



ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
18 MARCH 2020



WILDFLOWER COUNTRY

From: Communications [<mailto:communications@walga.asn.au>]
Sent: Wednesday, 19 February 2020 9:03 AM
To: Keith Woodward <ceo@threesprings.wa.gov.au>
Subject: Local Government House Trust- Deed of Variation

Sent on behalf of WALGA CEO Nick Sloan

19 February 2020

Our Ref: NS/RM

Mr Keith Woodward
Chief Executive Officer
Shire of Three Springs

Dear Mr Woodward,

Re: Local Government House Trust – Deed of Variation

I am writing to seek your Council's consent by formal resolution to a variation to the Trust Deed for the Local Government House Trust (The Trust).

Shire of Three Springs is a unit holder and beneficiary to the Local Government House Trust, holding 4 unit/s as advised in WALGA's recent Quarterly Report Q4 2019.

The Trust's Board of Management is seeking to vary the Trust Deed in order to assist the Trust's income tax exempt status. As stipulated by the Deed, the Trust requires consent of at least 75 per cent of all beneficiaries in order to execute this variation.

As a beneficiary, the Shire of Three Springs is requested to consent to the enclosed Deed of Variation supported by a resolution of Council; and to communicate this consent to us in writing. Please note, we are requesting consent for the Trustee to formally execute the attached Deed of Variation – your Local Government is not required to sign the enclosed document.

Further details on the particular Deed Variations and objectives to be achieved by this variation are outlined below.

Background on the Local Government House Trust

The Local Government House Trust ("The Trust") exists primarily to provide building accommodation for the Western Australian Local Government Association. Since January 2014, the Trust has provided WALGA with accommodation at 170 Railway Parade West Leederville.

The current trust deed commenced in 1993 and was amended in 2002 to reflect the merger of the metropolitan and country associations into WALGA. The current Trust Deed pronounces WALGA as Trustee and unit holders as Beneficiaries, with the Trustee holding property and associated monies "upon Trust" and in proportion to the units provided.

Commencement date of the current deed is 17 February 1993, with a vesting date 79 years from commencement - which means that the Trust ends in 2072.

The Trust is exempt from income tax on the basis of being a State / Territory Body (STB) pursuant to *Division 1AB of the Income Tax Assessment Act 1936*.

Trust Deed Variation

Trust Deed amendments set out in the Deed of Variation are based on legal advice and are intended to assist the Trust's income tax exempt status by strengthening the position that the Trust is a State / Territory Body (STB).

Legal advice identified that the Trustee's ability to retire and appoint a new Trustee might affect the Trust's classification as a State or Territory Body (STB). This view, while based upon highly technical grounds, is a risk nonetheless.

Subsequently the Deed of Variation aims to strengthen the position that the Trust is a STB through the following amendments:

1. removing the existing Trustee's power to retire and appoint a new Trustee (Clause 2.1 and 2.2 (22.3) of the Deed of Variation)
2. enabling the beneficiaries to appoint and remove a Trustee (Clause 2.2 (22.4) of the Deed of Variation), and
3. ensuring that the Board of Management is the 'governing body' of the Trust (Clause 2.3 of the Deed of Variation)

The three proposed amendments when applied to the relevant clauses inserted by the Deed of Variation dated 5 June 2002 will subsequently read as follows (proposed amendments shown in red text):

1. Variation 2.1 amends clause 22.1 to point to additional clause:

22.1 Any Trustee of the Trust may retire as Trustee of the Trust. ~~The~~ **Subject to clause 22.3, the** right to appoint any new or additional trustee or trustees of the Trust is hereby vested in the retiring or continuing trustee. A corporation or incorporated association may be appointed as Trustee of the Trust.

2. Variation 2.2 inserts two new clauses:

22.3 The retiring or continuing trustee shall only be entitled to appoint any new or additional trustee of the Trust with the consent of not less than 75% of the Beneficiaries.

22.4 The Beneficiaries may at any time by Special Resolution:

**(a) remove a Trustee from the office as Trustee of the Trust;
and**

(b) appoint such new or additional Trustee.

3. Variation 2.3 insert a new clause 13A

13A Delegation to the Board of Management

Unless the Beneficiaries otherwise direct (such direction to be given by not less than 75% of the Beneficiaries), the Trustees shall delegate all of the powers authorities

and discretions contained in subclauses (a) to (x) of clause 12 to the Board of Management. The Trustees shall, at the direction of the Board of Management, do

such things as may be necessary to give effect to the exercise of a power, authority or discretion by the Board of Management.

Comment

The first two amendments outlined above remove powers granted to the Trustee in the 2002 Deed Variation resulting from the merger to a single Association representing WA Local Governments. These amendments which previously facilitated the transfer of trusteeship to the then new Western Australian Local Government Association are removed, but with the clarification that any appointment must be with the consent of the beneficiaries.

The final amendment intends to confirm that power rests with the Board of Management. As the Board of Management comprises Local Governments, this satisfies the requirements of a STB for tax purposes. This amendment reflects the actual operation of the Trustee in implementing the decisions of the Board of Management whilst retaining sufficient operational discretion to place and renew investments and pay suppliers.

These amendments provide greater power to beneficiaries through the Board of Management, and as such it is anticipated they will be considered acceptable.

Thank you for your consideration of the above amendments we look forward to receiving formal consent to execute these changes via resolution of Council.

If you have any questions regarding the variations, please email Financial Controller Rick Murray at rmurray@walga.asn.au.

Yours sincerely,
Nick

Nick Sloan | Chief Executive Officer | WALGA

(p) (08) 9213 2025 | (m) 0408 941 792 | (e) nsloan@walga.asn.au

Our work regularly takes us across the State and as such WALGA would like to acknowledge the many traditional owners of the land on which we work throughout Western Australia. We pay our respects to their Elders, past, present and emerging.

This email is private and confidential. If you are not the intended recipient, please advise us by return email immediately, and delete the email and any attachments without using or disclosing the contents in any way. The views expressed in this email are those of the author, and do not represent those of the Association unless this is clearly indicated. You should scan this email and any attachments for viruses. The WA Local Government Association accepts no liability for any direct or indirect damage or loss resulting from the use of any attachments to this email.

Attachments

1. Deed of Variation – Copy for information only, this document does not require signing.
2. Clause 12 of Trust Deed 1994. (Excerpt)

DEED OF VARIATION

LOCAL GOVERNMENT HOUSE TRUST



LAW

PERTH

11 Mounts Bay Road, Perth WA 6000

Telephone (08) 9429 2222 Facsimile: (08) 9429 2434

eylawperth@au.ey.com www.ey.com

Our Ref: 4WAL / 2004 7043

THIS DEED dated the _____ day of _____ 2019

BY

WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION of Level 1, 170 Railway Parade, West Leederville in the State of Western Australia (the 'Trustee')

RECITALS

- A. By Deed of Trust undated but stamped 12 February 1980 ('Original Trust Deed') made between CHARLES WILSON TUCKEY, LYAL GORDON RICHARDSON, GORDON LAWRENCE KILPATRICK, HARRY STICKLAND and MAXWELL RAY FINLAYSON (the 'Original Trustees') and THE LOCAL GOVERNMENT ASSOCIATION OF WESTERN AUSTRALIA and the COUNTRY SHIRE COUNCILS ASSOCIATION (the 'Retired Trustees') the Original Trustees declared that they would hold the property therein referred to as the Headquarters and the monies therein referred to as the Trust Fund upon trust for the beneficiaries specified in the second schedule to the Original Deed upon the terms and conditions therein contained (the 'Original Trust').
- B. By Deed dated 2 October 1981 made between the Original Trustees and the Retired Trustees the Original Trustees retired and appointed the Retired Trustees as the trustees of the Original Trust in their place.
- C. By Deed dated 4 May 1994 (the 'New Deed') the Retired Trustees (in the New Deed referred to as THE LOCAL GOVERNMENT ASSOCIATION OF WESTERN AUSTRALIA (INC) and THE COUNTRY SHIRE COUNCILS' ASSOCIATION OF WESTERN AUSTRALIA (INC)) agreed that the proceeds from the sale of the Headquarters and the Trust Fund and the income thereof should be from 17 February 1993 held upon the terms and conditions set out in the New Deed (the 'Trust').
- D. By Deed of Variation dated 5 June 2002 the Retired Trustees varied the New Deed (collectively, the 'Trust Deed') to provide for a new Clause 22 which provides that any trustee of the Trust may retire as trustee of the Trust and appoint a new trustee to act as trustee of the Trust and that notwithstanding that the original number of trustees of the Trust was five where a corporation or incorporated association is appointed as trustee of the Trust then it shall not be obligatory to appoint more than one new trustee.
- E. By Deed dated 6 June 2002 made between the Retired Trustees and the Trustee, the Retired Trustees retired and appointed the Trustee as the trustee of the Trust.
- F. Clause 21.1 of the Trust Deed provides that the Trustees may at any time and from time to time (with the consent of not less than 75% of the Beneficiaries) by deed revoke add to or vary the trusts of the Trust Deed or declare (inter alia) any new or other powers, authorities or discretions concerning the management, control or investment of the Trust Fund upon the terms contained therein.
- G. The Trustee wishes to add to and vary the Trust Deed and declare (inter alia) new or other powers, authorities and discretions concerning the management, control or investment of the Trust Fund in accordance with the terms of this Deed.
- H. More than 75% of the Beneficiaries have consented in writing to the variations to the New Deed and the records relating to this consent will be placed with the original of this Deed.

NOW THIS DEED WITNESSES**1. DEFINITIONS AND INTERPRETATION**

In this Deed, unless the context otherwise requires:

- 1.1 a word importing the singular includes the plural and vice versa, and a word of any gender includes other genders;
- 1.2 another grammatical form of a defined word or expression has a corresponding meaning;
- 1.3 a reference to a clause, paragraph, recital, schedule or annexure is to a clause, paragraph or recital of, or schedule or annexure to, this Deed, and a reference to this Deed includes any schedule or annexure;
- 1.4 a reference to a document or instrument includes the document or instrument as varied, novated, altered, supplemented or replaced from time to time;
- 1.5 a reference to a person includes a natural person, the estate of an individual, a partnership, body corporate, the trustee of a trust (in the trustee's capacity as trustee of the trust), association, governmental or local authority or agency or other entity;
- 1.6 a reference to a statute, ordinance, code or other law includes regulations and other instruments under it and consolidations, amendments, re-enactments or replacements of any of them;
- 1.7 the meaning of general words is not limited by specific examples introduced by 'including, for example' or similar expressions;
- 1.8 Recitals A to H inclusive form part of and are included in this Deed;
- 1.9 headings are for ease of reference and do not affect interpretation;
- 1.10 'Deed' means this deed;
- 1.11 unless specified otherwise, terms which are defined in the Trust Deed and used in this Deed bear the same meanings in this Deed which are ascribed to them in the Trust Deed; and
- 1.12 in the event of any inconsistency between the provisions of the Trust Deed and the provisions of this Deed, the provisions of this Deed will prevail.

