THREE SPRINGS SHIRE COUNCIL

Heart of North Midlands

ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
25 MARCH 2026

WILDFLOWER COUNTRY

CONTENTS OF ATTACHMENTS
ORDINARY COUNCIL MEETING
25 MARCH 2026

Electoral Reform Discussion Paper

1. Background

1.1. Purpose

The purpose of this discussion paper is to request Council-endorsed Local Government feedback to inform WALGA's advocacy on Local Government electoral reforms expected to be proposed by the State Government, specifically:

- full spill elections every 4 years; and
- compulsory voting at Local Government elections

These options have been raised in statements by the Minister for Local Government, Hon Hannah Beazley MLA, but no formal proposals have yet been provided for consultation. While WALGA has relevant advocacy positions (discussed further below), the purpose of this discussion paper is to undertake early sector engagement to ensure WALGA's positions reflect the sector's current views and enable timely, well-informed and effective engagement with the anticipated State Government reform proposals.

1.2. WALGA existing advocacy positions

1.2.1. Elections

WALGA has established advocacy positions reflecting the sector's support of voluntary voting and elections of half the offices on Council every two years. These advocacy positions are provided in Appendix 1.

In late 2024 WALGA conducted a review of its Elections Advocacy Positions to ensure they reflected the sector's contemporary view.

Local Government responses at that time indicated strong (98%) support for half spills every two years, which was reflected in the adopted Advocacy Position 2.5.16 Elections.

While voluntary voting was supported by an overall majority of responses (74%), compulsory voting was supported by a majority (64%) of metropolitan respondents and a majority (61%) of Class 1 and 2 respondents.

State Council requested that the WALGA secretariat undertake further investigation of the implications of compulsory and voluntary participation in Local Government elections before reporting back to State Council.

In the interim, Advocacy Position 2.5.15 Participation in Local Government Elections was retained, expressing support for voluntary voting with a note that further work was being undertaken.

This investigation was ongoing when the Minister for Local Government raised the prospect of further Local Government election reform.

A State by State comparison of electoral statistics is provided in Appendix 2.

1.2.2. Election costs

In 2024, WALGA conducted a review of five Local Government biennial election cycles up to and including the 2023 Local Government elections. The review demonstrated significant cost increases and concerns about the lack of transparency in costings provided by the Western Australian Electoral Commission (WAEC).

In September 2024, State Council adopted Advocacy Position 2.5.18 Local Government Elections Analysis 2015-2023, calling for an independent audit of the WAEC's cost allocation methods and the introduction of Service Level Agreements to ensure transparency of costing methodology.

Cost implications are a relevant consideration in assessing the appropriateness of any proposed electoral reform. However, the current lack of transparency in costing methodology makes it impossible to confidently forecast cost impacts.

This discussion paper seeks to identify the factors associated with each reform proposal that may affect election costs. This is further complicated by the interaction of possible reform options and external economic factors.

WALGA has requested that the Department of Local Government, Regulation and Industry Safety (LGIRS) and the Western Australian Electoral Commission, undertake modelling to identify the cost implications of any proposed reforms.

A comparison of available electoral costs data, State by State, is included as Table 4 in Appendix 2.

WALGA has contacted other Local Government associations to ask if they have experienced changes in costs associated with compulsory four-year, all-in all-out, local government elections. As this has been the approach in most jurisdictions for some time, responses were largely unable to address changes in cost.

2. Election Frequency

Current situation

Western Australia holds biennial elections, with half of the offices on Council elected every two years for four-year terms. All other Australian jurisdictions hold full spill elections every four years (four-year terms).

Considerations

Considerations include:

- Voter participation and fatigue
- Continuity, knowledge retention and mentorship for new Council Members
- Stable whole-of-Council mandate and collective accountability
- Capacity for candidate recruitment
- Administrative requirements
- Extraordinary vacancies and backfilling
- Timing and transitional arrangements

Re-election rates

WALGA has analysed the composition of Councils following the last two Local Government elections in other Australian jurisdictions, all of which have full spill elections. A comparison of available data on re-election rates is included as Table 2 in Appendix 2.

This data suggests that on average, re-elected Council Members make up between 47% and 57% of Council following full spill elections.

By comparing over 700 consecutive ordinary election results, the review identified nine occasions when the membership of Council following an ordinary election was 100% different from the Council following the previous ordinary election. However, four of these local governments held mid-term extraordinary elections, meaning the changes in membership occurred over two or more elections within a four-year period.

Costs

In one respect, a change to a four-year cycle would reduce costs by reducing the number of elections. However, the cost of each election may increase. The WAEC uses the number of vacancies to inform quotations for the conduct of elections. Full spill elections would double the number of vacancies, with possible increased costs associated with printing and postage and increased staffing for the count.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of a change in election frequency may also vary between Local Governments.

Questions

1. Does your Local Government support half spill elections every two years or full spill elections every four years?
2. What are the key considerations informing this view?
3. If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required?
4. Any other comments?

3. Compulsory or Voluntary Voting

Current situation

Voting in Local Government elections is voluntary in Western Australia and South Australia. All other Australian jurisdictions have compulsory voting.

Considerations

Considerations include:

- Voter participation and democratic legitimacy
- Voter engagement, awareness and/or fatigue
- Administrative and enforcement requirements
- Application to owner and occupier rolls

Participation rates

A comparison of available participation data is included as Table 3 in Appendix 1.

Costs

The WAEC uses expected participation rates to inform quotations for the conduct of elections. It is likely that an increased participation rate would increase election costs through higher reply-paid charges and increased staffing for the count. However, in-person elections become more cost effective than postal elections at higher participation rates.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of compulsory voting may also be different for each Local Government depending on their current participation rates and methods for holding elections, and whether these would change significantly.

Tasmania implemented compulsory voting in Local Government elections in 2022. Local Government Association Tasmania (LGAT) advised that this resulted in reasonably significant cost increases. The Tasmanian Electoral Commission reported a $9.32 per elector cost for the first compulsory Local Government elections in 2022, a 35% increase from $6.92 in 2018. An analysis of the factors contributing to this increase is not available and it may be challenging to draw direct comparisons between Tasmania and WA.

It is likely that the cost impact of compulsory voting would be moderated if elections also transition to a 4 yearly cycle.

