THREE SPRINGS SHIRE COUNCIL

Heart of North Midlands

ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
27 MAY 2026

WILDFLOWER COUNTRY

Heart of North Midlands

Contents of Attachments
Ordinary Council Meeting
27 May 2026

WILDFLOWER COUNTRY

2.18 Chief Executive Officer Recruitment, Performance and Termination Policy

Adoption		
Date	Meeting	Council Decision
28/04/2021	OCM	023/2021
Review		
Date	Meeting	Council Decision
22 June 2022	OCM	048/2022
28 August 2024	OCM	060/2024
27 August 2025	OCM	053/2025
Delegation		
No.	Title	
Legislative Reference		
Section 5.39B of the *Local Government Act 1995*.		

PURPOSE

This Policy is adopted in accordance with section 5.39B of the *Local Government Act 1995*.

POLICY

1. Citation

These are the *Shire of Three Springs* Standards for CEO Recruitment, Performance and Termination.

2. Terms used

(1) In these standards —

Act means the Local Government Act 1995;

additional performance criteria means performance criteria agreed by the local government and the CEO under clause 16(1)(b);

applicant means a person who submits an application to the local government for the position of CEO;

contract of employment means the written contract, as referred to in section 5.39 of the Act, that governs the employment of the CEO;

contractual performance criteria means the performance criteria specified in the CEO's contract of employment as referred to in section 5.39(3)(b) of the Act;

job description form means the job description form for the position of CEO approved by the local government under clause 5(2);

local government means the *Shire of Three Springs* Standards

selection criteria means the selection criteria for the position of CEO determined by the local government under clause 5(1) and set out in the job description form;

selection panel means the selection panel established by the local government under clause 8 for the employment of a person in the position of CEO.

(2) Other terms used in these standards that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — Standards for recruitment of CEOs

3. Overview of Division

This Division sets out standards to be observed by the local government in relation to the recruitment of CEOs.

4. Application of Division

(1) Except as provided in subclause (2), this Division applies to any recruitment and selection process carried out by the local government for the employment of a person in the position of CEO.

(2) This Division does not apply —

(a) if it is proposed that the position of CEO be filled by a person in a class prescribed for the purposes of section 5.36(5A) of the Act; or

(b) in relation to a renewal of the CEO's contract of employment, except in the circumstances referred to in clause 13(2).

5. Determination of selection criteria and approval of job description form

(1) The local government must determine the selection criteria for the position of CEO, based on the local government's consideration of the knowledge, experience, qualifications and skills necessary to effectively perform the duties and responsibilities of the position of CEO of the local government.

(2) The local government must, by resolution of an absolute majority of the council, approve a job description form for the position of CEO which sets out —

(a) the duties and responsibilities of the position; and

(b) the selection criteria for the position determined in accordance with subclause (1).

6. Advertising requirements

(1) If the position of CEO is vacant, the local government must ensure it complies with section 5.36(4) of the Act and the *Local Government (Administration) Regulations 1996* regulation 18A.

(2) If clause 13 applies, the local government must advertise the position of CEO in the manner referred to in the *Local Government (Administration) Regulations 1996* regulation 18A as if the position was vacant.

7. Job description form to be made available by local government

If a person requests the local government to provide to the person a copy of the job description form, the local government must —

(a) inform the person of the website address referred to in the Local Government (Administration) Regulations 1996 regulation 18A(2)(da); or

(b) if the person advises the local government that the person is unable to access that website address —

(i) email a copy of the job description form to an email address provided by the person; or

(ii) mail a copy of the job description form to a postal address provided by the person.

8. Establishment of selection panel for employment of CEO

(1) In this clause —

independent person means a person other than any of the following —

(a) a council member;

(b) an employee of the local government;

(c) a human resources consultant engaged by the local government.

(2) The local government must establish a selection panel to conduct the recruitment and selection process for the employment of a person in the position of CEO.

(3) The selection panel must comprise —

(a) council members (the number of which must be determined by the local government); and

(b) at least 1 independent person.

9. Recommendation by selection panel

(1) Each applicant's knowledge, experience, qualifications and skills must be assessed against the selection criteria by or on behalf of the selection panel.

(2) Following the assessment referred to in subclause (1), the selection panel must provide to the local government —

(a) a summary of the selection panel's assessment of each applicant; and

(b) unless subclause (3) applies, the selection panel's recommendation as to which applicant or applicants are suitable to be employed in the position of CEO.

(3) If the selection panel considers that none of the applicants are suitable to be employed in the position of CEO, the selection panel must recommend to the local government —

(a) that a new recruitment and selection process for the position be carried out in accordance with these standards; and

(b) the changes (if any) that the selection panel considers should be made to the duties and responsibilities of the position or the selection criteria.

(4) The selection panel must act under subclauses (1), (2) and (3) —

(a) in an impartial and transparent manner; and

(b) in accordance with the principles set out in section 5.40 of the Act.

(5) The selection panel must not recommend an applicant to the local government under subclause (2)(b) unless the selection panel has —

(a) assessed the applicant as having demonstrated that the applicant's knowledge, experience, qualifications and skills meet the selection criteria; and

(b) verified any academic, or other tertiary level, qualifications the applicant claims to hold; and

(c) whether by contacting referees provided by the applicant or making any other inquiries the selection panel considers appropriate, verified the applicant's character, work history, skills, performance and any other claims made by the applicant.

(6) The local government must have regard to, but is not bound to accept, a recommendation made by the selection panel under this clause.

10. Application of cl. 5 where new process carried out

(1) This clause applies if the local government accepts a recommendation by the selection panel under clause 9(3)(a) that a new recruitment and selection process for the position of CEO be carried out in accordance with these standards.

(2) Unless the local government considers that changes should be made to the duties and responsibilities of the position or the selection criteria —

(a) clause 5 does not apply to the new recruitment and selection process; and

(b) the job description form previously approved by the local government under clause 5(2) is the job description form for the purposes of the new recruitment and selection process.

11. Offer of employment in position of CEO

Before making an applicant an offer of employment in the position of CEO, the local government must, by resolution of an absolute majority of the council, approve —

(a) the making of the offer of employment to the applicant; and

(b) the proposed terms of the contract of employment to be entered into by the local government and the applicant.

12. Variations to proposed terms of contract of employment

(1) This clause applies if an applicant who is made an offer of employment in the position of CEO under clause 11 negotiates with the local government a contract of employment (the negotiated contract) containing terms different to the proposed terms approved by the local government under clause 11(b).

(2) Before entering into the negotiated contract with the applicant, the local government must, by resolution of an absolute majority of the council, approve the terms of the negotiated contract.

13. Recruitment to be undertaken on expiry of certain CEO contracts

(1) In this clause —

commencement day means the day on which the *Local Government (Administration) Amendment Regulations 2021* regulation 6 comes into operation.

(2) This clause applies if —

(a) upon the expiry of the contract of employment of the person (the incumbent CEO) who holds the position of CEO —

(i) the incumbent CEO will have held the position for a period of 10 or more consecutive years, whether that period commenced before, on or after commencement day; and

(ii) a period of 10 or more consecutive years has elapsed since a recruitment and selection process for the position was carried out, whether that process was carried out before, on or after commencement day;

and

(b) the incumbent CEO has notified the local government that they wish to have their contract of employment renewed upon its expiry.

(3) Before the expiry of the incumbent CEO's contract of employment, the local government must carry out a recruitment and selection process in accordance with these standards to select a person to be employed in the position of CEO after the expiry of the incumbent CEO's contract of employment.

(4) This clause does not prevent the incumbent CEO's contract of employment from being renewed upon its expiry if the incumbent CEO is selected in the recruitment and selection process referred to in subclause (3) to be employed in the position of CEO.

14. Confidentiality of information

The local government must ensure that information provided to, or obtained by, the local government in the course of a recruitment and selection process for the position of CEO is not disclosed, or made use of, except for the purpose of, or in connection with, that recruitment and selection process.

Division 3 — Standards for review of performance of CEOs

15. Overview of Division

This Division sets out standards to be observed by the local government in relation to the review of the performance of CEOs.

16. Performance review process to be agreed between local government and CEO

(1) The local government and the CEO must agree on —

(a) the process by which the CEO's performance will be reviewed; and

(b) any performance criteria to be met by the CEO that are in addition to the contractual performance criteria.

(2) Without limiting subclause (1), the process agreed under subclause (1)(a) must be consistent with clauses 17, 18 and 19.

(3) The matters referred to in subclause (1) must be set out in a written document.

17. Carrying out a performance review

(1) A review of the performance of the CEO by the local government must be carried out in an impartial and transparent manner.

(2) The local government must —

(a) collect evidence regarding the CEO's performance in respect of the contractual performance criteria and any additional performance criteria in a thorough and comprehensive manner; and

(b) review the CEO's performance against the contractual performance criteria and any additional performance criteria, based on that evidence.

18. Endorsement of performance review by local government

Following a review of the performance of the CEO, the local government must, by resolution of an absolute majority of the council, endorse the review.

19. CEO to be notified of results of performance review

After the local government has endorsed a review of the performance of the CEO under clause 18, the local government must inform the CEO in writing of —

(a) the results of the review; and

(b) if the review identifies any issues about the performance of the CEO — how the local government proposes to address and manage those issues.

Division 4 — Standards for termination of employment of CEOs

20. Overview of Division

This Division sets out standards to be observed by the local government in relation to the termination of the employment of CEOs.

21. General principles applying to any termination

(1) The local government must make decisions relating to the termination of the employment of a CEO in an impartial and transparent manner.

(2) The local government must accord a CEO procedural fairness in relation to the process for the termination of the CEO's employment, including —

(a) informing the CEO of the CEO's rights, entitlements and responsibilities in relation to the termination process; and

(b) notifying the CEO of any allegations against the CEO; and

(c) giving the CEO a reasonable opportunity to respond to the allegations; and

(d) genuinely considering any response given by the CEO in response to the allegations.

22. Additional principles applying to termination for performance related reasons

(1) This clause applies if the local government proposes to terminate the employment of a CEO for reasons related to the CEO's performance.

(2) The local government must not terminate the CEO's employment unless the local government has —

(a) in the course of carrying out the review of the CEO's performance referred to in subclause (3) or any other review of the CEO's performance, identified any issues (the performance issues) related to the performance of the CEO; and

(b) informed the CEO of the performance issues; and

(c) given the CEO a reasonable opportunity to address, and implement a plan to remedy, the performance issues; and

(d) determined that the CEO has not remedied the performance issues to the satisfaction of the local government.

(3) The local government must not terminate the CEO's employment unless the local government has, within the preceding 12 month period, reviewed the performance of the CEO under section 5.38(1) of the Act.

23. Decision to terminate

Any decision by the local government to terminate the employment of a CEO must be made by resolution of an absolute majority of the council.

24. Notice of termination of employment

(1) If the local government terminates the employment of a CEO, the local government must give the CEO notice in writing of the termination.

(2) The notice must set out the local government's reasons for terminating the employment of the CEO.

Adopted by Council 23.07.2025

Terms of Reference

1. Purpose

The Chief Executive Officer (CEO) Recruitment Selection Panel (the Panel) is established in accordance with Clause 8 of the Local Government (Administration) Regulations 1996 – Schedule 2 Model Standards and the Shire's Chief Executive Officer Recruitment, Performance and Termination Policy.

The Panel's purpose is to assess candidates and make a recommendation to the Council regarding the appointment of the next CEO.

2. Membership

The Panel will consist of the following members, as appointed by Council resolution:

- *Seven elected members of the Council*
- *One Independent Panel Member (external to the local government)*

3. Quorum

A quorum shall be a minimum of three members, including the Independent Panel Member and at least two elected members.

