



ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
25 FEBRUARY 2026



WILDFLOWER COUNTRY



CONTENTS OF ATTACHMENTS ORDINARY COUNCIL MEETING 25 FEBRUARY 2026

		Pages
10.2	Exercise of Further Term Option - Licence for Shared Use of Three Springs Primary School Oval	003-024
	1. Letter of Extension Variation – Licence for Shared Use Oval	025-026
	2. 2015 Licence Agreement	
10.3	Cat Local Law Exemption – 21 Mayrhofer Street (KeevaKatze Maine Coons)	
		027
	1. Letter dated 22/01/2021 – Approval to keep six cats.	028-029
	2. Letter dated 28/02/2025 – 12 month approval for eight cats.	
	3. Email dated 12.02.26 – request for permanent approval for eight cats.	030-031
10.4	Monthly Financial Report December 2025	032-059
10.5	Monthly Financial Report January 2026	060-087
10.6	Accounts for Payment as 31 December 2025	088-100
10.7	Accounts for Payment as 31 January 2026	101-108

2015

SHIRE OF THREE SPRINGS

AND

MINISTER FOR EDUCATION

LICENCE AGREEMENT FOR THE SHARED USE OF
FACILITIES FOR SPORTING AND RECREATIONAL PURPOSES
THREE SPRINGS PRIMARY SCHOOL

STATE SOLICITOR'S OFFICE
COMMERCIAL AND CONVEYANCING
PERTH

TELEPHONE : (08) 9264 1176

SSO : 3231-11 MC1

INDEX

1.	Definitions and Interpretation.....	1
2.	Grant of Licence	7
3.	Facilities' Maintenance.....	8
4.	Assignment	9
5.	Waiver	9
6.	Variation.....	9
7.	Option to Renew	9
8.	Termination.....	10
9.	Notices.....	10
10.	School Education Act 1999 remains unaffected	11
11.	Not to obstruct or cause nuisance	11
12.	Comply with Laws.....	11
13.	Report Damage etc	11
14.	Local Government Responsible.....	12
15.	Debts	12
16.	Signs	12
17.	Alcohol.....	12
18.	Insurance	12
19.	Indemnity	13
20.	Costs.....	13
21.	GST	14
22.	WAPC Approval.....	14
23.	Dispute Resolution.....	14
24.	Miscellaneous	16

THIS AGREEMENT is made the day of 201

BETWEEN:

MINISTER FOR EDUCATION a body corporate pursuant to the provisions of the School Education Act 1999 of 151 Royal Street, East Perth in the State of Western Australia (**the Minister**)

AND

SHIRE OF THREE SPRINGS a local government and body corporate under the Local Government Act 1995 of Railway Road Three Springs in the said State (**the Local Government**).

RECITALS

- A. The Facilities are situated on the Land.
- B. The Local Government has care, control and management of the Land.
- C. The Local Government has agreed to grant to the Minister a licence to use the Facilities on the terms and conditions contained in this Agreement.

OPERATIVE PART

IT IS HEREBY AGREED:

1. Definitions and Interpretation

1.1 In this Agreement unless the contrary intention appears:

Authorisation means any approval, agreement, certificate, authorisation, notification, code of conduct, government policy, consent, exemption, filing, licence, notarisation, permit, registration, waiver, compliance report or environmental consent by any Government Agency required under any Laws, and includes any renewal of, or variation to, any of them but does not include any act or omission by the Minister under this Agreement.

Business Day means any day other than a Saturday, Sunday or public holiday in the State.

Commencement Date means the date specified in item 5 of the Schedule.

Commonwealth means Commonwealth of Australia;

contractor means contractor or subcontractor at any tier.

Contribution means the amount specified in item 8 of the Schedule.

Department means the Department of Education.

Dispute means any real or perceived conflict, difference of opinion, or unresolved issue arising in connection with the Licence or the parties' rights or obligations under this Agreement, or the Facilities.

Facilities means the facilities specified in item 2 of the Schedule and includes all improvements to and natural features on or comprising the land which the Facilities are on or part of.

Further Term means the further term specified in item 6 of the Schedule.

Government Agency means any government or any governmental, semi governmental, administrative, fiscal, judicial or quasi-judicial body, department, commission, authority, tribunal, Minister of the Crown, agency, entity or Parliament and includes any part of, or entity comprising, the State.

GST has the same meaning and usage as that contained in A New Tax System (Goods and Services Tax) Act 1999.

GST Act means A New Tax System (Goods and Services Tax) Act 1999.

Input Tax Credit has the meaning given in section 195-1 of the GST Act.

Land means the land specified in item 1 of the Schedule.

Law means all applicable present and future laws including:

- (a) all acts, ordinances, regulations, by-laws, orders, awards and proclamations of the State of Western Australia or the Commonwealth of Australia;
- (b) Authorisations;
- (c) principles of the common law or equity;
- (d) standards, codes, policies and guidelines;
- (e) the ASX listing rules; and
- (f) fees, rates, taxes, levies and charges payable in respect of those things referred to in paragraphs (a), (b), (c) and (d) of this definition,

whether or not existing at the date of execution of this Agreement.

Licence means the licence referred to in clause 2.

Loss means any loss, cost (including legal costs), expense, liability (whether arising in negligence or otherwise) or damage whether direct, indirect or consequential (including pure economic loss), present or future, ascertained, unascertained, actual prospective or contingent or any fine or penalty.

Minister's Times of Use means the times of use of the Facilities by the Minister in accordance with clause 2.

Party depending on the context means the Local Government or the Minister and

Parties means both of them.

Primary Payment means any payment by the Minister to the Local Government under this Agreement.

Principal means the principal or acting principal of the School.

Schedule means the schedule annexed to this Agreement.

School means the School specified in item 3 of the Schedule.

School days means all days on which students are required to attend the School for instruction in accordance with the provisions of the School Education Act 1999.

State means the State of Western Australia and includes any department, agency or instrumentality of the State of Western Australia, the Parliament and any Minister (including the State), whether body corporate or otherwise and their respective employees, agents, contractors and consultants.

Taxable Supply has the meaning given in section 195-1 of the GST Act.

Tax Invoice has the meaning given in section 195-1 of the GST Act and in the A New Tax System (Goods and Services Tax) Regulations 1999.

Term means the term specified in item 4 of the Schedule and where the context so permits includes any extended or renewed term.

1.2 In this Agreement unless a contrary intention appears:

- (a) **(person)**: references to a person include an individual, a body politic, the estate of an individual, a firm, a corporation, an authority, an association or joint venture (whether incorporated or unincorporated), or a partnership;
- (b) **(includes)**: the words "including", "includes" and "include" will be read as if followed by the words "without limitation";
- (c) **(or)**: the meaning of "or" will be that of the inclusive "or", that is meaning one, some or all of a number of possibilities;
- (d) **(party)**: a reference to a "party" is to a party to this Agreement;
- (e) **(other persons)**: a reference to any party or person includes their and each of their legal representatives, executors, administrators, successors, and permitted substitutes and assigns, including any person taking part by way of novation;
- (f) **(authority)**: a reference to any authority, institute, association or body is:

- (i) if that authority, institute, association or body is reconstituted, renamed or replaced or if the powers or functions of that authority, institute, association or body are transferred to another organisation, deemed to refer to the reconstituted, renamed or replaced organisation or the organisation to which the powers or functions are transferred, as applicable; and
 - (ii) if that authority, institute, association or body ceases to exist, deemed to refer to the organisation which serves substantially the same purposes or objects as that authority, institute, association or body;
- (g) **(this Agreement)**: a reference to this Agreement or to any other deed, agreement, document or instrument is deemed to include a reference to this Agreement or such other deed, agreement, document or instrument as amended, novated, supplemented, varied or replaced from time to time;
- (h) **(legislation)**: a reference to any legislation or to any section or provision of it includes any statutory modification or re-enactment of, or any statutory provision substituted for, that legislation, section or provision;
- (i) **(rights)**: a reference to a right includes any benefit, remedy, discretion, authority or power;
- (j) **(obligations)**: a reference to an obligation includes a warranty and a reference to a failure to observe or perform an obligation includes a breach of warranty;
- (k) **(singular)**: words in the singular include the plural (and vice versa) and words denoting any gender include all genders;
- (l) **(headings)**: headings are for convenience only and do not affect the interpretation of this Agreement;
- (m) **(clauses)**: a reference to:
 - (i) a clause, schedule or attachment is a reference to a clause, schedule or attachment of this Agreement; and
 - (ii) a paragraph or a sub-paragraph is a reference to a paragraph or sub-paragraph in the clause in which the reference appears;
- (n) **(inclusive)**: a reference to this Agreement includes all schedules and attachments to this Agreement, including the Schedule;
- (o) **(defined meaning)**: where any word or phrase is given a defined meaning, any other part of speech or other grammatical form of that word or phrase has a corresponding meaning;
- (p) **(\\$)**: a reference to "\$" is to Australian currency and any amounts in this Licence are exclusive of GST, unless otherwise specified;

- (q) **(time)**: a reference to time is a reference to Western Australian Standard Time;
- (r) **(language)**: all information and documentation prepared or delivered by the parties under this Agreement will be in English;
- (s) **(form)**: writing includes any mode of representing or reproducing words in tangible and permanently visible form and includes facsimile transmissions and communication by email;
- (t) **(construction)**: no rule of construction applies to the disadvantage of a party on the basis that the party put forward or drafted this Agreement or any part;
- (u) **(information)**: any reference to "information" will be read as including information, representations, statements, data, samples, calculations, assumptions, deductions, determinations, drawings, design, specifications, models, plans and other documents in all forms including the electronic form in which it was generated;
- (v) **(policies)**: any reference to a State of Western Australia policy or scheme is deemed to include a reference to such policy or scheme as amended, varied or replaced by the State from time to time;
- (w) **(thing)**: a reference to any thing is a reference to the whole or any part of it and a reference to a group of things or persons is a reference to any one or more of them;
- (x) **(consortium)**: if a party consists of a consortium of two or more persons whether by way of partnership or joint venture or otherwise, then:
 - (i) an obligation imposed on a party under this Agreement binds each person who comprises that party jointly and severally;
 - (ii) each person who comprises a party agrees to do all things necessary to enable the obligations imposed on that party under this Agreement to be undertaken; and
 - (iii) the act of one person who comprises a party binds the other person or persons who comprise that party;
- (y) **(jointly and severally)**: an agreement, representation or warranty on the part of or in favour of two or more persons binds, or is for the benefit of, them jointly and severally;
- (z) **(electronic address)**: a reference to a document published at an electronic address is to the document as published at that electronic address on the date of execution of this Agreement;
- (aa) **(liability)** a reference to a liability includes all obligations to pay money and all other losses, costs and expenses of any kind;

- (bb) (year) a reference to a year is to a calendar year.
- (cc) reference to the Minister using the Facilities means and includes use of the Facilities by the Minister or any of its employees agents contractors licensees invitees or students of the School.

1.3 Time

- (a) (**Business Day**): Where the day on or by which an act is required to be done under this Agreement is not a Business Day, the time for doing that act will be taken to be the next Business Day.
- (b) (**day of event**): Where time is to be reckoned by reference to a day or event, that day or the day of the event is excluded.
- (c) (**month**): Where time is to be counted in months and the period commences on the 29th, 30th or 31st day of a month and the month at the end of the period does not have a 29th, 30th or 31st day (as applicable), then the period will end on the last day of that month (for example, a period of 2 months which begins on 31 July will end on 30 September; and a period of 2 months which begins 30 July will end on 30 September).

1.4 State's interests and Statutory Functions

- (a) (**State's rights**): Any right of the Minister may be exercised for the benefit of any other part of the State and any reference in this Agreement to the Loss of, or costs incurred by, the Minister includes direct Losses of, and direct costs incurred by, any other part of the State.
- (b) (**State's interests**): Except where this Agreement expressly provides otherwise, to the extent permitted by Law nothing in this Agreement gives rise to any duty on the part of the Minister to consider interests other than the Minister's interests (including the public interest) when exercising any of its rights or performing any of its obligations.
- (c) (**fetter**): Nothing contained in this Agreement or contemplated by this Agreement has the effect of constraining the Minister or any other part of the State or placing any fetter on the Minister's or any other part of the State's statutory rights, duties, powers or functions including any statutory rights, duties, powers or functions conferred or imposed upon the Minister for Education under the *School Education Act 1999* (WA).
- (d) (**Minister's powers, functions and duties**): Notwithstanding anything contained or implied in this Agreement to the contrary, the parties

agree that the Minister is not obliged to exercise a power, function or duty which is granted to or within the responsibility of any Government Agency, or to influence, over-ride or direct any Government Agency in the proper exercise and performance of its legal duties and functions.

- (e) **(no Claim):** Subject to clause 1.4(f), the Local Government is not entitled to make any Claim against the Minister for any Loss relating to any exercise or failure by the Minister to exercise its statutory rights or duties.
- (f) **(liability for breach):** Clauses 1.4(b) to 1.4(e) do not limit any liability of the Minister which the Minister would have had to the Local Government in accordance with this Agreement as a result of a breach by the Minister of a term of this Agreement but for clauses 1.4(b) to 1.4(e).

1.5 Standards

- (a) **(provisions limiting or excluding liability):** Any provision of this Agreement which seeks either expressly or by implication to limit or exclude any liability of a party is to be construed as doing so only to the extent permitted by Law.
- (b) **(standards):** Unless agreed or notified in writing by the Minister, a reference to Standards Australia standards, overseas standards or other similar reference documents in this Agreement is a reference to the edition last published prior to the preparation of the relevant documentation.

2. Grant of Licence

- 2.1 The Local Government grants to the Minister a licence to use the Facilities, for School sporting and recreational use for the Term or until such time as the Minister divests itself or is divested of its rights over or in the School (whichever occurs sooner). The rights contained in this Agreement rest in contract only and nothing expressed or implied in this Agreement shall confer a right of exclusive possession of the Facilities to the Minister and the Local Government may at any time and at all times and from time to time exercise all of its rights in respect of the Facilities except where such rights shall:
 - (a) prevent the operation of the Licence and rights with respect to the Facilities granted pursuant to this Agreement; and
 - (b) be inconsistent with the express provisions of this Agreement.
- 2.2 Whenever the Minister wishes to use the Facilities it must first book use of the Facilities with the Local Government. The Local Government will accept the

Minister's booking unless the Facilities have already been booked by a third party or the Local Government needs to carry out maintenance on the Facilities.

- 2.3 During the Minister's Times of Use, the Principal or any other person responsible for the supervision and safety of students of the School using the Facilities:

- (a) have the authority to ensure that, whilst students of the School are using the Facilities, anyone else using the Facilities at the same time maintains a safe distance from those students; and
- (b) can take all other reasonable measures to ensure the safety of those students.

3. Facilities' Maintenance

- 3.1 The Local Government shall at all times during the Term in all things keep and maintain -

- (a) the Facilities well cleansed and drained and in good sanitary condition;
- (b) the Facilities safe and free from all risks, which risks are foreseeable, not insignificant and which in the circumstances a reasonable person would take precautions to remove;
- (c) all buildings fences gates and other improvements now or hereafter comprising the Facilities in good tenantable repair order and condition; and
- (d) all grassed areas on the Facilities so that a uniform coverage of grass is obtained.

- 3.2 Without limiting clause 3.1, the Local Government shall carry out mowing, fertilising, weed control and irrigation maintenance and renovations on the Facilities.

- 3.3 The Local Government will ensure that all its employees, agents, workmen and contractors contact the Principal prior to carrying out any maintenance to the Facilities during the Minister's Time of Use;

- 3.4 The Local Government will not carry out any pest or weed control treatment on the Facilities during the Minister's Times of Use. The Local Government will give the Principal at least a week's written notice of any proposed weed control treatment to be undertaken.

- 3.5 On expiration of a period of use of the Facilities by a Party or any of that Party's employees agents or invitees (whichever the case may be) that Party shall leave the Facilities in a clean sanitary and tidy condition free from litter waste and rubbish and ready for immediate use by the other Party and other persons duly permitted to use the Facilities.

4. Assignment

The Minister shall not without the prior written consent of the Local Government (which consent may be arbitrarily withheld) and the Minister for Lands assign, transfer, encumber or otherwise dispose of the Facilities or any part thereof or the rights, liberties or authorities granted to the Minister under this Agreement.

5. Waiver

- (a) Failure to exercise or enforce, or a delay in exercising or enforcing, or the partial exercise or enforcement of, a right, power, or remedy under any Law or under this Agreement by a party does not preclude, or operate as a waiver of, the exercise or enforcement, or further exercise or enforcement, of that or any other right, power or remedy provided under any Law or under this Agreement.
- (b) A waiver given by a Party under this Agreement is only effective and binding on that Party if it is given or confirmed in writing by that Party.
- (c) No course of dealings between the Parties removes the requirement under clause 5(b) that a waiver must be in writing to be effective and binding upon the Parties.
- (d) No waiver of a breach of a term of this Agreement operates as a waiver of any other breach of that term or of a breach of any other term of this Agreement.

6. Variation

Any variation of any term of this Agreement must be in writing and signed by the Parties.

7. Option to Renew

This Agreement shall be extended for the Further Term (on the same terms and conditions as this Agreement with the exception of this clause 7) if:

- (a) prior to the expiration of the Term this Agreement has not been terminated; and
- (b) the Minister desire to extend this Agreement for the Further Term; and
- (c) the Minister gives to the Local Government written notice of its desire such notice being received by the Local Government not more than 6 or less than 3 months prior to the expiration of the Term; and
- (d) during the Term there had been no breach of any term of this Agreement by the Minister which was not rectified strictly in

accordance with a notice of breach being given by the Local Government.

8. Termination

8.1 Notwithstanding anything expressed or implied in this Agreement to the contrary, either Party may, by giving 6 months notice in writing to the other Party, terminate this Agreement for any reason whatsoever and upon the expiration of that 6 month period, this Agreement shall terminate but any rights of action or claims which accrued or arose to either Party prior to such termination are hereby preserved.

8.2 If the Licence is terminated under this clause 8 prior to 30 June in any year, the Local Government will refund portion of the Licence in accordance with the following:

$$R = C \times \frac{N}{365}$$

Where:

R = the amount of the Refund;

C = the amount of the Contribution

N = the number of days between the date of termination and the next 30 June.

8.2 If a Party breaches or fails to comply with any term of this Agreement; and after having been served with a written notice:

- (a) specifying the breach or failure; and
- (b) requiring that breach or failure to be rectified within a reasonable period specified in the notice (being not less than 14 days),

fails or refuses to so rectify that breach or failure within that period, then the Party giving the notice shall be entitled to terminate this Agreement and such termination shall take effect immediately upon the other Party being served with notice of termination.

8.3 A Party may also terminate this Agreement if the other Party persistently breaches this Agreement.

8.4 Each Party's rights to terminate this Agreement under the common law are hereby preserved.

9. Notices

9.1 Notices that may or must be sent under or in connection with this Agreement shall be in writing, signed by the Party or representative of the Party giving

notice, and may be delivered by pre-paid post, by hand or by facsimile transmission to the other Party at the relevant address or facsimile number set out in item 7 of the Schedule.

9.2 Notices shall be deemed to be received:

- (a) (in the case of delivery by pre-paid post) two Business Days after deposit in the mail;
- (b) immediately upon delivery by hand; or
- (c) immediately upon an apparently successful facsimile transmission being noted in document form by the sender's facsimile transmitter.

10. School Education Act 1999 remains unaffected

Nothing in this Agreement shall affect or be deemed to affect any right power authority or duty conferred or imposed upon the Minister under any Law including the School Education Act 1999.

11. Not to obstruct or cause nuisance

The Minister shall not do or leave undone or allow or suffer to be done or left undone any act matter or thing whereby a nuisance or anything in the nature of or which may be deemed to be a nuisance by any Government Agency or within the meaning of any Law (State or Federal) now or hereafter in force may exist arise or continue upon or in connection with the Facilities or any business carried on upon the same during the Minister's Times of Use thereof and shall forthwith abate any such nuisance or alleged nuisance and shall carry out and comply with all the provisions of every such Law and of every requisition and order of any Government Agency in reference thereto.

12. Comply with Laws

The Minister shall and shall ensure that its employees agents contractors licensees and invitees shall at all times during the Minister's Times of Use duly and punctually comply with observe and carry out and conform with the provisions of any Law now or hereafter in force and all requirements and orders of any Government Agency which effect the Facilities or the use thereof.

13. Report Damage etc

The Minister shall promptly report any theft of, damage to, deficiency in, destruction of, or other fault in relation to the Facilities to the Local Government upon becoming aware of the happening of same and do all things and take all steps that are reasonable so as to minimise and mitigate any loss caused or occasioned thereby.

14. Local Government Responsible

The Local Government will be responsible for any Loss incurred or suffered by the Minister or any officer, employee, agent, contractor, licensee, student, invitee or representative of the Minister during the Minister's Times of Use of the Facilities as set out in this Agreement to the extent caused or contributed to by the Local Government not carrying out any necessary repairs to or maintenance (including upgrades and replacements) of the Facilities or otherwise not complying with this Agreement.

15. Debts

If under this Agreement a Party is claiming monies owing as a debt from the other Party, the claiming Party will provide the other Party with an invoice and true copies of all documentation in support of the debt being claimed.

16. Signs

The Minister shall not affix or cause or permit to be affixed or exhibited anywhere in or on the Facilities any poster signboard neon sign or advertisement except as shall be first approved in writing by the Local Government.

17. Alcohol

Except as provided under the provisions of the School Education Act 1999 and the School Education Regulations 2000 and in accordance with the provisions of the Liquor Control Act 1988 and the Liquor Control Regulations 1989, the Local Government shall not permit the consumption of alcoholic beverages on the Facilities during the Minister's Times of Use unless it has written authorisation from the Principal or an authorised officer of the Department.

18. Insurance

18.1 Each Party must at its own expense during the Term (and the Further Term if applicable) effect, maintain and keep current the following insurances with its self insurance fund or an insurer authorised by the Australian Prudential Regulation Authority to conduct insurance business in Australia to the reasonable satisfaction of the other party:

- (a) public liability insurance in an amount of not less than TWENTY MILLION DOLLARS (\$20,000,000.00) in respect of any one occurrence, unlimited in the aggregate or such amount as shall be determined at the reasonable discretion of the other Party from time to time to reflect prudent commercial practices;
- (b) property insurance covering loss of or damage to any equipment that a Party provides for use on the Facilities for its full replacement value; and

- (c) workers compensation insurance in accordance with the provisions of the Workers' Compensation and Injury Management Act 1981 including cover for common law liability for an amount of not less than FIFTY MILLION DOLLARS (\$50,000,000.00) for any one event in respect of that Party's workers.

18.2 As and when requested either Party must give to the other Party sufficient evidence of the existence of the insurances set out in clause 18.1 or provide certificates of currency in respect of those insurances.

19. Indemnity

19.1 Each Party must indemnify and keep indemnified the other Party (including its officers, employees, agents, contractors, licensees, invitees or representatives) and the Minister for Lands from and against all Loss incurred or suffered by or brought against any of those indemnified to the extent that the same was caused or contributed to by any tortious or other unlawful act or omission (including breach of a contractual term, condition or warranty) by the first mentioned Party or any of its officers, employees, agents, contractors, licensees, invitees or representatives.

19.2 In clause 19.1 **Loss** means loss, damage, liability, lawsuit, action, writ, claim, demand, proceeding, cost or expense arising from or in connection with:

- (a) any aspect of this Agreement (including the Licence or the Facilities); or
- (b) any damage to the Facilities or other property of any person whosoever; or
- (c) the death of, or injury or illness to, any person whosoever.

19.3 For the purposes of clause 19.1, neither the Local Government nor any of the Local Government's Visitors is, or shall be considered or deemed to be, a licensee or invitee of the Minister.

19.4 The indemnity contained in this clause 19 is a continuing obligation and remains in force and effect notwithstanding the expiry of the Term or the early termination of this Agreement irrespective of how it is terminated or which Party terminated it.

20. Costs

20.1 The Minister will pay the Contribution to the Local Government as set out in item 8 of the Schedule.

20.2 The Local Government will review the Contribution payable for the Further Term. If the amount of the reviewed Contribution is not acceptable to the Minister the Minister may terminate this Licence by 1 month's notice to the Local Government.

- 20.3 Each Party shall pay its own legal costs in connection with the negotiation and preparation of this Agreement.
- 20.4 If a Party becomes liable for any costs, charges or expenses in consequence of or in connection with any default by the other Party in performing or observing any covenants conditions or stipulations herein contained or implied and on its part to be performed or observed, then the defaulting Party must, on demand, pay 100% of the costs, charges or expenses which the first mentioned Party incurs except to the extent that the same was caused or contributed to by any tortious or other unlawful act or omission (including breach of a contractual term, condition or warranty) by the first mentioned Party.

21. GST

- 21.1 The amount of all Primary Payments specified in this Agreement are exclusive of GST except where stated otherwise.
- 21.2 If GST is payable by the Local Government in respect of a Primary Payment or any part in connection with a Taxable Supply provided under this Agreement:
- (a) the Primary Payment is increased by an amount equal to the applicable GST; and
 - (b) the Minister must pay the amount of the increase in the same manner and on the same date as the Minister is required to pay the Primary Payment.
- 21.3 If the Primary Payment consists (wholly or partly) of the recovery by the Local Government of all or a portion of the Local Government's costs, the Primary Payment is to be reduced by the amount (or corresponding proportion) of the Input Tax Credits available to the Local Government in respect of these costs and then increased by any applicable GST payable under clause 21.2.
- 21.4 If a Primary Payment is to be increased to account for GST under clause 21.2 the Local Government must, at least one month before the date on which the increased Primary Payment is to be paid, issue a Tax Invoice to the Minister.

22. WAPC Approval

If the approval of the Western Australian Planning Commission to this Agreement is required pursuant to section 136 of the Planning and Development Act 2005, then this Agreement is subject to and conditional upon that approval being obtained by the Local Government within 6 months after execution of this Agreement by the Parties.

23. Dispute Resolution

- 23.1 The Parties agree that unless and until a Party has complied with the formal requirements of this clause 23, a Party may not commence any court

proceedings in respect of any Dispute except if the Party seeks urgent interlocutory injunctive or urgent interlocutory declaratory relief.