Questions

5. Does your Local Government support compulsory voting or voluntary voting in Local Government elections?
6. If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?
7. What are the key considerations informing this view?
8. Any other comments?

Appendix 1- WALGA Elections Advocacy Positions

2.5.15 Participation in Local Government Elections

Position Statement	The Local Government sector supports voluntary participation in Local Government elections. *Noting that State Council at its 6 December 2024 State Council meeting resolved that the WALGA Secretariat further investigate implications of compulsory and voluntary participation in Local Government elections and report back to State Council.*
Background	Voluntary participation in Local Government elections is a long-established position of the Local Government sector, and was confirmed as a result of sector feedback received during the Local Government reform process.
State Council Resolution	December 2024 - 090.5/2024 February 2022 – 312.1/2022 December 2020 – 142.6/2020 March 2019 – 06.3/2019 December 2017 – 121.6/2017 October 2008 – 427.5/2008
Supporting Documents	Advocacy Positions for a New Local Government Act WALGA submission: Local Government Reform Proposal (February 2022)

2.5.16 Elections

Position Statement	The Local Government sector supports: 1. Councillors serve four-year terms with elections every two years and half of the Council positions spilled at each election. 2. First-Past-The-Post (FPTP) voting system for Local Government elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections. 3. First-Past-The-Post (FPTP) voting system for internal Council elections.

4. Councils holding elections by means of in-person, postal and/or electronic voting.
5. Current legislative provisions of Mayor/President of Class 1 and Class 2 Local Governments being directly elected by the community and Class 3 and Class 4 Local Governments determining whether its Mayor or President is elected by the Council or by the community.

Background	The sector positions on Local Government elections have been long-established. This was confirmed as a result of sector feedback received during the Local Government reform process. Following the 2023 Local Government Elections where legislative reforms to Local Government elections processes were first implemented, sector wide consultation was conducted on key elements of the elections advocacy positions to determine if they accurately reflected the sector's contemporary view.
State Council Resolution	December 2024 - 091.5/2024 February 2022 – 312.1/2022 December 2020 – 142.6/2020 March 2019 – 06.3/2019 December 2017 – 121.6/2017 October 2008 – 427.5/2008

2.5.18 Local Government Elections Analysis 2015-2023

Position Statement

That WALGA advocate to the State Government:

1. For an independent Local Government election audit, focusing on the Western Australia Electoral Commission's (WAEC) service delivery and cost allocation methods and costing applications used, to confirm that marginal cost recovery principles are applied and that the costing program is being effectively managed.
2. For the requirement for the WAEC to develop and implement Service Level Agreements with Local Governments, similar to those agreements currently used in New South Wales and Victorian Local Government elections and that includes:
    a. transparency of costing methodology,
    b. direct engagement with Local Governments pre and post elections, and
    c. the roles and responsibilities of the WAEC and Local Governments in the conduct of elections.

3. For a review of the legislative framework that would allow for more than one election services provider to conduct Local Government elections.
4. For a mandated WAEC Report to Parliament specific to Local Government elections post each election cycle, outlining costs, results, voter turnout and matters for improvement both in the conduct of elections and the legislation, if relevant.

Background	A comprehensive review and analysis of five election cycles up to and including the 2023 Local Government election against the backdrop of legislative reforms to the Local Government electoral process in Western Australia was carried out by WALGA. With a focus on postal elections conducted exclusively by the Western Australian Electoral Commission (WAEC), the analysis has found evidence of the rising cost and reduced service level of conducting Local Government elections in Western Australia. Elected Member feedback, costs vs service comparisons and engagement by the sector with WALGA's governance services over the 2023 Local Government election period, are the basis for the position outlined above.
State Council Resolution	September 2024 - 065.4/2024

Appendix 2 - Election Statistics

The data in the following tables is derived from publicly available reports issued by the respective State Electoral Commissions for the elections they conducted. The different content and format of reporting in each jurisdiction can make direct comparisons challenging.

Table 1: Comparative overview

Jurisdiction	Compulsory/optional voting	Frequency	Postal/In Person
Western Australia	Optional	Half spill every 2 years	Postal or in person
South Australia	Optional	Full spill every 4 years.	Postal.
Northern Territory	Compulsory	Full spill every 4 years	Postal or in person.
Queensland	Compulsory	Full spill every 4 years.	Postal or in person.
New South Wales	Compulsory	Full spill every 4 years.	In person.
Victoria	Compulsory	Full spill every 4 years.	Postal
Tasmania	Compulsory	Full spill every 4 years.	Postal

Table 2: Average percentage of returning Council Members (at individual Council level)

States with full spills only. Calculated using publicly reported ordinary election results including elections conducted by private providers.

State	Most recent election year Average % of Council Members who were Council Members the previous term	Previous election year Average % of Council Members who were Council Members the previous term
Queensland	2024 47%	2021 49%
New South Wales	2024 54%	2021 49%
Victoria	2024 46%	2020 47%
South Australia	2022 57%	2018 48%
Tasmania	2022 53%	2018 54%

Table 3: Percentage of all elected candidates who were returning Council Members (at State level)

States with full spills only. Official state level percentage reported by electoral commissions for elections they conducted.

State	Most recent election year % of returning Council Members	Previous election year % of returning Council Members
Queensland	2024 43.2%	2021 46.0%
New South Wales	2021 56.8%	2016/17 (amalgamations) 60.6%
Victoria	2024 43.0%	2020 51.9%
South Australia	2022 50.0%	2018 55.3%
Tasmania	2022 46.0%	2018 48.0%

Table 4: Election participation rates

State	Election Year	Election Year	Election Year
WA	2023 31.2%	2021 30.2%	2019 29.1%
NSW	2024 84.54%	2021 *(2020 postponed)* 83.56%	2016/2017 (*amalgamations)* 2017: 79.58% 2016: 79.27%
NT	2025 *Official report not yet available.*	2021 61.3%	2017 58.5%
QLD	2024 82.31%	2020 *(COVID impacted)* 77.71%	2016 83.04%
SA	2022 32.9%	2018 31.6%	2014 31.99%
TAS	2022 *(First election with compulsory voting)* 84.79%	2018 58.72%	2014 54.58%
VIC	2024 81.46%	2020 81.47%	2016 72.15%

Table 5: Election costs

Election costs invoiced to Local Governments.

