUNTING POLICIES**

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

**KEY INFORMATION**

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



Total Cash	Unrestricted
<b>\$5.76 M</b>	<b>\$1.79 M</b>

# SHIRE OF THREE SPRINGS

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 SEPTEMBER 2022

## OPERATING ACTIVITIES

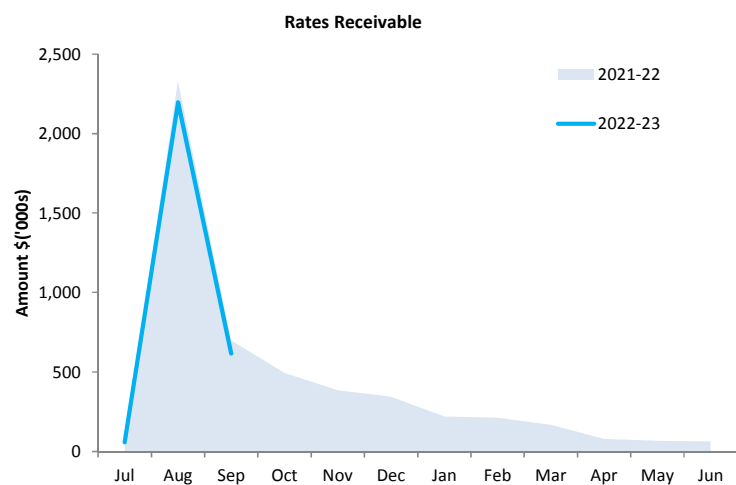
### NOTE 3

### RECEIVABLES

Receivables - Rates & Rubbish	30 June 2022	30 Sep 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)	(1,850,621)
Equals Current Outstanding	62,294	616,249
<b>Net Rates Collectable</b>	<b>62,294</b>	<b>616,249</b>
% Collected	97.40%	75.02%

#### 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**

**75%**

**Rates Due**

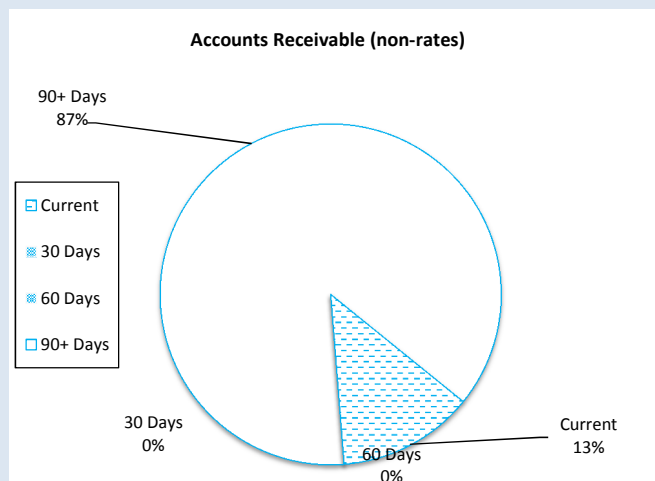
**\$616,249**

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	1,061	0	0	7,155	8,216
Percentage	13%	0%	0%	87%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					8,216
Receivables - Other					53,874
<b>Total Receivables General Outstanding</b>					<b>62,090</b>
Amounts shown above include GST (where applicable)					

#### SIGNIFICANT ACCOUNTING POLICIES

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



**Debtors Due**

**\$62,090**

**Over 30 Days**

**87%**

**Over 90 Days**

**87%**



	Opening Balance 1 Jul 2022	Asset Increase	Asset Reduction	Closing Balance 30 Sep 2022
<b>Other Current Assets</b>	\$	\$	\$	\$
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - self supporting loans	40,000	0	(19,983)	20,017
<b>Inventory</b>				
Fuel, Visitor and Rec Centres stock on hand	20,322	0	(31,127)	(10,805)
<b>Total Other Current assets</b>				<b>9,212</b>
<b>Amounts shown above include GST (where applicable)</b>				

#### KEY INFORMATION

##### Other financial assets at amortised cost

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

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

##### Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

##### Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

#### CONTRACT ASSETS

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

SHIRE OF THREE SPRINGS  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

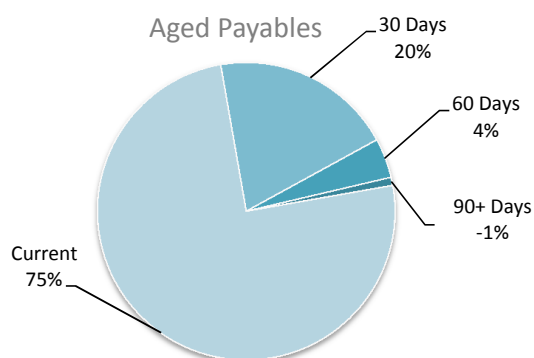
OPERATING ACTIVITIES  
NOTE 5  
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	16,634	4,387	955	(197)	21,779
Percentage	76.4%	20.1%	4.4%	-0.9%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					21,779
Other creditors					28,763
Accruals/Income in Advance					4,621
ATO liabilities					20,474
<b>Total Payables General Outstanding</b>					<b>75,636</b>
Amounts shown above include GST (where applicable)					