- 23.2 (a) If a Dispute arises then a Party may, by notice (**Dispute Notice**) to the other Party, refer that Dispute for resolution to the Principal or an officer from the Facilities Program Delivery division of the Department of Education and a nominated senior representative of the Local Government
- (b) A Dispute Notice under this clause 23.2 must:
- (i) state that it is a Dispute Notice under this clause 23; and
- (ii) include or be accompanied by detailed particulars of the Dispute.
- (c) If a Dispute is referred to the persons set out in clause 23.2(a), then these persons must meet within 5 Business Days after the date on which the Dispute Notice is received (or such later date as the Parties may agree) and endeavour in good faith to resolve (in whole or in part) and negotiate a settlement of the Dispute.
- (d) A Party in compliance with this clause 23.2 may (unless the Parties agree to submit the Dispute to mediation under clause 23.3) terminate the Dispute resolution process by notice to the other Party at any time after 30 Business Days following reference of the Dispute to the persons specified in paragraph (a) above, and following such termination either Party may commence court proceedings in relation to the Dispute in accordance with clause 24.8 of this Agreement.
- 23.3 (a) The Parties may, if mutually agreed following the meeting required by clause 23.2(c), submit the Dispute to mediation in accordance with the Mediation Rules of the Institute of Arbitrators and Mediators Australia as applicable at the date of the Dispute.
- (b) The mediator will be:
- (i) a retired judge of the High Court of Australia or the Supreme Court of a State or Territory of Australia; or
- (ii) a dispute resolution practitioner with legal qualifications and at least 20 years' experience in the legal profession,
- as agreed between the Parties or, failing agreement, a mediator satisfying the requirements of clause 23.3(b)(i) or 23.3(b)(ii) will be appointed by the President of the Institute of Arbitrators and Mediators Australia.

- (c) Any mediation meetings and proceedings under this clause 23.3 must be held in Perth, Western Australia.
- (d) The costs of any mediation meetings and proceedings under this clause 23.3 will be shared equally between the Dispute parties.

23.4 If the Dispute is submitted to mediation and 20 Business Days (or any other period agreed to in writing between the Parties) after the appointment of a mediator under clause 23.3 the Dispute remains unresolved (whether in whole or in part), either Party may commence court proceedings in relation to the Dispute in accordance with clause 24.8 of this Agreement.

23.5 The Parties must continue to perform their obligations under this Agreement despite the existence of any Dispute between the Parties. The Parties may exercise any rights under this Agreement, including any rights under clause 8, notwithstanding the existence of any Dispute between the Parties.

24. Miscellaneous

24.1 Whenever the consent of the Minister is required under this Agreement:

- (a) that consent may be given or withheld by the Minister in the Minister's absolute discretion and may be given subject to such conditions as the Minister may determine;
- (b) the Minister is not required to provide a reason or reasons for giving or refusing its consent; and
- (c) the Local Government agrees that any failure by it to comply with or perform a condition imposed under clause 24.1(a) will constitute a breach of this Agreement by the Local Government.

24.2 The Parties must do everything reasonably necessary, including signing further documents, to give full effect to this Agreement.

24.3 Nothing in this Agreement may be construed to make the Local Government a partner, agent, employee or joint venturer of the Minister.

24.4 The Local Government must not represent that the Local Government or any of its personnel are the employees, agents, partners or joint venturers of the Minister.

24.5 The rights, powers and remedies in this Agreement are in addition to, and not exclusive of, the rights, powers and remedies existing at law or in equity.

24.6 This Agreement states all the express terms of the agreement between the Parties in respect of its subject matter. It supersedes all prior discussions, negotiations, understandings and agreements in respect of its subject matter.

- 24.7 The Parties agree that Part IF of the *Civil Liability Act 2002* (WA) is excluded and does not apply to the Parties' liabilities under this Agreement.
- 24.8 (a) This Agreement is governed by the Law in force in Western Australia.
- (b) Each Party irrevocably submits to the exclusive jurisdiction of courts exercising jurisdiction in Western Australia and courts of appeal from them in respect of any proceedings arising in connection with this Agreement. Each Party irrevocably waives any objection to the venue of any legal process in these courts on the basis that the process has been brought in an inconvenient forum.
- 24.9 Each party represents and warrants to the other that it has full power to enter into and perform its obligations under this Agreement and that when executed this Agreement will constitute legal, valid, and binding obligations under its terms.
- 24.10 The Local Government must immediately notify the Minister in writing if it forms the opinion that it will be unable to, or be unlikely to be able to, satisfy any of its obligations in relation to this Agreement from the financial resources available, or likely to be available, to it, at the time the obligation is due.
- 24.11 The provisions of the Schedule are terms of this Agreement and therefore are enforceable in accordance with their terms.

SCHEDULE

Item 1 (Clause 1.1) Land

Lot 96 on Deposited Plan 207297 and being the whole of the land in Qualified Certificate of Crown Land Title Volume 3148 Folio 572 also known as Reserve 12432

Item 2 (Clause 1.1) Facilities

The oval constructed on that portion of the Land as is delineated and coloured red on the plan annexed hereto

Item 3 (Clause 1.1) School

Three Springs Primary School Carter Street Three Springs WA 6519

Item 4 (Clause 1.1) Term

10 years commencing on 1 July 2015 and expiring on 30 June 2025

Item 5 (Clause 1.1) Commencement Date

1 July 2015

Item 6 (Clause 1.1) Further Term

10 years commencing on 1 July 2025 and expiring on 30 June 2035

Item 7 (Clause 11.1) Notices

Minister: Strategic Asset Planning,
Department of Education
151 Royal Street
EAST PERTH WA 6004

Local Government: Chief Executive Officer
Shire of Three Springs
Railway Road
THREE SPRINGS WA 6519
FAX: 9954 1183

Item 8 (Clause 1.1) Contribution

The Minister shall pay the sum of \$2,500.00 (**Contribution**) to the Local Government annually in advance commencing on the Commencement Date within 30 days after receiving an invoice from the Local Government being the Minister's contribution to the costs of maintenance for the Facilities.

EXECUTED by the Parties.

THE COMMON SEAL of the)
SHIRE OF THREE SPRINGS was)
 hereunto affixed in the presence of)



W. Thomas
 MAYOR / PRESIDENT

J. G. G. G.
 CHIEF EXECUTIVE OFFICER

SIGNED for and on behalf of the)
MINISTER FOR EDUCATION by)
JENNIFER ANN MCGRATH)
 Deputy Director General of the)
 Department of Education,)
 the officer delegated this authority)
 pursuant to sections 224 and 225)
 of the *School Education Act 1999 (WA)*)
 in the presence of)

[Signature]
 19 / 1 / 11

SBal
 Witness signature

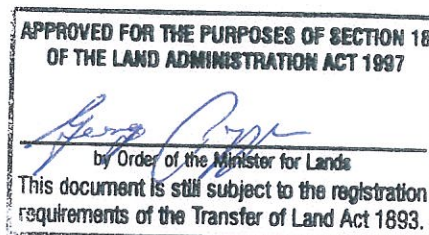
JOANNE BAVALAS
 Witness Full Name (Please print)

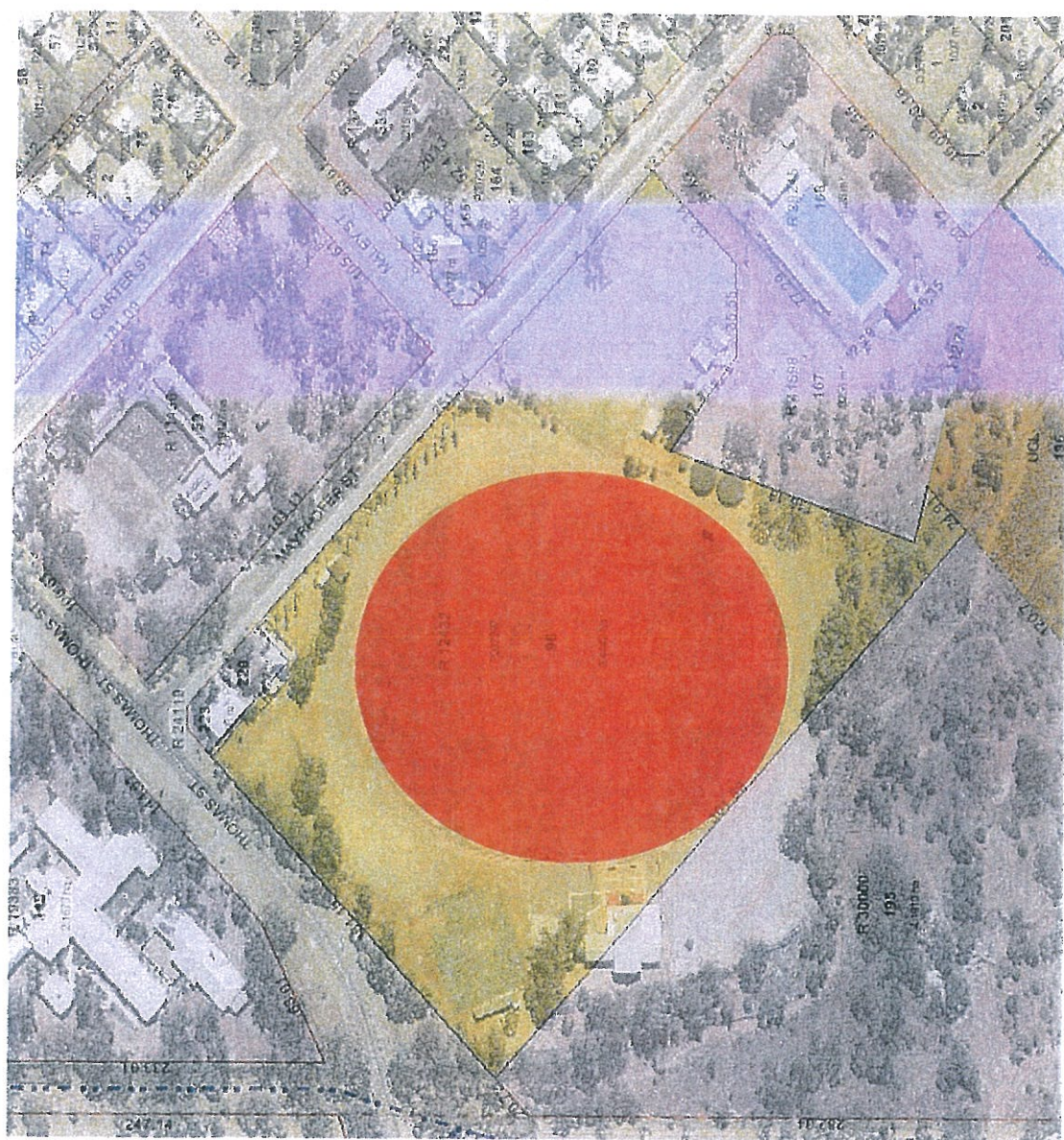
CI- 151 ROYAL ST EAST PERTH WA
 Witness address (Please print)

EXECUTIVE ASSISTANT
 Witness occupation (Please print)

APPROVED FOR THE PURPOSES OF SECTION 18 OF THE LAND
 ADMINISTRATION ACT 1997.

by Order of the Minister for Lands







Department of
Education

Your ref:
Our ref: D25/1238045
Enquiries: 9264 4839

Krys East
Temporary Chief Executive Officer
Shire of Three Springs
132 Railway Road
THREE SPRINGS WA 6519

Email: dceo@threesprings.wa.gov.au

Dear Mr East,

Extension of Licence Agreement for the Shared Use Oval – Three Springs Primary School

I refer to the licence agreement between the Shire of Three Springs (Licensor) and the Minister for Education (Licensee) dated 1 July 2015, for the oval constructed on Lot 96 on Deposited Plan 207297 and being the whole of the land in Qualified Certificate of Crown Land Title Volume 3148 Folio 372 Folio 572 also known as Reserve 12432 (Licence).

The Licence expired on 30 June 2025 with a further term option of 10 years available to exercise. This letter serves as confirmation that the Licence shall be extended for the further term commencing on 1 July 2025 and expiring on 30 June 2035.

In recognition of increased maintenance costs for the oval, the Parties have agreed to vary the annual contribution amount to \$3,600 plus GST per annum upon commencement of the further term, with an annual review based on a fixed 3% increase.

The Parties otherwise agree that all other terms and conditions remain unchanged.

Please confirm your agreement to extend and vary the Licence by signing where indicated below and returning a copy to the Department. If you have any queries, please contact Ms Alicia Chan via propertyleasing@education.wa.edu.au or on 9264 4839.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Adam Scott'.

Adam Scott
Director, Infrastructure Operations

OFFICIAL

I,.....acknowledge this letter and am authorised to consent to the extension and variation of the Licence for the further term of 10 years.

Signed for and on behalf of

.....

Name:

Title:

Date:

.....

Signature of Witness

.....

Name of Witness

.....

Address of Witness



Three Springs Shire Council

132 Railway Road, Three Springs WA 6519. PO Box 117, Three Springs WA 6519
OFFICE: Telephone: 08 9954 1001 Facsimile: 08 9954 1183
E-Mail: general@threesprings.wa.gov.au

WORKS DEPOT: Telephone: 08 9954 1202 Facsimile: 08 9954 1580

File Ref: A493
Our Ref: OCR214075

CL Houdek
21 Mayrhofer Street
THREE SPRINGS WA 6519

Dear Cheryl,

Approval Notification - Cattery Permit / Approved Breeder

The Shire of Three Springs (SoTS) has reviewed the application to breed Maine Coon's from 21 Mayrhofer Street, Three Springs. 12 month approval is hereby provided with conditions.

Cheryl Houdek is issued an exemption to have more than two (2) cats over the ages of 3 months located on the property at 21 Mayrhofer Street, Three Springs. The maximum number of cats to be housed permanently at this property is six (6).

Conditions:

1. Provide for each cat kept at or on the premises, a properly constructed shelter with an enclosure complying with the following.
 - Each shelter shall have a floor area of not less than 0.5 square metres for each cat over the age of 3 months kept or to be kept therein; and the area of the enclosure appurtenant to each shelter shall be not less than 3 times the area of the shelter.
 - Provide a shelter or an enclosure to be situated at a distance of not less than— 2 metres from the boundary of any lot not owned or occupied by the person by whom the cats are kept.
 - Keep all shelters, enclosures, yards and grounds in which cats are kept in a clean condition and free from vectors of disease at all times and clean, disinfect or otherwise deal with them as directed by an Environmental Health Officer from time to time. Noise from the premises considered unreasonable by the Environmental Health Officer is reasons for withdrawal of the approval.
2. Cats to be contained securely upon the property or in hand at all times.

Yours faithfully,

Keith Woodward
Chief Executive Officer

22/01/2021



File Ref: A493
Our Ref: OCR256725

28/02/2025

Cheryl Houdek
21 MAYRHOFER STREET
THREE SPRINGS WA 6519

Dear Cheryl,

RE: Application for Additional Breeding Queens – KeevaKatze Maine Coons

The Shire of Three Springs acknowledges receipt of your request dated 17 February 2025, seeking approval to increase the number of breeding Queens at 21 Mayrhofer Street from three (3) to five (5).

Your cattery has operated in compliance with the original approval granted on 22 January 2021, with no recorded complaints or breaches. Given your adherence to the approved conditions and the continued responsible management of the breeding program, the Shire is prepared to grant conditional approval for the requested increase.

Conditional Approval

The Shire of Three Springs hereby approves an increase in breeding queens from three (3) to five (5), with a total maximum of eight (8) cats, subject to the following conditions:

1. 12-Month Trial Period – This approval is granted for a 12-month trial period, after which the Shire will review compliance with all conditions before considering permanent approval.
1. Compliance with Health & Planning Regulations – You must continue to meet the following requirements:
 - Shelter & Enclosure Standards – Maintain the 0.5m² per cat shelter space and 3x enclosure area.
 - Minimum 2m Boundary Distance – No enclosures within 2 metres of property boundaries.
 - Containment & Hygiene – Continue using fully enclosed shelters and follow waste management protocols.
2. Noise & Waste Management – Operations must remain free of nuisance complaints. Any reported issues may result in the revocation of this approval.
3. Regular Review by Environmental Health Officer – The cattery will be subject to periodic inspections to ensure ongoing compliance with health and environmental regulations.



If these conditions are met without issue over the trial period, the Shire will consider granting permanent approval for the additional breeding queens.

Yours faithfully,

Keith Woodward PSM
Chief Executive Officer

From: [Krys East](#)
To: [Cheryl Houdek](#)
Cc: [Patricia Mckeon](#)
Subject: OCR267192 - RE: end of trial period for additional breeding queens - KeevaKatze Maine Coons
Date: Thursday, 12 February 2026 12:59:37 PM
Attachments: [image001.png](#)
[image002.jpg](#)
[image003.jpg](#)
[image004.jpg](#)

Hi Cheryl

Thank you for the email. I will present this to Council at the OCM being held on the 25th February and be in touch soon after with the outcome.

Kind regards

Krys East

Temporary Chief Executive Officer

Shire of Three Springs

Phone: 9954 1001

Mobile: 0409 835 726

dceo@threesprings.wa.gov.au

www.threesprings.wa.gov.au

<https://www.facebook.com/ShireofThreeSprings/>

[A message from the Shire President](#)



Disclaimer by the Shire of Three Springs:

The information contained in this email (including attachments) is intended only for the use of the person(s) to whom it is addressed as it may be confidential and contain legally privileged information. If you are not the intended recipient you are hereby notified that any perusal, use, distribution, copying or disclosure is strictly prohibited. If you have received this email in error, please immediately advise us by return email and delete the email document.

From: Cheryl Houdek <keevakatze@gmail.com>

Sent: Thursday, 12 February 2026 5:41 AM

To: Krys East <dceo@threesprings.wa.gov.au>

Subject: Re: end of trial period for additional breeding queens - KeevaKatze Maine Coons

Dear Krys,

I am writing to you today regarding our 12 month Trial Period for additional Breeding Queens located at 21 Mayrhofer Street in Three Springs, is nearing the end of set period on the 17th of February, 2026.

I would now like to apply for this to be permanent as we are still doing really well with our program and supply and demand for these beautiful cats is very high.

Our home is our Cattery and all of our cats are extremely well looked after and they regularly have vet visits to maintain their health and wellbeing.

We have successfully rehomed retired Queens and also a stud which is very important to us that all our kittens and retired cats go to the perfect homes.

We retire the Queens and Kings usually by the age of 4 or 5 so that they can live their best life and don't get overbred as per ANCATS Code of Ethics.

I believe that Norm and I do the very best for our cats and we are very responsible breeders and adhere to all the requirements and regulations that have been put in place. I also believe that to our knowledge we haven't had any complaints regarding our Cattery.

In closing, I would like to request that approval be granted to permanently increase our Cattery from 3 Breeding Queens to 5 as per conditions of our trial period.

Thank you for taking the time to look at our request and I will await your response. If you have any questions please don't hesitate to contact me on my mobile to set up a meeting.

Kind regards
Cheryl Houdek
KeevaKatze Maine Coons
0448 696 494



SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 December 2025

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

TABLE OF CONTENTS

Monthly Summary Information	3 - 5
Key Terms and Descriptions - Statutory Reporting Programs	6
Statement of Financial Activity by Program	7
Key Terms and Descriptions - Nature or Type Descriptions	8
Statement of Financial Activity by Nature	9
Statement of Financial Position	10
Note 1 Adjusted Net Current Assets	11
Note 2 Cash and Financial Assets	12
Note 3 Receivables	13
Note 4 Other Current Assets	14
Note 5 Payables	15
Note 6 Rating Revenue	16
Note 7 Disposal of Assets	17
Note 8 Capital Acquisitions	18
Note 9 Borrowings	21
Note 10 Reserves	22
Note 11 Other Current Liabilities	23
Note 12 Grants and Contributions	24
Note 13 Capital Grants and Contributions	25
Note 14 Bonds & Deposits and Trust Fund	26
Note 15 Explanation of Material Variances	27
Note 16 Budget Amendments	28

THIS PAGE INTENTIONALLY LEFT BLANK

SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire for the 2025/26 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 (above \$30,000)					
Community Hall - Carter Street - Emergency Evac Centre (Capital)	83%	85,221	85,221	70,511	14,710
Pavilion - Oval - Building (Capital) (incl NEW GYM postings - use BC11)	0%	100,000	0	0	0
Sporting Club - Slaughter Street - Building (Capital)	0%	70,000	0	0	0
Duffy Store Redevelopment Capex	0%	1,000,000	0	0	0
Admin Office - 132 Railway Rd - Building (Capital)	0%	40,000	0	0	0
CCTV equipment	31%	66,000	66,000	20,442	45,558
Communication Equipment &, Digital Information sign	104%	45,000	45,000	46,949	(1,949)
TS5006 New Grader	100%	424,788	424,788	424,787	1
Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)	0%	84,000	0	0	0
Simpson Road (Capital)	0%	134,658	0	0	0
Skipper Road (R2R)	0%	138,031	138,032	0	138,032
Arrino West Road Sealed (R2R)	0%	315,000	0	0	0
First North Road (R2R)	0%	138,031	138,027	0	138,027
Hydraulic Road (R2R)	0%	138,031	138,032	0	138,032
2024-25 Dudawa Road Sealed SLK 8.5 - 12.5 Project 30003111	7%	394,326	394,323	26,256	368,067
Perenjori - Three Springs Road - Mid West Secondary Grain Freight Pt	8%	406,609	406,602	33,863	372,739
Inering Road - Mid West Secondary Grain Freight Project	1%	132,116	132,108	1,100	131,008
Three Springs - Eneabba Road - Mid West Secondary Grain Freight Pr	111%	4,098,358	4,098,354	4,555,636	(457,282)
Main Street Beautification	0%	70,000	0	0	0
Pavilion Playground Capital Works	0%	102,472	0	0	0
Grants, Subsidies and Contributions					
Grants, Subsidies and Contributions	38%	1,793,531	704,484	681,275	(23,209)
Capital Grants, Subsidies and Contributions	61%	7,558,346	4,916,826	4,599,158	(317,668)
	56%	9,351,878	5,621,310	5,280,433	(340,877)
Rates Levied	100%	3,066,690	3,056,464	3,055,288	(1,176)

% Compares current ytd actuals to annual budget

		Prior Year 31 December 2024	Current Year 31 December 2025
Financial Position			
Adjusted Net Current Assets	90%	\$ 4,111,497	\$ 3,705,020
Cash and Equivalent - Unrestricted	80%	\$ 4,291,014	\$ 3,431,756
Cash and Equivalent - Restricted	113%	\$ 2,132,702	\$ 2,414,923
Receivables - Rates	103%	\$ 589,218	\$ 604,163
Receivables - Other	289%	\$ 95,163	\$ 274,874
Payables	225%	\$ 72,797	\$ 164,028

% 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 due

**SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025**

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 December 2025

Prepared by: Gillian Smith (BWA, Consultant)

Reviewed by: Krys East (Temporary 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.

REVALUATION TIMING

The Local Government (Financial Management) Regulations 1996 provide that:

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls ; and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 Property, Plant and Equipment, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

CRITICAL ACCOUNTING ESTIMATES

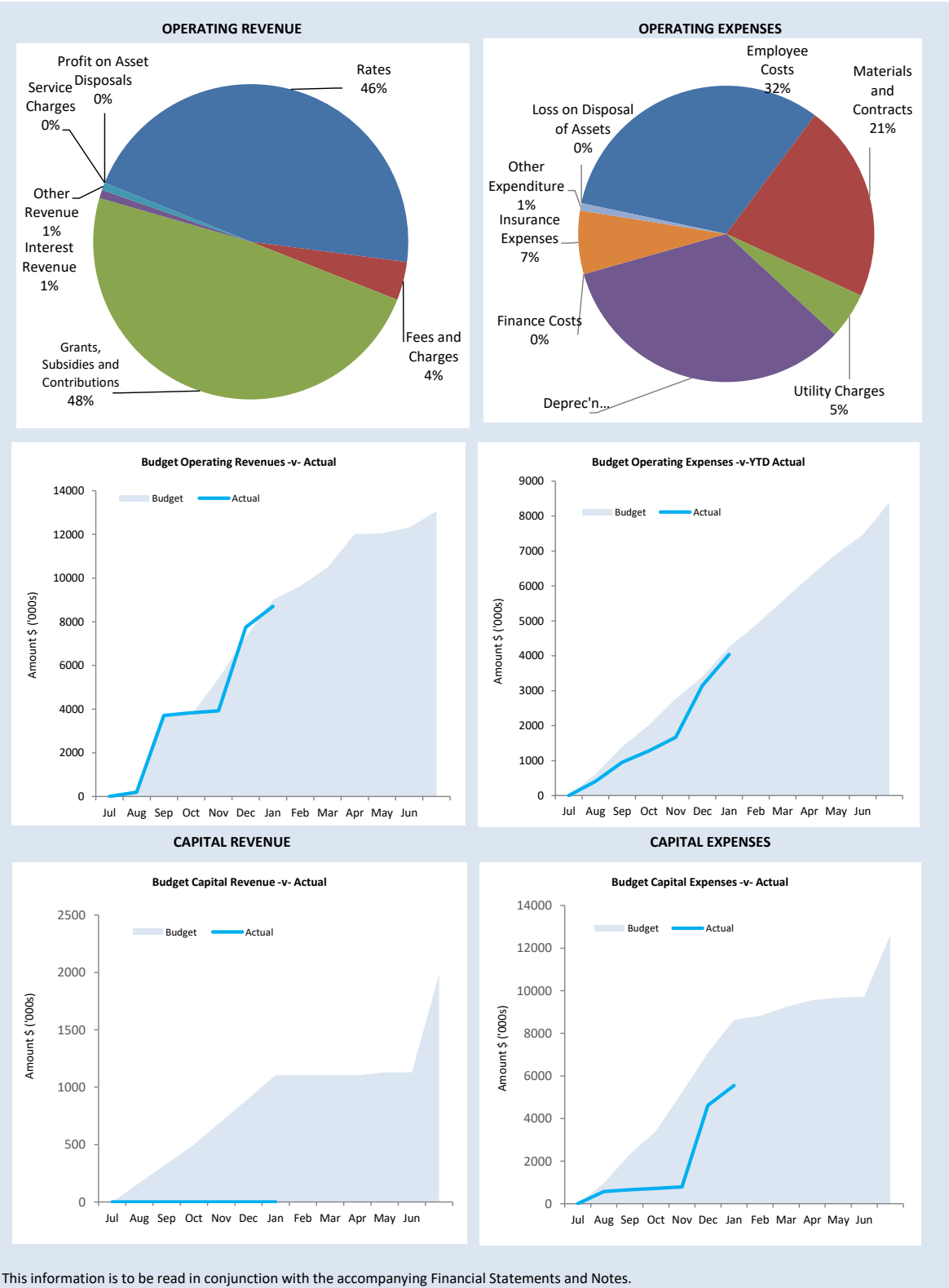
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

ROUNDING OFF FIGURES

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

SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025

SUMMARY GRAPHS



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

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

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 PURPOSE FUNDING	
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.	Maintenance 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.

