Attachment Book

Ordinary Council Meeting
To Be Held On
Wednesday
24 April 2024

Heart of North Midlands

CONTENTS OF ATTACHMENTS
ORDINARY COUNCIL MEETING
24 APRIL 2024

WILDFLOWER COUNTRY

Attachment 10.2

Our Ref: xxx
Your Ref: xxx
Enquiries: Murray Connell

Xx 2024

Name
Chief Executive Officer
Shire of XX
Address
Address

Attn: xx

Via electronic mail: xxx

Dear XX,

RE: MEMORANDUM OF UNDERSTANDING (MOU) – FOR THE PROVISION OF ENVIRONMENTAL HEALTH AND/OR BUILDING SURVEYING SERVICES TO THE SHIRE OF XX

We, the Shire of Irwin (the '**Shire**') will supply Environmental Health and/or Building Surveying services ('**services**') to the Shire of XX in accordance with the following agreed set of terms and conditions as detailed below:

1. This MOU will take effect on 1 July 2024 with the terms and conditions to be reviewed annually.

2. The MOU may be terminated at any time by any party but must be done so in writing to the respective Chief Executive Officer.

3. The **Shire** will provide **services** to the Shire of XX in accordance with applicable legislative requirements.

4. The Shire of XX will be responsible for ensuring all the applicable authorisations and delegations are in effect for the **Shire** to perform the **services**. All authorisations and delegations are to be provided to the **Shire** in writing.

5. The Shire of XX will be responsible for ensuring all applicable workplace inductions have been completed for the **Shire**.

6. The Shire of XX will be responsible for all record keeping associated with the **services** in accordance with their record keeping practices.

7. The Shire of XX will be responsible for arranging suitable times for the **Shire** to undertake any compliance inspections.

8. The **Shire** will provide **services** 1 day per calendar month with a maximum of 9 hours per business day (which is inclusive of any travel time), or as otherwise agreed to in writing by both parties. During this time the Shire will be available for meetings and other general public enquiries.

9. The **Shire** will be available by phone or email to discuss **services** related to specific applications and any general enquiries, with this time to be documented and charged at the applicable charge out rate with a minimum charge of $10 (+GST).

10. The **Shire** will provide **services** at a charge out hourly rate of $90 (+GST) and shall be invoiced at the end of each month.

11. Travel will be by a **Shire** provided vehicle and charged in accordance with the applicable ATO cents per kilometer method (proportionally charged if **services** are provided to multiple local governments).

12. **Shire** travel time will be charged at the charge out hourly rate (proportionally charged if **services** are provided to multiple local governments).

13. The Shire of XX is responsible for arranging accommodation and meals (or reimburse the **Shire**) whilst on site visits (proportionally charged if **services** are provided to multiple local governments).

14. The **Shire** will respond to telephone enquiries within 2 working days and email enquiries within 5 working days.

If the Shire of XX agrees with the above set of terms and conditions for the provision of the **services** as set out in this document, please sign and date the attached Signatory Page is executed by the CEO.

Should you have any further queries please contact the Shire on 9927 0000 or email reception@irwin.wa.gov.au

Yours sincerely

Shane Ivers
CHIEF EXECUTIVE OFFICER

SHIRE OF IRWIN
DONGARA-PORT DENISON
A BRILLIANT BLEND

SIGNATORY PAGE

AUTHORISED SIGNATORIES:

This MOU document represents a service agreement to provide Environmental Health and/or Building Surveying services between the Shire of Irwin and the Shire of XX in accordance with the conditions as outlined above (with the terms to be reviewed as required).

Shire of Irwin:

____
(Shane Ivers – CEO)

____
(Date)

Shire of XX:

____
(Name – CEO)

____
(Date)

Attachment 10.3

THREE SPRINGS BUSH FIRE BRIGADE ADVISORY COMMITTEE

Minutes of the meeting of the Advisory Committee held Wednesday 20th March 2024 at the Three Springs Bush Fire Brigade Shed, commencing at 1805 hrs.

1. PRESENT

Craig Morgan	CBFCO
Rod Ennor	TS Town
Ian Comben	DFES
Jim Heal	TS West
Adam Thomas	TS West
Bailey Mutter	Arrino
Ashley Bone	Arrino
Norman Houdek	TS Town
Bryce Nicol	TS Town
Rich Denny	SoTS

2. APOLOGIES

Keith Woodward
Chad Eva
Lyndon Hunt
Chris Connaughton
Christian Hauseler
David Mutter
Liam Mutter

3. MINUTES OF PREVIOUS MEETING

The minutes of the previous meeting held 20/09/2023 were accepted as a true and accurate record.

Moved: Ash Bone Seconded: Jim Heal ***Carried***

3.1 MATTERS ARISING

Nil

WESTERN AUSTRALIA'S
WILDFLOWER COUNTRY

4. CHIEF BUSH FIRE CONTROL OFFICER REPORT

We had a bit of a different fire season this year. We had a relatively quiet year but then multiple fires burning at the same time on at least two occasions. The fuel load was down and paddock fires were easily contained but fire in bush reignited on several fires and a fire on a nasty day that thankfully burnt into Salt Lake, so was able to be controlled.

There was also a vehicle fire on Midlands Road that the Town Brigade and Morawa attended with assistance from a couple of farmer units.

I would like to acknowledge Rich Denny who started as the Shire Risk Coordinator just prior to the September BFAC and has been a great help to ensuring the paper/admin side of things has been kept up to date. It has been a great help to myself to have a single knowledgeable point of contact at the Shire.

After last season, they did make some changes to the AFDRS but I don’t think it has been enough, so hopefully more will occur. We did have two moderate days in this year’s restricted season but they were quite cool and one rained, so you would expect them to be ok. I feel there were a few other days that would have been ok to burn on except for the high fire danger rating.

Fairly quiet DOAC meeting with DFES still procuring over the TATRA 9.6 and LGIS consultant attended and spoke about VBFB brigades’ obligations under WHS Act and Regs and training requirements.

I would like to wish Ian Comben well in his forthcoming retirement and to thank him for his service to fire fighting in the region and to this Shire also personally for the help he has given me over the years.

5. ADVISORY COMMITTEE MATTERS

Elections for VBFB positions;
CBFCO – Craig Morgan
DCBFCO – Ash Bone
Fire Weather Officer – No Nominations – Position vacant

CBFCO – Craig Morgan and Ash Bone both received nominations for the role, committee agreed for Craig Morgan to remain in the position for 12 months and provide Ash Bone guidance to look to take over the position next year.

Moved: Jim Heal Seconded: Adam Thomas **Carried**

Captains of brigades to remain in current positions

Arrino Captain – Ash Bone
Three Springs Town – Rod Ennor
Three Springs West – Jim Heal
Three Springs East – Christian Hausler

- Agreed for DBCA to be added to Three Springs VBFB WhatsApp group
- Agreed for bordering Shire's CBFCO/CESM to be added to group Three Springs group chat.

6. POST SEASON MATTERS

- Standpipe in Arrino requires maintenance – Now Fixed
- Standpipe access cards - currently kept with LG appliances only, possibility of more access to VBFB members.
- Use of standard template at beginning of a fire on WhatsApp group to cover procedure process if required to download – Cover off on Check in / checkout - locate and liaise with I/C and reminded to attend with PPE.
- PPE – injuries from other fires from members getting burnt hands when driving with pumps out of windows. Reminder to use PPE at fires.

7. REPORTS

DFES – Ian Comben

- Non-Operation / Retiring from 12/04/2024
- Areas of responsibility for DFES area officers is changing – New officer will take over Three Springs, Carnamah, Coroow, Moora, Victoria Plans, Perenjori and Morawa.
- DFES Course catalogue has been passed through for members to review and engage in where possible.
- High Threat season has been reasonably quiet with largest fire being in Howathara and smaller fire in Leeman, with use of water bombers
- Arrino fire which was approximately 4 ha, forced road closure and train line
- Fire Weather officer can make call if they believe conditions are appropriate to burn – Confirmation require if Fire Weather Officer position was gazzetted.
- Tatra 9.6 process has been held up by state government finance, once that has been approved it will be made available to LG fleets.
- Appreciate service from local members

DBCA – Jess Hendriques

- Not a huge amount of DBCA tenure within the Shire of Three Springs
- 2 fires this year with in the Shire that DBCA provided assistance with.
- DBCA gearing up for burning period and looking into fire breaks for next season.
- DBCA open to being added to local VBFB WhatsApp groups to assist.
- Water bomber process – state resource – request to go through CESM/DFES/Shire Rep then to regional coordinator in Geraldton who will make contact with DBCA. Process can be smoother if you already have support od DFES and DBCA prior to requests.
- Each fire needs a full new request for use of water bomber, can't be sent straight from one fire to the next.
- New regional fire leader – John Prinns
- Ground control training can be run with LG's – liaising with bombers to co-ordinate drops

8. GENERAL BUSINESS

- Use of standard template at beginning of a fire on WhatsApp group to cover procedure process if required to download – Cover off on Check in / checkout - locate and liaise with I/C and reminded to attend with PPE.

- PPE – injuries from other fires from members getting burnt hands when driving with pumps out of windows. Reminder to use PPE at fires
- Possibility of access to BFAC via Zoom – not agreed to by members present.

10. DATE OF NEXT MEETING

Next meeting to be held Wednesday, 18 September 2024 at Three Springs Fire Shed, starting at 1800hrs.

There being no further business, the meeting was closed at 19.20hrs.

Attachment 10.4

Shire of Three Springs

Disability Access and Inclusion Plan (DAIP) 2024-2028

Adopted at the Ordinary Council Meeting Held on 24th April 2024

This plan is available in alternative formats such as in standard or large print, electronic format,(disk or emailed) on request and on our website at www.threesprings.wa.gov.au

Contents

Acknowledgements

The Shire of Three Springs acknowledges the input from many individuals and groups within the community, which has been invaluable in preparing this Disability Access Inclusion Plan.

In particular, thanks is given to Shire Councillors, staff and individual community members.

Background

The Shire of Three Springs

The Shire of Three Springs is located 313km north-east of Perth and encompasses an area of 2,629 square kilometres. The Shire is predominately a farming community with cropping and sheep as its main industries. Additionally, there is a Talc mine just east of Three Springs, which produces a significant tonnage of minerals per annum and is a major contributor to the local economy.

The major town is Three Springs, with a small community in Arrino. The Shire population is approximately 575 (2021 Australian Bureau of Statistics Data). Three Springs is bordered by the Shires of Mingenew, Irwin, Carnamah, Perenjori and Morawa.

Functions, facilities and services (both in-house and contracted) provided by the Shire of Three Springs

The Shire of Three Springs is responsible for a range of functions, facilities and services, including:

Services to property including:

- Construction and maintenance of roads, footpaths and cycle facilities;
- Land drainage and development;
- Waste collection and disposal;
- Litter control and street cleaning;
- Planting and caring for trees;
- Numbering of buildings and lots;
- Street lighting; and
- Bush fire control.