4. Role of the Panel

The Panel will:
a) Participate in structured recruitment workshops
b) Review and assess applications against the approved selection criteria
c) Determine a shortlist of suitable candidates for interview
d) Participate in interviews and determine final rankings
e) Contribute to the preparation of the Panel's recommendation to the Council
f) Ensure that all processes comply with the Model Standards, Council policy, and probity requirements

5. Role of the Independent Panel Member (IPM)

The IPM provides an external perspective to support governance integrity and merit-based selection. The IPM:

- *Participates in all Panel meetings*
- *Assists in ensuring transparency, fairness, and procedural compliance*
- *Provides non-voting input into deliberations*
- *May assist in reporting to the Council, where appropriate*
  The IPM must not be a current elected member, employee, or consultant of the local government.

6. Confidentiality and Conflict of Interest

All Panel members are required to:

- *Sign a declaration of confidentiality and conflict of interest prior to participation*

- *Declare any actual or perceived conflicts of interest immediately*
- *Refrain from discussing candidate information outside formal proceedings*
- *Observe confidentiality in accordance with the Local Government Act 1995 and the Shire's Code of Conduct*

7. Voting and Decision-Making

Panel decisions regarding shortlisting and recommendations shall be made by consensus wherever possible. Where consensus cannot be reached, the elected member majority may make a recommendation, with the IPM's views recorded in the report if divergent.

8. Reporting to Council

The Panel will prepare a written recommendation report identifying the preferred candidate, outlining the assessment process, and confirming compliance with relevant legislation.

The Panel's recommendation will be submitted to the Council via the CEO (or a delegated officer) for formal consideration and decision. The Council retains the final authority to approve the appointment.

9. Administrative Support

The Recruitment Consultant and/or Independent Facilitator will:

- *Provide administrative support, including documentation, scoring tools, and interview arrangements*
- *Assist in preparing reports and coordinating communications*
- *Advise the Panel on compliance, process integrity, and best practices*

10. Term of the Panel

The Panel is established for the duration of the CEO recruitment process and will be dissolved following the Council's resolution to appoint a CEO and certification of the recruitment process.

11. Declarations of Confidentiality and Disclosure of any Conflicts of Interest

All panel members will sign declarations of confidentiality and disclose any conflicts of interest before participating in the process.

Attachment 10.1b

Summary CEO Recruitment Process – Shire of Three Springs

CEO Recruitment process may include:	*Compliance reference*	*Notes*
Preliminary Considerations		
Appointing a Temporary or an Acting CEO A copy of your Local Governments Temporary Employment or Appointment of an Acting CEO Policy should be available from the administration or on the Local Governments website.	s.5.39C of the LG Act & Local Government Policy	Compliant
Administrative Assistance Employee must be capable of liaising with the Mayor/President, coordinating the administrative requirements, but also be capable of providing Council with advice and recommendations that comply with the Act, Regulations and contractual obligations as well as obtaining and providing advice regarding employment and industrial relations compliance.		
Independent Facilitator A suitably experienced facilitator can assist the Council to scope the skills, experience and personal attribute requirements when recruiting a new CEO or to set and review performance measures, whilst ensuring that the Council's time is used efficiently and that the outcomes are consistent with the Council's employment obligations and strategic objectives. The facilitator can also assist in documenting workshop outcomes in a form that enables them to be presented in a Council agenda report for decision.		
Specialist Recruitment Consultant Experienced and qualified in executive employment and performance management to provide expertise in contemporary executive recruitment and selection practices, to maintain Council's attention focussed on the matters that have a direct relationship with the Council's role as the employing authority and to support the Council in undertaking certain aspects of the recruitment process.		

<table>
<tr><th colspan="3">Recruitment Process</th></tr>
<tr><th>CEO Recruitment process may include:</th><th>Compliance reference</th><th>Notes</th></tr>
<tr><td colspan="3">Council Workshop 1 - to facilitate Council discussions to enable an agreed draft process of recruitment for endorsement by Council.</td></tr>
<tr><td>Outcomes:
Consultant Brief: to seek submissions and quotations from:
• a Facilitator for a Council workshop to scope the skills, experience, and qualifications the Council considers necessary for a new CEO; and
• a Recruitment Consultant.
Assistance – nominate a member of the administration to undertake activities and liaise with President/Mayor.
Selection Committee – list of Council Members interested in being appointed to the Committee.
Independent Person – determine skills & experience required.
.</td><td>Local Government Purchasing Policy

Model Standards Cl.8(2)

Model Standards Cl.(3)(a)</td><td></td></tr>
<tr><td colspan="3">Council Meeting 1 - to select Facilitator and Recruitment Consultant.</td></tr>
<tr><td>Outcomes:
• appoint the acting CEO
• endorse the process for the recruitment of the new CEO
• endorse the appointment of a Facilitator and a Recruitment Consultant to assist with the recruitment process (noting procurement and budget considerations).</td><td>s.5.39C of the LG Act & Local Government Policy</td><td>OCM 23/07/2025</td></tr>
<tr><td colspan="3">Council Workshop 2 – with facilitator to consider knowledge, skills, and experience necessary to perform the role of CEO, in alignment with the future strategic and operational objectives of the Local Government.</td></tr>
<tr><td>Outcomes:
• Draft documentation for Council approval:
  • CEO Position Description
  • Employment Contract and set renumeration</td><td></td><td></td></tr>
</table>

CEO Recruitment process may include:	*Compliance reference*	*Notes*
• Selection Committee establishment – terms of reference and membership • Criteria for selection of an Independent Person		
Council Meeting 2 - to adopt the documentation developed during the Council workshop.		
Outcomes: • Approve, by absolute majority, the CEO job description form, which includes: • the duties and responsibilities of the position; and • the selection criteria for the position. □ Approve the draft remuneration package and draft employment contract. □ Approve the information package, advertising / recruitment strategy, interview testing and selection strategy. □ Establish the Selection Panel, adopt terms of reference, appoint Council Members. □ Approve the criteria and process for selection of independent person.	*Model Standards Cl.5* *LGAs.5.39(7)&(8)* *Admin.r.18A* *Model Standards Cl.8(2)*	.
Advertising period		
State-wide public notice must contain: • details of the remuneration and benefits offered • details of the place where applications are to be submitted • the date and time applications close • the duration of the proposed contract • a web address where the JDF can be accessed • contact details for a person who can provide further information • any other relevant information	*LGA s.5.36(4), Admin.r.18A*	
Council Meeting 3 - to select and appoint independent person to Selection Panel.		

CEO Recruitment process may include:	*Compliance reference*	*Notes*
Outcomes: • Council must select and appoint independent person to Selection Panel. • It is essential that prior to a person's appointment to a selection panel they are informed of the duties and responsibilities of their role and that of the panel.	*Model Standards Cl.8(3)(a)*	
Selection Panel Meeting 1 – to assess applicants and approve the shortlist for interview.		
Outcomes: • first assessment of each applicant against the selection criteria • applicant's knowledge, experience, qualifications, and skills must be assessed by or on behalf of the Selection Panel. • approve shortlist of candidates for interview.	*Model Standards Cl.9(1)*	
Interviews		
Outcomes: • the assessment process must be consistent for all applicants. • Ensure that each applicant is asked the same interview questions which are related to the selection criteria. • Ensure each applicant is provided with the same information and undertake the same assessments.		
Selection Panel Meeting 2 – to review interviews, due diligence and provide a summary assessment and recommendation to Council.		
Outcomes: • Each applicant's knowledge, experience, qualifications and skills must be assessed by or on behalf of the Selection Panel. • Provide a summary assessment of each applicant. • Verify qualifications, character, work history, skills, performance, and other claims - undertaken by the Recruitment Consultant (Reference and police check) and provided to Selection Panel.	*Model Standards Cl.9(1) Cl.9(2)(a)* *Cl.9(5)(b) & (c)*	

CEO Recruitment process may include:	*Compliance reference*	*Notes*
• make a recommendation to Council as to which applicant/s are suitable to be employed in the position of CEO. **Important Note:** If the selection panel considers that none of the applicants are suitable to be employed in the position of CEO, then the Selection panel must recommend to Council that a new selection and recruitment process be undertaken.	*Cl.9(2)(b)* *Cl.9(3)(a) & (b)* *Cl.10*	•
Council's Decision to Appoint a CEO		
Council Meeting 4 – Selection Panel's summary of assessment and recommendation		
Outcomes: • Summary of assessment of each applicant; and • Recommendation as to which applicant or applicants are suitable to be employed in the position of CEO.	*Cl.9(2)(a)* *Cl.9(2)(b)*	
Optional - Council Meeting 5 – presentation from the recommended applicant.		
Council may consider it appropriate for each of the preferred candidates to do a presentation to council.		
Council Meeting 6 – approve recommended CEO and make an offer of employment		
Outcomes: • make an offer of employment to the preferred candidate; • approve proposed terms of the contract of employment; and • authorise the President / Mayor, in consultation with the Local Government's industrial relations advisor, to enter into employment contract negotiations. **Important Note:** The name of the preferred candidate must remain confidential, as if negotiations are unsuccessful, then the Council will need to identify	*Model Standards* *Cl.11* ***Absolute Majority Decision required***	

CEO Recruitment process may include:	*Compliance reference*	*Notes*
and resolve to select the next preferred candidate and provide further authority for the President / Mayor to negotiate with that candidate.		
Council Meeting 7 – Contract negotiation		
Outcomes: • Determine the Council's satisfaction with the terms of the employment contract (as negotiated) • Authorise the President / Mayor to execute the employment contract on behalf of the Local Government.	*Model Standards Cl.12* *LGA.s.5.36(2)* *LGA.s5.94A(1)* ***Absolute Majority decision required***	
Announcing the Appointment of the new CEO		
Public Announcement President/Mayor of LG		
Outcomes: • as the spokesperson for the Local Government, the Mayor/President will make a public announcement announcing the appointment of the new CEO. **Important Note:** Announcement to be made only once the successful candidate has confirmed that they have formally resigned their current employment and have executed and returned the employment contract.		.
Council Meeting 8 – Compliance with the Act and Regulations		
Outcome: • Council certifies that the new CEO was employed in accordance with the Model Standards (as adopted by the Local Government).	*Admin.r.18FB(3)* ***Absolute Majority decision required***	

ATTACHMENT 1

Consolidated Implementation Action Register

2025 Regulation 17 Review & 2025 Financial Management Systems Review

Ref	Source	Finding / Issue	Risk Rating	Agreed Action	Responsible Officer	Priority	Target Date	Status
2.2.1	Reg 17	Risk Management Plan not in place	Moderate	Develop and adopt a formal Risk Management Plan aligned to ISO 31000:2018	CEO / RC	High	30 June 2026	Pending
2.2.1	Reg 17	Events Policy not in place	Moderate	Develop and adopt Events Policy including risk assessment framework	CEO / CDO / RC	Medium	30 June 2026	Pending
2.2.1	Reg 17	Contract Management Framework not in place	Moderate	Develop Contract Management Policy & Procedures including performance monitoring requirements	CEO	High	30 June 2026	Pending
2.2.1	Reg 17	Working From Home Policy not in place	Moderate	Finalise and adopt WFH Policy	DCEO	Medium	30 April 2026	Draft in progress
2.2.1	Reg 17	Outdated strategic and operational documents	Moderate	Review and update Risk Framework, LTFP, SCP, CBP and associated plans. Insert review dates on all plans	CEO / DCEO	High	Staged to 31 March 2027	Pending
2.2.2	Reg 17	No consolidated corporate risk register	Moderate	Develop Corporate Risk Register incorporating IT, operational and strategic risks. Present quarterly to A&RC	RC	High	31 May 2026	Pending
2.2.3	Reg 17	Business Continuity Plan not tested; dated 2020	Moderate	Review, update and formally test BCP. Document results and improvements	RC / IT Provider	High	31 July 2026	Pending
2.2.4	Reg 17	Lease register incomplete	Moderate	Update lease register to include start/end dates, value, review dates, insurance requirements and key conditions	ES	High	31 May 2026	Pending
3.2.1	Reg 17	Journals and BAS review evidence inconsistent	Moderate	Implement documented checklist requiring signed independent review of journals and statutory returns	DCEO	High	Immediate	Ongoing
3.2.2	Reg 17	No grant register	Moderate	Develop grant register capturing funding amounts, milestones, reporting deadlines and conditions	DCEO	High	30 June 2026	Pending