KEY INFORMATION

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

- Current
- 30 Days
- 60 Days
- 90+ Days



Creditors Due

**\$75,636**

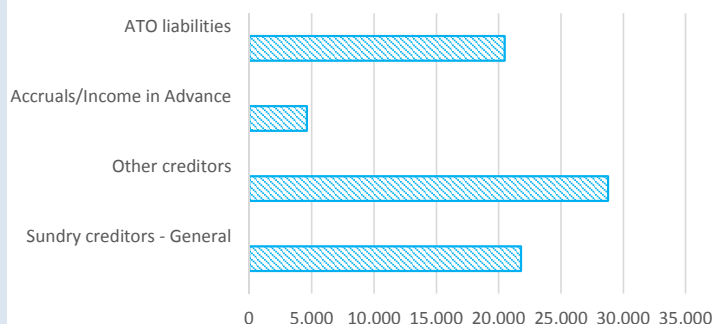
Over 30 Days

**24%**

Over 90 Days

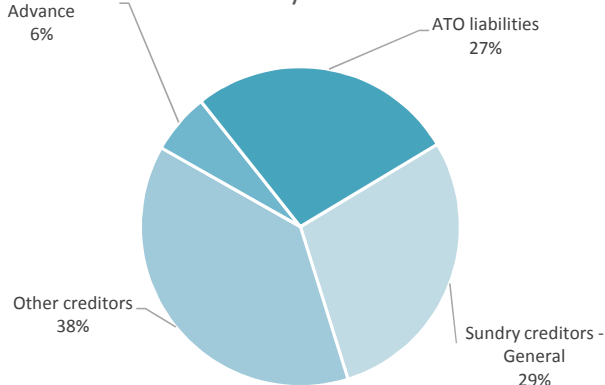
**-0.9%**

Payables



Accruals/Income in Advance  
6%

Payables



## SHIRE OF THREE SPRINGS

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 SEPTEMBER 2022

## OPERATING ACTIVITIES

## NOTE 6

## RATE REVENUE

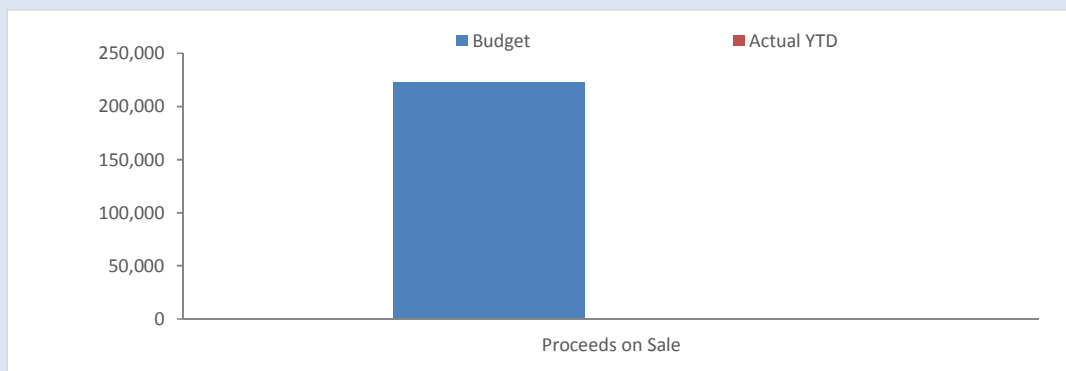
RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
<b>Gross rental valuations</b>											
GRV Residential	0.127549	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
<b>Unimproved valuations</b>											
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
<b>Sub-Totals</b>		<b>393</b>	<b>155,872,192</b>	<b>2,272,845</b>	<b>0</b>	<b>0</b>	<b>2,272,845</b>	<b>2,273,586</b>	<b>(442)</b>	<b>1,919</b>	<b>2,275,062</b>
<b>Minimum Payment</b>											
	\$										
<b>Gross rental valuations</b>											
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
<b>Unimproved valuations</b>											
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
<b>Sub-Totals</b>		<b>79</b>	<b>832,681</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>40,000</b>	<b>39,500</b>	<b>0</b>	<b>0</b>	<b>39,500</b>
		<b>472</b>	<b>156,704,873</b>	<b>2,312,845</b>	<b>0</b>	<b>0</b>	<b>2,312,845</b>	<b>2,313,086</b>	<b>(442)</b>	<b>1,919</b>	<b>2,314,562</b>
<b>Amount from General Rates</b>							<b>2,312,845</b>				<b>2,314,562</b>
Ex-Gratia Rates		3	76,585	9,768			9,768				8,449
<b>Total Rates</b>							<b>2,322,613</b>				<b>2,323,011</b>

SHIRE OF THREE SPRINGS  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 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)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Building - Specialised</b>								
B2013	30 (Lot 16) Touche St (Old Dental Surgery) Assessment # 291	284,965	45,000	0	(239,965)	0	0	0	0
	<b>Land - Freehold land</b>								
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
	<b>Plant and Equipment</b>								
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
		<b>459,632</b>	<b>223,000</b>	<b>36,333</b>	<b>(272,965)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
<b>\$223,000</b>	<b>\$0</b>	<b>0%</b>