Services to the Community include:

- Provision and maintenance of playing areas, reserves and facilities for sporting and community groups;
- Management of library and information services;
- Swimming Pool;
- Health Services (Doctor and support for Dental Services);

Regulatory Services include:

- Health, building, planning and ranger services.

General administration including:

- Providing general information to the public, lodging complaints, payment of rates, dog licenses, various incomes, and police licensing.

Processes of government include:

- Forum and Ordinary meetings;
- Electors meetings; and
- Election of Council members.

People with disability in the Shire of Three Springs

The residential population of the Shire of Three Springs is estimated to be around 575 people. According to the Australian Bureau of Statistics (ABS) Survey of Disability, Ageing and Carers, it is estimated that 5.7% of Australians identify themselves as requiring assistance with core activities. Based on the population estimate, there are around 33 people needing assistance with core activities living within the Shire.

Planning for better access

The Western Australia Disability Services Act 1993 requires all Local Governments to develop and implement a Disability Access and Inclusion Plan (DAIP) to ensure that people with Disability have equal access to its facilities and services.

Other legislation underpinning access and inclusion includes the Western Australia Equal Opportunity Act (1984) and the Commonwealth Disability Discrimination Act 1993 (DDA), which make discrimination based on a person's disability unlawful.

The Shire of Three Springs has adopted the Disability Access and Inclusion Plan, which ensures that people with disability can access Council facilities, functions, and services. The current plan has been amended from previous versions adopted in 2007 and 2018 and is readily available on the Council's website, www.threesprings.wa.gov.au. The plan may be amended and extended from time to time as priorities and needs change; however, it must statutorily be reviewed at least once every five years.

Progress since 2018

Through the diligent implementation of the 2018-2022 Disability Access and Inclusion Plan (DAIP), the Shire of Three Springs has made substantial progress in enhancing the inclusivity and accessibility of its facilities and services for individuals with disabilities. Key achievements include:

- **Inclusive Community Events**: The Shire successfully hosted several events, including Silo Projection Events, Australia Day Celebrations, Digital Workshops, and Stargazing Nights, with a strong focus on ensuring that all events were accessible to people with disabilities.
- **Accessible Infrastructure Improvements**:
    - **Community Hall Enhancements**: Installed comprehensive all-access ablution facilities at the Three Springs Community Hall to accommodate attendees with disabilities.
    - **Swimming Pool Accessibility**: Fitted the Kingfisher swimming pool with a hoist/seat, enhancing safe pool access for individuals with mobility impairments.
    - **Footpath Upgrades**: Made significant investments to upgrade public footpaths around Three Springs, enhancing wheelchair accessibility and pedestrian safety.
    - **ACROD Parking Installation**: Added an ACROD parking bay adjacent to public toilets on Main Street, directly opposite the Three Springs IGA, ensuring convenient access for individuals with mobility challenges.
- **Library Services**:
    - Expanded library resources to include a variety of accessible formats, such as audio books and large print editions, catering to the needs of individuals with visual and auditory impairments.

These enhancements have significantly improved the quality of life for people with disabilities in Three Springs, reflecting the Shire's commitment to fostering an inclusive and accessible community. The Shire will continue to build on these improvements to ensure that accessibility and inclusivity are prioritised in all future developments.

Access and Inclusion Policy Statement

The Shire of Three Springs is committed to ensuring that the community is accessible for and inclusive of people with disability, their families and carers.

The Shire of Three Springs interprets an accessible and inclusive community as one in which all Council functions, facilities and services (both in-house and contracted) are open, available and accessible to people with disability, providing them with the same opportunities, rights and responsibilities as other people in the community.

The Shire of Three Springs:

- recognises that people with disability are valued members of the community who make a variety of contributions to local social, economic and cultural life;
- believes that a community that recognises its diversity and supports the participation and inclusion of all of its members makes for a richer community life;
- believes that people with disability, their families and carers should be supported to remain in the community;
- is committed to consulting with people with disability, their families and carers and disability organisations in addressing barriers to access and inclusion;
- will ensure its agents and contractors work towards the desired outcomes in the DAIP;
- is committed to supporting local community groups and businesses to provide access and inclusion of people with disability; and
- is committed to achieving the seven desired outcomes of its DAIP.

The seven desired outcomes of this Disability Access and Inclusion Plan are:

1. People with disability have the same opportunities as other people to access the services of, and any events organised by, the Shire of Three Springs.
2. People with disability have the same opportunities as other people to access the buildings and other facilities of the Shire of Three Springs.
3. People with disability receive information from the Shire of Three Springs in a format that will enable them to access the information as readily as other people are able to access it.
4. People with disability receive the same level and quality of service from the staff of the Shire of Three Springs.
5. People with disability have the same opportunities as other people to make complaints to the Shire of Three Springs.
6. People with disability have the same opportunities as other people to participate in any public consultation by the Shire of Three Springs.
7. People with disability have the same opportunities as other people to obtain and maintain employment with Shire of Three Springs.

Development of the Disability Access and Inclusion Plan

Responsibility for the planning process

The Chief Executive Officer is responsible for overseeing the development, implementation, review, and evaluation of the DAIP.

The Council endorses the final plan, and all officers are responsible for implementing the relevant actions.

Community consultation process

In 2023, the Shire undertook a comprehensive consultation program to review its DAIP, consult with key stakeholders and draft a new DAIP to guide further improvements to access and inclusion. The process included:

- Examination of the previous DAIP and subsequent progress to see what has been achieved and what still needs work;
- Consultation with key staff and
- Consultation with the community.

The Disability Services Act Regulations (2004) sets out the minimum consultation requirements for public authorities in relation to Disability Access and Inclusion Plans (DAIPs). The Local Governments must call for submissions (either general or specific) through print media and on the Internet.

- The community was informed through the local newspaper (The Yakabout) via the Shire's Facebook page and website in December 2023 and January 2024 that the Shire was reviewing its DAIP previously adopted in 2018. The input was invited either in writing, by telephone, electronically or in person.
- The community participated in the online and offline survey and in-person workshop organised by the Community Development Officer to provide feedback.

Findings of the consultation

Community feedback indicated that while many of the original DAIP objectives were met, with most actions integrated into regular activities or pending new projects. Regular updates and revisions will ensure that accessibility considerations are embedded in all future infrastructural developments or renovations.

Key insights from the consultation emphasised that practices related to the seven principal outcomes of the DAIP are now generally viewed as standard procedures within the Shire's operations. However, identified access barriers from the DAIP iterations of 2007, 2013, 2015, and 2018 continue to guide the Shire's improvement strategies:

- **Identified Access Barriers**:
  - Inclusivity in Shire processes could be enhanced to facilitate easier access for people with disabilities.
  - Parking provisions for people with disabilities do not fully meet the needs of the community's increasing demographic with such requirements.
  - Certain elements of the Shire's website need upgrading to improve navigability and accessibility for people with disabilities.
  - Shire staff require ongoing training to boost their competence and confidence in servicing people with disabilities equitably.
  - Awareness among people with disabilities regarding their opportunities for consultation on Shire projects needs improvement.
  - The community gym is not currently accessible to users with disabilities, necessitating structural modifications to enhance inclusivity.
  - There is a need for regular in-person sessions to improve communication with older individuals and others who may struggle with accessing information online.

These barriers have been prioritised according to their impact and urgency, guiding the development of targeted strategies intended to address and resolve these issues promptly and effectively.

This renewed focus and structured approach in updating the DAIP underline Shire's commitment to fostering an inclusive environment where people with disabilities have equal access to all community resources and opportunities for engagement.

Responsibility for implementing the DAIP

Implementation of the DAIP is the responsibility of the management. The Disability Services Act (1993) requires all public authorities to take all practical measures to ensure that the DAIP is implemented by its officers, staff, agents and contractors.

Communicating the plan to staff and people with Disability

- The adoption of the DAIP will be advertised through the Shire's website noticeboard and local newspaper (The Yakabout), indicating that copies of the plan are available upon request and in alternative formats if required.
- As plans are amended, the Shire staff and the community will be advised of the availability of updated plans using the above methods. These methods of communication have proven to be the most effective in the community of Three Springs.

Review and evaluation mechanisms

The Disability Services Act requires that DAIPs be reviewed at least every five years. Whenever the DAIP is amended, a copy of the amended plan must be lodged with the Department of Communities, Disability Services. The Implementation Plan can be updated more frequently if desired.

Monitoring and Reviewing

The employee responsible for the DAIP will analyse the progress made in implementing the DAIP and provide a report to management and the Council on progress and recommended changes to the implementation plan annually. This need not be an official Council agenda item if no decision is required from the Council.

The Shire's last DAIP, which expired in November 2022, was reviewed on an annual basis as required and submitted to the Department of Communities, Disability Services.

Evaluation

- An evaluation will occur as part of the five-year review of the DAIP.
- The community, staff, and elected members will be consulted as part of any evaluation based on the endorsed consultation strategies.

Reporting on the DAIP

The Disability Services Act requires the Shire to report on the implementation of its DAIP in its annual report outlining:

- Progress towards the desired outcomes of its DAIP;
- Progress of its agents and contractors towards meeting the seven desired outcomes; and
- The strategies used to inform agents and contractors of its DAIP.

- Providing access and inclusion to services and events and having access to relevant resources to support this.
- Include specific access and inclusion requirements in contracts as they are developed, reviewed or renewed.

The Shire is also required to report on progress in the prescribed format to the Department of Communities, Disability Services by 31st July each year.

The following overarching strategies have been developed to address each of the seven desired outcome areas contained within this Disability Access and Inclusion Plan. These will form the basis of the Disability Access and Inclusion Plan.

