

Shire of Three Springs

Financial Management System Review

31 October 2025





24 February 2026

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

Dear Krys

2025 FINANCIAL MANAGEMENT SYSTEMS REVIEW

We are pleased to present the findings and recommendations resulting from the Shire of Three Springs ("the Shire") 2025 Financial Management System Review.

The primary objective of our Financial Management System Review was to assess the adequacy and effectiveness of systems and controls in place within the Shire of Three Springs; in accordance with Regulation 5(1) of the *Local Government (Financial Management) Regulations 1996*. This review does not consider any changes to the regulations under the Local Government Regulations Amendment Regulations (No. 4) 2025 which became effective 1 January 2026.

We would like to thank Erin, Jelana, Tricia and the Shire of Three Springs team for their co-operation and assistance whilst conducting our review.

Should there be matters outlined in our report requiring clarification or any other matters relating to our review, please do not hesitate to contact me.

Yours sincerely

AMD Chartered Accountants

**MARIA CAVALLO FCA
Director**



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**Inherent limitations**

Due to the inherent limitations of any internal control structure, it is possible that fraud, error or non-compliance with laws and regulations may occur and not be detected. Further, the internal control structure, within which the control procedures that have been subject to review, has not been reviewed in its entirety and, therefore, no opinion or view is expressed as to its effectiveness of the greater internal control structure. This review is not designed to detect all weaknesses in control procedures as it is not performed continuously throughout the period and the tests performed on the control procedures are on a sample basis. Any projection of the evaluation of control procedures to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

We believe that the statements made in this report are accurate, but no warranty of completeness, accuracy or reliability is given in relation to the statements and representations made by, and the information and documentation provided by, the Shire of Three Springs management and personnel. We have indicated within this report the sources of the information provided. We have not sought to independently verify those sources unless otherwise noted with the report.

Third party reliance

This report was prepared solely for the purpose set out in this report and for the internal use of the management of Shire of Three Springs. This report is solely for the purpose set out in the 'Scope and Approach' of this report and for Shire of Three Springs information and is not to be used for any other purpose or distributed to any other party without AMD's prior written consent. This review's report has been prepared at the request of the Shire of Three Springs Chief Executive Officer in connection with our engagement to perform the review as detailed in AMD's Financial Management System Review Services Proposal (as detailed in RFQ-VP482522) for the period ended 31 October 2025. Other than our responsibility to the Council and management of Shire of Three Springs, neither AMD nor any member or employee of AMD undertakes responsibility arising in any way from reliance placed by a third party.



1. Executive Summary

1.1. Approach and Objectives

The primary objective of our FMSR was to assess the adequacy and effectiveness of systems and controls in place within the Shire of Three Springs; in accordance with Regulation 5(1) of the *Local Government (Financial Management) Regulations 1996*.

The responsibility of determining the adequacy of the procedures undertaken by us is that of the Chief Executive Officer ("CEO"). The procedures were performed solely to assist the CEO in satisfying their duty under Section 6.10 of the *Local Government Act 1995* and Regulation 5(1) of the *Local Government (Financial Management) Regulations 1996*.

Our findings included within this report are based on the site-work completed by us during the week ending 23 January 2026. Findings are based on information provided and available to us during and subsequent to this site visit.

1.2. Summary of Findings

The procedures performed and our findings on each of the focus areas are detailed in the following sections of the report:

- Section 2 - Collection of money;
- Section 3 - Custody and security of money;
- Section 4 - Maintenance and security of the financial records;
- Section 5 - Accounting for municipal or trust transactions;
- Section 6 - Authorisation for incurring liabilities and making payments;
- Section 7 - Maintenance of payroll, stock control and costing records; and
- Section 8 - Preparation of budgets, budget reviews, accounts and reports required by the Act or the regulations.

In addition to the review of processes, procedures and testing completed at the Shire of Three Springs office, our FMSR included a visit to the Shire's depot.

The Shire has a number of financial management system controls addressing a wide variety of operations undertaken by Council. Considering the size, resources and variety of operating activities undertaken by the Shire, on overall basis, our review has identified the financial management systems of the Shire to be appropriate and generally operating effectively during the review period. Our assessment is subject to any identified enhancements and recommendations as reported below being addressed.



The following tables provide a summary of the findings raised in this report:

	Compliance Breach	Extreme / High Risk	Moderate Risk	Low Risk
Number of new issues reported	0	0	5	0

For details on the review rating criteria, please refer to Section 9.

Ref	Issue	Risk Rating
2. Collection of money	We have no findings to report relating to the collection of money.	
3. Custody and security of money	We have no findings to report relating to the custody and security of money.	
4. Maintenance and security of financial records		
4.2.1	Information technology policies, security training and risk register The Shire does not have a number of IT policies, Business Continuity Plan requires updating, IT security is not included in employee induction and the Shire does not have an IT risk register.	Moderate
5. Accounting for municipal or trust transactions	We have no findings to report relating to the accounting for municipal or trust transactions.	
6. Authorisation for incurring liabilities and making payments		
6.2.1	Post tender review process No post tender review process completed.	Moderate
6.2.2	Credit Cards One credit card is held in the name of the previous CEO, and the current acting CEO has not signed a credit card agreement.	Moderate
7. Maintenance of payroll, stock control and costing records		
7.2.1	Payroll exceptions Building access codes are not deactivated when an employee leaves the employment of the Shire and exit interviews are not conducted.	Moderate
7.2.2	Policies The Shire does not have a Disciplinary/Resolution Policy, and the allocation rates require updating.	Moderate
8. Preparation of budgets, budget reviews, accounts and reports required by the Act or the Regulations	We have no findings to report relating to the preparation of budgets, budget reviews, accounts and reports required by the Act or the Regulations.	



1.3. Limitations

While our review procedures and approach have been developed over a number of years taking into account our extensive local government experience, we draw your attention to the following review limitations:

- We were not required to and did not undertake an audit in accordance with Australian Auditing Standards. Consequently, no assurance will be expressed.
- We have not verified the authenticity or validity of the documentation made available to us.
- Some information requested by us as part of the review was not provided including information to be able to complete rate revenue testing.
- We have included information that we obtained verbally in this document. We cannot verify that this information is credible or truthful.
- If additional or new documentation or information is brought to our attention subsequent to the date of this report, which would affect the observations detailed below, we reserve the right to amend and qualify our findings accordingly.



2. Collection of money

2.1. Scope and approach

Our review focused on the following:

- Documented internal controls, procedures and reconciliations in relation to all sources of income;
- Verify petty cash and float on hand ensuring materially correct;
- Reviewed fees and charges schedule and ensure adequate internal controls in place over invoicing and receipting;
- Tested collection, receipting, invoicing and posting procedures over receipts on a sample basis; and
- Reviewed credit control procedures in respect to sundry debtors and rates debtors.

2.2. Detailed findings and recommendations

Our review indicated key underlying policies and processes in relation to the collection of money by the Local Government are appropriate, in line with the best practice and operating effectively.

Accordingly, we have no recommendations to raise in respect to the collection of money.



3. Custody and security of money

3.1. Scope and approach

Reviewed the security of cash and banking procedures to ensure the appropriate controls and procedures are in place.

Site visits were completed for the following locations operated by the Shire:

- Shire Administration Office.

The following procedures were completed (as applicable) at each site:

- Completed site visits to cash collection points and reviewed the controls and procedures over the collection, receipting, recording and banking of cash collected offsite;
- Reviewed the security of cash and banking procedures to ensure appropriate controls and procedures are in place; and
- Reviewed compliance with investment policy.

Please note – Testing completed and procedures performed in respect to custody and security of money should be reviewed in conjunction with “Section 2 – Collection of Money”.

3.2. Detailed findings and recommendations

Our review indicated key underlying policies and processes in relation to the custody and security of money by the Local Government are appropriate, in line with the best practice and operating effectively.

Accordingly, we have no recommendations to raise in respect to the custody and security of money.



4. Maintenance and security of financial records

4.1. Scope and approach

- Reviewed information technology systems to assess physical security, access security, data backups, contingency plans, compliance and systems development; and
- Reviewed registers maintained (including key register, tender register etc.) and Audit Committee and Council minutes.

4.2. Detailed findings and recommendations

Please refer to the Regulation 17 Review for findings on Audit and Risk Committee Charter and Audit and Risk Committee Meeting Minutes.

4.2.1. Information Technology policies, IT security training and IT risk register *Finding Rating: High*

While completing a review of the Shire's IT procedures, policies and/or plans we noted:

- (i) No procedures, programs and/or plans

The following Shire practices are not documented or addressed in existing procedures, policies and/or plans:

- the Shire has not developed or implemented an ICT Strategic Plan to identify current and future IT needs;
- there is no policy for the disposal of IT equipment;
- there is no policy for governing the acceptable use of IT resources – devices, internet, email, and for prohibiting employees from using unauthorised software;
- the Shire does not have a standalone cyber security response plan or cyber security policy;
- there is no formal documented Bring Your Own Device (BYOD) policy in place;
- IT security is not included in employee induction; and
- the Shire does not have an IT risk register in place.

- (ii) Potential out of date documents

The following procedures, policies and/or plans are potentially out of date and may require review:

Document	Revision dates
Business Continuity Plan	Dated 2020 - 2024

Implications / Risks

- Without updated procedures, policies and/or plans, staff may be unaware of Council and management's expectations regarding how to perform various key transactions and activities. This can lead to errors, fraud and/or non-compliance.



- Lack of IT Security training can increase the likelihood of staff being unaware of security obligations leading to increased risk of data breaches, improper handling of sensitive information and other incidents that compromise the Shire.
- Without an IT Risk Register the Shire increases the likelihood that key IT risks remain unidentified leading to potential system vulnerabilities.

Recommendation

We recommend the following:

- procedures, policies and/or plans be developed and implemented for those identified areas of risk highlighted at (i) above;
- The Shire include IT Security training in employee inductions;
- The Shire develop and implement an IT risk register which is monitored on a regular basis; and
- the potentially out of date procedures, policies and/or plans identified at (ii) above, be reviewed and updated accordingly.

Management Comment

Noted and will assess and implement where deemed necessary.

Responsible Officer: Risk Coordinator & DCEO

Completion Date:



5. Accounting for municipal or trust transactions

5.1. Scope and approach

Our review focused on the following:

- Reviewed monthly reconciliations including bank, sundry debtors, sundry creditors, fixed assets, rates debtors and rateable value reconciliations ensuring correctly reconciled and independently reviewed;
- Reviewed and tested most recent municipal and trust bank reconciliations prepared;
- Reviewed processes in respect to BAS, FBT Return and other statutory returns preparation;
- Reviewed use of reserve funds and determined whether changes in reserve purposes had been budgeted or public notice provided;
- Reviewed self-supporting loan transactions ensuring debtor invoices raised in accordance with payment schedule;
- Reviewed trust ledger balances; and
- Reviewed policies and procedures in respect to insurance, recording claims and insuring newly acquired assets.

5.2. Detailed findings and recommendations

Our review indicated key underlying policies and processes in relation to the accounting for municipal or trust transactions by the Local Government are appropriate, in line with the best practice and operating effectively.

Accordingly, we have no recommendations to raise in respect to the accounting for municipal or trust transactions.



6. Authorisation for incurring liabilities and making payments

6.1. Scope and approach

Our review focused on the following:

- Reviewed controls and procedures over the authorisation of purchase orders and making of payments;
- Tested a sample of payments to ensure compliance with stated procedures;
- Reviewed tender procedures and ensured compliance with stated procedures;
- Reviewed contractor management procedures and ensured compliance with stated procedures;
- Reviewed credit card processes and procedures, and tested transactions on a sample basis;
- Reviewed petty cash processes and procedures, and tested transactions on a sample basis;
- Completed sample tests in respect to asset additions and asset disposals;
- Reviewed asset capitalisation and depreciation policies and ensured compliance with stated policies; and
- Reviewed new loans received ensuring budgeted for or public notice provided.

6.2. Detailed findings and recommendations

6.2.1. Post Tender Review Process

Finding Rating: Moderate

We noted the Shire does not have a formal post tender performance evaluation process on completion of large or critical projects / tenders.

Implications / Risks

- Lack of formalised documentation evidencing tender performance assessment.
- Lack of documentation to support project evaluation outcomes.

Recommendation

WALGA best practice guidelines recommend formal performance management assessments be completed at the end of the tender period once goods or services have been tendered.

We recommend a formal post tender/ project review process be developed for projects exceeding a predetermined dollar value or considered to be high risk.

Management Comment

Will assess and implement as required.

Responsible Officer: DCEO

Completion Date:



6.2.2. Credit cards

Finding Rating: Moderate

During our review of credit cards we noted:

- There is an active credit card for the previous CEO; and
- The current acting CEO does not have a credit card agreement in place.

Implications/Risks

- Increased risk of error or fraudulent transactions being undetected; and
- Increased risk that card holders may not comply with purchasing rules resulting in unapproved expenditure.