2. OPERATIVE PART

The Trustee in exercise of the power given to the Trustee by clause 21.1 of the Trust Deed and with the consent of more than 75% of the Beneficiaries hereby adds to and varies the Trust Deed and declares (inter alia) the following new or other powers authorities and discretions concerning the management, control or investment of the Trust Fund as follows:

- 2.1 delete the word "The" appearing after the words "Any trustee of the Trust may retire as trustee of the Trust." in the existing clause 22.1 and replace it with the words "Subject to clause 22.3, the";

2.2 insert after clause 22.2 the following:

“22.3 The retiring or continuing trustee shall only be entitled to appoint any new or additional trustee of the Trust with the consent of not less than 75% of the Beneficiaries.

22.4 The Beneficiaries may at any time by Special Resolution:

- (a) remove a Trustee from the office as trustee of the Trust; and
- (b) appoint such new or additional Trustee.

For the purposes of this clause 22.4, “Special Resolution” means a resolution passed or decision made by not less than 75% of the Beneficiaries.”

2.3 insert a new clause 13A as follows:

“13A **DELEGATION TO THE BOARD OF MANAGEMENT**

Unless the Beneficiaries otherwise direct (such direction to be given by not less than 75% of the Beneficiaries), the Trustees shall delegate all of the powers authorities and discretions contained in subclauses (a) to (x) of clause 12 to the Board of Management. The Trustees shall, at the direction of the Board of Management, do such things as may be necessary to give effect to the exercise of a power, authority or discretion by the Board of Management.”

3. **SEVERABILITY**

3.1 If any provision of this Deed is found by a competent authority (including without limitation a Court) to be void or unenforceable, then such finding shall not affect the other provisions of this Deed.

3.2 If making a subsequent amendment to this Deed avoids any invalidity or unenforceability of any provision of this Deed, the parties may elect to make that amendment, which shall be deemed for all purposes to be effective immediately prior to the occurrence of that invalidity or unenforceability.

4. **FURTHER ASSURANCES**

All parties shall make, execute and do all acts, deeds, documents and things and sign all documents which may reasonably be required to give full effect to this Deed, and the Trustee shall bear the costs of observing, performing and complying with this clause.

5. **COSTS**

The Trustee shall bear and pay the costs of and incidental to the preparation, execution and stamping of this Deed.

6. **RATIFICATION AND CONFIRMATION**

In all other respects the terms of the Trust Deed are hereby ratified and confirmed.

demands outgoings debts and liabilities incurred in respect of the Trust Fund.

10.2 The Trustees may subject to any law in force at the time in relation to this Deed so permitting accumulate all or any part of the income arisen or arising during an accounting period and such accumulation shall be dealt with as an accretion to the Trust Fund but so that the Trustees may at any time or times resort to all such accumulations and pay or apply the whole or any part or parts thereof as if they were income of the Trust Fund for the then current accounting period.

10.3 Subject to Clause 10.2 the Trustees may at any time at their discretion pay the whole or part of the income of the Trust Fund for any accounting period to the beneficiaries in proportion to the number of units of which they are respectively registered as holders at the last day of such accounting period.

11.0 ADVANCEMENT OF CAPITAL

The Trustees may at any time and from time to time set aside from the capital of the Trust Fund or raise therefrom any sum or sums of money and pay the same to the beneficiaries in proportion to the number of units in respect of which they are respectively registered at the date of each such payment for their own use and benefit. The payment of any such sum or sums of capital may be made in the same manner and subject to the same provisions as contained in Clause 10.3 in relation to the payment application or setting aside of any income of the Trust Fund.

12.0 POWERS OF INVESTMENT AND MANAGEMENT

The Trustees shall apply and invest the Trust Fund in any of the investments from time to time authorised by law for the investment of trust funds by trustees and in addition to and without limiting the powers authorities and discretions vested in the Trustees by law and notwithstanding the trusts hereinbefore declared shall have the following powers authorities and discretions which may be exercised by the Trustees at any time and from time to time in the

Attachment 2 Clause 12 of Trust Deed (Excerpt)

absolute and uncontrolled discretion of the Trustees in carrying out the trusts hereof:

- (a) to invest the Trust Fund and deal with manage transpose and realise the Trust Fund or any part thereof whether real or personal property with such powers in all respects as if the Trustees were the absolute owner thereof;
- (b) to purchase or otherwise acquire any investments for cash or otherwise and upon any terms and conditions and to make any such purchase or acquisition for a sum greater than the amount of the Trust Fund for the time being and to agree to pay for any such investments wholly or in part from any future moneys which may come into the Trustees' hands including dividends profits interest or other income payable in respect of any such investments;
- (c) to sell or otherwise dispose of any real or personal property or interest therein for the time being forming the whole or part of the Trust Fund by public auction tender or private treaty at such price or prices and whether for cash or on terms and generally upon any terms and conditions and to grant options for such sale or disposition as aforesaid;
- (d)
 - (i) to borrow and raise moneys from; or
 - (ii) to secure by mortgage or otherwise howsoever the payment of or obligation to pay money to,

any person (including a beneficiary) upon any terms with or without security or interest;
- (e) to vary or transpose any investments and to vary the terms of or property comprised in any security;
- (f) to hold use purchase construct demolish maintain repair renovate reconstruct develop improve sell transfer convey surrender let lease exchange take and grant options or rights in alienate mortgage charge pledge reconvey release or discharge or otherwise deal with any real or personal

property PROVIDED THAT in the improvement or development of any part of the Trust Fund the Trustees shall not be bound by the limitation contained in Section 30(1)(c) of the Trustees Act and the Trustees shall not be bound to apply to any Court to exceed such limitation;

- (g) to pay out of the Trust Fund or the income thereof all costs charges and expenses of and incidental to the management of the Trust Fund or to the exercise of any power authority or discretion hereby or by law conferred on the Trustees or in carrying out or performing the trusts hereof which the Trustees may at any time incur including all taxes of whatever kind payable in respect of the Trust Fund and costs in any way connected with the preparation and execution of these presents;
- (h) to act as manager or to employ any persons (including a Trustee hereof or a unit holder) contractors managers solicitors accountants clerks workmen employees servants or agents to transact all or any business of whatever nature including the receipt and payment of money and to decide the remuneration to be allowed and paid and to pay all charges and expenses so incurred and to create or arrange any scheme or superannuation retirement benefit or pension for the benefit of any person so employed;
- (i) to partition or agree to the partition of or to subdivide or agree to the subdivision or strata title or agree to the strata-titling of any land or other property which or any interest in which may for the time being be subject to the trusts hereof and to pay any moneys by way of equality of partition;
- (j) to determine whether any real or personal property or any increase or decrease in amount number or value of any property or holdings of property or any profit loss receipt or payments from for or in connection with any real or personal property shall be treated as and credited or debited to capital or to income and generally to determine all matters as to which any doubt difficulty or question

may arise under or in relation to the execution of the trusts and powers of this Deed and every determination of the Trustees in relation to any of the matters aforesaid whether made upon a question formally or actually raised or implied in any of the acts or proceedings of the Trustees in relation to the Trust Fund shall bind all parties interested therein and shall not be objected to or questioned on any ground whatsoever;

- (k) to open accounts with any bank or building society and to operate by and in all usual ways any such accounts;
- (l) to give effectual receipts and discharges for any moneys received by or on behalf of the Trustees or otherwise relating to any of the acts matters and things provided for in these presents;
- (m) to provide and set aside out of the Trust Fund or the income thereof such sum of money as the Trustees shall consider is available or necessary for and to pay or apply the same in or towards the discharge or reduction of any encumbrance debt or other liability for the time being affecting the Trust Fund or any part thereof;
- (n) to let sub-let lease or sub-lease for any period (and including to any beneficiary) and at any rental any real or personal property comprised in the Trust Fund upon any terms conditions or covenants;
- (o) to purchase take on lease sub-lease assignment hire or otherwise acquire any estate or interest in any real or personal property for any price premium rental charge payment fee or other consideration and subject to any terms conditions and covenants;
- (p) to take such action as the Trustees shall think fit for the adequate protection of any part of the Trust Fund and to do all such other things as may be incidental to the exercise of any of the powers authorities and discretions hereby or by law conferred on the Trustees;

- (q) to take and act upon the opinion (given in writing) of a solicitor an attorney at law or counsel practising in any country where the Trust Fund or any part thereof may for the time being be or be proposed to be invested in relation to the interpretation or effect of these presents or any other document or statute or as to the administration of the trusts hereof without being liable to any of the beneficiaries in respect of any act done by the Trustees in accordance with such opinion PROVIDED THAT nothing in this provision shall prohibit or impede the Trustees from applying to any Court if it shall think fit or prohibit any unit holder from so doing;
- (r) to allow any beneficiary to occupy have custody of or use any part of the Trust Fund on any terms or conditions as to inventories repair replacement insurance outgoings or otherwise but the Trustees shall not be liable for any loss or damage which may occur to any such part of the Trust Fund during or by reason of any such occupation custody or use except insofar as such loss or damage shall be occasioned by the conscious and wilful default or neglect of the Trustees;
- (s) to permit any part of the Trust Fund to be held or registered in the name of any nominee of the Trustees and to deposit securities deeds and other documents belonging or related to the Trust Fund with any bank or solicitor;
- (t) in the event of any gift stamp or other duties fees or taxes becoming payable in any part of the world in respect of these presents or the Trust Fund or any part thereof in any circumstances to pay all or any part of such duties fees and taxes out of the Trust Fund notwithstanding that such duties fees or taxes or some part thereof are not or may not be recoverable from the Trust Fund by legal process;
- (u) to receive and accept any real or personal property by gift inter vivos or by Will or under the provisions of any other trust or otherwise from any other person as additions to the Trust Fund and to hold the same upon the trusts herein

set forth and to administer such additions under the provisions hereof;

- (v) at any time and from time to time to ascertain and fix the value of the Trust Fund in accordance with the provisions herein contained and for that purpose to engage such competent valuers or experts as the Trustees may select and the Trustees may cause the value so ascertained and fixed to be entered from time to time in a book kept for that purpose;
- (w) to appoint any date earlier than the Vesting Date to be the Vesting Date;
- (x) during an accounting period to nominate any date not more than 18 months after the date of commencement of the then current accounting period as the last day of that accounting period and thereafter the accounting period shall mean each succeeding 12 month period commencing on the day following such nominated date until the anniversary of such nominated date immediately preceding the Vesting Date and the period thereafter until the Vesting Date.

