THREE SPRINGS SHIRE COUNCIL

Heart of North Midlands

ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
27 MARCH 2024

WILDFLOWER COUNTRY

Heart of North Midlands

CONTENTS OF ATTACHMENTS
ORDINARY COUNCIL MEETING
27 MARCH 2024

WILDFLOWER COUNTRY

ATTACHMENT 10.4

Date	Agency	Grant	Successful	Unsuccessful	Proposed	Projects
Jul-19	Department of Communities	Grants for Women program.	$6,546.00			Shire of Three Springs organised a series of 4 full day workshops to help the women of the district address the unique issues that they face in the areas of 'Health and Well Being', 'Safety and Justice', 'Women's Economic Independence' and 'Women in Leadership'.
Nov-19	Department of Communities	2019 International Day of People with	$1,000.00			Shire held an event at Three Springs Aquatic Centre for community members with disability.
Nov-19	Department of Communities	WA Seniors Week 2019 Community	$1,100.00			Shire of Three Springs hosted the Senior week event 2020 with received funding.
Jun-20	Department of Primary Industries and Regional Development	Regional Traineeship program	$30,000.00			The grant funding was used to hire Shire Administration Centre Trainee.
Oct-20	Department of Local Government, Sport and Cultural Industries, Government	Community Sporting and Recreation		$20,528.00		Shire submitted an application to replace the shade shelter over toddler pool.
Nov-20	Department of Communities	2020 International Day of People with	$1,000.00			Shire held an event at Three Springs Aquatic Centre for community members with disability.
Nov-20	Midwest Development Commission	Regional Economic Development		$224,000.00		Shire of Three Springs Municipal Caravan Park (Glyde Street)
Nov-20	Department of Transport	Western Australian Bike Network	$60,000.00			The grant funds were used to complete the Slaughter St pathway project.
Jan-21	State Library of Western Australia	Technology and Digital Inclusion Grant.	$1,905.00			Shire installed second computer at Three Springs Shire Library for community members.
Jan-21	The National Australia Day Council	Australia Day-COVID Safe event	$20,000.00			The Shire organised Australia Day at Three Springs Aquatic Centre.
Jan-21	Co-operative Bulk Handling Group	CBH Grassroots-Application for Duffy's		$20,000.00		Shire submitted an application to prevent any damage to the Duffy's store building.
Feb-21	Department of Communities	Community Housing Organisations Grant		$18,500.00		Shire submitted an application to repairs the Kadathinni units.
Feb-21	Department of Infrastructure, Transport, Regional Development and	Remote Airstrip Upgrade Program		$94,641.00		The grant funding request was submitted to complete the Airstrip civil works.
Jun-21	Department of Infrastructure, Transport, Regional Development and	Local Roads and Community	$329,104.00			Railway Road civil upgrade (main street)
Jul-21	Department of Infrastructure, Transport, Regional Development, Communications and the Arts	Building Better Regions		$2,000,000.00		Shire submitted an application for the development of Duffy's Store. Due to change of Federal Government the BBR grant was cancelled.
Sep-21	Department of Infrastructure, Transport, Regional Development and Communications	Drought Communities Programme	$500,000.00			The Shire completed the Railway Road Civil upgrade, Solar Panels-Early Childhood Learning Centre, Aquatic Centre pool lighting, Community gym, Sporting Club air-conditioning and Lovelocks soak water harvesting with received funding.
Jan-22	The National Australia Day Council	Australia Day	$15,000.00			The Shire organised Australia Day at Three Springs Aquatic Centre.
Jan-22	Midwest Development Commission	Midwest Regional Economic		$87,735.00		Shire submitted an application to fund the Silo Projection System.
Jun-22	Department of Infrastructure, Transport, Regional Development and	Local Roads and Community	$234,465.00			Shire completed the Dominican Park Landscaping with received funding.
Jul-22	Lotterywest	Silos Projection Project Grant	$132,376.00			Shire purchased Silo Projection System with approved funding.
Jul-22	Regional Arts WA	RAF (Regional Arts Fund)- Experience initiative	$10,000.00			The grant funded the production of Three Springs Tourist Radio and Three Springs Promotional Video. The Tourist Radio broadcast is accessible within 3 km radius of Shire Admin building at 87.6 FM frequency.
Aug-22	Department of Local Government, Sport and Cultural Industries, Government of Western Australia	Active Regional Communities Initiative (ARCI) Grant		$3,700.00		Shire of Three Springs organised free fitness classes at TS Community Gym, including 12-week training program, aim to help the community to improve their lifestyle and create new healthy habits.
Sep-22	Keep Australia Beautiful Council	Keep Australia Beautiful Council -	$1,000.00			The grant funded litter collection activity and lunch for participants at Three Springs Primary School.
Jan-23	Federal and State Governments	Mid West Secondary Grain Freight Routes Funding	$11,500,000.00			The grant funding will be used to complete the works on Three Springs - Eneabba Rd ($10,080,000), Inering Road ($320,000) and Perenjori - Three Springs Rd ($1,100,00).
Apr-23	Western Australian Government	Investment in communities impacted by	$500,000.00			The grant will fund the emergency facilities and infrastructure project in Three Springs.
May-23	Department of Veterans' Affairs	Saluting Their Service Commemorative Grants Program 2022-23	$4,000.00			This grant is to produce banners for display in the Main Street of Three Springs to commemorate the First and Second World War heroes.
Jun-23	Department of Infrastructure, Transport, Regional Development and	Local Roads and Community	$658,327.00			The funding will be used to install new air-condition, kitchen and renovation of ablution at Three Springs Community Hall.
Jun-23	Australian Government Industry, Science and Resources	Growing Regions Program Round 1			$2,000,000.00	The grant funding will be used for the development of Duffy's Store.
Jul-23	Tourism WA	Regional Events Scheme	$5,000.00			Shire will be hosting Silos Projection during long weekend in September 2023.
Jun-24	Department of Infrastructure, Transport, Regional Development and	Local Roads and Community	$329,104.00			The grant funding is allocated to resurface Netball courts
Jul-24	Department of Infrastructure, Transport, Regional Development and	Local Roads and Community	$189,834.00			Roads-Bitumen
			$14,529,761.00	**$2,469,104.00**	**$2,000,000.00**	

Proposed Future Grants		
?	$ 800,000.00	Sports Pavilion Kitchen and Abolition
?	$ 250,000.00	Aquatic Playground etc
?	$ 100,000.00	Sporting Club Disabled Accessible Toilet/Shower
?	$ 40,000.00	Electric Vehicle Charging Facility
Lotterywest	$ 400,000.00	Museums WA-Duffy's Store Fitout and Signage
	$ 1,590,000.00	

SHIRE OF THREE SPRINGS

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 29 February 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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KEY INFORMATION

Items of Significance

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

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects					
TS5017 New Fire Unit (Arrino BFB)	0%	614,300	0	0	0
TS125 New Doctor's Vehicle	0%	63,000	0	0	0
New staff housing	0%	500,000	0	0	0
Community Hall - Carter Street - Building Renovations (Capital)	86%	730,239	730,230	631,520	98,710
Community Hall - Carter Street - Emergency Evac Cntre (Capital)	8%	300,000	25,000	24,271	729
Communication Equipment, Water Tank, Digital Information sign & (	20%	200,000	40,000	39,867	133
Swimming Pool Basins renewal	0%	213,114	0	0	0
Netball Courts & Lighting Capital Works	50%	329,104	164,552	165,885	(1,333)
Franklin Street (Capital)	0%	63,278	0	0	0
Railway Road (Capital)	0%	63,278	0	0	0
Slaughter Street (Capital)	0%	63,278	0	0	0
Simpson Road (Capital)	0%	133,358	0	0	0
Skipper Road (R2R)	0%	166,791	0	0	0
First North Road (R2R)	0%	166,792	0	0	0
Hydraulic Road (R2R)	13%	70,577	7,008	8,896	(1,888)
Bunney Road (R2R)	79%	180,000	143,997	143,091	906
2022-23 Dudawa Road Sealed - SLK 0-0.63 Rd reconstruction & road	57%	300,000	152,612	171,791	(19,179)
2023-24 Dudawa Road Sealed SLK 0.63-1.89 (RRG)	0%	600,999	0	0	0
TS5001 New MWS Vehicle	91%	49,932	49,932	45,672	4,260
TS5006 New Grader	0%	480,000	0	0	0
TS5012 New Mulitpac Roller	0%	225,000	0	0	0
Duffy Store Redevelopment Capex	0%	2,676,100	0	0	0
001TS New DCEO Vehicle	100%	60,936	60,936	60,936	(0)
New Risk Co-ordinator Officer Vehicle	92%	49,932	49,932	45,701	4,231
Grants, Subsidies and Contributions					
Grants, Subsidies and Contributions	33%	1,009,051	331,683	335,407	3,724
Capital Grants, Subsidies and Contributions	5%	16,189,043	793,629	809,964	16,336
	7%	17,198,094	1,125,311	1,145,371	20,060
Rates Levied	100%	2,692,149	2,690,817	2,690,818	1

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 28 February 2023	Current Year 29 February 2024
Adjusted Net Current Assets	127%	$ 2,834,679	$ 3,591,997
Cash and Equivalent - Unrestricted	128%	$ 3,250,917	$ 4,164,221
Cash and Equivalent - Restricted	118%	$ 1,816,173	$ 2,147,587
Receivables - Rates	145%	$ 185,196	$ 267,726
Receivables - Other	170%	$ 47,636	$ 80,803
Payables	118%	$ 44,436	$ 52,523

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

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

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 29 February 2024
Prepared by: Krys East (DCEO)
Reviewed by: Keith Woodward (CEO)

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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

CRITICAL ACCOUNTING ESTIMATES

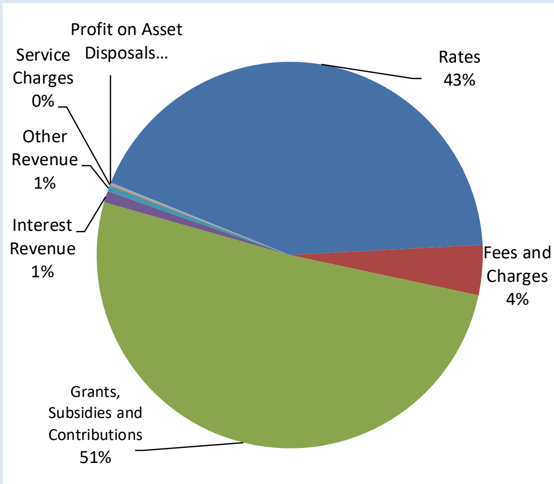
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

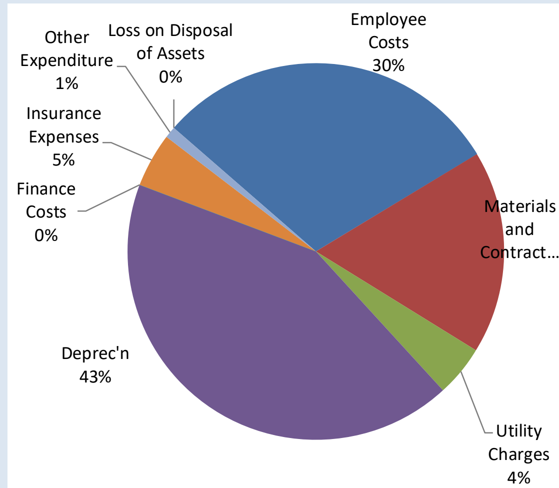
ROUNDING OFF FIGURES

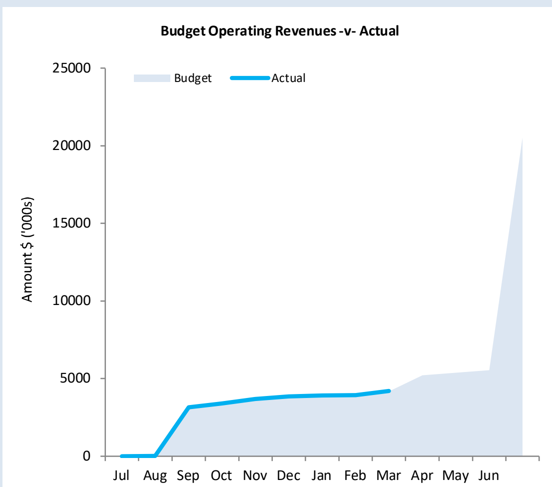
All figures shown in this statement are rounded to the nearest dollar.

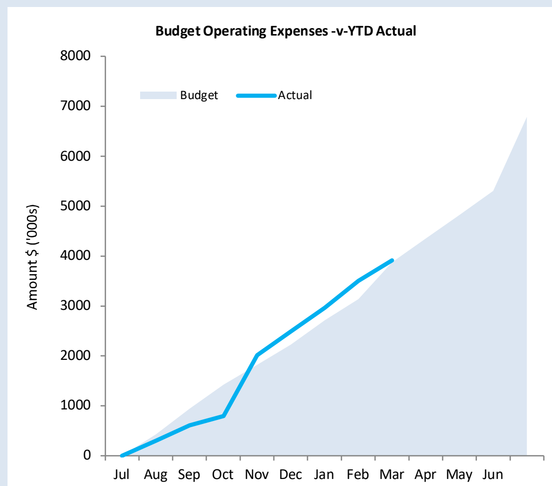
SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 29 FEBRUARY 2024

SUMMARY GRAPHS

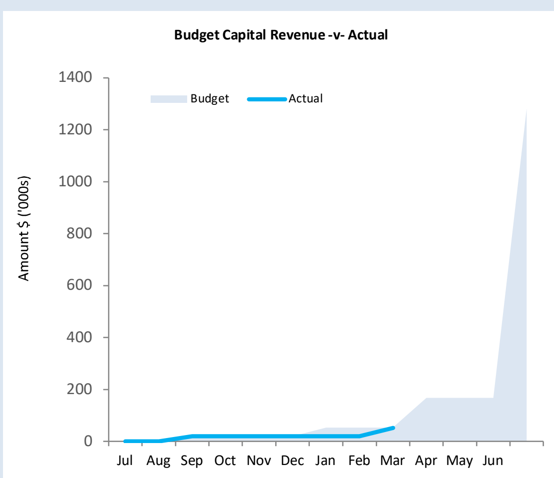




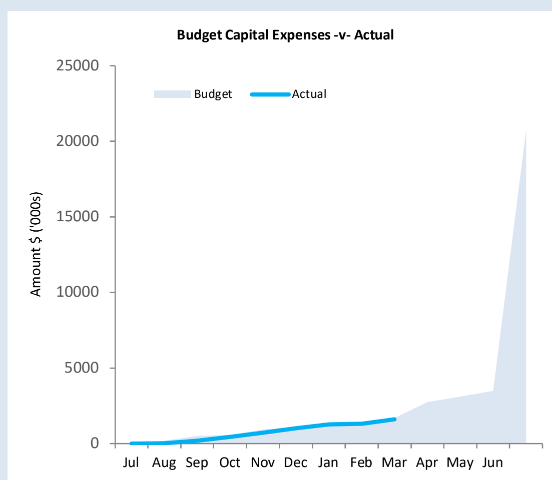




CAPITAL REVENUE



CAPITAL EXPENSES



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

STATUTORY REPORTING PROGRAMS

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

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

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		1,880	1,880	0	**0**	0			
General Purpose Funding - Rates	6	2,713,549	2,692,149	2,690,817	**2,690,818**	1	0%	▲	
General Purpose Funding - Other		602,497	274,428	113,570	**121,128**	7,558	7%	▲	
Law, Order and Public Safety		659,487	659,624	23,486	**26,348**	2,862	12%	▲	
Health		101,778	101,778	73,545	**73,174**	(371)	(1%)	▼	
Education and Welfare		1,000	0	0	**0**	0			
Housing		121,090	127,451	74,480	**72,159**	(2,321)	(3%)	▼	
Community Amenities		142,999	181,792	178,850	**176,846**	(2,003)	(1%)	▼	
Recreation and Culture		98,030	67,765	37,965	**38,168**	203	1%	▲	
Transport		177,118	179,682	154,200	**153,524**	(676)	(0%)	▼	
Economic Services		12,900	22,849	13,428	**12,679**	(750)	(6%)	▼	
Other Property and Services		57,600	43,492	26,144	**21,774**	(4,369)	(17%)	▼	
		4,689,927	4,352,891	3,386,484	**3,386,617**				
Expenditure from operating activities									
Governance		(604,764)	(595,644)	(345,030)	**(325,532)**	19,498	6%	▲	
General Purpose Funding		(162,379)	(163,643)	(97,666)	**(93,635)**	4,031	4%	▲	
Law, Order and Public Safety		(355,419)	(356,614)	(153,000)	**(138,467)**	14,533	9%	▲	
Health		(315,223)	(250,470)	(147,448)	**(145,306)**	2,142	1%	▲	
Education and Welfare		(110,306)	(97,228)	(63,593)	**(54,785)**	8,808	14%	▲	
Housing		(324,338)	(268,040)	(178,140)	**(179,279)**	(1,139)	(1%)	▼	
Community Amenities		(470,073)	(483,814)	(252,697)	**(236,105)**	16,592	7%	▲	
Recreation and Culture		(1,326,705)	(1,366,902)	(895,755)	**(847,449)**	48,306	5%	▲	
Transport		(2,740,755)	(2,839,221)	(1,604,694)	**(1,623,647)**	(18,953)	(1%)	▼	
Economic Services		(387,704)	(343,865)	(207,716)	**(188,070)**	19,646	9%	▲	
Other Property and Services		(45,212)	(22,032)	66,908	**(83,245)**	(150,153)	224%	▼	
		(6,842,879)	(6,787,473)	(3,878,831)	**(3,915,520)**				
Non-cash amounts excluded from operating activities									
Add back Depreciation		2,472,691	2,513,004	1,675,240	**1,666,060**	(9,180)	(1%)	▼	
Adjust (Profit)/Loss on Asset Disposal	7	31,230	38,730	(7,500)	**(7,500)**	0	0%		
Movement in Leave Reserve (Added Back)		7,645	7,645	0	**0**	0			
		2,511,566	2,559,379	1,667,740	**1,658,560**				
Amount attributable to operating activities		**358,614**	**124,797**	**1,175,393**	**1,129,657**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	4,982,606	16,189,043	793,629	**809,964**	16,336	2%	▲	
Proceeds from Disposal of Assets	7	315,000	307,500	32,500	**32,500**	0	0%		
Proceeds from financial assets at amortised cost - self supporting loans		20,051	20,051	20,051	**20,051**	0	0%		
		5,317,656	16,516,593	846,179	**862,514**				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(4,460,213)	(4,576,272)	(814,155)	**(701,221)**	112,934	14%	▲	S
Plant and Equipment	8	(1,992,931)	(1,941,368)	(265,936)	**(247,531)**	18,405	7%	▲	
Furniture and Equipment	8	0	0	0	**0**	0			
Infrastructure Assets - Roads	8	(2,428,660)	(13,430,568)	(320,481)	**(352,821)**	(32,340)	(10%)	▼	S
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	0	0	0	**0**	0			
Infrastructure Assets - Parks and Ovals	8	(553,799)	(658,051)	(252,383)	**(261,518)**	(9,135)	(4%)	▼	
Infrastructure Assets - Airfield	8	0	0	0	**0**	0			
Payments for financial assets at amortised cost - self supporting loans		0	0	0	**0**	0			
		(9,435,603)	(20,606,258)	(1,652,955)	**(1,563,091)**				
Amount attributable to investing activities		**(4,117,946)**	**(4,089,665)**	**(806,776)**	**(700,577)**				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Debentures	9	600,000	800,000	0	**0**	0			
Transfer from Reserves	10	120,000	153,824	0	**0**	0			
		720,000	953,824	0	**0**				
Outflows from financing activities									
Repayment of Borrowings	9	(43,711)	(43,711)	(31,880)	**(31,766)**	114	0%	▲	
Payments for principal portion of lease liabilities	9	0	0	0	**0**	0			
Transfer to Reserves	10	(139,565)	(139,565)	0	**0**	0			
		(183,276)	(183,276)	(31,880)	**(31,766)**				
Amount attributable to financing activities		**536,724**	**770,548**	**(31,880)**	**(31,766)**				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	3,222,608	3,194,684	3,194,684	**3,194,684**	0	0%		
Amount attributable to operating activities		358,614	124,797	1,175,393	**1,129,657**				
Amount attributable to investing activities		(4,117,946)	(4,089,665)	(806,776)	**(700,577)**				
Amount attributable to financing activities		536,724	770,548	(31,880)	**(31,766)**				
Surplus or deficit at the end of the financial year	1	**(0)**	**364**	**3,531,421**	**3,591,997**				

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

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

NATURE OR TYPE DESCRIPTIONS

REVENUE

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

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

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

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

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

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

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

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

EXPENSES

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

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

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

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

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

DEPRECIATION
Depreciation expense raised on all classes of assets.