Ref	Source	Finding / Issue	Risk Rating	Agreed Action	Responsible Officer	Priority	Target Date	Status
4.2.1	Reg 17	A&RC Charter does not reference risk framework oversight	Moderate	Amend Charter to include risk management framework review and monitoring responsibilities	CEO	High	Next A&RC meeting	In progress
4.2.2	Reg 17	Minutes not published or confirmed; no formal risk/compliance review	Moderate	Amend agenda template to include standing risk and compliance item. Ensure minutes confirmed and published within statutory timeframe	CEO/ES	High	Immediate	In progress
IT	FMSR	No ICT Strategic Plan	High Impact Governance	Develop 3–5 year ICT Strategic Plan aligned to Corporate Business Plan	CEO / IT Provider	High	31 Oct 2026	Pending
IT	FMSR	No Acceptable Use Policy	High Impact Governance	Develop and adopt Acceptable Use Policy	CEO	High	31 July 2026	Pending
IT	FMSR	No Cyber Security Policy or Response Plan	High Impact Governance	Develop Cyber Security Policy and Incident Response Plan	CEO / IT Provider	High	31 July 2026	Pending
IT	FMSR	No Bring Your Own Device (BYOD) Policy	Moderate	Develop BYOD Policy	CEO	Medium	30 Sept 2026	Pending
IT	FMSR	IT Security not in induction	Moderate	Include mandatory IT Security training in induction checklist	CEO / RC	High	30 April 2026	Pending
IT	FMSR	No IT Risk Register	High Impact Governance	Develop IT Risk Register integrated with Corporate Risk Register	RC	High	31 May 2026	Pending
6	FMSR	No formal post-tender review process	Moderate	Develop Post Tender/Project Evaluation Procedure for contracts above threshold	CEO	Medium	30 Sept 2026	Pending
Credit Cards	FMSR	Former CEO credit card active; agreement not signed	Moderate	Cancel former CEO card (completed) and ensure agreements signed prior to issue of any card	DCEO	Immediate	Completed	Closed
Payroll	FMSR	Access codes not deactivated	Moderate	No action to be undertaken. Each employee has individual alarm code.	CEO	Medium	30 June 2026	No action
Policies	FMSR	No Disciplinary/Resolution Policy	Moderate	Develop Disciplinary & Resolution Policy (or formal HR procedure framework)	CEO	Medium	31 Dec 2026	Pending
Policies	FMSR	Allocation rates require updating	Moderate	Review and update PWO and POC allocation rates annually	DCEO	Medium	30 June 2026	

Attachment 10.3

Three Springs Bushfire Brigades Advisory Committee

Minutes of the meeting of the Committee held Wednesday 11th March 2026

Location: Three Springs Bush Fire Brigade Shed
Commencement: 18:11 hrs

1. Attendance

Present

Ash Bone	(CBFCO)	Nadine Eva	(TS West)
Matt Castaldini	(DFES)	Julia Ennor	(TS Town)
Liam Mutter	(TS East)	Patrick Morgan	(TS West)
Kade Mutter	(Arrino)	Chad Eva	(TS West)
Kyle Lane		Adam Thomas	(TS West)
Jim Heal	(TS West)	Mark Hocking	(SoTS)
Lyndon Hunt		Norm Houdek	(TS Town)
Bailey Mutter	(Arrino)	Andrew Cosgrove	(Arrino)
Chris Connaughton	(TS West)		
Mark Dacombe	(SoTS CEO)		

Apologies

Tim Dempster
Rod Ennor
Ash Auld
David Mutter
DBCA

2. Minutes of Previous Meeting

The minutes of the meeting held on 17 September 2025 were unable to be sourced.

3. Chief Bush Fire Control Officer (CBFCO) Report

The past fire season presented many challenges for our district, with many fires including vehicle fires, pole top fires and bushfires, along with this we also helped out neighbouring shires. Despite the heavy work load, the brigade responded effectively to most incidents throughout the season.

In one incident during the season, three homes were threatened over three days, with fire coming within metres of properties. Fortunately, through a quick response and teamwork, crews were able to protect the homes and bring the situation under control.

This incident reinforces the importance of residents being prepared before the fire season. Keeping yards clear of long grass and debris, maintaining firebreaks, and having a bushfire plan in place can make a significant difference in protecting homes
Training remains an important focus for the brigade. Ongoing training during the off-season is essential to ensure members maintain their skills and are ready for the next fire season. I would like to thank all members for their continued commitment to attending training and maintaining equipment.
I would also like to acknowledge the support of our community and neighbouring brigades, whose cooperation is essential during busy periods.
Finally, I would like to thank all volunteers and their families for the time and dedication they give to the brigade. Your efforts help keep the Three Springs community safe.

4. Brigade Captain Updates

TS Town

Attended several fires, including the landfill site and a yard fire. Two new volunteers have joined and require training. Appreciation expressed for support received. Brad has returned to active duty following a clean bill of health.

TS West

Positive season with strong communication, particularly via WhatsApp. Emphasis on safety and acknowledgement of valuable training.

TS East

Reported a good season with no major concerns.

Arrino

Nil report.

5. Advisory Committee Matters

Restricted Burning Period to remain unchanged.

6. Post-Season Matters (Key Points)

Items discussed included:

- Concerns about landfill green waste being turned over while still burning.
- Acknowledgement of outstanding efforts by volunteers, especially during fires in December.
- Location and use of disc machines for stubble fires.

- Need for insurance claim guidance sheets.
- Request for additional fire lighting equipment (fire bugs and aqua burners).
- Additional Starlink systems requested for brigade vehicles.
- Development of a handover/cheat sheet for new staff/absent staff and volunteers.
- Managing community food donations and avoiding waste.
- Grader effectiveness issues in sandy areas.
- Reinforcing safety requirements: no personnel on ute trays at firegrounds, trailers unsuitable in soft sand.
- Need for new uniforms and PPE.
- Need for more water bombers, challenges thoughout statewide fire events.
- Issues with access to local water bombers and operational limitations.
- Spectator and road closure issues on firegrounds.
- LGGS package discussions and asset replacement options.
- Incident at a mine site involving refusal of brigade entry and need for education regarding legal authority under the Bush Fires Act.

7. Motions

7.1 Fees and Charges for Fire Suppression Equipment

Moved: Ash Bone
Seconded: Adam Thomas
Carried unanimously.

7.2 Requirement for Absentee Landowners to Maintain a 10m Firebreak

Moved: Chad Eva
Seconded: Ash Bone
Carried unanimously.

8. General Business

Key discussions included:

- Fire break compliance and identification of landowners.
- Ongoing issues with absentee landowners and proposal to define the term formally.

- Concerns regarding plantation land with mulch, making fire suppression difficult.
- Shire Fire Break Notice lacking appropriate legal formatting and needing revision.
- Potential cost recovery for damages following fires.
- Need for service updates on fire units, particularly TS West.
- Regulatory requirements for minimum-standard fire units and associated insurance issues.
- Recommendation for a letter of commendation to Congroves Farming for ongoing support at major fires.
- WAERN (yellow) radio usage and need for further training and regular checks.
- Importance of using 000 for accurate location tracking and incident monitoring.
- Nominations for FCOs and clarification regarding delegation.

9. Reports

DFES – Matt Castaldini

- High fire season with 16 significant incidents.
- Uncertainty regarding endorsement of the Three Springs Mitigation Risk Plan.
- Mid-West Gascoyne had the highest number of water bomber activations in the state.
- Issues regarding aviation regulatory requirements preventing deployment during Yuna Fire.
- Unexploded ordnance concerns raised at Depot Hill fire; Defense to present at DOAC.
- Regional Training Calendar available; accommodation may be needed for non-local courses.

10. Date of Next Meeting

Wednesday, 16 September 2026 at Three Springs Fire Shed, commencing 18:00 hrs.

11. Close

Meeting closed at 20:14 hrs.

Three Springs Bushfire Brigades Advisory Committee

Minutes of the meeting of the Committee held Wednesday 11th March 2026

Location: Three Springs Bush Fire Brigade Shed
Commencement: 18:11 hrs

1. Attendance

Present

Ash Bone	(CBFCO)	Nadine Eva	(TS West)
Matt Castaldini	(DFES)	Julia Ennor	(TS Town)
Liam Mutter	(TS East)	Patrick Morgan	(TS West)
Kade Mutter	(Arrino)	Chad Eva	(TS West)
Kyle Lane		Adam Thomas	(TS West)
Jim Heal	(TS West)	Mark Hocking	(SoTS)
Lyndon Hunt		Norm Houdek	(TS Town)
Bailey Mutter	(Arrino)	Andrew Cosgrove	(Arrino)
Chris Connaughton	(TS West)		
Mark Dacombe	(SoTS CEO)		

Apologies

Tim Dempster	David Mutter
Rod Ennor	DBCA
Ash Auld	

2. Minutes of Previous Meeting

The minutes of the meeting held on 17 September 2025 were unable to be sourced.

3. Chief Bush Fire Control Officer (CBFCO) Report

The past fire season presented many challenges for our district, with many fires including vehicle fires, pole top fires and bushfires, along with this we also helped out neighbouring shires. Despite the heavy work load, the brigade responded effectively to most incidents throughout the season.

In one incident during the season, three homes were threatened over three days, with fire coming within metres of properties. Fortunately, through a quick response and teamwork, crews were able to protect the homes and bring the situation under control.

This incident reinforces the importance of residents being prepared before the fire season. Keeping yards clear of long grass and debris, maintaining firebreaks, and having a bushfire plan in place can make a significant difference in protecting homes

Training remains an important focus for the brigade. Ongoing training during the off-season is essential to ensure members maintain their skills and are ready for the next fire season. I would like to thank all members for their continued commitment to attending training and maintaining equipment.

I would also like to acknowledge the support of our community and neighbouring brigades, whose cooperation is essential during busy periods.

Finally, I would like to thank all volunteers and their families for the time and dedication they give to the brigade. Your efforts help keep the Three Springs community safe.

4. Brigade Captain Updates

TS Town

Attended several fires, including the landfill site and a yard fire. Two new volunteers have joined and require training. Appreciation expressed for support received. Brad has returned to active duty following a clean bill of health.

TS West

Positive season with strong communication, particularly via WhatsApp. Emphasis on safety and acknowledgement of valuable training.

TS East

Reported a good season with no major concerns.

Arrino

Nil report.

5. Advisory Committee Matters

Restricted Burning Period to remain unchanged.

6. Post-Season Matters (Key Points)

Items discussed included:

- Concerns about landfill green waste being turned over while still burning.
- Acknowledgement of outstanding efforts by volunteers, especially during fires in December.
- Location and use of disc machines for stubble fires.

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10. Date of Next Meeting

Wednesday, 16 September 2026 at Three Springs Fire Shed, commencing 18:00 hrs.

11. Close

Meeting closed at 20:14 hrs.