STATUTORY REPORTING PROGRAMS

Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. Significant ▲ ▼ Var. \$
	\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
Governance	480	480	278	26,661	26,383	9490%	▲ \$
General Purpose Funding - Rates	3,066,690	3,066,690	3,056,464	3,055,288	(1,176)	(0%)	▲
General Purpose Funding - Other	1,109,622	1,109,622	508,440	480,430	(28,010)	(6%)	▼
Law, Order and Public Safety	648,899	648,899	16,151	11,950	(4,201)	(26%)	▼
Health	95,292	95,292	86,397	86,489	92	0%	▲
Education and Welfare	1,000	1,000	0	0	0		
Housing	100,440	100,440	49,950	42,298	(7,652)	(15%)	▼
Community Amenities	120,840	120,840	113,449	116,498	3,049	3%	▲
Recreation and Culture	54,971	54,971	15,887	10,729	(5,158)	(32%)	▼
Transport	195,901	195,901	182,142	180,746	(1,396)	(1%)	▼
Economic Services	32,341	32,341	16,161	79,096	62,935	389%	▲ \$
Other Property and Services	75,076	75,076	45,687	16,217	(29,470)	(65%)	▼ \$
	5,501,552	5,501,552	4,091,006	4,106,401			
Expenditure from operating activities							
Governance	(545,244)	(545,244)	(286,745)	(211,585)	75,160	26%	▲ \$
General Purpose Funding	(175,257)	(175,257)	(87,898)	(90,399)	(2,501)	(3%)	▼
Law, Order and Public Safety	(460,992)	(460,992)	(200,780)	(213,047)	(12,267)	(6%)	▼
Health	(393,548)	(393,548)	(192,496)	(189,507)	2,989	2%	▲
Education and Welfare	(193,093)	(193,093)	(98,950)	(75,739)	23,211	23%	▲ \$
Housing	(357,338)	(357,338)	(186,541)	(204,784)	(18,243)	(10%)	▼
Community Amenities	(761,141)	(761,141)	(367,852)	(217,601)	150,251	41%	▲ \$
Recreation and Culture	(1,909,573)	(1,909,573)	(985,683)	(790,692)	194,991	20%	▲ \$
Transport	(3,060,990)	(3,060,990)	(1,522,384)	(1,371,616)	150,768	10%	▲
Economic Services	(470,046)	(470,046)	(235,874)	(208,908)	26,966	11%	▲ \$
Other Property and Services	(67,224)	(67,224)	(86,704)	(462,876)	(376,172)	(434%)	▼ \$
	(8,394,447)	(8,394,447)	(4,251,907)	(4,036,755)			
Non-cash amounts excluded from operating activities							
Add back Depreciation	2,733,772	2,733,772	1,352,616	1,361,719	9,103	1%	▲
Adjust (Profit)/Loss on Asset Disposal	(3,186)	(3,186)	(1,320)	0	1,320	(100%)	▲
Movement in Leave Reserve (Added Back)	(76,614)	(76,614)	(76,614)	0	76,614	(100%)	▲
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		
	2,653,973	#NAME?	1,274,682	1,361,719			
Amount attributable to operating activities	(238,922)	#NAME?	1,113,781	1,431,366			
INVESTING ACTIVITIES							
Inflows from investing activities							
Capital Grants, Subsidies and Contributions	7,558,346	7,558,346	4,916,826	4,599,158	(317,668)	(6%)	▼
Proceeds from Disposal of Assets	203,650	203,650	203,650	0	(203,650)	(100%)	▼ \$
Proceeds from financial assets at amortised cost - self supporting loans	0	0	0	0	0		
	7,761,996	#NAME?	#NAME?	4,599,158			
Outflows from investing activities							
Land Held for Resale	0	0	0	0	0		
Land and Buildings	(2,339,383)	(2,339,383)	(332,883)	(230,693)	102,190	31%	▲ \$
Plant and Equipment	(1,383,088)	(1,383,088)	(703,788)	(564,471)	139,317	20%	▲ \$
Furniture and Equipment	0	0	0	0	0		
Infrastructure Assets - Roads	(7,254,193)	(7,254,193)	(6,548,485)	(4,618,530)	1,929,955	29%	▲ \$
Infrastructure Assets - Drainage	0	0	0	0	0		
Infrastructure Assets - Footpaths	(27,418)	(27,418)	0	0	0		
Infrastructure Assets - Parks and Ovals	(327,472)	(327,472)	(55,000)	(958)	54,042	98%	▲ \$
Infrastructure Assets - Airfield	0	0	0	0	0		
Payments for financial assets at amortised cost - self supporting loans	0	0	0	0	0		
	(11,331,554)	(11,331,554)	(7,640,156)	(5,414,653)			
Amount attributable to investing activities	(3,569,558)	#NAME?	#NAME?	(815,494)			
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from New Debentures	1,000,000	1,000,000	999,996	0	(999,996)	(100%)	▼ \$
Transfer from Reserves	781,195	781,195	0	0	0		
Transfer from Restricted Cash - Other	0	0	0	0	0		
	1,781,195	1,781,195	999,996	0			
Outflows from financing activities							
Repayment of Borrowings	(1,000,000)	(1,000,000)	(999,996)	0	999,996	100%	▲ \$
Payments for principal portion of lease liabilities	0	0	0	0	0		
Transfer to Reserves	(277,912)	(277,912)	0	(135,194)	(135,194)		▼ \$
Transfer to Restricted Cash - Other	0	0	0	0	0		
	(1,277,912)	(1,277,912)	(999,996)	(135,194)			
Amount attributable to financing activities	503,283	503,283	0	(135,194)			
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	3,305,197	3,305,197	3,224,343	3,224,343	0	0%	
Amount attributable to operating activities	(238,922)	#NAME?	1,113,781	1,431,366			
Amount attributable to investing activities	(3,569,558)	#NAME?	#NAME?	(815,494)			
Amount attributable to financing activities	503,283	503,283	0	(135,194)			
Surplus or deficit at the end of the financial year	1	0	#NAME?	#NAME?	3,705,020		

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 2025/26 year is \$10,000 and 10%.

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

SHIRE OF THREE SPRINGS

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 DECEMBER 2025

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 CHARGES

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

SERVICE CHARGES

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

INTEREST 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 DECEMBER 2025

BY NATURE

	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. \$
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	3,066,690	3,066,690	3,056,464	3,055,288	(1,176)	(0%)	▼	
Grants, Subsidies and Contributions	12	1,793,531	1,793,531	704,484	681,275	(23,209)	(3%)	▼	
Fees and Charges		281,867	281,867	193,728	261,678	67,950	35%	▲	\$
Service Charges		0	0	0	0	0			
Interest Revenue		228,418	228,418	67,844	56,484	(11,360)	(17%)	▼	\$
Other Revenue		125,396	125,396	67,166	51,677	(15,489)	(23%)	▼	\$
Profit on Disposal of Assets	7	5,650	5,650	1,320	0	(1,320)	(100%)	▼	
Gain FV Valuation of Assets		0	0	0	0	0			
		5,501,552	5,501,552	4,091,006	4,106,401				
Expenditure from operating activities									
Employee Costs		(2,458,327)	(2,458,327)	(1,245,446)	(1,287,473)	(42,027)	(3%)	▼	
Materials and Contracts		(2,472,791)	(2,472,791)	(1,219,531)	(872,125)	347,406	28%	▲	\$
Utility Charges		(402,594)	(402,594)	(201,176)	(203,893)	(2,717)	(1%)	▼	
Depreciation		(2,733,772)	(2,733,772)	(1,352,616)	(1,361,719)	(9,103)	(1%)	▼	
Finance Costs		(20,000)	(20,000)	0	0	0			
Insurance Expenses		(195,676)	(195,676)	(177,984)	(279,264)	(101,280)	(57%)	▼	\$
Other Expenditure		(108,822)	(108,822)	(55,154)	(32,281)	22,873	41%	▲	\$
Loss on Disposal of Assets	7	(2,464)	(2,464)	0	0	0			
Loss FV Valuation of Assets		0	0	0	0	0			
		(8,394,447)	#NAME?	(4,251,907)	(4,036,755)				
Operating activities excluded from budget									
Add back Depreciation		2,733,772	2,733,772	1,352,616	1,361,719	9,103	1%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(3,186)	(3,186)	(1,320)	0	1,320	(100%)	▲	
Movement in Leave Reserve (Added Back)		(76,614)	(76,614)	(76,614)	0	76,614	(100%)	▲	
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			
		2,653,973	#NAME?	1,274,682	1,361,719				
Amount attributable to operating activities		(238,922)	#NAME?	1,113,781	1,431,366				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	7,558,346	7,558,346	4,916,826	4,599,158	(317,668)	(6%)	▼	
Proceeds from Disposal of Assets	7	203,650	203,650	203,650	0	(203,650)	(100%)	▼	\$
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0	0			
		7,761,996	#NAME?	#NAME?	4,599,158				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(2,339,383)	(2,339,383)	(332,883)	(230,693)	102,190	31%	▲	\$
Plant and Equipment	8	(1,383,088)	(1,383,088)	(703,788)	(564,471)	139,317	20%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(7,254,193)	(7,254,193)	(6,548,485)	(4,618,530)	1,929,955	29%	▲	\$
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	(27,418)	(27,418)	0	0	0			
Infrastructure Assets - Parks and Ovals	8	(327,472)	(327,472)	(55,000)	(958)	54,042	98%	▲	\$
Infrastructure Assets - Airfield	8	0	0	0	0	0			
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0			
		(11,331,554)	(11,331,554)	(7,640,156)	(5,414,653)				
Amount attributable to investing activities		(3,569,558)	#NAME?	#NAME?	(815,494)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings		1,000,000	1,000,000	999,996	0	(999,996)	(100%)	▼	\$
Transfer from Reserves	10	781,195	781,195	0	0	0			
Transfer from Restricted Cash - Other		0	0	0	0	0			
		1,781,195	1,781,195	999,996	0				
Outflows from financing activities									
Repayment of Borrowings	9	(1,000,000)	(1,000,000)	(999,996)	0	999,996	100%	▲	\$
Payments for principal portion of lease liabilities	9	0	0	0	0	0			
Transfer to Reserves	10	(277,912)	(277,912)	0	(135,194)	(135,194)		▼	
Transfer to Restricted Cash - Other		0	0	0	0	0			
		(1,277,912)	(1,277,912)	(999,996)	(135,194)				
Amount attributable to financing activities		503,283	503,283	0	(135,194)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	3,305,197	3,305,197	3,224,343	3,224,343	0	0%		
Amount attributable to operating activities		(238,922)	#NAME?	1,113,781	1,431,366				
Amount attributable to investing activities		(3,569,558)	#NAME?	#NAME?	(815,494)				
Amount attributable to financing activities		503,283	503,283	0	(135,194)				
Surplus or deficit at the end of the financial year	1	0	#NAME?	#NAME?	3,705,020				

▲▼ 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 2025/26 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 DECEMBER 2025

	30 June 2025	31 December 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	5,955,850	5,856,832
Trade and other receivables	656,816	879,037
Other financial assets	0	0
Inventories	5,508	12,383
Contract assets	7,081	7,081
Other assets	2,658	0
TOTAL CURRENT ASSETS	6,627,913	6,755,333
NON-CURRENT ASSETS		
Trade and other receivables	9,339	9,339
Other financial assets	79,620	79,620
Property, plant and equipment	18,527,603	18,895,813
Infrastructure	53,282,250	56,966,974
TOTAL NON-CURRENT ASSETS	71,898,812	75,951,746
TOTAL ASSETS	78,526,725	82,707,079
CURRENT LIABILITIES		
Trade and other payables	873,417	178,648
Other liabilities	136,014	342,332
Borrowings	0	0
Employee related provisions	227,056	227,056
TOTAL CURRENT LIABILITIES	1,236,488	748,036
NON-CURRENT LIABILITIES		
Other liabilities	58,500	58,500
Employee related provisions	56,275	56,275
TOTAL NON-CURRENT LIABILITIES	114,775	114,775
TOTAL LIABILITIES	1,351,262	862,811
NET ASSETS	77,175,463	81,844,268
EQUITY		
Retained surplus	37,778,724	42,312,335
Reserve accounts	2,279,729	2,414,923
Revaluation surplus	37,117,010	37,117,010
TOTAL EQUITY	77,175,463	81,844,268

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

ADJUSTED NET CURRENT ASSETS

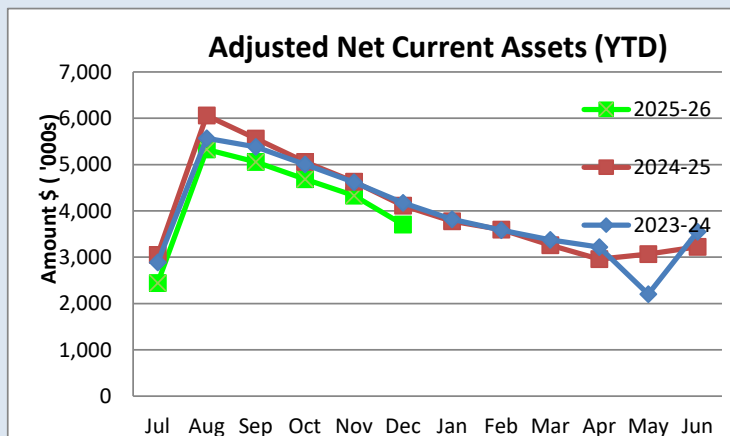
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 31/12/2024	Year to Date Actual 31/12/2025
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	3,656,048	4,291,014	3,431,756
Cash Restricted - Reserves	2	2,279,729	2,132,702	2,414,923
Cash Restricted - Bonds & Deposits	2	20,073	2,584	10,153
Receivables - Rates	3	117,591	589,218	604,163
Receivables - Other	3	539,226	95,163	274,874
Other Assets Other Than Inventories	4	9,739	0	7,081
Inventories	4	5,508	12,074	12,383
		6,627,913	7,122,754	6,755,333
Less: Current Liabilities				
Payables	5	(848,779)	(72,797)	(164,028)
Contract Liabilities	11	(136,014)	(711,128)	(342,332)
Bonds & Deposits	14	(24,638)	(7,420)	(14,620)
Loan and Lease Liability	9	0	0	0
Provisions	11	(227,056)	(194,473)	(227,056)
		(1,236,488)	(985,819)	(748,036)
Less: Cash Reserves	10	(2,279,729)	(2,132,702)	(2,414,923)
Add Back: Component of Leave Liability not Required to be funded		112,646	107,263	112,646
Add Back: Loan and Lease Liability		0	0	0
Less : Loan Receivable - clubs/institutions		0	0	0
Net Current Funding Position		3,224,343	4,111,497	3,705,020

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD

Surplus(Deficit)

\$3.71 M

Last Year YTD

Surplus(Deficit)

\$4.11 M

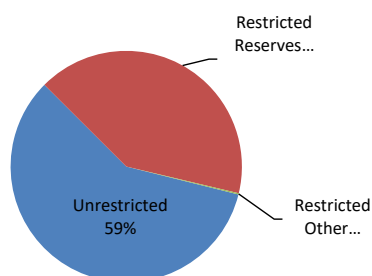
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash On Hand - Library	100.00			100	Cash on Hand	Nil	On Hand
Petty Cash - Admin	26.80			27	Cash on Hand	Nil	On Hand
Cash On Hand - Swimming Pool	200.00			200	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account - CBA	2,070,879.13			2,070,879	CBA	0.10%	Ongoing
Police Licensing Account - CBA			10,152.56	10,153	CBA	Variable	Ongoing
Term Deposits							
Business Maximiser Account - CBA	1,360,390.18			1,360,390	CBA	0.10%	Ongoing
Cash Deposit Account CDA Investment - CBA		2,414,923.04		2,414,923	CBA	0.25%	Ongoing
Investments							
Total	3,431,756	2,414,923	10,153	5,856,832			

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

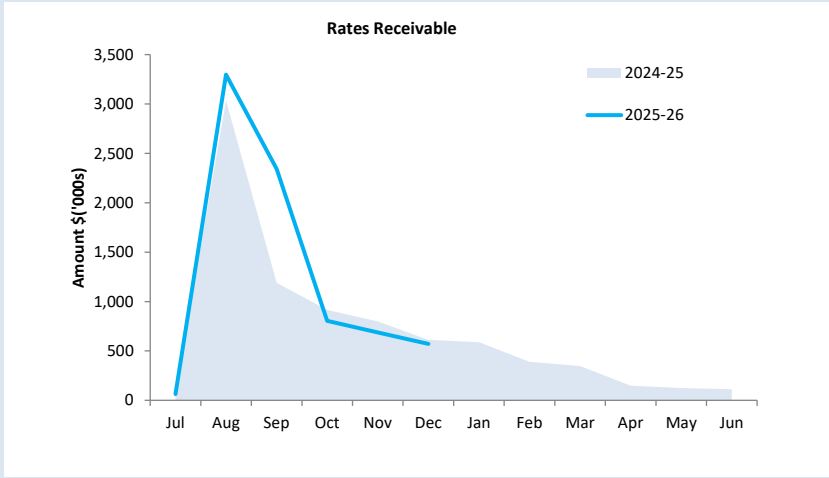
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts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

**Total Cash****\$5.86 M****Unrestricted****\$2.41 M**

Receivables - Rates & Rubbish	30 June 2025	31 Dec 25
	\$	\$
Opening Arrears Previous Years	91,769	111,165
Levied this year	3,005,319	3,167,368
Less Collections to date	(2,985,923)	(2,707,528)
Equals Current Outstanding	111,165	571,005
Net Rates Collectable	111,165	571,005
% Collected	96.41%	82.58%

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.

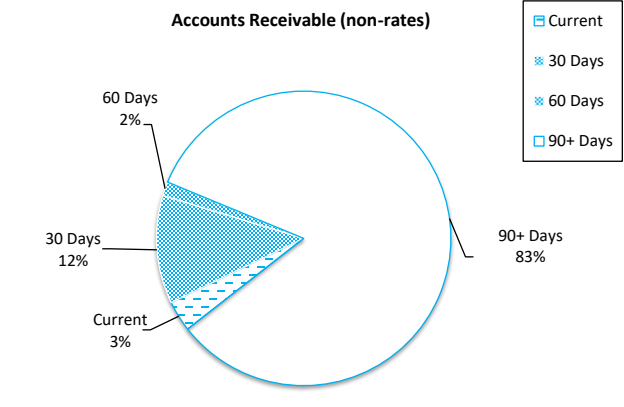


Collected	Rates Due
83%	\$571,005

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	3,657	12,919	1,661	90,332	108,568
Percentage	3%	12%	2%	83%	
Balance per Trial Balance					
Sundry Debtors					111,968
Receivables - Other					162,907
Total Receivables General Outstanding					274,874
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

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



Debtors Due
\$274,874
Over 30 Days
97%
Over 90 Days
83%

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 Jul 2025	Asset Increase	Asset Reduction	Closing Balance 31 Dec 2025
Other Current Assets	\$	\$	\$	\$
Inventory				
Fuel, Visitor and Rec Centres stock on hand	5,508	6,876	0	12,383
Contract assets				
Contract assets	7,081	0	0	7,081
Total Other Current assets				19,464
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

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

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

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

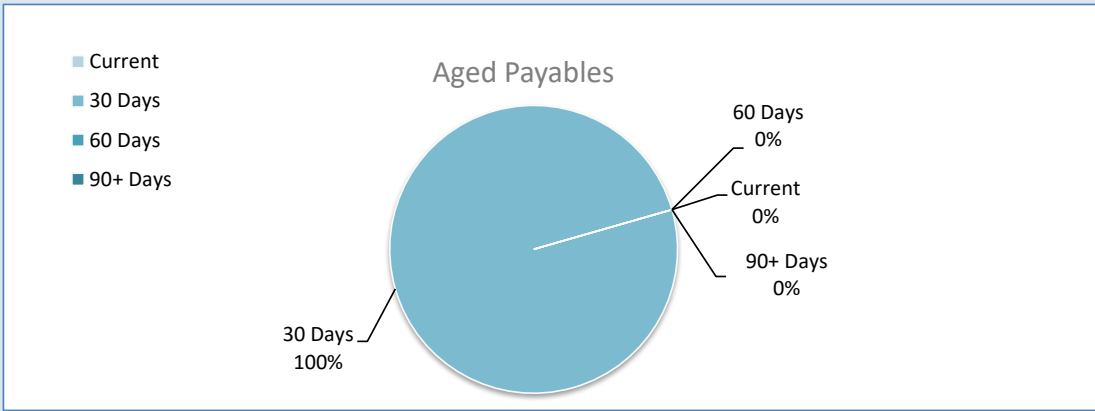
Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

CONTRACT ASSETS

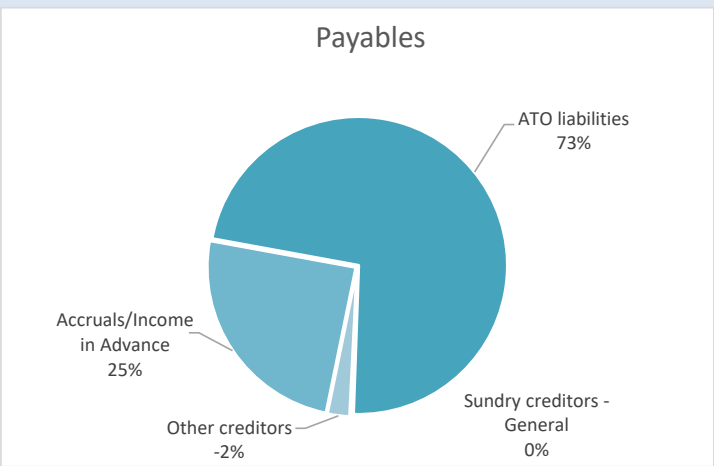
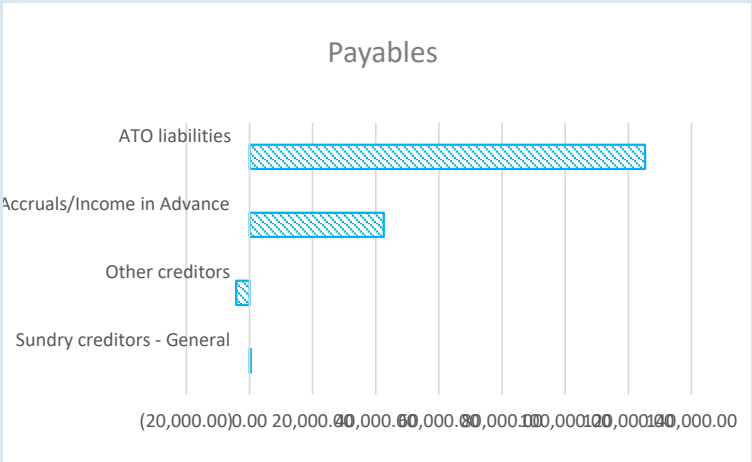
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	0	405.05	0	0	405.05
Percentage	0%	100%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					405.05
Other creditors					(4,200)
Accruals/Income in Advance					42,497
ATO liabilities					125,326
Total Payables General Outstanding					164,028
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
\$164,028
Over 30 Days
100%
Over 90 Days
0%



SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 DECEMBER 2025

OPERATING ACTIVITIES

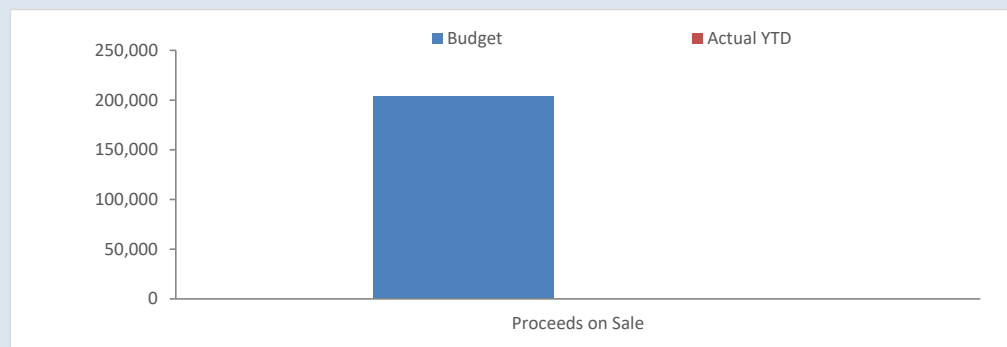
NOTE 6

RATE REVENUE

RATE TYPE	Rate in	Number of Properties	Rateable Value	Budget				YTD Actual			
				Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
GRV Residential	0.127549	201	2,256,572	289,216	0	0	289,216	287,824	-	-	287,824
GRV Mining	0.239212	1	247,000	59,085	0	0	59,085	59,085	-	-	59,085
Unimproved valuations											
UV Rural and Arrino Town	0.007964	182	327,542,000	2,608,544	0	0	2,608,544	2,608,544	159	57	2,608,761
UV Mining	0.060800	20	880,239	53,519	0	0	53,519	53,519	-	-	53,519
Sub-Totals		404	330,925,811	3,010,364	0	0	3,010,364	3,008,972	159	57	3,009,188
Minimum Payment											
	\$										
Gross rental valuations											
GRV Residential	750	23	29,414	17,250	0	0	17,250	17,250	-	-	17,250
GRV Mining	750	0	0	0	0	0	0	-	-	-	0
Unimproved valuations											
UV Rural and Arrino Town	750	26	817,050	19,500	0	0	19,500	19,500	-	-	19,500
UV Mining	550	17	67,507	9,350	0	0	9,350	9,350	-	-	9,350
Sub-Totals		66	913,971	46,100	0	0	46,100	46,100	-	-	46,100
		470	331,839,782	3,056,464	0	0	3,056,464	3055072	159	57	3,055,288
Amount from General Rates											
CBH Tonnage	0.054350	1	0	8,213	0	0	8,213	0	0	0	
MRAC GRV	0.127549	1	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	
DBNGPC As advised by DPNG	0.127549	1		2,013.00	0.00	0.00	2,013.00	0	0.00	0.00	0.00
Total Rates							3,066,690				3,055,288

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
			0						
Plant and Equipment									
P5017	2013 Toyota Landcruiser Fire Unit (Arrino Bfb) Ts 5017	75,000	75,000	0	0	0	0	0	0
PEH001	2016 Caterpillar 120M Motor Grader (P500606)	102,464	100,000	0	(2,464)	0	0	0	0
P1421	Skid Mounted Retraspray 500Lt Sprayer With Boom & Spot Gun	0	3,000	3,000	0	0	0	0	0
PM005A	2020 Mitsubishi Qf Pajero Sport Exceed 2.4L Dsl 2020 (OTs) Ceo	23,000	25,650	2,650	0	0	0	0	0
		200,464	203,650	5,650	(2,464)	0	0	0	0

KEY INFORMATION



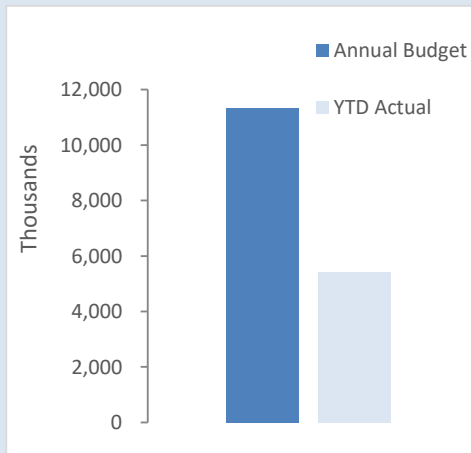
Proceeds on Sale		
Budget	YTD Actual	%
\$203,650	\$0	0%

Capital Acquisitions	Adopted		Amended		YTD Budget Variance
	Annual Budget	Annual Budget	YTD Budget	YTD Actual Total	
	\$	\$	\$	\$	\$
Land and Buildings	2,339,383	2,339,383	332,883	230,693	(102,190)
Plant and Equipment	1,383,088	1,383,088	703,788	564,471	(139,317)
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	7,254,193	7,254,193	6,548,485	4,618,530	(1,929,955)
Infrastructure Assets - Drainage	0	0	0	0	0
Infrastructure Assets - Footpaths	27,418	27,418	0	0	0
Infrastructure Assets - Parks and Ovals	327,472	327,472	55,000	958	(54,042)
Infrastructure Assets - Airfield	0	0	0	0	0
Capital Expenditure Totals	11,331,554	11,331,554	7,640,156	5,414,653	(2,225,503)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	7,558,346	7,558,346	4,916,826	4,599,158	(317,668)
Borrowings	1,000,000	1,000,000	999,996	0	(999,996)
Other (Disposals & C/Fwd)	203,650	203,650	203,650	0	(203,650)
Council contribution - Cash Backed Reserves					
Various Reserves	781,195	700,000	0	0	0
Council contribution - operations	1,788,363	#NAME?	#NAME?	815,494	#NAME?
Capital Funding Total	11,331,554	#NAME?	#NAME?	5,414,653	#NAME?