13.0 DELEGATION OF TRUSTEE POWERS

The Trustees if at any time they are more than one shall act jointly and may delegate the exercise of all or any of the powers authorities or discretions hereby or by law conferred on the Trustees:-

- (a) to the Board of Management constituted by clause 14.0 of this Deed, or
- (b) to any other person or persons,

and execute any power of attorney or other instrument necessary to effectuate such purpose.

Shire of Three Springs Capital Works 2019/20								Attachment 10.3
			Budget	Actual Cost	Variation	% Complete	Completion Date	Comment
1	Building	Child Care Facility	\$ 1,330,000.00	\$ 1,224,902.67	\$ 105,097.33	100%	Feb-20	This project will consist of 3 sand pits with soft fall sand, 2 shade sales installed over 2 of them. Irrigated landscaping with 2 lawned areas will be constructed be the shire works crew
2	Buildings	Staff House Capital Maintenance	\$ 58,500.00	\$ 58,500.00	\$ -	80%	Jun-20	Part of the Shires staff housing Capital Program consisting of new fencing 65 Carter st, new carpet and vinyl to bedrooms and paint internal walls at 21 Franklin st, new vinyl flooring and dishwasher at 50 Carter street, external paint 58 Carter Street, Paint and patch ceiling whole of house, 21 Franklin streetPaint all internal Walls and ceilings doors and trims, install new aircon in kitchen tidy back yard and repair retaining wall
3	Buildings	Other Housing	\$ 25,000.00	\$ 25,000.00	\$ -	50%	Mar-20	Part of the Shires staff housing Capital Program consisting of Painting bedroom and living areas at 3 Howard place, new window treatments at 17 Glyde street
4	Building	Duffy Stores	\$ 25,000.00	\$ 25,000.00	\$ -	50%	May-20	According to the Strategic Community Plan community consultation, over 90% of the community ranked heritage as extremely or moderately important. Architect Bruce Sherwood of Eastman Poletti Sherwood Architects has been appointed as consultant, and is anticipating an initial visit in early December. "Wednesday 15 January saw Bruce Sherwood from EPS come down to do a walkthrough of Duffy's Store. Crs Mills and Connaughton joined SoTS CEO, MWS, DCEO and CDO. Bruce took copious notes and photos, and is currently compiling a report on the feasibility of restoring the Store, as well as demolishing the Billiard Saloon.
5	Building	Community Hall & Sports Pavilion	\$ 15,000.00	\$ 15,000.00	\$ -	50%	Mar-20	To upgrade the lights in the main hall and replacement of fridges and PA system
6	Buildings	Pavilion	\$ 5,000.00	\$ 5,000.00	\$ -	0%	Jun-20	Capital for replacement of equipment
7	Buildings	New Solar Panels - Pool	\$ 30,000.00	\$ 30,000.00	\$ -	50%	Apr-20	The proposal is to install 2 x 15kw sola inverters with an estimated 120 panels delivering 40kWp with a estimated annual saving of \$9500 and a cost recovery over 3 years. It will have a positive public image with the reduction of the carbon footprint due to renewable energy. Quotes recived, application sent for 40kva system
8	Buildings	Electrical Switchboard Upgrade	\$ 20,000.00	\$ 12,000.00	\$ 8,000.00	100%	Nov-19	This project is associated with electrical safety. Upgrade of breakers in the main switch board
9	Buildings	Workshop Shed Extension	\$ 50,000.00	\$ 50,000.00	\$ -	50%	Jun-20	This project is to extend the Workshop allowing the mechanic to work indoors all year round. It will give us the ability to fit a car hoist and to fit full length trucks and graders over the pit.Application sent for building permit
10	Building	Visitor Centre	\$ 10,000.00	\$ 10,000.00	\$ -	50%	Mar-20	This projects to replace ceilings at the visitor centre
11	Furniture & Equipment	Pool Large Inflatable	\$ 20,000.00	\$ 13,612.50	\$ 6,387.50	100%	Dec-19	This project is to help increase attendants at the pool by offering something new to our district
12	Furniture & Equipment	Pool Hoist	\$ 7,500.00	\$ 6,907.50	\$ 592.50	100%	Nov-19	The upgrade of the pool hoist is in accordance with the Shires Disability Access and Inclusion Plan
13	Furniture & Equipment	IT Network	\$ 5,000.00	\$ 5,000.00	\$ -	0%	Feb-20	This project is to provide free Wi-Fi to the town centre
14	Furniture & Equipment	FM Radio	\$ 7,500.00	\$ 7,500.00	\$ -	50%	Apr-20	According to the Strategic Community Plan community consultation, 100% of the community ranked Tourism Support as either very important or moderately important. All equipment necessary for the tourist radio has been purchased and installed, and the CDO is working on the content
15	Furniture & Equipment	Medical Centre Equipment &	\$ 45,000.00	\$ 45,000.00	\$ -	0%	Apr-20	For upgrade of medical equipment for new doctor
16	Furniture & Equipment	Road Counters & Office Equipment's	\$ 14,000.00	\$ 9,450.25	\$ 4,549.75	100%	Sep-19	Road counters are a vital part of Regional Road Group submissions to Main Roads for funding.
17	Infrastructure - Parks & Oval	Skate Park revamp	\$ 10,000.00	\$ 10,000.00	\$ -	25%	Feb-20	According to the Strategic Community Plan community consultation, 100% of the community ranked playgrounds as either very important or moderately important. The Skate Park is 20 years old, and is in need of upgrading. The company that did the original installation is no longer in operation. This has made sourcing spare parts difficult, as most skate parks are now constructed using concrete.
18	Infrastructure - Parks & Oval	Dominican Park	\$ 5,000.00	\$ 5,000.00	\$ -	25%	Jun-20	According to the Strategic Community Plan community consultation, 75% of the community ranked parks and sporting facilities as very important, but only 33% were extremely satisfied with existing facilities. The CDO will be meeting with interested community members at the park to discuss ideas for the space, as well as brain storming the potential layout.