Strategies To Improve Access And Inclusion

Outcome 1: People with disability have the same opportunities as other people to access the services of, and any events organised, by the Shire of Three Springs.			
Strategy	**Task**	**Task Timeline**	**Responsibility**
Ensure that people with disability are consulted on their need for services and the accessibility of current services.	• Complaint/Compliment form accessible by all. • Services provided as per needs.	Ongoing	Chief Executive Officer
Monitor Shire services to ensure equitable access and inclusion.	• Conduct systematic reviews of the accessibility of services. • Rectify identified barriers and provide feedback to consumers.	Ongoing Ongoing	Chief Executive Officer
Develop links between the DAIP and other Shire plans and strategies.	• Incorporate the objectives and strategies of the DAIP into all of the Shire's Integrated Planning documents. • Ensure that the objectives and strategies in the DAIP are incorporated into all Integrated Planning documents.	Ongoing	Chief Executive Officer

Ensure that events, whether provided or funded, are accessible to people with disability.	• Ensure all events are planned using the Accessible Events checklist.	As required	Community Development Officer
Improve access to the information in the library.	• Provide large print books and audio CDs and DVDs for community members.	Implemented and ongoing. This service will continue to be improved	Chief Executive Officer

Outcome 2: People with disability have the same opportunities as other people to access the buildings and other facilities of the Shire of Three Springs.			
Strategy	**Task**	**Task Timeline**	**Responsibility**
Ensure Compliance with Accessibility Standards in Shire Facilities	• Systematically identify accessibility barriers in all Shire-owned buildings and facilities through detailed audits. • Develop a prioritised action plan for barrier removal and make formal submissions to the Council to secure necessary approvals and funding for modifications.	Ongoing. Inspected annually and requested at Council Budget Meetings	Chief Executive Officer
Uphold High Accessibility Standards in New Constructions and Renovations	• Incorporate accessibility requirements into the initial planning stages for all new or redevelopment projects to ensure compliance with the Building Code of Australia (BCA) and the Disability Services Act. • Establish a protocol where no development applications are approved without a signed declaration confirming that the project meets all legal accessibility standards. • Conduct regular training sessions for key staff on the latest legal requirements and compliance procedures to maintain high standards of accessibility.	Ongoing Ongoing Ongoing	Chief Executive Officer
Enhance ACROD Parking Availability and Suitability	• Conduct an annual audit of all ACROD parking spaces to assess and ensure compliance with	Ongoing	Chief Executive Officer and Works Manager

	accessibility standards regarding quantity and location. • Implement necessary adjustments based on audit findings, including the addition of new bays in strategic locations to meet increasing needs or changing usage patterns.	Ongoing	
Promote Accessibility in Local Businesses and Tourist Venues	• Provide educational resources and guidance to local businesses and tourist venues on legal accessibility requirements and the benefits of having accessible facilities, sourcing information from the Department of Communities and Disability Services. • Enhance public awareness and promote business participation in accessibility improvements through proactive outreach and making access information readily available on the Shire's website.	Ongoing	Community Development Officer
Guarantee Accessibility of Recreational Areas	• Perform annual accessibility audits of all recreational areas, including the Shire Swimming Pool, Community Halls, playgrounds, and other outdoor facilities. • Develop and execute a systematic upgrade program for any non-compliant areas to ensure they meet accessibility standards progressively.	Ongoing	Community Development Officer

Outcome 3: People with disability receive information from the Shire of Three Springs in a format that will enable them to access the information as readily as other people are able to access it.			
Strategy	**Task**	**Task Timeline**	**Responsibility**
Publicise the Availability of Information in Alternative Formats	• Include a clear notation on all Shire-produced documents indicating the availability of these materials in alternative formats upon request to ensure that all community members are aware they can access information in a format suitable for their needs.	Ongoing	Chief Executive Officer
Enhance Staff Proficiency in Creating and Providing Accessible Information	• Make the State Government Access Guidelines for Information, Services, and Facilities readily available on the Shire's employee intranet to educate staff about accessibility requirements and strategies. • Implement a comprehensive training program for all staff, focusing on how to produce and disseminate information in accessible formats, including large print, braille, audio, and electronic text.	Completed Ongoing	Chief Executive Officer
Uphold Modern Best Practices for Website Accessibility	• Undertake a full redevelopment of the Shire's website to comply with the W3C Web Content Accessibility Guidelines (WCAG), ensuring that all digital content is accessible to people with a variety of disabilities. • Allocate a specific portion of the IT Services Budget to provide interpreters for significant	Completed As required As required	Chief Executive Officer

	Shire events and advertise this service to enhance accessibility for attendees who are deaf or hard of hearing.		

Outcome 4: People with disability receive the same level and quality of service from the staff of the Shire of Three Springs as other people receive from the staff of Shire of Three Springs.			
Strategy	**Task**	**Task Timeline**	**Responsibility**
Enhance Staff and Elected Members' Understanding of Accessibility Needs	• Assess the current knowledge base and training gaps of all Shire staff and elected members regarding disability access needs through surveys and feedback. • Develop and implement a comprehensive training program that includes specific modules on understanding and addressing the access needs of people with disabilities, with regular refresher courses to maintain and update skills.	Ongoing	Chief Executive Officer
Foster Community Awareness and Inclusion Regarding Disability	• Ensure that all Integrated Planning documents incorporate disability access and inclusion considerations from the outset, utilising thorough consultation processes with the disability community to identify needs and evaluate effectiveness. • Maintain a cycle of ongoing review for all Integrated Planning documents to adapt and refine approaches to disability access and inclusion, ensuring that community awareness and competency evolve with changing needs and standards.	Completed	Chief Executive Officer

Outcome 5: People with disability have the same opportunities as other people to make complaints to the Shire of Three Springs.			
Strategy	**Task**	**Task Timeline**	**Responsibility**
Enhance Accessibility and Responsiveness of Grievance Mechanisms	• Conduct a thorough review of existing grievance mechanisms to identify any potential accessibility barriers for people with disabilities. • Implement necessary changes to these mechanisms to ensure they are fully accessible, which could include the development of web-based forms that are designed to be user-friendly for people with various types of disabilities. • Actively promote the availability and accessibility of these complaint mechanisms through various channels (e.g., the Shire website, public meetings, and community bulletin boards) to ensure that all community members are aware of how to voice their concerns.	Ongoing Ongoing Ongoing	Chief Executive Officer
Provide Grievance and Satisfaction Survey Forms in Accessible Formats	• Ensure that all forms related to the grievance mechanism process, including outcome satisfaction surveys, are available in multiple formats (e.g., braille, large print, audio, electronic text) upon request. • Promote the availability of these alternative format forms alongside the standard forms to affirm the Shire's commitment to inclusivity and to	As required	Chief Executive Officer

	encourage feedback from all community members, particularly those with disabilities.		

Outcome 6: People with disability have the same opportunities as other people to participate in any public consultation by the Shire of Three Springs.			
Strategy	**Task**	**Task Timeline**	**Responsibility**
Engage People with Disabilities in the Development and Review of DAIP and Other Planning Processes	• Utilise a variety of consultation mediums to actively seek input from people with disabilities, including focus groups, one-on-one interviews, and accessible surveys, ensuring that these methods accommodate different types of disabilities. • Maintain and regularly update a register of individuals who are interested in providing feedback on access and inclusion issues. This register will facilitate targeted outreach during consultations to ensure diverse viewpoints are gathered.	Ongoing	Chief Executive Officer
Ensure Accessibility of Consultative Process Documentation	• Guarantee that all consultative process materials, such as agendas, minutes, and other relevant documents, are readily available in alternative formats upon request (e.g., Braille, large print, audio, electronic text) to accommodate the needs of people with disabilities.	Ongoing	Chief Executive Officer

	• Consistently publish all consultation materials on the Shire's website in accessible formats and ensure that the website itself adheres to current accessibility standards (e.g., WCAG guidelines) so that these documents are easily navigable and usable for individuals with disabilities.		

Outcome 7: People with disability have the same opportunities as other people to obtain and maintain employment with Shire of Three Springs.			
Strategy	**Task**	**Task Timeline**	**Responsibility**
Implement Inclusive Recruitment Practices	• Adapt job advertisements to be visually accessible by using a minimum font size of 12 and an easily readable font type to accommodate those with visual impairments. • Include a prominent Equal Employment Opportunity statement in all recruitment materials to reinforce the Shire's commitment to diversity and inclusion. • Ensure all job interviews and related recruitment events are held in venues that are fully accessible to people with various disabilities, thereby removing physical barriers to participation.	Ongoing	Chief Executive Officer

Improve methods of attracting, recruiting and retaining people with disability.	• Ensure flexibility when developing job descriptions. • Seek to provide flexibility in working hours and the ability to work from home if the tasks are conducive to the practice.	Ongoing	Chief Executive Officer
Collaborate with Disability Employment Services to employ a person with disability.	• Actively promote job openings through Disability Employment Service (DES) providers to target job seekers with disabilities effectively. • Evaluate and utilise available financial incentives for employing individuals with disabilities, such as wage subsidies or grants for workplace modifications. • Determine the necessary 'reasonable adjustments' to workplace practices and environments to support the employment of people with disabilities, ensuring compliance with the Disability Discrimination Act.	As required	Chief Executive Officer

WESTERN AUSTRALIA SALARIES AND ALLOWANCES ACT 1975 DETERMINATION OF THE SALARIES AND ALLOWANCES TRIBUNAL ON LOCAL GOVERNMENT CHIEF EXECUTIVE OFFICERS AND ELECTED MEMBERS

Pursuant to Section 7A and 7B 5 April 2024 PREAMBLE

https://www.wa.gov.au/system/files/2024-04/local_government_chief_executive_officers_and_elected_members_determination_no.1of2024.pdf

Attachment 10.7

SHIRE OF THREE SPRINGS

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

For the Period Ended 31 March 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

THIS PAGE INTENTIONALLY LEFT BLANK

SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 2024

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	632,699	631,520	1,179
Community Hall - Carter Street - Emergency Evac Cntre (Capital)	8%	300,000	25,000	24,271	729
Communication Equipment, Water Tank, Digital Information sign & (	43%	200,000	80,000	85,861	(5,861)
Swimming Pool Basins renewal	0%	213,114	0	0	0
Netball Courts & Lighting Capital Works	86%	329,104	274,552	282,217	(7,665)
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	7,884	8,896	(1,012)
Bunney Road (R2R)	79%	180,000	143,997	143,091	906
2022-23 Dudawa Road Sealed - SLK 0-0.63 Rd reconstruction & road	96%	300,000	299,998	288,113	11,885
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	100%	49,932	49,932	49,961	(29)
Grants, Subsidies and Contributions					
Grants, Subsidies and Contributions	35%	1,009,051	366,611	354,297	(12,313)
Capital Grants, Subsidies and Contributions	7%	16,189,043	1,363,886	1,114,270	(249,616)
	9%	17,198,094	1,730,497	1,468,568	(261,929)
Rates Levied	100%	2,692,149	2,690,817	2,690,818	1

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 March 2023	Current Year 31 March 2024
Adjusted Net Current Assets	131%	$ 2,574,077	$ 3,375,225
Cash and Equivalent - Unrestricted	127%	$ 3,088,522	$ 3,916,912
Cash and Equivalent - Restricted	118%	$ 1,816,173	$ 2,147,587
Receivables - Rates	163%	$ 153,108	$ 249,720
Receivables - Other	177%	$ 46,724	$ 82,590
Payables	174%	$ 48,206	$ 83,924

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

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

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 March 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.