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.

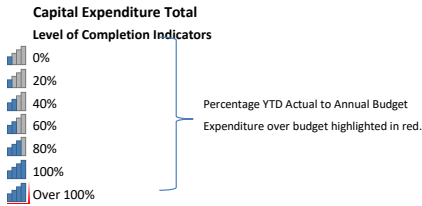
KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$11.33 M	\$5.41 M	48%

Capital Grant	Annual Budget	YTD Actual	% Received
	\$7.56 M	\$4.6 M	61%

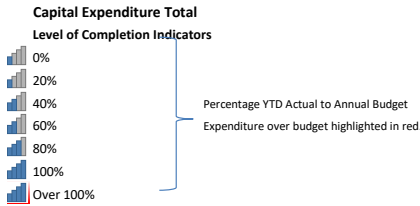
SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025



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

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted Budget	Amended Budget	Amended YTD Budget	YTD Actual
				\$	\$	\$	\$
Buildings							
Governance							
4040110	BC4001	510	Council Chambers - Building (Capital)	(15,000)	(15,000)	(15,000)	0
Total - Governance				(15,000)	(15,000)	(15,000)	0
Health							
4070710	BC1584	510	Medical Centre - Thomas Street - Building (Capital)	(20,000)	(20,000)	(20,000)	(6,512)
Total - Health				(20,000)	(20,000)	(20,000)	(6,512)
Education & Welfare							
4080310	BC0801	510	Early Learning Childhood Centre - Building (Capital)	(8,000)	(8,000)	(8,000)	0
- Education & Welfare				(8,000)	(8,000)	(8,000)	0
Housing							
4090110	BC9000	510	Staff House - (Lot 10) 41 Slaughter St - Building (Capital)	(18,162)	(18,162)	(18,162)	(21,416)
4090110	BC9001	510	Staff House - (Lot 182) 58 Carter St - Building (Capital)	(46,000)	(46,000)	0	(18,450)
4090110	BC9002	510	Staff House - (Lot 74) 5 Gooch St - Building (Capital)	(28,500)	(28,500)	(28,500)	(8,265)
4090110	BC9004	510	Staff House - (Lot 30) 3 Howard St - Building (Capital)	(10,000)	(10,000)	(10,000)	0
4090110	BC9007	510	Staff House - (Lot 29) 5 Howard St - Building (Capital)	(30,000)	(30,000)	(30,000)	(27,461)
4090110	BC9009	510	Staff House - (Lot 35) 47 Williamson St - Building (Capital)	0	0	0	850
4090110	BC9011	510	Staff House - (Lot 157) 65 Carter St - Building (Capital)	(7,500)	(7,500)	(7,500)	(5,213)
4090110	BC9014	510	Staff House - (Lot 54) 17 Glyde St (LGCHP) - JV - Building (Capital)	(36,000)	(36,000)	0	0
4090110	BC9056	510	Staff House - (Lot 217) 89 Williamson St - Building (Capital)	(7,500)	(7,500)	(7,500)	(10,077)
4090110	BC9017	510	New staff housing	(600,000)	(600,000)	0	0
4090110	BC9079	510	Staff House - (Lot 173) 50 Carter St - Building (Capital)	(15,000)	(15,000)	(15,000)	(3,575)
4090210	BC9053	510	Non-staff House - (Lot 223) 2 Maryhofer St (NMHS) - Building (Capital)	(15,000)	(15,000)	0	0
4090210	BC9055	510	Non-staff House - (Lot 60) 5 Glyde St (LGCHP) - JV - Building (Capital)	(10,000)	(10,000)	(10,000)	(35,504)
4090210	BC9058	510	Non-Staff House - (Lot 222) 46 Carter St - Building (Capital)	(10,000)	(10,000)	0	(13,200)
4090310	BC90491	510	Kadathinni Unit 1 - (Lot 235) Carter St - Building (Capital)	(10,000)	(10,000)	(10,000)	(6,960)
4090310	BC90492	510	Kadathinni Unit 2 - (Lot 235) Carter St - Building (Capital)	(10,000)	(10,000)	(10,000)	(3,579)
Total - Housing				(853,662)	(853,662)	(146,662)	(152,850)
Community Amenities				0	0	0	0
Recreation And Culture							
4110210	BC1104B	510	Swimming Pool Solar panels	(40,000)	(40,000)	(40,000)	0
4110310	BC026	510	Golf Club Building - Three-Perenjori Road - Building (Capital)	(8,000)	(8,000)	(8,000)	0
4110110	BC1101	510	Community Hall - Carter Street - Building Renovations (Capital)	(30,000)	(30,000)	0	0
4110110	BC1101A	510	Community Hall - Carter Street - Emergency Evac Centre (Capital)	(85,221)	(85,221)	(85,221)	(70,511)
4110110	BC1101B	510	Community Hall - Carter Street - Wood floor resand and finish (Capital)	(30,000)	(30,000)	0	0
4110310	BC1103	510	Pavilion - Oval - Building (Capital) (incl NEW GYM postings - use BC1105	(100,000)	(100,000)	0	0
4110310	BC1106	510	Sporting Club - Slaughter Street - Building (Capital)	(70,000)	(70,000)	0	0
Recreation And Culture				(363,221)	(363,221)	(133,221)	(70,511)
Total - Transport				0	0	0	0
Economic Services							
4130810	BC013	510	Westrail Building - Railway Road - Building (Capital)	(29,500)	(29,500)	0	0
4130810	BC1021A	510	Duffy Store Redevelopment Capex	(1,000,000)	(1,000,000)	0	0
4130210	BC1303	510	Tourist Centre - Lot 90 Railway Road - Building (Capital)	(10,000)	(10,000)	(10,000)	(820)
Total - Economic Services				(1,039,500)	(1,039,500)	(10,000)	(820)
Other Property & Services							
4140210	BC4002	510		(40,000)	(40,000)	0	0
Total - Other Property & Services				(40,000)	(40,000)	0	0
Total - Buildings				(2,339,383)	(2,339,383)	(332,883)	(230,693)
Plant & Equipment							
Other Law, Order & Public Safety							
4050330	PE0501	530	CCTV equipment	(66,000)	(66,000)	(66,000)	(20,442)

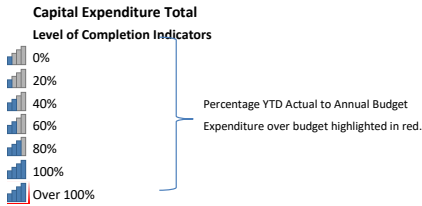
SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025



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

	Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted Budget	Amended Budget	Amended YTD Budget	YTD Actual
					\$	\$	\$	\$
	4050530	PA5017	530	TS5017 New Fire Unit (Arrino BFB)	(614,300)	(614,300)	0	0
	Order & Public Safety				(680,300)	(680,300)	(66,000)	(20,442)
	Health							
	4070530	PA006	530	New Fogger	(8,000)	(8,000)	(8,000)	(3,720)
	Total - Health				(8,000)	(8,000)	(8,000)	(3,720)
	Recreation & Culture							
	4110230	PE1102	530	Pool Cleaner/Vacuum	(26,000)	(26,000)	(26,000)	(13,209)
	4110130	PE1106	530	Communication Equipment &, Digital Information sign	(45,000)	(45,000)	(45,000)	(46,949)
	4110130	PE1112	530	2300l Water Tank - supply & install for Incident Control Centre	(5,000)	(5,000)	(5,000)	0
	4110230	PE1101	530	Pool Sand Filter	(52,000)	(52,000)	(52,000)	(41,073)
	4110330	PE1111	530	Large projector screen for Hall	(10,000)	(10,000)	(10,000)	0
	- Recreation & Culture				(138,000)	(138,000)	(138,000)	(101,232)
	Transport							
	4120330	PA5730	530	TS5730 Ride-on Lawnmower 42"	(5,000)	(5,000)	(5,000)	(4,545)
	4120330	PE1205	530	110kVA Diesel Generator & Customisable Dual Axle Trailer	(35,000)	(35,000)	(35,000)	0
	4120330	PA1421	530	Unlicensed New Skid/Tractor mounted Spray Unit	(15,000)	(15,000)	(15,000)	0
	4120330	PE1206	530	Road Traffic Counters	(12,000)	(12,000)	(12,000)	(9,745)
	4120330	PA5006	530	TS5006 New Grader	(424,788)	(424,788)	(424,788)	(424,787)
	Total - Transport				(491,788)	(491,788)	(491,788)	(439,077)
	Other Property & Services							
	4140230	PA000	530	OTS New CEO Vehicle (Formerly PA0)	(65,000)	(65,000)	0	0
	er Property & Services				(65,000)	(65,000)	0	0
	Total - Plant & Equipment				(1,383,088)	(1,383,088)	(703,788)	(564,471)
	Infrastructure - Roads							
	Total - Housing				0	0	0	0
	Transport							
	4120140	RC000A	540	Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)	(84,000)	(84,000)	0	0
	4120142	RC007	540	Simpson Road (Capital)	(134,658)	(134,658)	0	0
	4120142	RC058	540	Thomas Road (Capital)	0	0	0	(680)
	4120142	RC079	540	Wilton Well Road (Capital)	0	0	0	(595)
	4120146	R2R004	540	Skipper Road (R2R)	(138,031)	(138,031)	(138,032)	0
	4120145	R2R005	540	Arrino West Road Sealed (R2R)	(315,000)	(315,000)	0	0
	4120146	R2R010	540	First North Road (R2R)	(138,031)	(138,031)	(138,027)	0
	4120146	R2R028	540	Hydraulic Road (R2R)	(138,031)	(138,031)	(138,032)	0
	4120146	R2R094	540	Kangaroo Road (R2R)	(138,031)	(138,031)	(69,006)	0
	4120149	RRG001	540	Perenjori-Three Springs Road (RRG)	(1,034,001)	(1,034,001)	(1,034,001)	0
	4120149	RRG002D	540	2024-25 Dudawa Road Sealed SLK 7.5 - 12.5 Project 30003110	0	0	0	(400)
	4120149	RRG002E	540	2024-25 Dudawa Road Sealed SLK 8.5 - 12.5 Project 30003111	(394,326)	(394,326)	(394,323)	(26,256)
	4120153	GFR001	540	Perenjori - Three Springs Road - Mid West Secondary Grain Freight Proj	(406,609)	(406,609)	(406,602)	(33,863)
	4120153	GFR024	540	Inering Road - Mid West Secondary Grain Freight Project	(132,116)	(132,116)	(132,108)	(1,100)
	4120153	GFR105	540	Three Springs - Eneabba Road - Mid West Secondary Grain Freight Proj	(4,098,358)	(4,098,358)	(4,098,354)	(4,555,636)
	4120165	DC000	540	Drainage Construction General (Budgeting Only)	(103,000)	(103,000)	0	0
	Total - Transport				(7,254,193)	(7,254,193)	(6,548,485)	(4,618,530)
	Total - Infrastructure - Roads				(7,254,193)	(7,254,193)	(6,548,485)	(4,618,530)
	Infrastructure - Footpaths							
	Transport							
	4120170	FC000	560	Footpath Construction General (Budgeting Only)	(3,418)	(3,418)	0	0
	4120170	FC104	560	Thomas Street - Footpath Capital	(24,000)	(24,000)	0	0
	Total - Transport				(27,418)	(27,418)	0	0
	Total - Infrastructure - Footpaths				(27,418)	(27,418)	0	0

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025



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

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted Budget	Amended Budget	Amended YTD Budget	YTD Actual
				\$	\$	\$	\$
Infrastructure - Parks & Ovals							
Community Amenities							
4100770	OC002	570	Cemetery Other Infrastructure (Capital)	(30,000)	(30,000)	0	0
Community Amenities				(30,000)	(30,000)	0	0
Recreation And Culture							
4110370	PC004	570	Main Street Beautification	(70,000)	(70,000)	0	0
4110370	PC007	570	Dominican Park	(17,000)	(17,000)	0	(320)
4110370	PC210	570	Jack Thorpe Gardens Capital Works	(8,000)	(8,000)	0	(639)
4110370	PC220	570	Byrne Park Capital Works	(15,000)	(15,000)	(15,000)	0
4110370	PC1113	570	Hockey Ground Capital Works	(8,000)	(8,000)	0	0
4110370	PC1107	570	Oval Capital Works	(15,000)	(15,000)	0	0
4110290	OC003	570	Picnic Area, Shade & BBQ for Pool grounds	(10,000)	(10,000)	(10,000)	0
4110290	PC1135	570	Railway Road Playground	(8,000)	(8,000)	(8,000)	0
4110290	PC1134	570	Pavilion Playground Capital Works	(102,472)	(102,472)	0	0
Recreation And Culture				(253,472)	(253,472)	(33,000)	(958)
Transport							
4120190	OC1205	570	Depot Staff Parking Shade Sail	(22,000)	(22,000)	(22,000)	0
Total - Transport				(22,000)	(22,000)	(22,000)	0
Other Property & Services							
4140290	OC1401	570	Shade sail for staff parking	(22,000)	(22,000)	0	0
Other Property & Services				(22,000)	(22,000)	0	0
Total - Infrastructure - Parks & Ovals				(327,472)	(327,472)	(55,000)	(958)
Grand Total				(11,331,554)	(11,331,554)	(7,640,156)	(5,414,653)

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2025	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport													
Loan 163 - Short-term loan	0	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0	0	0	20,000	20,000
	0	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0	0	0	20,000	20,000
Self supporting loans													
Recreation and Culture	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0	0	0	20,000	20,000
Current loan borrowings	0							0					
Non-current loan borrowings	0							0					
	0							0					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

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

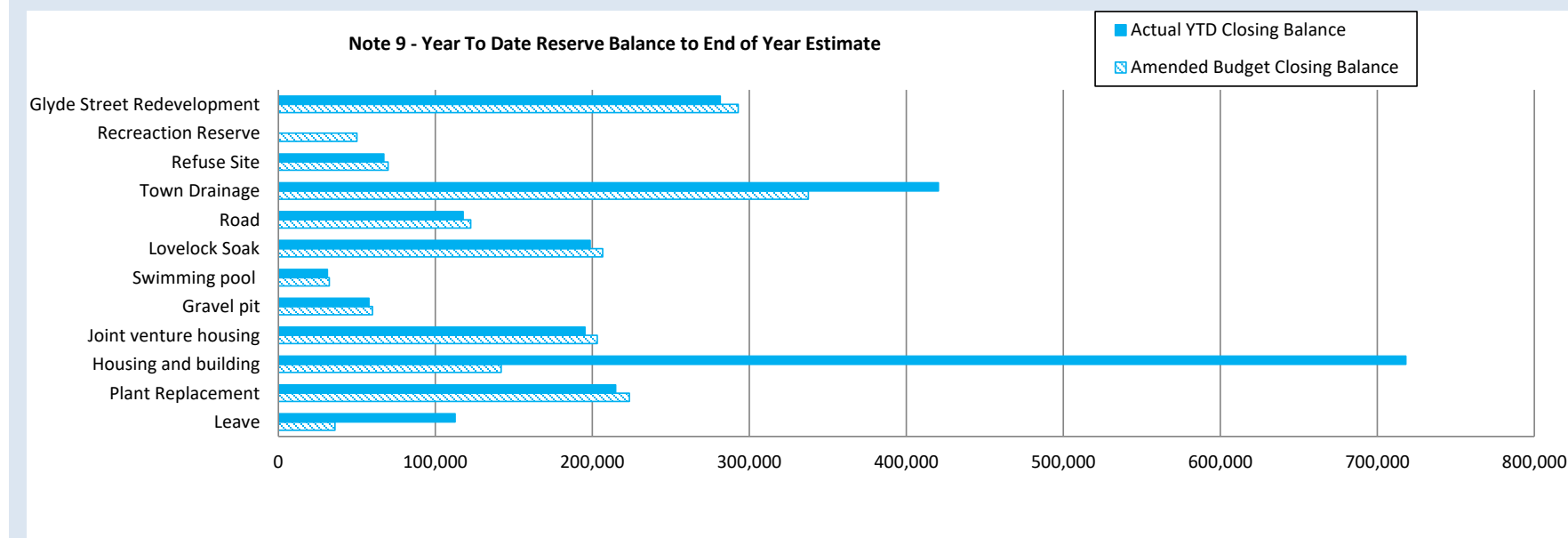
SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

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	112,646	4,581	0	0	0	(81,195)	0	36,032	112,646
Plant Replacement	214,798	8,736	0	0	0	0	0	223,534	214,798
Housing and building	582,930	23,708	0	135,194	135,194	(600,000)	0	141,832	718,124
Joint venture housing	195,227	7,940	0	0	0	0	0	203,167	195,227
Gravel pit	57,648	2,345	0	0	0	0	0	59,993	57,648
Swimming pool	31,172	1,268	0	0	0	0	0	32,440	31,172
Lovelock Soak	198,547	8,075	0	0	0	0	0	206,622	198,547
Road	117,652	4,785	0	0	0	0	0	122,437	117,652
Town Drainage	420,482	17,101	0	0	0	(100,000)	0	337,583	420,482
Refuse Site	67,188	2,733	0	0	0	0	0	69,921	67,188
Recreation Reserve	0	0	0	50,000	0	0	0	50,000	0
Glyde Street Redevelopment	281,438	11,446	0	0	0	0	0	292,884	281,438
	2,279,729	92,718	0	185,194	135,194	(781,195)	0	1,776,446	2,414,923

KEY INFORMATION



SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 31 Dec 2025
		\$	\$	\$	\$
Other liabilities					
- Contract liabilities	12	510	14,334	(12,493)	2,351
- Capital grant/contribution liabilities	13	194,004	4,803,636	(4,599,158)	398,481
Total other liabilities		194,514	4,817,970	(4,611,651)	400,832
Less non-current unspent capital grants, contributions and reimbursements		(58,500)	0	0	(58,500)
Total current other liabilities		136,014	4,817,970	(4,611,651)	342,332
Provisions					
Annual leave		97,987	0	0	97,987
Annual leave oncosts		14,796	0	0	14,796
Long service leave		96,868	0	0	96,868
Long service leave oncosts		17,405	0	0	17,405
Total Provisions		227,056	0	0	227,056
Total Other Current Liabilities					627,889
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.

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

NOTE 12
GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability				Grants, Subsidies and Contributions Revenue			
	Liability 45,839.00	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Dec 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and Subsidies								
General purpose funding								
Grants Commission - General (WALGGC)	0.00	0	0	0	523,661	523,661	261,830	264,564
Grants Commission - Roads (WALGGC)	0.00	0	0	0	344,284	344,284	172,142	153,925
Law, order, public safety								
DFES Grant - Operating Bush Fire Brigade	0.00	11,334	(11,334)	0	26,299	26,299	13,148	11,334
Education and welfare								
Seniors Week Grant (Council on the Ageing)	0.00	0	0	0	1,000	1,000	0	0
Recreation and culture								
Regional Arts Grant - Mural - Income	0.00	0	0	0	6,667	6,667	0	0
NADC National Australia Day Grant	0.00	2,000	(100)	1,900	10,000	10,000	0	100
Harmony Week Event Income	0.00	0	0	0	1,000	1,000	0	0
Be Connected - Get online week Grant	509.93	1,000	(1,059)	451	1,000	1,000	1,000	1,059
Transport								
Direct Grant (MRWA)	0.00	0	0	0	172,139	172,139	172,139	172,139
Street Lighting Subsidy (MRWA)	0.00	0	0	0	262	262	261	0
Economic services								
Community Heritage Grant	0.00	0	0	0	12,000	12,000	6,000	0
	509.93	14,334	(12,493)	2,351	1,098,311	1,098,311	626,520	603,121
Contributions								
Law, order, public safety								
Contribution of New BFB Vehicle	0.00	0	0	0	614,300	614,300	0	0
Health								
Medical Centre Contribution	0.00	0	0	0	77,520	77,520	77,520	77,520
Recreation and culture								
Recreation miscellaneous contribution	0.00	0	0	0	2,500	2,500	0	0
Library miscellaneous contributions	0.00	0	0	0	200	200	96	245
OTH CUL - Contributions & Donations - Other C	0.00	0	0	0	700	700	348	389
	0.00	0	0	0	695,220	695,220	77,964	78,154
TOTALS	509.93	14,334	(12,493)	2,351	1,793,531	1,793,531	704,484	681,275

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

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 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Dec 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Capital Grants and Subsidies								
Recreation and culture								
DFES Cyclone Seroja Local Government Resilience Fund	45,000	0	(45,000)	0	130,221	130,221	0	45,000
DFES Disaster Relief Grant Funding 2 Income	0	0	0	0	31,500	31,500	0	0
Dlgscc Grant - Sporting Club Bowls Lights - Income - 1/3	0	0	0	0	23,333	23,333	23,331	0
Transport								
RTR Grant - Skipper Road	0.00	0	0	0	138,031	138,031	0	0
RTR Grant - Arrino West Road Sealed	0	0	0	0	315,000	315,000	0	0
RTR Grant - First North Road	0.00	0	0	0	138,031	138,031	0	0
RTR Grant - Hydraulic Road	0.00	0	0	0	138,031	138,031	0	0
RTR Grant - Strutton Road	0	0	0	0	138,031	138,031	0	0
RRG Grant - Dudawa Road (E)	90,504	0	(26,256)	64,248	256,417	256,417	256,416	26,256
RRG Grant - Arrino West Road	0	275,734	0	275,734	689,334	689,334	0	0
Perenjori - Three Springs Road - Mid West Secondary Grain Freight Project	0	0	0	0	406,609	406,609	406,608	0
Inering Road - Mid West Secondary Grain Freight Project	0	0	0	0	132,116	132,116	132,114	0
Three Springs - Eneabba Road - Mid West Secondary Grain Freight Project	0	4,527,902	(4,527,902)	0	4,098,358	4,098,358	4,098,357	4,527,902
Economic services								
Duffy Store Redevelopment Capex	0	0	0	0	900,000	900,000	0	0
	135,504	4,803,636	(4,599,158)	339,981	7,535,013	7,535,013	4,916,826	4,599,158
Capital Contributions								
Community amenities								
Karara Mining Refuse Site Contribution	58,500	0	0	58,500.00	0	0	0	0
Recreation and culture								
Sporting Club contribution for Bowls Lights 1/3 Council, 1/3 Grant, 1/3	0	0	0	0.00	23,333	23,333	0	0
	58,500	0	0	58,500	23,333	23,333	0	0
Total Non-operating grants, subsidies and contributions	194,004	4,803,636	(4,599,158)	398,481	7,558,346	7,558,346	4,916,826	4,599,158

SHIRE OF THREE SPRINGS
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**
**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 2026	Amount Received	Amount Paid	Closing Balance 31 Dec 2025
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
BCITF Levy	117.75	0.00	(117.75)	0.00
BSL Levy	241.60	56.65	(288.25)	10.00
Community Bus Bonds	1,000.00	600.00	(600.00)	1,000.00
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	650.00	1,205.00	(1,065.00)	790.00
Landcare Groups	0.00	0.00	0.00	0.00
Other Bonds	6,100.00	0.00	0.00	6,100.00
Police Licensing	10,118.55	79,582.85	(89,701.40)	0.00
Rehabilitation Bonds	0.00	0.00	0.00	0.00
Roadworks Bonds	0.00	0.00	0.00	0.00
Public Standpipe System Access Card	1,450.00	300.00	(150.00)	1,600.00
Housing Bonds	0.00	1,600.00	(1,100.00)	500.00
Councillor Nomination Fees	0.00	100.00	(100.00)	0.00
Transportable Buildings Bonds	0.00	0.00	0.00	0.00
Visitor Centre	0.00	271.00	(271.00)	0.00
Community GYM Bond	4,960.00	400.00	(740.00)	4,620.00
3rd Party EFTPos Usage	0.00	0.00	0.00	0.00
Treasury Unpaid Monies	0.00	29,907.46	(29,907.46)	0.00
Sub-Total	24,637.90	114,022.96	(124,040.86)	14,620.00
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	24,637.90	114,022.96	(124,040.86)	14,620.00

KEY INFORMATION

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

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 2025/26 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	var. significant	Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Governance	26,383	9490%	▲	\$	Permanent	Long Service Leave received from other Shires not budgeted for to be adjusted at mid year budget review.
Economic Services	62,935	389%	▲	\$	Permanent	Increase due to Water Corporation taking water from standpipe corresponds increase in utilities expenditure Economic Services.
Other Property and Services	(29,470)	(65%)	▼	\$	Timing	Negative variance due to admin rebates and reimbursements tracked lower than budgeted.
Expenditure from operating activities						
Governance	75,160	26%	▲	\$	Timing	Positive variance due to Members costs in relation to Subscriptions & Publications, Election Expenses and Donations to Community Group budgeted for but costs not incurred in 25/26 and Other Governance Consultancy and Legal cost also tracking lower than budgeted.
Education and Welfare	23,211	23%	▲	\$	Timing	Positive variance due to various expenditure in suo-programme care of Families and Other Children tracking lower than budgeted in 25/26.
Community Amenities	150,251	41%	▲	\$	Timing	Positive variance due to Refuse Site, Waste and General Litter Collection and Cemetery Maintenance tracking lower than budgeted in 25/26.
Recreation and Culture	194,991	20%	▲	\$	Timing	Positive variance due to Other Culture, Event Expenditure tracking lower than budgeted and yet to occur in some cases in 25/26, various Maintenance and Operations job tracking lower than budgeted.
Transport	150,768	10%	▲		Timing	Positive variance due to Maintenance - Streets, Roads, Bridges & Depots, tracking lower than budgeted in 25/26.
Economic Services	26,966	11%	▲	\$	Timing	Overall positive variance this is made up from permanent negative variance due to Water Corp usage charges on the Arrino standpipe tracking higher than budgeted, this is offset by various positive variances for expenditure for Noxious Weed Control and general Public Relations & Area Promotion tracking lower than budgeted in
Other Property and Services	(376,172)	(434%)	▼	\$	Timing	Negative variance due to employee costs, labour overheads allocated and plant operational costs tracking higher than budgeted in 25/26.
INVESTING ACTIVITIES						
Proceeds from Disposal of Assets	(203,650)	(100%)	▼	\$	Timing	No disposals have taken in the year to date.
Land and Buildings	102,190	31%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	139,317	20%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	1,929,955	29%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Parks and Ovals	54,042	98%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
FINANCING ACTIVITIES						
Proceeds from New Debentures	(999,996)	(100%)	▼	\$	Timing	No proceeds from New Loans received to date.
Repayment of Borrowings	999,996	100%	▲	\$	Timing	No loan repayment occurred in year due to loan not being taken.
Transfer to Reserves	(135,194)		▼	\$		Transfer to Reserves is lower than expected to date. This will be corrected by EOFY.



SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 January 2026

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

TABLE OF CONTENTS

Monthly Summary Information	3 - 5
Key Terms and Descriptions - Statutory Reporting Programs	6
Statement of Financial Activity by Program	7
Key Terms and Descriptions - Nature or Type Descriptions	8
Statement of Financial Activity by Nature	9
Statement of Financial Position	10
Note 1 Adjusted Net Current Assets	11
Note 2 Cash and Financial Assets	12
Note 3 Receivables	13
Note 4 Other Current Assets	14
Note 5 Payables	15
Note 6 Rating Revenue	16
Note 7 Disposal of Assets	17
Note 8 Capital Acquisitions	18
Note 9 Borrowings	21
Note 10 Reserves	22
Note 11 Other Current Liabilities	23
Note 12 Grants and Contributions	24
Note 13 Capital Grants and Contributions	25
Note 14 Bonds & Deposits and Trust Fund	26
Note 15 Explanation of Material Variances	27
Note 16 Budget Amendments	28

THIS PAGE INTENTIONALLY LEFT BLANK

SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 2026

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire for the 2025/26 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 (above \$30,000)					
Community Hall - Carter Street - Emergency Evac Centre (Capital)	85%	85,221	85,221	72,578	12,643
Pavilion - Oval - Building (Capital) (incl NEW GYM postings - use BC11)	0%	100,000	0	0	0
Sporting Club - Slaughter Street - Building (Capital)	0%	70,000	0	0	0
Duffy Store Redevelopment Capex	0%	1,000,000	0	0	0
Admin Office - 132 Railway Rd - Building (Capital)	0%	40,000	0	0	0
CCTV equipment	31%	66,000	66,000	20,442	45,558
Communication Equipment &, Digital Information sign	104%	45,000	45,000	46,949	(1,949)
TS5006 New Grader	100%	424,788	424,788	424,787	1
Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)	0%	84,000	0	0	0
Simpson Road (Capital)	0%	134,658	0	0	0
Skipper Road (R2R)	0%	138,031	138,032	0	138,032
Arrino West Road Sealed (R2R)	0%	315,000	105,000	0	105,000
First North Road (R2R)	0%	138,031	138,027	0	138,027
Hydraulic Road (R2R)	0%	138,031	138,032	0	138,032
2024-25 Dudawa Road Sealed SLK 8.5 - 12.5 Project 30003111	7%	394,326	394,323	26,256	368,067
Perenjori - Three Springs Road - Mid West Secondary Grain Freight Pt	9%	406,609	406,602	37,960	368,642
Inering Road - Mid West Secondary Grain Freight Project	1%	132,116	132,108	1,233	130,875
Three Springs - Eneabba Road - Mid West Secondary Grain Freight Pr	111%	4,098,358	4,098,354	4,556,077	(457,723)
Main Street Beautification	0%	70,000	0	0	0
Pavilion Playground Capital Works	0%	102,472	0	0	0
Grants, Subsidies and Contributions					
Grants, Subsidies and Contributions	39%	1,793,531	717,391	692,674	(24,717)
Capital Grants, Subsidies and Contributions	61%	7,558,346	5,497,327	4,599,158	(898,169)
	57%	9,351,878	6,214,718	5,291,832	(922,886)
Rates Levied	100%	3,066,690	3,056,464	3,055,288	(1,176)

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 January 2025		Current Year 31 January 2026	
Adjusted Net Current Assets	91%	\$	3,779,458	\$	3,437,500
Cash and Equivalent - Unrestricted	82%	\$	3,975,683	\$	3,255,106
Cash and Equivalent - Restricted	113%	\$	2,132,702	\$	2,414,923
Receivables - Rates	95%	\$	565,827	\$	537,659
Receivables - Other	204%	\$	81,033	\$	165,024
Payables	139%	\$	53,472	\$	74,067

% 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 due

**SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 2026**

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 January 2026
Prepared by: Gillian Smith (BWA, Consultant)
Reviewed by: Krys East (Temporary 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.

REVALUATION TIMING

The Local Government (Financial Management) Regulations 1996 provide that:

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls ; and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 Property, Plant and Equipment, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

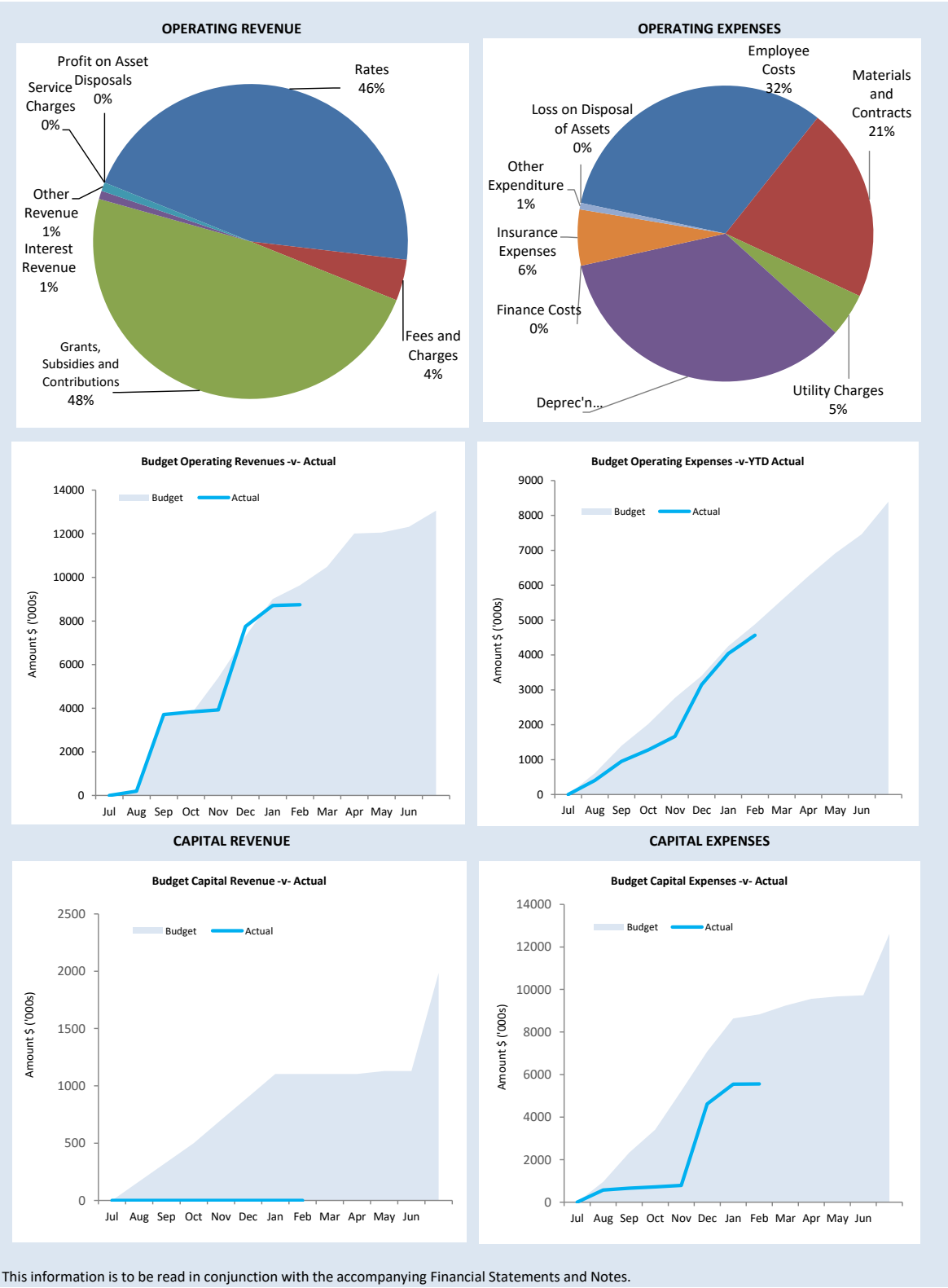
CRITICAL ACCOUNTING ESTIMATES

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



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

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

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 PURPOSE FUNDING	
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.	Maintenance 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.

STATUTORY REPORTING PROGRAMS

Note	Adopted Annual Budget	Amended Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. Significant ▲ ▼ Var. \$
	\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
Governance	480	480	278	0	(278)	(100%)	▼
General Purpose Funding - Rates	3,066,690	3,066,690	3,056,464	3,055,288	(1,176)	(0%)	▼
General Purpose Funding - Other	1,109,622	1,109,622	518,280	481,145	(37,135)	(7%)	▼
Law, Order and Public Safety	648,899	648,899	17,390	21,738	4,348	25%	▲
Health	95,292	95,292	87,835	87,895	60	0%	▲
Education and Welfare	1,000	1,000	1,000	0	(1,000)	(100%)	▼
Housing	100,440	100,440	58,275	48,438	(9,837)	(17%)	▼
Community Amenities	120,840	120,840	114,509	118,018	3,509	3%	▲
Recreation and Culture	54,971	54,971	32,486	15,068	(17,418)	(54%)	▼
Transport	195,901	195,901	184,349	181,570	(2,779)	(2%)	▼
Economic Services	32,341	32,341	18,613	85,869	67,256	361%	▲
Other Property and Services	75,076	75,076	47,906	52,469	4,563	10%	▲
	5,501,552	5,501,552	4,137,385	4,147,498			
Expenditure from operating activities							
Governance	(545,244)	(545,244)	(331,880)	(232,270)	99,610	30%	▲
General Purpose Funding	(175,257)	(175,257)	(102,456)	(100,261)	2,195	2%	▲
Law, Order and Public Safety	(460,992)	(460,992)	(231,432)	(234,980)	(3,548)	(2%)	▼
Health	(393,548)	(393,548)	(208,772)	(201,151)	7,621	4%	▲
Education and Welfare	(193,093)	(193,093)	(111,521)	(84,609)	26,912	24%	▲
Housing	(357,338)	(357,338)	(209,013)	(229,224)	(20,211)	(10%)	▼
Community Amenities	(761,141)	(761,141)	(428,757)	(253,689)	175,068	41%	▲
Recreation and Culture	(1,909,573)	(1,909,573)	(1,142,228)	(899,143)	249,085	22%	▲
Transport	(3,060,990)	(3,060,990)	(1,759,222)	(1,569,605)	189,617	11%	▲
Economic Services	(470,046)	(470,046)	(263,501)	(227,677)	35,824	14%	▲
Other Property and Services	(67,224)	(67,224)	(87,721)	(539,236)	(451,515)	(515%)	▼
	(8,394,447)	(8,394,447)	(4,876,503)	(4,565,844)			
Non-cash amounts excluded from operating activities							
Add back Depreciation	2,733,772	2,733,772	1,578,052	1,591,157	13,105	1%	▲
Adjust (Profit)/Loss on Asset Disposal	(3,186)	(3,186)	(1,719)	0	1,719	(100%)	▲
Movement in Leave Reserve (Added Back)	(76,614)	(76,614)	(76,614)	0	76,614	(100%)	▲
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		
	2,653,973	2,653,973	1,499,719	1,591,157			
Amount attributable to operating activities	(238,922)	(238,922)	760,601	1,172,811			
INVESTING ACTIVITIES							
Inflows from investing activities							
Capital Grants, Subsidies and Contributions	7,558,346	7,558,346	5,497,327	4,599,158	(898,169)	(16%)	▼
Proceeds from Disposal of Assets	203,650	203,650	203,650	0	(203,650)	(100%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	0	0	0	0	0		
	7,761,996	7,761,996	5,700,977	4,599,158			
Outflows from investing activities							
Land Held for Resale	0	0	0	0	0		
Land and Buildings	(2,339,383)	(2,339,383)	(407,883)	(232,759)	175,124	43%	▲
Plant and Equipment	(1,383,088)	(1,383,088)	(703,788)	(564,471)	139,317	20%	▲
Furniture and Equipment	0	0	0	0	0		
Infrastructure Assets - Roads	(7,254,193)	(7,254,193)	(6,664,986)	(4,623,200)	2,041,786	31%	▲
Infrastructure Assets - Drainage	0	0	0	0	0		
Infrastructure Assets - Footpaths	(27,418)	(27,418)	0	(2,229)	(2,229)		▼
Infrastructure Assets - Parks and Ovals	(327,472)	(327,472)	(55,000)	(958)	54,042	98%	▲
Infrastructure Assets - Airfield	0	0	0	0	0		
Payments for financial assets at amortised cost - self supporting loans	0	0	0	0	0		
	(11,331,554)	(11,331,554)	(7,831,657)	(5,423,619)			
Amount attributable to investing activities	(3,569,558)	(3,569,558)	(2,130,680)	(824,460)			
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from New Debentures	1,000,000	1,000,000	999,996	0	(999,996)	(100%)	▼
Transfer from Reserves	781,195	781,195	0	0	0		
Transfer from Restricted Cash - Other	0	0	0	0	0		
	1,781,195	1,781,195	999,996	0			
Outflows from financing activities							
Repayment of Borrowings	(1,000,000)	(1,000,000)	(999,996)	0	999,996	100%	▲
Payments for principal portion of lease liabilities	0	0	0	0	0		
Transfer to Reserves	(277,912)	(277,912)	0	(135,194)	(135,194)		▼
Transfer to Restricted Cash - Other	0	0	0	0	0		
	(1,277,912)	(1,277,912)	(999,996)	(135,194)			
Amount attributable to financing activities	503,283	503,283	0	(135,194)			
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	3,305,197	3,305,197	3,224,343	3,224,343	0	0%	
Amount attributable to operating activities	(238,922)	(238,922)	760,601	1,172,811			
Amount attributable to investing activities	(3,569,558)	(3,569,558)	(2,130,680)	(824,460)			
Amount attributable to financing activities	503,283	503,283	0	(135,194)			
Surplus or deficit at the end of the financial year	0	0	1,854,264	3,437,500			

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 2025/26 year is \$10,000 and 10%.

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

SHIRE OF THREE SPRINGS

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 JANUARY 2026

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 CHARGES

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

SERVICE CHARGES

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

INTEREST 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 JANUARY 2026

BY NATURE

	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. \$
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	3,066,690	3,066,690	3,056,464	3,055,288	(1,176)	(0%)	▼	
Grants, Subsidies and Contributions	12	1,793,531	1,793,531	717,391	692,674	(24,717)	(3%)	▼	
Fees and Charges		281,867	281,867	209,621	282,319	72,698	35%	▲	\$
Service Charges		0	0	0	0	0			
Interest Revenue		228,418	228,418	77,039	57,252	(19,787)	(26%)	▼	\$
Other Revenue		125,396	125,396	74,330	59,965	(14,365)	(19%)	▼	\$
Profit on Disposal of Assets	7	5,650	5,650	2,540	0	(2,540)	(100%)	▼	
Gain FV Valuation of Assets		0	0	0	0	0			
		5,501,552	5,501,552	4,137,385	4,147,498				
Expenditure from operating activities									
Employee Costs		(2,458,327)	(2,458,327)	(1,443,407)	(1,477,572)	(34,165)	(2%)	▼	
Materials and Contracts		(2,472,791)	(2,472,791)	(1,394,652)	(969,543)	425,109	30%	▲	\$
Utility Charges		(402,594)	(402,594)	(204,797)	(216,012)	(11,215)	(5%)	▼	
Depreciation		(2,733,772)	(2,733,772)	(1,578,052)	(1,591,157)	(13,105)	(1%)	▼	
Finance Costs		(20,000)	(20,000)	0	0	0			
Insurance Expenses		(195,676)	(195,676)	(195,646)	(279,264)	(83,618)	(43%)	▼	\$
Other Expenditure		(108,822)	(108,822)	(59,128)	(32,296)	26,832	45%	▲	\$
Loss on Disposal of Assets	7	(2,464)	(2,464)	(821)	0	821	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(8,394,447)	(8,394,447)	(4,876,503)	(4,565,844)				
Operating activities excluded from budget									
Add back Depreciation		2,733,772	2,733,772	1,578,052	1,591,157	13,105	1%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(3,186)	(3,186)	(1,719)	0	1,719	(100%)	▲	
Movement in Leave Reserve (Added Back)		(76,614)	(76,614)	(76,614)	0	76,614	(100%)	▲	
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			
		2,653,973	2,653,973	1,499,719	1,591,157				
Amount attributable to operating activities		(238,922)	(238,922)	760,601	1,172,811				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	7,558,346	7,558,346	5,497,327	4,599,158	(898,169)	(16%)	▼	\$
Proceeds from Disposal of Assets	7	203,650	203,650	203,650	0	(203,650)	(100%)	▼	\$
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0	0			
		7,761,996	7,761,996	5,700,977	4,599,158				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(2,339,383)	(2,339,383)	(407,883)	(232,759)	175,124	43%	▲	\$
Plant and Equipment	8	(1,383,088)	(1,383,088)	(703,788)	(564,471)	139,317	20%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(7,254,193)	(7,254,193)	(6,664,986)	(4,623,200)	2,041,786	31%	▲	\$
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	(27,418)	(27,418)	0	(2,229)	(2,229)		▼	
Infrastructure Assets - Parks and Ovals	8	(327,472)	(327,472)	(55,000)	(958)	54,042	98%	▲	\$
Infrastructure Assets - Airfield	8	0	0	0	0	0			
Payments for financial assets at amortised cost - self supporting loans		0	0	0	0	0			
		(11,331,554)	(11,331,554)	(7,831,657)	(5,423,619)				
Amount attributable to investing activities		(3,569,558)	(3,569,558)	(2,130,680)	(824,460)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings		1,000,000	1,000,000	999,996	0	(999,996)	(100%)	▼	\$
Transfer from Reserves	10	781,195	781,195	0	0	0			
Transfer from Restricted Cash - Other		0	0	0	0	0			
		1,781,195	1,781,195	999,996	0				
Outflows from financing activities									
Repayment of Borrowings	9	(1,000,000)	(1,000,000)	(999,996)	0	999,996	100%	▲	\$
Payments for principal portion of lease liabilities	9	0	0	0	0	0			
Transfer to Reserves	10	(277,912)	(277,912)	0	(135,194)	(135,194)		▼	
Transfer to Restricted Cash - Other		0	0	0	0	0			
		(1,277,912)	(1,277,912)	(999,996)	(135,194)				
Amount attributable to financing activities		503,283	503,283	0	(135,194)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	3,305,197	3,305,197	3,224,343	3,224,343	0	0%		
Amount attributable to operating activities		(238,922)	(238,922)	760,601	1,172,811				
Amount attributable to investing activities		(3,569,558)	(3,569,558)	(2,130,680)	(824,460)				
Amount attributable to financing activities		503,283	503,283	0	(135,194)				
Surplus or deficit at the end of the financial year	1	0	0	1,854,264	3,437,500				

▲▼ 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 2025/26 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 JANUARY 2026

	30 June 2025	31 January 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	5,955,850	5,680,569
Trade and other receivables	656,816	702,683
Other financial assets	0	0
Inventories	5,508	5,952
Contract assets	7,081	7,081
Other assets	2,658	0
TOTAL CURRENT ASSETS	6,627,913	6,396,286
NON-CURRENT ASSETS		
Trade and other receivables	9,339	9,339
Other financial assets	79,620	79,620
Property, plant and equipment	18,527,603	18,825,930
Infrastructure	53,282,250	56,816,386
TOTAL NON-CURRENT ASSETS	71,898,812	75,731,274
TOTAL ASSETS	78,526,725	82,127,560
CURRENT LIABILITIES		
Trade and other payables	873,417	89,021
Other liabilities	136,014	340,432
Borrowings	0	0
Employee related provisions	227,056	227,056
TOTAL CURRENT LIABILITIES	1,236,488	656,509
NON-CURRENT LIABILITIES		
Other liabilities	58,500	58,500
Employee related provisions	56,275	56,275
TOTAL NON-CURRENT LIABILITIES	114,775	114,775
TOTAL LIABILITIES	1,351,262	771,284
NET ASSETS	77,175,463	81,356,276
EQUITY		
Retained surplus	37,778,724	41,824,343
Reserve accounts	2,279,729	2,414,923
Revaluation surplus	37,117,010	37,117,010
TOTAL EQUITY	77,175,463	81,356,276

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

ADJUSTED NET CURRENT ASSETS

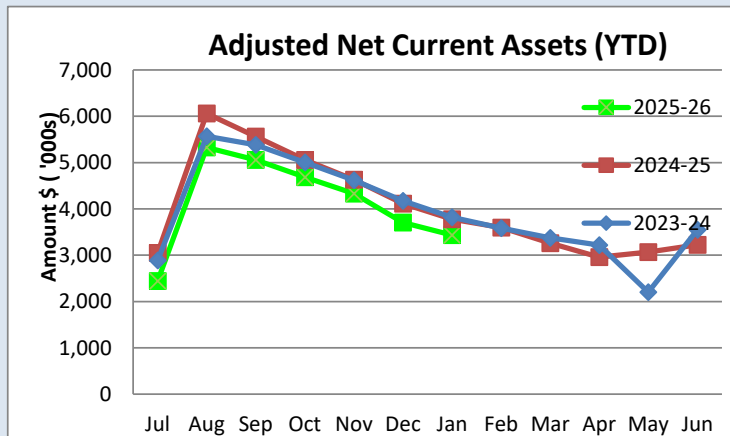
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 31/01/2025	Year to Date Actual 31/01/2026
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	3,656,048	3,975,683	3,255,106
Cash Restricted - Reserves	2	2,279,729	2,132,702	2,414,923
Cash Restricted - Bonds & Deposits	2	20,073	2,699	10,540
Receivables - Rates	3	117,591	565,827	537,659
Receivables - Other	3	539,226	81,033	165,024
Other Assets Other Than Inventories	4	9,739	0	7,081
Inventories	4	5,508	5,221	5,952
		6,627,913	6,763,165	6,396,286
Less: Current Liabilities				
Payables	5	(848,779)	(53,472)	(74,067)
Contract Liabilities	11	(136,014)	(703,181)	(340,432)
Bonds & Deposits	14	(24,638)	(7,524)	(14,954)
Loan and Lease Liability	9	0	0	0
Provisions	11	(227,056)	(194,473)	(227,056)
		(1,236,488)	(958,650)	(656,509)
Less: Cash Reserves	10	(2,279,729)	(2,132,320)	(2,414,923)
Add Back: Component of Leave Liability not Required to be funded		112,646	107,263	112,646
Add Back: Loan and Lease Liability		0	0	0
Less : Loan Receivable - clubs/institutions		0	0	0
Net Current Funding Position		3,224,343	3,779,458	3,437,500

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD

Surplus(Deficit)

\$3.44 M

Last Year YTD

Surplus(Deficit)

\$3.78 M

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

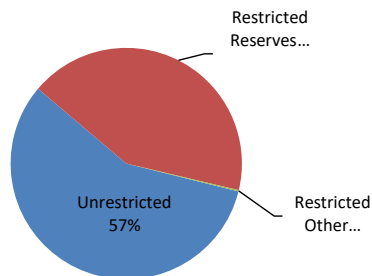
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash On Hand - Library	100.00			100	Cash on Hand	Nil	On Hand
Petty Cash - Admin	26.80			27	Cash on Hand	Nil	On Hand
Cash On Hand - Swimming Pool	200.00			200	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account - CBA	1,894,229.47			1,894,229	CBA	0.10%	Ongoing
Police Licensing Account - CBA			10,539.81	10,540	CBA	Variable	Ongoing
Term Deposits							
Business Maximiser Account - CBA	1,360,390.18			1,360,390	CBA	0.10%	Ongoing
Cash Deposit Account CDA Investment - CBA		2,414,923.04		2,414,923	CBA	0.25%	Ongoing
Investments							
Total	3,255,106	2,414,923	10,540	5,680,569			

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

\$5.68 M

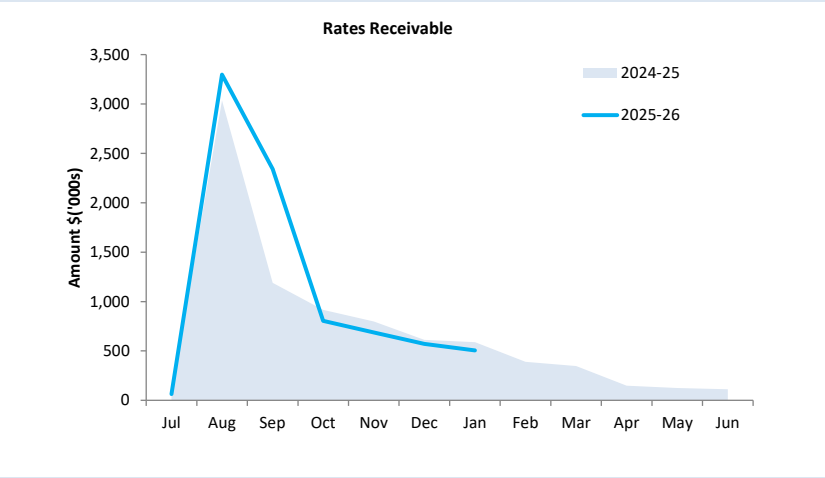
Unrestricted

\$2.41 M

Receivables - Rates & Rubbish	30 June 2025	31 Jan 26
	\$	\$
Opening Arrears Previous Years	91,769	111,165
Levied this year	3,005,319	3,167,368
Less Collections to date	(2,985,923)	(2,773,851)
Equals Current Outstanding	111,165	504,682
Net Rates Collectable	111,165	504,682
% Collected	96.41%	84.61%

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.