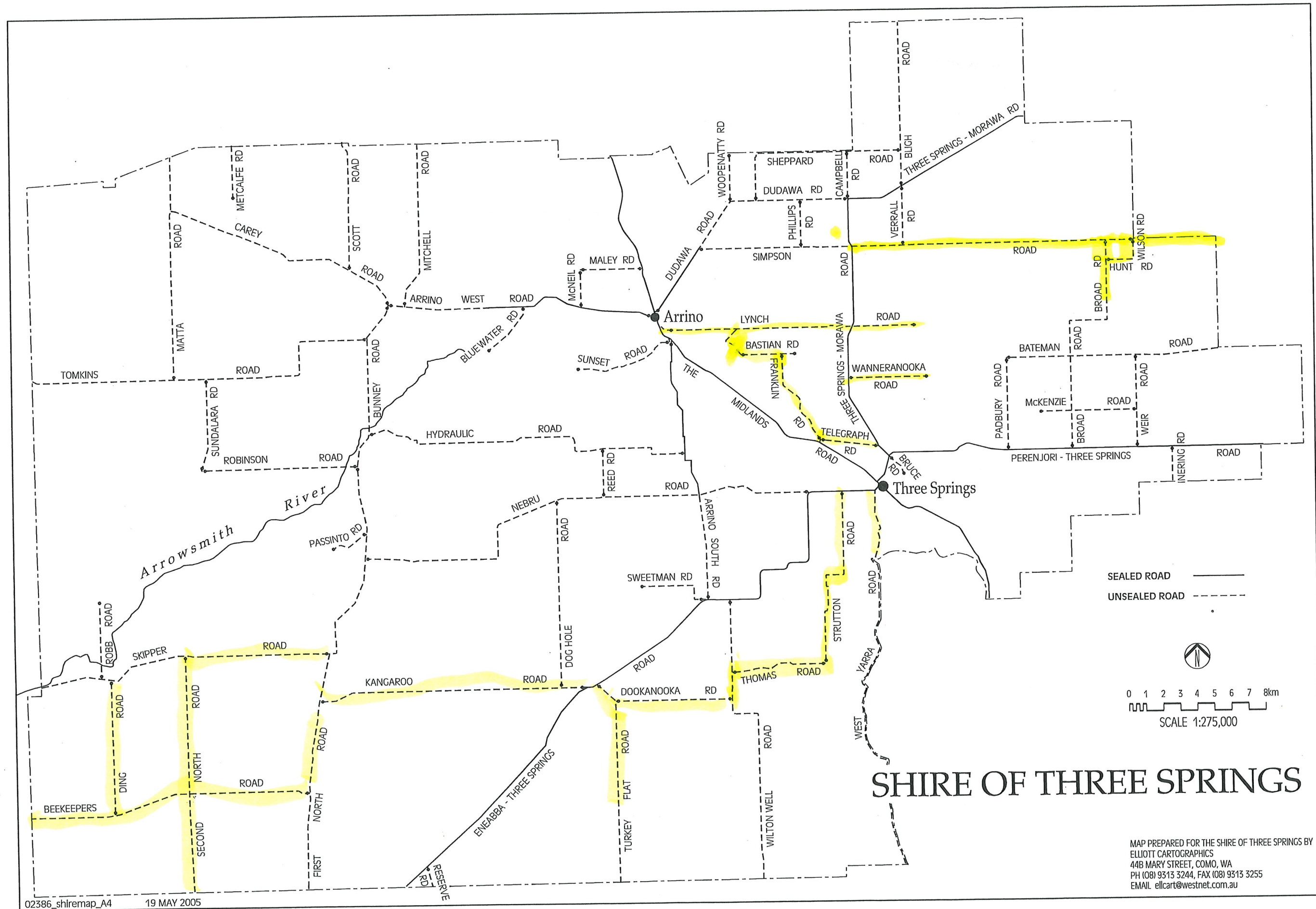
19	Infrastructure - Parks & Oval	Hockey Club	\$ 5,000.00	\$ 5,000.00	\$ -	50%	Jun-20	This Project is to assiest the hocky club with more lights, PO sent for shire part
20	Infrastructure - Parks & Oval	install Park BBQ - POOL	\$ 7,500.00	\$ 6,532.00	\$ 968.00	100%	Nov-19	This Project is part of swimming pool improvements
21	Infrastructure - Parks & Oval	Entry Signs/ Sign Boards	\$ 8,600.00	\$ 8,600.00	\$ -	50%	Mar-20	This project is part of the Shire Main street revitalisation project, Event signs orded
22	Infrastructure - Roads Black	Midlands - Arrino Intersection	\$ 706,000.00	\$ 706,000.00	\$ -	20%	Jun-20	This project is a detailed re-lineament of Sunset road, Lynch road and a slip lane along the Midlands road from Arrino South road with the assistance of Main Roads
23	Infrastructure - Roads	Nebru Road SLK 0.37 - 4.58	\$ 389,669.00	\$ 312,458.07	\$ 77,210.93	100%	Nov-19	This project is part of a 2 year program. The first year will consist of construction of 4.2 km sealed road SLK 0.37-4.58. Scope of works will be drainage reformation, trim encroaching vegetation, re-sheet 200mm of gravel and 10mm prima seal. The second year will consist of a 14mm second seal and is part funded through Roads to Recovery
24	Infrastructure - Roads	TS - Morawa Road SLK 6.00 - 10.62	\$ 230,000.00	\$ 230,000.00	\$ -	100%	Feb-20	This Project funded as part of the Regional Road Group and is part of the shires Regional Roads Resealing 15 year plan. The scope of works is to trim encroaching vegetation, shoulder grade and drainage reformation. 14mm re-seal
25	Infrastructure - Roads	Perenjori Road SLK 14.80 - 21.00	\$ 298,500.00	\$ 266,776.22	\$ 31,723.78	100%	Nov-19	Part of Project above
26	Infrastructure - Roads	TS - Eneabba Rd SLK 19.00 - 26	\$ 342,500.00	\$ 260,610.49	\$ 81,889.51	100%	Nov-19	Part of Project above'. The underspend will be returned to the Main Roads pool for other regional project. This is important 1234
27	Infrastructure - Roads	Skipper Road SLK 8.71 - 12.71	\$ 151,106.00	\$ 151,106.00	\$ -	50%	Feb-20	The project will consist of drainage reformation and gravel Re-sheet (200mm) of 4km SLK 8.71-12.71 with gravel sourced from Viridis on skipper road. Skipper road is part of The Strategic Resource Plan 2016-2031 priorities a number of roads currently utilised as grain freight routes resulting in an increased frequency of maintenance and renewal.
28	Infrastructure - Roads	Arrino West Road SLK - First 900	\$ 41,366.00	\$ 40,000.00	\$ 1,366.00	100%	Nov-19	This Project is part of a 3 year seal program. The first year is to reconstruct and prim seal SLK 5.3-8.15 and re-seal SLK 0.00-900. Year 2 is Re-construct and prima seal SLK 900-5.30 and second coat SLK 5.3-8.15. year 3 is to Re Seal SLK 8.15-10.36 and second coat SLK 900-
29	Infrastructure - Roads	Arrino West Road SLK - 5.30 -8.15	\$ 206,982.00	\$ 226,772.00	-\$ 19,790.00	100%	Nov-19	5.30. Started gravel 3 feb Part of Project above
30	Infrastructure - Roads	Kangaroo Road re-sheet 3kms	\$ 136,290.00	\$ 136,290.00	\$ -	0%	Mar-20	The project will consist of drainage reformation and gravel re-sheet (200mm) of 3km SLK 25.01-28.01 with gravel sourced from gravel pit on Kangaroo road. Kangaroo road is part of The Strategic Resource Plan 2016-2031 priorities a number of roads currently utilised as grain freight routes resulting in an increased frequency of maintenance and renewal.
31	Infrastructure - Drainage	Drainage & Kerbing	\$ 40,000.00	\$ 34,157.81	\$ 5,842.19	100%	Feb-20	This project is to replace kerb on Carter street, Glyde street, island across from the pub on Thomas street and the re-aliment of Glyde street onto Railway road for heavy traffic. It will be back filled from back of kerb to the footpath with grey cracker dust. Kerb install mid Feb
32	Infrastructure - Footpaths	Footpath	\$ 60,000.00	\$ 51,592.23	\$ 8,407.77	100%	Sep-19	This project is part of the Shires footpath replacement program and is part funded through Western Australian Bicycle Network Grant Program
33	Plant & equipment	Vibratory Roller	\$ 150,000.00	\$ 150,000.00	\$ -	50%	Feb-20	As per the Plant Replacement Schedule for the period 2016-2026 orded
34	Plant & equipment	Canter Tray Top Truck	\$ 65,000.00	\$ 65,000.00	\$ -	50%	Feb-20	As per the Plant Replacement Schedule for the period 2016-2026 orded
35	Plant & equipment	Toyota RAV 4 - Doctor	\$ 30,000.00	\$ 24,548.00	\$ 5,452.00	100%	Jul-19	As per the Plant Replacement Schedule for the period 2016-2026
36	Plant & equipment	Ford Ranger	\$ 35,000.00	\$ 32,590.41	\$ 2,409.59	100%	Jul-19	As per the Plant Replacement Schedule for the period 2016-2026
37	Plant & equipment	Ford Ranger	\$ 32,500.00	\$ 32,371.32	\$ 128.68	100%	Jul-19	As per the Plant Replacement Schedule for the period 2016-2026
38	Plant & equipment	Arrino West Standpipe	\$ 25,000.00	\$ 25,000.00	\$ -	25%	Apr-20	This project is to assist the shire with cost recovery of water
39	Plant & equipment	Mower Attachment	\$ 16,000.00	\$ 13,620.00	\$ 2,380.00	100%	Nov-19	As per the Plant Replacement Schedule for the period 2016-2026
40	Plant & equipment	New Turntable	\$ 16,000.00	\$ 16,000.00	\$ -	25%	Apr-20	As per the Plant Replacement Schedule for the period 2016-2026
41	Plant & equipment	New Hoist for Light Vehicles	\$ 6,000.00	\$ 4,495.00	\$ 1,505.00	100%	Nov-19	This project is in line with the shed extension to allow the mechanic to service all light vehicles
42	Plant & equipment	Replace Nissan Pathfinder - 001-TS	\$ 49,000.00	\$ 49,402.62	-\$ 402.62	100%	Jul-19	As per the Plant Replacement Schedule for the period 2016-2026
	Additional Capital							
1	Infrastructure - Parks & Oval	Swimming Pool Lane Ropes		\$ 16,000.00	-\$ 16,000.00	100%	Mar-20	Lane ropes orderd
2								
3								
4								
5								
	Total		\$ 4,730,513.00	\$ 4,422,795.09	\$ 307,717.91			

Notes: Line item 26. Return to Main Roads

Balance

-81,890
225,828

FEB 20



SHIRE OF THREE SPRINGS

MAP PREPARED FOR THE SHIRE OF THREE SPRINGS BY
ELLIOTT CARTOGRAPHICS
44B MARY STREET, COMO, WA
PH (08) 9313 3244, FAX (08) 9313 3255
EMAIL ellcart@westnet.com.au

**SHIRE OF THREE SPRINGS
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31ST JANUARY 2020**

**LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

TABLE OF CONTENTS

Statement of Budget Review by Nature or Type	1
Statement of Budget Review by Program	2
Note 1 Basis of Preparation	3
Note 2 Summary Graphs - Budget Review	4
Note 3 Net Current Funding Position	5
Note 4 Predicted Variances	7
Note 5 Budget Amendments	8

**SHIRE OF THREE SPRINGS
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31ST JANUARY 2020**

Budget v Actual				Predicted		
Note 5	Adopted Budget	Amended Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)
		\$	\$	\$	\$	\$
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)		1,890,870	1,870,916	(19,954)		1,870,916 ▼
Revenue from operating activities (excluding rates)						
Operating grants, subsidies and contributions	4.1.3	698,787	698,787	1,200		699,987 ▲
Profit on asset disposals	4.1.1	19,000	(4,697)			19,000
Fees and charges	4.1.2	238,032	246,332	21,250		267,582 ▲
Interest earnings	4.1.7	64,071	33,606	(7,800)		56,271 ▼
Other revenue	4.1.8	73,299	57,193	10,900		84,199 ▲
		1,093,189	1,101,489	25,550	0	1,127,039
Expenditure from operating activities						
Employee costs	4.2.1	(1,400,686)	(856,193)	(6,900)		(1,530,186) ▲
Materials and contracts		(705,146)	(220,218)	(58,090)		(786,736) ▲
Utility charges	4.2.3	(212,382)	(113,239)			(212,382)
Depreciation on non-current assets	4.2.4	(1,113,248)	(864,431)	(743,955)		(1,857,203) ▲
Interest expenses		(9,026)	(5,181)			(9,026)
Insurance expenses		(186,614)	(186,817)			(186,614)
Loss on asset disposals	4.2.6	(17,300)	0			(17,300)
Other expenditure	4.2.7	(65,847)	(27,983)	(8,000)		(87,847) ▲
		(3,710,249)	(2,274,062)	(816,945)	0	(4,687,294)
Operating activities excluded from budget						
Depreciation on assets	4.5.3	1,113,248	864,431	743,955		1,857,203 ▲
(Profit)/loss on asset disposal	4.4.3	(1,700)	4,697			(1,700)
Adjust provisions and accruals		3,213	11,372			3,213
Amount attributable to operating activities		388,571	1,164,862	(67,394)	0	169,377
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	4.3.1	2,224,293	1,348,095	(410,000)		1,814,294 ▼
Purchase land held for resale						0
Purchase land and buildings	4.4.2	(1,568,500)	(1,265,302)	(112,500)		(1,681,000) ▲
Purchase plant and equipment		(415,500)	(182,834)			(425,150)
Purchase furniture and equipment	4.4.4	(109,000)	(19,012)	(60,000)		(175,001) ▲
Purchase and construction of infrastructure-roads		(2,542,413)	(1,232,161)	625,140		(1,917,273) ▼
Purchase and construction of infrastructure-other		(96,100)	(54,398)	0		(96,100)
Proceeds from disposal of assets		123,000	15,045			123,000
Amount attributable to investing activities		(2,384,220)	(1,390,567)	42,640	0	(2,357,230)
FINANCING ACTIVITIES						
Transfers from cash backed reserves (restricted assets)	9	500,000	(500,000)			500,000
Repayment of debentures	10	(51,289)	(15,278)			(51,289)
Transfers to cash backed reserves (restricted assets)	4.5.10	(633,309)	(16,297)	24,754		(409,080) ▼
Amount attributable to financing activities		(184,598)	(531,575)	24,754	0	39,631
Budget deficiency before general rates		(2,180,247)	(757,280)	0	0	(2,148,222)
Estimated amount to be raised from general rates		2,180,247	2,148,190			2,148,222
Closing funding surplus(deficit)						
2	0	0	1,390,910	0	0	0