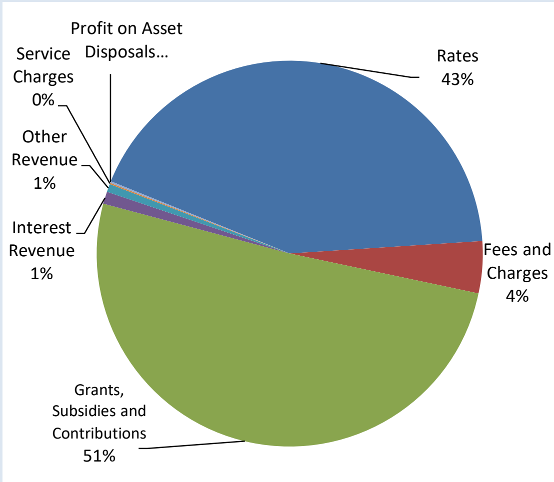
CRITICAL ACCOUNTING ESTIMATES

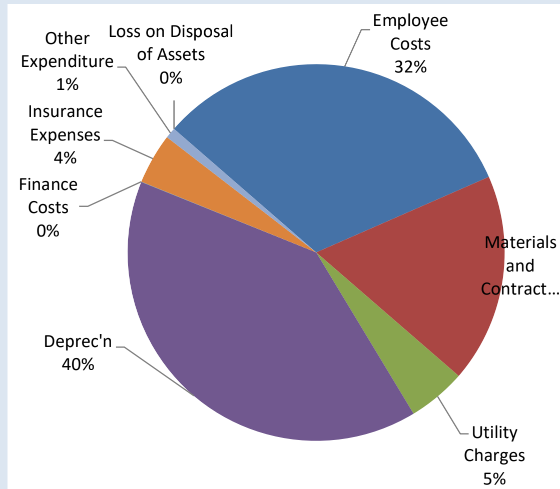
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

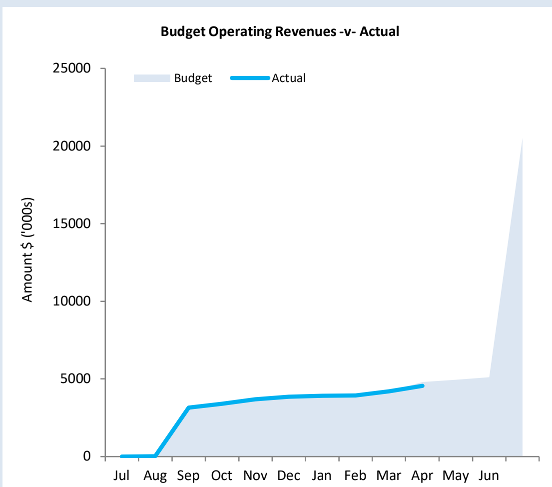
ROUNDING OFF FIGURES

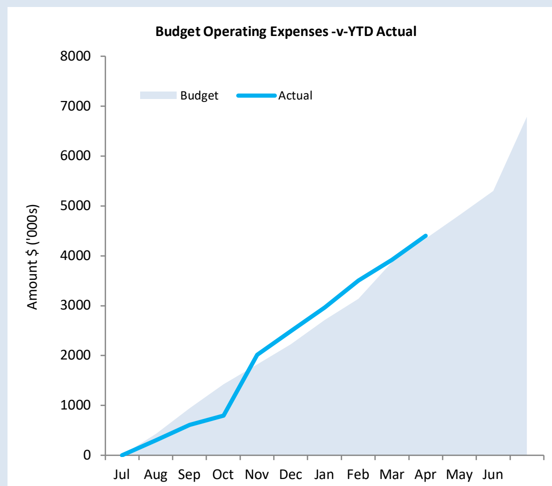
All figures shown in this statement are rounded to the nearest dollar.

SUMMARY GRAPHS

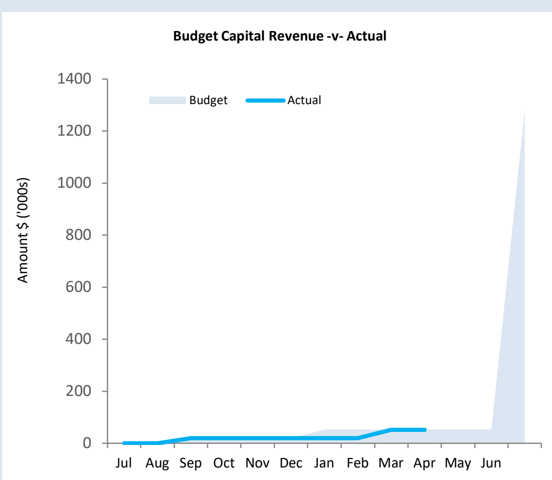




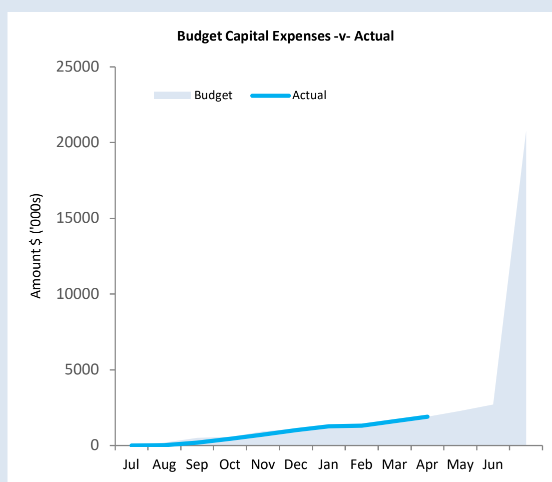




CAPITAL REVENUE



CAPITAL EXPENSES



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

STATUTORY REPORTING PROGRAMS

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

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

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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	120,745	**126,670**	5,925	5%	▲	
Law, Order and Public Safety		659,487	659,624	34,192	**43,144**	8,952	26%	▲	
Health		101,778	101,778	74,975	**74,580**	(395)	(1%)	▼	
Education and Welfare		1,000	0	0	**0**	0			
Housing		121,090	127,451	83,790	**80,539**	(3,251)	(4%)	▼	
Community Amenities		142,999	181,792	179,577	**176,982**	(2,595)	(1%)	▼	
Recreation and Culture		98,030	67,765	64,719	**41,351**	(23,368)	(36%)	▼	S
Transport		177,118	179,682	155,662	**154,436**	(1,226)	(1%)	▼	
Economic Services		12,900	22,849	15,790	**12,978**	(2,812)	(18%)	▼	
Other Property and Services		57,600	43,492	28,308	**32,385**	4,077	14%	▲	
		4,689,927	4,352,891	3,448,574	**3,433,882**				
Expenditure from operating activities									
Governance		(604,764)	(595,644)	(369,859)	**(342,664)**	27,195	7%	▲	
General Purpose Funding		(162,379)	(163,643)	(110,048)	**(102,000)**	8,048	7%	▲	
Law, Order and Public Safety		(355,419)	(356,614)	(169,763)	**(167,331)**	2,432	1%	▲	
Health		(315,223)	(250,470)	(159,419)	**(161,486)**	(2,067)	(1%)	▼	
Education and Welfare		(110,306)	(97,228)	(71,073)	**(64,960)**	6,113	9%	▲	
Housing		(324,338)	(268,040)	(199,478)	**(192,654)**	6,824	3%	▲	
Community Amenities		(470,073)	(483,814)	(287,741)	**(253,146)**	34,594	12%	▲	S
Recreation and Culture		(1,326,705)	(1,366,902)	(1,023,612)	**(952,031)**	71,581	7%	▲	
Transport		(2,740,755)	(2,839,221)	(1,781,979)	**(1,802,031)**	(20,052)	(1%)	▼	
Economic Services		(387,704)	(343,865)	(242,552)	**(228,159)**	14,393	6%	▲	
Other Property and Services		(45,212)	(22,032)	74,819	**(136,340)**	(211,159)	282%	▼	
		(6,842,879)	(6,787,473)	(4,340,705)	**(4,402,803)**				
Non-cash amounts excluded from operating activities									
Add back Depreciation		2,472,691	2,513,004	1,884,645	**1,879,291**	(5,354)	(0%)	▼	
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	1,877,145	**1,871,792**				
Amount attributable to operating activities		**358,614**	**124,797**	**985,014**	**902,871**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	4,982,606	16,189,043	1,363,886	**1,114,270**	(249,616)	(18%)	▼	S
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	1,416,437	**1,166,821**				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(4,460,213)	(4,576,272)	(738,138)	**(710,570)**	27,568	4%	▲	
Plant and Equipment	8	(1,992,931)	(1,941,368)	(305,936)	**(299,821)**	6,115	2%	▲	
Furniture and Equipment	8	0	0	0	**0**	0			
Infrastructure Assets - Roads	8	(2,428,660)	(13,430,568)	(470,851)	**(469,144)**	1,707	0%	▲	
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)	(362,383)	**(377,850)**	(15,467)	(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)	(1,877,308)	**(1,857,385)**				
Amount attributable to investing activities		**(4,117,946)**	**(4,089,665)**	**(460,871)**	**(690,564)**				
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	985,014	**902,871**				
Amount attributable to investing activities		(4,117,946)	(4,089,665)	(460,871)	**(690,564)**				
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**	**3,686,947**	**3,375,225**				

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

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

NATURE OR TYPE DESCRIPTIONS

REVENUE

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

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

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

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

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

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

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

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

EXPENSES

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

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

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

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

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

DEPRECIATION
Depreciation expense raised on all classes of assets.

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

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

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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	366,611	**354,297**	(12,313)	(3%)	▼	
Fees and Charges		279,278	327,238	281,784	**273,826**	(7,958)	(3%)	▼	
Service Charges		0	0	0	**0**	0			
Interest Revenue		155,598	193,998	59,551	**65,148**	5,597	9%	▲	
Other Revenue		67,370	81,108	42,312	**42,293**	(18)	(0%)	▼	
Profit on Disposal of Assets	7	56,847	49,347	7,500	**7,500**	0	0%		
		4,689,927	4,352,891	3,448,574	**3,433,882**				
Expenditure from operating activities									
Employee Costs		(1,944,717)	(1,774,344)	(1,225,737)	**(1,342,293)**	(116,556)	(10%)	▼	
Materials and Contracts		(1,774,621)	(1,815,868)	(790,352)	**(751,289)**	39,063	5%	▲	
Utility Charges		(276,253)	(280,086)	(208,677)	**(209,201)**	(524)	(0%)	▼	
Depreciation		(2,472,691)	(2,513,004)	(1,884,645)	**(1,879,291)**	5,354	0%	▲	
Finance Costs		(730)	(730)	(364)	**(202)**	162	45%	▲	
Insurance Expenses		(182,070)	(214,185)	(189,999)	**(182,268)**	7,731	4%	▲	
Other Expenditure		(103,720)	(101,179)	(40,931)	**(38,258)**	2,673	7%	▲	
Loss on Disposal of Assets	7	(88,077)	(88,077)	0	**0**	0			
		(6,842,879)	(6,787,473)	(4,340,705)	**(4,402,803)**				
Operating activities excluded from budget									
Add back Depreciation		2,472,691	2,513,004	1,884,645	**1,879,291**	(5,354)	(0%)	▼	
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	1,877,145	**1,871,792**				
Amount attributable to operating activities		**358,614**	**124,797**	**985,014**	**902,871**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	4,982,606	16,189,043	1,363,886	**1,114,270**	(249,616)	(18%)	▼	S
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	1,416,437	**1,166,821**				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(4,460,213)	(4,576,272)	(738,138)	**(710,570)**	27,568	4%	▲	
Plant and Equipment	8	(1,992,931)	(1,941,368)	(305,936)	**(299,821)**	6,115	2%	▲	
Furniture and Equipment	8	0	0	0	**0**	0			
Infrastructure Assets - Roads	8	(2,428,660)	(13,430,568)	(470,851)	**(469,144)**	1,707	0%	▲	
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)	(362,383)	**(377,850)**	(15,467)	(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)	(1,877,308)	**(1,857,385)**				
Amount attributable to investing activities		**(4,117,946)**	**(4,089,665)**	**(460,871)**	**(690,564)**				
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	985,014	**902,871**				
Amount attributable to investing activities		(4,117,946)	(4,089,665)	(460,871)	**(690,564)**				
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**	**3,686,947**	**3,375,225**				