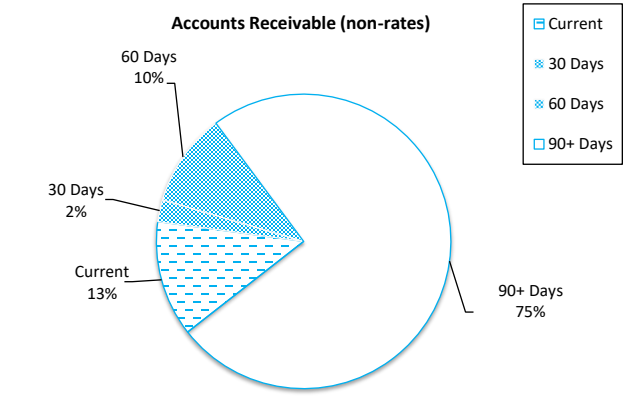


Collected	Rates Due
85%	\$504,682

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	15,478	2,947	12,519	90,907	121,851
Percentage	13%	2%	10%	75%	
Balance per Trial Balance					
Sundry Debtors					127,601
Receivables - Other					37,423
Total Receivables General Outstanding					165,024
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

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



Debtors Due
\$165,024
Over 30 Days
87%
Over 90 Days
75%

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 Jul 2025	Asset Increase	Asset Reduction	Closing Balance 31 Jan 2026
Other Current Assets	\$	\$	\$	\$
Inventory				
Fuel, Visitor and Rec Centres stock on hand	5,508	444	0	5,952
Contract assets				
Contract assets	7,081	0	0	7,081
Total Other Current assets				13,033
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

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

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

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

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

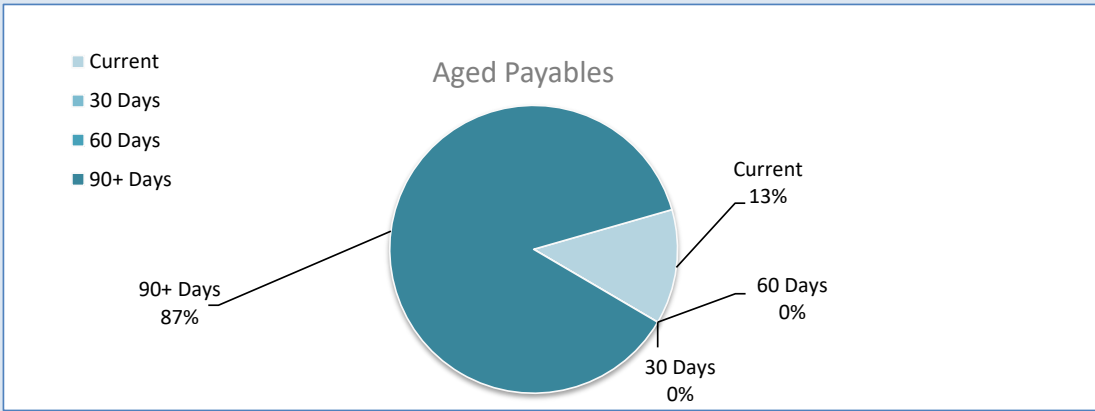
CONTRACT ASSETS

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

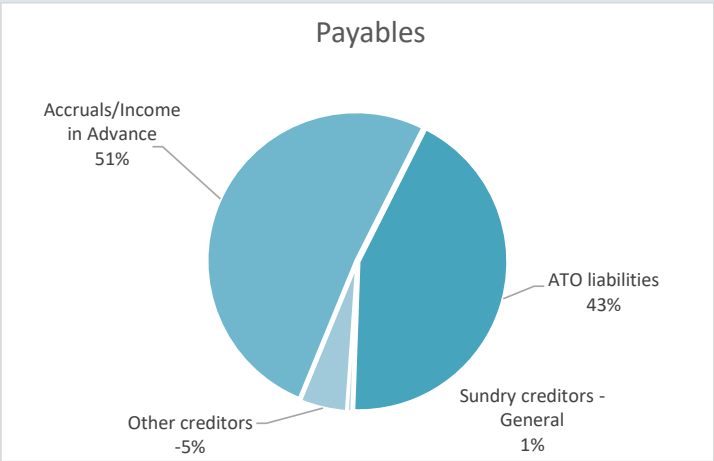
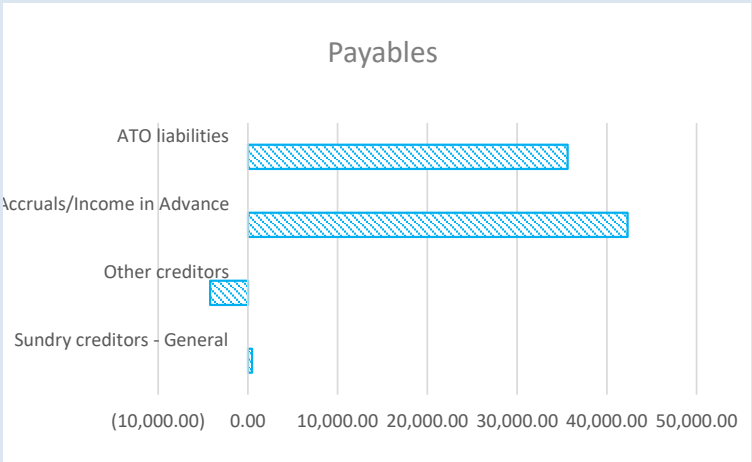
Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	60	-	0	405	465.05
Percentage	12.9%	0%	0%	87.1%	
Balance per Trial Balance					
Sundry creditors - General					465.05
Other creditors					(4,200)
Accruals/Income in Advance					42,316
ATO liabilities					35,635
Total Payables General Outstanding					74,067
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
\$74,067
Over 30 Days
87%
Over 90 Days
87.1%



SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES

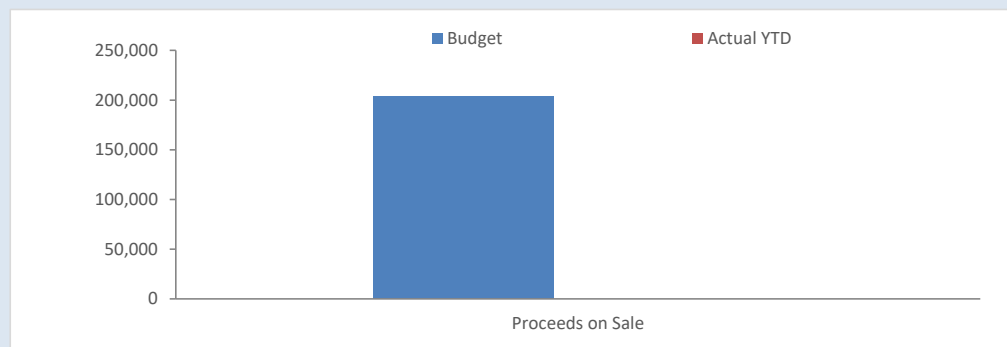
NOTE 6

RATE REVENUE

RATE TYPE	Rate in	Number of Properties	Rateable Value	Budget				YTD Actual			
				Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross rental valuations											
GRV Residential	0.127549	201	2,256,572	289,216	0	0	289,216	287,824	-	-	287,824
GRV Mining	0.239212	1	247,000	59,085	0	0	59,085	59,085	-	-	59,085
Unimproved valuations											
UV Rural and Arrino Town	0.007964	182	327,542,000	2,608,544	0	0	2,608,544	2,608,544	159	57	2,608,761
UV Mining	0.060800	20	880,239	53,519	0	0	53,519	53,519	-	-	53,519
Sub-Totals		404	330,925,811	3,010,364	0	0	3,010,364	3,008,972	159	57	3,009,188
Minimum Payment											
	Minimum \$										
Gross rental valuations											
GRV Residential	750	23	29,414	17,250	0	0	17,250	17,250	-	-	17,250
GRV Mining	750	0	0	0	0	0	0	-	-	-	0
Unimproved valuations											
UV Rural and Arrino Town	750	26	817,050	19,500	0	0	19,500	19,500	-	-	19,500
UV Mining	550	17	67,507	9,350	0	0	9,350	9,350	-	-	9,350
Sub-Totals		66	913,971	46,100	0	0	46,100	46,100	-	-	46,100
		470	331,839,782	3,056,464	0	0	3,056,464	3055072	159	57	3,055,288
Amount from General Rates											
CBH Tonnage	0.054350	1	0	8,213	0	0	8,213	0	0	0	
MRAC GRV	0.127549	1	0.00	0.00	0.00	0.00	0.00	0	0.00	0.00	
DBNGPC As advised by DPNG	0.127549	1		2,013.00	0.00	0.00	2,013.00	0	0.00	0.00	0.00
Total Rates							3,066,690				3,055,288

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment		0						
P5017	2013 Toyota Landcruiser Fire Unit (Arrino Bfb) Ts 5017	75,000	75,000	0	0	0	0	0	0
PEH001	2016 Caterpillar 120M Motor Grader (P500606)	102,464	100,000	0	(2,464)	0	0	0	0
P1421	Skid Mounted Retraspray 500Lt Sprayer With Boom & Spot Gun	0	3,000	3,000	0	0	0	0	0
PM005A	2020 Mitsubishi Qf Pajero Sport Exceed 2.4L Dsl 2020 (OTs) Ceo	23,000	25,650	2,650	0	0	0	0	0
		200,464	203,650	5,650	(2,464)	0	0	0	0

KEY INFORMATION



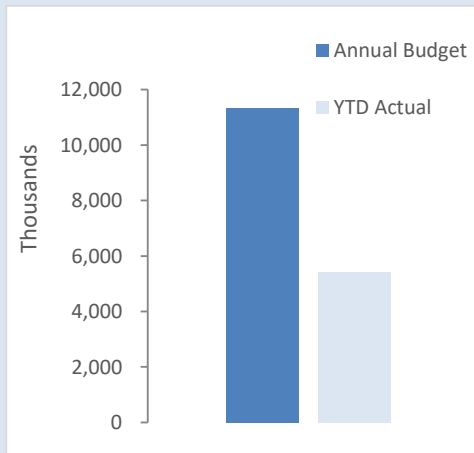
Proceeds on Sale		
Budget	YTD Actual	%
\$203,650	\$0	0%

Capital Acquisitions	Adopted		Amended		YTD Budget Variance
	Annual Budget	Annual Budget	YTD Budget	YTD Actual Total	
	\$	\$	\$	\$	\$
Land and Buildings	2,339,383	2,339,383	407,883	232,759	(175,124)
Plant and Equipment	1,383,088	1,383,088	703,788	564,471	(139,317)
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	7,254,193	7,254,193	6,664,986	4,623,200	(2,041,786)
Infrastructure Assets - Drainage	0	0	0	0	0
Infrastructure Assets - Footpaths	27,418	27,418	0	2,229	2,229
Infrastructure Assets - Parks and Ovals	327,472	327,472	55,000	958	(54,042)
Infrastructure Assets - Airfield	0	0	0	0	0
Capital Expenditure Totals	11,331,554	11,331,554	7,831,657	5,423,619	(2,408,038)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	7,558,346	7,558,346	5,497,327	4,599,158	(898,169)
Borrowings	1,000,000	1,000,000	999,996	0	(999,996)
Other (Disposals & C/Fwd)	203,650	203,650	203,650	0	(203,650)
Council contribution - Cash Backed Reserves					
Various Reserves	781,195	700,000	0	0	0
Council contribution - operations	1,788,363	1,869,558	1,130,684	824,460	(306,224)
Capital Funding Total	11,331,554	11,331,554	7,831,657	5,423,619	(2,408,038)

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.

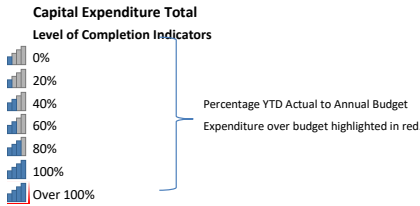
KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$11.33 M	\$5.42 M	48%

Capital Grant	Annual Budget	YTD Actual	% Received
	\$7.56 M	\$4.6 M	61%

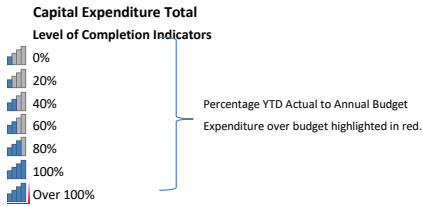
SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026



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

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted Budget	Amended Budget	Amended YTD Budget	YTD Actual
				\$	\$	\$	\$
Buildings							
Governance							
4040110	BC4001	510	Council Chambers - Building (Capital)	(15,000)	(15,000)	(15,000)	0
Total - Governance				(15,000)	(15,000)	(15,000)	0
Health							
4070710	BC1584	510	Medical Centre - Thomas Street - Building (Capital)	(20,000)	(20,000)	(20,000)	(6,512)
Total - Health				(20,000)	(20,000)	(20,000)	(6,512)
Education & Welfare							
4080310	BC0801	510	Early Learning Childhood Centre - Building (Capital)	(8,000)	(8,000)	(8,000)	0
- Education & Welfare				(8,000)	(8,000)	(8,000)	0
Housing							
4090110	BC9000	510	Staff House - (Lot 10) 41 Slaughter St - Building (Capital)	(18,162)	(18,162)	(18,162)	(21,416)
4090110	BC9001	510	Staff House - (Lot 182) 58 Carter St - Building (Capital)	(46,000)	(46,000)	0	(18,450)
4090110	BC9002	510	Staff House - (Lot 74) 5 Gooch St - Building (Capital)	(28,500)	(28,500)	(28,500)	(8,265)
4090110	BC9004	510	Staff House - (Lot 30) 3 Howard St - Building (Capital)	(10,000)	(10,000)	(10,000)	0
4090110	BC9007	510	Staff House - (Lot 29) 5 Howard St - Building (Capital)	(30,000)	(30,000)	(30,000)	(27,461)
4090110	BC9009	510	Staff House - (Lot 35) 47 Williamson St - Building (Capital)	0	0	0	850
4090110	BC9011	510	Staff House - (Lot 157) 65 Carter St - Building (Capital)	(7,500)	(7,500)	(7,500)	(5,213)
4090110	BC9014	510	Staff House - (Lot 54) 17 Glyde St (LGCHP) - JV - Building (Capital)	(36,000)	(36,000)	0	0
4090110	BC9056	510	Staff House - (Lot 217) 89 Williamson St - Building (Capital)	(7,500)	(7,500)	(7,500)	(10,077)
4090110	BC9017	510	New staff housing	(600,000)	(600,000)	0	0
4090110	BC9079	510	Staff House - (Lot 173) 50 Carter St - Building (Capital)	(15,000)	(15,000)	(15,000)	(3,575)
4090210	BC9053	510	Non-staff House - (Lot 223) 2 Maryhofer St (NMHS) - Building (Capital)	(15,000)	(15,000)	(15,000)	0
4090210	BC9055	510	Non-staff House - (Lot 60) 5 Glyde St (LGCHP) - JV - Building (Capital)	(10,000)	(10,000)	(10,000)	(35,504)
4090210	BC9058	510	Non-staff House - (Lot 222) 46 Carter St - Building (Capital)	(10,000)	(10,000)	0	(13,200)
4090310	BC90491	510	Kadathinni Unit 1 - (Lot 235) Carter St - Building (Capital)	(10,000)	(10,000)	(10,000)	(6,960)
4090310	BC90492	510	Kadathinni Unit 2 - (Lot 235) Carter St - Building (Capital)	(10,000)	(10,000)	(10,000)	(3,579)
Total - Housing				(853,662)	(853,662)	(161,662)	(152,850)
Community Amenities				0	0	0	0
Recreation And Culture							
4110210	BC1104B	510	Swimming Pool Solar panels	(40,000)	(40,000)	(40,000)	0
4110310	BC026	510	Golf Club Building - Three-Perenjori Road - Building (Capital)	(8,000)	(8,000)	(8,000)	0
4110110	BC1101	510	Community Hall - Carter Street - Building Renovations (Capital)	(30,000)	(30,000)	(30,000)	0
4110110	BC1101A	510	Community Hall - Carter Street - Emergency Evac Centre (Capital)	(85,221)	(85,221)	(85,221)	(72,578)
4110110	BC1101B	510	Community Hall - Carter Street - Wood floor resand and finish (Capital)	(30,000)	(30,000)	(30,000)	0
4110310	BC1103	510	Pavilion - Oval - Building (Capital) (incl NEW GYM postings - use BC1105	(100,000)	(100,000)	0	0
4110310	BC1106	510	Sporting Club - Slaughter Street - Building (Capital)	(70,000)	(70,000)	0	0
Recreation And Culture				(363,221)	(363,221)	(193,221)	(72,578)
Total - Transport				0	0	0	0
Economic Services							
4130810	BC013	510	Westrail Building - Railway Road - Building (Capital)	(29,500)	(29,500)	0	0
4130810	BC1021A	510	Duffy Store Redevelopment Capex	(1,000,000)	(1,000,000)	0	0
4130210	BC1303	510	Tourist Centre - Lot 90 Railway Road - Building (Capital)	(10,000)	(10,000)	(10,000)	(820)
Total - Economic Services				(1,039,500)	(1,039,500)	(10,000)	(820)
Other Property & Services							
4140210	BC4002	510		(40,000)	(40,000)	0	0
Total - Other Property & Services				(40,000)	(40,000)	0	0
Total - Buildings				(2,339,383)	(2,339,383)	(407,883)	(232,759)
Plant & Equipment							
Other Law, Order & Public Safety							
4050330	PE0501	530	CCTV equipment	(66,000)	(66,000)	(66,000)	(20,442)

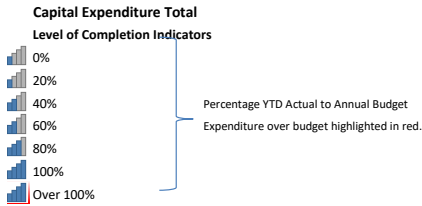
SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026



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

	Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted Budget	Amended Budget	Amended YTD Budget	YTD Actual
					\$	\$	\$	\$
	4050530	PA5017	530	TS5017 New Fire Unit (Arrino BFB)	(614,300)	(614,300)	0	0
	Order & Public Safety				(680,300)	(680,300)	(66,000)	(20,442)
	Health							
	4070530	PA006	530	New Fogger	(8,000)	(8,000)	(8,000)	(3,720)
	Total - Health				(8,000)	(8,000)	(8,000)	(3,720)
	Recreation & Culture							
	4110230	PE1102	530	Pool Cleaner/Vacuum	(26,000)	(26,000)	(26,000)	(13,209)
	4110130	PE1106	530	Communication Equipment &, Digital Information sign	(45,000)	(45,000)	(45,000)	(46,949)
	4110130	PE1112	530	2300l Water Tank - supply & install for Incident Control Centre	(5,000)	(5,000)	(5,000)	0
	4110230	PE1101	530	Pool Sand Filter	(52,000)	(52,000)	(52,000)	(41,073)
	4110330	PE1111	530	Large projector screen for Hall	(10,000)	(10,000)	(10,000)	0
	- Recreation & Culture				(138,000)	(138,000)	(138,000)	(101,232)
	Transport							
	4120330	PA5730	530	TS5730 Ride-on Lawnmower 42"	(5,000)	(5,000)	(5,000)	(4,545)
	4120330	PE1205	530	110kVA Diesel Generator & Customisable Dual Axle Trailer	(35,000)	(35,000)	(35,000)	0
	4120330	PA1421	530	Unlicensed New Skid/Tractor mounted Spray Unit	(15,000)	(15,000)	(15,000)	0
	4120330	PE1206	530	Road Traffic Counters	(12,000)	(12,000)	(12,000)	(9,745)
	4120330	PA5006	530	TS5006 New Grader	(424,788)	(424,788)	(424,788)	(424,787)
	Total - Transport				(491,788)	(491,788)	(491,788)	(439,077)
	Other Property & Services							
	4140230	PA000	530	OTS New CEO Vehicle (Formerly PA0)	(65,000)	(65,000)	0	0
	er Property & Services				(65,000)	(65,000)	0	0
	Total - Plant & Equipment				(1,383,088)	(1,383,088)	(703,788)	(564,471)
	Infrastructure - Roads							
	Total - Housing				0	0	0	0
	Transport							
	4120140	RC000A	540	Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)	(84,000)	(84,000)	0	0
	4120142	RC007	540	Simpson Road (Capital)	(134,658)	(134,658)	0	0
	4120142	RC058	540	Thomas Road (Capital)	0	0	0	(680)
	4120142	RC079	540	Wilton Well Road (Capital)	0	0	0	(595)
	4120146	R2R004	540	Skipper Road (R2R)	(138,031)	(138,031)	(138,032)	0
	4120145	R2R005	540	Arrino West Road Sealed (R2R)	(315,000)	(315,000)	(105,000)	0
	4120146	R2R010	540	First North Road (R2R)	(138,031)	(138,031)	(138,027)	0
	4120146	R2R028	540	Hydraulic Road (R2R)	(138,031)	(138,031)	(138,032)	0
	4120146	R2R094	540	Kangaroo Road (R2R)	(138,031)	(138,031)	(80,507)	0
	4120149	RRG001	540	Perenjori-Three Springs Road (RRG)	(1,034,001)	(1,034,001)	(1,034,001)	0
	4120149	RRG002D	540	2024-25 Dudawa Road Sealed SLK 7.5 - 12.5 Project 30003110	0	0	0	(400)
	4120149	RRG002E	540	2024-25 Dudawa Road Sealed SLK 8.5 - 12.5 Project 30003111	(394,326)	(394,326)	(394,323)	(26,256)
	4120153	GFR001	540	Perenjori - Three Springs Road - Mid West Secondary Grain Freight Proj	(406,609)	(406,609)	(406,602)	(37,960)
	4120153	GFR024	540	Inering Road - Mid West Secondary Grain Freight Project	(132,116)	(132,116)	(132,108)	(1,233)
	4120153	GFR105	540	Three Springs - Eneabba Road - Mid West Secondary Grain Freight Proj	(4,098,358)	(4,098,358)	(4,098,354)	(4,556,077)
	4120165	DC000	540	Drainage Construction General (Budgeting Only)	(103,000)	(103,000)	0	0
	Total - Transport				(7,254,193)	(7,254,193)	(6,664,986)	(4,623,200)
	Total - Infrastructure - Roads				(7,254,193)	(7,254,193)	(6,664,986)	(4,623,200)
	Infrastructure - Footpaths							
	Transport							
	4120170	FC000	560	Footpath Construction General (Budgeting Only)	(3,418)	(3,418)	0	0
	4120170	FC073	560	Maley Street - Footpath Capital	0	0	0	(909)
	4120170	FC104	560	Thomas Street - Footpath Capital	(24,000)	(24,000)	0	(1,320)
	Total - Transport				(27,418)	(27,418)	0	(2,229)
	Total - Infrastructure - Footpaths				(27,418)	(27,418)	0	(2,229)

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026



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

		Balance Sheet Category			Adopted Budget	Amended Budget	Amended YTD Budget	YTD Actual
Account Number	Job Number	Account/Job Description			\$	\$	\$	\$
Infrastructure - Parks & Ovals								
Community Amenities								
	4100770	OC002	570	Cemetery Other Infrastructure (Capital)	(30,000)	(30,000)	0	0
Community Amenities					(30,000)	(30,000)	0	0
Recreation And Culture								
	4110370	PC004	570	Main Street Beautification	(70,000)	(70,000)	0	0
	4110370	PC007	570	Dominican Park	(17,000)	(17,000)	0	(320)
	4110370	PC210	570	Jack Thorpe Gardens Capital Works	(8,000)	(8,000)	0	(639)
	4110370	PC220	570	Byrne Park Capital Works	(15,000)	(15,000)	(15,000)	0
	4110370	PC1113	570	Hockey Ground Capital Works	(8,000)	(8,000)	0	0
	4110370	PC1107	570	Oval Capital Works	(15,000)	(15,000)	0	0
	4110290	OC003	570	Picnic Area, Shade & BBQ for Pool grounds	(10,000)	(10,000)	(10,000)	0
	4110290	PC1135	570	Railway Road Playground	(8,000)	(8,000)	(8,000)	0
	4110290	PC1134	570	Pavilion Playground Capital Works	(102,472)	(102,472)	0	0
Recreation And Culture					(253,472)	(253,472)	(33,000)	(958)
Transport								
	4120190	OC1205	570	Depot Staff Parking Shade Sail	(22,000)	(22,000)	(22,000)	0
Total - Transport					(22,000)	(22,000)	(22,000)	0
Other Property & Services								
	4140290	OC1401	570	Shade sail for staff parking	(22,000)	(22,000)	0	0
Other Property & Services					(22,000)	(22,000)	0	0
	Total - Infrastructure - Parks & Ovals				(327,472)	(327,472)	(55,000)	(958)
	Grand Total				(11,331,554)	(11,331,554)	(7,831,657)	(5,423,619)

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2025	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport													
Loan 163 - Short-term loan	0	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0	0	0	20,000	20,000
	0	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0	0	0	20,000	20,000
Self supporting loans													
Recreation and Culture	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0	0	0	20,000	20,000
Current loan borrowings	0							0					
Non-current loan borrowings	0							0					
	0							0					

All debenture repayments were financed by general purpose revenue.