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

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

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

BY NATURE

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	2,713,549	2,692,149	2,690,817	**2,690,818**	1	0%	▲	
Grants, Subsidies and Contributions	12	1,417,285	1,009,051	331,683	**335,407**	3,724	1%	▲	
Fees and Charges		279,278	327,238	266,197	**262,160**	(4,037)	(2%)	▼	
Service Charges		0	0	0	**0**	0			
Interest Revenue		155,598	193,998	52,965	**59,684**	6,719	13%	▲	
Other Revenue		67,370	81,108	37,323	**31,050**	(6,273)	(17%)	▼	
Profit on Disposal of Assets	7	56,847	49,347	7,500	**7,500**	0	0%		
		4,689,927	4,352,891	3,386,484	**3,386,617**				
Expenditure from operating activities									
Employee Costs		(1,944,717)	(1,774,344)	(1,089,430)	**(1,173,453)**	(84,023)	(8%)	▼	
Materials and Contracts		(1,774,621)	(1,815,868)	(705,186)	**(683,153)**	22,034	3%	▲	
Utility Charges		(276,253)	(280,086)	(186,408)	**(171,898)**	14,510	8%	▲	
Depreciation		(2,472,691)	(2,513,004)	(1,675,240)	**(1,666,060)**	9,180	1%	▲	
Finance Costs		(730)	(730)	(364)	**(202)**	162	45%	▲	
Insurance Expenses		(182,070)	(214,185)	(181,663)	**(182,268)**	(605)	(0%)	▼	
Other Expenditure		(103,720)	(101,179)	(40,540)	**(38,487)**	2,053	5%	▲	
Loss on Disposal of Assets	7	(88,077)	(88,077)	0	**0**	0			
		(6,842,879)	(6,787,473)	(3,878,831)	**(3,915,520)**				
Operating activities excluded from budget									
Add back Depreciation		2,472,691	2,513,004	1,675,240	**1,666,060**	(9,180)	(1%)	▼	
Adjust (Profit)/Loss on Asset Disposal	7	31,230	38,730	(7,500)	**(7,500)**	0	0%		
Movement in Leave Reserve (Added Back)		7,645	7,645	0	**0**	0			
Movement in Deferred Pensioner Rates/ESL		0	0	0	**0**	0			
Movement in Employee Benefit Provisions		0	0	0	**0**	0			
Rounding Adjustments		0	0	0	**0**	0			
Movement Due to Changes in Accounting Standards		0	0	0	**0**	0			
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	**0**	0			
Loss on Asset Revaluation		0	0	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**0**	0			
		2,511,566	2,559,379	1,667,740	**1,658,560**				
Amount attributable to operating activities		**358,614**	**124,797**	**1,175,393**	**1,129,657**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	4,982,606	16,189,043	793,629	**809,964**	16,336	2%	▲	
Proceeds from Disposal of Assets	7	315,000	307,500	32,500	**32,500**	0	0%		
Proceeds from financial assets at amortised cost - self supporting loans	9	20,051	20,051	20,051	**20,051**	0	0%		
		5,317,656	16,516,593	846,179	**862,514**				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(4,460,213)	(4,576,272)	(814,155)	**(701,221)**	112,934	14%	▲	S
Plant and Equipment	8	(1,992,931)	(1,941,368)	(265,936)	**(247,531)**	18,405	7%	▲	
Furniture and Equipment	8	0	0	0	**0**	0			
Infrastructure Assets - Roads	8	(2,428,660)	(13,430,568)	(320,481)	**(352,821)**	(32,340)	(10%)	▼	S
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	0	0	0	**0**	0			
Infrastructure Assets - Parks and Ovals	8	(553,799)	(658,051)	(252,383)	**(261,518)**	(9,135)	(4%)	▼	
Infrastructure Assets - Airfield	8	0	0	0	**0**	0			
Payments for financial assets at amortised cost - self supporting loans		0	0	0	**0**	0			
		(9,435,603)	(20,606,258)	(1,652,955)	**(1,563,091)**				
Amount attributable to investing activities		**(4,117,946)**	**(4,089,665)**	**(806,776)**	**(700,577)**				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings		600,000	800,000	0	**0**	0			
Transfer from Reserves	10	120,000	153,824	0	**0**	0			
		720,000	953,824	0	**0**				
Outflows from financing activities									
Repayment of Borrowings	9	(43,711)	(43,711)	(31,880)	**(31,766)**	114	0%	▲	
Payments for principal portion of lease liabilities	9	0	0	0	**0**	0			
Transfer to Reserves	10	(139,565)	(139,565)	0	**0**	0			
		(183,276)	(183,276)	(31,880)	**(31,766)**				
Amount attributable to financing activities		**536,724**	**770,548**	**(31,880)**	**(31,766)**				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	3,222,608	3,194,684	3,194,684	**3,194,684**	0	0%		
Amount attributable to operating activities		358,614	124,797	1,175,393	**1,129,657**				
Amount attributable to investing activities		(4,117,946)	(4,089,665)	(806,776)	**(700,577)**				
Amount attributable to financing activities		536,724	770,548	(31,880)	**(31,766)**				
Surplus or deficit at the end of the financial year	1	**(0)**	**364**	**3,531,421**	**3,591,997**				

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

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

SHIRE OF THREE SPRINGS

STATEMENT OF FINANCIAL POSITION

FOR THE PERIOD ENDED 29 FEBRUARY 2024

	30 June 2023	29 February 2024
	$	$
CURRENT ASSETS		
Cash and cash equivalents	6,166,192	6,321,791
Trade and other receivables	113,478	348,528
Other financial assets	20,051	0
Inventories	2,444	10,696
Contract assets	20,664	0
Other assets	2,597	0
TOTAL CURRENT ASSETS	6,325,426	6,681,016
NON-CURRENT ASSETS		
Trade and other receivables	30,422	30,422
Other financial assets	81,490	81,490
Property, plant and equipment	17,830,911	18,272,781
Infrastructure	34,903,545	34,333,708
TOTAL NON-CURRENT ASSETS	52,846,368	52,718,400
TOTAL ASSETS	59,171,794	59,399,416
CURRENT LIABILITIES		
Trade and other payables	325,806	64,219
Other liabilities	537,570	777,484
Borrowings	43,711	11,945
Employee related provisions	243,036	243,036
TOTAL CURRENT LIABILITIES	1,150,122	1,096,683
NON-CURRENT LIABILITIES		
Other liabilities	58,500	58,500
Employee related provisions	40,628	40,628
TOTAL NON-CURRENT LIABILIT	99,128	99,128
TOTAL LIABILITIES	1,249,250	1,195,811
NET ASSETS	**57,922,544**	**58,203,605**
EQUITY		
Retained surplus	31,184,177	31,465,237
Reserve accounts	2,147,587	2,147,587
Revaluation surplus	24,590,780	24,590,780
TOTAL EQUITY	**57,922,544**	**58,203,605**

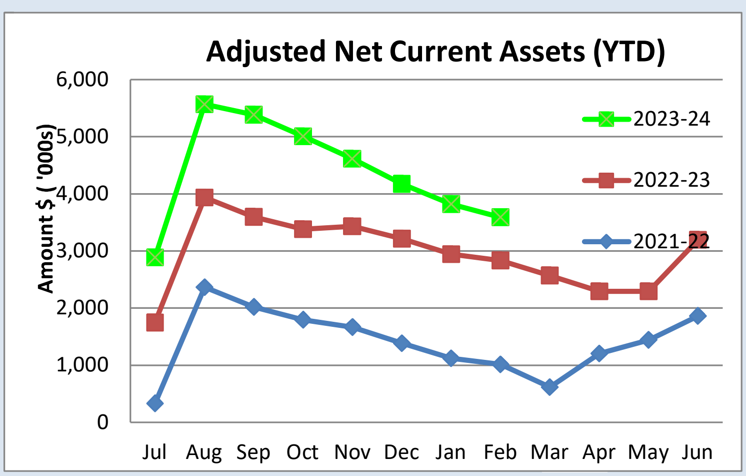
This statement is to be read in conjunction with the accompanying notes.

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 28/02/2023	Year to Date Actual 29/02/2024
		$	$	$
Current Assets				
Cash Unrestricted	2	4,005,352	3,250,917	4,164,221
Cash Restricted - Reserves	2	2,147,587	1,816,173	2,147,587
Cash Restricted - Bonds & Deposits	2	13,253	2,350	9,983
Receivables - Rates	3	50,412	185,196	267,726
Receivables - Other	3	63,066	47,636	80,803
Other Assets Other Than Inventories	4	43,312	0	0
Inventories	4	2,444	15,739	10,696
		6,325,426	5,318,011	6,681,016
Less: Current Liabilities				
Payables	5	(281,418)	(44,436)	(52,523)
Contract Liabilities	11	(537,570)	(534,601)	(777,484)
Bonds & Deposits	14	(44,388)	(33,499)	(11,696)
Loan and Lease Liability	9	(43,711)	(31,508)	(11,945)
Provisions	11	(243,036)	(194,819)	(243,036)
		(1,150,122)	(838,863)	(1,096,683)
Less: Cash Reserves	10	(2,147,587)	(1,816,173)	(2,147,587)
Add Back: Component of Leave Liability not Required to be funded		143,307	140,197	143,307
Add Back: Loan and Lease Liability		43,711	31,508	11,945
Less : Loan Receivable - clubs/institutions		(20,051)	0	0
Net Current Funding Position		**3,194,684**	**2,834,679**	**3,591,997**

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

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



This Year YTD
Surplus(Deficit)
$3.59 M

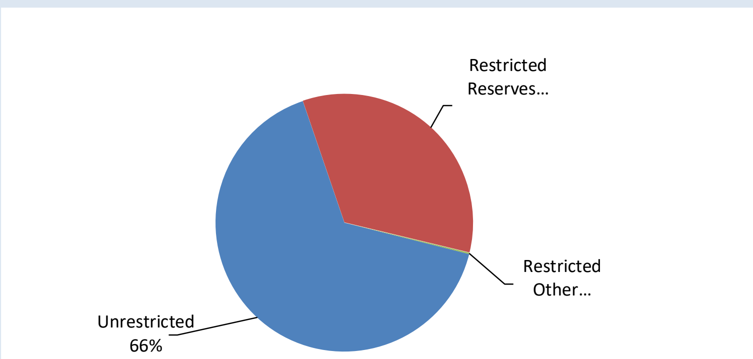
Last Year YTD
Surplus(Deficit)
$2.83 M

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
Cash on Hand							
Cash On Hand - Library	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Admin	27			27	Cash on Hand	Nil	On Hand
Cash On Hand - Swimming Pool	200			200	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account - CBA	41,566			41,566	CBA	0.10%	Ongoing
Police Licensing Account - CBA			9,983	9,983	CBA	Variable	Ongoing
Term Deposits							
Business Maximiser Account - CBA	4,122,329			4,122,329	CBA	0.10%	Ongoing
Cash Deposit Account CDA Investment - CBA		2,147,587		2,147,587	CBA	5.32%	30/06/2024
Investments							
Total	**4,164,221**	**2,147,587**	**9,983**	**6,321,791**			

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.



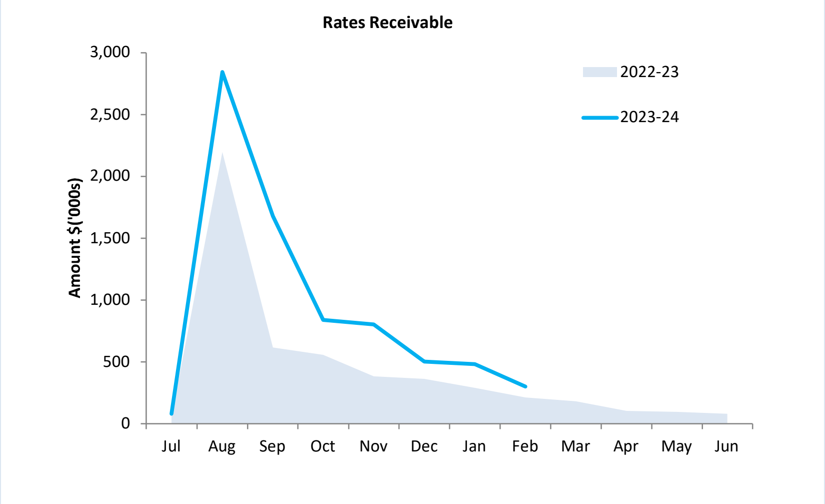
Total Cash	Unrestricted
$6.32 M	**$2.15 M**

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2023	29 Feb 24
	$	$
Opening Arrears Previous Years	62,294	80,834
Levied this year	2,408,362	2,779,501
Less Collections to date	(2,389,822)	(2,562,188)
Equals Current Outstanding	80,834	298,148
Net Rates Collectable	**80,834**	**298,148**
% Collected	96.73%	89.58%

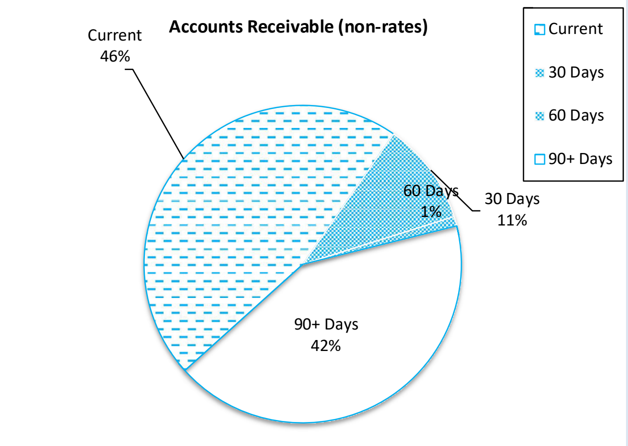
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	12,104	2,728	250	11,016	26,098
Percentage	46%	10%	1%	42%	
Balance per Trial Balance					
Sundry Debtors					17,298
Receivables - Other					63,505
Total Receivables General Outstanding					**80,803**
Amounts shown above include GST (where applicable)					

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



Collected	Rates Due
90%	$298,148

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
$80,803

Over 30 Days
54%

Over 90 Days
42%

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2023	Asset Increase	Asset Reduction	Closing Balance 29 Feb 2024
	$	$	$	$
Other Financial Assets at Amortised Cost				
Financial assets at amortised cost - self supporting loans	20,051	0	(20,051)	0
Inventory				
Fuel, Visitor and Rec Centres stock on hand	2,444	8,252	0	10,696
Total Other Current assets				**10,696**

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.

OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Payables (Sundry Creditors) - General	0	0	0	0	0
Percentage	0%	0%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					0
Other creditors					951
Accruals/Income in Advance					15,520
ATO liabilities					36,052
Total Payables General Outstanding					**52,523**
Amounts shown above include GST (where applicable)					

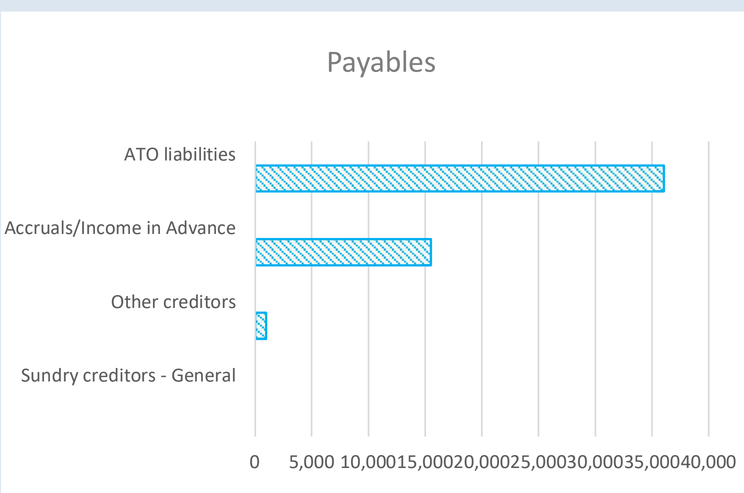
KEY INFORMATION

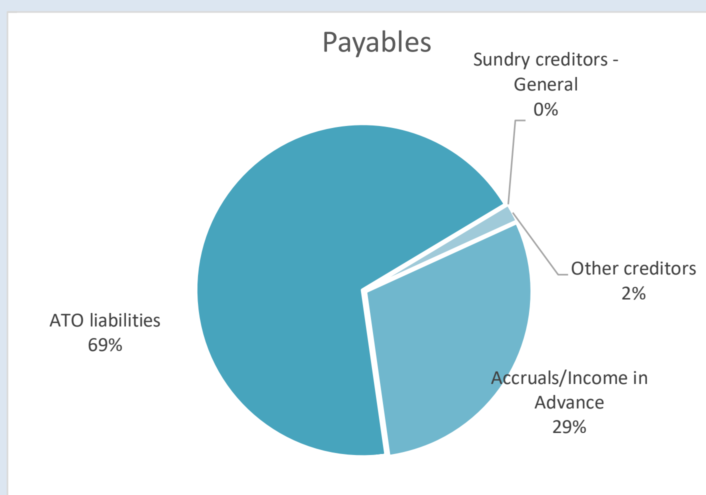
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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

Creditors Due
$52,523

Over 30 Days
0%

Over 90 Days
0%





SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 29 FEBRUARY 2024

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

				Budget				YTD Actual			
RATE TYPE	**Rate in**	**Number of Properties**	**Rateable Value**	**Rate Revenue**	**Interim Rate**	**Back Rate**	**Total Revenue**	**Rate Revenue**	**Interim Rates**	**Back Rates**	**Total Revenue**
	$			$	$	$	$	$	$	$	$
General Rate											
Gross rental valuations											
GRV Residential	0.127549	206	2,033,906	238,023	0	0	238,023	253,135	(841)	(495)	251,799
GRV Mining	0.239212	1	252,500	60,401	0	0	60,401	60,401	0	0	60,401
Unimproved valuations											
UV Rural and Arrino Town	0.011500	184	199,554,000	2,294,871	0	0	2,294,871	2,294,871		0	2,294,871
UV Mining	0.060800	23	955,165	58,074	0	0	58,074	58,074	(13,723)	(53)	44,298
Sub-Totals		**414**	**202,795,571**	**2,651,369**	**0**	**0**	**2,651,369**	**2,666,481**	**(14,564)**	**(549)**	**2,651,369**
	Minimum										
Minimum Payment	**$**										
Gross rental valuations											
GRV Residential	500	22	17,597	11,000	0	0	11,000	11,000	0	0	11,000
GRV Mining	500	0	0	0	0	0	0	0	0	0	0
Unimproved valuations				0							
UV Rural and Arrino Town	500	24	499,050	12,000	0	0	12,000	12,000	0	0	12,000
UV Mining	500	16	61,779	8,000	0	0	8,000	8,000	0	0	8,000
Sub-Totals		**62**	**578,426**	**31,000**	**0**	**0**	**31,000**	**31,000**	**0**	**0**	**31,000**
		476	**203,373,997**	**2,682,369**	**0**	**0**	**2,682,369**	**2,697,481**	**(14,564)**	**(549)**	**2,682,369**
Amount from General Rates							**2,682,369**				**2,682,369**
Ex-Gratia Rates	0.127549	3	76,675	9,780			9,780				8,449
Total Rates							**2,692,149**				**2,690,818**

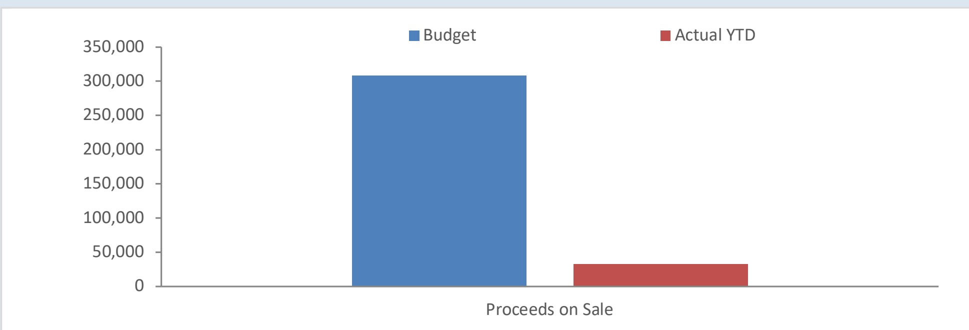
SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 29 FEBRUARY 2024

		Amended Budget				YTD Actual			
Asset Number	**Asset Description**	**Net Book Value**	**Proceeds**	**Profit**	**(Loss)**	**Net Book Value**	**Proceeds**	**Profit**	**(Loss)**
		$	$	$	$	$	$	$	$
	Building - Specialised								
	Land - Freehold land								
			0						
	Plant and Equipment								
P5017	2013 Toyota Landcruiser Fire Unit (Arrino Bfb) Ts 5017	75,000	75,000	0	0			0	0
PM001B	2019 Toyota Kluger Gxl Auto	17,767	40,000	22,233	0	0	0	0	0
PEH001	Caterpillar 120M Motor Grader (P500606)	145,064	80,000	0	(65,064)	0	0	0	0
P5012	Multi Tyred Roller	42,000	20,000	0	(22,000)	0	0	0	0
P1245A	Hydraulic Slasher To Suit Skidsteer	0	5,000	5,000	0	0	0	0	0
P1421	Skid Mounted Retraspray 500Lt Sprayer With Boom & Spot Gun	0	3,000	3,000	0	0	0	0	0
PM003A	2020 Mitsubishi Triton Gls Prem 2.4L Dual Cab Ute	28,386	40,000	11,614	0	0	0	0	0
PM004	Ford Px Mk11 Single Cab Xl Ute (Crew Commute)	13,013	12,000	0	(1,013)	0	0	0	0
PM002A	Ford Ranger 2019.75My Pu Wildtrack (001Ts) Dceo To Supervisor Parks & Facilit	25,000	32,500	7,500	0	25,000	32,500	7,500	0
		346,230	**307,500**	**49,347**	**(88,077)**	**25,000**	**32,500**	**7,500**	**0**

KEY INFORMATION



Proceeds on Sale		
Budget	**YTD Actual**	**%**
$307,500	**$32,500**	**11%**

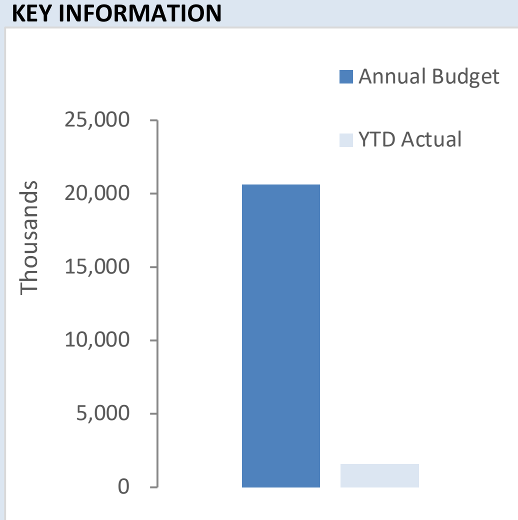
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted Annual Budget	Amended YTD Budget	Amended Annual Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$	$
Land and Buildings	4,460,213	814,155	4,576,272	**701,221**	(112,934)
Plant and Equipment	1,992,931	265,936	1,941,368	**247,531**	(18,405)
Infrastructure Assets - Roads	2,428,660	320,481	13,430,568	**352,821**	32,340
Infrastructure Assets - Parks and Ovals	553,799	252,383	658,051	**261,518**	9,135
Capital Expenditure Totals	9,435,603	1,652,955	20,606,258	**1,563,091**	(89,864)
Capital acquisitions funded by:					
	$	$	$	$	$
Capital Grants and Contributions	4,982,606	793,629	16,189,043	**809,964**	16,336
Borrowings	600,000	0	800,000	**0**	0
Other (Disposals & C/Fwd)	315,000	32,500	307,500	**32,500**	0
Council contribution - Cash Backed Reserves					
Various Reserves	153,824	0	110,177	**0**	0
Council contribution - operations	**3,384,173**	**826,827**	**3,199,539**	720,628	(106,199)
Capital Funding Total	**9,435,603**	**1,652,955**	**20,606,258**	**1,563,091**	**(89,864)**

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
	$20.61 M	**$1.56 M**	**8%**

Capital Grant	Annual Budget	YTD Actual	% Received
	$16.19 M	**$.81 M**	**5%**

Capital Expenditure Total

Level of Completion Indicators

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

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

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD
				$	$	$	$
Buildings							
Governance							
Council Chambers - Building (Capital)	4040110	510	BC4001	(30,000)	(30,000)	0	(1,212)
Total - Governance				**(30,000)**	**(30,000)**	**0**	**(1,212)**
Health							
Medical Centre - Thomas Street - Building (Capital)	4070710	510	BC1584	(10,000)	0	0	0
Total - Health				**(10,000)**	**0**	**0**	**0**
Housing							
Staff House - (Lot 74) 5 Gooch St - Building (Capital)	4090110	510	BC9002	(20,000)	(20,000)	0	(1,453)
Staff House - (Lot 29) 5 Howard St - Building (Capital)	4090110	510	BC9007	0	(3,267)	(2,176)	(3,267)
Staff House - (Lot 35) 47 Williamson St - Building (Capital)	4090110	510	BC9009	(30,730)	(30,730)	(20,488)	(3,100)
Staff House - (Lot 157) 65 Carter St - Building (Capital)	4090110	510	BC9011	(30,000)	(35,000)	0	0
Staff Unit 1 - 66A Williamson St - Building (Capital)	4090110	510	BC9015	(5,000)	(3,000)	0	(1,490)
Staff Unit 2 - 66B Williamson St - Building (Capital)	4090110	510	BC9016	(5,000)	(5,000)	0	0
New staff housing	4090110	510	BC9017	(500,000)	(500,000)	0	0
Staff House - (Lot 67) 19 Gooch St - Building (Capital)	4090110	510	BC9061	0	(4,345)	(4,345)	(4,345)
Staff House - (Lot 173) 50 Carter St - Building (Capital)	4090110	510	BC9079	(8,000)	(13,000)	0	0
Non-Staff House - (Lot 214) 21 Franklin St - Building (Capital)	4090210	510	BC9003	(15,744)	(18,843)	0	0
Non-staff House - (Lot 60) 5 Glyde St (LGCHP) - JV - Building (Capital)	4090210	510	BC9055	(18,000)	(10,500)	(7,000)	(8,202)
Non-Staff House - (Lot 222) 46 Carter St - Building (Capital)	4090210	510	BC9058	(27,000)	0	0	0
Kadathinni Unit 1 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90491	(5,000)	(5,000)	0	0
Kadathinni Unit 6 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90496	(2,500)	(2,500)	0	0
Total - Housing				**(666,974)**	**(651,185)**	**(34,009)**	**(21,857)**
Recreation And Culture							
Swimming Pool - Mayrhofer Street - Building (Capital)	4110210	510	BC1104	(15,000)	(16,500)	(8,250)	(5,955)
Swimming Pool Solar panels	4110210	510	BC1104B	(40,000)	(40,000)	0	0
Community Hall - Carter Street - Building Renovations (Capital)	4110110	510	BC1101	(730,239)	(730,239)	(730,230)	(631,520)
Community Hall - Carter Street - Emergency Evac Cntre (Capital)	4110110	510	BC1101A	(250,000)	(300,000)	(25,000)	(24,271)
Squash Courts/Gymnasium - Slaughter Street - Building (Capital)	4110310	510	BC1105	(16,000)	(16,000)	0	0
Sporting Club - Slaughter Street - Building (Capital)	4110310	510	BC1106	(30,000)	(44,248)	0	0
Total - Recreation And Culture				**(1,081,239)**	**(1,146,987)**	**(763,480)**	**(661,746)**
Economic Services							
Duffy's Store Redevelopment Intial Planning Costs	4130810	510	BC1021	(20,000)	(20,000)	(10,666)	(10,300)
Westrail Building - Railway Road - Building (Capital)	4130810	510	BC013	(19,500)	(19,500)	0	0
Duffy Store Redevelopment Capex	4130810	510	BC1021A	(2,600,000)	(2,676,100)	0	0
Total - Economic Services				**(2,639,500)**	**(2,715,600)**	**(10,666)**	**(10,300)**
Admin Office - 132 Railway Rd - Building (Capital)	4140210	510	**BC4002**	(32,500)	(32,500)	(6,000)	(6,106)
Total - Other Property & Services				**(32,500)**	**(32,500)**	**(6,000)**	**(6,106)**
Total - Buildings				**(4,460,213)**	**(4,576,272)**	**(814,155)**	**(701,221)**
Plant & Equipment							
Other Law, Order & Public Safety							
CCTV equipment	4050330	530	PE0501	(15,000)	(15,000)	(3,000)	(2,740)
TS125 New Doctor's Vehicle	4070530	530	PA003	(63,000)	(63,000)	0	0

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

Capital Expenditure Total
Level of Completion Indicators

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

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

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD
				$	$	$	$
Total - Other Law, Order & Public Safety				**(78,000)**	**(78,000)**	**(3,000)**	**(2,740)**
TS5017 New Fire Unit (Arrino BFB)	4050530	530	PA5017	(614,300)	(614,300)	0	0
Total - Health				**(614,300)**	**(614,300)**	**0**	**0**
Recreation & Culture							
Communication Equipment, Water Tank, Digital Information sign & Genera	4110130	530	PE1106	(250,000)	(200,000)	(40,000)	(39,867)
Emergency Evacuation Centre - Beds and supplies	4110130	530	PE1108	0	(5,000)	0	0
Wide format scanner A0 - Funded by Technology and Digital Inclusion - Lib	4110530	530	PE1107	(5,500)	0	0	0
Gym Equipment	4110330	530	PE1103	(15,000)	(15,000)	0	0
Total - Recreation & Culture				**(270,500)**	**(220,000)**	**(40,000)**	**(39,867)**
Transport							
Hydraulic slasher to suit Skidsteer	4120330	530	PA1245	(10,000)	(10,000)	0	0
Unlicensed New Skid/Tractor mounted Spray Unit	4120330	530	PA1421	(15,000)	(15,000)	0	0
TS5001 New MWS Vehicle	4120330	530	PA5001	(52,000)	(49,932)	(49,932)	(45,672)
TS5006 New Grader	4120330	530	PA5006	(480,000)	(480,000)	0	0
TS5012 New Mulitpac Roller	4120330	530	PA5012	(225,000)	(225,000)	0	0
TS5021 New Outside Crew Commute Vehicle	4120330	530	PA5021	(35,000)	(35,000)	0	0
Total - Transport				**(817,000)**	**(814,932)**	**(49,932)**	**(45,672)**
Economic Services							
Silo Projection Project	4130230	530	PE1104	(41,131)	(41,131)	0	0
Total - Economic Services				**(41,131)**	**(41,131)**	**0**	**0**
Other Property & Services							
Admin - Server	4140230	530	PE1401	(50,000)	(50,000)	(50,000)	(40,479)
Admin - Phone System	4140230	530	PE1402	(15,000)	(12,136)	(12,136)	(12,136)
001TS New DCEO Vehicle	4140230	530	PA002	(62,000)	(60,936)	(60,936)	(60,936)
New Risk Co-ordinator Officer Vehicle	4140230	530	PA004	(45,000)	(49,932)	(49,932)	(45,701)
Total - Other Property & Services				**(172,000)**	**(173,005)**	**(173,004)**	**(159,252)**
Total - Plant & Equipment				**(1,992,931)**	**(1,941,368)**	**(265,936)**	**(247,531)**
Furniture & Equipment							
Total - Furniture & Equipment				**0**	**0**	**0**	**0**
Infrastructure - Roads							
Transport							
Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)	4120140	540	RC000A	(40,000)	(40,000)	0	0
Franklin Street (Capital)	4120140	540	RC016	(63,278)	(63,278)	0	0
Railway Road (Capital)	4120140	540	RC022	(63,278)	(63,278)	0	0
Slaughter Street (Capital)	4120140	540	RC064	(63,278)	(63,278)	0	0
Simpson Road (Capital)	4120140	540	RC007	(133,358)	(133,358)	0	0
Tomkins Road (Capital)	4120140	540	RC093	(33,358)	(33,358)	0	0
Skipper Road (R2R)	4120146	540	R2R004	(166,791)	(166,791)	0	0
Second North Road (R2R)	4120146	540	R2R009	(23,548)	(23,548)	0	0
First North Road (R2R)	4120146	540	R2R010	(166,792)	(166,792)	0	0
Hydraulic Road (R2R)	4120146	540	R2R028	(82,690)	(70,577)	(7,008)	(8,896)
Bunney Road (R2R)	4120146	540	R2R050	(180,000)	(180,000)	(143,997)	(143,091)
Strutton Road (R2R)	4120146	540	R2R095	(11,290)	(25,311)	(16,864)	(25,311)