**SHIRE OF THREE SPRINGS
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 31ST JANUARY 2020**

		Budget v Actual		Predicted			Material Variance
		Amended Budget	YTD Actual	Variance Permanent	Variance Timing	Year End	
Note	Adopted Budget	(a)	(b)	(c)	(Carryover) (d)	(a)+(c)+(d)	e
		\$	\$	\$	\$	\$	
OPERATING ACTIVITIES							
Net current assets at start of financial year surplus/(deficit)	1,890,870	1,890,870	1,870,916	(19,954)		1,870,916	▼
Revenue from operating activities (excluding rates)							
Governance	34,563	34,563	26,324	12,000		46,563	▲
General purpose funding	596,058	596,058	307,519			596,058	
Law, order, public safety	24,020	24,020	20,006			24,020	
Health	17,150	17,150	9,842			17,150	
Education and welfare	14,762	14,762	3,916	(8,500)		6,262	▼
Housing	97,639	105,939	60,796	3,950		109,889	▲
Community amenities	83,153	83,153	73,023	(900)		82,253	▼
Recreation and culture	23,313	23,313	22,549	(1,000)		22,313	▼
Transport	151,557	151,557	121,874			151,557	
Economic services	8,219	8,219	4,106			8,219	
Other property and services	42,755	42,755	37,554	20,000		62,755	▲
	1,093,189	1,101,489	687,509	25,550	0	1,127,039	
Expenditure from operating activities							
Governance	(419,488)	(552,587)	(235,085)	46,150		(506,437)	▼
General purpose funding	(48,211)	(48,211)	(20,306)			(48,211)	
Law, order, public safety	(214,423)	(214,423)	(115,426)	(35,000)		(249,423)	▲
Health	(140,010)	(140,010)	(65,675)			(140,010)	
Education and welfare	(15,340)	(15,340)	(8,040)	(5,000)		(20,340)	▲
Housing	(408,605)	(416,105)	(229,223)	(13,500)		(429,605)	▲
Community amenities	(324,626)	(324,626)	(157,350)	(140)		(324,766)	▲
Recreation and culture	(944,424)	(944,424)	(521,865)	(20,000)		(964,424)	▲
Transport	(961,813)	(961,813)	(880,820)	(734,455)		(1,696,268)	▲
Economic services	(180,734)	(180,734)	(101,614)			(180,734)	
Other property and services	(52,575)	(72,076)	61,341	(55,000)		(127,076)	▲
	(3,710,249)	(3,870,349)	(2,274,063)	(816,945)	0	(4,687,294)	
Operating activities excluded from budget							
Depreciation on assets	1,113,248	1,113,248	864,431	743,955		1,857,203	▲
Adjust (Profit)/Loss on Asset Disposal	(1,700)	(1,700)	4,697			(1,700)	
Adjust Provisions and Accruals	3,213	3,213	11,372			3,213	
Amount attributable to operating activities	388,571	236,771	1,164,862	(67,394)	0	169,377	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions	2,224,293	2,224,294	1,348,095	(410,000)		1,814,294	
Purchase land and buildings	(1,568,500)	(1,568,500)	(1,265,302)	(112,500)		(1,681,000)	▲
Purchase plant and equipment	(415,500)	(425,150)	(182,834)			(425,150)	
Purchase furniture and equipment	(109,000)	(115,001)	(19,012)	(60,000)		(175,001)	▲
Purchase and construction of infrastructure - roads	(2,542,413)	(2,542,413)	(1,232,161)	625,140		(1,917,273)	▼
Purchase and construction of infrastructure - other	(96,100)	(96,100)	(54,398)			(96,100)	
Proceeds from disposal of assets	123,000	123,000	15,045			123,000	
Amount attributable to investing activities	(2,384,220)	(2,399,870)	(1,390,567)	42,640	0	(2,357,230)	
FINANCING ACTIVITIES							
Repayment of borrowings	10 (51,289)	(51,289)	(15,278)			(51,289)	
Transfers to cash backed reserves (restricted assets)	9 (633,309)	(433,834)	(16,297)	24,754		(409,080)	▼
Transfers from cash backed reserves (restricted assets)	9 500,000	500,000	(500,000)			500,000	
Amount attributable to financing activities		(184,598)	14,877	24,754	0	39,631	
Budget deficiency before general rates		(2,180,247)	(2,148,222)	0	0	(2,148,222)	
Estimated amount to be raised from general rates		2,180,247	2,148,222			2,148,222	
Closing Funding Surplus(Deficit)	2 0	0	1,390,910	0	0	0	

SHIRE OF THREE SPRINGS
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE YEAR ENDED 30 JUNE 2020

1. BASIS OF PREPARATION

The budget review report has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government 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 budget review report are presented below and have been consistently applied unless stated otherwise.

The report has 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 Shire of Three Springs controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

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.

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.

2019/20 ACTUAL BALANCES

Balances shown in this budget review report as 2019/20 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

ROUNDING OFF FIGURES

All figures shown in this budget review report are rounded to the nearest dollar.

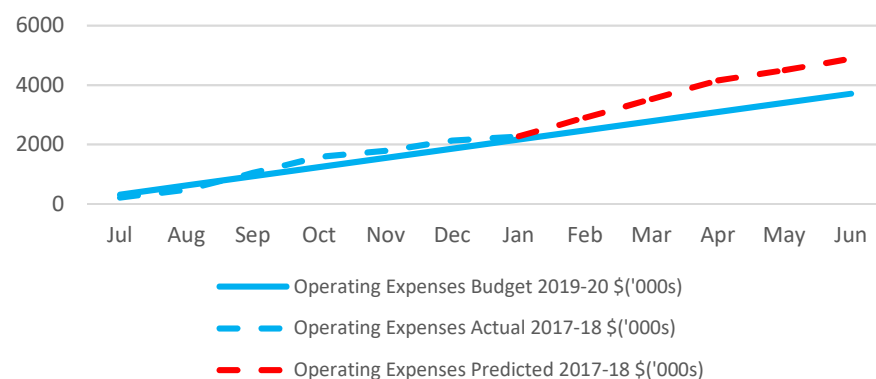
BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative figures shown in this budget review report relate to the original budget estimate for the relevant item of disclosure.

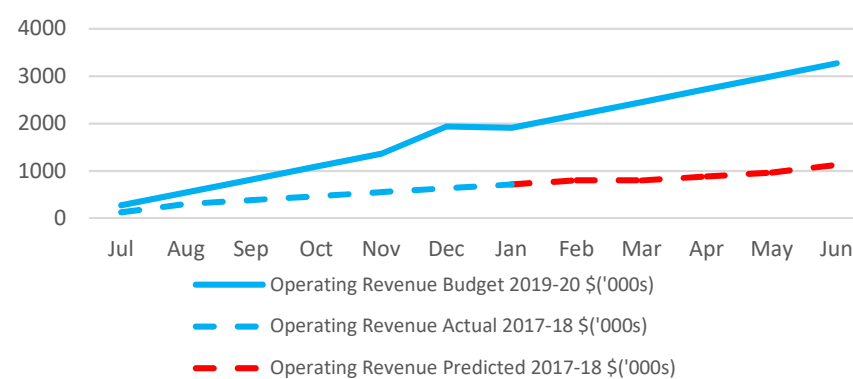
SHIRE OF THREE SPRINGS
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED FOR THE PERIOD ENDED 31ST JANUARY 2020

2. SUMMARY GRAPHS - BUDGET REVIEW

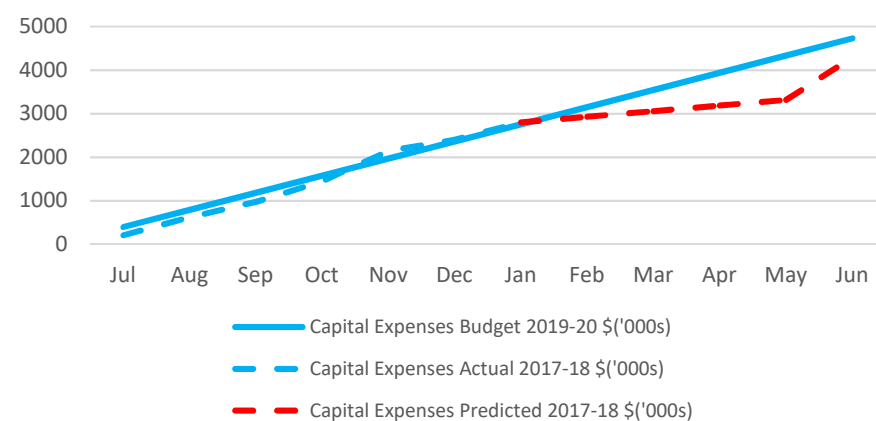
Operating Expenses



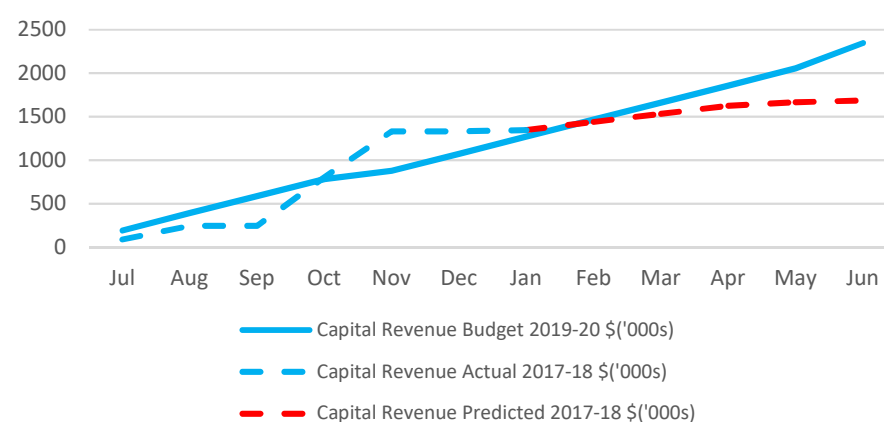
Operating Revenue



Capital Expenditure



Capital Revenue



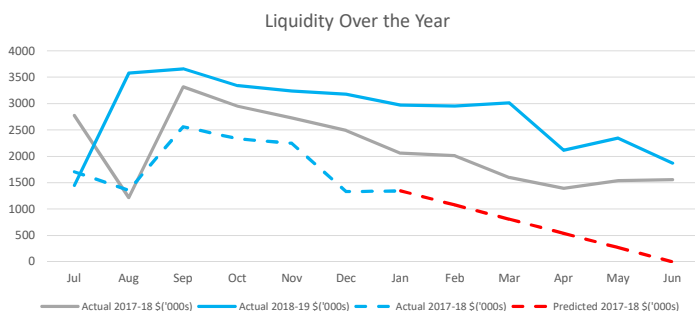
This information is to be read in conjunction with the accompanying financial statements and notes.