Recommendation

We recommend:

- The Shire cancel the previous CEO's credit card immediately;
- The acting CEO sign a credit card agreement as soon as practical; and
- Credit card agreements be signed prior to enabling access to a credit card to ensure compliance with the Shire's credit card policy and appropriate accountability controls.

Management Comment

Will action

Responsible Officer: DCEO & Finance

Completion Date:



7. Maintenance of payroll, stock control and costing records

7.1. Scope and approach

Our review focused on the following:

- Reviewed security over stocks held and allocation/ costings of stocks used (including fuel and inventory stocks);
- Reviewed allocation of public works overheads, plant operating costs and administration overheads;
- Reviewed payroll controls and procedures to ensure effective controls are in place, and complete tests on a sample basis to ensure controls were operating effectively;
- Reviewed procedures and policies in place in respect of human resource management legislative and compliance requirements, recruitment, performance appraisal, disciplinary and termination procedures and leave entitlements;
- Reviewed listing of leave taken by employees ensuring authorised leave forms completed; and
- Reviewed annual leave balances and identified employees with excessive annual leave balances.

7.2. Detailed findings and recommendations

7.2.1. Payroll Exceptions

Finding Rating: Moderate

Our testing of payroll controls on a sample basis identified:

- Building access codes to the building are not removed when an employee is terminated and may be reused for new employees; and
- Exit interviews are not routinely conducted.

Implications / Risks

- Increased risk of unauthorised access to the Shire building where access codes for terminated employees remain active; and
- Not conducting exit interviews limits the Shire's ability to identify underlying workplace issues increasing the risk of staff turnover issues.

Recommendation

We recommend:

- Building access codes be deactivated once an employee leaves the employment of the Shire and new access codes be activated for new employees; and
- The Shire introduce a mandatory exit interview to ensure potential workplace issues are captured.

Management Comment

Unfortunately the building access code is not easy to change. We keep a register of persons who have access and an alarm with individual codes is set for each staff. So if



a person can access the building outside of normal hours they must turn off the alarm with their own code.

Exit interviews was discussed and the former ceo was against them. This has not been implemented and is not likely to be in the near future. That may change with the appointment of a new ceo.

Termination payments are independently reviewed and reconciled by myself prior to the processing of the final payment.

Responsible Officer: N/A

Completion Date:

7.2.2. Policies

Finding Rating: Moderate

While completing a review of policies for payroll and costing records we noted:

- The Shire does not have Disciplinary or Resolution Policy; and
- Allocation rates (PWO and POC) require updating.

Implications / Risks

- Increased risk of inconsistent handling of staff matters, potential procedural unfairness, legal exposure and lack of clear guidance on managing employee misconduct or disputes.
- Increased risk of inaccurate costing, miscalculation of labour or overheads and unreliable financial reporting.

Recommendation

We recommend:

- The Shire develop and implement a Disciplinary/Resolution Policy to be distributed to staff; and
- Allocation rates be updated regularly, at least annually or when conditions change.

Management Comment

Any time Disciplinary action may be required a HR specialist is consulted and their advice is considered as every situation is different. This is not a documented one size fits all but assessed on each individual situation.

Responsible Officer: CEO

Completion Date: Ongoing



8. Preparation of budgets, budget reviews, accounts and reports required by the Act or the Regulations

8.1. Scope and approach

Our review focused on the following:

- Reviewed policy and procedure manuals;
- Reviewed the procedures for preparation of the monthly financial statements, annual financial statements and annual Budget, including assessment of accounting policy, notes and applicable reporting requirements and efficiency of the process;
- Reviewed monthly financial statements ensuring presented to Council within two months and information contained within monthly financial statements in accordance with Regulation 34 of *Local Government (Financial Management) Regulations 1996*;
- Reviewed the mid-year budget review to ensure compliance with Regulation 33A of the Local Government (Financial Management) Regulations 1996 and assessment of budgetary expenditure controls in place; and
- Ensured prior year audit report and management letter have been presented to Audit Committee and Council.

8.2. Detailed findings and recommendations

Our review indicated key underlying policies and processes in relation to the preparation of budgets, budget reviews, accounts and reports required by the Act or Regulations by the Local Government are appropriate, in line with the best practice and operating effectively.

Accordingly, we have no recommendations to raise in respect to the preparation of budgets, budget reviews, accounts and reports required by the Act or Regulations.



9. Guidance on Risk Assessment

Risk is uncertainty about an outcome. It is the threat that an event, action or non-action could affect an organisation's ability to achieve its business objectives and execute its strategies successfully. Risk is an inherent component of all service activities and includes positive as well as negative impacts. As a result, not pursuing an opportunity can also be risky. Risk types take many forms – business, economic, regulatory, investment, market, and social, just to name a few.

Risk management involves the identification, assessment, treatment and ongoing monitoring of the risks and controls impacting the organisation. The purpose of risk management is not to avoid or eliminate all risks. It is about making informed decisions regarding risks and having processes in place to effectively manage and respond to risks in pursuit of an organisation's objectives by maximising opportunities and minimising adverse effects.

Our guidance to risk classification in accordance with Risk Management- Principles and Guidelines Standard ISO 31000-2018 and are based on the following tables:

Likelihood Table

Measures of Likelihood			
Level	Rating	Description	Frequency
5	Almost Certain	The event is expected to occur in most circumstances (>90% chance)	More than once per year
4	Likely	The event will probably occur in most circumstances(>50% chance)	At least once per year
3	Possible	The event should occur at some time(20% chance)	At least once in 3 years
2	Unlikely	The event could occur at some time(<10% chance)	At least once in 10 years
1	Rare	The event may only occur in exceptional circumstances(<5% chance)	Less than once in 15 years

**Above Extracted from the Shire's Risk Management Framework.*



Level of Risk Guide

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

**Above Extracted from the Shire's Risk Management Framework.*

Risk Acceptance Criteria

Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
LOW	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Supervisor / Team Leader
MODERATE	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Service Manager
HIGH	Urgent Attention Required	Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	Executive Leadership Team
EXTREME	Unacceptable	Risk only acceptable with effective controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO & Council

**Above Extracted from the Shire's Risk Management Framework.*

Any compliance breaches identified have been communicated within our report.

SHIRE OF THREE SPRINGS

2025 REGULATION 17 REVIEW

31 October 2025





24 February 2026

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

Dear Krys

2025 REGULATION 17 REVIEW

We are pleased to present the findings and recommendations resulting from the Shire of Three Springs ("the Shire") 2025 Regulation 17 Review.

This report relates only to procedures and items specified within the *Local Government (Audit) Regulations 1996* Regulation 17 Review for the period ended 31 October 2025. This review does not consider any changes to the regulations under the Local Government Regulations Amendment Regulations (No. 4) 2025 which became effective 1 January 2026.

We would like to thank Erin, Jelena, Tricia and the Shire of Three Springs team for their co-operation and assistance whilst conducting our review.

Should there be matters outlined in our report requiring clarification or any other matters relating to our review, please do not hesitate to contact me.

Yours sincerely

AMD Chartered Accountants

MARIA CAVALLO FCA
Director



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**Inherent limitations**

Due to the inherent limitations of any internal control structure, it is possible that fraud, error or non-compliance with laws and regulations may occur and not be detected. Further, the internal control structure, within which the control procedures that have been subject to review, has not been reviewed in its entirety and, therefore, no opinion or view is expressed as to its effectiveness of the greater internal control structure. This review is not designed to detect all weaknesses in control procedures as it is not performed continuously throughout the period and the tests performed on the control procedures are on a sample basis. Any projection of the evaluation of control procedures to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

We believe that the statements made in this report are accurate, but no warranty of completeness, accuracy or reliability is given in relation to the statements and representations made by, and the information and documentation provided by, the Shire of Three Springs management and personnel. We have indicated within this report the sources of the information provided. We have not sought to independently verify those sources unless otherwise noted with the report. We are under no obligation in any circumstance to update this report, in either oral or written form, for events occurring after the report has been issued in final form unless specifically agreed with Shire of Three Springs. The review findings expressed in this report have been formed on the basis above.

Third party reliance

This report was prepared solely for the purpose set out in this report and for the internal use by the management of Shire of Three Springs. This report is solely for the purpose set out in the 'Scope and Approach' of this report and for Shire of Three Springs information and is not to be used for any other purpose or distributed to any other party without AMD's prior written consent. This review's report has been prepared at the request of the Shire of Three Springs Chief Executive Officer or their delegate in connection with our engagement to perform the review as detailed in RFQ-VP482522 Local Government (Audit) Regulations 1996 Regulation 17 Review for the period ended 31 October 2025. Other than our responsibility to the Council and management of Shire of Three Springs, neither AMD nor any member or employee of AMD undertakes responsibility arising in any way from reliance placed by a third party.



1. Executive Summary

1.1. Background and Objectives

To undertake a review of the appropriateness and effectiveness of risk management, internal controls

and legislative compliance of the Shire in accordance with the *Local Government (Audit) Regulations 1996*, Regulation 17 for the period ended 31 October 2025 (the “review”).

In addition, provide the Chief Executive Officer (“CEO”) a clear understanding as to the appropriateness and effectiveness of the Shire’s current systems and processes and articulate any areas of improvement.

Our findings included within this report are based on the work completed by us during our onsite visit during the week ending 23 January 2026. Findings are based on information provided and available to us during and subsequent to this site visit.

1.2. Summary of Findings

The procedures performed and our findings on each of the focus areas are detailed in the following sections of the report:

- Section 2 – Risk management;
- Section 3 – Internal controls; and
- Section 4 – Legislative compliance.

Findings reported by us are on an exceptions basis, and do not take into account the many focus areas tested during our review where policies, procedures and processes were deemed to be appropriate and in accordance with best practice.



The following tables provide a summary of the findings raised in this report:

	Extreme Risk	High Risk	Moderate Risk	Low Risk
Number of new issues reported	0	0	8	0

For details on the review rating criteria, please refer to Section 5.

Issue	Risk Rating
Risk management	
Risk Management Policies and Procedures	
2.2.1 The Shire does not have a number of policies to address risks. In addition, a number of policies, procedures and plans require updating.	Moderate
Risk Register	
2.2.2 The Shire does not have a consolidated risk register.	Moderate
Testing of Business Continuity Plan	
2.2.3 The Business Continuity Plan has not been tested and may be out of date (dated 2020).	Moderate
Lease Register	
2.2.4 The Shire's lease register did not include key information.	Moderate
Internal controls	
General Journals and Statutory Returns Internal Controls	
3.2.1 A number of internal controls relating to general journals and statutory returns require strengthening.	Moderate
Grant Register	
3.2.2 The Shire does not maintain a grant register.	Moderate
Legislative compliance	
Audit and Risk Committee Charter	
4.2.1 The Audit and Risk Committee Charter does not currently include a review of the risk management framework.	Moderate
Audit and Risk Committee Meeting Minutes	
4.2.2 The minutes had not been published to the Shire website, did not include a review of the risk management framework / risks or compliance requirements, and were not confirmed at subsequent meetings.	Moderate



2. Risk management

2.1. Scope and approach

In accordance with the scope set out in our *Local Government (Audit) Regulations 1996* Regulation 17 Review proposal, our review focused on the following:

- Whether the Shire has an effective risk management system and that material operating risks to the Shire are appropriately considered;
- Whether the Shire has a current and effective business continuity plan (including disaster recovery) which is tested from time to time;
- Preparedness of the Shire in terms of mitigating cyber security risks, with particular focus on:
 - cyber security policy and framework;
 - cyber security incident response strategies covering:
 - cyber security incident response plan
 - business continuity plan
 - disaster recovery plan
 - technical controls to detect, alert and prevent cyber intrusions.
 - processes to manage cyber risks;
 - cyber security awareness training for employees;
 - intrusion detection and prevention systems; and
 - processes to manage technical vulnerabilities.
- The internal processes for determining and managing material operating risks in accordance with the Shire's identified tolerance for risk, particularly in the following areas:
 - Potential non-compliance with legislation, regulations and standards and local government's policies;
 - Important accounting judgements or estimates that prove to be incorrect;
 - Litigation and claims;
 - Misconduct, fraud and theft; and
 - Significant business risks, recognising responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety, and how they are managed by the local government;
- Regular risk reports presented to the Audit Committee/Council, which identify key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported;
- Adequacy of Shire processes to manage insurable risks and ensured the adequacy of insurance cover, and if applicable, the level of self-insurance;
- Effectiveness of the Shire's internal control system with management and the internal and external auditors;
- Whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk;
- The Shire's procurement framework with a focus on the probity and transparency of policies and procedures/processes and whether these are being applied;
- Audit Committee meeting practices ensuring periodically meeting with key management, internal and external auditors, and compliance staff, to understand and discuss any changes in the local government's control environment;



- Ascertained whether fraud and misconduct risks have been identified, analysed, evaluated, have an appropriate treatment plan which has been implemented communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks;
- Ascertained the effectiveness of monitoring, reporting and communication surrounding risk management;
- Assessed the extent and adequacy of risk reports provided to the Audit Committee, which identify key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported; and
- Assessed the effectiveness of the Shire's internal control system.