Attachment 10.4

SHIRE OF THREE SPRINGS

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 April 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

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 Cntre (Capital)	87%	87,288	85,073	75,818	9,255
Pavilion - Oval - Building (Capital) (incl NEW GYM postings - use BC1	4%	100,000	0	4,484	(4,484)
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	125%	33,863	33,824	42,497	(8,673)
Inering Road - Mid West Secondary Grain Freight Project	112%	1,233	1,230	1,381	(151)
Three Springs - Eneabba Road - Mid West Secondary Grain Freight F	99%	4,637,190	4,637,144	4,581,498	55,646
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	921,566	913,208	(8,358)
Capital Grants, Subsidies and Contributions	79%	5,837,125	5,837,118	4,599,158	(1,237,960)
	73%	7,590,997	6,758,684	5,512,367	(1,246,317)
Rates Levied	100%	3,065,514	3,065,512	3,055,567	(9,945)

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 30 April 2025	Current Year 30 April 2026
Adjusted Net Current Assets	94%	$ 2,958,246	$ 2,786,436
Cash and Equivalent - Unrestricted	90%	$ 3,341,122	$ 3,022,982
Cash and Equivalent - Restricted	113%	$ 2,132,702	$ 2,414,923
Receivables - Rates	61%	$ 129,312	$ 79,298
Receivables - Other	214%	$ 98,762	$ 211,194
Payables	99%	$ 64,724	$ 64,147

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

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

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 April 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.

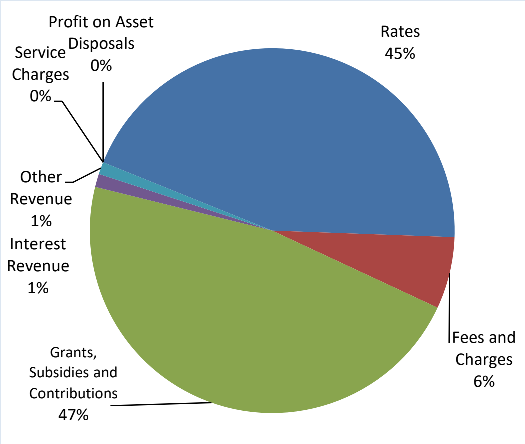
ROUNDING OFF FIGURES

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

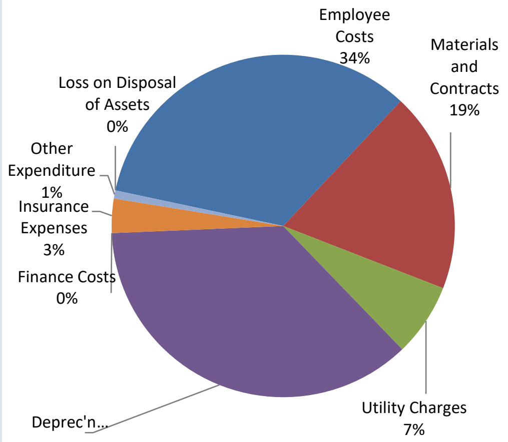
SHIRE OF THREE SPRINGS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 2026

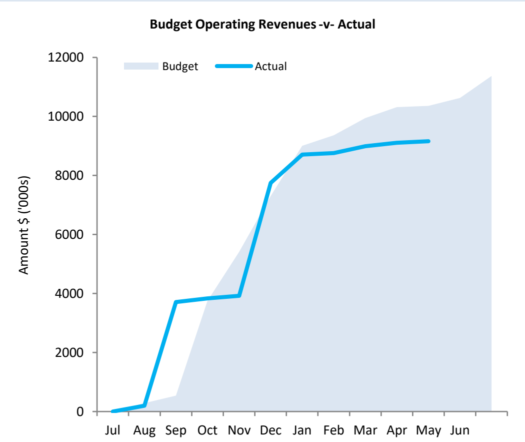
SUMMARY GRAPHS

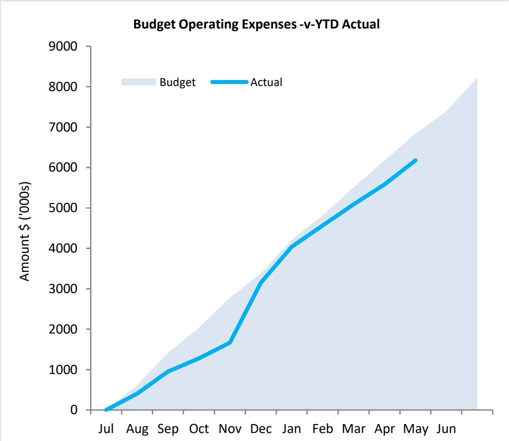
OPERATING REVENUE



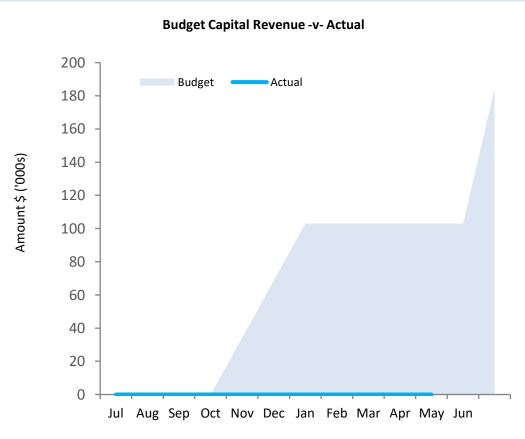
OPERATING EXPENSES



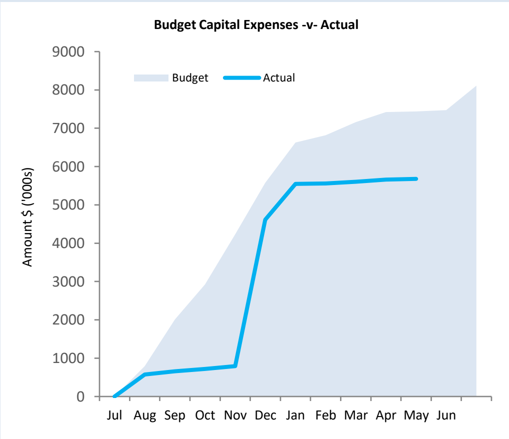




CAPITAL REVENUE



CAPITAL EXPENSES



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

STATUTORY REPORTING PROGRAMS

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

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

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2026

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. S
		$	$	$	$	$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		480	500	430	**0**	(430)	(100%)	▼	
General Purpose Funding - Rates	6	3,066,690	3,065,514	3,065,512	**3,055,567**	(9,945)	(0%)	▼	
General Purpose Funding - Other		1,109,622	1,075,854	754,645	**715,729**	(38,916)	(5%)	▼	
Law, Order and Public Safety		648,899	648,899	26,729	**35,192**	8,463	32%	▲	
Health		95,292	95,662	92,615	**92,113**	(502)	(1%)	▼	
Education and Welfare		1,000	0	0	**0**	0			
Housing		100,440	90,440	74,920	**65,733**	(9,187)	(12%)	▼	
Community Amenities		120,840	130,959	126,958	**188,885**	61,927	49%	▲	S
Recreation and Culture		54,971	42,996	39,685	**22,576**	(17,109)	(43%)	▼	S
Transport		195,901	194,901	189,970	**185,726**	(4,244)	(2%)	▼	
Economic Services		32,341	116,441	96,850	**141,760**	44,910	46%	▲	S
Other Property and Services		75,076	73,926	54,311	**58,125**	3,814	7%	▲	
		5,501,552	5,536,092	4,522,625	**4,561,404**				
Expenditure from operating activities									
Governance		(545,244)	(519,987)	(446,836)	**(334,707)**	112,129	25%	▲	S
General Purpose Funding		(175,257)	(177,117)	(147,680)	**(112,205)**	35,475	24%	▲	S
Law, Order and Public Safety		(460,992)	(409,672)	(342,441)	**(267,003)**	75,438	22%	▲	S
Health		(393,548)	(393,287)	(258,092)	**(237,194)**	20,898	8%	▲	
Education and Welfare		(193,093)	(187,733)	(155,894)	**(115,904)**	39,990	26%	▲	S
Housing		(357,338)	(357,992)	(299,457)	**(292,695)**	6,762	2%	▲	
Community Amenities		(761,141)	(703,241)	(574,074)	**(344,538)**	229,536	40%	▲	S
Recreation and Culture		(1,909,573)	(1,796,951)	(1,506,447)	**(1,253,204)**	253,243	17%	▲	S
Transport		(3,060,990)	(3,066,554)	(2,561,562)	**(2,146,490)**	415,072	16%	▲	S
Economic Services		(470,046)	(547,706)	(456,701)	**(308,336)**	148,365	32%	▲	S
Other Property and Services		(67,224)	(65,558)	(89,009)	**(763,830)**	(674,821)	(758%)	▼	S
		(8,394,447)	(8,225,798)	(6,838,193)	**(6,176,106)**				
Non-cash amounts excluded from operating activities									
Add back Depreciation		2,733,772	2,737,072	2,257,110	**2,256,349**	(761)	(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	2,179,959	**2,256,349**				
Amount attributable to operating activities		**(238,922)**	**(29,784)**	**(135,609)**	641,648				
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%)	▼	S
Proceeds from Disposal of Assets	7	203,650	103,000	103,000	**0**	(103,000)	(100%)	▼	S
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	8	0	0	0	**0**	0			
Land and Buildings	8	(2,339,383)	(665,893)	(472,099)	**(282,475)**	189,624	40%	▲	S
Plant and Equipment	8	(1,383,088)	(668,587)	(668,583)	**(578,602)**	89,981	13%	▲	S
Furniture and Equipment	8	0	0	0	**0**	0			
Infrastructure Assets - Roads	8	(7,254,193)	(6,152,395)	(6,129,291)	**(4,653,307)**	1,475,984	24%	▲	S
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	(27,418)	(29,135)	(18,590)	**(29,135)**	(10,545)	(57%)	▼	S
Infrastructure Assets - Parks and Ovals	8	(327,472)	(317,472)	(147,472)	**0**	147,472	100%	▲	S
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)	(7,436,035)	**(5,543,519)**				
Amount attributable to investing activities		**(3,569,558)**	**(1,893,357)**	**(1,495,917)**	(944,360)				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Debentures	9	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)		▼	S
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 y	1	3,305,197	3,224,343	3,224,343	**3,224,343**	0	0%		
Amount attributable to operating activities		(238,922)	(29,784)	(135,609)	**641,648**				
Amount attributable to investing activities		(3,569,558)	(1,893,357)	(1,495,917)	**(944,360)**				
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**	**1,592,817**	**2,786,436**				

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.

NATURE OR TYPE DESCRIPTIONS

REVENUE

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

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

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

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

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

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

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

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

EXPENSES

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

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

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

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

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

DEPRECIATION
Depreciation expense raised on all classes of assets.