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

Capital Expenditure Total
Level of Completion Indicators

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

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

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	Total YTD
				$	$	$	$
2022-23 Dudawa Road Sealed - SLK 0-0.63 Rd reconstruction & road widen	4120149	540	RRG002B	(300,000)	(300,000)	(152,612)	(171,791)
2023-24 Dudawa Road Sealed SLK 0.63-1.89 (RRG)	4120149	540	RRG002C	(600,999)	(600,999)	0	0
Arrino West Road Sealed (RRG)	4120149	540	RRG005	(500,000)	0	0	0
Perenjori - Three Springs Road - Mid West Secondary Grain Freight Project	4120153	540	GFR001	0	(1,100,000)	0	(357)
Inering Road - Mid West Secondary Grain Freight Project	4120153	540	GFR024	0	(320,000)	0	(104)
Three Springs - Eneabba Road - Mid West Secondary Grain Freight Project	4120153	540	GFR105	0	(10,080,000)	0	(3,271)
Total - Transport				**(2,428,660)**	**(13,430,568)**	**(320,481)**	**(352,821)**
Total - Infrastructure - Roads				**(2,428,660)**	**(13,430,568)**	**(320,481)**	**(352,821)**
Infrastructure - Parks & Ovals							
Cemetery Other Infrastructure (Capital)	4100770	570	OC002	(20,000)	(20,000)	0	0
Total - Community Amenities				**(20,000)**	**(20,000)**	**0**	**0**
Recreation And Culture							
Lovelock Soak Plumbings	4110370	570	PC006	(40,000)	(87,833)	(87,831)	(95,633)
Dominican Park	4110370	570	PC007	(4,000)	(4,000)	0	0
Jack Thorpe Gardens Capital Works	4110370	570	PC210	(4,000)	(4,000)	0	0
Netball Courts & Lighting Capital Works	4110370	570	PC1133	(250,000)	(329,104)	(164,552)	(165,885)
Swimming Pool Basins renewal	4110290	570	OC001	(156,695)	(213,114)	0	0
Playground Capital Works	4110290	570	PC1134	(79,104)	0	0	0
Total - Recreation And Culture				**(533,799)**	**(638,051)**	**(252,383)**	**(261,518)**
Total - Infrastructure - Parks & Ovals				**(553,799)**	**(658,051)**	**(252,383)**	**(261,518)**
Grand Total				**(9,435,603)**	**(20,606,258)**	**(1,652,955)**	**(1,563,091)**

FINANCING ACTIVITIES
NOTE 9
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

		New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
Particulars/Purpose	01 Jul 2023	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		$	$	$	$	$	$	$	$	$	$	$	$
Recreation and Culture													
Loan 160 - Swimming Pool	23,661	0	0	0	11,716	23,661	23,661	11,945	0	0	284	696	696
	23,661	0	0	0	11,716	23,661	23,661	11,945	0	0	284	696	696
Economic Services													
Loan 162 - Duffy Store Development	0	0	800,000	600,000	0	0	0	0	800,000	600,000	0	0	0
	0	0	800,000	600,000	0	0	0	0	800,000	600,000	0	0	0
Self supporting loans													
Recreation and Culture													
Loan 161 - Bowling Green Resurface	20,051	0	0	0	20,051	20,051	20,051	0	0	0	(82)	34	34
	20,051	0	0	0	20,051	20,051	20,051	0	0	0	(82)	34	34
Total	43,711	0	800,000	600,000	31,766	43,711	43,711	11,945	800,000	600,000	202	730	730
Current loan borrowings	43,711							11,945					
Non-current loan borrowings	0							0					
	43,711							11,945					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

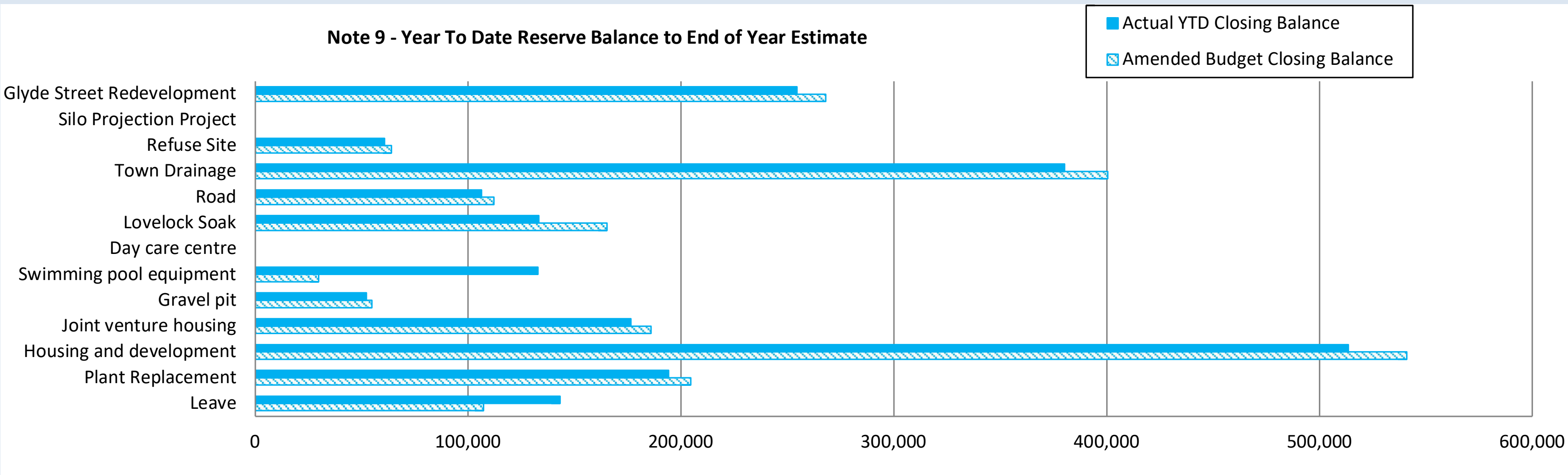
The Shire of Three Springs do not have any operating or finance leases to be reported.

OPERATING ACTIVITIES
NOTE 10
CASH BACKED RESEVES

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$
Leave	143,307	7,645	0	0	0	(43,647)	0	107,305	143,307
Plant Replacement	194,229	10,361	0	0	0	0	0	204,590	194,229
Housing and development	513,546	27,396	0	0	0	0	0	540,942	513,546
Joint venture housing	176,532	9,417	0	0	0	0	0	185,949	176,532
Gravel pit	52,128	2,781	0	0	0	0	0	54,909	52,128
Swimming pool equipment	132,813	7,085	0	0	0	(110,177)	0	29,721	132,813
Day care centre	0	0	0	0	0	0	0	0	0
Lovelock Soak	133,188	7,105	0	25,000	0	0	0	165,293	133,188
Road	106,385	5,675	0	0	0	0	0	112,060	106,385
Town Drainage	380,217	20,283	0	0	0	0	0	400,500	380,217
Refuse Site	60,754	3,241	0	0	0	0	0	63,995	60,754
Silo Projection Project	0	0	0	0	0	0	0	0	0
Glyde Street Redevelopment	254,488	13,576	0	0	0	0	0	268,064	254,488
	2,147,587	**114,565**	**0**	**25,000**	**0**	**(153,824)**	**0**	**2,133,328**	**2,147,587**

KEY INFORMATION



OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2023	Liability Increase	Liability Reduction	Closing Balance 29 Feb 2024
		$	$	$	$
Other liabilities					
- Contract liabilities	**12**	15,788	43,759	(37,830)	21,718
- Capital grant/contribution liabilities	**13**	580,281	1,064,613	(830,628)	814,266
Total other liabilities		596,070	1,108,372	(868,458)	**835,984**
Less non-current unspent capital grants, contributions and reimbursements		(58,500)	0	0	**(58,500)**
Total current other liabilities		537,570	1,108,372	(868,458)	**777,484**
Provisions					
Annual leave		110,683	0	0	110,683
Annual leave oncosts		17,315	0	0	17,315
Long service leave		99,210	0	0	99,210
Long service leave oncosts		15,827	0	0	15,827
Total Provisions		243,036	0	0	**243,036**
Total Other Current Liabilities					**1,079,020**

Amounts shown above include GST (where applicable)

KEY INFORMATION
PROVISIONS

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

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

EMPLOYEE BENEFIT PROVISIONS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

CONTRACT LIABILITIES

An entity’s obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

CAPITAL GRANT/CONTRIBUTION LIABILITIES

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

NOTE 12
GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability					Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 29 Feb 2024	Current Liability 29 Feb 2024	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	$	$	$	$	$	$	$	$	$
Grants and Subsidies									
General purpose funding									
Grants Commission - General (WALGGC)	0	0	0	0	0	304,294	41,056	30,792	30,792
Grants Commission - Roads (WALGGC)	0	0	0	0	0	132,480	28,861	21,645	21,646
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	11,689	28,532	(19,383)	20,837	20,837	38,287	38,287	19,142	19,383
Education and welfare									
Seniors Week Grant (Council on the Ageing)	0	0	0	0	0	1,000	0	0	0
Keep Australia Beautiful Grant	97	227	(324)	0	0	0	324	324	324
Recreation and culture									
Three Springs 360 & Silo Movie Night - Regional Event Scheme Tourism WA	0	5,000	(5,000)	0	0	5,000	5,000	5,000	5,000
NADC National Australia Day Grant	0	8,000	(8,120)	(120)	(120)	10,000	10,000	10,000	8,120
Volunteer Week Grant	3	1,000	(3)	1,000	1,000	1,000	3	0	3
Lotterywest Anzac Day Grant	0	0	0	0	0	25,000	25,000	0	0
Regional Arts WA Silo Light Show	0	0	0	0	0	30,000	0	0	0
Be Connected - Get online week Grant	0	1,000	(1,000)	0	0	1,000	1,000	1,000	1,000
Transport									0
Direct Grant (MRWA)	0	0	0	0	0	142,254	142,254	142,254	142,245
Street Lighting Subsidy (MRWA)	0	0	0	0	0	250	250	250	0
Economic services									
Dept of Veterans Affair - Saluting Their Service Grant	4,000	0	(4,000)	0	0	0	4,000	4,000	4,000
	15,788	**43,759**	**(37,830)**	**21,718**	**21,718**	**690,565**	**296,035**	**234,407**	**232,512**
Contributions									
Law, order, public safety									
Contribution of New BFB Vehicle	0	0	0	0	0	614,300	614,300	0	0
Health									
Medical Centre Contribution	0	0	0	0	0	61,773	61,773	61,773	61,773
Landcare Group - Transfer from Bonds	0	0	0	0	0	32,147	30,147	30,147	32,147
Recreation and culture									
Recreation miscellaneous contribution	0	0	0	0	0	2,500	2,500	2,500	2,500
Library miscellaneous contributions	0	0	0	0	0	300	300	200	120
OTH CUL - Contributions & Donations - Other Culture	0	0	0	0	0	700	1,432	952	1,432
Economic services									
LICENSING - Reimbursements	0	0	0	0	0	0	2,565	1,704	4,923
Other property and services									
Administration miscellaneous contributions	0	0	0	0	0	15,000	0	0	0
	0	**0**	**0**	**0**	**0**	**726,720**	**713,016**	**97,276**	**102,895**
TOTALS	**15,788**	**43,759**	**(37,830)**	**21,718**	**21,718**	**1,417,285**	**1,009,051**	**331,683**	**335,407**

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

NOTE 13
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
Provider	Liability 1 Jul 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 29 Feb 2024	Current Liability 29 Feb 2024	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	$	$	$	$	$	$	$	$	$
Capital Grants and Subsidies									
Recreation and culture									
LRCIP Community Hall - Carter Street - Building	379,130	0	(379,130)	0	0	543,682	543,682	362,454	379,130
DFES Cyclone Seroja Local Government Resilience Fund	0	500,000	(64,138)	435,862	435,862	500,000	500,000	65,000	64,138
DFES Disaster Relief Grant Funding 2 Income	0	0	0	0	0	0	2,500	0	0
LRCIP Netball Courts & Lighting Capital works	0	179,511	(165,885)	13,627	13,627	250,000	329,104	165,885	165,885
LRCIP Playground	0	0	0	0	0	79,104	0	0	0
Community Sporting and Recreation Facilities Fund - Swimming Pool Revitalisation - Income	0	0	0	0	0	0	102,937	0	0
Libraries WA - Technology and Digital Income	0	0	0	0	0	5,000	0	0	0
Transport									
RTR Grant - Skipper Road	0	0	0	0	0	0	82,730	0	0
RTR Grant - Second North Road	23,548	0	0	23,548	23,548	23,548	23,548	0	0
RTR Grant - First North Road	0	0	0	0	0	166,792	166,792	0	0
RTR Grant - Hydraulic Road	27,814	0	(8,896)	18,917	18,917	82,690	82,690	9,000	8,896
RTR Grant - Bunney Road	0	121,289	(121,289)	0	0	180,000	180,000	100,000	100,625
RTR Grant - Strutton Road	11,290	0	(11,290)	0	0	11,290	11,290	11,290	11,290
RRG Grant - Dudawa Road (3)	80,000	0	(80,000)	0	0	200,000	200,000	80,000	80,000
RRG Grant - Dudawa Road (4)	0	160,266	0	160,266	160,266	400,666	400,666	0	0
RRG Grant - Arrino West Road	0	0	0	0	0	350,000	0	0	0
Perenjori - Three Springs Road - Mid West Secondary Grain Freight Project	0	0	0	0	(357)	0	1,100,000	0	0
Inering Road - Mid West Secondary Grain Freight Project	0	0	0	0	0	0	320,000	0	0
Three Springs - Eneabba Road - Mid West Secondary Grain Freight Project	0	0	0	0	0	0	10,080,000	0	0
LRCIP Phase 4 Part B Road Funding	0	103,546	0	103,546	103,546	189,834	189,834	0	0
Economic services									
Regional Arts WA Grant - Radio/Audio Promotion	0	0	0	0	0	0	0	0	0
Duffy Store Redevelopment Capex	0	0	0	0	0	2,000,000	1,873,270	0	0
	521,781	**1,064,613**	**(830,628)**	**755,766**	**755,409**	**4,982,606**	**16,189,043**	**793,629**	**809,964**
Capital Contributions									
Community amenities									
Karara Mining Refuse Site Contribution	58,500	0	0	58,500	58,500	0	0	0	0
	58,500	**0**	**0**	**58,500**	**58,500**	**0**	**0**	**0**	**0**
Total Non-operating grants, subsidies and contributions	**580,281**	**1,064,613**	**(830,628)**	**814,266**	**813,909**	**4,982,606**	**16,189,043**	**793,629**	**809,964**

NOTE 14
BONDS & DEPOSITS AND TRUST FUNDS

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

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

Description	Opening Balance 01 Jul 2023	Amount Received	Amount Paid	Closing Balance 29 Feb 2024
	$	$	$	$
Restricted Cash - Bonds and Deposits				
BCITF Levy	0.00	50.55	0.00	**50.55**
BSL Levy	0.00	56.65	0.00	**56.65**
Community Bus Bonds	300.00	600.00	(500.00)	**400.00**
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	320.00	(320.00)	**0.00**
Landcare Groups	30,146.71	0.00	(32,146.71)	**(2,000.00)**
Other Bonds	0.00	0.00	0.00	**0.00**
Police Licensing	10,957.10	115,992.65	(119,365.00)	**7,584.75**
Rehabilitation Bonds	0.00	0.00	0.00	**0.00**
Roadworks Bonds	0.00	0.00	0.00	**0.00**
Public Standpipe System Access Card	300.00	500.00	(100.00)	**700.00**
Housing Bonds	0.00	320.00	(320.00)	**0.00**
Councillor Nomination Fees	0.00	400.00	(400.00)	**0.00**
Transportable Buildings Bonds	0.00	0.00	0.00	**0.00**
Visitor Centre	0.00	2,333.30	(2,333.30)	**0.00**
Community GYM Bond	2,330.00	4,050.00	(1,830.00)	**4,550.00**
Treasury Unpaid Monies	353.97	0.00	0.00	**353.97**
Sub-Total	44,387.78	124,623.15	(157,315.01)	**11,695.92**
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	**0.00**
	44,387.78	**124,623.15**	**(157,315.01)**	**11,695.92**

KEY INFORMATION

NOTE 15
EXPLANATION OF SIGNIFICANT VARIANCES

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

Reporting Program	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	$	%				
Expenditure from operating activities						
INVESTING ACTIVITIES						
Land and Buildings	112,934	14%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	(32,340)	(10%)	▼	S	Timing	Capital works - Refer to Note 8 Capital details
FINANCING ACTIVITIES						