2.2. Detailed findings and recommendations

2.2.1 Risk Management Policies and Procedures

Finding Rating: Moderate

While completing a review of the Shire's internal risk management procedures, policies and/or plans we noted:

- (i) No procedures, programs and/or plans for the following:
 - Risk Management Plan;
 - Events Policy;
 - Contract Management Framework, policy or procedure; and
 - Working from Home Policy.

- (ii) Potential out of date documents for the following:

The following procedures, policies and/or plans are potentially out of date and may require review:

Document	Relevant dates/issue
Risk Management Framework	Adopted July 2021
Risk Management Policy	Old reference used AS/NZS ISO 31000:2009
Waste Management Plan	Dated 2009 - 2013
Long Term Financial Plan	Dated 2012 - 2022
Draft Strategic Resource Plan	Dated 2020 -2035
Strategic Community Plan	Dated 1 July to 30 June 2024
Corporate Business Plan	Dated 2020 - 2024

Implications / Risks

Lack of policies and/or procedures evidencing specific risks to the Shire. In addition, outdated procedures, policies and/or plans may not reflect the actual practices followed by Shire representatives.

**Recommendation**

We recommend the following:

- Policies and procedures be developed and implemented for those policies identified as areas of risk highlighted at (i) above;
- Those potentially out of date procedures, policies and/or plans identified in (ii) above, be reviewed and updated accordingly; and
- all policies, procedures and plans include a 'Last reviewed date', 'Next review date' and 'Authorising officer' and be updated as required.

Management Comment

Noted and will action.

2.2.2 Risk Register***Finding Rating: Moderate***

We noted the Shire maintains a number of individual risk registers, however, these registers are not consolidated or monitored through a single overarching risk register.

Implications / Risks

Without a comprehensive risk register the Shire is less likely to be able to identify, assess and manage IT, operational and strategic risks.

Recommendation

We recommend the Shire develop a corporate risk register that incorporates the individual risk registers to ensure all IT, operational and strategic risks are identified and monitored.

Management Comment

Noted and will action.



2.2.3 Testing of the Business Continuity Plan

Finding Rating: Moderate

Our discussions with management and review of IT policies, procedures and plans in place confirmed that the Shire of Three Springs has a Business Continuity Plan in place, however the plan has not yet been tested. In addition, the plan is dated 2020 and does not appear to have been reviewed to ensure its currency, relevance and alignment with the Shire's current operations and risk environment.

Implications / Risks

An untested and outdated Business Continuity Plan increases the risk of significant delays and business interruption in the event of unforeseen circumstances.

Recommendation

We recommend the Business Continuity Plan (including any data recovery processes) be reviewed and tested in full with the results of this testing documented and reviewed for improvements if required.

Management Comment

Noted and will action.

2.2.4 Lease Register

Finding Rating: Moderate

Our review of the lease register noted the lease register did not include key information including, the start and end date of the lease, the amount of the lease, lease review date, insurance requirements and any specific conditions relating to the lease.

Implications / Risks

The absence of key information in the lease register reduces the Shire's ability to effectively monitor lease obligations, increases the risk of missed renewals or rental adjustments, and may result in financial inaccuracies.

Recommendation

We recommend the lease register be updated to include all essential fields and periodic reviews of the register be implemented to ensure the register remains complete, accurate and supports effective lease management and financial oversight.

Management Comment

Noted and will action.



3. Internal controls

3.1. Scope and approach

In accordance with the scope set out in our *Local Government (Audit) Regulations 1996* Regulation 17 Review proposal, our review focused on the following:

- Segregation of roles and functions, processing and authorisation controls;
- Delegations of authority (completeness and adherence);
- Documented policies and procedures;
- The effectiveness of policy and process reviews;
- Approval of documents, letters and financial records;
- Management internal reviews undertaken in respect to comparison of internal data with external sources of information;
- The adequacy of internal controls;
- Security controls in respect to physical access to assets and records;
- Security controls in respect to computer applications and information systems (general and application IT controls);
- Access limits placed on data files and systems;
- Whether the maintenance and review of financial control accounts and trial balances is regular and appropriate;
- Key management internal reviews undertaken in respect to comparison and analysis of financial results with budgeted amounts;
- Key management internal reviews undertaken in respect to the arithmetical accuracy and content of records;
- Controls in respect to purchasing and payment of accounts;
- Effectiveness of the training and development plan for staff and elected members; and
- Reporting, review and approval of financial payment and reconciliations; and
- Physical cash and inventory count records when compared to accounting records.



3.2. Detailed findings and recommendations

3.2.1 General Journal and Statutory Return Internal Controls

Finding Rating: Moderate

We noted the following:

- Sample testing identified one journal which had not been signed to evidence completion of an independent review; and batch reports were not attached to the journal;
- For the two Business Activity Statements (BAS) tested, there was no evidence the BAS had been independently reviewed; and
- The 2025 FBT return was lodged and paid after the due date of 21 May 2025.

Implications / Risks

The lack of evidence to support independent reviews, and late lodgements and payments increases the risk of undetected errors, financial misstatements, non-compliance with statutory requirements , and weakens accountability over financial processes.

Recommendation

We recommend the Shire:

- ensures all journals and BAS are reviewed and signed to evidence an independent review has been completed; and
- implement controls to ensure all statutory lodgements are prepared, reviewed and remitted on time.

Management Comment

Journals and BAS reports are reviewed and signed by the DCEO. Batch listings are available on the system so not required to be printed.



3.2.3 Grant Register

Finding Rating: Moderate

The Shire does not maintain a grant register which may result in incomplete and inconsistent tracking of grant conditions, milestones, contract asset / liabilities and financial reporting requirements.

Implications / Risks

There is an increased risk of non-compliance, inaccurate revenue recognition and overlooked reporting deadlines.

Recommendation

We recommend the Shire create and implement a grant register capturing all the key grant information, including funding amounts, conditions, milestones and reporting deadlines. The register should be updated regularly and reconciled to financial records to ensure accurate reporting and compliance requirements.

Management Comment

Noted and will action.



4. Legislative compliance

4.1. Scope and approach

In accordance with the scope set out in our *Local Government (Audit) Regulations 1996* Regulation 17 Review proposal, our review focused on the following:

- Internal monitoring of compliance with legislation and regulations;
- The Shire's ability to stay informed regarding legislative changes;
- The Shire's completion of the annual Compliance Audit Return and reporting the results of that review to the Audit Committee and Council;
- The monitoring of the Shire's structured guidelines that detail the Shire's processes for meeting statutory obligations (compliance frameworks);
- Communications between key management and the Audit Committee to ensure the Audit Committee is informed in respect to the effectiveness of the Shire's compliance and recommendations for changes as required;
- The Shire's procedures in respect to receiving, retaining and handling complaints, including confidential and anonymous employee complaints;
- Key managements internal review processes in respect to the identification of adverse trends and management plans to address these;
- Management disclosures in financial reports of the effect of significant compliance issues (if any);
- The internal and / or external audit contracts include an assessment of compliance and ethics risks in the development of the audit plan and in the conduct of audit projects, and report compliance and ethical issues to the Audit Committee;
- The Audit Committee's processes and procedures in respect to compliance with legislative and regulatory compliance ensuring no misuse of position through adequate disclosure of conflicts of interest; and
- Reviewed the findings from the most recent Financial Management Systems Review completed together with the annual Compliance Audit Return and Annual Audit Reports.



4.2. Detailed findings and recommendations

4.2.1 Audit and Risk Committee Charter

Finding Rating: Moderate

When reviewing the Audit and Risk Committee Charter ('Charter'), we noted the terms of reference did not include a review of the risk management framework and monitoring of risks.

Implications / Risks

There is an increased risk that there may be insufficient oversight of organisational risks and reduced assurance that key risks are being effectively monitored and managed.

Recommendation

We recommend the Charter be updated to include responsibility for reviewing the risk management framework and risk reporting.

We further recommend the recently introduced reforms to the Local Government regulations be reviewed and incorporated into the updated Charter.

Management Comment

Noted and will action.



4.2.2 Audit and Risk Committee Meeting Minutes

Finding Rating: Moderate

While reviewing the Audit and Risk Committee meeting minutes we identified the following:

- The Audit and Risk Committee Meeting minutes ("Minutes") had not been published on the Shire's website;
- The Audit and Risk Committee meetings did not include a review of the risk management framework and monitoring of risks;
- The Audit and Risk Committee meetings did not include a review of the Shire's legislative and statutory compliance requirements; and
- The Minutes did not confirm the previous meeting's minutes.

Implications / Risks

- Non-compliance with section 5.96A(1)(f) of the *Local Government Act 1995* and Regulation 13 of the *Local Government (Administration) Regulations 1996*, which requires both confirmed and unconfirmed minutes to be made available within specified timeframes.
- Risk of insufficient oversight of risk management framework and risk reporting.
- Increased risk of insufficient oversight of statutory compliance and legislative reporting obligations.
- Unconfirmed minutes increases the risk of inaccurate and incomplete records resulting in reduced transparency, increased likelihood of errors or actions being taken based on incorrect information.

Recommendation

We recommend:

- all Minutes be published to the Shire's website;
- a review of risk management and reporting be included in the meeting agenda on a regular pre-determined basis;
- a review of compliance obligations be included in the meeting agenda on a regular basis; and
- previous meeting's minutes be confirmed at subsequent meetings.

Management Comment

All will be actioned. However, compliance obligations are presented as an attachment with the Council Agenda monthly. Previous meeting's minutes have been confirmed at the following OCM as the Audit and Risk Committee has comprised of all Councillors. We will amend this to be confirmed at the A&RC going forward with the unconfirmed minutes being received by the Council at the subsequent OCM following a A&RC meeting



5. Guidance on Risk Assessment

Risk is uncertainty about an outcome. It is the threat that an event, action or non-action could affect an organisation's ability to achieve its business objectives and execute its strategies successfully. Risk is an inherent component of all service activities and includes positive as well as negative impacts. As a result, not pursuing an opportunity can also be risky. Risk types take many forms – business, economic, regulatory, investment, market, and social, just to name a few.

Risk management involves the identification, assessment, treatment and ongoing monitoring of the risks and controls impacting the organisation. The purpose of risk management is not to avoid or eliminate all risks. It is about making informed decisions regarding risks and having processes in place to effectively manage and respond to risks in pursuit of an organisation's objectives by maximising opportunities and minimising adverse effects.

Our risk guidelines are based on the Risk Management – Guidelines Standard AS / NZS ISO 31000-2018 and/or the Shire of Three Springs's Risk Management Framework.

Risk is the probability that an event or action may adversely affect the organisation. Risk is assessed based on the relationship between consequence and likelihood.

- Likelihood is the chance that the event may occur given knowledge of the organisation and its environment.
- Consequence is the severity of the impact that would result if the event were to occur.