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

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

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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. S
		$	$	$	$	$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	3,066,690	3,065,514	3,065,512	**3,055,567**	(9,945)	(0%)	▼	
Grants, Subsidies and Contributions	12	1,793,531	1,753,872	921,566	**913,208**	(8,358)	(1%)	▼	
Fees and Charges		281,867	370,771	329,100	**437,714**	108,614	33%	▲	S
Service Charges		0	0	0	**0**	0			
Interest Revenue		228,418	228,418	117,298	**80,732**	(36,566)	(31%)	▼	S
Other Revenue		125,396	114,516	86,149	**74,183**	(11,966)	(14%)	▼	S
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	4,522,625	**4,561,404**				
Expenditure from operating activities									
Employee Costs		(2,458,327)	(2,454,696)	(2,045,931)	**(2,079,084)**	(33,153)	(2%)	▼	
Materials and Contracts		(2,472,791)	(2,245,300)	(1,848,173)	**(1,168,605)**	679,568	37%	▲	S
Utility Charges		(402,594)	(499,059)	(415,595)	**(425,110)**	(9,515)	(2%)	▼	
Depreciation		(2,733,772)	(2,737,072)	(2,257,110)	**(2,256,349)**	761	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)	(66,143)	**(47,174)**	18,969	29%	▲	S
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)	(6,838,193)	**(6,176,106)**				
Operating activities excluded from budget									
Add back Depreciation		2,733,772	2,737,072	2,257,110	**2,256,349**	(761)	(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	2,179,959	**2,256,349**				
Amount attributable to operating activities		**(238,922)**	**(29,784)**	**(135,609)**	**641,648**				
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%)	▼	S
Proceeds from Disposal of Assets	7	203,650	103,000	103,000	**0**	(103,000)	(100%)	▼	S
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)	(472,099)	**(282,475)**	189,624	40%	▲	S
Plant and Equipment	8	(1,383,088)	(668,587)	(668,583)	**(578,602)**	89,981	13%	▲	S
Furniture and Equipment	8	0	0	0	**0**	0			
Infrastructure Assets - Roads	8	(7,254,193)	(6,152,395)	(6,129,291)	**(4,653,307)**	1,475,984	24%	▲	S
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	(27,418)	(29,135)	(18,590)	**(29,135)**	(10,545)	(57%)	▼	S
Infrastructure Assets - Parks and Ovals	8	(327,472)	(317,472)	(147,472)	**0**	147,472	100%	▲	S
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)	(7,436,035)	**(5,543,519)**				
Amount attributable to investing activities		**(3,569,558)**	**(1,893,357)**	**(1,495,917)**	**(944,360)**				
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)	(135,609)	**641,648**				
Amount attributable to investing activities		(3,569,558)	(1,893,357)	(1,495,917)	**(944,360)**				
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**	**1,592,817**	**2,786,436**				

▲▼ 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 30 APRIL 2026

	30 June 2025	30 April 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	5,955,850	5,465,899
Trade and other receivables	656,816	290,492
Other financial assets	0	0
Inventories	5,508	9,886
Contract assets	7,081	7,081
Other assets	2,658	0
TOTAL CURRENT ASSETS	6,627,913	5,773,358
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	18,676,725
Infrastructure	53,282,250	56,420,299
TOTAL NON-CURRENT ASSETS	71,898,812	75,185,982
TOTAL ASSETS	78,526,725	80,959,340
CURRENT LIABILITIES		
Trade and other payables	873,417	99,832
Other liabilities	136,014	357,757
Borrowings	0	0
Employee related provisions	227,056	227,056
TOTAL CURRENT LIABILITIES	1,236,488	684,645
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	799,420
NET ASSETS	**77,175,463**	**80,159,920**
EQUITY		
Retained surplus	37,778,724	40,627,987
Reserve accounts	2,279,729	2,414,923
Revaluation surplus	37,117,010	37,117,010
TOTAL EQUITY	**77,175,463**	**80,159,920**

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

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 APRIL 2026

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

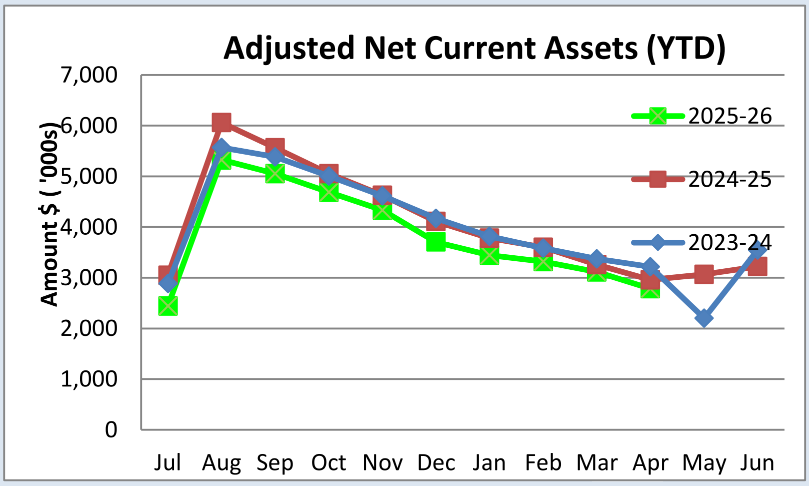
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 30/04/2025	Year to Date Actual 30/04/2026
		$	$	$
Current Assets				
Cash Unrestricted	2	3,656,048	3,341,122	3,022,982
Cash Restricted - Reserves	2	2,279,729	2,132,702	2,414,923
Cash Restricted - Bonds & Deposits	2	20,073	10,134	27,993
Receivables - Rates	3	117,591	129,312	79,298
Receivables - Other	3	539,226	98,762	211,194
Other Assets Other Than Inventories	4	9,739	0	7,081
Inventories	4	5,508	8,779	9,886
		6,627,913	5,720,811	5,773,358
Less: Current Liabilities				
Payables	5	(848,779)	(64,724)	(64,147)
Contract Liabilities	11	(136,014)	(469,305)	(357,757)
Bonds & Deposits	14	(24,638)	(8,623)	(35,685)
Loan and Lease Liability	9	0	0	0
Provisions	11	(227,056)	(194,473)	(227,056)
		(1,236,488)	(737,126)	(684,645)
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**	**2,958,246**	**2,786,436**

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD Surplus(Deficit)

$2.79 M

Last Year YTD Surplus(Deficit)

$2.96 M

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

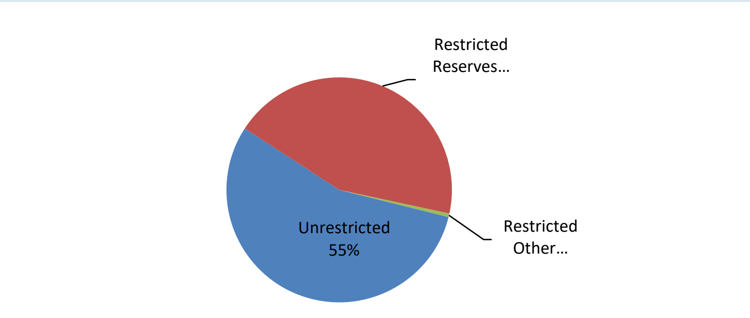
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
Cash on Hand							
Cash On Hand - Library	100.00			100	Cash on Hand	Nil	On Hand
Petty Cash - Admin	26.80			27	Cash on Hand	Nil	On Hand
Cash On Hand - Swimming Pool	200.00			200	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account - CBA	1,659,774.60			1,659,775	CBA	0.10%	Ongoing
Police Licensing Account - CBA			27,993.41	27,993	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	**3,022,982**	**2,414,923**	**27,993**	**5,465,899**			

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
$5.47 M	**$2.41 M**

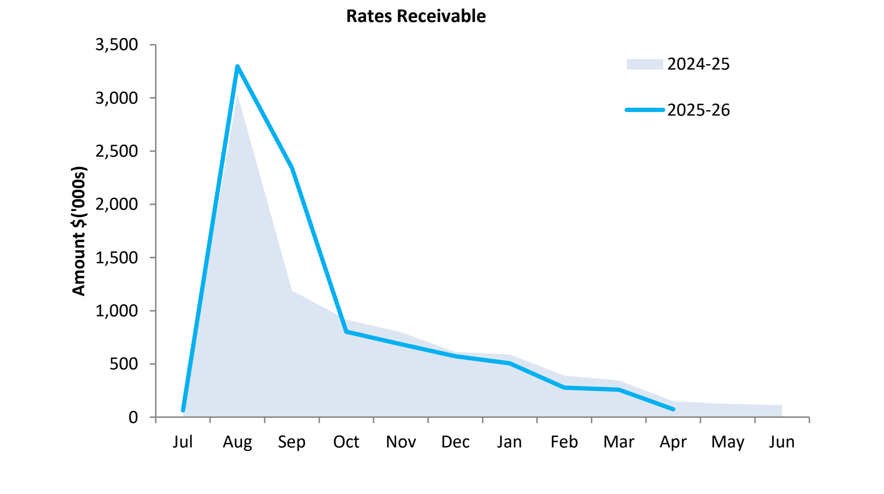
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2025	30 Apr 26
	$	$
Opening Arrears Previous Years	91,769	111,165
Levied this year	3,005,319	3,167,647
Less Collections to date	(2,985,923)	(3,204,838)
Equals Current Outstanding	111,165	73,974
Net Rates Collectable	**111,165**	**73,974**
% Collected	96.41%	97.74%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	32,387	37,377	6,235	89,894	165,892
Percentage	20%	23%	4%	54%	
Balance per Trial Balance					
Sundry Debtors					165,892
Receivables - Other					45,302
Total Receivables General Outstanding					**211,194**
Amounts shown above include GST (where applicable)					

KEY INFORMATION

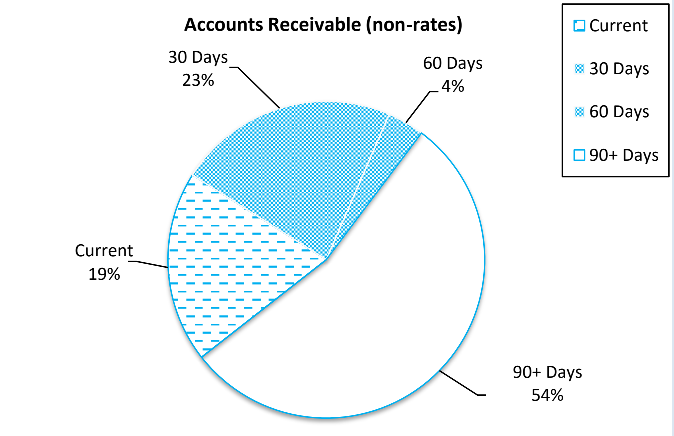
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.



Collected	Rates Due
98%	**$73,974**

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
$211,194

Over 30 Days
80%

Over 90 Days
54%

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2025	Asset Increase	Asset Reduction	Closing Balance 30 Apr 2026
	$	$	$	$
Inventory				
Fuel, Visitor and Rec Centres stock on hand	5,508	4,378	0	9,886
Contract assets				
Contract assets	7,081	0	0	7,081
Total Other Current assets				**16,967**

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.