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

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

SHIRE OF THREE SPRINGS

STATEMENT OF FINANCIAL POSITION

FOR THE PERIOD ENDED 31 MARCH 2024

	30 June 2023	31 March 2024
	$	**$**
CURRENT ASSETS		
Cash and cash equivalents	6,166,192	6,068,515
Trade and other receivables	113,478	332,310
Other financial assets	20,051	0
Inventories	2,444	12,370
Contract assets	20,664	0
Other assets	2,597	0
TOTAL CURRENT ASSETS	6,325,426	6,413,195
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	18,272,256
Infrastructure	34,903,545	34,415,294
TOTAL NON-CURRENT ASSETS	52,846,368	52,799,462
TOTAL ASSETS	59,171,794	59,212,657
CURRENT LIABILITIES		
Trade and other payables	325,806	89,410
Other liabilities	537,570	701,244
Borrowings	43,711	11,945
Employee related provisions	243,036	243,036
TOTAL CURRENT LIABILITIES	1,150,122	1,045,635
NON-CURRENT LIABILITIES		
Other liabilities	58,500	58,500
Employee related provisions	40,628	40,628
TOTAL NON-CURRENT LIABILITI	99,128	99,128
TOTAL LIABILITIES	1,249,250	1,144,763
NET ASSETS	**57,922,544**	**58,067,894**
EQUITY		
Retained surplus	31,184,177	31,329,526
Reserve accounts	2,147,587	2,147,587
Revaluation surplus	24,590,780	24,590,780
TOTAL EQUITY	**57,922,544**	**58,067,894**

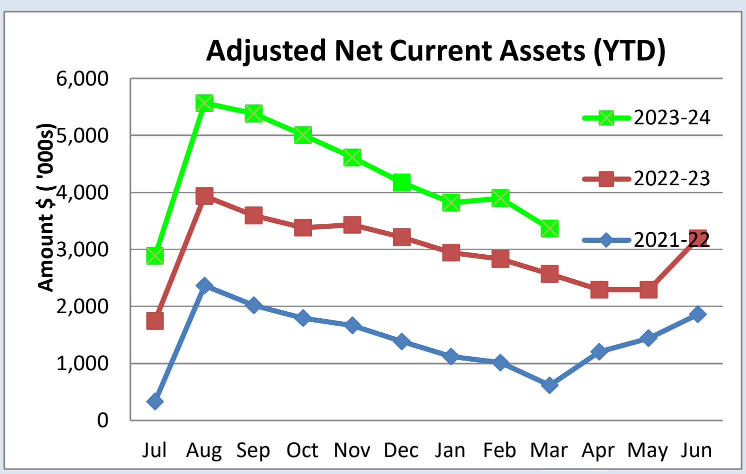
This statement is to be read in conjunction with the accompanying notes.

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	Note	Last Years Closing 30/06/2023	This Time Last Year 31/03/2023	Year to Date Actual 31/03/2024
		$	$	$
Current Assets				
Cash Unrestricted	2	4,005,352	3,088,522	3,916,912
Cash Restricted - Reserves	2	2,147,587	1,816,173	2,147,587
Cash Restricted - Bonds & Deposits	2	13,253	2,268	4,016
Receivables - Rates	3	50,412	153,108	249,720
Receivables - Other	3	63,066	46,724	82,590
Other Assets Other Than Inventories	4	43,312	0	0
Inventories	4	2,444	7,866	12,370
		6,325,426	5,114,661	6,413,195
Less: Current Liabilities				
Payables	5	(281,418)	(48,206)	(83,924)
Contract Liabilities	11	(537,570)	(588,142)	(701,244)
Bonds & Deposits	14	(44,388)	(33,441)	(5,487)
Loan and Lease Liability	9	(43,711)	(11,491)	(11,945)
Provisions	11	(243,036)	(194,819)	(243,036)
		(1,150,122)	(876,099)	(1,045,635)
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	11,491	11,945
Less : Loan Receivable - clubs/institutions		(20,051)	0	0
Net Current Funding Position		**3,194,684**	**2,574,077**	**3,375,225**

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)
$3.38 M

Last Year YTD
Surplus(Deficit)
$2.57 M

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

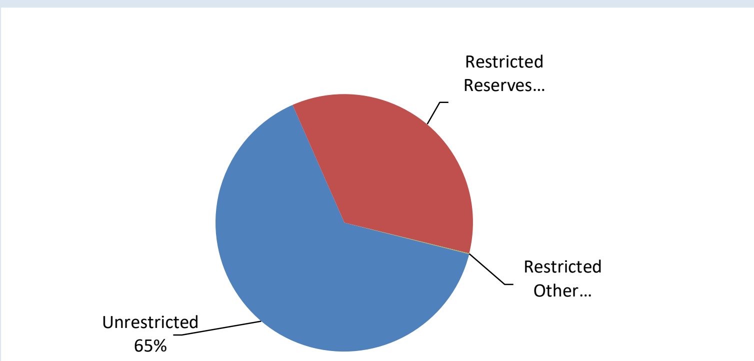
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
Cash on Hand							
Cash On Hand - Library	100			100	Cash on Hand	Nil	On Hand
Petty Cash - Admin	27			27	Cash on Hand	Nil	On Hand
Cash On Hand - Swimming Pool	200			200	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account - CBA	89,945			89,945	CBA	0.10%	Ongoing
Police Licensing Account - CBA			4,016	4,016	CBA	Variable	Ongoing
Term Deposits							
Business Maximiser Account - CBA	3,826,640			3,826,640	CBA	0.10%	Ongoing
Cash Deposit Account CDA Investment - CBA		2,147,587		2,147,587	CBA	5.32%	30/06/2024
Investments							
Total	**3,916,912**	**2,147,587**	**4,016**	**6,068,515**			

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.



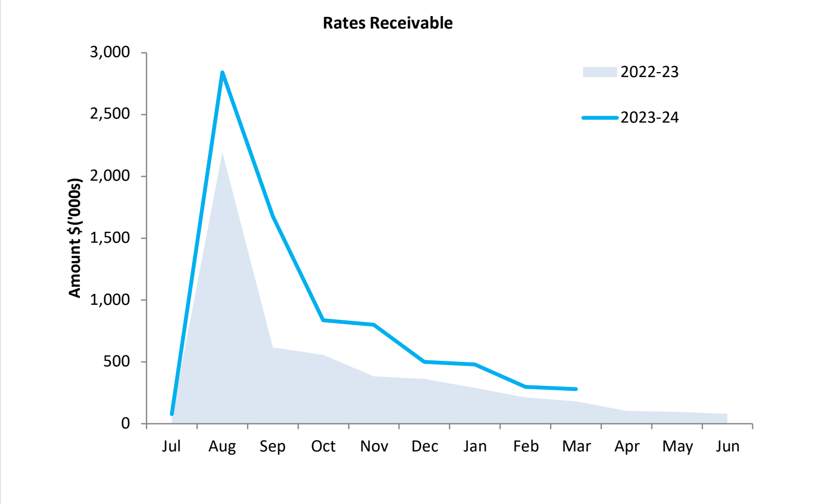
Total Cash	Unrestricted
$6.07 M	**$2.15 M**

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2023	31 Mar 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)	(2,580,193)
Equals Current Outstanding	80,834	280,143
Net Rates Collectable	**80,834**	**280,143**
% Collected	96.73%	90.21%

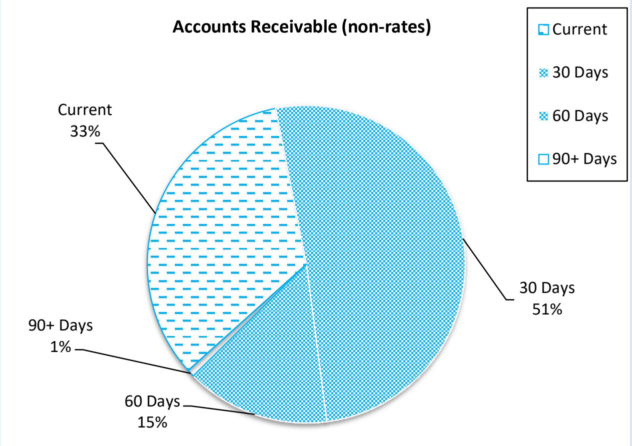
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	6,271	9,521	2,728	146	18,666
Percentage	34%	51%	15%	1%	
Balance per Trial Balance					
Sundry Debtors					18,666
Receivables - Other					63,924
Total Receivables General Outstanding					**82,590**
Amounts shown 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%	**$280,143**

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
$82,590

Over 30 Days
66%

Over 90 Days
1%

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2023	Asset Increase	Asset Reduction	Closing Balance 31 Mar 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	9,925	0	12,370
Total Other Current assets				**12,370**
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

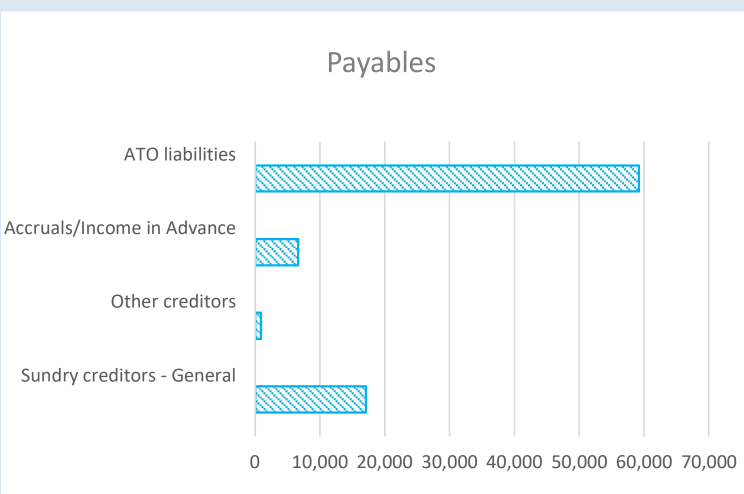
Payables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Payables (Sundry Creditors) - General	0	0	0	0	0
Percentage	0%	0%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					17,109
Other creditors					951
Accruals/Income in Advance					6,656
ATO liabilities					59,207
Total Payables General Outstanding					**83,924**
Amounts shown above include GST (where applicable)					