Our risk rating for each finding was based on the following tables:

Likelihood Table

Measures of Likelihood			
Level	Rating	Description	Frequency
5	Almost Certain	The event is expected to occur in most circumstances (>90% chance)	More than once per year
4	Likely	The event will probably occur in most circumstances(>50% chance)	At least once per year
3	Possible	The event should occur at some time(20% chance)	At least once in 3 years
2	Unlikely	The event could occur at some time(<10% chance)	At least once in 10 years
1	Rare	The event may only occur in exceptional circumstances(<5% chance)	Less than once in 15 years

**Above Extracted from the Shire's Risk Management Framework.*



Level of Risk Guide

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

**Above Extracted from the Shire's Risk Management Framework.*

Risk Acceptance Criteria

Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
LOW	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Supervisor / Team Leader
MODERATE	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Service Manager
HIGH	Urgent Attention Required	Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	Executive Leadership Team
EXTREME	Unacceptable	Risk only acceptable with effective controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO & Council

**Above Extracted from the Shire's Risk Management Framework.*



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

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

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SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 MARCH 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)	87%	87,288	83,977	75,818	8,159
Pavilion - Oval - Building (Capital) (incl NEW GYM postings - use BC11)	0%	100,000	0	0	0
Sporting Club - Slaughter Street - Building (Capital)	Unbudgeted	0	0	0	0
Duffy Store Redevelopment Capex	Unbudgeted	0	0	0	0
Admin Office - 132 Railway Rd - Building (Capital)	1%	40,000	40,000	238	39,762
CCTV equipment	31%	66,000	66,000	20,442	45,558
Communication Equipment &, Digital Information sign	114%	47,299	47,298	54,145	(6,847)
TS5006 New Grader	100%	424,788	424,788	424,787	1
Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)	0%	84,000	84,000	0	84,000
Simpson Road (Capital)	0%	134,658	134,658	0	134,658
Skipper Road (R2R)	0%	138,031	138,031	0	138,031
Arrino West Road Sealed (R2R)	0%	315,000	315,000	0	315,000
First North Road (R2R)	0%	138,031	138,030	0	138,030
Hydraulic Road (R2R)	0%	138,031	138,031	0	138,031
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 Pr	128%	33,863	33,807	43,336	(9,529)
Inering Road - Mid West Secondary Grain Freight Project	114%	1,233	1,230	1,408	(178)
Three Springs - Eneabba Road - Mid West Secondary Grain Freight Pr	99%	4,637,190	4,637,127	4,581,588	55,539
Main Street Beautification	0%	70,000	0	0	0
Pavilion Playground Capital Works	0%	102,472	102,472	0	102,472
Grants, Subsidies and Contributions					
Grants, Subsidies and Contributions	52%	1,753,872	920,479	903,437	(17,042)
Capital Grants, Subsidies and Contributions	79%	5,837,125	5,837,118	4,599,158	(1,237,960)
	72%	7,590,997	6,757,597	5,502,595	(1,255,002)
Rates Levied	100%	3,065,514	3,065,512	3,054,509	(11,003)

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 March 2025	Current Year 31 March 2026
Adjusted Net Current Assets	95%	\$ 3,259,144	\$ 3,111,731
Cash and Equivalent - Unrestricted	93%	\$ 3,474,753	\$ 3,229,144
Cash and Equivalent - Restricted	113%	\$ 2,132,702	\$ 2,414,923
Receivables - Rates	80%	\$ 325,531	\$ 261,344
Receivables - Other	175%	\$ 104,976	\$ 184,210
Payables	253%	\$ 44,801	\$ 113,415

% 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 MARCH 2026**

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 March 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:

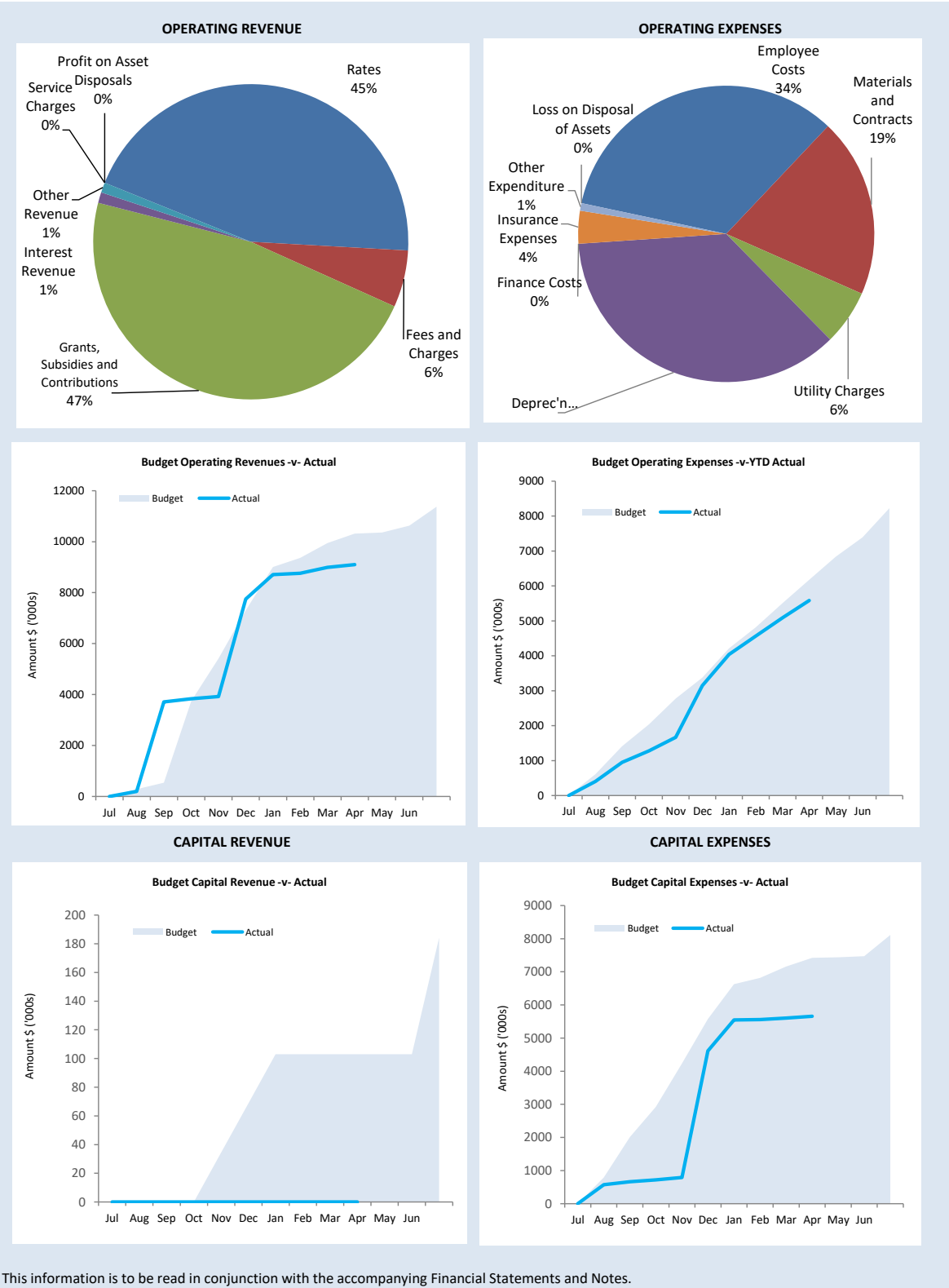
- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls ; and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure 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.



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	500	364	0	(364)	(100%)	▼
General Purpose Funding - Rates	3,066,690	3,065,514	3,065,512	3,054,509	(11,003)	(0%)	▼
General Purpose Funding - Other	1,109,622	1,075,854	737,325	709,130	(28,195)	(4%)	▼
Law, Order and Public Safety	648,899	648,899	26,593	25,335	(1,258)	(5%)	▼
Health	95,292	95,662	91,064	90,707	(357)	(0%)	▼
Education and Welfare	1,000	0	0	0	0		
Housing	100,440	90,440	67,428	58,670	(8,758)	(13%)	▼
Community Amenities	120,840	130,959	125,470	171,500	46,030	37%	▲
Recreation and Culture	54,971	42,996	38,053	21,497	(16,556)	(44%)	▼
Transport	195,901	194,901	188,763	184,066	(4,697)	(2%)	▼
Economic Services	32,341	116,441	87,256	129,956	42,700	49%	▲
Other Property and Services	75,076	73,926	51,713	56,456	4,743	9%	▲
	5,501,552	5,536,092	4,479,541	4,501,826			
Expenditure from operating activities							
Governance	(545,244)	(519,987)	(419,368)	(333,998)	85,370	20%	▲
General Purpose Funding	(175,257)	(177,117)	(132,967)	(113,777)	19,190	14%	▲
Law, Order and Public Safety	(460,992)	(409,672)	(310,968)	(264,707)	46,261	15%	▲
Health	(393,548)	(393,287)	(241,582)	(227,269)	14,313	6%	▲
Education and Welfare	(193,093)	(187,733)	(137,873)	(106,294)	31,579	23%	▲
Housing	(357,338)	(357,992)	(265,910)	(264,470)	1,440	1%	▲
Community Amenities	(761,141)	(703,241)	(510,093)	(321,902)	188,191	37%	▲
Recreation and Culture	(1,909,573)	(1,796,951)	(1,349,754)	(1,142,100)	207,654	15%	▲
Transport	(3,060,990)	(3,066,554)	(2,302,007)	(1,958,252)	343,755	15%	▲
Economic Services	(470,046)	(547,706)	(393,081)	(281,925)	111,156	28%	▲
Other Property and Services	(67,224)	(65,558)	(114,354)	(569,012)	(454,658)	(398%)	▼
	(8,394,447)	(8,225,798)	(6,177,957)	(5,583,708)			
Non-cash amounts excluded from operating activities							
Add back Depreciation	2,733,772	2,737,072	2,031,399	2,027,828	(3,571)	(0%)	▼
Adjust (Profit)/Loss on Asset Disposal	(3,186)	(536)	(537)	0	537	(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	2,659,923	1,954,248	2,027,828			
Amount attributable to operating activities	(238,922)	(29,784)	255,832	945,946			
INVESTING ACTIVITIES							
Inflows from investing activities							
Capital Grants, Subsidies and Contributions	7,558,346	5,837,125	5,837,118	4,599,158	(1,237,960)	(21%)	▼
Proceeds from Disposal of Assets	203,650	103,000	103,000	0	(103,000)	(100%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	0	0	0	0	0		
	7,761,996	5,940,125	5,940,118	4,599,158			
Outflows from investing activities							
Land Held for Resale	0	0	0	0	0		
Land and Buildings	(2,339,383)	(665,893)	(469,569)	(260,523)	209,046	45%	▲
Plant and Equipment	(1,383,088)	(668,587)	(668,583)	(578,602)	89,981	13%	▲
Furniture and Equipment	0	0	0	0	0		
Infrastructure Assets - Roads	(7,254,193)	(6,152,395)	(6,117,755)	(4,654,263)	1,463,492	24%	▲
Infrastructure Assets - Drainage	0	0	0	0	0		
Infrastructure Assets - Footpaths	(27,418)	(29,135)	(16,731)	(29,135)	(12,404)	(74%)	▼
Infrastructure Assets - Parks and Ovals	(327,472)	(317,472)	(147,472)	0	147,472	100%	▲
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)	(7,833,482)	(7,420,110)	(5,522,523)			
Amount attributable to investing activities	(3,569,558)	(1,893,357)	(1,479,992)	(923,365)			
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from New Debentures	1,000,000	0	0	0	0		
Transfer from Reserves	781,195	81,195	0	0	0		
Transfer from Restricted Cash - Other	0	0	0	0	0		
	1,781,195	81,195	0	0			
Outflows from financing activities							
Repayment of Borrowings	(1,000,000)	0	0	0	0		
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)	(277,912)	0	(135,194)			
Amount attributable to financing activities	503,283	(196,717)	0	(135,194)			
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	3,305,197	3,224,343	3,224,343	3,224,343	0	0%	
Amount attributable to operating activities	(238,922)	(29,784)	255,832	945,946			
Amount attributable to investing activities	(3,569,558)	(1,893,357)	(1,479,992)	(923,365)			
Amount attributable to financing activities	503,283	(196,717)	0	(135,194)			
Surplus or deficit at the end of the financial year	0	1,104,485	2,000,183	3,111,731			