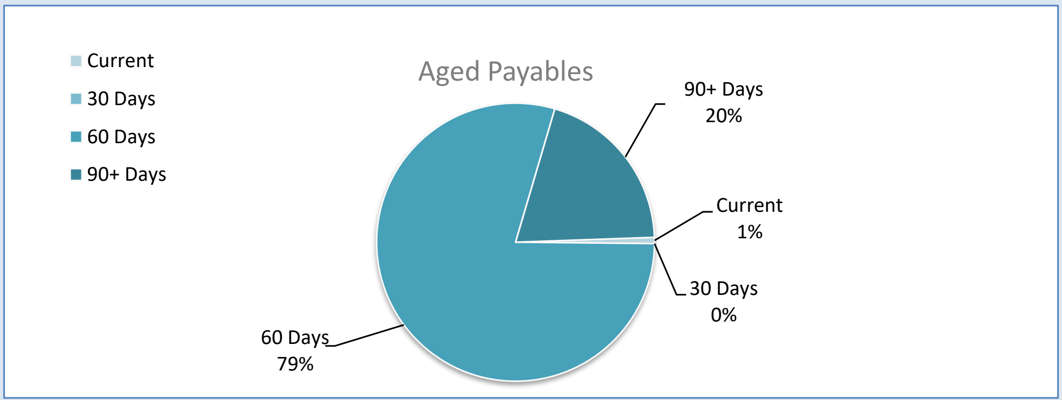
SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2026

OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Payables (Sundry Creditors) - General	50	-	5,499	1,377	6,926.28
Percentage	0.7%	0%	79.4%	19.9%	
Balance per Trial Balance					
Sundry creditors - General					6,926
Other creditors					4,838
Accruals/Income in Advance					14,663
ATO liabilities					37,720
Total Payables General Outstanding					**64,147**
Amounts shown above include GST (where applicable)					

KEY INFORMATION

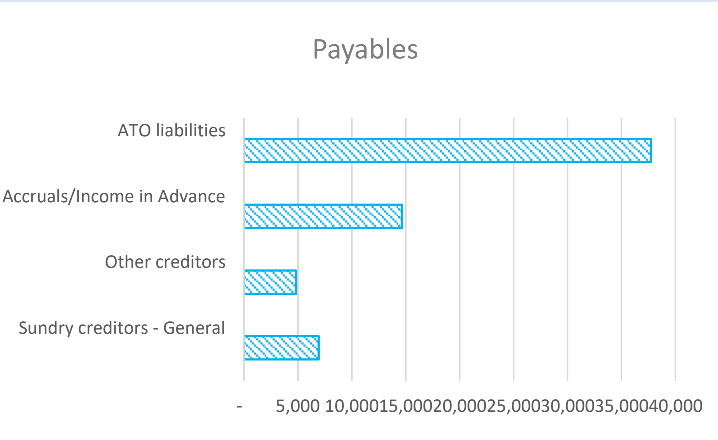
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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

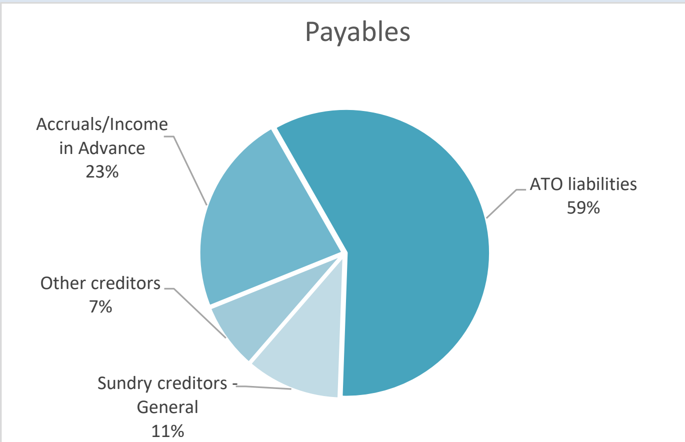


Creditors Due
$64,147

Over 30 Days
99%

Over 90 Days
19.9%





SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 APRIL 2026

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

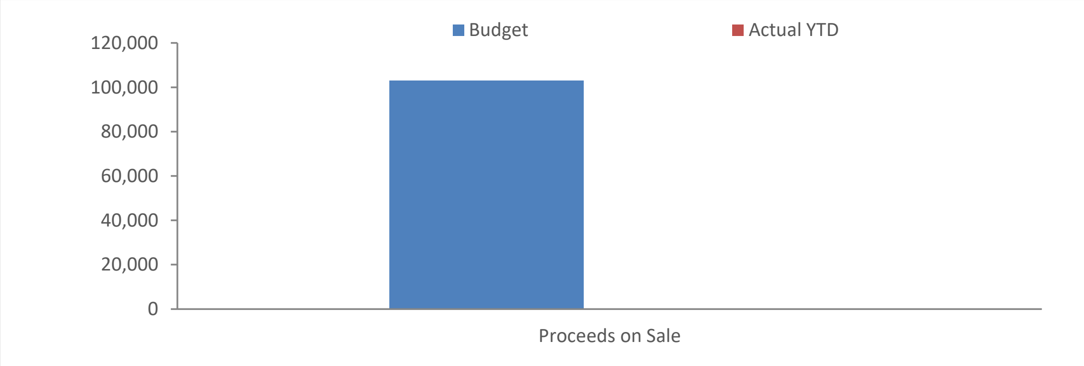
				Budget				YTD Actual			
RATE TYPE	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	$			$	$	$	$	$	$	$	$
General Rate											
Gross rental valuations											
GRV Residential	0.127549	201	2,256,572	289,216	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										
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	279	-	9,629
Sub-Totals		**66**	**913,971**	46,100	-1,450	0	44,650	**46,100**	**279**	**-**	**46,379**
		470	**331,839,782**	**3,056,464**	**-1,257**	**80**	**3,055,288**	**3,055,072**	**438**	**57**	**3,055,567**
Amount from General Rates							**3,055,288**				**3,055,567**
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**				**3,055,567**

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2026

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

		Amended Budget				YTD Actual			
Asset Number	**Asset Description**	**Net Book Value**	**Proceeds**	**Profit**	**(Loss)**	**Net Book Value**	**Proceeds**	**Profit**	**(Loss)**
		$	$	$	$	$	$	$	$
			0						
	Plant and Equipment								
P5017	2013 Toyota Landcruiser Fire Unit (Arrino Bfb) Ts 5017	0	0	0	0	0	0	0	0
PEH001	2015 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 (0Ts) 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%**

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$	$
Land and Buildings	2,339,383	665,893	472,099	**282,475**	(189,624)
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	6,129,291	**4,653,307**	(1,475,984)
Infrastructure Assets - Drainage	0	0	0	**0**	0
Infrastructure Assets - Footpaths	27,418	29,135	18,590	**29,135**	10,545
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	7,436,035	**5,543,519**	(1,892,516)

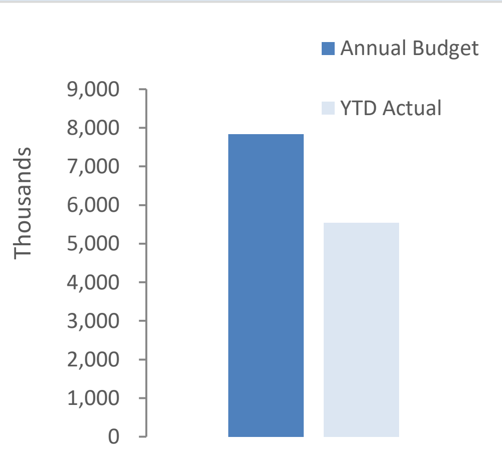
Capital acquisitions funded by:

	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$	$
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**	**1,495,917**	944,360	(551,557)
Capital Funding Total	**11,331,554**	**7,833,482**	**7,436,035**	5,543,519	**(1,892,516)**

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	**$5.54 M**	**71%**

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

Capital Expenditure Total

Level of Completion Indicators

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

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

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

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)	(10,660)
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)	(35,479)	(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)**	**(185,483)**	**(177,907)**
:ommunity 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 Cntre (Capital)	(85,221)	(87,288)	(85,073)	(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 BC110	(100,000)	(100,000)	0	(4,484)
4110310	BC1106	510	Sporting Club - Slaughter Street - Building (Capital)	(70,000)	0	0	0
ecreation And Culture				**(363,221)**	**(293,416)**	**(191,201)**	**(94,630)**
Total - Transport				**0**	**0**	**0**	**(2,368)**
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)
al - 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)**	**(472,099)**	**(282,475)**
Plant & Equipment							
Other Law, Order & Public Safety							
4050330	PE0501	530	CCTV equipment	(66,000)	(66,000)	(66,000)	(20,442)
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)

Capital Expenditure Total

Level of Completion Indicators

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

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

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

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted Budget	Amended Budget	Amended YTD Budget	YTD Actual
				$	$	$	$
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	0TS New CEO Vehicle (Formerly PA0)	(65,000)	0	0	0
er 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)	(115,020)	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 Prc	(406,609)	(33,863)	(33,824)	(42,497)
4120153	GFR024	540	Inering Road - Mid West Secondary Grain Freight Project	(132,116)	(1,233)	(1,230)	(1,381)
4120153	GFR105	540	Three Springs - Eneabba Road - Mid West Secondary Grain Freight Pro	(4,098,358)	(4,637,190)	(4,637,144)	(4,581,498)
4120165	DC000	540	Drainage Construction General (Budgeting Only)	(103,000)	0	0	0
Total - Transport				**(7,254,193)**	**(6,152,395)**	**(6,129,291)**	**(4,653,307)**
Total - Infrastructure - Roads				**(7,254,193)**	**(6,152,395)**	**(6,129,291)**	**(4,653,307)**
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)	(18,590)	(29,135)
Total - Transport				**(27,418)**	**(29,135)**	**(18,590)**	**(29,135)**
Total - Infrastructure - Footpaths				**(27,418)**	**(29,135)**	**(18,590)**	**(29,135)**
Infrastructure - Parks & Ovals							
Community Amenities							
4100770	OC002	570	Cemetery Other Infrastructure (Capital)	(30,000)	(30,000)	0	0
ommunity 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

Capital Expenditure Total

Level of Completion Indicators

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

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

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

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted Budget	Amended Budget	Amended YTD Budget	YTD Actual
				$	$	$	$
4110290	PC1134	570	Pavilion Playground Capital Works	(102,472)	(102,472)	(102,472)	0
ecreation 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
er 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)**	**(7,436,035)**	**(5,543,519)**

FINANCING ACTIVITIES
NOTE 9
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

		New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
Particulars/Purpose	**01 Jul 2025**	**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.

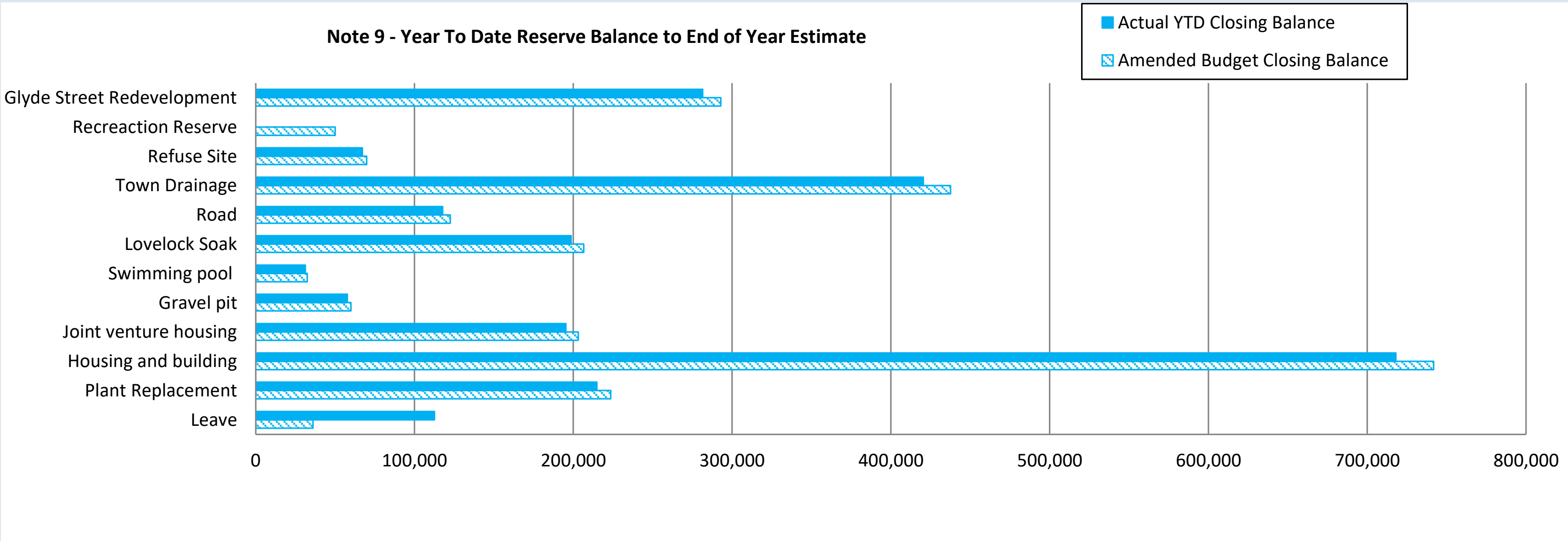
(b) Information on Financing

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

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
Recreaction 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



OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 30 Apr 2026
		$	$	$	$
Other liabilities					
- Contract liabilities	**12**	510	33,299	(33,358)	451
- Capital grant/contribution liabilities	**13**	194,004	4,820,961	(4,599,158)	415,806
Total other liabilities		194,514	4,854,260	(4,632,516)	**416,257**
Less non-current unspent capital grants, contributions and reimbursements		(58,500)	0	0	**(58,500)**
Total current other liabilities		136,014	4,854,260	(4,632,516)	**357,757**
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					**643,314**

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 30 APRIL 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 30 Apr 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	30,299	(30,299)	0	26,299	26,299	19,722	30,299
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								0
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	276
Economic services								
Community Heritage Grant	0.00	0	0	0	12,000	12,000	10,000	0
	509.93	**33,299**	**(33,358)**	**451**	**1,098,311**	**1,057,402**	**839,576**	**833,506**
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	290	311
OTH CUL - Contributions & Donations - Other C	0.00	0	0	0	700	700	580	389
	0.00	**0**	**0**	**0**	**695,220**	**696,470**	**81,990**	**79,703**
TOTALS	**509.93**	**33,299**	**(33,358)**	**451**	**1,793,531**	**1,753,872**	**921,566**	**913,208**

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 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 30 Apr 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	17,325	0	17,325	31,500	31,500	31,500	0
Dlgsc 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	**4,820,961**	**(4,599,158)**	**357,306**	**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**	**4,820,961**	**(4,599,158)**	**415,806**	**7,558,346**	**5,837,125**	**5,837,118**	**4,599,158**

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 30 Apr 2026
	$	$	$	$
Restricted Cash - Bonds and Deposits				
BCITF Levy	117.75	0.00	(117.75)	**0.00**
BSL Levy	241.60	3,761.53	(2,449.48)	**1,553.65**
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	2,350.00	(1,720.00)	**1,280.00**
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	160,976.60	(153,254.30)	**17,840.85**
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	550.00	(200.00)	**1,800.00**
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	202,436.59	(191,389.99)	**35,684.50**
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	**0.00**
	24,637.90	**202,436.59**	**(191,389.99)**	**35,684.50**

KEY INFORMATION

NOTE 15
EXPLANATION OF SIGNIFICANT VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2025/26 year is $10,000 and 10%.

Reporting Program	Var. $	Var. %	Var. ▲▲ ↘	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	$	%				
Community Amenities	61,927	49%	▲	S	Timing	Positive variance due to PGS Green Energy Pty Ltd solar farm application fees received.
Recreation and Culture	(17,109)	(43%)	▼	S	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	44,910	46%	▲	S	Permanent	Increase due to Water Corporation taking water from standpipe corresponds increase in utilities expenditure Economic Services.
Expenditure from operating activities						
Governance	112,129	25%	▲	S	Timing	Positive variance due to Donations to Members of Council - Community Group, Admin Allocation and Other Governeance , Legal Fees and Consultancy - Statutory costs tracking lower than budgeted amounts
General Purpose Funding	35,475	24%	▲	S	Timing	Positive variance due to but Rates - Admin Allocation and Debt Collection expenses tracking lower than budgeted.
Law, Order and Public Safety	75,438	22%	▲	S	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	39,990	26%	▲	S	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	229,536	40%	▲	S	Timing	Positive variance due to Refuse Site and Community Amenities sub programme in general tracking lower than budgeted.
Recreation and Culture	253,243	17%	▲	S	Timing	Positive variance due to Programs Other Sport & Rec and Othe Culture tracking lower that budgeted in general.
Transport	415,072	16%	▲	S	Timing	Positive variance due to Maintenance - Streets, Roads, Bridges & Depots, Depreciation and overall expenditure tacking lower than budgeted.
Economic Services	148,365	32%	▲	S	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	(674,821)	(758%)	▼	S	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%)	▼	S	Timing	Boths Regional Road Group & Road 2 Recovery Grants tracking behind budget.
Proceeds from Disposal of Assets	(103,000)	(100%)	▼	S	Timing	No disposals have taken in the year to date.
Land and Buildings	189,624	40%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
Plant and Equipment	89,981	13%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	1,475,984	24%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Footpaths	(10,545)	(57%)	▼	S	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Parks and Ovals	147,472	100%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
FINANCING ACTIVITIES						
Transfer to Reserves	(135,194)		▼	S		Transfer to Reserves is lower than expected to date. This will be corrected by EOFY.

Attachment 10.5

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SHIRE OF THREE SPRINGS

Debtors Trial Balance
As at 30.04.2026

Debtor #	Name	Credit Limit	30.01.2026 GT 90 days	Age Of Oldest Invoice (90Days)	01.03.2026 GT 60 days	31.03.2026 GT 30 days	30.04.2026 Current	Total
A88			0.00	0	0.00	0.00	0.00	-600.00
A85			105.35	160	0.00	0.00	1116.64	1221.99
F46			0.00	0	0.00	0.00	0.00	-1500.00
C125			0.00	0	0.00	33.54	0.00	33.54
D93			0.00	0	0.00	0.00	62.86	62.86
F14			0.00	0	1631.25	0.00	17325.00	18956.25
W60			0.00	0	0.00	0.00	0.00	-7.91
E41			73.00	232	0.00	0.00	0.00	73.00
E42			0.00	0	0.00	0.00	154.65	154.65
N11			250.00	113	0.00	0.00	0.00	250.00
H51			4708.84	160	0.00	0.00	0.00	4708.84
C102			1907.71	373	0.00	0.00	0.00	1907.71
K37			143.30	441	0.00	0.00	0.00	143.30
M19			0.00	0	0.00	0.00	303.71	303.71
O18			250.00	113	0.00	0.00	0.00	250.00
M153			85.61	160	0.00	0.00	0.00	85.61
M149			0.00	0	0.00	0.00	132.56	132.56
N52			0.00	0	0.00	372.00	0.00	372.00
N53			0.00	0	2321.79	0.00	0.00	2321.79
N7			0.00	0	0.00	0.00	720.00	720.00
P67			0.00	0	0.00	0.00	744.00	744.00
F29			1538.02	161	0.00	0.00	0.00	1538.02
T79			250.00	113	0.00	0.00	0.00	250.00
P43			25.00	142	0.00	0.00	0.00	25.00
T52			0.00	0	0.00	0.00	0.00	-475.00
D14			45.00	160	0.00	0.00	25.00	70.00
J17			14745.44	590	1546.59	1546.59	1546.59	19385.21
T57			0.00	0	0.00	0.00	60.00	60.00
T10			20.45	252	0.00	0.00	0.00	20.45
U8			0.00	0	46.50	0.00	0.00	46.50
V14			250.00	113	0.00	0.00	0.00	250.00
W57			69178.98	365	0.00	0.00	6416.13	75595.11
B101			0.00	0	0.00	0.00	0.00	-1100.00
W110			0.00	0	0.00	35424.80	3779.60	39204.40
Y15			0.00	0	688.80	0.00	0.00	688.80

Debtors Trial Balance
As at 30.04.2026

Debtor #	Name	Credit Limit	30.01.2026 GT 90 days	Age Of Oldest Invoice (90Days)	01.03.2026 GT 60 days	31.03.2026 GT 30 days	30.04.2026 Current	Total
	Totals --- Credit Balances:	-3682.91	93576.70		6234.93	37376.93	32386.74	165892.39

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

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Department of Planning, Lands and Heritage		
EFT21579	09/04/2026	Development Assessment Panel (DAP) Fees - Proposed Solar Farm		17,097.00
		AMD Audit & Assurance Ptd Ltd T/As AMD Chartered Accountants		
EFT21580	10/04/2026	Audit Fees		23,980.00
		Bob Waddell & Associates Pty Ltd		
EFT21581	10/04/2026	Financial Consultant Services		308.00
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT21582	10/04/2026	Financial Consultant		1,716.00
		Team Global Express Pty Ltd (TOLL)		
EFT21583	10/04/2026	Freight and Delivery		76.94
		Veolia Environmental Services (Australia) Pty Ltd		
EFT21584	10/04/2026	Waste Collection Services		5,038.66
		Winc Australia Pty Limited		
EFT21585	10/04/2026	Office Supplies		57.12
		Christopher Shaun Connaughton		
EFT21586	10/04/2026	Councillor Sitting Fees for Quarter Ending 31/03/2026		1,389.00
		Mark Dacombe		
EFT21587	10/04/2026	Staff Reimbursement		134.57
		Nadine Eva		
EFT21588	10/04/2026	Councillor Sitting Fees for Quarter Ending 31/03/2026		7,146.13
		Julia Ennor		
EFT21589	10/04/2026	Councillor Sitting Fees for Quarter Ending 31/03/2026		1,173.00
		Grete Pall		
EFT21590	10/04/2026	COMMUNITY HALL BOND REFUND - ZUMBA		165.00
		Incite Security Pty Ltd		
EFT21591	10/04/2026	Aquatic Centre Internet		96.80
		INFINITUM TECHNOLOGIES PTY LTD		
EFT21592	10/04/2026	IT Services		2,166.73
		Lions Cancer Institute		
EFT21593	10/04/2026	Donation to Community Group		1,000.00
		Jennifer Dorothy Mutter (Councillor)		
EFT21594	10/04/2026	Councillor Sitting Fees for Quarter Ending 31/03/2026		2,226.28
		Meedac Geraldton		
EFT21595	10/04/2026	REFUND OF BOND FOR THREE SPRINGS COMMUNITY HALL HIRE -		110.00
		J M & S Enterprises Pty Ltd T/As RBC Rural		
EFT21596	10/04/2026	Printing Charges		35.77
		Officeworks		
EFT21597	10/04/2026	Easter Event Prizes		169.95
		Perfect Computer Solutions (PCS)		
EFT21598	10/04/2026	IT Services (various)		995.26
		Three Springs IGA		
EFT21599	10/04/2026	Local Grocer Purchases		4,574.17
		The Trustee For Lotsu Family Trust T/as Shire Of Three Springs Medical Centre		
EFT21600	10/04/2026	Staff Drug and Alcohol Testing		2,970.00
		Van't Veer Services		
EFT21601	10/04/2026	Postage and Delivery		20.00
		WA Contract Ranger Services Pty Ltd		
EFT21602	10/04/2026	Ranger Services		992.75
		Ausrecord Pty Ltd		
EFT21603	10/04/2026	Records Management		130.90