State	Election Year	Election Year	Election Year
WA	2023 *postal elections only* $5.17 per elector 1,763,392 electors (115 districts)	2021 *postal elections only* $4.06 per elector 1,727,712 electors (92 districts)	2019 *postal elections only* $3.70 per elector 1,619,431 electors (86 districts)
NSW	2024 $55.67million 5,242,086 electors (125 councils)	2021 $46million *(budgeted)* 4,838,137 electors (122 councils)	2016/2017 2017 $19.17 million 2.73 million electors (45 councils) 2016 $14.11 million 1.97million electors (76 councils)
NT	2025 NA	2021 $1,864,193 142,546 electors	2017 $1,593,775 133,927 electors
SA	2022 $8.93million (ex GST) $6.93 per elector (ex GST)	2018 $6.57million (ex GST) $5.41 per elector (ex GST)	2014 $4.36million (ex GST) $3.77 per elector (ex GST)
TAS	2022 *voting became compulsory* $9.32 per elector 410,975 electors	2018 $6.92 per elector 356,810 electors	2014 *first all-in all-out* $5.59 per elector 375,355 electors

Note: Data in this table is taken from reports published by the relevant Electoral Commissions. Due to differences in the ways electoral costs are apportioned, a per elector cost is only provided if it was reported. Data for QLD and VIC is not clearly discernible in Election Reports, and therefore not presented in this table.

1.2 Audit and Risk Committee - Terms of Reference

Adoption		
Date	Meeting	Council Decision
17 June 2020	OCM	034/2020
Review		
Date	Meeting	Council Decision
22 June 2022	OCM	048/2022
28 August 2024	OCM	060/2024
27 August 2025	OCM	053/2025
20 March 2026	**OCM**	
No.	Title	
Legislative Reference		

PURPOSE

The *Local Government Act 1995* (the Act) requires that all local governments establish an Audit and Risk Committee (“the Committee”). The Committee plays a key role in assisting a local government to fulfil its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability and the internal and external audit functions.

POLICY

The Committee is an advisory committee appointed by and reports to the Shire of Three Springs’s Council (“the Council”). The Committee provides appropriate advice and recommendations to the Council on matters relevant to its Terms of Reference (TOR). This is in order to facilitate informed decision-making by the Council in relation to the legislative functions and duties of the local government that have not been delegated to the Chief Executive Officer (“CEO”).

POLICY OBJECTIVE

The objectives of the Committee are to oversee:

- The credibility and objectivity of financial reporting
- The effective management of financial and other risks and protect Council assets
- Compliance with laws and regulations, as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance
- The provision of an effective means of communication between the external auditor, the CEO and Council
- The scope of work, objectivity, performance and independence of the external and internal auditors, and
- The process and systems which protect against fraud and improper activities

AUTHORITY

The Committee is a formally appointed committee of the Council and is responsible to that body. The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated authority. The Committee does not have any management functions and cannot involve itself in management processes or procedures.

The Committee has the authority to:

- Review the auditor's annual audit plans and the outcomes/results of all audits undertaken
- Request the CEO to seek information or advice in relation to matters considered by the Committee
- Formally meet with internal and external auditors as necessary
- Seek resolution on any disagreements between management and the external auditors on financial reporting
- Make recommendations to Council with regards to matters within its scope of responsibility.

TERMS OF REFERENCE

1.2.1 POWERS OF THE AUDIT COMMITTEE

The Committee is a formally appointed committee of Council and is responsible to that body. The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated authority. The Committee does not have any management functions and cannot involve itself in management processes or procedures.

1.2.2 MEMBERSHIP

The *Local Government Act 1995* requires that an audit and risk committee is to consist of a minimum of three (3) members and in that situation, all must be Council members. Where a committee consists of more than three (3) members then a majority of those members must be Council members.

The Shire's Audit and Risk Committee may consist of five (5) members which may include up to two (2) independent external members.

Independent external members will be selected based on the following criteria:

- A suitably qualified person with demonstrated high level of expertise and knowledge in financial management, risk management, governance and audit (internal and external)
- Understanding of the duties and responsibilities of the position; ideally with respect to local government financial reporting and auditing requirements
- Strong communication skills
- Relevant skills and experience in providing independent expert advice

An independent external member will be a person with no operating responsibilities with the Shire nor will that person provide paid services to the Shire.

Appointment and re-appointment of independent external members shall be made by Council after consideration of the CEO's recommendation. The applications of independent external members will be sought through an open and transparent process. The evaluation of potential members will be reviewed by the CEO and appointments will be determined by the Council. Appointments will be for a maximum term of two (2) years.

Independent external members will be required to complete a confidentiality agreement and confirm that they will operate in accordance with the Shire's code of conduct. They will also be required to follow the Shire's policies as pertained to the Committee operations.

The Council may by resolution terminate the appointment of any independent external member prior to the expiry of his/her term if:

- The Committee by majority determines that the member is not making a positive contribution to the Committee

- The member is found to be in breach of the Shire's Code of Conduct or a serious contravention of the Local Government Act 1995
- A member's conduct, action or comments brings the Shire into disrepute

1.2.3 REPORTING

Reports and recommendations of each Committee meeting shall be presented to the next ordinary meeting of the Council.

1.2.4 DUTIES AND RESPONSIBILITIES

The duties and responsibilities of the Audit Committee will be to:

- Provide guidance and assistance to Council as to the carrying out the functions of the local government in relation to audits
- Develop and recommend to Council an appropriate process for the selection and appointment of a person as the Shire's auditor
- Develop and recommend to Council a list of those matters to be audited and the scope of the audit to be undertaken
- Recommend to Council the person or persons to be appointed as auditor
- Develop and recommend to Council a written agreement for the appointment of the external auditor. The agreement is to include:
    - the objectives of the audit
    - the scope of the audit
    - a plan of the audit
    - details of the remuneration and expenses to be paid to the auditor
    - the method to be used by the local government to communicate with, and supply information to, the auditor
- Meet with the auditor at least once in each year and provide a report to Council on the matters discussed

    and outcome of those discussions,
- Liaise with the CEO to ensure that the local government does everything in its power to:
    - assist the auditor to conduct the audit and carry out his or her other duties under the Local Government Act 1995
    - ensure that audits are conducted successfully and expeditiously
- Examine the reports of the auditor after receiving a report from the CEO on the matters to:
    - determine if any matters raised require action to be taken by the local government; and
    - ensure that appropriate action is taken in respect of those matters.
- Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to the Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditors is received, whichever is the latest time.
- Review the scope of the audit plan and program and its effectiveness.
- Review the appropriateness of any special internal audit assignments undertaken at the request of Council or CEO.
- Review the level of resources allocated to internal audit and the scope of its authority.
- Review reports of internal audits, monitor the implementation of recommendations made by the audit and review the extent to which Council and management reacts to matters raised.
- Review the local government's draft annual financial report, focusing on:
    - accounting policies and practices