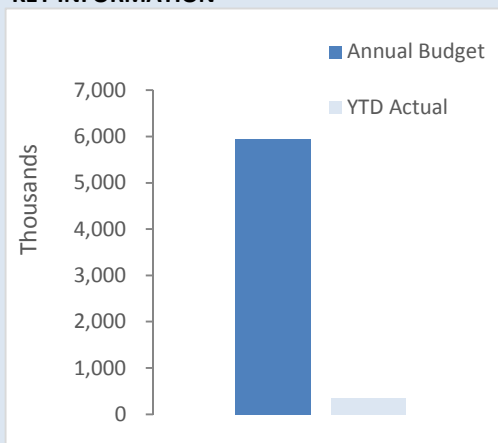


Capital Acquisitions	Adopted		Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget	YTD Budget		
	\$	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0	0
Land and Buildings	3,453,566	4,998	3,453,566	0	0	(4,998)
Equipment on Reserves	0	0	0	0	0	0
Plant and Equipment	1,038,100	322,099	1,038,100	298,450	298,450	(23,649)
Motor Vehicles	0	0	0	0	0	0
Furniture and Equipment	0	0	0	0	0	0
Infrastructure Assets - Roads	1,189,999	192,072	1,189,999	56,594	56,594	(135,478)
Infrastructure Assets - Drainage	0	0	0	0	0	0
Infrastructure Assets - Footpaths	0	0	0	0	0	0
Infrastructure Assets - Parks and Ovals	272,325	2,000	272,325	1,870	1,870	(130)
Infrastructure Assets - Airfield	0	0	0	0	0	0
<b>Capital Expenditure Totals</b>	<b>5,953,990</b>	<b>521,169</b>	<b>5,953,990</b>	<b>356,914</b>	<b>356,914</b>	<b>(164,255)</b>
<b>Capital acquisitions funded by:</b>						
	\$	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,698,406	50,629	3,698,406	51,999	51,999	1,370
Borrowings	600,000	0	600,000	0	0	0
Other (Disposals & C/Fwd)	223,000	0	223,000	0	0	0
Council contribution - Cash Backed Reserves						
Various Reserves	75,068	75,068	75,068	37,534	37,534	(37,534)
Council contribution - operations	1,357,516	395,472	1,357,516	267,381	267,381	(128,091)
<b>Capital Funding Total</b>	<b>5,953,990</b>	<b>521,169</b>	<b>5,953,990</b>	<b>356,914</b>	<b>356,914</b>	<b>(164,255)</b>

## SIGNIFICANT ACCOUNTING POLICIES

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

## KEY INFORMATION

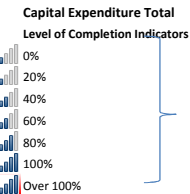


Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$5.95 M</b>	<b>\$.36 M</b>	<b>6%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$3.7 M</b>	<b>\$.05 M</b>	<b>1%</b>



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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted	Amended		Total YTD	Variance (Under)/Over
				Annual Budget	Annual Budget	YTD Budget		
				\$	\$	\$	\$	\$
<b>Buildings</b>								
<b>Governance</b>								
Council Chambers - Building (Capital)	4040110	510	BC4001	(5,000)	(5,000)	0	0	0
<b>Total - Governance</b>				<b>(5,000)</b>	<b>(5,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health</b>								
Medical Centre - Thomas Street - Building (Capital)	4070710	510	BC1584	(5,000)	(5,000)	0	0	0
<b>Total - Health</b>				<b>(5,000)</b>	<b>(5,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Housing</b>								
House - (Lot 10) 41 Slaughter St - Building (Capital)	4090110	510	BC9000	(5,000)	(5,000)	0	0	0
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)	0	0	0
House - (Lot 35) 47 Williamson St - Building (Capital)	4090110	510	BC9009	(15,000)	(15,000)	0	0	0
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)	0	0	0
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)	0	0	0
Kadathinni Unit 6 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90496	(7,500)	(7,500)	0	0	0
<b>Total - Housing</b>				<b>(228,858)</b>	<b>(228,858)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation And Culture</b>								
Community Hall - Carter Street - Building (Capital)	4110310	510	BC1101	(508,208)	(508,208)	0	0	0
Pavillion - Oval - Building (Capital) (incl NEW GYM postings - use BC	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
<b>Total - Recreation And Culture</b>				<b>(540,208)</b>	<b>(540,208)</b>	<b>(4,998)</b>	<b>0</b>	<b>4,998</b>
<b>Economic Services</b>								
Duffy's Store Redevelopment Intial 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)	0	0	0
Duffy Store Redevelopment Capex	4130810	510	BC1021A	(2,600,000)	(2,600,000)	0	0	0
<b>Total - Economic Services</b>				<b>(2,639,500)</b>	<b>(2,639,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Admin - Transportable building for Archive purposes (Capital)	4140210	510	BC4002A	(35,000)	(35,000)	0	0	0
<b>Total - Other Property &amp; Services</b>				<b>(35,000)</b>	<b>(35,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total - Buildings</b>				<b>(3,453,566)</b>	<b>(3,453,566)</b>	<b>(4,998)</b>	<b>0</b>	<b>4,998</b>
<b>Plant &amp; Equipment</b>								
<b>Other Law, Order &amp; Public Safety</b>								
CCTV equipment	4050330	530	PE0501	(21,000)	(21,000)	0	0	0
<b>Total - Other Law, Order &amp; Public Safety</b>				<b>(21,000)</b>	<b>(21,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation &amp; Culture</b>								
Gym Equipment	4110330	530	PE1103	(10,000)	(10,000)	(9,999)	0	9,999
<b>Total - Recreation &amp; Culture</b>				<b>(10,000)</b>	<b>(10,000)</b>	<b>(9,999)</b>	<b>0</b>	<b>9,999</b>
<b>Transport</b>								
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
<b>Total - Transport</b>				<b>(655,600)</b>	<b>(655,600)</b>	<b>(305,600)</b>	<b>(292,450)</b>	<b>13,150</b>
<b>Economic Services</b>								
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
<b>Total - Economic Services</b>				<b>(236,500)</b>	<b>(236,500)</b>	<b>(6,500)</b>	<b>(6,000)</b>	<b>500</b>
<b>Other Property &amp; Services</b>								
Admin - Server	4140230	530	PE1401	(35,000)	(35,000)	0	0	0
Admin - Phone System	4140230	530	PE1402	(10,000)	(10,000)	0	0	0
Admin - Photocopier	4140230	530	PE1403	(10,000)	(10,000)	0	0	0
001TS New DCEO Vehicle	4140230	530	PA002	(60,000)	(60,000)	0	0	0
<b>Total - Other Property &amp; Services</b>				<b>(115,000)</b>	<b>(115,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total - Plant &amp; Equipment</b>				<b>(1,038,100)</b>	<b>(1,038,100)</b>	<b>(322,099)</b>	<b>(298,450)</b>	<b>23,649</b>
<b>Furniture &amp; Equipment</b>								
<b>Total - Furniture &amp; Equipment</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Infrastructure - Roads</b>								
<b>Transport</b>								
Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)	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	R2R056	(44,578)	(44,578)	(44,578)	(51,433)	(6,855)
Bunney Road (R2R)	4120146	540	R2R050	(180,000)	(180,000)	0	0	0
Second North Road (R2R)	4120146	540	R2R009	(23,548)	(23,548)	0	0	0
Strutton Road (R2R)	4120146	540	R2R095	(11,290)	(11,290)	0	0	0
Broad Road (R2R)	4120146	540	R2R013	(23,548)	(23,548)	(23,548)	0	23,548
Hydraulic Road (R2R)	4120146	540	R2R028	(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)