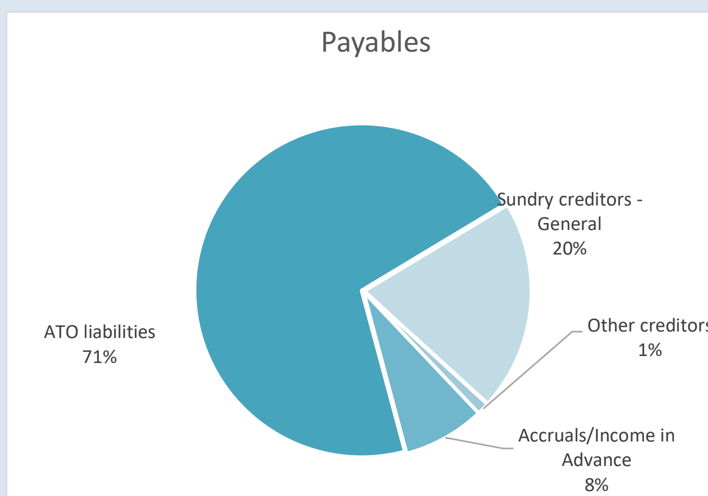
KEY INFORMATION
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability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

Creditors Due
$83,924

Over 30 Days
0%

Over 90 Days
0%





OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

				Budget				YTD Actual			
RATE TYPE	**Rate in**	**Number of Properties**	**Rateable Value**	**Rate Revenue**	**Interim Rate**	**Back Rate**	**Total Revenue**	**Rate Revenue**	**Interim Rates**	**Back Rates**	**Total Revenue**
	$			$	$	$	$	$	$	$	$
General Rate											
Gross rental valuations											
GRV Residential	0.127549	206	2,033,906	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**

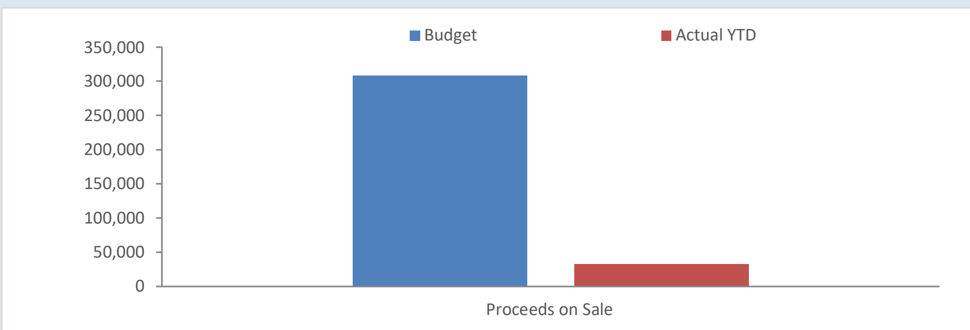
SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 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

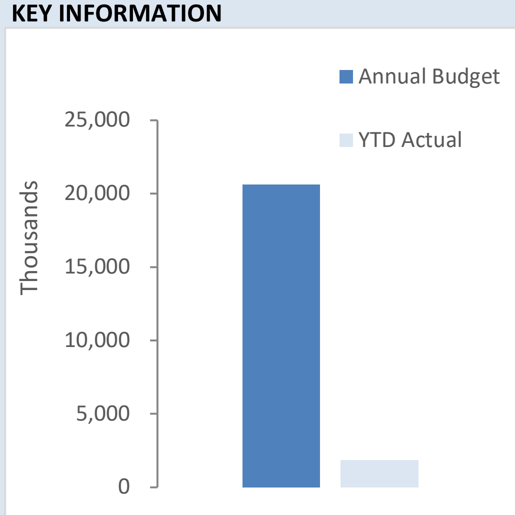
Capital Acquisitions	Adopted Annual Budget	Amended YTD Budget	Amended Annual Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$	$
Land and Buildings	4,460,213	738,138	4,576,272	**710,570**	(27,568)
Plant and Equipment	1,992,931	305,936	1,941,368	**299,821**	(6,115)
Infrastructure Assets - Roads	2,428,660	470,851	13,430,568	**469,144**	(1,707)
Infrastructure Assets - Parks and Ovals	553,799	362,383	658,051	**377,850**	15,467
Capital Expenditure Totals	9,435,603	1,877,308	20,606,258	**1,857,385**	(19,923)

Capital acquisitions funded by:					
	$	$	$	$	$
Capital Grants and Contributions	4,982,606	1,363,886	16,189,043	**1,114,270**	(249,616)
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**	**480,922**	**3,199,539**	710,615	229,693
Capital Funding Total	**9,435,603**	**1,877,308**	**20,606,258**	**1,857,385**	**(19,923)**

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	**$1.86 M**	**9%**

Capital Grant	Annual Budget	YTD Actual	% Received
	$16.19 M	**$1.11 M**	**7%**

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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
				$	$	$	$
Buildings							
Governance							
Council Chambers - Building (Capital)	4040110	510	BC4001	(30,000)	(30,000)	(1,000)	(1,212)
Total - Governance				**(30,000)**	**(30,000)**	**(1,000)**	**(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)	(2,448)	(3,267)
Staff House - (Lot 35) 47 Williamson St - Building (Capital)	4090110	510	BC9009	(30,730)	(30,730)	(30,730)	(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)	(3,000)	(2,558)
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)	(7,875)	(9,533)
Non-Staff House - (Lot 222) 46 Carter St - Building (Capital)	4090210	510	BC9058	(27,000)	0	0	(799)
Kadathinni Unit 1 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90491	(5,000)	(5,000)	(2,000)	(2,211)
Kadathinni Unit 6 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90496	(2,500)	(2,500)	0	0
Total - Housing				**(666,974)**	**(651,185)**	**(50,398)**	**(27,267)**
Recreation And Culture							
Swimming Pool - Mayrhofer Street - Building (Capital)	4110210	510	BC1104	(15,000)	(16,500)	(12,375)	(9,894)
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)	(632,699)	(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)**	**(670,074)**	**(665,685)**
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)**	**(738,138)**	**(710,570)**
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 31 MARCH 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)	(80,000)	(85,861)
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)**	**(80,000)**	**(85,861)**
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	(2,035)
Total - Economic Services				**(41,131)**	**(41,131)**	**0**	**(2,035)**
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)	(49,961)
Total - Other Property & Services				**(172,000)**	**(173,005)**	**(173,004)**	**(163,513)**
Total - Plant & Equipment				**(1,992,931)**	**(1,941,368)**	**(305,936)**	**(299,821)**
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)	(7,884)	(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)	(18,972)	(25,311)

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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)	(299,998)	(288,113)
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)**	**(470,851)**	**(469,144)**
Total - Infrastructure - Roads				**(2,428,660)**	**(13,430,568)**	**(470,851)**	**(469,144)**
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)	(274,552)	(282,217)
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)**	**(362,383)**	**(377,850)**
Total - Infrastructure - Parks & Ovals				**(553,799)**	**(658,051)**	**(362,383)**	**(377,850)**
Grand Total				**(9,435,603)**	**(20,606,258)**	**(1,877,308)**	**(1,857,385)**

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

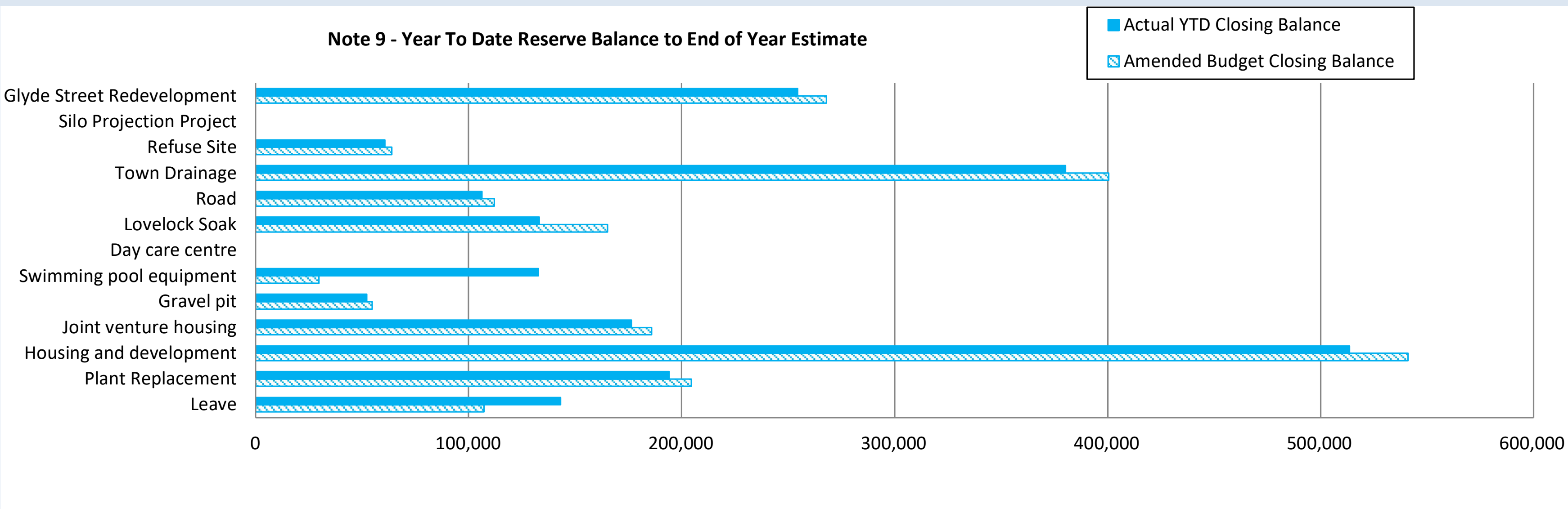
The Shire of Three Springs do not have any operating or finance leases to be reported.