- changes to accounting policies and practices
- the process used in making significant accounting estimates
- significant adjustments to the financial report (if any) arising from the audit process
- compliance with accounting standards and other reporting
- requirements
- significant variances from prior years

- Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise after any such recommendation but before the annual financial report is signed.
- Review the annual Compliance Audit Return and report to Council the results of that review, and
- Consider the CEO's reviews of the appropriateness and effectiveness of the Shire's systems and procedures
regarding risk management, internal control and legislative compliance, required to be provided to the committee, and report to the Council.

Attachment 10.3

SHIRE OF THREE SPRINGS

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

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

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

% Compares current ytd actuals to annual budget

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

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

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

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

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

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 14.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

REVALUATION TIMING

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

- land and buildings classified as property, plant and equipment; or
- infrastructure; or
- vested improvements that the local government controls ;

and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 Property, Plant and Equipment, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

CRITICAL ACCOUNTING ESTIMATES

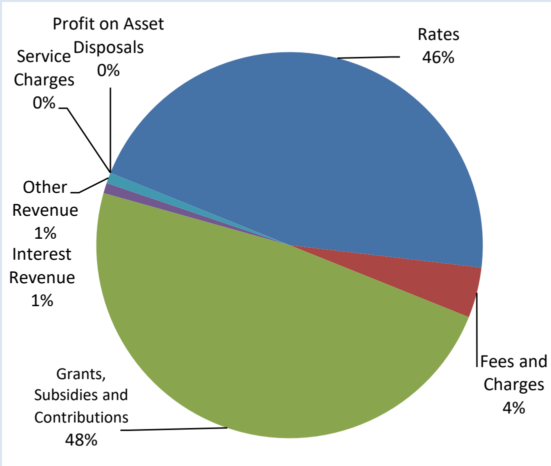
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

ROUNDING OFF FIGURES

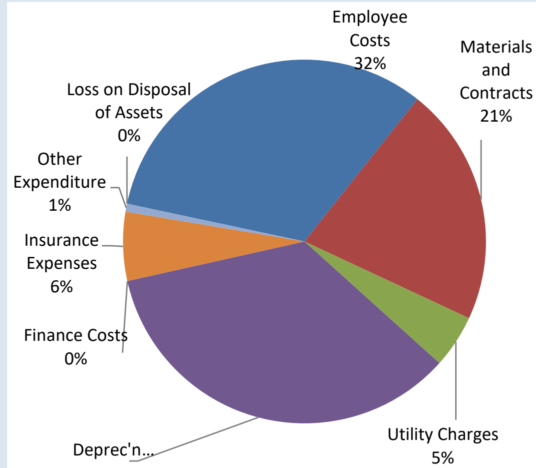
All figures shown in this statement are rounded to the nearest dollar.