**SHIRE OF THREE SPRINGS
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31ST JANUARY 2020**

3. NET CURRENT FUNDING POSITION

Positive=Surplus (Negative=Deficit)
2019-20

Note	This Period \$	Last Period \$	Same Period Last Year \$
Current assets			
Cash unrestricted	2,174,324	2,469,874	2,863,659
Cash restricted	1,491,832	1,491,832	1,745,729
Receivables - rates and rubbish	267,004	325,572	136,223
Receivables - other	78,190	73,359	33,968
Inventories	0	0	5,497
	4,011,350	4,360,637	4,785,076
Less: current liabilities			
Payables	(137,417)	(28,952)	(55,214)
Provisions	(25,977)	(123,979)	(148,222)
	(163,394)	(152,931)	(203,436)
Less: cash restricted	(1,491,832)	(1,491,832)	(1,745,729)
Add: provisions - employee	25,977	123,979	0
Add back: liabilities supported by reserves not required to be funded	0	0	132,790
Net current funding position	2,382,101	2,839,853	2,968,701



**SHIRE OF THREE SPRINGS
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31ST JANUARY 2020**

3. COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, 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 shown as short term borrowings in current liabilities in Note 2 Net Current Assets of the budget.

TRADE AND OTHER RECEIVABLES

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.

INVENTORIES

General

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.

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Three Springs's operational cycle. In the case of liabilities where the Shire of Three Springs does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire of Three Springs's intentions to release for sale.

LOANS AND RECEIVABLES

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Three Springs prior to the end of the financial year that are unpaid and arise when the Shire of Three Springs 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.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Three Springs'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 of Three Springs's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Three Springs's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

Provisions are recognised when the Shire of Three Springs has a 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.

RATES, GRANTS, DONATIONS AND OTHER CONTRIBUTIONS

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Three Springs obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

SHIRE OF THREE SPRINGS
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31ST JANUARY 2020

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)		
4.1.1 PROFIT ON ASSET DISPOSAL		
No material variances		
4.1.2 FEES AND CHARGES		
Increases in Private Works charges and staff housing rental. Decrease in units charges.	21,250	
4.1.3 GRANTS, SUBSIDIES AND CONTRIBUTIONS		
Small adjustments to contributions in Housing and Recreation and Culture.	1,200	
4.1.7 INTEREST EARNINGS		
Reduction in interest earnings expected from investments.	(7,800)	
4.1.8 OTHER REVENUE		
Increase in sundry revenue in governance - Employment Subsidy.	10,900	
Predicted Variances Carried Forward	25,550	0

**SHIRE OF THREE SPRINGS
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31ST JANUARY 2020**

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	25,550	0
4.2 OPERATING EXPENSES		
4.2.1 EMPLOYEE COSTS		
Extra costs allowed for Acting CEO costs rather than contractor services.	(6,900)	
4.2.2 MATERIAL AND CONTRACTS		
Net increase in materials and contracts various expense accounts.	(58,090)	
4.2.3 UTILITY CHARGES		
No material variances		
4.2.4 DEPRECIATION (NON CURRENT ASSETS)		
The amount of depreciation estimated at the time of drafting the budget did not reflect the change in valuations and depreciation rates post valuation. The amount of depreciation has been increased to reflect the adjusted estimate. Derecognition is a non-cash transaction and therefore is written out of the activity statement thereby not affecting the total.	(743,955)	
4.2.4 INTEREST EXPENSES		
No Material Variance		
4.2.5 INSURANCE EXPENSES		
No material variances		
4.2.6 LOSS ON ASSET DISPOSAL		
No material variances		
4.2.7 OTHER EXPENDITURE		
Net expenditure in Members expenses to allow for training and support for Yakabout and other donations.	(8,000)	
Predicted Variances Carried Forward	(791,395)	0

**SHIRE OF THREE SPRINGS
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31ST JANUARY 2020**

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(791,395)	0
4.3 CAPITAL REVENUE		
4.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS		
There has been a reduction in Grants as the Blackspot project is not going ahead, and Roads to Recovery has been reduced by \$60,000. Expenditure on these projects will be correspondingly reduced in Capital expenditure.	(410,000)	
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS		
No Material Variance		
4.3.3 PROCEEDS FROM NEW DEBENTURES		
No Material Variance		
4.3.4 PROCEEDS FROM SALE OF INVESTMENT		
No Material Variance		
4.3.5 PROCEEDS FROM ADVANCES		
No Material Variance		
4.3.6 SELF-SUPPORTING LOAN PRINCIPAL		
No Material Variance		
4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
No Material Variance		
Predicted Variances Carried Forward	(1,201,395)	0

**SHIRE OF THREE SPRINGS
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31ST JANUARY 2020**

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(1,201,395)	0
4.4 CAPITAL EXPENSES		
4.4.1 LAND HELD FOR RESALE		
No Material Variance		
4.4.2 LAND AND BUILDINGS		
Reduction in expenditure on staff housing, plus decrease of expenditure on the childcare facility of \$125,000	(112,500)	
4.4.3 PLANT AND EQUIPMENT		
No material variances		
4.4.4 FURNITURE AND EQUIPMENT		
Extra expenditure planned for software and hardware upgrades and asset management tools.	(60,000)	
4.4.5 INFRASTRUCTURE ASSETS - ROADS		
The expenditure for Blackspot Project and Roads to Recovery as per the Grants above, and some small adjustments made to Direct grants and Municipal Construction.	625,140	
4.4.6 INFRASTRUCTURE ASSETS - OTHER		
No material variance	0	
4.4.7 PURCHASES OF INVESTMENT		
No Material Variance		
4.4.8 REPAYMENT OF DEBENTURES		
No Material Variance		
4.4.9 ADVANCES TO COMMUNITY GROUPS		
No Material Variance		
Predicted Variances Carried Forward	(748,755)	0

**SHIRE OF THREE SPRINGS
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31ST JANUARY 2020**

4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(748,755)	0
4.5 OTHER ITEMS		
4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)		
Transfers to reserves have been reduced accordingly to allow for the increased expenditure above.	24,754	
4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
No Material Variance		
4.5.1 RATE REVENUE		
No Material Variance		
4.5.2 OPENING FUNDING SURPLUS(DEFICIT)		
The surplus calculated at the time of the audit was adjusted at the write back of employee entitlements liability differently to that used in the budget.	(19,954)	
4.5.3 NON-CASH WRITE BACK OF DEPRECIATION		
Depreciation is excluded from the Financial Activity statement as it is non-cash.	743,955	
Total Predicted Variances as per Annual Budget Review	0	0

SHIRE OF THREE SPRINGS
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31ST JANUARY 2020