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		
				\$	\$	\$	\$	\$
Dudawa Road Sealed 2021-22 SLK 3.53 - 8.39 (RRG)	4120149	540	RRG002	(96,064)	(96,064)	(16,012)	0	16,012
Dudawa Road Sealed 2022-23 SLK 0-5 Table drain reinstatement (f	4120149	540	RRG002A	(323,745)	(323,745)	(53,967)	0	53,967
Dudawa Road Sealed 2022-23 - SLK 0-0.63 Rd reconstruction & ro	4120149	540	RRG002B	(323,745)	(323,745)	(53,967)	0	53,967
<b>Total - Transport</b>				<b>(1,189,999)</b>	<b>(1,189,999)</b>	<b>(192,072)</b>	<b>(56,594)</b>	<b>135,478</b>
<b>Total - Infrastructure - Roads</b>				<b>(1,189,999)</b>	<b>(1,189,999)</b>	<b>(192,072)</b>	<b>(56,594)</b>	<b>135,478</b>
<b>Infrastructure - Parks &amp; Ovals</b>								
<b>Recreation And Culture</b>								
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	(224,325)	(224,325)	(2,000)	(1,870)	130
<b>Total - Recreation And Culture</b>				<b>(272,325)</b>	<b>(272,325)</b>	<b>(2,000)</b>	<b>(1,870)</b>	<b>130</b>
<b>Total - Infrastructure - Parks &amp; Ovals</b>				<b>(272,325)</b>	<b>(272,325)</b>	<b>(2,000)</b>	<b>(1,870)</b>	<b>130</b>
<b>Grand Total</b>				<b>(5,953,990)</b>	<b>(5,953,990)</b>	<b>(521,169)</b>	<b>(356,914)</b>	<b>164,255</b>

(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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>													
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
<b>Economic Services</b>													
Loan 162 - Duffy Store Development	0	0	600,000	600,000	0	0	0	0	600,000	600,000	0	0	0
	0	0	600,000	600,000	0	0	0	0	600,000	600,000	0	0	0
<b>Self supporting loans</b>													
<b>Recreation and Culture</b>													
Loan 161 - Bowling Green Resurface	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
<b>Total</b>	<b>106,473</b>	<b>0</b>	<b>600,000</b>	<b>600,000</b>	<b>19,983</b>	<b>42,745</b>	<b>42,745</b>	<b>86,490</b>	<b>663,728</b>	<b>663,728</b>	<b>(460)</b>	<b>1,696</b>	<b>1,696</b>
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 30 SEPTEMBER 2022

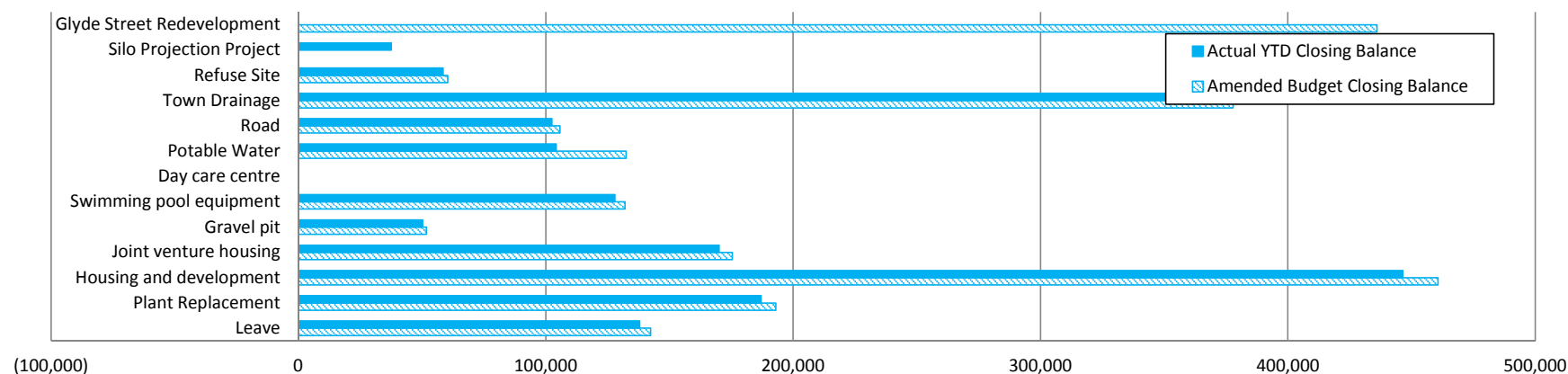
OPERATING ACTIVITIES  
NOTE 10  
CASH BACKED RESEVES

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
	<b>1,788,589</b>	<b>93,313</b>	<b>0</b>	<b>461,046</b>	<b>37,534</b>	<b>(75,068)</b>	<b>(37,534)</b>	<b>2,267,880</b>	<b>1,788,589</b>