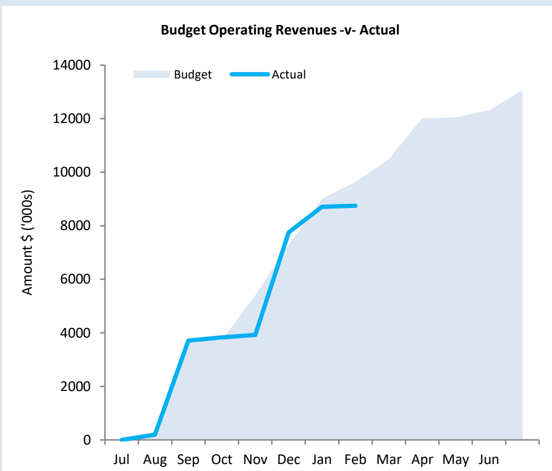
SUMMARY GRAPHS

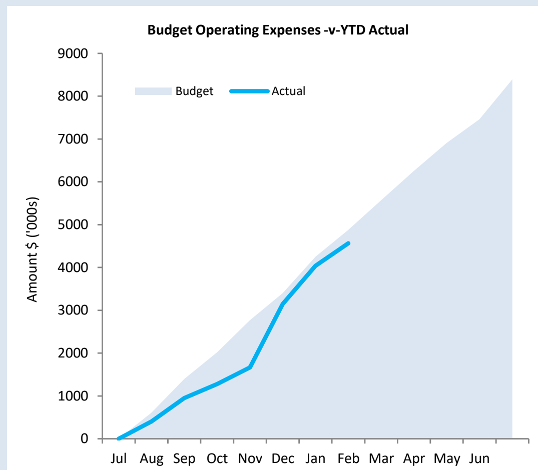
OPERATING REVENUE



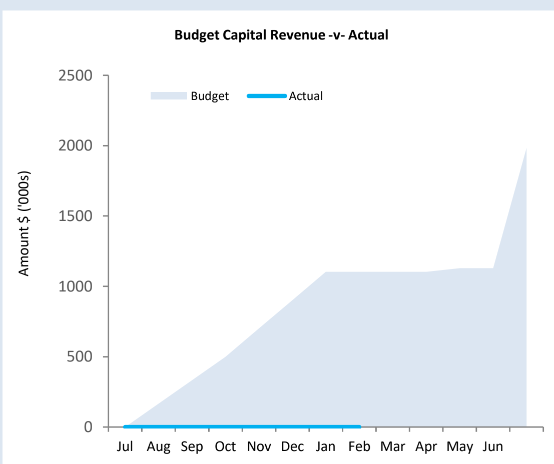
OPERATING EXPENSES



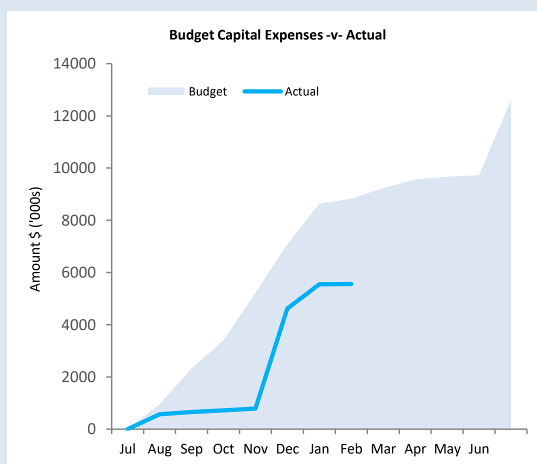




CAPITAL REVENUE



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 31 JANUARY 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	480	278	**0**	(278)	(100%)	▼	
General Purpose Funding - Rates	6	3,066,690	3,066,690	3,056,464	**3,055,288**	(1,176)	(0%)	▼	
General Purpose Funding - Other		1,109,622	1,109,622	518,280	**481,145**	(37,135)	(7%)	▼	
Law, Order and Public Safety		648,899	648,899	17,390	**21,738**	4,348	25%	▲	
Health		95,292	95,292	87,835	**87,895**	60	0%	▲	
Education and Welfare		1,000	1,000	1,000	**0**	(1,000)	(100%)	▼	
Housing		100,440	100,440	58,275	**48,438**	(9,837)	(17%)	▼	
Community Amenities		120,840	120,840	114,509	**118,018**	3,509	3%	▲	
Recreation and Culture		54,971	54,971	32,486	**15,068**	(17,418)	(54%)	▼	S
Transport		195,901	195,901	184,349	**181,570**	(2,779)	(2%)	▼	
Economic Services		32,341	32,341	18,613	**85,869**	67,256	361%	▲	S
Other Property and Services		75,076	75,076	47,906	**52,469**	4,563	10%	▲	
		5,501,552	5,501,552	4,137,385	**4,147,498**				
Expenditure from operating activities									
Governance		(545,244)	(545,244)	(331,880)	**(232,270)**	99,610	30%	▲	S
General Purpose Funding		(175,257)	(175,257)	(102,456)	**(100,261)**	2,195	2%	▲	
Law, Order and Public Safety		(460,992)	(460,992)	(231,432)	**(234,980)**	(3,548)	(2%)	▼	
Health		(393,548)	(393,548)	(208,772)	**(201,151)**	7,621	4%	▲	
Education and Welfare		(193,093)	(193,093)	(111,521)	**(84,609)**	26,912	24%	▲	S
Housing		(357,338)	(357,338)	(209,013)	**(229,224)**	(20,211)	(10%)	▼	
Community Amenities		(761,141)	(761,141)	(428,757)	**(253,689)**	175,068	41%	▲	S
Recreation and Culture		(1,909,573)	(1,909,573)	(1,142,228)	**(893,143)**	249,085	22%	▲	S
Transport		(3,060,990)	(3,060,990)	(1,759,222)	**(1,569,605)**	189,617	11%	▲	S
Economic Services		(470,046)	(470,046)	(263,501)	**(227,677)**	35,824	14%	▲	S
Other Property and Services		(67,224)	(67,224)	(87,721)	**(539,236)**	(451,515)	(515%)	▼	S
		(8,394,447)	(8,394,447)	(4,876,503)	**(4,565,844)**				
Non-cash amounts excluded from operating activities									
Add back Depreciation		2,733,772	2,733,772	1,578,052	**1,591,157**	13,105	1%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(3,186)	(3,186)	(1,719)	**0**	1,719	(100%)	▲	
Movement in Leave Reserve (Added Back)		(76,614)	(76,614)	(76,614)	**0**	76,614	(100%)	▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	**0**	0			
Movement in Employee Benefit Provisions		0	0	0	**0**	0			
Rounding Adjustments		0	0	0	**0**	0			
Movement Due to Changes in Accounting Standards		0	0	0	**0**	0			
Fair value adjustments to financial assets at fair value through profit and loss		0	0	0	**0**	0			
Loss on Asset Revaluation		0	0	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**0**	0			
		2,653,973	2,653,973	1,499,719	**1,591,157**				
Amount attributable to operating activities		**(238,922)**	**(238,922)**	**760,601**	**1,172,811**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	7,558,346	7,558,346	5,497,327	**4,599,158**	(898,169)	(16%)	▼	S
Proceeds from Disposal of Assets	7	203,650	203,650	203,650	**0**	(203,650)	(100%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	**0**	0			
		7,761,996	7,761,996	5,700,977	**4,599,158**				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(2,339,383)	(2,339,383)	(407,883)	**(232,759)**	175,124	43%	▲	S
Plant and Equipment	8	(1,383,088)	(1,383,088)	(703,788)	**(564,471)**	139,317	20%	▲	S
Furniture and Equipment	8	0	0	0	**0**	0			
Infrastructure Assets - Roads	8	(7,254,193)	(7,254,193)	(6,664,986)	**(4,623,200)**	2,041,786	31%	▲	S
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	(27,418)	(27,418)	0	**(2,229)**	(2,229)		▼	
Infrastructure Assets - Parks and Ovals	8	(327,472)	(327,472)	(55,000)	**(958)**	54,042	98%	▲	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)	(11,331,554)	(7,831,657)	**(5,423,619)**				
Amount attributable to investing activities		**(3,569,558)**	**(3,569,558)**	**(2,130,680)**	**(824,460)**				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Debentures	9	1,000,000	1,000,000	999,996	**0**	(999,996)	(100%)	▼	S
Transfer from Reserves	10	781,195	781,195	0	**0**	0			
Transfer from Restricted Cash - Other		0	0	0	**0**	0			
		1,781,195	1,781,195	999,996	**0**				
Outflows from financing activities									
Repayment of Borrowings	9	(1,000,000)	(1,000,000)	(999,996)	**0**	999,996	100%	▲	S
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)	(1,277,912)	(999,996)	**(135,194)**				
Amount attributable to financing activities		**503,283**	**503,283**	**0**	**(135,194)**				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial ye	1	3,305,197	3,305,197	3,224,343	**3,224,343**	0	0%		
Amount attributable to operating activities		(238,922)	(238,922)	760,601	**1,172,811**				
Amount attributable to investing activities		(3,569,558)	(3,569,558)	(2,130,680)	**(824,460)**				
Amount attributable to financing activities		503,283	503,283	0	**(135,194)**				
Surplus or deficit at the end of the financial year	1	**0**	**0**	**1,854,264**	**3,437,500**				

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 31 JANUARY 2026

BY NATURE

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

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 15 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2025/26 year is $10,000 and 10%.