NOTE 16
BUDGET AMENDMENTS

GL Code	Job #	Description	Council Resolution	Classification	Variance	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
						$	$	$	$	
		Budget Adoption		Closing Surplus/(Deficit)				0	0	
		Variance in actual opening position V budget		Opening Surplus(Deficit)	(27,924)		0	(27,923.80)	(27,924)	
2030114		RATES - Debt Collection Expenses		Operating Expenses	(9,634.96)		0.00	(9,634.96)	(37,559)	Staff have undertaken a harder approach to outstanding rates debt collection. This is partially offset by increased reimbursement of debt collection costs. Not all debt collection costs are recoverable from the ratepayer
2030199		RATES - Administration Allocated		Operating Expenses	5,212.00		5,212.00	0.00	(32,347)	Admin costs reduced therefore Admin allocated reduced
3030120		RATES - Instalment Admin Fee Received		Operating Revenue	975.00		975.00	0.00	(31,372)	More ratepayers electing to pay by instalments
3030121		RATES - Account Enquiry Charges		Operating Revenue	(970.18)		0.00	(970.18)	(32,342)	
3030122		RATES - Reimbursement of Debt Collection Costs		Operating Revenue	1,471.70		1,471.70	0.00	(30,870)	Increased debt collection
3030130		RATES - Rates Levied - Synergy		Operating Revenue	(21,400.03)		0.00	(21,400.03)	(52,270)	Reduced rates revenue due to revaluations (mostly mining)
3030145		RATES - Penalty Interest Received		Operating Revenue	485.97		485.97	0.00	(51,784)	
3030146		RATES - Instalment Interest Received		Operating Revenue	2,859.59		2,859.59	0.00	(48,925)	More ratepayers choosing instalments and not meeting payment deadlines
2030212		GEN PUR - Public Relations -Yakabout		Operating Expenses	920.00		920.00	0.00	(48,005)	Not as much advertising in the Yakabout as budgeted for
2030299		GEN PUR - Administration Allocated		Operating Expenses	2,239.00		2,239.00	0.00	(45,766)	Admin costs reduced therefore Admin allocated reduced
3030210		GEN PUR - Financial Assistance Grant - General		Operating Revenue	(263,238.00)		0.00	(263,238.00)	(309,004)	The Shire received less than budgeted FAG income due to advance in 2022/23. The amount at end of 2023/24 is likely to be closed to budget amount but advance is relevant to 2024/25 so should not be included in this budget but will form part of carryover surplus next year
3030211		GEN PUR - Financial Assistance Grant - Roads		Operating Revenue	(103,619.00)		0.00	(103,619.00)	(412,623)	The Shire received less than budgeted FAG income due to advance in 2022/23. The amount at end of 2023/24 is likely to be closed to budget amount but advance is relevant to 2024/25 so should not be included in this budget but will form part of carryover surplus next year
3030224		GEN PUR - Contributions Yakabout		Operating Revenue	(1,040.18)		0.00	(1,040.18)	(413,663)	Not as much advertising in the Yakabout as budgeted for
3030246		GEN PUR - Interest Earned - Municipal Funds		Operating Revenue	35,006.40		35,006.40	0.00	(378,656)	Higher interest rates than anticipated or budgeted for
2040109		MEMBERS - Members Travel and Accommodation		Operating Expenses	1,500.00		1,500.00	0.00	(377,156)	Reduced costs as accommodation and travel not required.
2040113		MEMBERS - Members Sitting Fees		Operating Expenses	465.83		465.83	0.00	(376,691)	Attendance less than 100% and one vacant position for 6 months
2040114		MEMBERS - Communications Allowance		Operating Expenses	575.00		575.00	0.00	(376,116)	Expense lower due to reduced number of councillors for a period during the year
2040141		MEMBERS - Subscriptions & Publications		Operating Expenses	114.62		114.62	0.00	(376,001)	
2040188	BO4001	Council Chambers - Building Operations		Operating Expenses	151.48		151.48	0.00	(375,850)	Expenditure likely to be underbudget
2040199		MEMBERS - Administration Allocated		Operating Expenses	14,776.00		14,776.00	0.00	(361,074)	Admin costs reduced therefore Admin allocated reduced
2040251		OTH GOV - Consultancy - Strategic		Operating Expenses	500.00		500.00	0.00	(360,574)	CEO appraisal - John Phillip - costs lower
2040252		OTH GOV - Other Consultancy		Operating Expenses	(9,000.00)		0.00	(9,000.00)	(369,574)	
2040292		OTH GOV - Depreciation		Operating Expenses	(777.19)	(777.19)	0.00	0.00	(369,574)	
2040299		OTH GOV - Administration Allocated		Operating Expenses	815.00		815.00	0.00	(368,759)	Admin costs reduced therefore Admin allocated reduced
2050112		FIRE - Fire Prevention/Burning/Control		Operating Expenses	(3,130.00)		0.00	(3,130.00)	(371,889)	Firebreaks at Arrino - JV with DFES
2050187		FIRE - Other Expenditure		Operating Expenses	(1,050.00)		0.00	(1,050.00)	(372,939)	Fire permit books and catering for meetings, BFB PPE Jackets
2050188		FIRE - Building Operations		Operating Expenses	(342.48)		0.00	(342.48)	(373,281)	Power, water and sewerage costs
2050192		FIRE - Depreciation		Operating Expenses	1,385.32	1,385.32	0.00	0.00	(373,281)	
2050199		FIRE - Administration Allocated		Operating Expenses	1,063.00		1,063.00	0.00	(372,218)	Admin costs reduced therefore Admin allocated reduced
2050292		ANIMAL - Depreciation		Operating Expenses	(0.61)	(0.61)	0.00	0.00	(372,218)	

2050299		ANIMAL - Administration Allocated	Operating Expenses	2,193.00		2,193.00	0.00	(370,025)	Admin costs reduced therefore Admin allocated reduced
3050220		ANIMAL - Pound Fees	Operating Revenue	240.00		240.00	0.00	(369,785)	Higher number of animals being impounded this year
3050221		ANIMAL - Animal Registration Fees	Operating Revenue	(350.00)		0.00	(350.00)	(370,135)	
3050240		ANIMAL - Fines and Penalties	Operating Revenue	200.00		200.00	0.00	(369,935)	Generally wandering dogs and cats not being restrained in yards and unregistered
2050392		OLOPS - Depreciation	Operating Expenses	(1,840.73)	(1,840.73)	0.00	0.00	(369,935)	
2050399		OLOPS - Administration Allocated	Operating Expenses	528.00		528.00	0.00	(369,407)	Admin costs reduced therefore Admin allocated reduced
3050545		ESL BFB - Non-Payment Penalty Interest	Operating Revenue	47.11		47.11	0.00	(369,360)	Interest on outstanding ESL due to late payments
2070411		HEALTH - Contract EHO	Operating Expenses	1,902.88		1,902.88	0.00	(367,457)	Lower as the EHO did not attend for a number of months due to an injury
2070499		HEALTH - Administration Allocated	Operating Expenses	654.00		654.00	0.00	(366,803)	Admin costs reduced therefore Admin allocated reduced
2070721		OTH HEALTH - Information Technology	Operating Expenses	14,093.06		14,093.06	0.00	(352,710)	Costs lower than previous year.
2070753		OTH HEALTH - Contract Doctor Services	Operating Expenses	50,000.00		50,000.00	0.00	(302,710)	Increase may occur in 2024/25. Current contract stipulates $100k until 30.06.24
2070786		OTH HEALTH - Expensed Minor Asset Purchases	Operating Expenses	5,000.00		5,000.00	0.00	(297,710)	No expenditure to date.
2070787		OTH HEALTH - Other Expenses	Operating Expenses	(1,120.00)		0.00	(1,120.00)	(298,830)	General practice accreditation. Will be an annual epxnse
2070788	BO1584	Medical Centre - Thomas Street - Building Operations	Operating Expenses	(5,553.01)		0.00	(5,553.01)	(304,383)	Phone and Electricity higher than budgeted
2070788	BO7016	Dental Surgery - New - Building Operations	Operating Expenses	(1,375.49)		0.00	(1,375.49)	(305,758)	Water - higher than budgeted
2070789	BM1584	Medical Centre - Thomas Street - Building Maintenance	Operating Expenses	372.04		372.04	0.00	(305,386)	
2070789	BM7016	Dental Surgery - New - Building Maintenance	Operating Expenses	279.86		279.86	0.00	(305,107)	
2070792		OTH HEALTH - Depreciation	Operating Expenses	(351.64)	(351.64)	0.00	0.00	(305,107)	
2070799		OTH HEALTH - Administration Allocated	Operating Expenses	851.00		851.00	0.00	(304,256)	Admin costs reduced therefore Admin allocated reduced
4070710	BC1584	Medical Centre - Thomas Street - Building (Capital)	Capital Expenses	10,000.00		10,000.00	0.00	(294,256)	Completed in 2022/23
2080388	BO028	Early Childhood Learning Centre - 19 Maryhofer Street - Building Operations	Operating Expenses	4,313.84		4,313.84	0.00	(289,942)	Cleaning, Electricity and Water costs
2080388	BO1022	Playgroup - Lot 220 Maryhofer Street - Building Operations	Operating Expenses	185.00		185.00	0.00	(289,757)	Insurance only
2080389	BM028	Early Childhood Learning Centre - 19 Maryhofer Street - Building Maintenance	Operating Expenses	7,792.00		7,792.00	0.00	(281,965)	Maintenance considerably lower than budgeted
2080392		FAMILIES - Depreciation	Operating Expenses	(188.70)	(188.70)	0.00	0.00	(281,965)	
2080399		FAMILIES - Administration Allocated	Operating Expenses	242.00		242.00	0.00	(281,723)	Admin costs reduced therefore Admin allocated reduced
2080799		WELFARE - Administration Allocated	Operating Expenses	734.00		734.00	0.00	(280,989)	Admin costs reduced therefore Admin allocated reduced
3080710	EVI0001	Senior Week Grant Income	Operating Revenue	(1,000.00)		0.00	(1,000.00)	(281,989)	No grant
2090188	BO9000	Staff House - (Lot 10) 41 Slaughter St - Building Operations	Operating Expenses	(799.51)		0.00	(799.51)	(282,788)	
2090188	BO9001	Staff House - (Lot 182) 58 Carter St - Building Operations	Operating Expenses	(3,453.14)		0.00	(3,453.14)	(286,241)	Vacant
2090188	BO9002	Staff House - (Lot 74) 5 Gooch St - Building Operations	Operating Expenses	(1,325.93)		0.00	(1,325.93)	(287,567)	
2090188	BO9007	Staff House - (Lot 29) 5 Howard St - Building Operations	Operating Expenses	(967.40)		0.00	(967.40)	(288,535)	Plant Operator
2090188	BO9009	Staff House - (Lot 35) 47 Williamson St - Building Operations	Operating Expenses	1,044.48		1,044.48	0.00	(287,490)	
2090188	BO9011	Staff House - (Lot 157) 65 Carter St - Building Operations	Operating Expenses	(663.52)		0.00	(663.52)	(288,154)	
2090188	BO9012	Staff House - (Lot 222) 46 Carter St - Building Operations	Operating Expenses	(341.10)		0.00	(341.10)	(288,495)	
2090188	BO9014	Staff House - (Lot 54) 17 Glyde St (Lgchp) - Jv - Building Operations	Operating Expenses	226.14		226.14	0.00	(288,269)	
2090188	BO9015	Staff - Unit 1 - 66A Williamson St - Building Operations	Operating Expenses	(336.84)		0.00	(336.84)	(288,606)	
2090188	BO9016	Staff - Unit 2 - 66B Williamson St - Building Operations	Operating Expenses	(289.22)		0.00	(289.22)	(288,895)	
2090188	BO9061	Staff House - (Lot 67) 19 Gooch St - Building Operations	Operating Expenses	(2,662.88)		0.00	(2,662.88)	(291,558)	
2090188	BO9079	Staff House - (Lot 173) 50 Carter St - Building Operations	Operating Expenses	187.47		187.47	0.00	(291,370)	CEO
2090189	BM9000	Staff House - (Lot 10) 41 Slaughter St - Building Maintenance	Operating Expenses	2,859.06		2,859.06	0.00	(288,511)	
2090189	BM9001	Staff House - (Lot 182) 58 Carter St - Building Maintenance	Operating Expenses	(3,642.82)		0.00	(3,642.82)	(292,154)	Vacant
2090189	BM9002	Staff House - (Lot 74) 5 Gooch St - Building Maintenance	Operating Expenses	3,293.26		3,293.26	0.00	(288,861)	
2090189	BM9007	Staff House - (Lot 29) 5 Howard St - Building Maintenance	Operating Expenses	2,750.46		2,750.46	0.00	(286,110)	Plant Operator
2090189	BM9009	Staff House - (Lot 35) 47 Williamson St - Building Maintenance	Operating Expenses	3,056.20		3,056.20	0.00	(283,054)	
2090189	BM9011	Staff House - (Lot 157) 65 Carter St - Building Maintenance	Operating Expenses	1,570.52		1,570.52	0.00	(281,484)	
2090189	BM9012	Staff House - (Lot 222) 46 Carter St - Building Maintenance	Operating Expenses	(1,191.34)		0.00	(1,191.34)	(282,675)	
2090189	BM9014	Staff House - (Lot 54) 17 Glyde St (Lgchp) - Jv - Building Maintenance	Operating Expenses	187.10		187.10	0.00	(282,488)	
2090189	BM9015	Staff House - Unit 1 - 66A Williamson St - Building Maintenance	Operating Expenses	3,315.16		3,315.16	0.00	(279,173)	
2090189	BM9016	Staff House - Unit 2 - 66B Williamson St - Building Maintenance	Operating Expenses	3,384.92		3,384.92	0.00	(275,788)	CDO
2090189	BM9061	Staff House - (Lot 67) 19 Gooch St - Building Maintenance	Operating Expenses	2,963.88		2,963.88	0.00	(272,824)	
2090189	BM9079	Staff House - (Lot 173) 50 Carter St - Building Maintenance	Operating Expenses	3,294.00		3,294.00	0.00	(269,530)	
2090192		STF HOUSE - Depreciation	Operating Expenses	(2.79)	(2.79)	0.00	0.00	(269,530)	
2090199		STF HOUSE - Administration Allocated	Operating Expenses	2,078.00		2,078.00	0.00	(267,452)	Admin costs reduced therefore Admin allocated reduced
2090198		STF HOUSE - Staff Housing Costs Recovered	Operating Expenses	(8,948.88)		0.00	(8,948.88)	(276,401)	
3090101		STF HOUSE - Staff Rental Reimbursements	Operating Revenue	4,774.60		4,774.60	0.00	(271,626)	re-imbursement of water usage from tenants
3090120		STF HOUSE - Fees & Charges	Operating Revenue	(1,217.16)		0.00	(1,217.16)	(272,843)	Housing rental
4090110	BC9007	Staff House - (Lot 29) 5 Howard St - Building (Capital)	Capital Expenses	(3,267.00)		0.00	(3,267.00)	(276,110)	Window reveals work carried over from previous year

4090110	BC9011	Staff House - (Lot 157) 65 Carter St - Building (Capital)	Capital Expenses	(5,000.00)		0.00	(5,000.00)	(281,110)	Increase to $35k
4090110	BC9015	Staff Unit 1 - 66A Williamson St - Building (Capital)	Capital Expenses	2,000.00		2,000.00	0.00	(279,110)	Cost of stove and installation less than budget
4090110	BC9061	Staff House - (Lot 67) 19 Gooch St - Building (Capital)	Capital Expenses	(4,345.00)		0.00	(4,345.00)	(283,455)	Window reveals work carried over from previous year
4090110	BC9079	Staff House - (Lot 173) 50 Carter St - Building (Capital)	Capital Expenses	(5,000.00)		0.00	(5,000.00)	(288,455)	Verge and front garden landscaping required
2090288	BO9003	Non-Staff House - (Lot 214) 21 Franklin St - Building Operations	Operating Expenses	110.90		110.90	0.00	(288,344)	Electricity higher than budgetted
2090288	BO9053	Non Staff House - (Lot 223) 2 Mayrhofer St (Nmhs) - Building Operations	Operating Expenses	433.43		433.43	0.00	(287,911)	Tenant pays electricity and water usage
2090288	BO9055	Non-Staff House - (Lot 60) 5 Glyde St (Lgchp) - Jv - Building Operations	Operating Expenses	612.43		612.43	0.00	(287,298)	Tenant pays electricity and water usage
2090288	BO9058	Non-Staff House - (Lot 222) 46 Carter St - Building Operations	Operating Expenses	5,624.07		5,624.07	0.00	(281,674)	Was originally used for short term use but now used for staff housing
2090288	BO9081	Non-Staff House - 3 (Lot 30) Howard Place - Building Operations	Operating Expenses	751.07		751.07	0.00	(280,923)	Tenant pays electricity and water usage
2090288	BO9099	Non-Staff House - Other Housing - Building Operations	Operating Expenses	2,446.00		2,446.00	0.00	(278,477)	Not required as all housing has own job
2090289	BM9003	Non Staff House - (Lot 214) 21 Franklin St - Building Maintenance	Operating Expenses	1,382.26		1,382.26	0.00	(277,095)	
2090289	BM9053	Non Staff House - (Lot 223) 2 Mayrhofer St (Nmhs) - Building Maintenance	Operating Expenses	936.40		936.40	0.00	(276,159)	
2090289	BM9054	(Do Not Use) Non-Staff House - (Lot 54) 17 Glyde St (Lgchp) - Jv - Building Maintenance	Operating Expenses	(83.16)		0.00	(83.16)	(276,242)	This property is used for Staff housing now
2090289	BM9055	Non-Staff House - (Lot 60) 5 Glyde St (Lgchp) - Jv - Building Maintenance	Operating Expenses	2,515.22		2,515.22	0.00	(273,727)	
2090289	BM9057	Non-Staff House - (Lot 217) 89 Williamson St - Building Maintenance	Operating Expenses	3,255.08		3,255.08	0.00	(270,472)	
2090289	BM9058	Non-Staff House - (Lot 222) 46 Carter St - Building Maintenance	Operating Expenses	3,120.00		3,120.00	0.00	(267,352)	
2090289	BM9081	Non Staff House - 3 (Lot 30) Howard Place - Building Maintenance	Operating Expenses	725.00		725.00	0.00	(266,627)	
2090289	BM9099	Non Staff House - Other Housing - Building Maintenance	Operating Expenses	3,725.00		3,725.00	0.00	(262,902)	Not required as all housing has own job
2090292		OTH HOUSE - Depreciation	Operating Expenses	8,662.32	8,662.32	0.00	0.00	(262,902)	
2090299		OTH HOUSE - Administration Allocated	Operating Expenses	1,585.00		1,585.00	0.00	(261,317)	Admin costs reduced therefore Admin allocated reduced
3090201		OTH HOUSE - Rental Reimbursements	Operating Revenue	1,823.84		1,823.84	0.00	(259,493)	Tenants pay utilities
3090235		OTH HOUSE - Other Income	Operating Revenue	300.00		300.00	0.00	(259,193)	Damages (broken window) to property re-imbursed from tenant
4090210	BC9003	Non-Staff House - (Lot 214) 21 Franklin St - Building (Capital)	Capital Expenses	(3,099.00)		0.00	(3,099.00)	(262,292)	Fencing replacement costs higher due to asbestos removal
4090210	BC9055	Non-Staff House - (Lot 60) 5 Glyde St (Lgchp) - Jv - Building (Capital)	Capital Expenses	7,500.00		7,500.00	0.00	(254,792)	Works likely to be completed under budget
4090210	BC9058	Non-Staff House - (Lot 222) 46 Carter St - Building (Capital)	Capital Expenses	27,000.00		27,000.00	0.00	(227,792)	On hold as property may be sold after property assessment report is carried out.
2090389	BM90492	Kadathinni Unit 2 - (Lot 235) Carter St - Building Maintenance	Operating Expenses	2,946.00		2,946.00	0.00	(224,846)	
2090389	BM90493	Kadathinni Unit 3 - (Lot 235) Carter St - Building Maintenance	Operating Expenses	2,946.00		2,946.00	0.00	(221,900)	Property sold
2090389	BM90494	Kadathinni Unit 4 - (Lot 235) Carter St - Building Maintenance	Operating Expenses	(1,054.00)		0.00	(1,054.00)	(222,954)	
2090389	BM90495	Kadathinni Unit 5 - (Lot 235) Carter St - Building Maintenance	Operating Expenses	2,946.00		2,946.00	0.00	(220,008)	This property is used for Staff housing now
2090389	BM90496	Kadathinni Unit 6 - (Lot 235) Carter St - Building Maintenance	Operating Expenses	2,946.00		2,946.00	0.00	(217,062)	
2090392		COM HOUSE - Depreciation	Operating Expenses	3,939.28	3,939.28	0.00	0.00	(217,062)	
2090399		COM HOUSE - Administration Allocated	Operating Expenses	242.00		242.00	0.00	(216,820)	Admin costs reduced therefore Admin allocated reduced
3090320		COM HOUSE - Fees & Charges	Operating Revenue	680.00		680.00	0.00	(216,140)	
2100117	W1001	Refuse Site Maintenance	Operating Expenses	(840.00)		0.00	(840.00)	(216,980)	Will utilise contractors for approx 50% of these works.
2100165	W1025	Rubbish Bins Maintenance	Operating Expenses	600.00		600.00	0.00	(216,380)	Rubbish bins supplied by Veola
2100189	BM1009	Recycling Depot - Water Street - Building Maintenance	Operating Expenses	150.00		150.00	0.00	(216,230)	Pest Control only
2100192		SAN - Depreciation	Operating Expenses	(30.02)	(30.02)	0.00	0.00	(216,230)	
2100199		SAN - Administration Allocated	Operating Expenses	609.00		609.00	0.00	(215,621)	Admin costs reduced therefore Admin allocated reduced
3100120		SAN - Domestic Refuse Collection Charges	Operating Revenue	(2,536.30)		0.00	(2,536.30)	(218,157)	Lower as bin recategorised to commercial
3100121		SAN - Domestic Services (Additional)	Operating Revenue	270.40		270.40	0.00	(217,887)	
2100211		SAN OTH - Waste Collection	Operating Expenses	(5,618.26)		0.00	(5,618.26)	(223,505)	
2100287	EV0015	Keep Australia Beautiful Grant Expenditure	Operating Expenses	1,455.99		1,455.99	0.00	(222,049)	
2100287	W1004	Tidy Town Projects Maintenance	Operating Expenses	1,524.68		1,524.68	0.00	(220,524)	
2100292		SAN OTH - Depreciation	Operating Expenses	(1.59)	(1.59)	0.00	0.00	(220,524)	
2100299		SAN OTH - Administration Allocated	Operating Expenses	448.00		448.00	0.00	(220,076)	Admin costs reduced therefore Admin allocated reduced
3100200		SAN OTH - Commercial Collection Charge	Operating Revenue	1,796.85		1,796.85	0.00	(218,279)	
3100210	EVI0015	Keep Australia Beautiful Grant Income	Operating Revenue	324.02		324.02	0.00	(217,955)	Unbudgeted grant income
2100399		SEW - Administration Allocated	Operating Expenses	126.00		126.00	0.00	(217,829)	Admin costs reduced therefore Admin allocated reduced
3100321		SEW - Septic Tank Inspection Fees	Operating Revenue	(250.00)		0.00	(250.00)	(218,079)	No inspections have occurred to date - budget reduced
2100555		ENVIRON - Contribution to Landcare	Operating Expenses	2,000.00		2,000.00	0.00	(216,079)	
3100500		ENVIRON - Contributions & Donations	Operating Revenue	(2,000.00)		0.00	(2,000.00)	(218,079)	
2100653		PLAN - Scheme Amendments	Operating Expenses	(14,000.00)		0.00	(14,000.00)	(232,079)	Expense higher than anicitipated. Offset with increased income
2100699		PLAN - Administration Allocated	Operating Expenses	1,137.00		1,137.00	0.00	(230,942)	Admin costs reduced therefore Admin allocated reduced
3100620		PLAN - Planning Application Fees	Operating Revenue	40,432.00		40,432.00	0.00	(190,510)	Increased due to proposed alternative energy farms
2100711	W1008	Arrino Cemetery Maintenance	Operating Expenses	(1,326.00)		0.00	(1,326.00)	(191,836)	