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Bob Waddell & Associates Pty Ltd		
EFT21604	10/04/2026	Financial Consultant Services		616.00
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT21605	10/04/2026	Consultant Services		308.00
		Phillip Berry		
EFT21606	10/04/2026	Staff Reimbursement		56.05
		Informa Australia Pty Ltd		
EFT21607	10/04/2026	Mid West Major Projects 2026 Conference		5,489.00
		Western Australian Land Information Authority T/a Landregistryservicesaustralia		
EFT21608	10/04/2026	Mining Tenements Chargable Schedule No. M2026/1, M2026/2		9.30
		Perfect Computer Solutions (PCS)		
EFT21609	10/04/2026	IT Services		1,371.50
		Van't Veer Services		
EFT21610	10/04/2026	Land Use for Silo Trailer Parking		1,100.00
		Three Springs Nutrien Ag Solutions (Landmark Operations Ltd)		
EFT21611	10/04/2026	Interest for Late Payment Fee		37.62
		Aquatic Services		
EFT21612	13/04/2026	Swimming Pool Maintenance		1,301.28
		BOC Gases		
EFT21613	13/04/2026	Oxygen Tank Rentals		34.41
		Bunnings Group Limited		
EFT21614	13/04/2026	Bunnings Purchases		1,276.00
		Redmach Pty Ltd T/A Redmac Ag Services		
EFT21615	13/04/2026	Redmac Purchases (various)		11.80
		Corsign WA Pty Ltd		
EFT21616	13/04/2026	Signs		4,844.84
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT21617	13/04/2026	Diesel Purchase		12,512.00
		Hydestarz Pty Ltd trading as Geraldton Mower and Repair Specialists		
EFT21618	13/04/2026	Plant Repairs		470.60
		Frank Gilmour Pest Control		
EFT21619	13/04/2026	Pest Control		9,284.00
		GHD PTY LTD		
EFT21620	13/04/2026	Ad-Hoc Engineering Support		10,142.88
		Stephen Walter Hunter		
EFT21621	13/04/2026	Airconditioning Services		4,818.00
		Incite Security Pty Ltd		
EFT21622	13/04/2026	Aquatic Centre Internet		96.80
		Lucro Pty Ltd		
EFT21623	13/04/2026	Plant Maintenance and Servicing		5,730.32
		Middlers' Consulting		
EFT21624	13/04/2026	Skytrust Training		1,661.00
		Outpost Central Pty Ltd T/A Wildeye		
EFT21625	13/04/2026	Annual 2026 Subscription		297.00
		PJC Services & Co Pty Ltd		
EFT21626	13/04/2026	Plumbing and Gas Services		1,469.60
		Michael Lupardo Painting Contractors		
EFT21627	13/04/2026	Painting Services		12,650.00
		QHSE Integrated Solutions Pty Ltd		
EFT21628	13/04/2026	Skytrust Intelligence System Subscription		246.40

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		St John Ambulance Western Australia Ltd		
EFT21629	13/04/2026	Medical Supplies		371.00
		Silverwing Holding Pty Ltd t/a Three Springs Sandblasting		
EFT21630	13/04/2026	Mulch		9,900.00
		Think Water Mid West		
EFT21631	13/04/2026	Oval Maintenance		1,281.70
		Westrac Pty Ltd		
EFT21632	13/04/2026	Plant Maintenance and Servicing		4,456.96
		Three Springs Nutrien Ag Solutions (Landmark Operations Ltd)		
EFT21633	13/04/2026	Nutrien Purchases		3,529.35
		Young Motors Pty Ltd		
EFT21634	13/04/2026	Plant Maintenance and Servicing		721.24
		Zed Elect		
EFT21635	13/04/2026	Electrician Services		5,211.15
		BAS Australian Taxation Office		
EFT21636	21/04/2026	BAS Remittance for March 2026		30,310.00
		ACS Electrical- Auswest Contracting Services		
EFT21637	29/04/2026	Pavillion Upgrade Works		4,931.85
		Department of Planning, Lands and Heritage		
EFT21638	29/04/2026	Development Assessment Panel (DAP) Fees - Renewable Energy Facility		17,097.00
		Beam International PTY LTD		
DD18039.1	07/04/2026	Payroll Super PPE 07/04/2026		14,382.18
		Exetel Pty Ltd		
DD18043.1	01/04/2026	Monthly Account - Exetel		1,400.00
		Bond Administrator		
DD18047.1	07/04/2026	Payroll Deductions/Contributions		60.00
		Department Of Transport - Daily Licensing		
DD18051.1	08/04/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 02/04/2026		682.30
		Department Of Transport - Daily Licensing		
DD18052.1	07/04/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 01/04/2026		81.50
		Telstra		
DD18053.1	07/04/2026	Monthly Account - Communication Expenses		466.52
		Department Of Transport - Daily Licensing		
DD18054.1	02/04/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 31/03/2026		761.45
		Bond Administrator		
DD18080.1	21/04/2026	Payroll Deductions/Contributions		540.00
		Beam International PTY LTD		
DD18081.1	21/04/2026	Payroll Super PPE 21/04/2026		11,669.62
		Synergy		
DD18109.1	20/04/2026	Monthly Account - Electricity		13,633.01
		Synergy		
DD18110.1	24/04/2026	Monthly Account - Electricity		30.10
		Synergy		
DD18111.1	28/04/2026	Monthly Account - Electricity		2,160.13
		Synergy		
DD18112.1	09/04/2026	Monthly Account - Electricity		4,297.57
		Synergy		
DD18113.1	08/04/2026	Monthly Account - Electricity		2,480.78
		Water Corporation		
DD18118.1	24/04/2026	Monthly Account - Water		21,797.26
		Water Corporation		

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Water Corporation		
DD18119.1	29/04/2026	Monthly Account - Water		46,665.76
		Australian National Character Check		
DD18120.1	07/04/2026	Monthly Account - Pre-employment Character Checks		53.66
		Telstra		
DD18121.1	19/04/2026	Monthly Account - Communication Expenses		791.89
		Telstra		
DD18122.1	24/04/2026	Monthly Account - Communication Expenses		283.94
		Commonwealth Bank of Australia		
DD18123.1	02/04/2026	Monthly Credit Card Purchases		926.90
		Department Of Transport - Daily Licensing		
DD18132.1	28/04/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 23/04/2026		2,759.00
		Department Of Transport - Daily Licensing		
DD18133.1	24/04/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 22/04/2026		751.15
		Department Of Transport - Daily Licensing		
DD18134.1	23/04/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 21/04/2026		1,133.55
		Department Of Transport - Daily Licensing		
DD18135.1	20/04/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 16/04/2026		340.60
		Department Of Transport - Daily Licensing		
DD18136.1	17/04/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 15/04/2026		443.00
		Department Of Transport - Daily Licensing		
DD18137.1	16/04/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 14/04/2026		2,683.30
		Department Of Transport - Daily Licensing		
DD18138.1	13/04/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 09/04/2026		8,199.05
		Department Of Transport - Daily Licensing		
DD18139.1	10/04/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 08/04/2026		216.05
		Department Of Transport - Daily Licensing		
DD18140.1	09/04/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 07/04/2026		151.80
		Department Of Transport - Daily Licensing		
DD18148.1	30/04/2026	POLICE LICENSING DIRECT DEBITS PAYMENTS FOR 28/04/2026		781.45

REPORT TOTALS

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	**18,984.20**
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	**349,054.00**
TOTAL		**368,038.20**

Commonwealth Corporate Charge Card

31/03/2026 - 30/04/2026

Previous Chief Executive Officer (Keith Woodward)			
Annual Adobe Subscription		$	383.86
		$	**383.86**
Temporary Chief Executive Officer (Mark Dacombe)			
Annual Fee for TCEO Credit Card		$	6.00
Seminar on Leading with Civility Online Webinar		$	88.96
International Transaction Fee for Leading with Civility Online Webinar		$	2.22
		$	**97.18**
Temporary Chief Executive Officer			
Fuel for 001TS (DCEO Vehicle)		$	177.49
Starlink purchased for 50 Carter Street (CEO House)	PO27953	$	19.00
2023 JPapas Boxtop Trailer TS7407 Annual (12 month) Registration Renewal	PO27964	$	17.20
Switching plates on old Grader from TS5006 to 1IAF789 ready for sale	PO27978	$	190.00
Buying plate TS5006 as optional	PO27978	$	32.00
Monthly Starlink Internet for the 2x Fire Units	PO #27535	$	160.00
		$	**595.69**
Total Direct Debit Payment made on 05/05/2026		**$**	**1,076.73**

Fuel Cards - Refuel Australia (Ampol Distributor)

1 April 2026 - 30 April 2026

Three Springs OPT Depot 1 Card No. 6794			
Tuesday, 28 April 2026	17.85L @ $2.1000/L	$	**37.48**
CEO 0TS Mark Dacombe Card No. 90869115			
Wednesday, 1 April 2026	20.22L @ $3.2222/L	$	**65.15**
Sunday, 5 April 2026	42.04L @ $3.0320/L	$	**127.47**
Friday, 10 April 2026	31.39L @ $3.1822/L	$	**99.89**
Sunday, 12 April 2026	40.46L @ $3.1120/L	$	**125.91**
Thursday, 16 April 2026	34.68L @ $3.0822/L	$	**106.89**
Sunday, 19 April 2026	36.09L @ $2.9390/L	$	**106.07**
Monday, 20 April 2026	42.76L @ $2.8990/L	$	**123.96**
Tuesday, 28 April 2026	29.77L @ $2.6222/L	$	**78.06**
DCEO 001TS Krys East Card No. 90869131			
Wednesday, 1 April 2026	59.86L @ $3.2222L	$	**192.88**
Thursday, 9 April 2026	60.57L @ $3.2722/L	$	**198.20**
Friday, 24 April 2026	56.68L @ $2.6222/L	$	**148.63**
Doctor TS125 Dr Olatoye Lotsu Card No. 90869149			
Thursday, 2 April 2026	53.63L @ $2.1990/L	$	**87.76**
Thursday, 9 April 2026	60.28L @ $2.3240/L	$	**90.43**
Friday, 10 April 2026	58.85L @ $2.1590/L	$	**102.34**
Thursday, 16 April 2026	38.23L @ $2.1640/L	$	**62.09**
Friday, 17 April 2026	37.10L @ $1.9990/L	$	**80.24**
Friday, 24 April 2026	56.97L @ $1.7990/L	$	**84.59**
Friday, 24 April 2026	32.53L @ $1.9840/L	$	**48.98**
Risk Coordinator TS423 Mark Hocking Card No. 01675741			
Friday, 3 April 2026	53.63L @ $3.2222/L	$	**172.81**
Tuesday, 7 April 2026	60.282L @ $3.2222/L	$	**194.23**
Sunday, 12 April 2026	58.85L @ $3.1822/L	$	**187.27**
Wednesday, 15 April 2026	38.23L @ $3.0822/L	$	**117.83**
Sunday, 19 April 2026	37.10L @ $2.8990/L	$	**107.55**
Sunday, 26 April 2026	56.97L @ $2.5990/L	$	**148.07**
ADBLUE Bowser Card No. 04256473			
Tuesday, 28 April 2026	16.22L @ $2.1000/L	$	**34.06**
Total for Card Purchases		$	**2,928.84**
Service charges and adjustments		$	**90.49**
Bulk purchases		$	**9,588.18**
Total of Monthly Invoice		$	**12,607.51**

Police Licensing

Direct Debits from Trust Account

1 April 2026 - 30 April 2026

CBA Police Licensing Account

Wednesday, 1 April 2026	-81.5
Thursday, 2 April 2026	-682.3
Tuesday, 7 April 2026	-151.8
Wednesday, 8 April 2026	-216.05
Thursday, 9 April 2026	-8199.05
Tuesday, 14 April 2026	-2683.3
Wednesday, 15 April 2026	-443
Thursday, 16 April 2026	-340.6
Tuesday, 21 April 2026	-1133.55
Wednesday, 22 April 2026	-751.15
Thursday, 23 April 2026	-2759
Tuesday, 28 April 2026	-781.45
Wednesday, 29 April 2026	-362.5
Thursday, 30 April 2026	-19.4
	-$18,604.65

Bank Fees

Direct Debits from Muni Account

1 April 2026 - 30 April 2026

Total direct debited from Municipal Account	**$**	**16.83**

Payroll

Direct Payments from Muni Account

1 April 2026 - 30 April 2026

Wednesday, 8 April 2026	$	62,229.70
Wednesday, 22 April 2026	$	55,642.54
	$	**117,872.24**