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

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JANUARY 2026

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

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

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

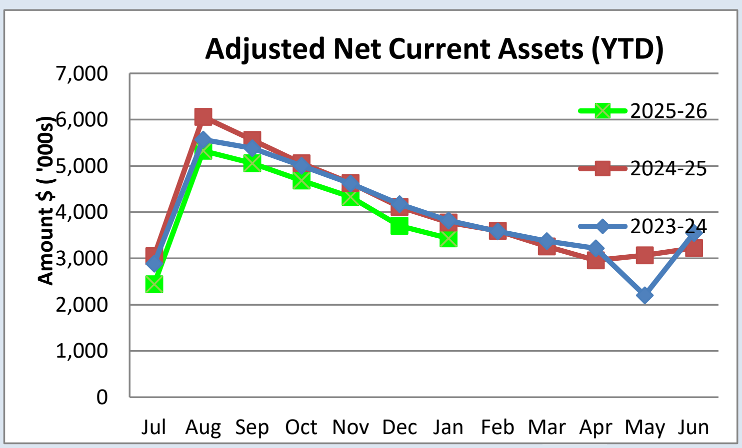
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 31/01/2025	Year to Date Actual 31/01/2026
		$	$	$
Current Assets				
Cash Unrestricted	2	3,656,048	3,975,683	3,255,106
Cash Restricted - Reserves	2	2,279,729	2,132,702	2,414,923
Cash Restricted - Bonds & Deposits	2	20,073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

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



This Year YTD Surplus(Deficit)

$3.44 M

Last Year YTD Surplus(Deficit)

$3.78 M

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

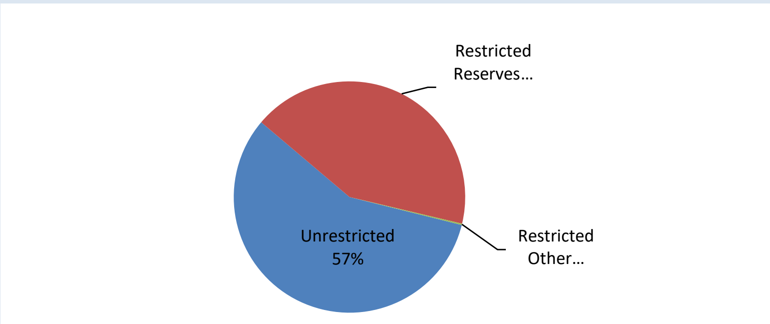
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
Cash on Hand							
Cash On Hand - Library	100.00			100	Cash on Hand	Nil	On Hand
Petty Cash - Admin	26.80			27	Cash on Hand	Nil	On Hand
Cash On Hand - Swimming Pool	200.00			200	Cash on Hand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

SIGNIFICANT ACCOUNTING POLICIES

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

KEY INFORMATION

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



Total Cash	Unrestricted
$5.68 M	**$2.41 M**

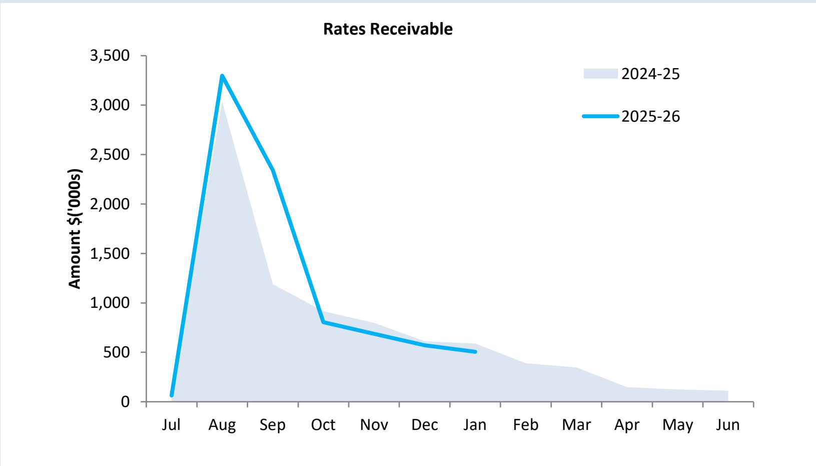
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

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

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

KEY INFORMATION

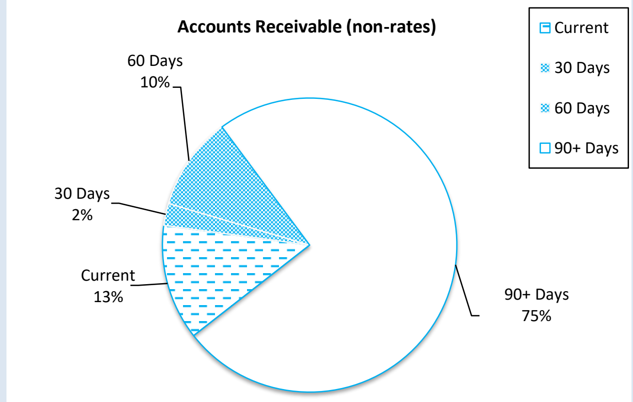
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.



Collected	Rates Due
85%	**$504,682**

SIGNIFICANT ACCOUNTING POLICIES

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



Debtors Due
$165,024

Over 30 Days
87%

Over 90 Days
75%

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

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

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

Inventories are measured at the lower of cost and net realisable value.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Borrowing costs and holding charges incurred after development is completed are expensed.