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 31 Mar 2024
		$	$	$	$
Other liabilities					
- Contract liabilities	**12**	15,788	45,759	(56,448)	5,099
- Capital grant/contribution liabilities	**13**	580,281	1,309,298	(1,134,934)	754,645
Total other liabilities		596,070	1,355,057	(1,191,383)	**759,744**
Less non-current unspent capital grants, contributions and reimbursements		(58,500)	0	0	**(58,500)**
Total current other liabilities		537,570	1,355,057	(1,191,383)	**701,244**
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					**1,002,780**

Amounts shown above include GST (where applicable)

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFIT PROVISIONS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

CONTRACT LIABILITIES

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

CAPITAL GRANT/CONTRIBUTION LIABILITIES

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

NOTE 12
GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability					Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2024	Current Liability 31 Mar 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	(36,121)	4,099	4,099	38,287	38,287	28,713	36,121
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	10,000	(10,000)	0	0	10,000	10,000	10,000	10,000
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	25,000	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	252
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	**45,759**	**(56,448)**	**5,099**	**5,099**	**690,565**	**296,035**	**268,978**	**251,383**
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	225	140
OTH CUL - Contributions & Donations - Other Culture	0	0	0	0	0	700	1,432	1,071	1,432
Economic services									
LICENSING - Reimbursements	0	0	0	0	0	0	2,565	1,917	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**	**97,633**	**102,915**
TOTALS	**15,788**	**45,759**	**(56,448)**	**5,099**	**5,099**	**1,417,285**	**1,009,051**	**366,611**	**354,297**

NOTE 13
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2023	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Mar 2024	Current Liability 31 Mar 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	164,552	(543,682)	(0)	0	543,682	543,682	543,682	543,682
DFES Cyclone Seroja Local Government Resilience Fund	0	500,000	(110,132)	389,868	389,868	500,000	500,000	110,000	110,132
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	(179,511)	0	0	250,000	329,104	165,885	179,511
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	23,548	0
RTR Grant - First North Road	0	0	0	0	0	166,792	166,792	166,792	0
RTR Grant - Hydraulic Road	27,814	0	(8,896)	18,917	18,917	82,690	82,690	82,690	8,896
RTR Grant - Bunney Road	0	121,289	(121,289)	0	0	180,000	180,000	180,000	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	80,133	(160,133)	0	0	200,000	200,000	80,000	160,133
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	**1,309,298**	**(1,134,934)**	**696,145**	**695,788**	**4,982,606**	**16,189,043**	**1,363,886**	**1,114,270**
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**	**1,309,298**	**(1,134,934)**	**754,645**	**754,288**	**4,982,606**	**16,189,043**	**1,363,886**	**1,114,270**

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

NOTE 14
BONDS & DEPOSITS AND TRUST FUNDS

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

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

Description	Opening Balance 01 Jul 2023	Amount Received	Amount Paid	Closing Balance 31 Mar 2024
	$	$	$	$
Restricted Cash - Bonds and Deposits				
BCITF Levy	0.00	50.55	(50.55)	**0.00**
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	370.00	(370.00)	**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	119,587.90	(128,939.10)	**1,605.90**
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	600.00	(100.00)	**800.00**
Housing Bonds	0.00	320.00	(900.00)	**(580.00)**
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	4,650.00	(2,130.00)	**4,850.00**
Treasury Unpaid Monies	353.97	0.00	0.00	**353.97**
Sub-Total	44,387.78	128,968.40	(167,869.66)	**5,486.52**
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	**0.00**
	44,387.78	**128,968.40**	**(167,869.66)**	**5,486.52**

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	$	%				
Recreation and Culture	(23,368)	(36%)	▼	S	Permanent	The Anzac Day event will not be occuring this year so budgeted grant will not be received
Expenditure from operating activities						
Community Amenities	34,594	12%	▲	S	Timing	Refuse Site, Cemetery Maintenance and Storm Water Maintenance works lower than budget. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.
Other Property and Services	(211,159)	282%	▼		Timing	Plant repair costs increased in March compared to previous months. Employee costs lower than budgeted due to staff vacancies. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	(249,616)	(18%)	▼	S	Timing	Grant funding to date less than anticipated due to delays with Netball court works, Duffy Store and Hall renovations.
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	(Do Not Use) 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	(Do Not Use) 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	(Do Not Use) 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 aniticipated. 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	Record Not Found		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 10.8

Printed on : 02.04.24 at 12:04

SHIRE OF THREE SPRINGS

Debtors Trial Balance

As at 30.04.2024

Debtor #	Name	Credit Limit	31.01.2024 GT 90 days	Age Of Oldest Invoice (90Days)	01.03.2024 GT 60 days	31.03.2024 GT 30 days	30.04.2024 Current	Total
T89			0.00	0	0.00	2000.00	0.00	2000.00
E42			0.00	0	0.00	1779.60	0.00	1779.60
W60			0.00	0	0.00	0.00	0.00	-100.00
E41			73.00	97	0.00	0.00	0.00	73.00
T74			43.82	215	37.90	0.00	0.00	81.72
H54			0.00	0	0.00	0.00	0.00	0.00
C102			987.59	207	0.00	0.00	0.00	987.59
M146			200.00	565	0.00	0.00	0.00	200.00
B109			90.20	502	0.00	0.00	0.00	90.20
N7			0.00	0	0.00	720.00	0.00	720.00
F29			0.00	0	0.00	224.77	0.00	224.77
P59			0.00	0	55.00	0.00	0.00	55.00
H5			0.00	0	149.00	0.00	0.00	149.00
B111			250.00	140	0.00	0.00	0.00	250.00
S28			170.00	211	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	-975.23
B33			55.00	208	0.00	0.00	0.00	55.00
J17			0.00	0	9279.54	1546.59	0.00	10826.13
T12			2575.00	112	0.00	0.00	0.00	2575.00
B76			80.00	97	0.00	0.00	0.00	80.00
C117			200.00	781	0.00	0.00	0.00	200.00
W57			24.20	207	0.00	0.00	0.00	24.20
B101			0.00	0	0.00	0.00	0.00	-500.00
H48			400.00	463	0.00	0.00	0.00	400.00
	Totals --- Credit Balances:	-2275.23	5148.81		9521.44	6270.96	0.00	18665.98

Attachment 10.8

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Three Springs Engineering		
11679	22/03/2024	Three Springs Engineering		22.00
		The Trustee For The Northstar Asset Trust T/as Artistralia		
EFT19638	07/03/2024	Silo Project		440.00
		BOC Gases		
EFT19639	07/03/2024	Monthly Account		29.97
		Bridgestone Service Centre Geraldton		
EFT19640	07/03/2024	Tyres and Tubes		1,666.00
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT19641	07/03/2024	Consultant Services		330.00
		Team Global Express Pty Ltd (TOLL)		
EFT19642	07/03/2024	Freight and Delivery		36.74
		Redmach Pty Ltd T/A Redmac Ag Services		
EFT19643	07/03/2024	Plant Repairs and Servicing		659.98
		Dormakaba Australia		
EFT19644	07/03/2024	Door Maintenance		275.00
		BLUESTEEL ENTERPRISES PTY LTD T/A FRONTLINE FIRE & RESCUE EQUIPMENT		
EFT19645	07/03/2024	Plant Repairs and Servicing		935.00
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT19646	07/03/2024	Fuel		2,361.05
		Geraldton Lock & Key Pty Ltd		
EFT19647	07/03/2024	Building Maintenance		270.00
		Henry Nguyen		
EFT19648	07/03/2024	COMMUNITY GYM FOB BOND REFUND - HENRY NGUYEN		100.00
		INFINITUM TECHNOLOGIES PTY LTD		
EFT19649	07/03/2024	Monthly Account		189.28
		Geraldton Totally Workwear		
EFT19650	07/03/2024	Staff Uniforms		1,012.61
		Midwest Auto Group		
EFT19651	07/03/2024	Plant Repairs and Servicing		80.00
		Perfect Computer Solutions		
EFT19652	07/03/2024	IT Services		212.50
		Rossiter & Co		
EFT19653	07/03/2024	Australia Day		200.00
		Ramsay Constructions Pty Ltd		
EFT19654	07/03/2024	EHO Services		1,427.00
		State Wide Turf Services		
EFT19655	07/03/2024	Mowing		5,997.20
		Signs & Lines		
EFT19656	07/03/2024	LED Sign		50,593.81
		Silverwing Holding Pty Ltd t/a Three Springs Sandblasting		
EFT19657	07/03/2024	Verge Maintenance		13,794.00
		Three Springs IGA		
EFT19658	07/03/2024	Monthly Account		459.57
		Three Springs Rural Services		
EFT19659	07/03/2024	Plant Repairs and Servicing		891.19

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Three Springs Motel (Barracks)		
EFT19660	07/03/2024	Catering		314.00
		Van't Veer Services		
EFT19661	07/03/2024	Postage and Freight		46.48
		Westrac Pty Ltd		
EFT19662	07/03/2024	Plant Repairs ansd Servicing		1,256.76
		Three Springs Nutrien Ag Solutions (Landmark Operations Ltd)		
EFT19663	07/03/2024	Park Maintenance		95.59
		ARB Geraldton		
EFT19664	18/03/2024	Plant Maintenance		4,687.00
		Bob Waddell & Associates Pty Ltd		
EFT19665	18/03/2024	Consultant Services		330.00
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT19666	18/03/2024	Consultant Services		453.75
		Shannah Leigh Terehia Balks		
EFT19667	18/03/2024	Refund due to incorrect charge		75.00
		City Rubber Stamps		
EFT19668	18/03/2024	Stationery		109.80
		BLUESTEEL ENTERPRISES PTY LTD T/A FRONTLINE FIRE & RESCUE EQUIPMENT		
EFT19669	18/03/2024	ESL BFB		1,694.74
		Geraldton Air Compressors		
EFT19670	18/03/2024	Building Maintenance		528.00
		Hersey's Safety Pty Ltd		
EFT19671	18/03/2024	Safety Supplies		640.04
		MD Maintenance & Glass		
EFT19672	18/03/2024	Building Maintenance		440.00
		Alan Tai Plant		
EFT19673	18/03/2024	COMMUNITY GYM FOB BOND REFUND - ALAN TAI PLANT		100.00
		PJC Services & Co Pty Ltd		
EFT19674	18/03/2024	Plumbing		728.20
		Dudawa Haulage		
EFT19675	18/03/2024	Road Maintenance		35,600.40
		Silverwing Holding Pty Ltd t/a Three Springs Sandblasting		
EFT19676	18/03/2024	Road Maintenance		11,638.00
		Three Springs Rural Services		
EFT19677	18/03/2024	Maintenance Supplies		30.94
		Ramandeep Singh Virdi		
EFT19678	18/03/2024	Staff Reimbursement		274.64
		Wallace Plumbing & Gas		
EFT19679	18/03/2024	Plumbing		1,068.40
		ARB Geraldton		
EFT19680	22/03/2024	Plant Maintenance		502.50
		Geraldton All Decor		
EFT19681	22/03/2024	Building Capital		3,542.00
		BAS Australian Taxation Office		
EFT19682	22/03/2024	BAS Remittance for February 2024		2,132.00