KEY INFORMATION

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



Other Current Liabilities	Note	Opening Balance 1 Jul 2022	Liability Increase	Liability Reduction	Closing Balance 30 Sep 2022
		\$	\$	\$	\$
<b>Contract Liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	12	14,630	10,922	(20,564)	4,988
- non-operating	13	737,191	189,918	(51,999)	875,111
<b>Total unspent grants, contributions and reimbursements</b>		<b>751,822</b>	<b>200,840</b>	<b>(72,563)</b>	<b>880,099</b>
Less non-current unspent grants, contributions and reimbursements		(58,500)	0	0	(58,500)
<b>Total current unspent grants, contributions and reimbursements</b>		<b>693,322</b>	<b>200,840</b>	<b>(72,563)</b>	<b>821,599</b>
<b>Provisions</b>					
Annual leave		102,376	0	0	102,376
Long service leave		92,443	0	0	92,443
<b>Total Provisions</b>		<b>194,819</b>	<b>0</b>	<b>0</b>	<b>194,819</b>
<b>Total Other Current Liabilities</b>					<b>1,074,918</b>
Amounts shown above include GST (where applicable)					

## KEY INFORMATION

### PROVISIONS

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

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

### EMPLOYEE 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 30 SEPTEMBER 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 30 Sep 2022	Current Liability 30 Sep 2022	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Grants and Subsidies</b>									
<b>General purpose funding</b>									
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
<b>Law, order, public safety</b>									
DFES Grant - Operating Bush Fire Brigade	7,094	9,922	(13,840)	3,175	3,175	37,090	37,090	9,272	13,840
<b>Education and welfare</b>									
Seniors Week Grant (Council on the Ageing)	0	0	0	0	0	1,000	1,000	0	0
Keep Australia Beautiful Grant	0	1,000	(615)	385	385	0	0	0	615
<b>Recreation and culture</b>									
NADC National Australia Day Grant	4,823	0	(4,823)	0	0	18,342	18,342	4,584	4,823
Volunteer Week Grant	389	0	(386)	3	3	0	0	0	386
Active Regional Communities Initiative Grants - Fitness Classes	2,324	0	(900)	1,424	1,424	5,000	5,000	1,248	900
<b>Transport</b>									
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
<b>Economic services</b>									
	<b>14,630.25</b>	<b>10,922</b>	<b>(20,564)</b>	<b>4,988</b>	<b>4,988</b>	<b>729,991</b>	<b>729,991</b>	<b>279,747</b>	<b>262,304</b>
<b>Operating Contributions</b>									
<b>Health</b>									
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	0	0
<b>Recreation and culture</b>									
Recreation miscellaneous contribution	0	0	0	0	0	4,700	4,700	0	0
Library miscellaneous contributions	0	0	0	0	0	300	300	75	69
OTH CUL - Contributions & Donations - Other C	0	0	0	0	0	200	200	48	0
<b>Other property and services</b>									
Administration miscellaneous contributions	0	0	0	0	0	15,000	15,000	2,500	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>112,200</b>	<b>112,200</b>	<b>62,623</b>	<b>61,842</b>
<b>TOTALS</b>	<b>14,630</b>	<b>10,922</b>	<b>(20,564)</b>	<b>4,988</b>	<b>4,988</b>	<b>842,191</b>	<b>842,191</b>	<b>342,370</b>	<b>324,146</b>



**SHIRE OF THREE SPRINGS**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 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 30 Sep 2022	Current Liability 30 Sep 2022	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>									
<b>Recreation and culture</b>									
LRCIP Mains Street Beautification	0	29,918	0	29,918	29,918	32,910	32,910	0	0
LRCIP Domincian Park	0	0	0	0	0	23,446	23,446	0	0
LRCIP Community Hall - Carter Street - Building	381,156	0	0	381,156	381,156	508,208	508,208	0	0
LRCIP Netball Courts & Lighting Capital works	112,500	0	(1,870)	110,630	110,630	150,000	150,000	0	1,870
DLGSC Club Night Lights Program - Netball Lights	0	0	0	0	0	15,000	15,000	0	0
Community Sporting and Recreation Facilities Fund	0	0	0	0	0	27,215	27,215	0	0
<b>Transport</b>									
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	0	80,000	80,000	200,000	200,000	0	0
RRG Grant - Dudawa Road (3)	0	80,000	0	80,000	80,000	200,000	200,000	0	0
<b>Economic services</b>									
Lotterywest - Silo Projection Project	132,376	0	0	132,376	132,376	132,376	132,376	0	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
	<b>678,691</b>	<b>189,918</b>	<b>(51,999)</b>	<b>816,611</b>	<b>816,611</b>	<b>3,698,406</b>	<b>3,698,406</b>	<b>50,629</b>	<b>51,999</b>
<b>Non-Operating Contributions</b>									
<b>Community amenities</b>									
Karara Mining Refuse Site Contribution	58,500	0	0	58,500	58,500	0	0	0	0
	<b>58,500</b>	<b>0</b>	<b>0</b>	<b>58,500</b>	<b>58,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>737,191</b>	<b>189,918</b>	<b>(51,999)</b>	<b>875,111</b>	<b>875,111</b>	<b>3,698,406</b>	<b>3,698,406</b>	<b>50,629</b>	<b>51,999</b>

## SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2022

## NOTE 14

## BONDS &amp; DEPOSITS AND TRUST FUNDS

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

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

Description	Opening Balance 01 Jul 2022	Amount Received	Amount Paid	Closing Balance 30 Sep 2022
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
BCITF Levy	51.75	0.00	0.00	51.75
BSL Levy	327.50	0.00	(327.50)	0.00
Community Bus Bonds	100.00	100.00	(100.00)	100.00
Crossover/Footpath Bonds	0.00	0.00	0.00	0.00
Developer Bonds	0.00	0.00	0.00	0.00
Keys, Hall and Equipment Bonds	0.00	360.00	(360.00)	0.00
Landcare Groups	62,146.71	0.00	0.00	62,146.71
Other Bonds	0.00	0.00	0.00	0.00
Police Licensing	632.50	50,082.75	(50,008.10)	707.15
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	3,294.00	(1,934.00)	1,360.00
Community GYM Bond	1,440.00	450.00	(120.00)	1,770.00
Treasury Unpaid Monies	353.97	0.00	0.00	353.97
<b>Sub-Total</b>	<b>65,052.43</b>	<b>54,286.75</b>	<b>(52,849.60)</b>	<b>66,489.58</b>
<b>Trust Funds</b>				
Nil				
<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>65,052.43</b>	<b>54,286.75</b>	<b>(52,849.60)</b>	<b>66,489.58</b>

## KEY INFORMATION

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
<b>Revenue from operating activities</b>	\$	%				
General Purpose Funding - Other	(17,502)	(12%)	▼	\$	Permanent	The Shire received less than expected FAG income. Will be addressed with a budget review
<b>Expenditure from operating activities</b>						
Governance	40,382	30%	▲	\$	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.
Law, Order and Public Safety	34,881	54%	▲	\$	Timing	Depreciation has not been processed, pending finalisation of FY22 asset data. Maintenance of BFB lower than budgeted to date. Will be recovered over the next few months.
Health	14,551	17%	▲	\$	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	10,222	44%	▲	\$	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	57,503	58%	▲	\$	Timing	Refuse Site and Storm Water Drainage Maintenance tracking lower than budget.
Recreation and Culture	145,998	49%	▲	\$	Timing	Depreciation has not been processed, pending finalisation of FY22 asset data. Parks and Gardens expenses lower than anticipated due to Gardener vacancies. Expenses to date less than expected.
Transport	353,341	63%	▲	\$	Timing	Depreciation of ~ \$387k has not been processed, pending finalisation of FY22 asset data.
Economic Services	28,527	34%	▲	\$	Timing	Timing - Various expenditure accounts tracking lower than budget In Other Economic programme.
<b>Investing Activities</b>						
Infrastructure Assets - Roads	135,478	71%	▲	\$	Timing	Inclement weather, plant operator shortage and the delay in budget adoption has impacted the works program. These variances are likely timing.
<b>Financing Activities</b>						
Transfer from Reserves	(37,534)	(50%)	▼	\$	Timing	This is timing as the drawdown from Reserve will occur when required for the Silo Projection project.

## KEY INFORMATION

		Debtors Trial Balance							
		As at 30.09.2022							
Debtor #	Name	Credit Limit	02.07.2022		01.08.2022	31.08.2022	30.09.2022	Total	
			GT 90 days	Age	GT 60 days	GT 30 days	Current		
			Of						
			Oldest						
			Invoice						
			(90Days)						
B108			0.00	0	0.00	0.00	41.20	41.20	
C102			5337.89	458	0.00	0.00	0.00	5337.89	
C117			600.00	203	0.00	0.00	0.00	600.00	
L91			0.00	0	0.00	0.00	160.00	160.00	
M145			0.00	0	0.00	0.00	630.00	630.00	
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	266	0.00	0.00	0.00	2174.55	
T13			0.00	0	0.00	0.00	133.20	133.20	
T52			0.00	0	0.00	0.00	0.00	-397.38	
T57			0.00	0	0.00	0.00	0.50	0.50	
T89			0.00	0	0.00	0.00	96.00	96.00	
W60			0.00	0	0.00	0.00	0.00	-0.02	
Totals --- Credit Balances:		-957.40	8112.44		0.00	0.00	1060.90	8215.94	