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 MARCH 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 MARCH 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	3,065,514	3,065,512	3,054,509	(11,003)	(0%)	▼	
Grants, Subsidies and Contributions	12	1,793,531	1,753,872	920,479	903,437	(17,042)	(2%)	▼	
Fees and Charges		281,867	370,771	307,107	398,526	91,419	30%	▲	\$
Service Charges		0	0	0	0	0			
Interest Revenue		228,418	228,418	101,766	74,972	(26,794)	(26%)	▼	\$
Other Revenue		125,396	114,516	81,677	70,382	(11,295)	(14%)	▼	\$
Profit on Disposal of Assets	7	5,650	3,000	3,000	0	(3,000)	(100%)	▼	
Gain FV Valuation of Assets		0	0	0	0	0			
		5,501,552	5,536,092	4,479,541	4,501,826				
Expenditure from operating activities									
Employee Costs		(2,458,327)	(2,454,696)	(1,850,509)	(1,882,851)	(32,342)	(2%)	▼	
Materials and Contracts		(2,472,791)	(2,245,300)	(1,689,404)	(1,091,778)	597,626	35%	▲	\$
Utility Charges		(402,594)	(499,059)	(337,747)	(335,727)	2,020	1%	▲	
Depreciation		(2,733,772)	(2,737,072)	(2,031,399)	(2,027,828)	3,571	0%	▲	
Finance Costs		(20,000)	0	0	0	0			
Insurance Expenses		(195,676)	(202,811)	(202,778)	(199,785)	2,994	1%	▲	
Other Expenditure		(108,822)	(84,396)	(63,657)	(45,740)	17,917	28%	▲	\$
Loss on Disposal of Assets	7	(2,464)	(2,464)	(2,463)	0	2,463	100%	▲	
Loss FV Valuation of Assets		0	0	0	0	0			
		(8,394,447)	(8,225,798)	(6,177,957)	(5,583,708)				
Operating activities excluded from budget									
Add back Depreciation		2,733,772	2,737,072	2,031,399	2,027,828	(3,571)	(0%)	▼	
Adjust (Profit)/Loss on Asset Disposal	7	(3,186)	(536)	(537)	0	537	(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	2,659,923	1,954,248	2,027,828				
Amount attributable to operating activities		(238,922)	(29,784)	255,832	945,946				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	7,558,346	5,837,125	5,837,118	4,599,158	(1,237,960)	(21%)	▼	\$
Proceeds from Disposal of Assets	7	203,650	103,000	103,000	0	(103,000)	(100%)	▼	\$
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	0	0			
		7,761,996	5,940,125	5,940,118	4,599,158				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(2,339,383)	(665,893)	(469,569)	(260,523)	209,046	45%	▲	\$
Plant and Equipment	8	(1,383,088)	(668,587)	(668,583)	(578,602)	89,981	13%	▲	\$
Furniture and Equipment	8	0	0	0	0	0			
Infrastructure Assets - Roads	8	(7,254,193)	(6,152,395)	(6,117,755)	(4,654,263)	1,463,492	24%	▲	\$
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	(27,418)	(29,135)	(16,731)	(29,135)	(12,404)	(74%)	▼	\$
Infrastructure Assets - Parks and Ovals	8	(327,472)	(317,472)	(147,472)	0	147,472	100%	▲	\$
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)	(7,833,482)	(7,420,110)	(5,522,523)				
Amount attributable to investing activities		(3,569,558)	(1,893,357)	(1,479,992)	(923,365)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings		1,000,000	0	0	0	0			
Transfer from Reserves	10	781,195	81,195	0	0	0			
Transfer from Restricted Cash - Other		0	0	0	0	0			
		1,781,195	81,195	0	0				
Outflows from financing activities									
Repayment of Borrowings	9	(1,000,000)	0	0	0	0			
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)	(277,912)	0	(135,194)				
Amount attributable to financing activities		503,283	(196,717)	0	(135,194)				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	3,305,197	3,224,343	3,224,343	3,224,343	0	0%		
Amount attributable to operating activities		(238,922)	(29,784)	255,832	945,946				
Amount attributable to investing activities		(3,569,558)	(1,893,357)	(1,479,992)	(923,365)				
Amount attributable to financing activities		503,283	(196,717)	0	(135,194)				
Surplus or deficit at the end of the financial year	1	0	1,104,485	2,000,183	3,111,731				

▲▼ 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 MARCH 2026

	30 June 2025	31 March 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	5,955,850	5,654,981
Trade and other receivables	656,816	445,554
Other financial assets	0	0
Inventories	5,508	5,498
Contract assets	7,081	7,081
Other assets	2,658	0
TOTAL CURRENT ASSETS	6,627,913	6,113,114
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	18,730,887
Infrastructure	53,282,250	56,573,662
TOTAL NON-CURRENT ASSETS	71,898,812	75,393,507
TOTAL ASSETS	78,526,725	81,506,621
CURRENT LIABILITIES		
Trade and other payables	873,417	131,618
Other liabilities	136,014	340,432
Borrowings	0	0
Employee related provisions	227,056	227,056
TOTAL CURRENT LIABILITIES	1,236,488	699,107
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	813,881
NET ASSETS	77,175,463	80,692,740
EQUITY		
Retained surplus	37,778,724	41,160,806
Reserve accounts	2,279,729	2,414,923
Revaluation surplus	37,117,010	37,117,010
TOTAL EQUITY	77,175,463	80,692,740

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

ADJUSTED NET CURRENT ASSETS

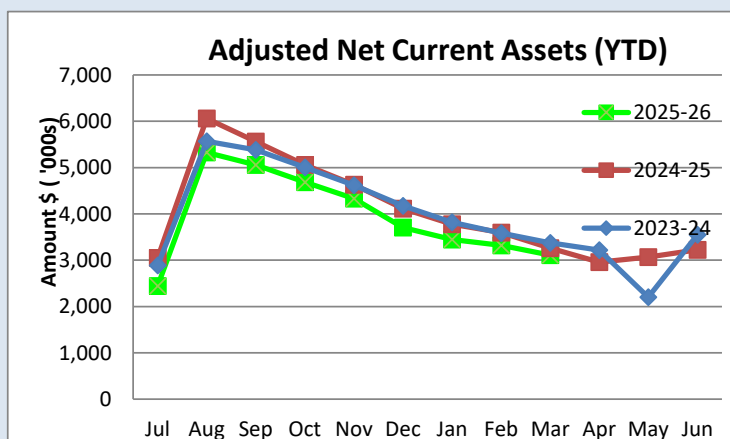
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 31/03/2025	Year to Date Actual 31/03/2026
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	3,656,048	3,474,753	3,229,144
Cash Restricted - Reserves	2	2,279,729	2,132,702	2,414,923
Cash Restricted - Bonds & Deposits	2	20,073	2,620	10,914
Receivables - Rates	3	117,591	325,531	261,344
Receivables - Other	3	539,226	104,976	184,210
Other Assets Other Than Inventories	4	9,739	0	7,081
Inventories	4	5,508	7,571	5,498
		6,627,913	6,048,152	6,113,114
Less: Current Liabilities				
Payables	5	(848,779)	(44,801)	(113,415)
Contract Liabilities	11	(136,014)	(515,841)	(340,432)
Bonds & Deposits	14	(24,638)	(8,454)	(18,203)
Loan and Lease Liability	9	0	0	0
Provisions	11	(227,056)	(194,473)	(227,056)
		(1,236,488)	(763,570)	(699,107)
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	3,259,144	3,111,731

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)

\$3.11 M

Last Year YTD

Surplus(Deficit)

\$3.26 M

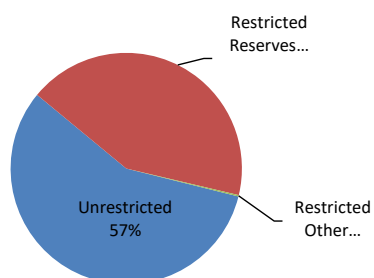
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Cash On Hand - Library	100.00			100	Cash on Hand	Nil	On Hand
Petty Cash - Admin	26.80			27	Cash on Hand	Nil	On Hand
Cash On Hand - Swimming Pool	200.00			200	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account - CBA	1,865,936.02			1,865,936	CBA	0.10%	Ongoing
Police Licensing Account - CBA			10,914.01	10,914	CBA	Variable	Ongoing
Term Deposits							
Business Maximiser Account - CBA	1,362,720.94			1,362,721	CBA	0.10%	Ongoing
Cash Deposit Account CDA Investment - CBA		2,414,923.04		2,414,923	CBA	0.25%	Ongoing
Investments							
Total	3,229,144	2,414,923	10,914	5,654,981			

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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

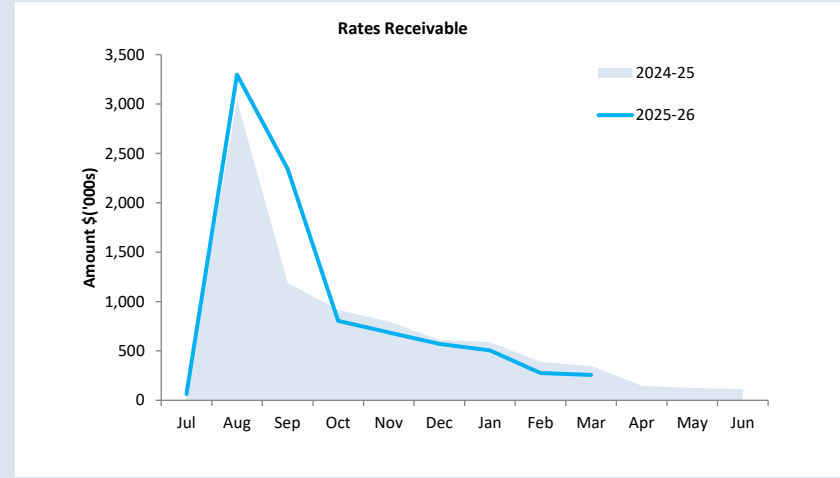


Total Cash	Unrestricted
\$5.65 M	\$2.41 M

Receivables - Rates & Rubbish	30 June 2025	31 Mar 26
	\$	\$
Opening Arrears Previous Years	91,769	111,165
Levied this year	3,005,319	3,166,589
Less Collections to date	(2,985,923)	(3,020,966)
Equals Current Outstanding	111,165	256,788
Net Rates Collectable	111,165	256,788
% Collected	96.41%	92.17%

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.

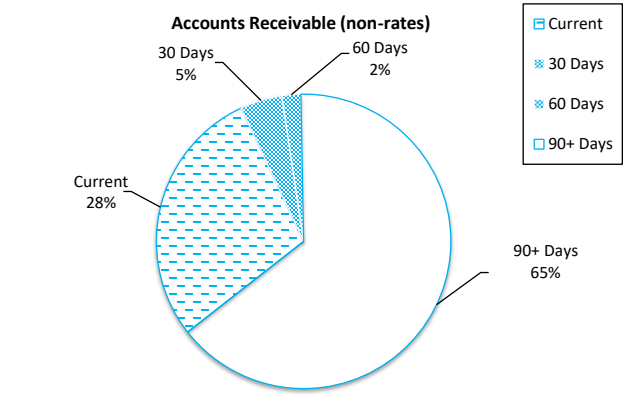


Collected	Rates Due
92%	\$256,788

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	40,578	6,545	2,947	91,927	141,997
Percentage	29%	5%	2%	65%	
Balance per Trial Balance					
Sundry Debtors					141,997
Receivables - Other					42,213
Total Receivables General Outstanding					184,210
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
\$184,210
Over 30 Days
71%
Over 90 Days
65%

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

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

	Opening Balance 1 Jul 2025	Asset Increase	Asset Reduction	Closing Balance 31 Mar 2026
Other Current Assets	\$	\$	\$	\$
Inventory				
Fuel, Visitor and Rec Centres stock on hand	5,508	0	(10)	5,498
Contract assets				
Contract assets	7,081	0	0	7,081
Total Other Current assets				12,579
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.

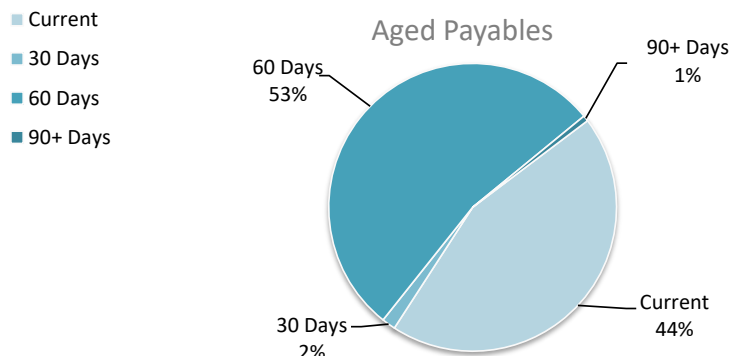
SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	28,057	972.13	33,710	405	63,143.41
Percentage	44.4%	1.5%	53.4%	0.6%	
Balance per Trial Balance					
Sundry creditors - General					63,143
Other creditors					4,838
Accruals/Income in Advance					13,895
ATO liabilities					31,538
Total Payables General Outstanding					113,415
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

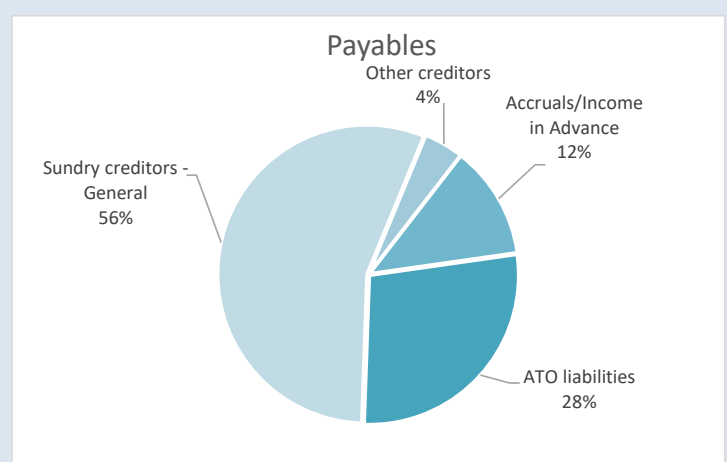
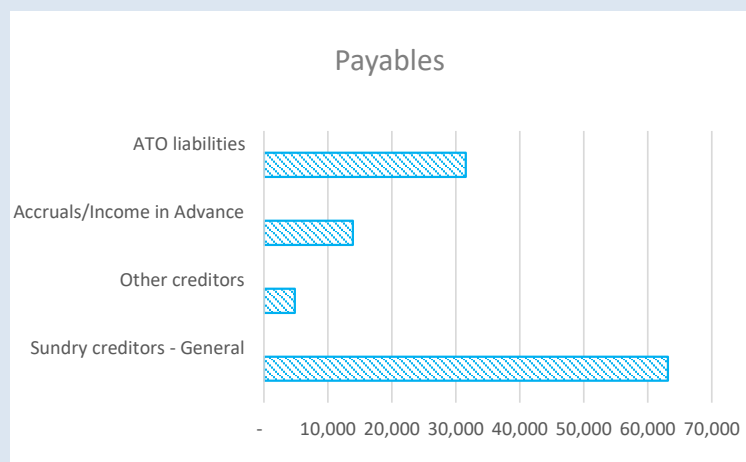
\$113,415