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		CTF (BCITF Levy Payment) Building & Construction Industry Training Fund		
EFT19683	22/03/2024	BCITF Levy Payment for March 2024		50.55
		B W McGree		
EFT19684	22/03/2024	Building Maintenance		70.00
		Bridgestone Service Centre Geraldton		
EFT19685	22/03/2024	Plant Repairs and Servicing		2,228.00
		Beam Me Up Media Pty Ltd Trading As Star Tracks Astro Events		
EFT19686	22/03/2024	Silo Project		4,455.00
		Batavia Furniture & Bedding		
EFT19687	22/03/2024	Building Capital		799.00
		Redmach Pty Ltd T/A Redmac Ag Services		
EFT19688	22/03/2024	Plant Repairs and Servicing		204.89
		Erin Smith		
EFT19689	22/03/2024	COMMUNITY GYM FOB BOND REFUND - ERIN SMITH		100.00
		BLUESTEEL ENTERPRISES PTY LTD T/A FRONTLINE FIRE & RESCUE EQUIPMENT		
EFT19690	22/03/2024	Plant Repairs and Servicing		3,707.42
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT19691	22/03/2024	Fuel		20,620.60
		GNC Building & Construction Group Wa Pty Ltd Trading As Gnc Quality Precast		
EFT19692	22/03/2024	Road Maintenance		8,816.50
		The Glass Co. Wa Pty Ltd		
EFT19693	22/03/2024	Building Maintenance		4,333.39
		Reece Hutton		
EFT19694	22/03/2024	PROJECTOR HIRE BOND REFUND - REECE HUTTON		50.00
		INFINITUM TECHNOLOGIES PTY LTD		
EFT19695	22/03/2024	IT Services		1,608.09
		The Trustee For McAuliffe Family Trust T/A Mingenew Tyre Services Pty Ltd		
EFT19696	22/03/2024	Tyres		1,238.14
		J M & S Enterprises Pty Ltd T/As RBC Rural		
EFT19697	22/03/2024	Printing		690.12
		Outpost Central Pty Ltd T/A Wildeye		
EFT19698	22/03/2024	Annual Plan Subscription		264.00
		Mcintosh Holdings PL t/as Purcher International (WA)		
EFT19699	22/03/2024	Service and repairs		5,562.15
		PJC Services & Co Pty Ltd		
EFT19700	22/03/2024	Plumbing		3,923.33
		Dudawa Haulage		
EFT19701	22/03/2024	Dudawa Haulage Services		8,947.13
		Sport and Recreation Surfaces Pty Ltd		
EFT19702	22/03/2024	Netball Court Reconstruction		126,799.37
		Three Springs Rural Services		
EFT19703	22/03/2024	Gardening		27.88
		Department Of Transport - Daily Licensing		
DD15706.1	05/03/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 29/02/2024		1,976.05
		Department Of Transport - Daily Licensing		

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Department Of Transport - Daily Licensing		
DD15707.1	01/03/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 28/02/2024		5,608.70
		Exetel Pty Ltd		
DD15710.1	01/03/2024	Monthly Account		1,400.00
		Department Of Transport - Daily Licensing		
DD15720.1	07/03/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 05/03/2024		32.70
		Department Of Transport - Daily Licensing		
DD15721.1	11/03/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 07/03/2024		719.00
		ANZ Smart Choice Super		
DD15731.1	12/03/2024	Superannuation contributions		351.71
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD15731.2	12/03/2024	Payroll deductions		6,652.70
		Australian Super		
DD15731.3	12/03/2024	Superannuation contributions		1,014.91
		The Trustee For Australian Retirement Trust		
DD15731.4	12/03/2024	Superannuation contributions		309.74
		Amp Limited		
DD15731.5	12/03/2024	Superannuation contributions		121.28
		The Trustee For Local Government Super T/as Active Super		
DD15731.6	12/03/2024	Superannuation contributions		36.11
		Hesta		
DD15731.7	12/03/2024	Superannuation contributions		43.72
		Water Corporation		
DD15734.1	06/03/2024	Monthly Account - Water		15,300.58
		Telstra		
DD15735.1	11/03/2024	Monthly Account - communication expenses		711.73
		Water Corporation		
DD15736.1	05/03/2024	Monthly Account - Water		21,667.72
		Department Of Transport - Daily Licensing		
DD15741.1	14/03/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 12/03/2024		44.75
		West Australian Newspapers Limited		
DD15742.1	07/03/2024	Annual Subscription 24/25		181.96
		Department Of Transport - Daily Licensing		
DD15743.1	15/03/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 13/03/2024		20.40
		Department Of Transport - Daily Licensing		
DD15746.1	18/03/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 14/03/2024		153.15
		Commonwealth Bank of Australia		
DD15753.1	04/03/2024	Monthly Account - Credit Cards		226.23
		Department Of Transport - Daily Licensing		
DD15758.1	21/03/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 19/03/2024		28.40
		Telstra		
DD15765.1	17/03/2024	Monthly Account - Communication Expenses		2,429.30
		Telstra		
DD15766.1	21/03/2024	Monthly Account - Communication Expenses		653.94
		Telstra		
DD15767.1	24/03/2024	Monthly Account - Communication Expenses		250.94
		Water Corporation		
DD15769.1	01/03/2024	Montlhy Account - water		99.60

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD15774.1	12/03/2024	Superannuation contributions		998.24
		ANZ Smart Choice Super		
DD15775.1	26/03/2024	Superannuation contributions		357.86
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD15775.2	26/03/2024	Payroll deductions		6,374.57
		Australian Super		
DD15775.3	26/03/2024	Superannuation contributions		1,121.11
		The Trustee For Australian Retirement Trust		
DD15775.4	26/03/2024	Superannuation contributions		304.88
		Amp Limited		
DD15775.5	26/03/2024	Superannuation contributions		85.16
		Hesta		
DD15775.6	26/03/2024	Superannuation contributions		53.07
		Department Of Transport - Daily Licensing		
DD15776.1	25/03/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 21/03/2024		575.15
		Synergy		
DD15777.1	26/03/2024	Monthly Account - Electricity		71.43
		Bond Administrator		
DD15778.1	07/03/2024	Staff Housing Bond Lodgement		580.00
		Department Of Transport - Daily Licensing		
DD15783.1	28/03/2024	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 26/03/2024		415.80

REPORT TOTALS

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	**9,574.10**
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	**404,165.19**
TOTAL		**413,739.29**

Commonwealth Corporate Charge Card

31 January 2024 - 28 February 2024

Chief Executive Officer		
Fuel for 0TS (Keith Woodward CEO)	$	87.36
Fuel for 0TS (Keith Woodward CEO)	$	69.11
Grammarly Annual Subscription Fee	$	1,103.45
International Transaction Fee for Grammarly Annual Subscription (US)	$	27.59
	$	**1,287.51**
Deputy Chief Executive Officer		
The Good Guys - Washing Machine for 46 Carter Street, Three Springs	$	498.00
Kmart Click and Collect order - house supplies for 46 Carter Street, Three Springs	$	699.50
Kmart Refund due to no stock of (1) Kmart item ordered for 46 Carter Street, Three Springs	-$	29.00
Fuel for TS125 (Dr. Olatoye Lotsu's Vehicle - taken to be serviced)	$	87.61
Kmart in-store order of house supplies for 46 Carter Street, Three Springs	$	77.00
Coles - Groceries for Astrotourism/Silo Event	$	71.00
	$	**1,404.11**
Annual Card Fees	**$**	**-**
Total Direct Debit Payment made on 04/03/2024	**$**	**2,691.62**

Fuel Cards - Refuel Australia (Ampol Distributor)

01 March 2024 to 31 March 2024

Fire Unit (Arrino BFB) P5017 L Card No. 6789			
Monday, 4 March 2024	38.45L @ $1.9822/L	$	**76.22**
Fire Truck P50222 Card No. 6794			
Monday, 4 March 2024	55.10L @ $1.9822/L	$	**109.22**
Thursday, 7 March 2024	36.61L @ $1.9822/L	$	**72.57**
Depot 1 Card No. 6794			
Monday, 25 March 2024	18.83L @ $2.1000/L	$	**39.55**
CEO 0TS Keith Woodward Card No. 6796			
Saturday, 9 March 2024	46.35L @ $1.9822/L	$	**91.87**
Thursday, 14 March 2024	31.20L @ $1.9522/L	$	**60.91**
Thursday, 21 March 2024	39.82L @ $1.9522/L	$	**77.74**
Thursday, 28 March 2024	34.37L @ $1.9522/L	$	**67.10**
DCEO 001TS Krys East Card No. 90869131			
Friday, 1 March 2024	65.57L @ $1.9822/L	$	**129.97**
Friday, 8 March 2024	68.33L @ $1.9822/L	$	**135.44**
Friday, 15 March 2024	63.84L @ $1.9522/L	$	**124.63**
Friday, 22 March 2024	50.11L @ $97.82/L	$	**97.82**
Thursday, 28 March 2024	49.36L @ $96.36/L	$	**96.36**
Doctor TS125 Dr Olatoye Lotsu Card No. 90869149			
Thursday, 7 March 2024	22.89L @ $1.9940/L	$	**45.64**
Sunday, 10 March 2024	47.29L @ $1.9490/L	$	**92.17**
Tuesday, 12 March 2024	41.82L @ $1.9740/L	$	**82.55**
Thursday, 14 March 2024	19.67L @ $1.9730/L	$	**38.81**
Friday, 15 March 2024	37.83L @ $1.9990/L	$	**75.62**
Thursday, 21 March 2024	29.54L @ $1.9740/L	$	**58.31**
Friday, 22 March 2024	39.18L @ $1.8590/L	$	**72.84**
Monday, 25 March 2024	58.55L @ $1.9740/L	$	**115.58**
Wednesday, 27 March 2024	49.97L @ $2.2390/L	$	**111.88**
Risk Coordinator TS423 Richard Denny Card No. 5741			
Wednesday, 6 March 2024	55.89L @ $1.9822/L	$	**110.79**
Wednesday, 13 March 2024	44.86L @ $2.0090/L	$	**90.12**
Sunday, 17 March 2024	53.89L @ $1.9522/L	$	**105.20**
Friday, 22 March 2024	55.95L @ $1.9990/L	$	**111.84**
Thursday, 28 March 2024	31.15L @ $1.9490/L	$	**60.71**
Total for Card Purchases		$	**2,351.46**
Outstanding balance		$	**2,361.05**
Previous payments		-$	**22,981.65**
Bulk purchases		$	**20,620.60**
Service charges and adjustments		$	**38.28**
Total of Monthly Invoice		$	**2,389.74**

Police Licensing

Direct Debits from Trust Account

1st March 2024 to 31st March 2024

CBA Police Licensing Account	
Friday, 1 March 2024	-12.51
Tuesday, 5 March 2024	-32.70
Wednesday, 6 March 2024	-279.90
Thursday, 7 March 2024	-439.10
Tuesday, 12 March 2024	-44.75
Wednesday, 13 March 2024	-20.40
Thursday, 14 March 2024	-153.15
Tuesday, 19 March 2024	-28.40
Thursday, 21 March 2024	-575.15
Tuesday, 26 March 2024	-415.80
Wednesday, 27 March 2024	-1075.95
Thursday, 28 March 2024	-529.95
Total Direct Debits	**-$ 3,607.76**

Bank Fees

Direct Debits from Muni Account

1st March 2024 to 31st March 2024

Total direct debited from Municipal Account	**$**	**316.57**

Payroll

1st March 2024 to 31st March 2024

Monday, 12 February 2024	$	52,367.73
Monday, 26 February 2024	$	50,613.83
	$	**102,981.56**