2100765		COM AMEN - Maintenance/Operations	Operating Expenses	(598.44)		0.00	(598.44)	(192,435)	Water at 5 Maley St Three Springs Lot 1-2. (op shop)
2100788	BO1008	Public Conveniences - Railway Road - Building Operations	Operating Expenses	4,037.51		4,037.51	0.00	(188,397)	Hours are differing to budget hours for cleaning
2100788	BO1114	Public Conveniences - Hockey Ground - Building Operations	Operating Expenses	(2,211.97)		0.00	(2,211.97)	(190,609)	Hours are differing to budget hours for cleaning
2100788	BO1115	Public Conveniences Operations - Community Hall Grounds Public Toilet	Operating Expenses	(3,834.66)		0.00	(3,834.66)	(194,444)	Hours are differing to budget hours for cleaning
2100788	BO1137	Public Conveniences - Dominican Park - Building Operations	Operating Expenses	(139.54)		0.00	(139.54)	(194,583)	Hours are differing to budget hours for cleaning
2100792		COM AMEN - Depreciation	Operating Expenses	(58.57)	(58.57)	0.00	0.00	(194,583)	
2100799		COM AMEN - Administration Allocated	Operating Expenses	2,830.00		2,830.00	0.00	(191,753)	Admin costs reduced therefore Admin allocated reduced
3100722		COM AMEN - Cemetery Fees (Monuments)	Operating Revenue	1.50		1.50	0.00	(191,752)	
3100735		COM AMEN - Other Income	Operating Revenue	754.56		754.56	0.00	(190,997)	Bus hire increased this year
2110189	BM1101	Community Hall - Carter Street - Building Maintenance	Operating Expenses	9,836.00		9,836.00	0.00	(181,161)	Reduced as hall renovations reduced hall maintenance
2110192		HALLS - Depreciation	Operating Expenses	(206.67)	(206.67)	0.00	0.00	(181,161)	
2110199		HALLS - Administration Allocated	Operating Expenses	1,075.00		1,075.00	0.00	(180,086)	Admin costs reduced therefore Admin allocated reduced
3110110	DFESI02	Dfes Disaster Relief Grant Funding 2 Income	Operating Revenue	2,500.00		2,500.00	0.00	(177,586)	50% grant applied for Evac Centre emergency bedding and bedding
4110110	BC1101A	Community Hall - Carter Street - Emergency Evac Cntre (Capital)	Capital Expenses	(50,000.00)		0.00	(50,000.00)	(227,586)	Grant expenditure adjusted as other infrastructure expenditure isn't as high as initially anticipated allowing increased building expenditure for this project.
4110130	PE1106	Communication Equipment, Water Tank, Digital Information Sign & Generator	Capital Expenses	50,000.00		50,000.00	0.00	(177,586)	Grant expenditure adjusted as other infrastructure expenditure isn't as high as initially anticipated allowing increased building expenditure for this project.
4110130	PE1108	Emergency Evacuation Centre - Beds And Supplies	Capital Expenses	(5,000.00)		0.00	(5,000.00)	(182,586)	This spending partially offset by Grant funding of 50% from DFES Disaster Relief Fund Round 2
2110205		SWIM AREAS - Recruitment	Operating Expenses	4,500.00		4,500.00	0.00	(178,086)	Not likely to be needed this financial year
2110252		SWIM AREAS - Contract Services	Operating Expenses	(32,400.00)		0.00	(32,400.00)	(210,486)	Additional costs for pool management due to Pool Manager being on leave.
2110287		SWIM AREAS - Other Expenses	Operating Expenses	(1,100.00)		0.00	(1,100.00)	(211,586)	Unbudgeted expenditure associated with monitored duress alarm
2110292		SWIM AREAS - Depreciation	Operating Expenses	6,883.02	6,883.02	0.00	0.00	(211,586)	
2110299		SWIM AREAS - Administration Allocated	Operating Expenses	1,997.00		1,997.00	0.00	(209,589)	Admin costs reduced therefore Admin allocated reduced
3110210	CSRFFI02	Swimming Pool Revitalisation - Income	Operating Revenue	102,937.00		102,937.00	0.00	(106,652)	Successful in receiving funding from CSRFF
4110210	BC1104	Swimming Pool - Mayrhofer Street - Building (Capital)	Capital Expenses	(1,500.00)		0.00	(1,500.00)	(108,152)	
4110290	OC001	Swimming Pool Basins Renewal	Capital Expenses	(56,419.00)		0.00	(56,419.00)	(164,571)	Increased works program as successful with grant
5110281		SWIM AREAS - Transfers from Reserve	Capital Revenue	(9,823.00)		0.00	(9,823.00)	(174,394)	Reduced requirement for Reserve funding as successful in grant application
2110365	W1105	Other Parks & Gardens Maintenance	Operating Expenses	(7,484.64)		0.00	(7,484.64)	(181,879)	
2110365	W1018	Entrance Statements (North And South Of Town) Maintenance	Operating Expenses	(5,918.50)		0.00	(5,918.50)	(187,797)	
2110365	W1120	Centenary Water Feature Maintenance	Operating Expenses	(7,599.64)		0.00	(7,599.64)	(195,397)	
2110365	W210	Jack Thorpe Gardens Maintenance	Operating Expenses	(8,042.28)		0.00	(8,042.28)	(203,439)	
2110365	W220	Byrne Park Maintenance	Operating Expenses	5,162.88		5,162.88	0.00	(198,277)	
2110365	W230	Dominican Park Maintenance	Operating Expenses	(8,693.76)		0.00	(8,693.76)	(206,970)	
2110365	W260	Mayrhofer Park Maintenance	Operating Expenses	4,247.40		4,247.40	0.00	(202,723)	
2110365	W290	Federation Park Maintenance	Operating Expenses	(4,985.03)		0.00	(4,985.03)	(207,708)	
2110366	W1107	Oval Maintenance	Operating Expenses	(9,622.78)		0.00	(9,622.78)	(217,331)	Issues with Oval surface resulting in more expense.
2110366	W1113	Hockey Grounds Maintenance	Operating Expenses	(4,927.76)		0.00	(4,927.76)	(222,258)	
2110366	W1132	Basketball Courts Maintenance	Operating Expenses	1,450.00		1,450.00	0.00	(220,808)	
2110366	W1133	Netball Shed & Courts Maintenance	Operating Expenses	2,450.00		2,450.00	0.00	(218,358)	
2110367	W1110	Rollerblade Facility Maintenance	Operating Expenses	573.44		573.44	0.00	(217,785)	
2110368	W1134	Main/Railway Road Park And Playground Maintenance	Operating Expenses	8,370.94		8,370.94	0.00	(209,414)	
2110388	BO026	Golf Club Building - Three-Perenjori Road - Building Operations	Operating Expenses	465.00		465.00	0.00	(208,949)	
2110388	BO1103	Pavilion - Oval - Building Operations	Operating Expenses	(6,366.54)		0.00	(6,366.54)	(215,316)	Cleaning costs twice as much as previous year
2110388	BO1105	Gym - Slaughter Street - Building Operations	Operating Expenses	(11,194.26)		0.00	(11,194.26)	(226,510)	Cleaning costs twice as much as previous year
2110389	BM026	Golf Club Building - Three-Perenjori Road - Building Maintenance	Operating Expenses	(83.16)		0.00	(83.16)	(226,593)	
2110389	BM1103	Pavilion - Oval - Building Maintenance	Operating Expenses	4,999.70		4,999.70	0.00	(221,593)	
2110389	BM1105	Gym- Slaughter Street - Building Maintenance	Operating Expenses	4,465.00		4,465.00	0.00	(217,128)	
2110389	BM1106	Sporting Club - Slaughter Street - Building Maintenance	Operating Expenses	6,110.98		6,110.98	0.00	(211,017)	
2110389	BM1111	Pottery Shed - Building Maintenance	Operating Expenses	10,459.28		10,459.28	0.00	(200,558)	Demolition allocation of $10k not occuring this year.
2110389	BM1112	Playground Building - Hockey Ground - Building Maintenance	Operating Expenses	1,465.00		1,465.00	0.00	(199,093)	

2110389	BM1113	Hockey Shed - Building Maintenance		Operating Expenses	1,835.90		1,835.90	0.00	(197,257)	
2110389	BM1133	Netball Shed - Oval - Building Maintenance		Operating Expenses	837.00		837.00	0.00	(196,420)	
2110392		REC - Depreciation		Operating Expenses	(36,710.22)	(36,710.22)	0.00	0.00	(196,420)	Increased due to park works completed in previous year adding value
2110399		REC - Administration Allocated		Operating Expenses	1,468.00		1,468.00	0.00	(194,952)	Admin costs reduced therefore Admin allocated reduced
4110310	BC1106	Sporting Club - Slaughter Street - Building (Capital)	OCM 4 October 2023	Capital Expenses	(14,248.00)		0.00	(14,248.00)	(209,200)	As per OCM 4 October 2023
4110370	PC006	Lovelock Soak Plumbings		Capital Expenses	(47,832.54)		0.00	(47,832.54)	(257,033)	Works required more complex than anticipated
4110370	PC1133	Netball Courts & Lighting Capital Works		Capital Expenses	(79,104.00)		0.00	(79,104.00)	(336,137)	Funding approved for Netball Courts works only. Budgeted funding from Playground works reallocated to Netball Courts as costs are higher than originally budgeted for.
4110370	PC1134	Playground Capital Works		Capital Expenses	79,104.00		79,104.00	0.00	(257,033)	Funding approved for Netball Courts works only. Funds transferred to Netball Courts works as costs for this project are higher than originally budgeted for.
2110465	W1007	Fm Transmitter Maintenance		Operating Expenses	777.38		777.38	0.00	(256,255)	
2110488	BO1007	Fm Radio Transmitter Buildings - Nebru Road - Building Operations		Operating Expenses	(233.90)		0.00	(233.90)	(256,489)	Electricity and Insurance
2110492		TV RADIO - Depreciation		Operating Expenses	(4.43)	(4.43)	0.00	0.00	(256,489)	
2110516		LIBRARY - Postage and Freight		Operating Expenses	300.00		300.00	0.00	(256,189)	
2110521		LIBRARY - Information Technology		Operating Expenses	450.00		450.00	0.00	(255,739)	
2110541		LIBRARY - Subscriptions & Memberships		Operating Expenses	50.00		50.00	0.00	(255,689)	
2110599		LIBRARY - Administration Allocated		Operating Expenses	2,767.00		2,767.00	0.00	(252,922)	Admin costs reduced therefore Admin allocated reduced
3110511	LIBWAI01	Libraries Wa Grant - Technology And Digital Income		Operating Revenue	(5,000.00)		0.00	(5,000.00)	(257,922)	Scanner too expensive so no grant applied for
4110530	PE1107	Wide Format Scanner A0 - Funded By Technology And Digital Inclusion - Libraries Wa Grant		Capital Expenses	5,500.00		5,500.00	0.00	(252,422)	Scanner too expensive so no grant applied for
2110689	BM1313	Nurses Quarters Ground Maintenance		Operating Expenses	1,520.72		1,520.72	0.00	(250,902)	Grounds not requiring as much time as budgeted for
2110692		HERITAGE - Depreciation		Operating Expenses	(44.62)	(44.62)	0.00	0.00	(250,902)	
2110724	EV0000	Small Event - Misc (Includes Events Associated With Silo Projection)		Operating Expenses	7,000.00		7,000.00	0.00	(243,902)	Reduced. Still having International womens day, easter and possible other small events.
2110725	EV0003	Three Springs 360 & Silo Movie Night		Operating Expenses	(20,964.27)		0.00	(20,964.27)	(264,866)	Increased costs as $25k spent on human and plant resources
2110725	EV0004	Christmas Celebrations Inc Decorations		Operating Expenses	4,691.60		4,691.60	0.00	(260,174)	Expenditure on Decorations reduced as staffing commitments did not allow sufficient time to source suitable decorations.
2110725	EV0011	Volunteer Week Expenditure		Operating Expenses	(2.82)		0.00	(2.82)	(260,177)	
2110725	EV0020	Silo Projection Mapping - Light Show Event		Operating Expenses	30,000.00		30,000.00	0.00	(230,177)	Cancelled as no funding received
2110725	EV0021	Get Online Week Event		Operating Expenses	347.83		347.83	0.00	(229,829)	
2110765	W1323	Arrino Community Gardens Maintenance		Operating Expenses	(1,566.60)		0.00	(1,566.60)	(231,396)	Gardening costs higher. Over $3k on rubbish removal to date.
2110792		OTH CUL - Depreciation		Operating Expenses	(6.80)	(6.80)	0.00	0.00	(231,396)	
2110799		OTH CUL - Administration Allocated		Operating Expenses	1,406.00		1,406.00	0.00	(229,990)	Admin costs reduced therefore Admin allocated reduced
3110700		OTH CUL - Contributions & Donations - Other Culture		Operating Revenue	732.10		732.10	0.00	(229,258)	Off-road donation for camping fees and BBQ takings
3110710	EVI0011	Volunteer Week Income		Operating Revenue	(997.18)		0.00	(997.18)	(230,255)	
3110710	EVI0020	Regional Arts Wa - Silo Light Show Event Income		Operating Revenue	(30,000.00)		0.00	(30,000.00)	(260,255)	unsuccessful with grant application. Offset with reduced expenditure
3120110	RRGI005	Arrino West Road Sealed 2023-24 Special Project Income (Rrg)		Operating Revenue	(350,000.00)		0.00	(350,000.00)	(610,255)	Unsuccessful with application for this grant funding
3120111	R2RI004	Skipper Road (R2R) Income		Operating Revenue	82,730.00		82,730.00	0.00	(527,525)	Ommitted from original budget
3120113	GFRI001	Perenjori - Three Springs Road - Mid West Secondary Grain Freight Project Income		Operating Revenue	1,100,000.00		1,100,000.00	0.00	572,475	Successful Mid West Secondary Grain Freight Routes Funding
3120113	GFRI024	Inering Road - Mid West Secondary Grain Freight Project Income		Operating Revenue	320,000.00		320,000.00	0.00	892,475	Successful Mid West Secondary Grain Freight Routes Funding
3120113	GFRI105	Three Springs - Eneabba Road - Mid West Secondary Grain Freight Project Income		Operating Revenue	10,080,000.00		10,080,000.00	0.00	10,972,475	Successful Mid West Secondary Grain Freight Routes Funding
4120146	R2R028	Hydraulic Road (R2R)		Capital Expenses	12,113.48		12,113.48	0.00	10,984,589	Carry-over expended in 2022/23
4120146	R2R095	Strutton Road (R2R)		Capital Expenses	(14,021.14)		0.00	(14,021.14)	10,970,567	Overspent
4120149	RRG005	Arrino West Road Sealed (Rrg)		Capital Expenses	500,000.00		500,000.00	0.00	11,470,567	Unsuccessful with the grant funding for these works.
4120153	GFR001	Perenjori - Three Springs Road - Mid West Secondary Grain Freight Project		Capital Expenses	(1,100,000.00)		0.00	(1,100,000.00)	10,370,567	Expenditure totally offset by grant income
4120153	GFR024	Inering Road - Mid West Secondary Grain Freight Project		Capital Expenses	(320,000.00)		0.00	(320,000.00)	10,050,567	Expenditure totally offset by grant income
4120153	GFR105	Three Springs - Eneabba Road - Mid West Secondary Grain Freight Project		Capital Expenses	(10,080,000.00)		0.00	(10,080,000.00)	(29,433)	Expenditure totally offset by grant income
2120211	RM000A	Road Maintenance Bua (Budgeting Only)		Operating Expenses	(6,228.16)		0.00	(6,228.16)	(35,661)	
2120212		ROADM - Road Maintenance - Sealed Outside BUA		Operating Expenses	36,800.32		36,800.32	0.00	1,140	Maintenance grading less than anticipated due to staff shortages
2120213	RM000C	Road Maintenance Gravel Outside Bua (Budgeting Only)		Operating Expenses	(3,355.70)		0.00	(3,355.70)	(2,216)	Maintenance grading less than anticipated due to staff shortages
2120234		ROADM - Street Lighting		Operating Expenses	5,505.08		5,505.08	0.00	3,289	