Over 30 Days

56%

Over 90 Days

0.6%



SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 MARCH 2026

OPERATING ACTIVITIES

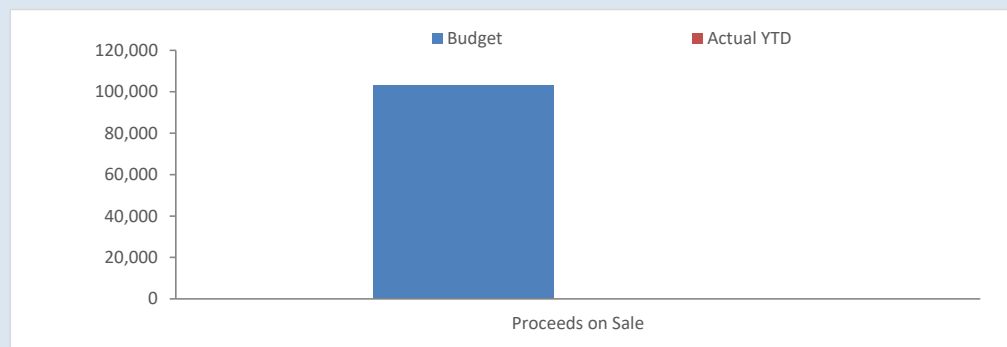
NOTE 6

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	193	80	2,608,818	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	193	80	3,010,638	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	0	-	19,500
UV Mining	550	17	67,507	9,350	-1,450	0	7,900	9,350	-779	-	8,571
Sub-Totals		66	913,971	46,100	-1,450	0	44,650	46,100	-779	-	45,321
		470	331,839,782	3,056,464	-1,257	80	3,055,288	3,055,072	-620	57	3,054,509
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	0	0	0	0	0	0	0	
DBNGPC As advised by DPNG	0.127549	1		2,013	0	0	2,013	0	0	0	0
Total Rates							3,065,514				3,054,509

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	0	0	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	0	0	0	0	0	0	0	0
		102,464	103,000	3,000	(2,464)	0	0	0	0

KEY INFORMATION



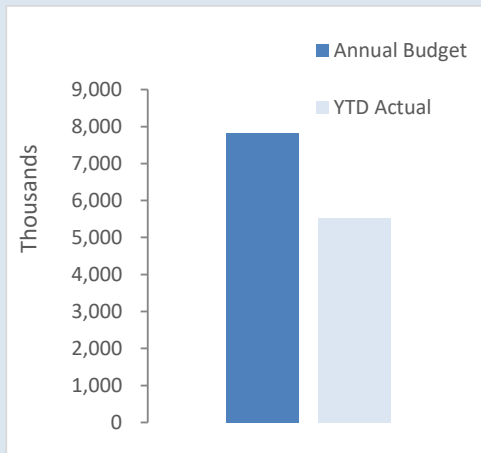
Proceeds on Sale		
Budget	YTD Actual	%
\$103,000	\$0	0%

Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	Annual Budget	YTD Budget		
	\$	\$	\$	\$	\$
Land and Buildings	2,339,383	665,893	469,569	260,523	(209,046)
Plant and Equipment	1,383,088	668,587	668,583	578,602	(89,981)
Furniture and Equipment	0	0	0	0	0
Infrastructure Assets - Roads	7,254,193	6,152,395	6,117,755	4,654,263	(1,463,492)
Infrastructure Assets - Drainage	0	0	0	0	0
Infrastructure Assets - Footpaths	27,418	29,135	16,731	29,135	12,404
Infrastructure Assets - Parks and Ovals	327,472	317,472	147,472	0	(147,472)
Infrastructure Assets - Airfield	0	0	0	0	0
Capital Expenditure Totals	11,331,554	7,833,482	7,420,110	5,522,523	(1,897,587)
Capital acquisitions funded by:					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	7,558,346	5,837,125	5,837,118	4,599,158	(1,237,960)
Borrowings	1,000,000	0	0	0	0
Other (Disposals & C/Fwd)	203,650	103,000	103,000	0	(103,000)
Council contribution - Cash Backed Reserves					
Various Reserves	81,195	0	0	0	0
Council contribution - operations	2,488,363	1,893,357	1,479,992	923,365	(556,627)
Capital Funding Total	11,331,554	7,833,482	7,420,110	5,522,523	(1,897,587)

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.

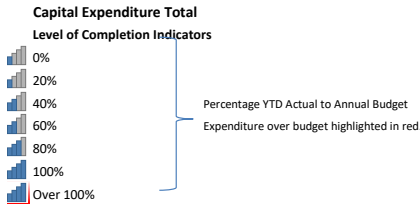
KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$7.83 M	\$5.52 M	70%

Capital Grant	Annual Budget	YTD Actual	% Received
	\$5.84 M	\$4.6 M	79%

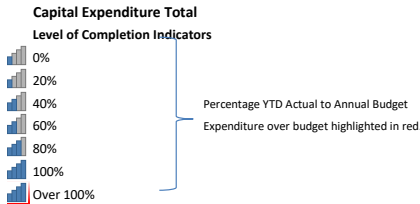
SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026



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)	(10,416)	(10,415)	0
- Education & Welfare				(8,000)	(10,416)	(10,415)	0
Housing							
4090110	BC9000	510	Staff House - (Lot 10) 41 Slaughter St - Building (Capital)	(18,162)	(21,516)	(21,515)	(21,416)
4090110	BC9001	510	Staff House - (Lot 182) 58 Carter St - Building (Capital)	(46,000)	(46,000)	0	(18,926)
4090110	BC9002	510	Staff House - (Lot 74) 5 Gooch St - Building (Capital)	(28,500)	(18,500)	(18,500)	(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)	(27,461)	(27,460)	(27,461)
4090110	BC9009	510	Staff House - (Lot 35) 47 Williamson St - Building (Capital)	0	0	0	(1,175)
4090110	BC9011	510	Staff House - (Lot 157) 65 Carter St - Building (Capital)	(7,500)	(8,209)	(8,209)	(8,210)
4090110	BC9014	510	Staff House - (Lot 54) 17 Glyde St (LGCHP) - JV - Building (Capital)	(36,000)	0	0	0
4090110	BC9056	510	Staff House - (Lot 217) 89 Williamson St - Building (Capital)	(7,500)	(10,077)	(10,076)	(10,077)
4090110	BC9017	510	New staff housing	(600,000)	0	0	0
4090110	BC9079	510	Staff House - (Lot 173) 50 Carter St - Building (Capital)	(15,000)	(3,575)	(3,575)	(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)	(35,504)	(35,470)	(35,504)
4090210	BC9058	510	Non-Staff House - (Lot 222) 46 Carter St - Building (Capital)	(10,000)	(13,200)	0	(13,200)
4090310	BC90491	510	Kadathinni Unit 1 - (Lot 235) Carter St - Building (Capital)	(10,000)	(11,420)	(11,419)	(11,420)
4090310	BC90492	510	Kadathinni Unit 2 - (Lot 235) Carter St - Building (Capital)	(10,000)	(10,000)	(10,000)	(3,579)
Total - Housing				(853,662)	(247,562)	(184,049)	(162,807)
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)	(14,000)	(14,000)	0
4110110	BC1101	510	Community Hall - Carter Street - Building Renovations (Capital)	(30,000)	(30,000)	(30,000)	(14,328)
4110110	BC1101A	510	Community Hall - Carter Street - Emergency Evac Centre (Capital)	(85,221)	(87,288)	(83,977)	(75,818)
4110110	BC1101B	510	Community Hall - Carter Street - Wood floor resand and finish (Capital)	(30,000)	(22,128)	(22,128)	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)	0	0	0
Recreation And Culture				(363,221)	(293,416)	(190,105)	(90,146)
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)	0	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)	(39,500)	(10,000)	(820)
Other Property & Services							
4140210	BC4002	510		(40,000)	(40,000)	(40,000)	(238)
Total - Other Property & Services				(40,000)	(40,000)	(40,000)	(238)
Total - Buildings				(2,339,383)	(665,893)	(469,569)	(260,523)
Plant & Equipment							
Other Law, Order & Public Safety							
4050330	PE0501	530	CCTV equipment	(66,000)	(66,000)	(66,000)	(20,442)

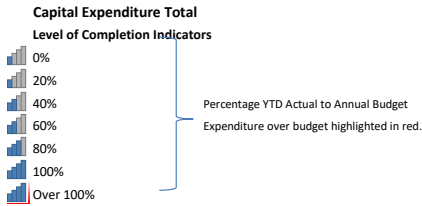
SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026



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)	0	0	0
Order & Public Safety					(680,300)	(66,000)	(66,000)	(20,442)
Health								
	4070530	PA006	530	New Fogger	(8,000)	(3,493)	(3,492)	(3,720)
Total - Health					(8,000)	(3,493)	(3,492)	(3,720)
Recreation & Culture								
	4110230	PE1102	530	Pool Cleaner/Vacuum	(26,000)	(13,209)	(13,209)	(13,209)
	4110130	PE1106	530	Communication Equipment &, Digital Information sign	(45,000)	(47,299)	(47,298)	(54,145)
	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)	(41,073)	(41,073)	(41,073)
	4110330	PE1111	530	Large projector screen for Hall	(10,000)	(10,000)	(10,000)	0
- Recreation & Culture					(138,000)	(116,582)	(116,580)	(108,427)
Transport								
	4120330	PA5730	530	TS5730 Ride-on Lawnmower 42"	(5,000)	(4,545)	(4,544)	(4,545)
	4120330	PE1205	530	110kVA Diesel Generator & Customisable Dual Axle Trailer	(35,000)	(36,500)	(36,500)	0
	4120330	PA1421	530	Unlicensed New Skid/Tractor mounted Spray Unit	(15,000)	(6,935)	(6,935)	(6,935)
	4120330	PE1206	530	Road Traffic Counters	(12,000)	(9,745)	(9,744)	(9,745)
	4120330	PA5006	530	TS5006 New Grader	(424,788)	(424,788)	(424,788)	(424,787)
Total - Transport					(491,788)	(482,512)	(482,511)	(446,012)
Other Property & Services								
	4140230	PA000	530	OTS New CEO Vehicle (Formerly PA0)	(65,000)	0	0	0
Other Property & Services					(65,000)	0	0	0
Total - Plant & Equipment					(1,383,088)	(668,587)	(668,583)	(578,602)
Infrastructure - Roads								
Total - Housing					0	0	0	0
Transport								
	4120140	RC000A	540	Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)	(84,000)	(84,000)	(84,000)	0
	4120142	RC007	540	Simpson Road (Capital)	(134,658)	(134,658)	(134,658)	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)	(138,031)	0
	4120145	R2R005	540	Arrino West Road Sealed (R2R)	(315,000)	(315,000)	(315,000)	0
	4120146	R2R010	540	First North Road (R2R)	(138,031)	(138,031)	(138,030)	0
	4120146	R2R028	540	Hydraulic Road (R2R)	(138,031)	(138,031)	(138,031)	0
	4120146	R2R094	540	Kangaroo Road (R2R)	(138,031)	(138,031)	(103,518)	0
	4120149	RRG001	540	Perenjori-Three Springs Road (RRG)	(1,034,001)	0	0	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)	(33,863)	(33,807)	(43,336)
	4120153	GFR024	540	Inering Road - Mid West Secondary Grain Freight Project	(132,116)	(1,233)	(1,230)	(1,408)
	4120153	GFR105	540	Three Springs - Eneabba Road - Mid West Secondary Grain Freight Proj	(4,098,358)	(4,637,190)	(4,637,127)	(4,581,588)
	4120165	DC000	540	Drainage Construction General (Budgeting Only)	(103,000)	0	0	0
Total - Transport					(7,254,193)	(6,152,395)	(6,117,755)	(4,654,263)
Total - Infrastructure - Roads					(7,254,193)	(6,152,395)	(6,117,755)	(4,654,263)
Infrastructure - Footpaths								
Transport								
	4120170	FC000	560	Footpath Construction General (Budgeting Only)	(3,418)	0	0	0
	4120170	FC073	560	Maley Street - Footpath Capital	0	0	0	0
	4120170	FC104	560	Thomas Street - Footpath Capital	(24,000)	(29,135)	(16,731)	(29,135)
Total - Transport					(27,418)	(29,135)	(16,731)	(29,135)
Total - Infrastructure - Footpaths					(27,418)	(29,135)	(16,731)	(29,135)

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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
					\$	\$	\$	\$
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	0
	4110370	PC210	570	Jack Thorpe Gardens Capital Works	(8,000)	(8,000)	0	0
	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)	(102,472)	0
Recreation And Culture					(253,472)	(253,472)	(135,472)	0
Transport								
	4120190	OC1205	570	Depot Staff Parking Shade Sail	(22,000)	(12,000)	(12,000)	0
Total - Transport					(22,000)	(12,000)	(12,000)	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)	(317,472)	(147,472)	0
Grand Total					(11,331,554)	(7,833,482)	(7,420,110)	(5,522,523)

(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	0	1,000,000	0	0	1,000,000	0	0	0	0	0	20,000
	0	0	0	1,000,000	0	0	1,000,000	0	0	0	0	0	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	0	1,000,000	0	0	1,000,000	0	0	0	0	0	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.