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Classification	Deprn.	Reduce Budget	Increase Budget	Comments
			\$	\$	\$	
Budget Adoption		Opening Surplus(Deficit)			(19,954)	Difference between adopted surplus and audited
Proposed amendments - February						Difference between adopted surplus and audited
1743 Contributions/Reimbursements - Other Revenue	Contributions - operating	Operating Revenue		2,200		Increase Contributions Other Income Housings
2915 Contributions	Contributions - operating	Operating Revenue			(1,000)	Decrease income - Pool contributions
0620 Asset Depreciation (SCH12)	Depreciation	Non Cash Item	(743,955)			Adjust Depreciation for Infrastructure Roads - Non Cash
Non-cash Depreciation written back	Depreciation	Non Cash Item	743,955			Adjust Depreciation for Infrastructure Roads - Non Cash
0272 Salaries (Muni Fund)	Employee Costs	Operating Expenses			(6,900)	Re-Allocate Contract cost to Salary
1723 Charges Rent/Leases	Fees & Charges	Operating Revenue		7,500		Increase Rental Income Housing
1733 Other Minor Charges	Fees & Charges	Operating Revenue			(1,250)	Decrease Other Minor Income - Housing
1883 Charges - Kadathinni Units	Fees & Charges	Operating Revenue			(5,000)	Reduce Rental Income Kadathinni Units
4333 Charges - Private Works Various	Fees & Charges	Operating Revenue		20,000		Increase income Private Works
3523 Grants - RRG Projects MRWA	Grants - Non operating	Capital Revenue			(10,000)	Decrease Grant Income - MRWA
3543 Grants - Blackspot Funding	Grants - Non operating	Capital Revenue			(400,000)	Decrease Grant Income - MRWA Black Spot
0613 Interest on LSL Reserves	Interest Earnings	Operating Revenue		1,000		Decrease Interest Income
1666 Interest on CCC Reserve	Interest Earnings	Operating Revenue			(8,500)	Decrease Interest Income
1807 Reserve Interest - Refuse Site Rehab	Interest Earnings	Operating Revenue			(800)	Transfer to correct account
1833 LGCHP Reserve Interest	Interest Earnings	Operating Revenue		1,000		Transfer to Approp A/C
1853 Housing Reserve Interest	Interest Earnings	Operating Revenue			(500)	Reduce Interest Income
0012 Conference expenses	Materials & Contracts	Operating Expenses			(6,000)	WALGA Conference
0072 Public Relations - Other	Materials & Contracts	Operating Expenses			(10,000)	Council Chamber
0082 Public Relations - Yakabout	Materials & Contracts	Operating Expenses		1,500		Reduction in Yakabout Cost
0122 Refreshments & Functions	Materials & Contracts	Operating Expenses			(5,000)	Increase Meeting Refreshments
0172 Expenses - others	Materials & Contracts	Operating Expenses			(1,000)	No Budget Set
0192 WCRC - Info/Tech Standardisation	Materials & Contracts	Operating Expenses		2,500		Reduction in ICT - Tablet etc
0272 Salaries (Muni Fund)	Materials & Contracts	Operating Expenses		40,000		Re-Allocate Contract cost to Salary
0272 Salaries (Muni Fund)	Materials & Contracts	Operating Expenses		15,000		Re-Allocate Contract cost to Salary
0372 Bank Charges	Materials & Contracts	Operating Expenses			(1,200)	Increase Bank Fees & Charges
0382 Printing & Stationery	Materials & Contracts	Operating Expenses			(10,000)	Increase Printing & Stationery
0392 Telephone/Facsimile/Internet	Materials & Contracts	Operating Expenses		4,500		Decrease Telephone Charges
0422 Advertising	Materials & Contracts	Operating Expenses		7,500		Decrease Advertising for Staffs Etc
0452 Admin Office Maintenance	Materials & Contracts	Operating Expenses			(7,500)	Increase Office Maint
0462 Audit Fees	Materials & Contracts	Operating Expenses		3,500		Decrease Audit Fees
0602 Accounting Support	Materials & Contracts	Operating Expenses		7,500		Decrease Accounting Support
0692 Fire Control - Other	Materials & Contracts	Operating Expenses			(15,000)	Increase to allow for F&F at fire shed.
0722 Admin Allocation	Materials & Contracts	Operating Expenses			(5,000)	Increase Admin Allocation
0762 Website Maintenance	Materials & Contracts	Operating Expenses			(1,250)	Increase Website Maint
0773 Building Maintenance - Fire Shed (New)	Materials & Contracts	Operating Expenses			(5,000)	Increase Build Maint Fire zShed
0932 Community Emergency Services - Expenditure	Materials & Contracts	Operating Expenses			(10,000)	Increase CES Eps
1662 Child Care Centre	Materials & Contracts	Operating Expenses			(5,000)	Increase Child Care Maint Cost
1722 Housing Other Maintenance	Materials & Contracts	Operating Expenses			(12,500)	Increase Housing Maint
1772 Rubbish Site Maintenance	Materials & Contracts	Operating Expenses			(5,000)	Increase Rubbish Tip Maint
2102 Townscape Project	Materials & Contracts	Operating Expenses			(5,140)	Transfer to approp account #2132
2302 Cemetery Operation/Maintenance	Materials & Contracts	Operating Expenses		10,000		Reduce Maint Cost
2642 Public Parks, Gardens & Reserves	Materials & Contracts	Operating Expenses			(10,000)	Increase Main Cost Parks & Gardens
2652 Other Sporting Amenities	Materials & Contracts	Operating Expenses			(10,000)	Increase Main Cost Other Sporting
3402 Depot Maintenance	Materials & Contracts	Operating Expenses			(10,000)	Increase Depot Maint Cost
3432 Street Cleaning	Materials & Contracts	Operating Expenses		20,000		Decrease Street Cleaning cost - Using a Sweeper
3462 RoMan - Annual Maintenance	Materials & Contracts	Operating Expenses			(500)	Increase RAMM cost
4282 Private Works - Various	Materials & Contracts	Operating Expenses			(20,000)	Increase expense Private Works
4492 Parts & Repairs	Materials & Contracts	Operating Expenses			(20,000)	Increase R&M Parts
4552 Consumables	Materials & Contracts	Operating Expenses			(5,000)	Increase Consumable
6264 Minor Tool Purchases (< \$5,000)	Materials & Contracts	Operating Expenses			(10,000)	Increase Minor Tools

SHIRE OF THREE SPRINGS
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31ST JANUARY 2020

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Classification	Depn.	Reduce Budget	Increase Budget	Comments
			\$	\$	\$	
6952	Long Term Financial Plan - Exp A/C	Materials & Contracts	Operating Expenses		(10,000)	Increase LTFP
6962	Corporate Business Plan	Materials & Contracts	Operating Expenses	30,000		Assets Re-valuations # GL 6962 Offset
0022	Election expenses	Other Expenses	Operating Expenses	1,500		Reduction in Election Cost
0023	Contributions Yakabout	Other Expenses	Operating Expenses		(3,500)	Reduction in Yakabout Income
0222	Donations & Gifts	Other Expenses	Operating Expenses		(1,000)	Transfer from Training - # 0232
0232	Expenses - Members of Council Training	Other Expenses	Operating Expenses	1,000		Transfer to Donations - # 0222
0232	Expenses - Members of Council Training	Other Expenses	Operating Expenses		(6,000)	Councillor Compulsary Training
0113	Sundry Income - Other	Other revenue	Operating Revenue	10,000		Centerlink Subsidy
0513	Insurance Scheme Credit	Other Revenue	Operating Revenue	1,000		Increase Income Insurance Rebate
1943	Sundry Income	Other revenue	Operating Revenue		(100)	Reduce Sundry Income
0532	Asset Management Expenditure		Capital Expenses		(40,000)	Assets Re-valuations # GL 6962 Offset
0562	Computer S/W & H/W Enhancement		Capital Expenses		(20,000)	Increase Software updates
1615	Child Care Facility - ECLC		Capital Expenses		(125,000)	Decrease Capital Budget - ECLC
1732	Buildings Capital - Housing Other (input taxed)		Capital Expenses	12,500		Decrease Housing Capital
1773	Charges - Other Houses		Operating Revenue		(8,300)	Transfer to Approp Income Account Housing
1784	Reserves - Interest Transfer		Capital Expenses		(1,000)	Transfer to Approp A/C
1823	Charges - 89 Williamson Street		Operating Revenue	8,300		Transfer to Approp Income Account Housing
2132	Main Street Re-vitalisation Project		Capital Expenses	5,140		Transfer to approp account #2132
2410	Lovelocks Soak		Capital Expenses		(10,000)	Increase Maint Cost Lovelock Soak
3104	Blackspot Grant - Projects		Capital Expenses	650,000		Blackspot Project to be re-budget in 2020-21
3124	Roads to Recovery Grants		Capital Expenses	60,000		Decrease RTR Cost
3164	Road Construction - Muni Fund		Capital Expenses		(80,000)	Increase Road Constructions cost Muni Funds
117940	Transfer to reserves - housing		Capital Expenses	25,754		
Amended Budget Cash Position as per Council Resolution			0	948,894	(948,894)	

Opening Surplus(Deficit)		Note 4 (TAB)	
Grants, Subsidies	Note 4.5.3		(19,954)
Employee Cost	Note 4.1.3		1,200
Fees & Charges	Note 4.2.1		(6,900)
Grants, Subsidies	Note 4.1.2		21,250
Interest Earning	Note 4.3.1		(410,000)
Material and Contrcats	Note 4.1.7		(7,800)
Depreciation	Note 4.2.2		(58,090)
Other Expenditure	Note 4.2.4		(743,955)
Other Revenue	Note 4.2.7		(8,000)
Furniture & Equipments	Note 4.1.8		10,900
Land & Buildings	Note 4.4.4		(60,000)
Infrastructure Road	Note 4.4.2		(112,500)
Transfer to Reserve	Note 4.4.5		625,140
Non-Cash Write Back	Note 4.5.10		24,754
	Note 4.5.3		743,955
			<u>0</u>

National Business Visa Card

21 January, 2020 to 20 February, 2020

Attachment 10.5

Chief Executive Officer

NIL	\$	-
	\$	-

Deputy Chief Executive Officer

Caltex Auto Care	\$	66.00
Nuford	\$	53.90
Nuford Refund	-\$	53.90
Bunnings - Plant for Australia Day	\$	11.85
Puma Joondalup Fuel 001TS	\$	61.36
Puma Joondalup Fuel 001TS	\$	95.61
	\$	234.82

Bank Charges	\$	18.00
	\$	18.00

Total Direct Debit Payment made on 25/02/2020	\$	252.82
--	-----------	---------------

Police Licensing

Direct Debits from Trust Account

1 February, 2020 to 29 February, 2020

Monday, 3 February 2020	\$	-
Tuesday, 4 February 2020	\$	-
Friday, 7 February 2020	\$	-
Monday, 10 February 2020	\$	-
Tuesday, 11 February 2020	\$	-
Wednesday, 12 February 2020	\$	-
Thursday, 13 February 2020	\$	-
Friday, 14 February 2020	\$	-
Monday, 17 February 2020	\$	-
Thursday, 20 February 2020	\$	-
Friday, 21 February 2020	\$	-
Monday, 24 February 2020	\$	-
Tuesday, 25 February 2020	\$	-
Wednesday, 26 February 2020	\$	-
Thursday, 27 February 2020	\$	-
Friday, 28 February 2020	\$	-
	\$	-

Bank Fees

Direct Debits from Muni Account
1 February, 2020 to 29 February, 2020

Total direct debited from Municipal Account	\$	160.50
---	----	--------

Payroll

Direct Payments from Muni Account
1 February, 2020 to 29 February, 2020

Wednesday, 5 February 2020	\$	37,760.88
Wednesday, 19 February 2020	\$	34,952.45
	\$	72,713.33

Date: 03/03/2020
Time: 5:28:57PM

SHIRE OF THREE SPRINGS
Statement of Payments for the Month of February 2020

USER: Donna Newton
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
11591	07/02/2020	Para Mobility Pty Ltd Mobility Lift		7,435.00
11592	07/02/2020	Synergy Electriciry Usage Charges		9,834.97
11593	07/02/2020	Telstra Monthly Account		1,711.97
11594	07/02/2020	Commissioner of Police Annual Firearm Licence Renewal		128.00
11595	14/02/2020	Telstra Monthly Account		50.00
11596	14/02/2020	Water Corporation Water Usage and Service Charges		1,974.00
EFT15871	07/02/2020	Aquatic Services WA Pty Ltd Monthly Account		502.15
EFT15872	07/02/2020	BOC Gases Monthly Account		45.36
EFT15873	07/02/2020	Bob Waddell & Associates Pty Ltd Professional Services		3,102.00
EFT15874	07/02/2020	Toll Transport Pty Ltd Freight Account Various		388.50
EFT15875	07/02/2020	Success Veolia Environmental Services Monthly Account		4,554.31
EFT15876	07/02/2020	Winc Australia Pty Limited New Chair Mats for Admin Centre		1,046.37
EFT15877	07/02/2020	Choices Flooring Geraldton Contractor		2,560.00
EFT15878	07/02/2020	Dormakaba Australia Contractor		550.00
EFT15879	07/02/2020	LGIS Risk Management Regional Risk Cp-Ordinator Program 2019-20		2,457.40
EFT15880	07/02/2020	Eastman Poletti Sherwood Architects Contractor		14,415.50
EFT15881	07/02/2020	Liza Michelle Fry Pro Rata Refund for Dog Registration		18.75
EFT15882	07/02/2020	Geraldton Fuel Company Pty Ltd (Refuel Australia) Monthly Account		120.00
EFT15883	07/02/2020	Mitchell & Brown Air Conditioner		910.00
EFT15884	07/02/2020	Geraldton Building Services & Cabinets Contractor		11,000.00
EFT15885	07/02/2020	Carnamah Great Southern Fuel Supplies Monthly Fuel Account		151.64
EFT15886	07/02/2020	GHD PTY LTD Contractor		1,561.18
EFT15887	07/02/2020	Health Insurance Fund (HIF) Of Australia Ltd Payroll deductions		283.50
EFT15888	07/02/2020	Stephen Walter Hunter Contractor		1,100.00
EFT15889	07/02/2020	Ashdown Ingram Monthly Account		1,115.68
EFT15890	07/02/2020	Kats Rural Monthly Account		9.68