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>INV Amount</b>	<b>Amount</b>
EFT18269	06/09/2022	<b>Australian Taxation Office</b> BAS July 2022		16,016.00
EFT18270	08/09/2022	<b>Bob Waddell &amp; Associates Pty Ltd</b> Consultant		2,805.00
EFT18271	08/09/2022	<b>Toll Transport Pty Ltd</b> Monthly Account		218.62
EFT18272	08/09/2022	<b>Wine Australia Pty Limited</b> Monthly Account		348.91
EFT18273	08/09/2022	<b>The Trustee For Danblue Family Trust T/a Commercial Hotel Three Springs</b> Monthly Account		285.00
EFT18274	08/09/2022	<b>Eftsure Pty Ltd</b> Annual Subscription		4,620.00
EFT18275	08/09/2022	<b>Mitchell &amp; Brown RetraVision</b> Monthly Account		4,090.00
EFT18276	08/09/2022	<b>Herring's Coastal Plumbing &amp; Gas Fitting Services</b> Contractor		279.38
EFT18277	08/09/2022	<b>Health Communication Network Pty Limited T/a Medical Director</b> Annual Subscription		957.00
EFT18278	08/09/2022	<b>IT Vision Australia Pty Ltd</b> Staff Training		495.00
EFT18279	08/09/2022	<b>INFINITUM TECHNOLOGIES PTY LTD</b> Contractor		1,663.09
EFT18280	08/09/2022	<b>Geraldton Totally Workwear</b> Staff Uniforms		117.67
EFT18281	08/09/2022	<b>Marketforce Pty Ltd</b> Monthly Account		920.98
EFT18282	08/09/2022	<b>Perfect Computer Solutions Pty Ltd</b> Contractor		255.00
EFT18283	08/09/2022	<b>Kathleen Rock</b> Return of Hall Hire Bond		260.00
EFT18284	08/09/2022	<b>Sweetman's Ampol Cafe</b> Monthly Account		162.00
EFT18285	08/09/2022	<b>Three Springs Tourism Sub Committee</b> THREE SPRINGS VISITOR CENTRE EFTPOS FOR THE MONTH OF AUGUST		1,426.05
EFT18286	08/09/2022	<b>Three Springs Rural Services</b> Monthly Account		306.17
EFT18287	08/09/2022	<b>Three Springs Motel (Barracks)</b> Monthly Account		350.00
EFT18288	08/09/2022	<b>The Trustee For Lotsu Family Trust T/as Shire Of Three Springs Medical Centre</b> Contract Payment		55,000.00
EFT18289	08/09/2022	<b>Van't Veer Services</b> Monthly Account		153.30
EFT18290	08/09/2022	<b>WA Treasury Corporation</b> Loan No. 161 Interest payment - Loan 161 - Self Supporting Loan TSSC		20,084.40
EFT18291	08/09/2022	<b>WA Contract Ranger Services Pty Ltd</b> Contract Ranger Services		1,149.50
EFT18293	23/09/2022	<b>Australian Taxation Office</b> BAS REMITTANCE FOR AUGUST 2022		5,853.00
		<b>Aquatic Services WA Pty Ltd</b>		

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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>INV Amount</b>	<b>Amount</b>
EFT18294	23/09/2022	<b>Aquatic Services WA Pty Ltd</b> Contractor		3,364.90
EFT18295	23/09/2022	<b>Bunnings Group Limited</b> Monthly Account		291.64
EFT18296	23/09/2022	<b>Breeze Connect Pty Ltd</b> Monthly Account		137.05
EFT18297	23/09/2022	<b>Robert Ross Waddell T/A Bob Waddell Consultant</b> Consultant		13,860.00
EFT18298	23/09/2022	<b>Toll Transport Pty Ltd</b> Monthly Account		87.01
EFT18299	23/09/2022	<b>Lauren Cruickshank</b> REFUND OF GYM FOB BOND - LAUREN CRUICKSHANK		30.00
EFT18300	23/09/2022	<b>Eastman Poletti Sherwood Architects</b> Consultant		2,970.00
EFT18301	23/09/2022	<b>The trustee for ENNIS FAMILY INVESTMENT TRUST T/A GUARDIAN PRINT</b> Monthly Account		645.00
EFT18302	23/09/2022	<b>Herring's Coastal Plumbing &amp; Gas Fitting Services</b> Contractor		212.99
EFT18303	23/09/2022	<b>LGISWA T/AS LGIS Mutual Services</b> Annual Insurance Renewal		115,860.23
EFT18304	23/09/2022	<b>Mcleods Barristers and Solicitors</b> Consultant		959.20
EFT18305	23/09/2022	<b>The Trustee For McAuliffe Family Trust T/A Mingenew Tyre Services Pty Ltd</b> Monthly Account		3,147.80
EFT18306	23/09/2022	<b>Three Springs IGA</b> Monthly Account		413.01
EFT18307	23/09/2022	<b>Three Springs Rural Services</b> Monthly Account		428.95
EFT18308	23/09/2022	<b>Tamara Nicole Sadler</b> REFUND OF COMMUNITY BUS BOND - TAMARA SADLER		100.00
EFT18309	23/09/2022	<b>Van't Veer Services</b> Monthly Account		34.34
EFT18310	23/09/2022	<b>Zed Elect</b> Contractor		247.50
DD14149.1	15/09/2022	<b>Synergy</b> Monthly Account		4,933.13
DD14150.1	22/09/2022	<b>Synergy</b> Monthly Account		2,441.98
DD14151.1	01/09/2022	<b>Exetel Pty Ltd</b> Monthly Account		425.00
DD14152.1	15/09/2022	<b>Telstra</b> Monthly Account		2,863.10
DD14157.1	13/09/2022	<b>The Trustee For Aware Super T/a Aware Super Pty Ltd</b> Payroll deductions		5,872.90
DD14157.2	13/09/2022	<b>ANZ Smart Choice Super</b> Superannuation contributions		302.14
DD14157.3	13/09/2022	<b>Retail Employees Superannuation Pty Ltd (REST)</b> Superannuation contributions		238.53
DD14157.4	13/09/2022	<b>Cbus Super</b> Superannuation contributions		243.63
		<b>Australian Super</b>		