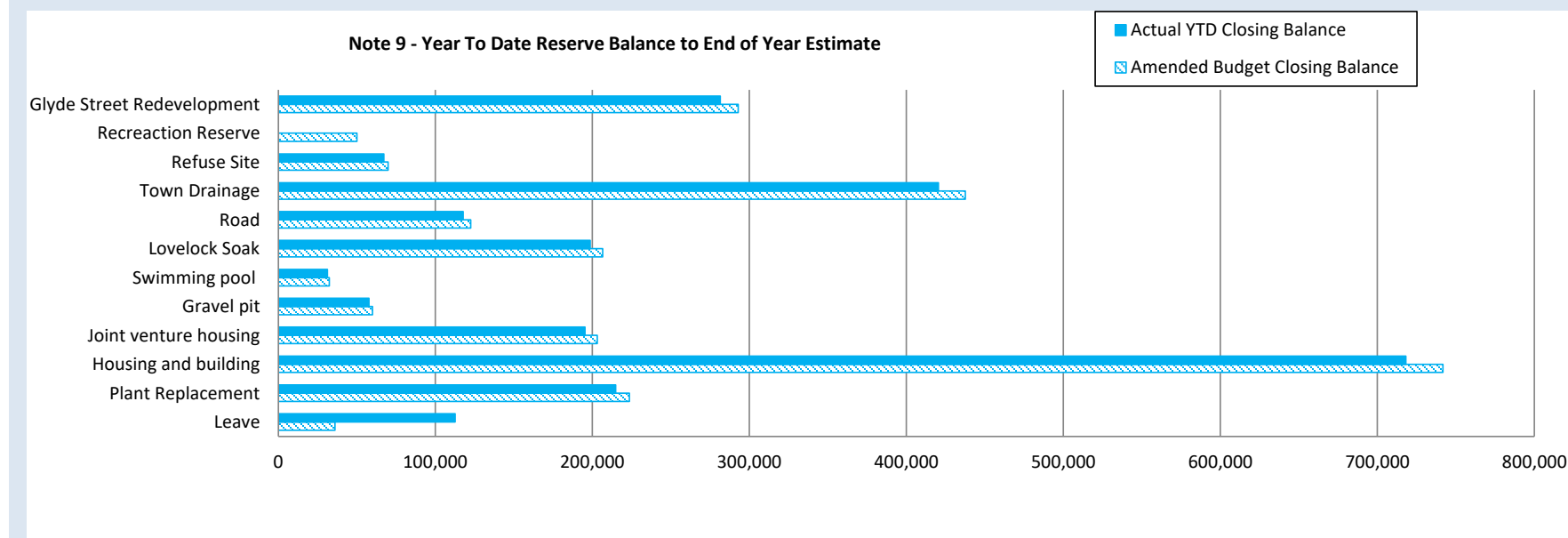
SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026

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	0	0	741,832	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	0	0	437,583	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	(81,195)	0	2,476,446	2,414,923

KEY INFORMATION



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

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 31 Mar 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 MARCH 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 Mar 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	529,127	396,843	396,845
Grants Commission - Roads (WALGGC)	0.00	0	0	0	344,284	307,850	230,886	230,888
Law, order, public safety								
DFES Grant - Operating Bush Fire Brigade	0.00	20,817	(20,817)	0	26,299	26,299	19,722	20,817
Education and welfare								
Seniors Week Grant (Council on the Ageing)	0.00	0	0	0	1,000	0	0	0
Recreation and culture								
Regional Arts Grant - Mural - Income	0.00	0	0	0	6,667	6,667	6,666	0
NADC National Australia Day Grant	0.00	2,000	(2,000)	0	10,000	2,000	2,000	2,000
Harmony Week Event Income	0.00	0	0	0	1,000	0	0	0
Be Connected - Get online week Grant	509.93	1,000	(1,059)	451	1,000	1,059	1,059	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	9,000	0
	509.93	23,817	(23,876)	451	1,098,311	1,057,402	838,576	823,747
Contributions								
Law, order, public safety								
Contribution of New BFB Vehicle	0.00	0	0	0	614,300	614,300	0	1,483
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	3,600	3,600	0
Library miscellaneous contributions	0.00	0	0	0	200	350	261	298
OTH CUL - Contributions & Donations - Other C	0.00	0	0	0	700	700	522	389
	0.00	0	0	0	695,220	696,470	81,903	79,690
TOTALS	509.93	23,817	(23,876)	451	1,793,531	1,753,872	920,479	903,437

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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 Mar 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	45,000	45,000	45,000
DFES Disaster Relief Grant Funding 2 Income	0	0	0	0	31,500	31,500	31,500	0
Dlgscc Grant - Sporting Club Bowls Lights - Income - 1/3	0	0	0	0	23,333	0	0	0
Transport								
RTR Grant - Skipper Road	0.00	0	0	0	138,031	138,031	138,030	0
RTR Grant - Arrino West Road Sealed	0	0	0	0	315,000	315,000	315,000	0
RTR Grant - First North Road	0.00	0	0	0	138,031	138,031	138,030	0
RTR Grant - Hydraulic Road	0.00	0	0	0	138,031	138,031	138,030	0
RTR Grant - Strutton Road	0	0	0	0	138,031	138,031	138,030	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	0	0	0
Perenjori - Three Springs Road - Mid West Secondary Grain Freight Project	0	0	0	0	406,609	0	0	0
Inering Road - Mid West Secondary Grain Freight Project	0	0	0	0	132,116	0	0	0
Three Springs - Eneabba Road - Mid West Secondary Grain Freight Project	0	4,527,902	(4,527,902)	0	4,098,358	4,637,083	4,637,082	4,527,902
Economic services								
Duffy Store Redevelopment Capex	0	0	0	0	900,000	0	0	0
	135,504	4,803,636	(4,599,158)	339,981	7,535,013	5,837,125	5,837,118	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	0	0	0
	58,500	0	0	58,500	23,333	0	0	0
Total Non-operating grants, subsidies and contributions	194,004	4,803,636	(4,599,158)	398,481	7,558,346	5,837,125	5,837,118	4,599,158

SHIRE OF THREE SPRINGS
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2026**
**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 Mar 2026
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
BCITF Levy	117.75	0.00	(117.75)	0.00
BSL Levy	241.60	3,634.53	(2,449.48)	1,426.65
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	1,800.00	(1,395.00)	1,055.00
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	142,371.95	(151,729.05)	761.45
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	500.00	(200.00)	1,750.00
Housing Bonds	0.00	2,820.00	(1,940.00)	880.00
Councillor Nomination Fees	0.00	600.00	(100.00)	500.00
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	183,104.94	(189,539.74)	18,203.10
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	0.00
	24,637.90	183,104.94	(189,539.74)	18,203.10

KEY INFORMATION

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 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	\$	%				
Community Amenities	46,030	37%	▲	\$	Timing	Positive variance due to PGS Green Energy Pty Ltd solar farm application fees received.
Recreation and Culture	(16,556)	(44%)	▼	\$	Timing	Negative variance due to both DFES Cyclone Seroja local government resilience fund income and the Regional Arts Grant - Mural - Income not yet received, both budgeted to be received by March 26.
Economic Services	42,700	49%	▲	\$	Permanent	Increase due to Water Corporation taking water from standpipe corresponds increase in utilities expenditure Economic Services.
Expenditure from operating activities						
Governance	85,370	20%	▲	\$	Timing	Positive variance due to Donations to Community Group, Legal Fees and Consultancy - Statutory costs tracking lower than budgeted amounts.
General Purpose Funding	19,190	14%	▲	\$	Timing	Positive variance due to but Rates and General Purpose Funding admin allocations tracking lower than budgeted.
Law, Order and Public Safety	46,261	15%	▲	\$	Timing	Positive variance due to Fire Prevention/Burning/Control cost, Fire Prevention Depreciation Costs and ESL Fire Control - Three Springs Maintenance expenses tracking lower than budgeted.
Education and Welfare	31,579	23%	▲	\$	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	188,191	37%	▲	\$	Timing	Positive variance due to Refuse Site and Community Amenities sub programme in general tracking lower than budgeted.
Recreation and Culture	207,654	15%	▲	\$	Timing	Positive variance due to Other Sport & Rec Depreciation, Admin Allocation and Oval Maintenance tracking lower than budgeted and the same applies to Other Culture, Event Expenditure.
Transport	343,755	15%	▲	\$	Timing	Positive variance due to Maintenance - Streets, Roads, Bridges & Depots, Depreciation and overall expenditure tracking lower than budgeted.
Economic Services	111,156	28%	▲	\$	Timing	Positive variance due to General Public Relations & Area Promotion tracking lower than budgeted and the Noxious Weed Control expenditure yet to be incurred.
Other Property and Services	(454,658)	(398%)	▼	\$	Timing	Negative variance due to General Administration, Public Works Overheads and Plant Operating costs tracking higher than budgeted.
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	(1,237,960)	(21%)	▼	\$	Timing	Boths Regional Road Group & Road 2 Recovery Grants tracking behind budget.
Proceeds from Disposal of Assets	(103,000)	(100%)	▼	\$	Timing	No disposals have taken in the year to date.
Land and Buildings	209,046	45%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	89,981	13%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	1,463,492	24%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Footpaths	(12,404)	(74%)	▼	\$	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Parks and Ovals	147,472	100%	▲	\$	Timing	Capital works - Refer to Note 8 Capital details
FINANCING ACTIVITIES						
Transfer to Reserves	(135,194)		▼	\$		Transfer to Reserves is lower than expected to date. This will be corrected by EOFY.

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

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
EFT21526	09/03/2026	BOC Gases Oxygen Tanks		65.49
EFT21527	09/03/2026	The Trustee For Burgess Rawson Wa Unit Trust T/as Burgess Rawson Pty Ltd Railway - Water Use Charges		29.82
EFT21528	09/03/2026	Bob Waddell & Associates Pty Ltd Rates Consultant Services		528.00
EFT21529	09/03/2026	Robert Ross Waddell T/A Bob Waddell Consultant Financial Consultant Services		1,716.00
EFT21530	09/03/2026	Phillip Berry Reimbursement of Purchase of Sunscreen for Aquatic Centre		33.00
EFT21531	09/03/2026	Team Global Express Pty Ltd (TOLL) Freight and Delivery		289.02
EFT21532	09/03/2026	Veolia Environmental Services (Australia) Pty Ltd Waste Collection Services		6,309.22
EFT21533	09/03/2026	Winc Australia Pty Limited Depot Supplies		1,925.30
EFT21534	09/03/2026	Corsign WA Pty Ltd Signs		1,179.20
EFT21535	09/03/2026	Department of Fire and Emergency Services (DFES) 2025/26 ESLB 3rd Quarter Contribution		14,191.20
EFT21536	09/03/2026	Geraldton Fuel Company Pty Ltd T/as Refuel Australia Diesel Purchase		19,478.37
EFT21537	09/03/2026	GH Country Courier Freight		58.41
EFT21538	09/03/2026	Frank Gilmour Pest Control Pest Management		220.00
EFT21539	09/03/2026	Hersey's Safety Pty Ltd icemix		665.28
EFT21541	09/03/2026	Incite Security Pty Ltd Swimming Pool Duress Alarm Quaterly Monitoring Service Fee		278.30
EFT21542	09/03/2026	INFINITUM TECHNOLOGIES PTY LTD IT Services		2,153.98
EFT21543	09/03/2026	Krystyna East Reimbursement of Purchase of Cables		47.98
EFT21544	09/03/2026	KXL Electrical Pty Ltd Electrical Services		838.20
EFT21545	09/03/2026	The Trustee For Frank Lewis Family Trust T/A Frank Lewis Holden & Moora Toyota Moora Auto Parts & Moora Exhaust Ctre Plant Servicing		545.00
EFT21546	09/03/2026	Midwest Bounce and Fun Event Services		385.00
EFT21547	09/03/2026	J M & S Enterprises Pty Ltd T/As RBC Rural Printing Charges		41.99
EFT21548	09/03/2026	North Midlands Maintenance Plant Maintenance and Servicing		165.00
EFT21549	09/03/2026	Officeworks Stationery		39.95
EFT21550	09/03/2026	Perfect Computer Solutions (PCS) IT Services		7,442.50
		QHSE Integrated Solutions Pty Ltd		