Date: 03/03/2020
Time: 5:28:57PM

SHIRE OF THREE SPRINGS
Statement of Payments for the Month of February 2020

USER: Donna Newton
PAGE: 2

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT15891	07/02/2020	Local Government Professionals Australia WA Finance Professionals Conference		1,170.00
EFT15892	07/02/2020	Landgate Valuations Valuations		67.85
		The Trustee for RA & LA Starick Family Trust t/a Starick Tyres		
EFT15893	07/02/2020	Monthly Account		1,960.68
EFT15894	07/02/2020	Totally Workwear Geraldton Crew Uniform Order		723.56
EFT15895	07/02/2020	Moore Stephens FBT Workshop 2020		1,617.00
EFT15896	07/02/2020	M & B (Building Products) Sales Pty Ltd Supplier		347.77
EFT15897	07/02/2020	Midwest Turf Supplies Monthly Account		1,049.40
EFT15898	07/02/2020	Marketforce Pty Ltd Advertising Account		331.23
EFT15899	07/02/2020	Patricia McKeon Reimbursement of Expenses		130.02
		C.A. Wright and G.M. Wright T/A Mooreview Plants and Trees		
EFT15900	07/02/2020	Plant Supplier		3,707.04
EFT15901	07/02/2020	Perfect Computer Solutions Pty Ltd Computer and IT Services		1,615.00
EFT15902	07/02/2020	Rossiter & Co Monthly Account		160.00
EFT15903	07/02/2020	Dudawa Haulage Contractor		9,575.50
EFT15904	07/02/2020	Sigma Chemicals Supplier		20,083.05
EFT15905	07/02/2020	Sweetman's Hardware Monthly Account		201.30
EFT15906	07/02/2020	Chloe Scott Swimming Bronze Medallion Course		200.00
EFT15907	07/02/2020	Sunglow Nominees Pty Ltd Professional Services		198.00
EFT15908	07/02/2020	Three Springs IGA Monthly IGA Account		361.39
		Geraldton SPECIALIST WHOLESALERS PTY LTD T/A TRUCKLINE		
EFT15909	07/02/2020	Monthly Account		79.26
EFT15910	07/02/2020	Three Springs Rural Services Monthly Account		3,715.22
EFT15911	07/02/2020	Top-Flight Roof Restoration & Painting Services Contractor		6,380.00
EFT15912	07/02/2020	Three Springs Medical Centre Pre-Employment Medical		283.90
EFT15913	07/02/2020	The Murray Hotel Perth Pty Ltd Accommodation		353.00
EFT15914	07/02/2020	KBest Marine Pty Ltd T/a Taskers 50% Deposit for Flag Pole		1,237.50

Date: 03/03/2020
Time: 5:28:57PM

SHIRE OF THREE SPRINGS
Statement of Payments for the Month of February 2020

USER: Donna Newton
PAGE: 3

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Van't Veer Services		
EFT15915	07/02/2020	Monthly Postage Account		143.14
		Westrac Pty Ltd		
EFT15916	07/02/2020	Westrac		162.83
		Winchester Industries		
EFT15917	07/02/2020	Monthly Account		100,895.85
		Keith Alan Woodward		
EFT15918	07/02/2020	Reimbursement for Expenses		644.00
		Zed Elect		
EFT15919	07/02/2020	Contractor		10,279.39
		AFlex Technology (N.Z.) Limited		
EFT15920	14/02/2020	Aquatic Centre Inflatable Pool Devices and non slip mats		13,612.50
		BOC Gases		
EFT15921	14/02/2020	Monthly Account		45.36
		Winc Australia Pty Limited		
EFT15922	14/02/2020	Stationery and Cleaning Products Order		931.62
		Corsign WA Pty Ltd		
EFT15923	14/02/2020	Signage Account		39.60
		Focus Networks		
EFT15924	14/02/2020	Information Technology Audit		3,630.00
		Geraldton Fuel Company Pty Ltd (Refuel Australia)		
EFT15925	14/02/2020	Monthly Account		8,090.31
		GH Country Courier		
EFT15926	14/02/2020	Freight Account		38.28
		Shire of Irwin		
EFT15927	14/02/2020	Shared Services EHO		566.57
		Jason Signmakers		
EFT15928	14/02/2020	Event Signage		3,481.76
		Kleenheat (Wesfarmers Kleenheat Gas Pty Ltd)		
EFT15929	14/02/2020	Annual Cylinder Service Charge		79.20
		Business CLOSED - USE M171 Do NOT USE M60 (The Trustee for RA & LA Starick Family Trust t/a Starick Tyres)		
EFT15930	14/02/2020	Monthly Account		302.50
		Perfect Computer Solutions Pty Ltd		
EFT15931	14/02/2020	Computer and IT Services		265.00
		Sweetman's Ampol Cafe		
EFT15932	14/02/2020	Catering		50.00
		Three Springs Rural Services		
EFT15933	14/02/2020	Monthly Account		1,965.35
		Three Springs Motel (Barracks)		
EFT15934	14/02/2020	Catering - Australia Day Lamington Cake		140.00
		Westrac Pty Ltd		
EFT15935	14/02/2020	Monthly Account		3,495.20
		Health Insurance Fund (HIF) Of Australia Ltd		
EFT15936	26/02/2020	Payroll deductions		141.75
		WA Treasury Corporation		
EFT15937	26/02/2020	Loan No. 157 Interest payment - Principal on Loan 157 - Grader		16,228.87
		WA Super		
DD12188.1	04/02/2020	Payroll deductions		4,034.42
		Colonial First State - FirstChoice Wholesale Personal Super		
DD12188.2	04/02/2020	Superannuation contributions		646.16

Date: 03/03/2020
Time: 5:28:57PM

SHIRE OF THREE SPRINGS
Statement of Payments for the Month of February 2020

USER: Donna Newton
PAGE: 4

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
DD12188.3	04/02/2020	Australian Super Superannuation contributions		883.36
DD12188.4	04/02/2020	ANZ Smart Choice Super Superannuation contributions		515.02
DD12188.5	04/02/2020	Cbus Super Superannuation contributions		591.05
DD12188.6	04/02/2020	Retail Employees Superannuation Pty Ltd (REST) Superannuation contributions		136.22
DD12188.7	04/02/2020	Sunsuper Superannuation Fund Superannuation contributions		229.60
DD12193.1	01/02/2020	iiNet Limited Monthly M/C Coorow Account		54.95
DD12194.1	12/02/2020	Commander Australia Monthly Account		46.92
DD12202.1	18/02/2020	WA Super Payroll deductions		3,919.64
		Colonial First State - FirstChoice Wholesale Personal Super		
DD12202.2	18/02/2020	Superannuation contributions		646.16
DD12202.3	18/02/2020	Australian Super Superannuation contributions		972.24
DD12202.4	18/02/2020	Cbus Super Superannuation contributions		591.05
DD12202.5	18/02/2020	ANZ Smart Choice Super Superannuation contributions		182.65
DD12202.6	18/02/2020	Retail Employees Superannuation Pty Ltd (REST) Superannuation contributions		194.60
DD12202.7	18/02/2020	MLC Masterkey Personal Super Superannuation contributions		44.62
DD12202.8	18/02/2020	Sunsuper Superannuation Fund Superannuation contributions		229.60
DD12209.1	25/02/2020	National Mastercard Monthly Credit Card Account		252.82
DD12217.1	29/02/2020	Department Of Transport - Daily Licensing POLICE LICENSING PAYMENTS FOR FEBRUARY 2020		10,660.95

REPORT TOTALS

Bank Code	Bank Name	TOTAL
L	POLICE LICENSING	10,660.95
M	MUNICIPAL BANK	301,973.79
TOTAL		312,634.74

		Debtors Trial Balance							
		As at 28.02.2020							
Debtor #	Name	Credit Limit	30.11.2019		30.12.2019	29.01.2020	28.02.2020	Total	
			GT 90 days	Age	GT 60 days	GT 30 days	Current		
			Of						
			Oldest						
			Invoice						
		(90Days)							
B102			0.00	0	0.00	0.00	370.70	370.70	
C6			80.00	172	0.00	0.00	0.00	80.00	
C92			0.00	0	0.00	171.59	0.00	171.59	
F42			10.00	243	0.00	0.00	0.00	10.00	
H54			0.00	0	0.00	0.00	99.98	99.98	
M38			200.00	172	0.00	0.00	0.00	200.00	
M119			60.00	107	0.00	0.00	0.00	60.00	
M136			0.00	0	0.00	142.80	0.00	142.80	
N7			0.00	0	0.00	900.00	0.00	900.00	
O17			0.00	0	0.00	0.00	0.00	-240.00	
P43			0.00	0	0.00	40.00	0.00	40.00	
R31			0.00	0	0.00	40.00	0.00	40.00	
S115			0.00	0	0.00	0.00	0.00	-200.00	
T8			0.00	0	0.00	2020.88	0.00	2020.88	
T52			1746.90	180	640.00	800.00	640.00	3826.90	
T57			50.00	93	0.00	60.00	0.00	110.00	
V11			0.00	0	0.00	0.00	50.00	50.00	
W60			0.00	0	0.00	0.00	0.00	-238.61	
Totals --- Credit Balances:		-678.61	2146.90		640.00	4175.27	1160.68	7444.24	