(b) Information on Financing

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

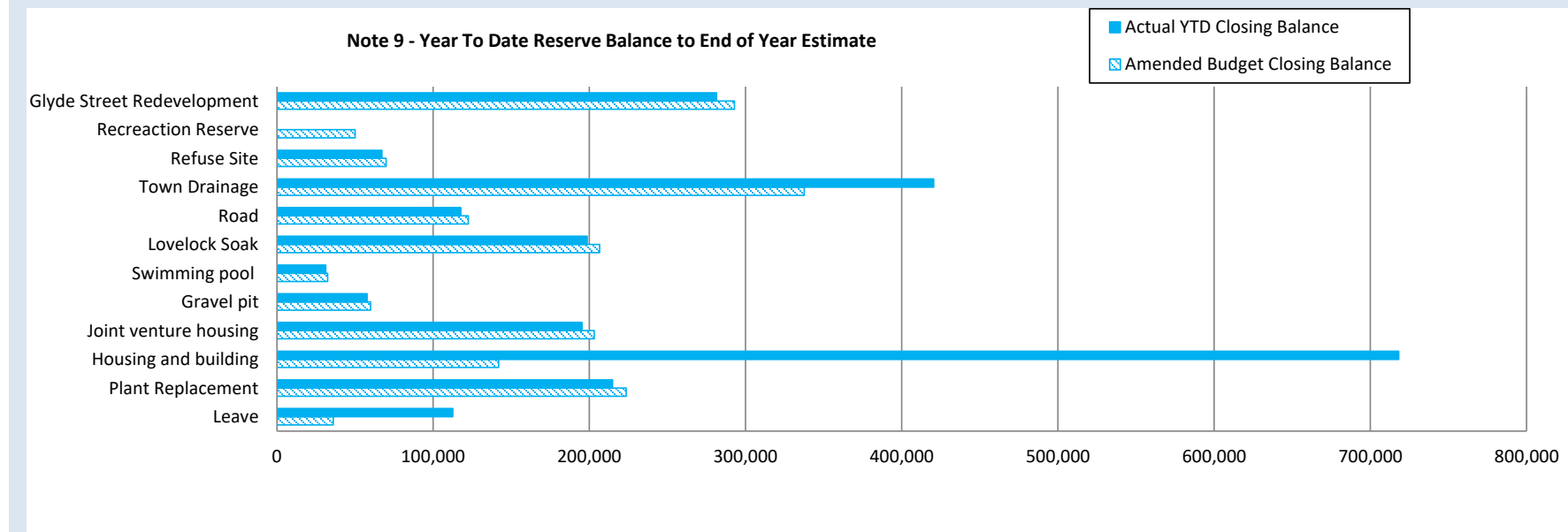
SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

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	112,646	4,581	0	0	0	(81,195)	0	36,032	112,646
Plant Replacement	214,798	8,736	0	0	0	0	0	223,534	214,798
Housing and building	582,930	23,708	0	135,194	135,194	(600,000)	0	141,832	718,124
Joint venture housing	195,227	7,940	0	0	0	0	0	203,167	195,227
Gravel pit	57,648	2,345	0	0	0	0	0	59,993	57,648
Swimming pool	31,172	1,268	0	0	0	0	0	32,440	31,172
Lovelock Soak	198,547	8,075	0	0	0	0	0	206,622	198,547
Road	117,652	4,785	0	0	0	0	0	122,437	117,652
Town Drainage	420,482	17,101	0	0	0	(100,000)	0	337,583	420,482
Refuse Site	67,188	2,733	0	0	0	0	0	69,921	67,188
Recreation Reserve	0	0	0	50,000	0	0	0	50,000	0
Glyde Street Redevelopment	281,438	11,446	0	0	0	0	0	292,884	281,438
	2,279,729	92,718	0	185,194	135,194	(781,195)	0	1,776,446	2,414,923

KEY INFORMATION



SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 31 Jan 2026
		\$	\$	\$	\$
Other liabilities					
- Contract liabilities	12	510	23,817	(23,876)	451
- Capital grant/contribution liabilities	13	194,004	4,803,636	(4,599,158)	398,481
Total other liabilities		194,514	4,827,453	(4,623,034)	398,932
Less non-current unspent capital grants, contributions and reimbursements		(58,500)	0	0	(58,500)
Total current other liabilities		136,014	4,827,453	(4,623,034)	340,432
Provisions					
Annual leave		97,987	0	0	97,987
Annual leave oncosts		14,796	0	0	14,796
Long service leave		96,868	0	0	96,868
Long service leave oncosts		17,405	0	0	17,405
Total Provisions		227,056	0	0	227,056
Total Other Current Liabilities					625,989
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.

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

NOTE 12
GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability				Grants, Subsidies and Contributions Revenue			
	Liability 45,839.00	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Jan 2026	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and Subsidies								
General purpose funding								
Grants Commission - General (WALGGC)	0.00	0	0	0	523,661	523,661	261,830	264,564
Grants Commission - Roads (WALGGC)	0.00	0	0	0	344,284	344,284	172,142	153,925
Law, order, public safety								
DFES Grant - Operating Bush Fire Brigade	0.00	20,817	(20,817)	0	26,299	26,299	13,148	20,817
Education and welfare								
Seniors Week Grant (Council on the Ageing)	0.00	0	0	0	1,000	1,000	1,000	0
Recreation and culture								
Regional Arts Grant - Mural - Income	0.00	0	0	0	6,667	6,667	0	0
NADC National Australia Day Grant	0.00	2,000	(2,000)	0	10,000	10,000	10,000	2,000
Harmony Week Event Income	0.00	0	0	0	1,000	1,000	0	0
Be Connected - Get online week Grant	509.93	1,000	(1,059)	451	1,000	1,000	1,000	1,059
Transport								
Direct Grant (MRWA)	0.00	0	0	0	172,139	172,139	172,139	172,139
Street Lighting Subsidy (MRWA)	0.00	0	0	0	262	262	261	0
Economic services								
Community Heritage Grant	0.00	0	0	0	12,000	12,000	7,000	0
	509.93	23,817	(23,876)	451	1,098,311	1,098,311	638,520	614,503
Contributions								
Law, order, public safety								
Contribution of New BFB Vehicle	0.00	0	0	0	614,300	614,300	0	0
Health								
Medical Centre Contribution	0.00	0	0	0	77,520	77,520	77,520	77,520
Recreation and culture								
Recreation miscellaneous contribution	0.00	0	0	0	2,500	2,500	833	0
Library miscellaneous contributions	0.00	0	0	0	200	200	112	262
OTH CUL - Contributions & Donations - Other C	0.00	0	0	0	700	700	406	389
	0.00	0	0	0	695,220	695,220	78,871	78,171
TOTALS	509.93	23,817	(23,876)	451	1,793,531	1,793,531	717,391	692,674

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

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 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Jan 2026	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Capital Grants and Subsidies								
Recreation and culture								
DFES Cyclone Seroja Local Government Resilience Fund	45,000	0	(45,000)	0	130,221	130,221	43,406	45,000
DFES Disaster Relief Grant Funding 2 Income	0	0	0	0	31,500	31,500	10,500	0
DIgsc Grant - Sporting Club Bowls Lights - Income - 1/3	0	0	0	0	23,333	23,333	23,331	0
Transport								
RTR Grant - Skipper Road	0.00	0	0	0	138,031	138,031	46,010	0
RTR Grant - Arrino West Road Sealed	0	0	0	0	315,000	315,000	105,000	0
RTR Grant - First North Road	0.00	0	0	0	138,031	138,031	46,010	0
RTR Grant - Hydraulic Road	0.00	0	0	0	138,031	138,031	46,010	0
RTR Grant - Strutton Road	0	0	0	0	138,031	138,031	46,010	0
RRG Grant - Dudawa Road (E)	90,504	0	(26,256)	64,248	256,417	256,417	256,416	26,256
RRG Grant - Arrino West Road	0	275,734	0	275,734	689,334	689,334	229,778	0
Perenjori - Three Springs Road - Mid West Secondary Grain Freight Project	0	0	0	0	406,609	406,609	406,608	0
Inering Road - Mid West Secondary Grain Freight Project	0	0	0	0	132,116	132,116	132,114	0
Three Springs - Eneabba Road - Mid West Secondary Grain Freight Project	0	4,527,902	(4,527,902)	0	4,098,358	4,098,358	4,098,357	4,527,902
Economic services								
Duffy Store Redevelopment Capex	0	0	0	0	900,000	900,000	0	0
	135,504	4,803,636	(4,599,158)	339,981	7,535,013	7,535,013	5,489,550	4,599,158
Capital Contributions								
Community amenities								
Karara Mining Refuse Site Contribution	58,500	0	0	58,500.00	0	0	0	0
Recreation and culture								
Sporting Club contribution for Bowls Lights 1/3 Council, 1/3 Grant, 1/3	0	0	0	0.00	23,333	23,333	7,777	0
	58,500	0	0	58,500	23,333	23,333	7,777	0
Total Non-operating grants, subsidies and contributions	194,004	4,803,636	(4,599,158)	398,481	7,558,346	7,558,346	5,497,327	4,599,158

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026NOTE 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 2026	Amount Received	Amount Paid	Closing Balance 31 Jan 2026
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
BCITF Levy	117.75	0.00	(117.75)	0.00
BSL Levy	241.60	2,274.53	(2,449.48)	66.65
Community Bus Bonds	1,000.00	600.00	(600.00)	1,000.00
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	650.00	1,535.00	(1,065.00)	1,120.00
Landcare Groups	0.00	0.00	0.00	0.00
Other Bonds	6,100.00	0.00	0.00	6,100.00
Police Licensing	10,118.55	90,570.85	(100,302.15)	387.25
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	1,450.00	300.00	(200.00)	1,550.00
Housing Bonds	0.00	1,600.00	(1,600.00)	0.00
Councillor Nomination Fees	0.00	100.00	(100.00)	0.00
Transportable Buildings Bonds	0.00	0.00	0.00	0.00
Visitor Centre	0.00	271.00	(271.00)	0.00
Community GYM Bond	4,960.00	600.00	(830.00)	4,730.00
3rd Party EFTPos Usage	0.00	0.00	0.00	0.00
Treasury Unpaid Monies	0.00	29,907.46	(29,907.46)	0.00
Sub-Total	24,637.90	127,758.84	(137,442.84)	14,953.90
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	24,637.90	127,758.84	(137,442.84)	14,953.90

KEY INFORMATION

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

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 2025/26 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	var. Significant ▲▲ ▼	Var. \$	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Recreation and Culture	(17,418)	(54%)	▼	\$	Timing	Negative variance due to Swimming Pool Entry Fee tracking lower than budgeted and NADC National Australia Day Grant Income budgeted in January grant not yet received.
Economic Services	67,256	361%	▲	\$	Permanent	Increase due to Water Corporation taking water from standpipe corresponds increase in utilities expenditure Economic Services.
Expenditure from operating activities						
Governance	99,610	30%	▲	\$	Timing	Positive variance due to Members costs in relation to Subscriptions & Publications, Election Expenses and Donations to Community Group budgeted for but costs not incurred in 25/26 and Other Governance Consultancy and Legal cost also tracking lower than budgeted.
Education and Welfare	26,912	24%	▲	\$	Timing	Positive variance due to various expenditure in sub-programme Care of Families and Other Children tracking lower than budgeted in 25/26.
Community Amenities	175,068	41%	▲	\$	Timing	Positive variance due to Refuse Site, Waste and General Litter Collection and Cemetery Maintenance tracking lower than budgeted in 25/26.
Recreation and Culture	249,085	22%	▲	\$	Timing	Positive variance due to Other Culture, Event Expenditure tracking lower than budgeted and yet to occur in some cases in 25/26, various Maintenance and Operations job tracking lower than budgeted.
Transport	189,617	11%	▲	\$	Timing	Positive variance due to Maintenance - Streets, Roads, Bridges & Depots, tracking lower than budgeted in 25/26.
Economic Services	35,824	14%	▲	\$	Timing	Overall positive variance this is made up from permanent negative variance due to Water Corp usage charges on the Arrino standpipe tracking higher than budgeted, this is offset by various positive variances for expenditure for Noxious Weed Control and general Public Relations & Area Promotion tracking lower than budgeted in
Other Property and Services	(451,515)	(515%)	▼	\$	Timing	Negative variance due to employee costs, labour overheads allocated and plant operational costs tracking higher than budgeted in 25/26.
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	(898,169)	(16%)	▼	\$	Timing	Boths Regional Road Group & Road 2 Recovery Grants tracking behind budget.
Proceeds from Disposal of Assets	(203,650)	(100%)	▼	\$	Timing	No disposals have taken in the year to date.
Land and Buildings	175,124	43%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	139,317	20%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	2,041,786	31%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Parks and Ovals	54,042	98%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
FINANCING ACTIVITIES						
Proceeds from New Debentures	(999,996)	(100%)	▼	\$	Timing	No proceeds from New Loans received to date.
Repayment of Borrowings	999,996	100%	▲	\$	Timing	No loan repayment occurred in year due to loan not being taken.
Transfer to Reserves	(135,194)		▼	\$		Transfer to Reserves is lower than expected to date. This will be corrected by EOFY.

		Debtors Trial Balance						
		As at 31.12.2025						
Debtor #	Name	Credit Limit	02.10.2025		01.11.2025	01.12.2025	31.12.2025	Total
			GT 90 days	Age	GT 60 days	GT 30 days	Current	
		Of Oldest Invoice (90Days)						
A88			0.00	0	0.00	0.00	0.00	-400.00
A85			0.00	0	0.00	105.35	0.00	105.35
W60			0.00	0	0.00	0.00	0.00	-7.91
E41			73.00	112	0.00	0.00	0.00	73.00
H54			0.00	0	0.00	0.00	100.00	100.00
H51			0.00	0	0.00	4708.84	0.00	4708.84
C102			1867.02	253	40.69	0.00	0.00	1907.71
K37			143.30	321	0.00	0.00	0.00	143.30
M153			0.00	0	0.00	85.61	0.00	85.61
M3			0.00	0	500.00	0.00	0.00	500.00
N53			0.00	0	0.00	0.00	0.00	-28.21
N7			549.05	574	720.00	720.00	900.00	2889.05
F29			936.02	96	400.00	402.00	500.00	2238.02
O17			0.00	0	0.00	0.00	0.00	-300.00
T52			0.00	0	0.00	0.00	0.00	-1080.00
S105			0.00	0	0.00	0.00	110.00	110.00
D14			0.00	0	0.00	45.00	0.00	45.00
J17			25385.21	632	0.00	1546.59	1546.59	28478.39
T10			20.45	132	0.00	0.00	0.00	20.45
V11			0.00	0	0.00	400.00	500.00	900.00
W57			64273.84	245	0.00	4905.14	0.00	69178.98
B101			0.00	0	0.00	0.00	0.00	-1100.00
Totals --- Credit Balances:		-2916.12	93247.89		1660.69	12918.53	3656.59	108567.58

Commonwealth Corporate Charge Card

29 November 2025 - 30 December 2025

Chief Executive Officer	
Annual 2025/26 Survey Monkey Subscription	\$ 349.09
	\$ 349.09
Temporary Chief Executive Officer	
Re-Advertising of the CEO position on Seek	\$ 687.50
Monthly Starlink Internet for the 2x Fire Units	\$ 160.00
Fuel for 001TS (DCEO Vehicle)	\$ 118.86
	\$ 966.36
Annual Card Fees	
	\$ -
Total Direct Debit Payment made on 05/01/2026	\$ 1,315.45

Fuel Cards - Refuel Australia (Ampol Distributor)

1 December 2025 - 31 December 2025

P5017 Fire Unit TS5017 Card No. 6789

Sunday, 14 December 2025	43.35L @ \$1.8122/L	\$	78.56
Wednesday, 31 December 2025	70.39L @ \$1.7722/L	\$	124.75

P50222 Fire Unit TS5022 Card No. 6791

Thursday, 18 December 2025	119.50L @ \$1.7722/L	\$	211.78
Thursday, 25 December 2025	52.22L @ \$1.7722/L	\$	92.54

DCEO 001TS Krys East Card No. 90869131

Friday, 5 December 2025	64.32L @ \$1.8622/L	\$	119.78
Thursday, 11 December 2025	61.02L @ \$1.8122/L	\$	110.58
Friday, 19 December 2025	52.42L @ \$1.7722/L	\$	92.90

Doctor TS125 Dr Olatoye Lotsu Card No. 90869149

Thursday, 4 December 2025	44.39L @ \$1.8440/L	\$	81.86
Sunday, 7 December 2025	46.45L @ \$1.9190/L	\$	89.14
Sunday, 7 December 2025	53.95L @ \$2.0880/L	\$	112.65
Wednesday, 10 December 2025	14.70L @ \$2.0580/L	\$	30.25
Friday, 12 December 2025	48.11L @ \$2.0290/L	\$	97.62
Sunday, 14 December 2025	25.36L @ \$1.9990/L	\$	50.69
Sunday, 14 December 2025	58.49L @ \$2.0580/L	\$	120.37
Friday, 19 December 2025	51.75L @ \$1.9790/L	\$	102.41

Total for Card Purchases

Service charges and adjustments	\$	1,515.88
Bulk purchases	\$	44.66
Total of Monthly Invoice	\$	16,773.98
	\$	18,334.52

Police Licensing

Direct Debits from Trust Account
1 December 2025 - 31 December 2025

CBA Police Licensing Account	
Monday, 1 December 2025	-11877.650
Monday, 1 December 2025	-33.660
Wednesday, 3 December 2025	-504.500
Tuesday, 9 December 2025	-592.800
Wednesday, 10 December 2025	-409.950
Thursday, 11 December 2025	-1930.150
Tuesday, 16 December 2025	-209.000
Thursday, 18 December 2025	-766.450
Tuesday, 23 December 2025	-941.800
Total Direct Debits	-\$17,265.96

Bank Fees

Direct Debits from Muni Account
1 December 2025 - 31 December 2025

Total direct debited from Municipal Account \$ 1,558.78

Payroll

Direct Payments from Muni Account
1 December 2025 - 31 December 2025

Wednesday, 3 December 2025	\$	54,331.57
Wednesday, 17 December 2025	\$	53,592.36
Friday, 19 December 2025	\$	52,221.62
	\$	105,813.98

Date: 14/01/2026
Time: 9:13:05AM

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of December 2025

USER: Jelena Brown
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		The Morley Family Trust trading as Seabreeze WA Pty Ltd		
EFT21305	01/12/2025	Reticulation Works Muiltple Shire properties		63,444.76
		Western Australian Land Information Authority T/a Landregistryservicesaustralia		
EFT21306	02/12/2025	Valuations		304.76
		Aquatic Services		
EFT21307	04/12/2025	Swimming Pool Maintenance		557.59
		Australian National Character Check		
EFT21308	04/12/2025	Australian National Character Check - Mark Hocking (RC)		53.00
		Bush Basket		
EFT21309	04/12/2025	A Family Day on the Green Event		450.00
		Bob Waddell & Associates Pty Ltd		
EFT21310	04/12/2025	Rates Consultant Services		572.00
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT21311	04/12/2025	Financial Consultant Services		132.00
		Team Global Express Pty Ltd (TOLL)		
EFT21312	04/12/2025	Freight and Delivery		2,389.12
		Winc Australia Pty Limited		
EFT21313	04/12/2025	Printer for Incident Control Centre		5,978.19
		ClickSend		
EFT21314	04/12/2025	SMS Services		500.01
		Dormakaba Australia		
EFT21315	04/12/2025	Bi-Annual Automatic Door Service - Shire Admin		275.00
		Have A Delicious Day		
EFT21316	04/12/2025	A Family Day on the Green Event		606.00
		Integrated ICT		
EFT21317	04/12/2025	ICC Meeting Board		17,965.20
		Geraldton Totally Workwear		
EFT21318	04/12/2025	Staff Uniforms - Veronica Summers		110.33
		Mitchell and Brown Communications Pty Ltd - Vidguard		
EFT21319	04/12/2025	Starlink Installation at Incident Control Centre		855.14
		Nitesh Nehra		
EFT21320	04/12/2025	Reimbursement of Water Use Charges		28.21
		Officeworks		
EFT21321	04/12/2025	Stationery Supplies (various)		2,250.08
		Omnicom (Marketforce) Media Group Australia Pty Ltd		
EFT21322	04/12/2025	Advertising		1,736.57
		Perfect Computer Solutions (PCS)		
EFT21323	04/12/2025	IT Services		5,612.50
		Party on the Green		
EFT21324	04/12/2025	A Family Day on the Green Event		2,183.50
		Sigma Telford Group		
EFT21325	04/12/2025	Swimming Pool Maintenance		5,031.75
		Sunflower Studio Geraldton		
EFT21326	04/12/2025	Paint and Sip Event		1,420.00
		Three Springs Motel (Barracks)		
EFT21327	04/12/2025	Catering		938.00
		The Trustee For Lotsu Family Trust T/as Shire Of Three Springs Medical Centre		
EFT21328	04/12/2025	Pre-Employment Medical		513.00
		Van't Veer Services		

Date: 14/01/2026
Time: 9:13:05AM

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of December 2025

USER: Jelena Brown
PAGE: 2

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Van't Veer Services		
EFT21329	04/12/2025	Local Postal Services		298.15
		Visimax		
EFT21330	04/12/2025	Microchip Stick Reader		1,224.00
		WA Contract Ranger Services Pty Ltd		
EFT21331	04/12/2025	Ranger Services		679.25
		LENIP Pty LTD T/A Asphalt In A Bag		
EFT21332	05/12/2025	Asphalt		5,362.50
		Aquatic Services		
EFT21333	05/12/2025	Swimming Pool Maintenance		57,129.93
		Geraldton All Decor		
EFT21334	05/12/2025	Carpet replacement		1,474.00
		The Trustee For The Northstar Asset Trust T/as Artistralia		
EFT21335	05/12/2025	Silo Projection Movie		550.00
		BOC Gases		
EFT21336	05/12/2025	Oxygen Tanks		67.71
		Bunnings Group Limited		
EFT21337	05/12/2025	Bunnings Purchases (various)		2,531.79
		Bob Waddell & Associates Pty Ltd		
EFT21338	05/12/2025	Rates Consultant Services		1,496.00
		B W McGree		
EFT21339	05/12/2025	Set top box		385.00
		Breeze Connect Pty Ltd		
EFT21340	05/12/2025	Monthly Account - Communication Expenses		312.53
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT21341	05/12/2025	Financial Consultant Services		2,332.00
		Winc Australia Pty Limited		
EFT21342	05/12/2025	Winc Supplies (various)		339.75
		Marie Clausen		
EFT21343	05/12/2025	COMMUNITY GYM FOB BOND REFUND - MARIE CLAUSEN		100.00
		ClickSend		
EFT21344	05/12/2025	SMS Service		500.01
		Emma Counsel		
EFT21345	05/12/2025	COMMUNITY GYM FOB BOND REFUND - EMMA COUNSEL		100.00
		Department of Fire and Emergency Services (DFES)		
EFT21346	05/12/2025	ESLB 2nd Qtr Contribution		13,785.00
		Tunbridge Construction and Maintenance Pty Ltd		
EFT21347	05/12/2025	Ceiling Replacement		24,772.30
		Farnel Contracting Pty Ltd		
EFT21348	05/12/2025	Contractor Services (various)		11,976.91
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT21349	05/12/2025	Diesel		17,049.00
		Geraldton Lock & Key Pty Ltd		
EFT21350	05/12/2025	Security Roller Door		132.00
		Harvey Norman Electrics Geraldton		
EFT21351	05/12/2025	Appliances (various)		692.00
		Hersey's Safety Pty Ltd		
EFT21352	05/12/2025	PPE		1,616.78
		Incite Security Pty Ltd		
EFT21353	05/12/2025	Duress Alarm		375.10
		INFINITUM TECHNOLOGIES PTY LTD		
EFT21354	05/12/2025	IT Services		2,162.30

Date: 14/01/2026
Time: 9:13:05AM

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of December 2025

USER: Jelena Brown
PAGE: 3

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		The Trustee For Frank Lewis Family Trust T/A Frank Lewis Holden & Moora Toyota Moora Auto Parts & Moora Exhaust Ctre		
EFT21355	05/12/2025	Plant Maintenance and Servicing		265.00
		LGISWA T/AS LGIS Mutual Services		
EFT21356	05/12/2025	Insurance (various)		156,452.06
		Lucro Pty Ltd		
EFT21357	05/12/2025	Fire Truck Maintenance		1,299.10
		Midwest Sweeping Contractors		
EFT21358	05/12/2025	Town Sweeping		4,890.00
		Geraldton Totally Workwear		
EFT21359	05/12/2025	Staff Uniforms - Risk Coordinator		867.23
		Momar Australia Pty Ltd		
EFT21360	05/12/2025	Tools		1,449.69
		Jennifer Dorothy Mutter (Councillor)		
EFT21361	05/12/2025	REFUND OF NOMINATION FEE TO JENNY MUTTER		100.00
		Mitchell and Brown Communications Pty Ltd - Vidguard		
EFT21362	05/12/2025	Security		434.20
		Rebecca Mills		
EFT21364	05/12/2025	COMMUNITY GYM FOB BOND REFUND - REBECCA MILLS		30.00
		J M & S Enterprises Pty Ltd T/As RBC Rural		
EFT21365	05/12/2025	Printing Charges		33.23
		Officeworks		
EFT21366	05/12/2025	Officeworks Supplies		3.98
		Perfect Computer Solutions (PCS)		
EFT21367	05/12/2025	Annual MS Business Licences		12,015.00
		Para Mobility Pty Ltd		
EFT21368	05/12/2025	Aquatic Centre - Battery Hydro Chair		268.00
		PJC Services & Co Pty Ltd		
EFT21369	05/12/2025	Plumbing Services		3,423.20
		Pitcher Partners BA&A Pty Ltd		
EFT21370	05/12/2025	Aquittal Audit		3,300.00
		Pool Robotics Perth		
EFT21371	05/12/2025	Pool vacuum cleaner		14,530.24
		QHSE Integrated Solutions Pty Ltd		
EFT21372	05/12/2025	Skytrust Intelligence System		492.80
		Dudawa Haulage		
EFT21373	05/12/2025	Dudawa Haulage Services		2,475.00
		Ronald John Posselt		
EFT21374	05/12/2025	Staff Reimbursement		20.00
		Australian Communications And Media Authority (ACMA)		
EFT21375	05/12/2025	Licence Renewal		116.00
		Signs Plus		
EFT21376	05/12/2025	Staff Name Badges		87.00
		Three Springs Primary School		
EFT21377	05/12/2025	Annual Three Springs Endeavour Awards Donation		150.00
		Three Springs Rural Services		
EFT21378	05/12/2025	Three Springs Rural Services Purchases		17.25
		Total Uniforms		
EFT21379	05/12/2025	Staff Uniforms		143.62
		Three Springs Motel (Barracks)		
EFT21380	05/12/2025	Gas Bottles		780.00