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

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

CONTRACT ASSETS

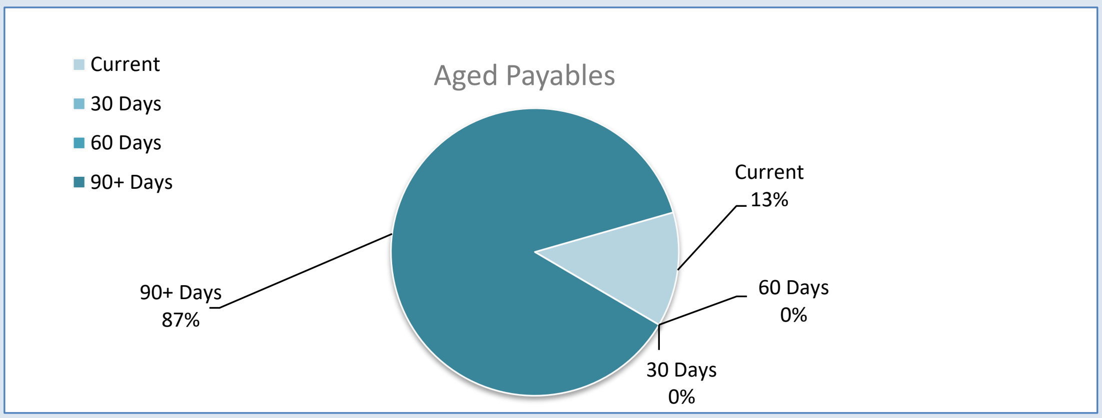
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

OPERATING ACTIVITIES
NOTE 5
Payables

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

KEY INFORMATION

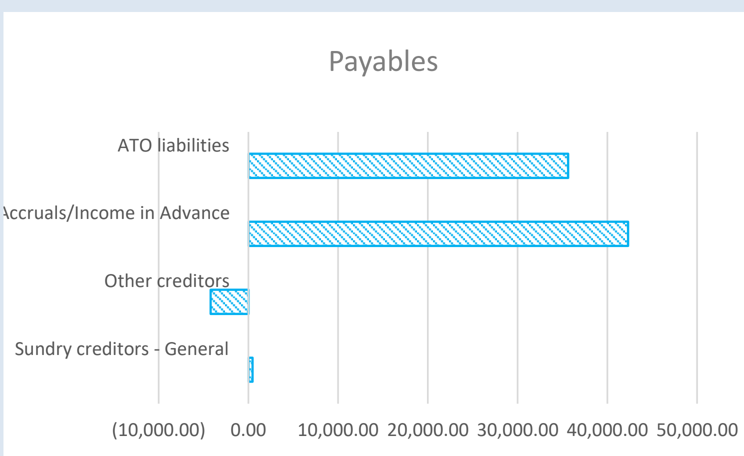
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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

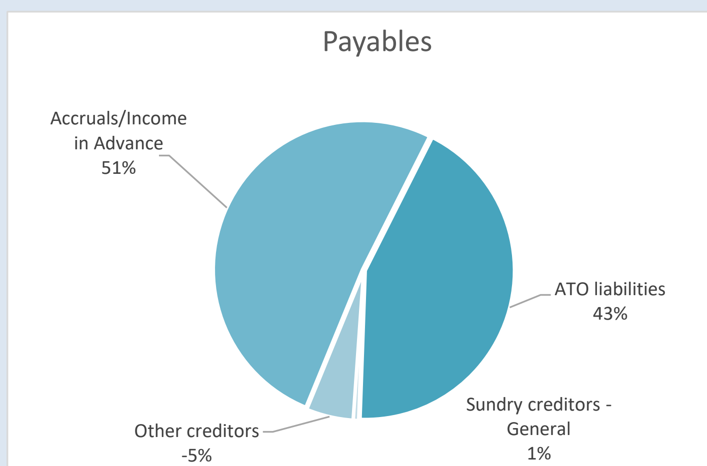


Creditors Due
$74,067

Over 30 Days
87%

Over 90 Days
87.1%





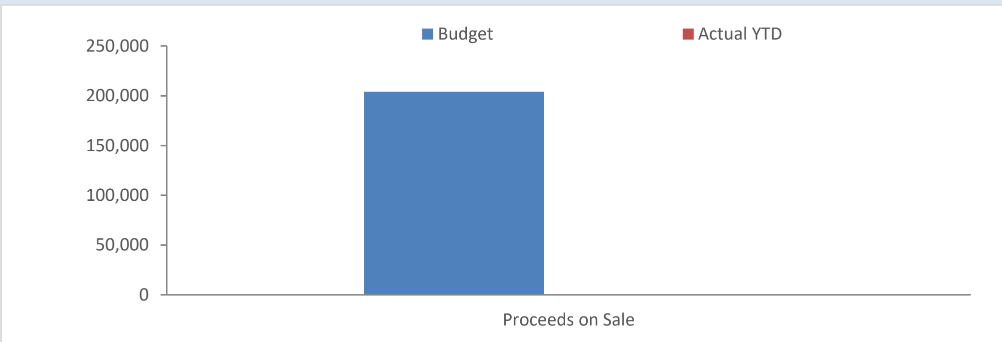
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

				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	0	0	2,608,544	2,608,544	159	57	2,608,761
UV Mining	0.060800	20	880,239	53,519	0	0	53,519	53,519	-	-	53,519
Sub-Totals		**404**	**330,925,811**	3,010,364	0	0	3,010,364	**3,008,972**	**159**	**57**	**3,009,188**
	Minimum										
Minimum Payment	**$**										
Gross rental valuations											
GRV Residential	750	23	29,414	17,250	0	0	17,250	17,250	-	-	17,250
GRV Mining	750	0	0	0	0	0	0	-	-	-	0
Unimproved valuations											
UV Rural and Arrino Town	750	26	817,050	19,500	0	0	19,500	19,500	-	-	19,500
UV Mining	550	17	67,507	9,350	0	0	9,350	9,350	-	-	9,350
Sub-Totals		**66**	**913,971**	46,100	0	0	46,100	**46,100**	**-**	**-**	**46,100**
		470	**331,839,782**	**3,056,464**	**0**	**0**	**3,056,464**	**3055072**	**159**	**57**	**3,055,288**
Amount from General Rates							**3,056,464**				**3,055,288**
CBH Tonnage	0.054350	1	0	8,213	0	0	**8,213**	0	0	0	
MRAC GRV	0.127549	1	0.00	0.00	0.00	0.00	**0.00**	0	0.00	0.00	
DBNGPC As advised by DPNG	0.127549	1		2,013.00	0.00	0.00	**2,013.00**	0	0.00	0.00	0.00
Total Rates							**3,066,690**				**3,055,288**