2120252		ROADM - Consultants	Operating Expenses	(40,000.00)		0.00	(40,000.00)	(36,711)	Increased as $40k was received in 2021/22 from Grants Commission as our contribution to Main Roads undertaking a Level 3 Inspection of Bridge 968
2120288	BO1230	Shire Depot - Talc Road - Building Operations	Operating Expenses	3,279.62		3,279.62	0.00	(33,431)	
2120289	BM1230	Shire Depot - Talc Road - Building Maintenance	Operating Expenses	(5,149.60)		0.00	(5,149.60)	(38,581)	Data cabling, office furniture, air conditioner for all staff
2120289	BM1231	Depot Grounds Buildings Maintenance	Operating Expenses	(21,479.28)		0.00	(21,479.28)	(60,060)	Higher due to meet OHS requirements
2120289	W1231	Depot Grounds Maintenance	Operating Expenses	(15,124.66)		0.00	(15,124.66)	(75,185)	Higher due to meet OHS requirements
2120292		ROADM - Depreciation	Operating Expenses	(66,925.23)	(66,925.23)	0.00	0.00	(75,185)	Increased due to road works completed in previous year adding value
2120299		ROADM - Administration Allocated	Operating Expenses	(6,522.00)		0.00	(6,522.00)	(81,707)	Admin costs reduced therefore Admin allocated reduced
2120399		PLANT - Administration Allocated	Operating Expenses	976.00		976.00	0.00	(80,731)	Admin costs reduced therefore Admin allocated reduced
4120330	PA5001	Ts5001 New Mws Vehicle	Capital Expenses	2,067.72		2,067.72	0.00	(78,663)	
2120504		LICENSING - Training & Development	Operating Expenses	(1,400.00)		0.00	(1,400.00)	(80,063)	Increased number of new staff undertaking Licensing training
2120515		LICENSING - Printing and Stationery	Operating Expenses	650.00		650.00	0.00	(79,413)	
2120520		LICENSING - Communication Expenses	Operating Expenses	87.40		87.40	0.00	(79,326)	
2120599		LICENSING - Administration Allocated	Operating Expenses	5,051.00		5,051.00	0.00	(74,275)	Admin costs reduced therefore Admin allocated reduced
3120501		LICENSING - Reimbursements	Operating Revenue	2,564.56		2,564.56	0.00	(71,710)	
2120665	W1015	Airstrip Maintenance	Operating Expenses	15,436.00		15,436.00	0.00	(56,274)	Reduced costs for maintaining the airstrip than anticipated
2120688	BO1312	Airstrip Shed - Building Operations	Operating Expenses	(423.28)		0.00	(423.28)	(56,698)	
2120692		AERO - Depreciation	Operating Expenses	(171.49)	(171.49)	0.00	0.00	(56,698)	
2120699		AERO - Administration Allocated	Operating Expenses	528.00		528.00	0.00	(56,170)	Admin costs reduced therefore Admin allocated reduced
2130111		RURAL - Noxious Weed Control	Operating Expenses	11,967.00		11,967.00	0.00	(44,203)	Reduced budget required due to less control occuring than anticipated
2130199		RURAL - Administration Allocated	Operating Expenses	45.00		45.00	0.00	(44,158)	Admin costs reduced therefore Admin allocated reduced
2130240	W1302	Town Street Banners	Operating Expenses	(207.93)		0.00	(207.93)	(44,365)	
2130265	W270	Information Bay Maintenance Railway Rd (Town)	Operating Expenses	4,489.52		4,489.52	0.00	(39,876)	
2130265	W1136	Camp (Glyde St) - Ground Maintenance	Operating Expenses	(4,590.48)		0.00	(4,590.48)	(44,466)	
2130265	W1310	Information Bay & Arrino Rest Area Maintenance	Operating Expenses	(169.16)		0.00	(169.16)	(44,636)	
2130266	W1032	Eco Caravan Park - Ground Maintenance	Operating Expenses	(2,167.36)		0.00	(2,167.36)	(46,803)	
2130288	BO1303	Tourist Centre - Lot 90 Railway Road - Building Operations	Operating Expenses	134.75		134.75	0.00	(46,668)	
2130289	BM1303	Tourist Centre - Lot 90 Railway Road - Building Maintenance	Operating Expenses	1,710.00		1,710.00	0.00	(44,958)	
2130289	W1303	Tourist Centre - Ground Maintenance	Operating Expenses	1,440.00		1,440.00	0.00	(43,518)	
2130292		TOUR - Depreciation	Operating Expenses	1,790.17	1,790.17	0.00	0.00	(43,518)	
2130299		TOUR - Administration Allocated	Operating Expenses	4,128.00		4,128.00	0.00	(39,390)	Admin costs reduced therefore Admin allocated reduced
3130201		TOUR - Reimbursements	Operating Revenue	(800.00)		0.00	(800.00)	(40,190)	Wildflower country catering no longer occuring
3130210	DVAI001	Dept Of Veterans Affairs - Banners Grant Income	Operating Revenue	4,000.00		4,000.00	0.00	(36,190)	
3130220		TOUR - Fees & Charges	Operating Revenue	1,514.22		1,514.22	0.00	(34,676)	
3130221		TOUR - Caravan Park Fees	Operating Revenue	3,166.80		3,166.80	0.00	(31,509)	
2130352		BUILD - Consultants	Operating Expenses	4,500.00		4,500.00	0.00	(27,009)	Building certification - CGG
2130399		BUILD - Administration Allocated	Operating Expenses	2,158.00		2,158.00	0.00	(24,851)	Admin costs reduced therefore Admin allocated reduced
3130320		BUILD - Fees & Charges (Licences)	Operating Revenue	(2,250.00)		0.00	(2,250.00)	(27,101)	
2130699		ECON DEV - Administration Allocated	Operating Expenses	3,009.00		3,009.00	0.00	(24,092)	Admin costs reduced therefore Admin allocated reduced
2130865	W1201	Lovelock Soak Maintenance/Operations	Operating Expenses	24,908.00		24,908.00	0.00	816	Operating expense lower as Capital works occurred
2130865	W1202	Glyde Street Standpipe Maintenance/Operations	Operating Expenses	(17,716.03)		0.00	(17,716.03)	(16,900)	Water usage higher than anticipated
2130865	W1203	Arrino Standpipe Maintenance/Operations	Operating Expenses	(4,479.42)		0.00	(4,479.42)	(21,380)	Water usage higher than anticipated
2130865	W1204	Phillips Rd Standpipe Maintenance/Operations	Operating Expenses	3,579.84		3,579.84	0.00	(17,800)	Water usage lower than anticipated
2130865	W1205	Blue Water Rd Standpipe Maintenance/Operations	Operating Expenses	1,079.84		1,079.84	0.00	(16,720)	Water usage lower than anticipated
2130865	W1206	Nebru Rd Standpipe Maintenance/Operations	Operating Expenses	305.10		305.10	0.00	(16,415)	Water usage lower than anticipated
2130865	W1207	Weir Rd Standpipe Maintenance	Operating Expenses	300.00		300.00	0.00	(16,115)	Water usage lower than anticipated
2130888	BO1027	Thrift Shop - Maley Street - Building Operations	Operating Expenses	577.77		577.77	0.00	(15,537)	Electricity/water costs lower than budget
2130889	BM013	Westrail Building - Railway Road - Building Maintenance	Operating Expenses	323.18		323.18	0.00	(15,214)	
2130889	BM1021	Duffy'S Store - Railway Road - Building Maintenance	Operating Expenses	(686.60)		0.00	(686.60)	(15,900)	
2130889	BM1027	Thrift Shop - Maley Street - Building Maintenance	Operating Expenses	6,685.52		6,685.52	0.00	(9,215)	
2130892		OTH ECON - Depreciation	Operating Expenses	(45.08)	(45.08)	0.00	0.00	(9,215)	
2130899		OTH ECON - Administration Allocated	Operating Expenses	770.00		770.00	0.00	(8,445)	Admin costs reduced therefore Admin allocated reduced
3130810	BBRFI001	Bbrf Grant - Duffy Store Redevelopment Income	Operating Revenue	(126,730.00)		0.00	(126,730.00)	(135,175)	Growing Better Regions 70% co-funding
3130821		OTH ECON - Standpipe Income	Operating Revenue	4,318.44		4,318.44	0.00	(130,857)	
4130810	BC1021A	Duffy Store Redevelopment Capex	Capital Expenses	(76,100.00)		0.00	(76,100.00)	(206,957)	Increased costs since original costings

5130855		OTH ECON - New Loan Borrowings	Capital Revenue	200,000.00		200,000.00	0.00	(6,957)	Increased loan required to cover shortfall in funding and increased costs.
2140199		PRIVATE - Administration Allocated	Operating Expenses	80.00		80.00	0.00	(6,877)	Admin costs reduced therefore Admin allocated reduced
2140204		ADMIN - Training & Development	Operating Expenses	3,813.78		3,813.78	0.00	(3,063)	Licensing training now allocated to Licensing training account
2140205		ADMIN - Recruitment	Operating Expenses	8,000.00		8,000.00	0.00	4,937	Likely to only be used for Pre-employment medicals this financial year
2140206		ADMIN - Fringe Benefits Tax (FBT)	Operating Expenses	2,374.62		2,374.62	0.00	7,312	
2140215		ADMIN - Printing and Stationery	Operating Expenses	(3,317.10)		0.00	(3,317.10)	3,995	
2140216		ADMIN - Postage and Freight	Operating Expenses	1,000.00		1,000.00	0.00	4,995	Reduced due to a refund of overcharged freight in previous years
2140220		ADMIN - Communication Expenses	Operating Expenses	4,840.26		4,840.26	0.00	9,835	
2140227		ADMIN - Records Management	Operating Expenses	14,000.00		14,000.00	0.00	23,835	No off-site assistance required as staff are learning well with online resources and documented procedures
2140230		ADMIN - Insurance Expenses (Other than Bld and W/Comp)	Operating Expenses	(198.83)		0.00	(198.83)	23,636	
2140241		ADMIN - Subscriptions and Memberships	Operating Expenses	(1,183.53)		0.00	(1,183.53)	22,453	
2140252		ADMIN - Consultants	Operating Expenses	65,000.00		65,000.00	0.00	87,453	Aboriginal Cultural Heritage Act $50k and Revals $15k no longer required
2140285		ADMIN - Legal Expenses	Operating Expenses	(2,446.00)		0.00	(2,446.00)	85,007	Sought legal advice on ratepayers letters received
2140288	BO4002	Admin Office - 132 Railway Rd - Building Operations	Operating Expenses	4,322.08		4,322.08	0.00	89,329	
2140289	BM4002	Admin Office - 132 Railway Rd - Building Maintenance	Operating Expenses	7,336.00		7,336.00	0.00	96,665	
2140292		ADMIN - Depreciation	Operating Expenses	(317.64)	(317.64)	0.00	0.00	96,665	
2140298		ADMIN - Admin Staff Housing Costs Allocated	Operating Expenses	9,426.00		9,426.00	0.00	106,091	
2140299		ADMIN - Administration Overheads Recovered	Operating Expenses	(89,549.00)		0.00	(89,549.00)	16,542	Admin expenses overall less than budgetted primarily due to less consultancy costs due to changes in legislation and record keeping assistance required than budgeted for.
3140235		ADMIN - Other Income Relating to Administration	Operating Revenue	(15,600.00)		0.00	(15,600.00)	942	Unlikley to achieve such high income
3140290		ADMIN - Profit on Disposal of Assets	Operating Revenue	(7,500.23)		0.00	(7,500.23)	(6,558)	
4140230	PE1402	Admin - Phone System	Capital Expenses	2,863.64		2,863.64	0.00	(3,695)	Cost cheaper than expected
4140230	PA002	001Ts New Dceo Vehicle	Capital Expenses	1,063.79		1,063.79	0.00	(2,631)	
4140230	PA004	New Risk Co-Ordinator Officer Vehicle	Capital Expenses	(4,932.28)		0.00	(4,932.28)	(7,563)	Vehicle costs increased due to supply and installation of bull bar and tow bar
5140250		ADMIN - Proceeds on Disposal of Assets	Capital Revenue	(7,500.23)		0.00	(7,500.23)	(15,064)	
5140251		ADMIN - Realisation on Disposal of Assets	Capital Revenue	7,500.23		7,500.23	0.00	(7,563)	
2140300		PWO - Employee Costs	Operating Expenses	80,431.74		80,431.74	0.00	72,868	Covers Supervisor of Works wages, Outside crew allowances and Superannuation
2140308		PWO - Other Employee Expenses	Operating Expenses	(330.49)		0.00	(330.49)	72,538	
2140326		PWO - Long Service Leave	Operating Expenses	(43,647.00)		0.00	(43,647.00)	28,891	Employee's LSL
2140386		PWO - Expensed Minor Asset Purchases	Operating Expenses	1,500.00		1,500.00	0.00	30,391	
2140387		PWO - Other Expenses	Operating Expenses	(1,500.00)		0.00	(1,500.00)	28,891	
2140398		PWO - Staff Housing Costs Allocated	Operating Expenses	6,446.00		6,446.00	0.00	35,337	
2140399		PWO - Administration Allocated	Operating Expenses	32,250.00		32,250.00	0.00	67,587	Admin costs reduced therefore Admin allocated reduced
2140393		PWO - Less - Allocated to Works (PWO's)	Operating Expenses	(75,150.34)		0.00	(75,150.34)	(7,563)	Reduced to offset reduced PWO
5140381		PWO - Transfers from Reserve	Capital Revenue	43,647.00		43,647.00	0.00	36,084	Drawdown to cover Employees LSL
2140400		POC - Internal Plant Repairs - Wages & O/Head	Operating Expenses	62,297.01		62,297.01	0.00	98,381	No mechanic as an employee - minimal mechanical works being handled in house
2140411		POC - External Parts & Repairs	Operating Expenses	82,500.00		82,500.00	0.00	180,881	Includes Westrac service $69107 per annum to service all Caterpillar equipment as per February 2023 OCM
2140412		POC - Fuels and Oils	Operating Expenses	20,688.03		20,688.03	0.00	201,569	Plant usage less than budgeted
2140413		POC - Tyres and Tubes	Operating Expenses	15,268.72		15,268.72	0.00	216,837	Replacement Tyres and Tubes less than budget
2140492		POC - Depreciation	Operating Expenses	44,711.43	44,711.43	0.00	0.00	216,837	Reduced as some plant have depreciated down to the Residual value
2140494		POC - LESS Plant Operation Costs Allocated to Works	Operating Expenses	(225,465.19)		0.00	(225,465.19)	(8,628)	Reduced as plant operating costs lower than anticipated.
3140410		POC - Fuel Tax Credits Grant Scheme	Operating Revenue	8,992.16		8,992.16	0.00	364	Rates have increase since last year
2140500		SAL - Gross Salary and Wages	Operating Expenses	114,608.74		114,608.74	0.00	114,973	Salaries and Wages lower than budget due to staffing shortages during the year
2140501		SAL - Less Salaries & Wages Allocated	Operating Expenses	(114,608.74)		0.00	(114,608.74)	364	Salaries and Wages lower than budget due to staffing shortages during the year
					(40,312)	**13,755,794**	**(13,755,430)**	**364**	

ATTACHMENT 10.7

Printed on : 07.03.24 at 10:04

SHIRE OF THREE SPRINGS

Debtors Trial Balance

As at 28.02.2024

Debtor #	Name	Credit Limit	30.11.2023 GT 90 days	Age Of Oldest Invoice (90Days)	30.12.2023 GT 60 days	29.01.2024 GT 30 days	28.02.2024 Current	Total
E42			0.00	0	0.00	0.00	1680.00	1680.00
W60			0.00	0	0.00	0.00	0.00	-100.00
E41			0.00	0	0.00	73.00	0.00	73.00
T74			43.82	153	0.00	0.00	37.90	81.72
H54			0.00	0	0.00	0.00	0.00	0.00
C102			1287.59	145	0.00	0.00	0.00	1287.59
M146			200.00	503	0.00	0.00	0.00	200.00
M3			0.00	0	0.00	0.00	902.50	902.50
B109			90.20	440	0.00	0.00	0.00	90.20
F29			0.00	0	0.00	0.00	0.00	-175.23
P59			0.00	0	0.00	0.00	55.00	55.00
H5			0.00	0	0.00	0.00	149.00	149.00
D76			1935.41	261	0.00	0.00	0.00	1935.41
B111			0.00	0	250.00	0.00	0.00	250.00
S28			170.00	149	0.00	0.00	0.00	170.00
O17			0.00	0	0.00	0.00	0.00	-700.00
T52			0.00	0	0.00	0.00	0.00	-915.23
B33			55.00	146	0.00	0.00	0.00	55.00
J17			0.00	0	0.00	0.00	9279.54	9279.54
T12			0.00	0	0.00	2575.00	0.00	2575.00
B76			0.00	0	0.00	80.00	0.00	80.00
C117			200.00	719	0.00	0.00	0.00	200.00
W57			24.20	145	0.00	0.00	0.00	24.20
B101			0.00	0	0.00	0.00	0.00	-300.00
H48			400.00	401	0.00	0.00	0.00	400.00
	Totals --- Credit Balances:	-2190.46	4406.22		250.00	2728.00	12103.94	17297.70