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Statement of Payments to Council for the Month of March 2026

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		QHSE Integrated Solutions Pty Ltd		
EFT21551	09/03/2026	Skytrust Intelligence System Monthly Subscription		246.40
		Rossiter & Co		
EFT21552	09/03/2026	Australia Day 2026 Catering		460.00
		State Wide Turf Services		
EFT21553	09/03/2026	Oval Maintenance		9,284.00
		Three Springs IGA		
EFT21554	09/03/2026	Local Grocer Purchases		919.48
		Think Water Mid West		
EFT21555	09/03/2026	Irrigation Supplies		1,139.00
		Tyford Co Atf Bodie & Jesse's Trust		
EFT21556	09/03/2026	Three Springs New Baby Gifts		152.00
		Van't Veer Services		
EFT21557	09/03/2026	Postage and Freight		362.55
		Westrac Pty Ltd		
EFT21558	09/03/2026	Plant Maintenance and Servicing		5,623.05
		WA Electoral Commission		
EFT21559	09/03/2026	Extraordinary Elections		3,742.98
		West Australian Newspapers Limited		
EFT21560	09/03/2026	Advertisement		257.40
		WA Contract Ranger Services Pty Ltd		
EFT21561	09/03/2026	Ranger Services		627.00
		Zed Elect		
EFT21562	09/03/2026	Electrician Services		3,039.89
		Zap Circus		
EFT21563	09/03/2026	Town Event Entertainment		2,723.05
		ClickSend		
EFT21564	17/03/2026	SMS Notifications		499.99
		David Gyford		
EFT21565	17/03/2026	Traffic Counters		2,148.00
		Lydia Highfield		
EFT21566	17/03/2026	CEO Recruitment		6,038.40
		Western Australian Land Information Authority T/a Landregistryservicesaustralia		
EFT21567	17/03/2026	Landgate Online Purchases		97.80
		Shire of Perenjori		
EFT21568	17/03/2026	WALGA CEO Performance Review Training		713.84
		Preston Rowe Paterson Geraldton & Midwest Pty Ltd		
EFT21569	17/03/2026	Valuations		1,210.00
		BAS Australian Taxation Office		
EFT21570	23/03/2026	BAS Remittance for February 2026		15,738.00
		Carl Wade Morrison		
EFT21571	30/03/2026	Rates refund for assessment A4 4 HUNT STREET THREE SPRINGS WA 65		60.00
		GHD PTY LTD		
EFT21572	30/03/2026	Mid West Secondary Grain Freight		27,426.55
		Jtagz PTY LTD		
EFT21573	30/03/2026	Cat tags		112.20
		Perfect Computer Solutions (PCS)		
EFT21574	30/03/2026	IT Services		2,471.00
		The Trustee for Spotlight Stores Trading Trust		
EFT21575	30/03/2026	Supplies for the TCEO house (50 Carter St)		711.97
		WA Country Health Service Midwest		
EFT21576	30/03/2026	BOND REFUND - COMMUNITY HALL HIRE - COMMUNITY CAFE - CF		220.00

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Zap Circus		
EFT21578	30/03/2026	Event - Zap Circus (entertainment)		2,723.05
		Department Of Transport - Daily Licensing		
DD17933.1	03/03/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 26/02/2026		1,543.50
		Department Of Transport - Daily Licensing		
DD17938.1	05/03/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 03/03/2026		4,707.35
		Department Of Transport - Daily Licensing		
DD17939.1	06/03/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 04/03/2026		9,475.55
		Department Of Transport - Daily Licensing		
DD17954.1	09/03/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 05/03/2026		16.65
		Exetel Pty Ltd		
DD17964.1	02/03/2026	Monthly Account - Communication Expenses		1,400.00
		Department Of Transport - Daily Licensing		
DD17965.1	12/03/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 10/03/2026		316.65
		Commonwealth Bank of Australia		
DD17966.1	03/03/2026	Monthly Credit Card Account		307.04
		Telstra		
DD17967.1	10/03/2026	Monthly Account - Communication Expenses		732.72
		Beam International PTY LTD		
DD17979.1	10/03/2026	Payroll Super PPE 10/03/2026		11,095.61
		Department Of Transport - Daily Licensing		
DD17982.1	13/03/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 11/03/2026		1,181.55
		Department Of Transport - Daily Licensing		
DD17986.1	16/03/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 12/03/2026		702.05
		Department of Mines, Industry Regulation & Safety (previously Building Commission)		
DD17994.1	16/03/2026	BOND PAYMENT FOR UNIT A/66 WILLIAMSON STREET, THREE SPR		340.00
		Department Of Transport - Daily Licensing		
DD18003.1	19/03/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 17/03/2026		32.00
		Department Of Transport - Daily Licensing		
DD18004.1	20/03/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 18/03/2026		119.65
		Telstra		
DD18005.1	23/03/2026	Monthly Account - Communication Expenses		791.89
		Department Of Transport - Daily Licensing		
DD18006.1	23/03/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 19/03/2026		289.85
		Synergy		
DD18007.1	20/03/2026	Monthly Account - Electricity		8,992.53
		Beam International PTY LTD		
DD18021.1	25/03/2026	Payroll Super PPE 25/03/2026		11,627.94
		Department Of Transport - Daily Licensing		
DD18022.1	27/03/2026	POLICE LICENSING DIRECT DEBITS PAYMENTS FOR 25/03/2026		4,077.10
		Department Of Transport - Daily Licensing		
DD18023.1	26/03/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 24/03/2026		91.05
		Synergy		
DD18027.1	27/03/2026	Monthly Account - Electricity		2,392.65
		Telstra		
DD18028.1	24/03/2026	Monthly Account - Communication Expenses		283.94

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Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
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REPORT TOTALS

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	22,552.95
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	185,338.13
TOTAL		207,891.08

		Debtors Trial Balance						
		As at 31.03.2026						
Debtor #	Name	Credit Limit	31.12.2025		30.01.2026	01.03.2026	31.03.2026	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			105.35	130	0.00	0.00	1401.12	1506.47
F46			0.00	0	0.00	0.00	0.00	-200.00
C125			0.00	0	0.00	0.00	33.54	33.54
F14			0.00	0	0.00	1631.25	0.00	1631.25
W60			0.00	0	0.00	0.00	0.00	-7.91
E41			73.00	202	0.00	0.00	0.00	73.00
N11			0.00	0	250.00	0.00	0.00	250.00
H51			4708.84	130	0.00	0.00	0.00	4708.84
C102			1907.71	343	0.00	0.00	0.00	1907.71
K37			143.30	411	0.00	0.00	0.00	143.30
C121			0.00	0	0.00	0.00	21.02	21.02
L100			0.00	0	0.00	0.00	296.79	296.79
O18			0.00	0	250.00	0.00	0.00	250.00
M153			85.61	130	0.00	0.00	0.00	85.61
N52			0.00	0	0.00	0.00	372.00	372.00
N53			0.00	0	0.00	2321.79	0.00	2321.79
N7			3240.00	664	0.00	0.00	720.00	3960.00
F29			1138.02	186	400.00	0.00	0.00	1538.02
T79			0.00	0	250.00	0.00	0.00	250.00
P43			25.00	112	0.00	0.00	0.00	25.00
T52			0.00	0	0.00	0.00	0.00	-35.00
D14			45.00	130	0.00	0.00	25.00	70.00
J17			13198.85	560	1546.59	1546.59	1546.59	17838.62
T25			0.00	0	0.00	310.00	0.00	310.00
T10			20.45	222	0.00	0.00	0.00	20.45
U8			0.00	0	0.00	46.50	337.50	384.00
V11			0.00	0	0.00	0.00	400.00	400.00
V14			0.00	0	250.00	0.00	0.00	250.00
W57			69178.98	335	0.00	0.00	0.00	69178.98
B101			0.00	0	0.00	0.00	0.00	-1100.00
W110			0.00	0	0.00	0.00	35424.80	35424.80
Y15			0.00	0	0.00	688.80	0.00	688.80
Totals --- Credit Balances:		-1942.91	93870.11		2946.59	6544.93	40578.36	141997.08

Commonwealth Corporate Charge Card

28/02/2026 - 30/03/2026

Previous Chief Executive Officer (Keith Woodward)

Grammarly Membership Annual Subscription	\$	1,024.91
Internatinal Transaction Fee (for Grammarly Subscription)	\$	25.62
	\$	1,050.53

Temporary Chief Executive Officer

Annual Post Office Box (PO 117) Renewal	PO #27862	\$	138.00
Online Training Test & Tag for Risk Co-ordinator	PO #27822	\$	460.90
Department of Justice - Application for Disposal of Bond Money (Jeremey Clayton)	PO #27883	\$	84.00
Total Uniforms - belt purchased by Krys East DCEO in Geraldton		\$	35.96
Department of Justice - Application for Disposal of Bond Money (Malcolm Elliot)	PO #27901	\$	84.00
Monthly Starlink Internet for the 2x Fire Units	PO #27535	\$	160.00
		\$	962.86

Annual Card Fees	\$	-
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Total Direct Debit Payment made on 02/04/2026	\$	2,013.39
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Fuel Cards - Refuel Australia (Ampol Distributor)

1 March 2026 - 31 March 2026

Three Springs OPT Depot 1 Card No. 6794

Thursday, 26 March 2026	60.00L @ \$2.6740/L	\$	160.44
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CEO OTS Mark Dacombe Card No. 90869115

Tuesday, 17 March 2026	40.20L @ \$2.7822/L	\$	111.84
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Sunday, 22 March 2026	42.53L @ \$2.9990/L	\$	127.55
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Tuesday, 24 March 2026	43.78L @ \$3.0922/L	\$	135.38
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DCEO 001TS Krys East Card No. 90869131

Monday, 2 March 2026	55.02L @ \$1.8020/L	\$	99.15
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Sunday, 8 March 2026	61.91L @ \$2.0220/L	\$	125.18
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Friday, 20 March 2026	53.09L @ \$2.9522/L	\$	156.73
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Tuesday, 24 March 2026	58.20L @ \$3.0922/L	\$	179.97
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Doctor TS125 Dr Olatoye Lotsu Card No. 90869149

Monday, 2 March 2026	30.99L @ \$1.6390/L	\$	50.79
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Tuesday, 10 March 2026	32.85L @ \$2.0840/L	\$	68.46
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Thursday, 12 March 2026	18.14L @ \$2.2740/L	\$	41.25
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Friday, 13 March 2026	46.74L @ \$2.2390/L	\$	104.65
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Tuesday, 17 March 2026	41.25L @ \$2.4140/L	\$	99.58
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Tuesday, 17 March 2026	29.73L @ \$2.5190/L	\$	74.89
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Saturday, 21 March 2026	32.53L @ \$2.5540/L	\$	83.08
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Thursday, 26 March 2026	46.18L @ \$2.6740/L	\$	123.49
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Saturday, 28 March 2026	45.39L @ \$2.4990/L	\$	113.43
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Sunday, 29 March 2026	36.39L @ \$2.6740/L	\$	97.31
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Risk Coordinator TS423 Mark Hocking Card No. 01675741

Sunday, 1 March 2026	42.32L @ \$1.7590/L	\$	74.44
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Monday, 23 March 2026	18.26L @ \$2.9532/L	\$	53.93
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Friday, 27 March 2026	12.83L @ \$3.1922/L	\$	40.96
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Total for Card Purchases	\$	2,122.50
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Service charges and adjustments	\$	44.66
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Bulk purchases	\$	12,512.00
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Total of Monthly Invoice	\$	14,679.16
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Police Licensing

Direct Debits from Trust Account

1 March 2026 - 31 March 2026

CBA Police Licensing Account

Tuesday, 3 March 2026	-4707.35
Wednesday, 4 March 2026	-9475.55
Thursday, 5 March 2026	-16.65
Tuesday, 10 March 2026	-316.65
Wednesday, 11 March 2026	-1181.55
Thursday, 12 March 2026	-702.05
Tuesday, 17 March 2026	-32
Wednesday, 18 March 2026	-119.65
Thursday, 19 March 2026	-289.85
Tuesday, 24 March 2026	-91.05
Wednesday, 25 March 2026	-4077.1
Thursday, 26 March 2026	-781.65
Tuesday, 31 March 2026	-761.45
	-\$22,552.55

Bank Fees

Direct Debits from Muni Account

1 March 2026 - 31 March 2026

Total direct debited from Municipal Account	\$	14.38
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Payroll

Direct Payments from Muni Account

1 March 2026 - 31 March 2026

Wednesday, 11 March 2026	\$	54,524.67
Wednesday, 25 March 2026	\$	56,324.51
	\$	110,849.18