Date: 14/01/2026
Time: 9:13:05AM

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of December 2025

USER: Jelena Brown
PAGE: 4

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		The Trustee For Lotsu Family Trust T/as Shire Of Three Springs Medical Centre		
EFT21381	05/12/2025	Contract Payment 50% - General Practice Service Agreement		96,734.00
		Van't Veer Services		
EFT21382	05/12/2025	Local Post Office Services		126.75
		Westrac Pty Ltd		
EFT21383	05/12/2025	Plant Servicing and Maintenance (various)		1,522.52
		Three Springs Nutrien Ag Solutions (Landmark Operations Ltd)		
EFT21384	05/12/2025	Nutrien Ag Solutions Purchases (various)		11,696.74
		Wallace Plumbing & Gas		
EFT21385	05/12/2025	Plumbing and Gas Services		165.00
		WA Contract Ranger Services Pty Ltd		
EFT21386	05/12/2025	Ranger Services		1,724.25
		Zed Elect		
EFT21387	05/12/2025	Electrician Services		731.50
		Commonwealth Bank of Australia		
EFT21388	10/12/2025	Transfer from Municipal Account to KE Credit Card		1,000.00
		Midwest Home Improvements		
EFT21389	17/12/2025	Re stumping		30,800.00
		BAS Australian Taxation Office		
EFT21390	19/12/2025	BAS Remittance for November 2025		4,513.00
		GHD PTY LTD		
EFT21391	19/12/2025	Mid West Secondary Grain Freight		159,124.11
		Roger Merbach		
EFT21392	19/12/2025	COMMUNITY GYM FOB BOND REFUND - ROGER MERBACH		100.00
		Industrial Automation Group Pty Ltd T/A Waterman Irrigation		
EFT21393	19/12/2025	Standpipe Maintenance		6,075.30
		Aquatic Services		
EFT21394	23/12/2025	Aquatic Centre Maintenance		6,828.27
		The Trustee For Burgess Rawson Wa Unit Trust T/as Burgess Rawson Pty Ltd		
EFT21395	23/12/2025	Railway Road - Water Usage		59.64
		Bunnings Group Limited		
EFT21396	23/12/2025	Christmas Decorations		751.87
		Bob Waddell & Associates Pty Ltd		
EFT21397	23/12/2025	Rates Consultant Services		968.00
		Breeze Connect Pty Ltd		
EFT21398	23/12/2025	Monthly Account - Internet		312.53
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT21399	23/12/2025	Financial Consultant Services		5,896.00
		Bestry Farms Pty Ltd		
EFT21400	23/12/2025	Rates refund for assessment A546 163 WILSON ROAD WOMARDEN WA 6		11,186.92
		Bagley Farms PTY LTD		
EFT21401	23/12/2025	Rates refund for assessment A810 Lot 500 DUDAWA ROAD THREE SPRIN		109,747.84
		Team Global Express Pty Ltd (TOLL)		
EFT21402	23/12/2025	Freight and Delivery		149.28
		Veolia Environmental Services (Australia) Pty Ltd		
EFT21403	23/12/2025	Waste Collection Services		10,078.29
		Redmach Pty Ltd T/A Redmac Ag Services		
EFT21404	23/12/2025	Plant Maintenance and Servicing TS5003		1,103.73
		Winc Australia Pty Limited		

Date: 14/01/2026
Time: 9:13:05AM

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of December 2025

USER: Jelena Brown
PAGE: 5

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Winc Australia Pty Limited		
EFT21405	23/12/2025	Winc supplies (cleaning/stationery)		1,647.65
		City of Lights		
EFT21406	23/12/2025	Website Hosting		1,133.00
		The Trustee For Danblue Family Trust T/a Commercial Hotel Three Springs		
EFT21407	23/12/2025	Catering		305.00
		Christopher Shaun Connaughton		
EFT21408	23/12/2025	Councillor sitting fees for quarter ending 31 December 2025		1,389.00
		Carnamah District High School		
EFT21409	23/12/2025	Awards Night Donation		50.00
		Corsign WA Pty Ltd		
EFT21410	23/12/2025	Signage		105.60
		Nadine Eva		
EFT21411	23/12/2025	Councillor sitting fees for quarter ending 31 December 2025		6,382.13
		Julia Ennor		
EFT21412	23/12/2025	Councillor sitting fees for quarter ending 31 December 2025		1,389.00
		Enterprise Metals Limited		
EFT21413	23/12/2025	Rates refund for assessment A900 E70/05999 MINING TENEMENT THREE		905.80
		Department of Fire and Emergency Services (DFES)		
EFT21414	23/12/2025	ESL Income Local Government 2025/26		3,456.00
		Farnel Contracting Pty Ltd		
EFT21415	23/12/2025	Contractor Services		3,108.48
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT21416	23/12/2025	Fuel Purchases		19,560.69
		Mitchell & Brown RetraVision		
EFT21417	23/12/2025	Shire House Appliance		1,480.00
		Geraldton Building Services & Cabinets		
EFT21418	23/12/2025	Electrician Services		6,068.01
		The trustee for ENNIS FAMILY INVESTMENT TRUST T/A GUARDIAN PRINT		
EFT21419	23/12/2025	Signage		1,245.00
		GHD PTY LTD		
EFT21420	23/12/2025	MidWest Secondary Grain Freight		51,518.60
		Harvey Norman Electrics Geraldton		
EFT21421	23/12/2025	Appliances for Shire Housing (5 Howard)		2,302.00
		Hannington Group Enterprises Pty Ltd		
EFT21422	23/12/2025	Purchase of Tyres		1,066.47
		INFINITUM TECHNOLOGIES PTY LTD		
EFT21423	23/12/2025	IT Services		2,173.51
		JLT Risk Solutions Pty Ltd		
EFT21424	23/12/2025	LGIS Regional Risk Coordinator Program fees		5,957.60
		Lucro Pty Ltd		
EFT21425	23/12/2025	Plant Maintenance and Servicing		1,443.75
		The Lawn Ranger Midwest		
EFT21426	23/12/2025	Gutter Cleaning		5,250.00
		Geraldton Totally Workwear		
EFT21427	23/12/2025	Staff Uniforms (various)		4,213.42
		Midwest Auto Group		
EFT21428	23/12/2025	Plant Maintenance and Servicing		795.00
		Jennifer Dorothy Mutter (Councillor)		
EFT21429	23/12/2025	Councillor sitting fees for quarter ending 31 December 2025		2,442.28

Date: 14/01/2026
Time: 9:13:05AM

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of December 2025

USER: Jelena Brown
PAGE: 6

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		The Trustee For McAuliffe Family Trust T/A Mingenew		
		Tyre Services Pty Ltd		
EFT21430	23/12/2025	Tyres and Tubes		588.18
		J M & S Enterprises Pty Ltd T/As RBC Rural		
EFT21431	23/12/2025	Printing Charges		27.48
		Officeworks		
EFT21432	23/12/2025	Officeworks Stationery		109.95
		Office of the Auditor General		
EFT21433	23/12/2025	Audit Fees		43,564.40
		Ohura Group Pty Ltd T/A Ohura Consulting		
EFT21434	23/12/2025	Consultant Services		12,388.50
		Perfect Computer Solutions (PCS)		
EFT21435	23/12/2025	IT Services		170.00
		Pool Robotics Perth		
EFT21436	23/12/2025	Pool Cleaner		2,689.20
		Alba Holdings Pty Ltd T/as Quality Press		
EFT21437	23/12/2025	Christmas Banners		4,158.00
		Dudawa Haulage		
EFT21438	23/12/2025	Dudawa Haulage Services		1,155.00
		Geraldton Red Dust Holdings		
EFT21439	23/12/2025	Mid-West Secondary Grain Freight Network Project		835,488.82
		Geraldton Ray White		
EFT21440	23/12/2025	Rental Properties Maintenance		10,400.50
		Australian Communications And Media Authority (ACMA)		
EFT21441	23/12/2025	Licence Renewal		125.00
		Sheridan's Badges And Engraving		
EFT21442	23/12/2025	Engraved Desk Name Plate		217.80
		Stewart & Heaton Clothing Company P/I		
EFT21443	23/12/2025	BFB PPE		1,545.78
		SEEK Limited		
EFT21444	23/12/2025	Job Advertisement		346.50
		Three Springs IGA		
EFT21445	23/12/2025	Local Grocer Purchases		1,932.26
		Three Springs Rural Services		
EFT21446	23/12/2025	Three Springs Rural Services Purchases (various)		65.00
		Total Uniforms		
EFT21447	23/12/2025	Staff Uniforms		904.55
		Unclaimed Money, Treasury Operations Department Of Treasury		
EFT21448	23/12/2025	UNCLAIMED MONIES TRANSFER TO TREASURY		29,907.46
		The Trustee For Lotsu Family Trust T/as Shire Of Three Springs Medical Centre		
EFT21449	23/12/2025	Staff Medical		198.00
		Three Springs Badminton Club		
EFT21450	23/12/2025	Badminton Club Equipment Renewal Project		500.00
		Westrac Pty Ltd		
EFT21451	23/12/2025	Plant Maintenance and Servicing		26,387.26
		Western Australian Local Government Association (WALGA)		
EFT21452	23/12/2025	Northern Country Zone Annual Subscription 2025/26		2,200.00
		Wallace Plumbing & Gas		
EFT21453	23/12/2025	Plumbing and Gas Services (various)		1,950.67

Date: 14/01/2026
Time: 9:13:05AM

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of December 2025

USER: Jelena Brown
PAGE: 7

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		WA Contract Ranger Services Pty Ltd		
EFT21454	23/12/2025	Ranger Services		940.50
		Zed Elect		
EFT21455	23/12/2025	Electrician Services		203.50
		David Whait		
EFT21456	23/12/2025	Electricity Reimbursement for 5 Howard Place Three Springs		692.54
		Department Of Transport - Daily Licensing		
DD17598.1	01/12/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 27/11/2025		448.30
		Beam International PTY LTD		
DD17669.1	02/12/2025	Payroll Super PPE 02/12/2025		10,521.29
		Beam International PTY LTD		
DD17706.1	17/12/2025	Payroll Super PPE 17/12/2025		9,562.62
		Department Of Transport - Daily Licensing		
DD17715.1	11/12/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 09/12/2025		592.80
		Department Of Transport - Daily Licensing		
DD17716.1	15/12/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 11/12/2025		1,930.15
		Department Of Transport - Daily Licensing		
DD17717.1	12/12/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 10/12/2025		409.95
		Synergy		
DD17745.1	22/12/2025	Monthly Account - Electricity		346.28
		Synergy		
DD17746.1	04/12/2025	Monthly Account - Electricity		907.20
		Synergy		
DD17747.1	03/12/2025	Monthly Account - Electricity		2,215.50
		Synergy		
DD17748.1	01/12/2025	Monthly Account - Electricity		1,284.16
		Synergy		
DD17749.1	02/12/2025	Monthly Account - Electricity		336.34
		Water Corporation		
DD17750.1	19/12/2025	Monthly Account - Water		1,727.54
		Water Corporation		
DD17751.1	22/12/2025	Monthly Account - Water		132.04
		Water Corporation		
DD17752.1	23/12/2025	Monthly Account - Water		16,274.12
		Water Corporation		
DD17753.1	18/12/2025	Monthly Account - Water		3,777.99
		Exetel Pty Ltd		
DD17754.1	01/12/2025	Monthly Account - Exetel		1,400.00
		Synergy		
DD17755.1	18/12/2025	Monthly Account - Electricity		13,252.61
		Water Corporation		
DD17756.1	29/12/2025	Monthly Account - Water		13,551.29
		Telstra		
DD17757.1	24/12/2025	Monthly Account - Communication Expenses		300.18
		Telstra		
DD17758.1	20/12/2025	Monthly Account - Communication Expenses		670.95
		Commonwealth Bank of Australia		
DD17759.1	02/12/2025	Credit Card Purchases		160.00
		Department Of Transport - Daily Licensing		
DD17761.1	01/12/2025	reversal - fix		-11,877.65
		Department Of Transport - Daily Licensing		
DD17763.1	01/12/2025	fix (incorrectly entered reversal)		23,755.30

Date: 14/01/2026
Time: 9:13:05AM

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of December 2025

USER: Jelena Brown
PAGE: 8

Cheque /EFT No	Date	Name Invoice Description	INV	
			Amount	Amount
DD17765.1	01/12/2025	Department Of Transport - Daily Licensing fix		-11,877.65
DD17766.1	29/12/2025	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 23/12/2025		941.80
DD17767.1	22/12/2025	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 18/12/2025		766.45
DD17768.1	18/12/2025	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 16/12/2025		209.00
DD17769.1	05/12/2025	Department Of Transport - Daily Licensing POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 03/12/2025		504.50

REPORT TOTALS

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	-6,074.70
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	2,118,931.46
TOTAL		2,112,856.76

		Debtors Trial Balance						
		As at 31.01.2026						
Debtor #	Name	Credit Limit	02.11.2025		02.12.2025	01.01.2026	31.01.2026	Total
			GT 90 days	Age	GT 60 days	GT 30 days	Current	
			Of					
			Oldest					
			Invoice					
		(90Days)						
A88		0.00	0	0.00	0.00	0.00	-600.00	
A85		0.00	0	105.35	0.00	1223.46	1328.81	
F46		0.00	0	0.00	0.00	0.00	-1000.00	
C13		0.00	0	0.00	0.00	1520.00	1520.00	
W60		0.00	0	0.00	0.00	0.00	-7.91	
E41		73.00	143	0.00	0.00	0.00	73.00	
H51		0.00	0	4708.84	0.00	0.00	4708.84	
C102		1907.71	284	0.00	0.00	0.00	1907.71	
K37		143.30	352	0.00	0.00	0.00	143.30	
L34		0.00	0	0.00	0.00	4915.21	4915.21	
M153		0.00	0	85.61	0.00	0.00	85.61	
M3		500.00	96	0.00	0.00	0.00	500.00	
N53		0.00	0	0.00	0.00	0.00	-28.21	
N7		1269.05	605	720.00	900.00	720.00	3609.05	
F29		1036.02	127	402.00	500.00	400.00	2338.02	
T52		0.00	0	0.00	0.00	0.00	-965.00	
D14		0.00	0	45.00	0.00	0.00	45.00	
J17		25385.21	663	1546.59	1546.59	1546.59	30024.98	
T57		0.00	0	0.00	0.00	45.00	45.00	
T10		20.45	163	0.00	0.00	0.00	20.45	
U8		0.00	0	0.00	0.00	1147.50	1147.50	
W57		64273.84	276	4905.14	0.00	3960.65	73139.63	
B101		0.00	0	0.00	0.00	0.00	-1100.00	
Totals --- Credit Balances:		-3701.12	94608.58	12518.53	2946.59	15478.41	121850.99	

Commonwealth Corporate Charge Card

31/12/2025 - 29/01/2026

Temporary Chief Executive Officer

Fuel for 001TS (DCEO Vehicle)	\$	139.32
Fuel for 001TS (DCEO Vehicle)	\$	113.25
Australia Day Merchandise purchased from Auspire	\$	163.95
Australia Day Merchandise purchased from Auspire	\$	158.95
Annual 2026 Corporate Firearms Licence for the Shire of Three Springs	\$	60.00
Monthly Starlink Internet for the 2x Fire Units	\$	160.00
Annual 2025/26 Adobe Subscription (CDO)	\$	383.86
Test tag training	\$	469.00
	\$	469.00

Annual Card Fees	\$	-
------------------	----	---

Total Direct Debit Payment made on 03/02/2026	\$	2,117.33
---	----	----------

Fuel Cards - Refuel Australia (Ampol Distributor)

1 January 2026 - 31 January 2026

P5017 Fire Unit TS5017 Card No. 6789

Friday, 9 January 2026	38.45L @ \$1.7222/L	\$	66.22
------------------------	---------------------	----	-------

P50222 Fire Unit TS5022 Card No. 6791

Thursday, 22 January 2026	113.84L @ \$1.7222/L	\$	196.06
---------------------------	----------------------	----	--------

DCEO 001TS Kry's East Card No. 90869131

Saturday, 17 January 2026	41.81L @ \$1.6222/L	\$	67.82
---------------------------	---------------------	----	-------

Saturday, 24 January 2026	61.98L @ \$1.6222/L	\$	100.54
---------------------------	---------------------	----	--------

Thursday, 29 January 2026	55.35L @ \$1.7222/L	\$	95.32
---------------------------	---------------------	----	-------

Doctor TS125 Dr Olatoye Lotsu Card No. 90869149

Thursday, 8 January 2026	39.49L @ \$2.0590/L	\$	81.31
--------------------------	---------------------	----	-------

Thursday, 8 January 2026	51.14L @ \$1.9780/L	\$	101.15
--------------------------	---------------------	----	--------

Friday, 9 January 2026	48.19L @ \$1.6590/L	\$	79.95
------------------------	---------------------	----	-------

Sunday, 11 January 2026	41.18L @ \$1.6190/L	\$	66.67
-------------------------	---------------------	----	-------

Friday, 16 January 2026	49.91L @ \$1.7340/L	\$	86.54
-------------------------	---------------------	----	-------

Thursday, 22 January 2026	17.28L @ \$1.9770/L	\$	34.16
---------------------------	---------------------	----	-------

Sunday, 25 January 2026	34.46L @ \$1.6590/L	\$	57.17
-------------------------	---------------------	----	-------

Total for Card Purchases

		\$	1,032.91
--	--	----	----------

Service charges and adjustments		\$	44.66
---------------------------------	--	----	-------

Bulk purchases			
----------------	--	--	--

Total of Monthly Invoice		\$	1,077.57
---------------------------------	--	----	-----------------

Police Licensing

Direct Debits from Trust Account

1 January 2026 - 31 January 2026

CBA Police Licensing Account

Tuesday, 6 January 2026	-1980.10
Wednesday, 7 January 2026	-62.40
Thursday, 8 January 2026	-988.90
Tuesday, 13 January 2026	-1636.25
Wednesday, 14 January 2026	-64.00
Thursday, 15 January 2026	-167.70
Tuesday, 20 January 2026	-299.20
Wednesday, 21 January 2026	-610.85
Thursday, 22 January 2026	-949.55
Tuesday, 27 January 2026	-601.40
Wednesday, 28 January 2026	-3240.40
Thursday, 29 January 2026	-387.25
	-\$10,988.00

Bank Fees

Direct Debits from Muni Account
1 January 2026 - 31 January 2026

Total direct debited from Municipal Account	\$	14.85
---	----	-------

Payroll

Direct Payments from Muni Account
1 January 2026 - 31 January 2026

Wednesday, 14 January 2026	\$	67,343.50
Wednesday, 28 January 2026	\$	52,459.64
	\$	119,803.14

Date: 03/02/2026
Time: 1:01:45PM

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of January 2026

USER: Jelena Brown
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT21457	19/01/2026	Bernard John Antonio Rates refund for assessment A275 24 TOUCHE STREET THREE SPRINGS €		733.84
EFT21458	19/01/2026	Geraldton All Decor Blinds (various)		2,409.00
EFT21459	19/01/2026	BAS Australian Taxation Office BAS Remittance for December 2025		1,597.00
EFT21460	19/01/2026	BOC Gases Oxygen		34.41
EFT21461	19/01/2026	Bob Waddell & Associates Pty Ltd Financial Consultant		264.00
EFT21462	19/01/2026	Bolts-R-Us Water Pump		841.50
EFT21463	19/01/2026	Robert Ross Waddell T/A Bob Waddell Consultant Financial Consultant		4,004.00
EFT21464	19/01/2026	Team Global Express Pty Ltd (TOLL) Freight and Delivery		17.15
EFT21465	19/01/2026	Veolia Environmental Services (Australia) Pty Ltd Waste Collection Services		4,581.45
EFT21466	19/01/2026	Winc Australia Pty Limited Winc Supplies (various)		571.15
EFT21467	19/01/2026	Shire Of Chapman Valley Planning Services		4,455.00
EFT21468	19/01/2026	Coorow Community Resource Centre Catering		1,350.00
EFT21469	19/01/2026	ClickSend SMS System		1,259.40
EFT21470	19/01/2026	Geraldton Fuel Company Pty Ltd T/as Refuel Australia Fuel Purchases		1,560.54
EFT21471	19/01/2026	Geraldton Lock & Key Pty Ltd Gym Key Battery Replacement		1,052.70
EFT21472	19/01/2026	Incite Security Pty Ltd Aquatic Centre Internet		96.80
EFT21473	19/01/2026	INFINITUM TECHNOLOGIES PTY LTD IT Services		2,141.26
EFT21474	19/01/2026	KXL Electrical Pty Ltd Oven Installation		1,149.50
EFT21475	19/01/2026	Mcleods Lawyers Pty LTd Review of Licence and Lease Agreement		1,168.97
EFT21476	19/01/2026	Mitchell and Brown Communications Pty Ltd - Vidguard Quarterly Security Monitoring Fee for Shire Admin 01/10/2025-31/12/2025		254.80
EFT21477	19/01/2026	Perfect Computer Solutions (PCS) IT Services		908.50
EFT21478	19/01/2026	QHSE Integrated Solutions Pty Ltd Monthly Subscription - Skytrust Intelligence System		246.40
EFT21479	19/01/2026	Australian Communications And Media Authority (ACMA) Licence Renewal		116.00
EFT21480	19/01/2026	Three Springs IGA Local Grocer		914.73
EFT21481	19/01/2026	Mitchell Turner Reimbursement of Gun Licence Photographs		22.99
		Van't Veer Services		

Date: 03/02/2026
Time: 1:01:45PM

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of January 2026

USER: Jelena Brown
PAGE: 2

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Van't Veer Services		
EFT21482	19/01/2026	Monthly Account - Postage and Freight		103.71
		Ramandeep Singh Virdi		
EFT21483	19/01/2026	COMMUNITY GYM FOB BOND REFUND - RAMAN S VIRDI		30.00
		Westrac Pty Ltd		
EFT21484	19/01/2026	Plant Maintenance and Servicing (various)		54,489.02
		Industrial Automation Group Pty Ltd T/A Waterman Irrigation		
EFT21485	19/01/2026	Standpipes Maintenance		7,993.15
		WA Contract Ranger Services Pty Ltd		
EFT21486	19/01/2026	Ranger Services		313.50
		Department of Mines, Industry Regulation & Safety (previously Building Commission)		
EFT21487	29/01/2026	BSL PERMIT TS26/01 A296 BOODJERA CONSTRUCTION		2,161.23
		Cornelius Daffie		
EFT21488	29/01/2026	STANDPIPE ACCESS CARD BOND REFUND #0006129343 CORNELIUS		50.00
		Hannington Group Enterprises Pty Ltd		
EFT21489	29/01/2026	Tyres and Tubes		4,839.20
		Christine Lane		
EFT21490	29/01/2026	Reimbursement of BFB Refreshments		172.05
		Officeworks		
EFT21491	29/01/2026	Officeworks Supplies		250.56
		Shire of Perenjori		
EFT21492	29/01/2026	Preparation and Submission of the Regional Housing Support Fund Applicatio		1,815.00
		Wallace Plumbing & Gas		
EFT21493	29/01/2026	Plumbing and Gas Services		3,370.48
		Kylie-Sue Yeo		
EFT21494	29/01/2026	Reimbursement of refreshments for the BFB		674.00
		Bond Administrator		
DD17799.1	05/01/2026	BOND PAYMENT FOR COLIN FRY - UNIT 1/8 CARTER STREET THREI		500.00
		Exetel Pty Ltd		
DD17800.1	02/01/2026	Monthly Account - Internet		1,400.00
		Department Of Transport - Daily Licensing		
DD17801.1	12/01/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 12/01/2026		988.90
		Telstra		
DD17802.1	07/01/2026	Monthly Account - Communication Expenses		733.14
		Department Of Transport - Daily Licensing		
DD17803.1	08/01/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 06/01/2025		1,980.10
		Department Of Transport - Daily Licensing		
DD17804.1	09/01/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 07/01/2025		62.40
		Commonwealth Bank of Australia		
DD17805.1	05/01/2026	Credit card purchases (various)		1,315.45
		Synergy		
DD17806.1	05/01/2026	Monthly Account - Electricity		2,402.29
		Department Of Transport - Daily Licensing		
DD17815.1	16/01/2026	POLICE LICENSING DIRECT DEBIT		64.00
		Department Of Transport - Daily Licensing		
DD17816.1	15/01/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 13/01/2026		1,636.25
		Department Of Transport - Daily Licensing		
DD17817.1	19/01/2026	POLICE LICENSING DIRECT DEBITS PAYMENTS FOR 15/01/2026		167.70
		Telstra		
DD17818.1	19/01/2026	Monthly Account - Communication Expenses		791.89
		Beam International PTY LTD		

Date: 03/02/2026
Time: 1:01:45PM

SHIRE OF THREE SPRINGS
Statement of Payments to Council for the Month of January 2026

USER: Jelena Brown
PAGE: 3

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Beam International PTY LTD		
DD17827.1	22/01/2026	Payroll Super One off Pay Raman PPE 22/01/2026		149.96
		Beam International PTY LTD		
DD17828.1	28/01/2026	Payroll Super PPE 28/01/2026		10,216.06
		Beam International PTY LTD		
DD17829.1	14/01/2026	Payroll Super PPE 14/01/2026		11,591.37
		Department Of Transport - Daily Licensing		
DD17839.1	27/01/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 22/01/2026		949.55
		Department Of Transport - Daily Licensing		
DD17840.1	23/01/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 21/01/2026		610.85
		Department Of Transport - Daily Licensing		
DD17841.1	22/01/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 20/01/2026		299.20
		Telstra		
DD17842.1	24/01/2026	Monthly Account - Communication Expenses (various)		283.94
		Supagas Pty Limited		
DD17843.1	21/01/2026	Gas		346.50
		Synergy		
DD17844.1	16/01/2026	Monthly Account - Electricity		8,164.50
		Synergy		
DD17845.1	23/01/2026	Monthly Account - Electricity		2,320.89
		Department Of Transport - Daily Licensing		
DD17849.1	29/01/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 27/01/2026		601.40

REPORT TOTALS

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	7,360.35
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	148,228.98
TOTAL		155,589.33