Commonwealth Corporate Charge Card

31 January 2024 - 28 February 2024

Chief Executive Officer			
Fuel for 0TS (Keith Woodward CEO)		$	101.23
Annual Renewal of Australia Post Post Box 117	PO #26344	$	125.00
		$	**226.23**
Deputy Chief Executive Officer			
GT300 Timer for Bird Control Gas Gun from clark Farm Equipment	PO #26316	$	230.00
		$	**230.00**
Annual Card Fees		**$**	**-**
Total Direct Debit Payment made on 04/03/2024		**$**	**456.23**

Fuel Cards - Refuel Australia (Ampol Distributor)

01 February 2024 to 29 February 2024

Depot 1 Three Springs OPT Card No. 6794			
Thursday, 15 February 2024	21.67L @ $1.9540/L	**$**	**42.34**
Thursday, 29 February 2024	51.33L @ $1.9940/L	**$**	**102.35**
CEO 0TS Keith Woodward Card No. 6796			
Friday, 2 February 2024	56.93L @ $1.9322/L	**$**	**110.00**
Wednesday, 14 February 2024	39.71L @ $1.9522/L	**$**	**77.52**
Thursday, 29 February 2024	35.37L @ $1.9822/L	**$**	**70.11**
DCEO 001TS Krys East Card No. 90869131			
Friday, 2 February 2024	60.39L @ $1.9322/L	**$**	**116.69**
Tuesday, 6 February 2024	57.31L @ $1.9322/L	**$**	**110.73**
Friday, 16 February 2024	57.81L @ $2.0022/L	**$**	**115.75**
Thursday, 22 February 2024	58.23L @ $2.0022/L	**$**	**116.59**
Doctor TS125 Dr Olatoye Lotsu Card No. 90869149			
Sunday, 4 February 2024	50.11L @ $2.0090/L	**$**	**100.67**
Thursday, 8 February 2024	52.24L @ $1.9540/L	**$**	**102.08**
Sunday, 11 February 2024	38.92L @ $2.0190/L	**$**	**78.58**
Tuesday, 13 February 2024	42.57L @ $1.9540/L	**$**	**83.18**
Friday, 16 February 2024	56.80L @ $2.1090/L	**$**	**119.79**
Friday, 23 February 2024	51.63L @ $1.9940/L	**$**	**102.95**
Saturday, 24 February 2024	34.34L @ $1.8490/L	**$**	**63.49**
Thursday, 29 February 2024	55.47L @ $1.9940/L	**$**	**110.61**
Risk Coordinator TS423 Richard Denny Card No. 5741			
Saturday, 3 February 2024	38.32L @ $1.9190/L	**$**	**73.54**
Thursday, 8 February 2024	53.96L @ $2.0590/L	**$**	**111.10**
Saturday, 17 February 2024	54.68L @ $2.0022/L	**$**	**109.48**
Sunday, 18 February 2024	32.66L @ $1.9390/L	**$**	**63.33**
Friday, 23 February 2024	56.86L @ $2.0022/L	**$**	**113.85**
Saturday, 24 February 2024	62.23L @ $2.0190/L	**$**	**125.64**
Wednesday, 28 February 2024	50.22L @ $2.0390/L	**$**	**102.40**
Total for Card Purchases		**$**	**2,322.77**
Outstanding balance		**$**	**1,565.47**
Previous payments		**-$**	**1,565.47**
Bulk purchases		**$**	**-**
Bulk purchases		**$**	**-**
Service charges and adjustments		**$**	**38.28**
Total of Monthly Invoice		**$**	**2,361.05**

Police Licensing

Direct Debits from Trust Account

1st February 2024 to 29th February 2024

CBA Police Licensing Account

Thursday, 1 February 2024	-$248.55
Thursday, 1 February 2024	-$10.28
Wednesday, 7 February 2024	-$421.85
Thursday, 8 February 2024	-$323.90
Tuesday, 13 February 2024	-$18.90
Wednesday, 14 February 2024	-$6,871.60
Thursday, 15 February 2024	-$981.60
Tuesday, 20 February 2024	-$912.75
Wednesday, 21 February 2024	-$288.20
Thursday, 22 February 2024	-$66.55
Tuesday, 27 February 2024	-$817.05
Wednesday, 28 February 2024	-$5,608.70
Thursday, 29 February 2024	-$1,976.05
Total Direct Debits	**-$ 18,545.98**

Bank Fees

Direct Debits from Muni Account

1st February 2024 to 29th February 2024

Total direct debited from Municipal Account	**$**	**222.31**

Payroll

1st February 2024 to 29th February 2024

Tuesday, 13 February 2024	$	50,700.89
Tuesday, 27 February 2024	$	51,764.21
	$	**102,465.10**

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		BOC Gases		
EFT19551	01/02/2024	Monthly Account		32.03
		Bob Waddell & Associates Pty Ltd		
EFT19552	01/02/2024	Consultant Services		288.75
		Phillip Berry		
EFT19553	01/02/2024	Staff Reimbursement		30.00
		Team Global Express Pty Ltd (TOLL)		
EFT19554	01/02/2024	Freight and Delivery		41.71
		Felicity Eva		
EFT19555	01/02/2024	Pool Lifeguard for Australia Day 2024		90.00
		Kirsty Fraser		
EFT19556	01/02/2024	COMMUNITY GYM FOB BOND REFUND - KIRSTY FRASER		100.00
		GNC Building & Construction Group Wa Pty Ltd Trading As Gnc Quality Precast		
EFT19557	01/02/2024	Road Maintenance		3,665.20
		GHD PTY LTD		
EFT19558	01/02/2024	Surveyors		4,105.20
		INFINITUM TECHNOLOGIES PTY LTD		
EFT19559	01/02/2024	IT Services		35.75
		Riley Warren Isbister		
EFT19560	01/02/2024	Pool Lifeguard for Australia Day 2024		60.00
		Lions Cancer Institute		
EFT19561	01/02/2024	Donations to Community Groups		300.00
		Perfect Computer Solutions		
EFT19562	01/02/2024	IT Services		595.00
		Protector Fire Services		
EFT19563	01/02/2024	Service Fire Extinguishers		2,289.82
		Dudawa Haulage		
EFT19564	01/02/2024	Lovelock Soak		6,000.00
		Redfish Technologies Pty Ltd		
EFT19565	01/02/2024	Council Chambers Building Capital		1,333.15
		Sigma Chemicals		
EFT19566	01/02/2024	Pool Maintenance		2,301.20
		Warwick Trant		
EFT19567	01/02/2024	Australia Day 2024		300.00
		Van't Veer Services		
EFT19568	01/02/2024	Printing and Stationery		40.00
		Westrac Pty Ltd		
EFT19569	01/02/2024	Plant Repairs and Servicing		1,700.76
		WA Contract Ranger Services Pty Ltd		
EFT19570	01/02/2024	Contract Services - Ranger		679.25
		David Whait		
EFT19571	01/02/2024	Staff Reimbursement		173.80
		Bob Waddell & Associates Pty Ltd		
EFT19572	13/02/2024	Consultant Services		330.00
		Team Global Express Pty Ltd (TOLL)		
EFT19573	13/02/2024	Freight and Delivery		436.33
		Veolia Environmental Services (Australia) Pty Ltd		

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Veolia Environmental Services (Australia) Pty Ltd		
EFT19574	13/02/2024	Waste Services		5,837.70
		Redmach Pty Ltd T/A Redmac Ag Services		
EFT19575	13/02/2024	Depot Supplies		23.00
		Corsign WA Pty Ltd		
EFT19576	13/02/2024	Swimming Pool Maintenance		886.60
		Richard Adam Denny		
EFT19577	13/02/2024	Employee Expense Claim		65.85
		Eastman Poletti Sherwood Architects		
EFT19578	13/02/2024	Three Springs Hall Upgrade		26,698.23
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT19579	13/02/2024	Fuel		1,565.47
		INFINITUM TECHNOLOGIES PTY LTD		
EFT19580	13/02/2024	IT Services		2,156.77
		Kleenheat (Account 421985)		
EFT19581	13/02/2024	Gas		100.10
		ML Communications		
EFT19582	13/02/2024	Tourist Radio		520.30
		Marketforce Pty Ltd		
EFT19583	13/02/2024	Advertising		238.77
		The Trustee For McAuliffe Family Trust T/A Mingenew Tyre Services Pty Ltd		
EFT19584	13/02/2024	Purchase of Tyres and Tubes		8,419.40
		Perfect Computer Solutions		
EFT19585	13/02/2024	IT Services		750.00
		Dudawa Haulage		
EFT19586	13/02/2024	Road Maintenance		12,095.16
		Sport and Recreation Surfaces Pty Ltd		
EFT19587	13/02/2024	Netball Courts		54,342.59
		Three Springs IGA		
EFT19588	13/02/2024	Monthly Account		1,045.47
		The Trustee For Lotsu Family Trust T/as Shire Of Three Springs Medical Centre		
EFT19589	13/02/2024	Pre-Employment Medical Assessment		484.00
		Westrac Pty Ltd		
EFT19590	13/02/2024	Plant Repairs and Servicing Materials		649.91
		B W McGree		
EFT19591	16/02/2024	Staff House Maintenance		70.00
		Team Global Express Pty Ltd (TOLL)		
EFT19592	16/02/2024	Freight and Delivery		59.32
		The Trustee For Danblue Family Trust T/a Commercial Hotel Three Springs		
EFT19593	16/02/2024	Catering		221.00
		Corsign WA Pty Ltd		
EFT19594	16/02/2024	Signs and Traffic Control		216.70
		Tom Cusack		
EFT19595	16/02/2024	STANDPIPE ACCESS CARD #0000912619 BOND REFUND - TOM CUSA		50.00
		Emily Kinnell		
EFT19596	16/02/2024	COMMUNITY GYM FOB BOND REFUND - EMILY KINNELL		100.00

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Midwest Windscreens Pty Ltd		
EFT19597	16/02/2024	Plant Repairs and Servicing		5,224.90
		Officeworks		
EFT19598	16/02/2024	Office Supplies		324.95
		Ohura Group Pty Ltd T/A Ohura Consulting		
EFT19599	16/02/2024	Consultant Services		1,232.00
		Perfect Computer Solutions		
EFT19600	16/02/2024	IT Services		732.50
		PJC Services & Co Pty Ltd		
EFT19601	16/02/2024	Plumbing		1,475.76
		The Royal Life Saving Society WA		
EFT19602	16/02/2024	Contract Services		3,530.67
		Ramsay Constructions Pty Ltd		
EFT19603	16/02/2024	EHO Services		911.49
		Sport and Recreation Surfaces Pty Ltd		
EFT19604	16/02/2024	Netball Court Reconstruction		126,799.37
		Tahlia Grace Faux		
EFT19605	16/02/2024	COMMUNITY GYM FOB BOND REFUND - TAHLIA FAUX		100.00
		Urbis Pty Ltd		
EFT19606	16/02/2024	Town Planning		1,029.60
		WA Contract Ranger Services Pty Ltd		
EFT19607	16/02/2024	Contract Services - Ranger		1,175.63
		BAS Australian Taxation Office		
EFT19608	23/02/2024	BAS Remittance for January 2024		34,785.00
		Bob Waddell & Associates Pty Ltd		
EFT19609	23/02/2024	Consultant Services		206.25
		Department of Fire and Emergency Services (DFES)		
EFT19610	23/02/2024	ESL 3rd Qtr Contribution		12,847.80
		Stephen Walter Hunter		
EFT19611	23/02/2024	Expensed Minor Asset - Depot		4,950.00
		Robert James Heal		
EFT19612	23/02/2024	COMMUNITY HALL HIRE BOND REFUND		320.00
		Incite Security Pty Ltd		
EFT19613	23/02/2024	Security		3,014.00
		J M & S Enterprises Pty Ltd T/As RBC Rural		
EFT19614	23/02/2024	Printing		431.90
		Three Springs Motel (Barracks)		
EFT19615	23/02/2024	Accommodation		745.00
		The Trustee For Lotsu Family Trust T/as Shire Of Three Springs Medical Centre		
EFT19616	23/02/2024	Pre-Employment Medical		300.00
		Westrac Pty Ltd		
EFT19617	23/02/2024	Plant Repairs and Servicing		3,772.31
		Australian General Practice Accreditation Limited		
EFT19618	29/02/2024	Medical Centre - Accreditation Fees		3,224.87
		Core Hospitality Group Pty Ltd T/A Adage Furniture		
EFT19619	29/02/2024	Australia Day Materials		1,969.00
		Breeze Connect Pty Ltd		
EFT19620	29/02/2024	Monthly Account - Medical Centre		447.55

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT19621	29/02/2024	Consultant Services		453.75
		Team Global Express Pty Ltd (TOLL)		
EFT19622	29/02/2024	Postage and Freight		205.66
		Redmach Pty Ltd T/A Redmac Ag Services		
EFT19623	29/02/2024	Gardens Maintenance Materials		36.00
		Winc Australia Pty Limited		
EFT19624	29/02/2024	Stationery Supplies		426.07
		Corsign WA Pty Ltd		
EFT19625	29/02/2024	Signage		451.00
		Lee-anne Craggs		
EFT19626	29/02/2024	Reimbursement of licensing training		779.28
		Richard Adam Denny		
EFT19627	29/02/2024	Employee Expense Claim		93.98
		Kelly Marie Koprivica		
EFT19628	29/02/2024	Reimbursement of Licensing Training		603.50
		Geraldton Totally Workwear		
EFT19629	29/02/2024	Staff Uniforms		1,412.50
		The Royal Life Saving Society WA		
EFT19630	29/02/2024	Temporary Pool Managera		22,391.16
		Tree Tech Australia		
EFT19631	29/02/2024	Road Service Contracts		25,471.60
		Three Springs Rural Services		
EFT19632	29/02/2024	Maintenance Supplies		33.63
		The Trustee For Paul Johnson Family Trust T/a Ui Building & Improvements		
EFT19633	29/02/2024	Security Maintenance		2,495.90
		Urbis Pty Ltd		
EFT19634	29/02/2024	Town Planning		1,737.45
		Westrac Pty Ltd		
EFT19635	29/02/2024	Plant Repairs and Servicing		1,044.29
		Wallace Plumbing & Gas		
EFT19636	29/02/2024	Plumbing		700.22
		WA Contract Ranger Services Pty Ltd		
EFT19637	29/02/2024	Contract Services - Ranger		627.00
		Synergy		
DD15628.1	02/02/2024	Monthly Account - Electricity		2,639.83
		Synergy		
DD15629.1	01/02/2024	Monthly Account - Electricity		300.08
		Exetel Pty Ltd		
DD15635.1	01/02/2024	Monthly Account		1,400.00
		Department Of Transport - Daily Licensing		
DD15636.1	09/02/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 07/02/2024		421.85
		Department Of Transport - Daily Licensing		
DD15643.1	13/02/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 08/02/2024		323.90
		ANZ Smart Choice Super		
DD15645.1	13/02/2024	Superannuation contributions		364.02
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD15645.2	13/02/2024	Payroll deductions		6,488.25

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Australian Super		
DD15645.3	13/02/2024	Superannuation contributions		1,058.94
		The Trustee For Australian Retirement Trust		
DD15645.4	13/02/2024	Superannuation contributions		304.88
		Amp Limited		
DD15645.5	13/02/2024	Superannuation contributions		62.63
		The Trustee For Local Government Super T/as Active Super		
DD15645.6	13/02/2024	Superannuation contributions		61.64
		Commonwealth Bank of Australia		
DD15659.1	02/02/2024	Monthly Account - Credit Cards		2,138.81
		Telstra		
DD15660.1	15/02/2024	Monthly Account - Communication Expenses		326.04
		Department Of Transport - Daily Licensing		
DD15661.1	16/02/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 14/02/2024		6,871.60
		Department Of Transport - Daily Licensing		
DD15662.1	19/02/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 15/02/2024		981.60
		Department Of Transport - Daily Licensing		
DD15663.1	15/02/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 13/02/2024		18.90
		Telstra		
DD15666.1	19/02/2024	Monthly Account - Communication Expenses		653.94
		Department Of Transport - Daily Licensing		
DD15671.1	22/02/2024	POLICE LICENSING DIRECT DEBIT TAKINGS FOR 20/02/2024		912.75
		Department Of Transport - Daily Licensing		
DD15673.1	23/02/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 21/02/2024		288.20
		ANZ Smart Choice Super		
DD15679.1	27/02/2024	Superannuation contributions		357.86
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD15679.2	27/02/2024	Payroll deductions		6,767.88
		Australian Super		
DD15679.3	27/02/2024	Superannuation contributions		1,093.06
		The Trustee For Australian Retirement Trust		
DD15679.4	27/02/2024	Superannuation contributions		304.88
		Amp Limited		
DD15679.5	27/02/2024	Superannuation contributions		82.90
		Hesta		
DD15679.6	27/02/2024	Superannuation contributions		58.79
		Telstra		
DD15680.1	24/02/2024	Monthly Accouunt - Communication Expenses		293.74
		Department Of Transport - Daily Licensing		
DD15681.1	26/02/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 22/02/2024		66.55
		Water Corporation		
DD15690.1	29/02/2024	Monthly Account - Water		6,097.36
		Water Corporation		
DD15697.1	29/02/2024	Monthly Account - Water		130.85
		Water Corporation		
DD15699.1	29/02/2024	Monthly Account - Water		8,408.75
		Department Of Transport - Daily Licensing		
DD15700.1	29/02/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 27/02/2024		817.05

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Synergy		
DD15701.1	29/02/2024	Monthly Account - Electricity		4,454.60
		Telstra		
DD15703.1	07/02/2024	Monthly Account - Communication Expenses		1,021.15
		Department Of Transport - Daily Licensing		
DD15711.1	29/02/2024	Reversal invoice due to invoice batch 15689 placed to incorrect bank		-817.05
		Department Of Transport - Daily Licensing		
DD15711.2	29/02/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 27/02/2024		817.05
		Water Corporation		
DD15712.1	29/02/2024	Monthly Account - Water		85.95

REPORT TOTALS

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	**10,702.40**
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	**454,994.66**
TOTAL		**465,697.06**