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<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>INV Amount</b>	<b>Amount</b>
		<b>Australian Super</b>		
DD14157.5	13/09/2022	Superannuation contributions		499.12
		<b>Amp Limited</b>		
DD14157.6	13/09/2022	Superannuation contributions		78.94
		<b>The Trustee For Aware Super T/a Aware Super Pty Ltd</b>		
DD14178.1	27/09/2022	Payroll deductions		5,912.49
		<b>ANZ Smart Choice Super</b>		
DD14178.2	27/09/2022	Superannuation contributions		311.81
		<b>Retail Employees Superannuation Pty Ltd (REST)</b>		
DD14178.3	27/09/2022	Superannuation contributions		248.67
		<b>Cbus Super</b>		
DD14178.4	27/09/2022	Superannuation contributions		243.63
		<b>Australian Super</b>		
DD14178.5	27/09/2022	Superannuation contributions		509.52
		<b>Department Of Transport - Daily Licensing</b>		
DD14196.1	21/09/2022	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 21/09/22		1,241.90
		<b>Department Of Transport - Daily Licensing</b>		
DD14197.1	20/09/2022	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 20/09/22		404.65
		<b>Department Of Transport - Daily Licensing</b>		
DD14198.1	13/09/2022	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 13/09/22		1,646.10
		<b>Department Of Transport - Daily Licensing</b>		
DD14199.1	08/09/2022	POLICE LICENSING DIRECT DEBIT PAYMENT FOR 08/09/22		209.60
		<b>Department Of Transport - Daily Licensing</b>		
DD14200.1	07/09/2022	POLICE LICENSING DIRECT DEBIT PAYMENT FOR 07/09/22		64.80
		<b>Department Of Transport - Daily Licensing</b>		
DD14201.1	06/09/2022	POLICE LICENSING DIRECT DEBIT PAYMENT FOR 06/09/22		18.50
		<b>Department Of Transport - Daily Licensing</b>		
DD14202.1	01/09/2022	POLICE LICENSING DIRECT DEBIT PAYMENT FOR 01/09/22		683.95
		<b>Department Of Transport - Daily Licensing</b>		
DD14203.1	01/09/2022	POLICE LICENSING DIRECT DEBIT PAYMENT FOR 30/08/22		289.75
		<b>Department Of Transport - Daily Licensing</b>		
DD14204.1	02/09/2022	POLICE LICENSING DIRECT DEBIT PAYMENT FOR 31/08/22		30.50
		<b>Synergy</b>		
DD14205.1	28/09/2022	Electricity Account		99.48
		<b>Synergy</b>		
DD14206.1	27/09/2022	Electricity Account		1,031.30
		<b>Commonwealth Bank of Australia</b>		
DD14207.1	01/09/2022	Monthly Credit Card Account		1,145.75
		<b>Department Of Transport - Daily Licensing</b>		
DD14208.1	14/09/2022	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 14/09/22		2,586.50
		<b>Synergy</b>		
DD14214.1	29/09/2022	Electricity Account		2,490.23
		<b>Telstra</b>		
DD14215.1	07/09/2022	Monthly Account		1,377.16
		<b>Telstra</b>		
DD14216.1	24/09/2022	Monthly Account		480.10
		<b>West Australian Newspapers Limited</b>		
DD14218.1	15/09/2022	Newspaper Subscription		181.96
		<b>Department Of Transport - Daily Licensing</b>		
DD14224.1	27/09/2022	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 27/09/2022		3,108.60
		<b>Department Of Transport - Daily Licensing</b>		
DD14225.1	28/09/2022	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 28/09/2022		19.40

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		<b>Water Corporation</b>		
DD14227.1	23/09/2022	Water Use and Service Charge Account		754.47
		<b>Water Corporation</b>		
DD14229.1	01/09/2022	Water Use and Service Charge Account		6,617.44

**REPORT TOTALS**

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	<b>10,304.25</b>
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	<b>299,908.17</b>
<b>TOTAL</b>		<b>310,212.42</b>

## Commonwealth Corporate Charge Card

30 August, 2022 to 28 September, 2022

### Chief Executive Officer

Nil	\$	-
	\$	-

### Deputy Chief Executive Officer

Adobe Subscription	\$	347.99
Canva Subscription	\$	209.90
Fuel for 001TS	\$	106.18
	\$	<b>664.07</b>

Annual Card Fees	\$	-
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Total Direct Debit Payment made on 03/10/2022	\$	<b>664.07</b>
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## Police Licensing

Direct Debits from Trust Account

1st September, 2022 to 30th September, 2022

### CBA Police Licensing Account

Thursday, 1 September 2022	-\$	683.95
Thursday, 1 September 2022	-\$	289.75
Friday, 2 September 2022	-\$	30.50
Tuesday, 6 September 2022	-\$	18.50
Wednesday, 7 September 2022	-\$	64.80
Thursday, 8 September 2022	-\$	209.60
Tuesday, 13 September 2022	-\$	1,646.10
Wednesday, 14 September 2022	-\$	2,586.50
Tuesday, 20 September 2022	-\$	404.65
Wednesday, 21 September 2022	-\$	1,241.90
Tuesday, 27 September 2022	-\$	3,108.60
Wednesday, 28 September 2022	-\$	19.40
Total Direct Debits	-\$	<b>10,304.25</b>

## Bank Fees

Direct Debits from Muni Account

1st September,2022 to 30th September,2022

Total direct debited from Municipal Account	\$	355.00
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## Payroll

1st September,2022 to 30th September,2022

Tuesday, 13 September 2022	\$	39,218.56
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Tuesday, 27 September 2022	\$	39,285.75
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	\$	78,504.31
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