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	75,000	75,000	0	0	0	0	0	0
PEH001	2016 Caterpillar 120M Motor Grader (P500606)	102,464	100,000	0	(2,464)	0	0	0	0
P1421	Skid Mounted Retraspray 500Lt Sprayer With Boom & Spot Gun	0	3,000	3,000	0	0	0	0	0
PM005A	2020 Mitsubishi Qf Pajero Sport Exceed 2.4L Dsl 2020 (0Ts) Ceo	23,000	25,650	2,650	0	0	0	0	0
		200,464	**203,650**	**5,650**	**(2,464)**	**0**	**0**	**0**	**0**

KEY INFORMATION



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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

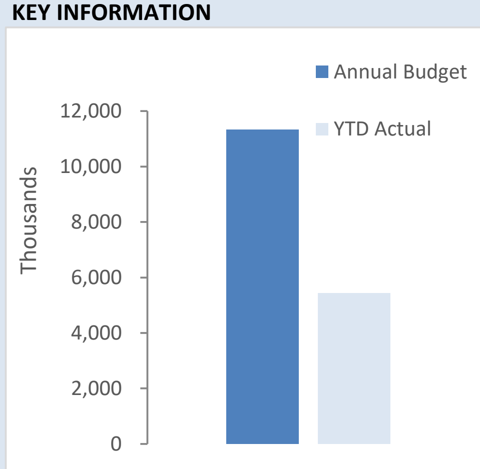
Capital Acquisitions	Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$	$
Land and Buildings	2,339,383	2,339,383	407,883	**232,759**	(175,124)
Plant and Equipment	1,383,088	1,383,088	703,788	**564,471**	(139,317)
Furniture and Equipment	0	0	0	**0**	0
Infrastructure Assets - Roads	7,254,193	7,254,193	6,664,986	**4,623,200**	(2,041,786)
Infrastructure Assets - Drainage	0	0	0	**0**	0
Infrastructure Assets - Footpaths	27,418	27,418	0	**2,229**	2,229
Infrastructure Assets - Parks and Ovals	327,472	327,472	55,000	**958**	(54,042)
Infrastructure Assets - Airfield	0	0	0	**0**	0
Capital Expenditure Totals	11,331,554	11,331,554	7,831,657	**5,423,619**	(2,408,038)

Capital acquisitions funded by:					
	$	$	$	$	$
Capital Grants and Contributions	7,558,346	7,558,346	5,497,327	**4,599,158**	(898,169)
Borrowings	1,000,000	1,000,000	999,996	**0**	(999,996)
Other (Disposals & C/Fwd)	203,650	203,650	203,650	**0**	(203,650)
Council contribution - Cash Backed Reserves					
Various Reserves	781,195	700,000	0	**0**	0
Council contribution - operations	**1,788,363**	**1,869,558**	**1,130,684**	824,460	(306,224)
Capital Funding Total	**11,331,554**	**11,331,554**	**7,831,657**	**5,423,619**	**(2,408,038)**

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



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

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

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

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

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 JANUARY 2026

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

LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

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

All debenture repayments were financed by general purpose revenue.

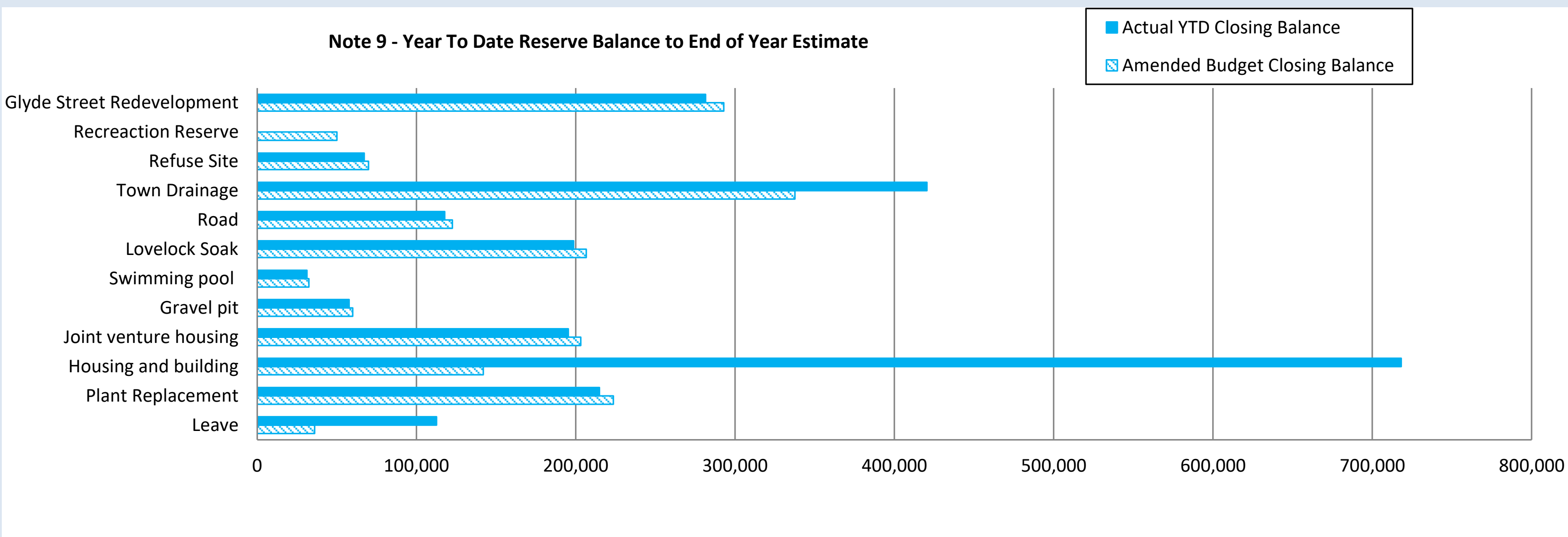
(b) Information on Financing

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

Cash Backed Reserve

Reserve Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	$	$	$	$	$	$	$	$	$
Leave	112,646	4,581	0	0	0	(81,195)	0	36,032	112,646
Plant Replacement	214,798	8,736	0	0	0	0	0	223,534	214,798
Housing and building	582,930	23,708	0	135,194	135,194	(600,000)	0	141,832	718,124
Joint venture housing	195,227	7,940	0	0	0	0	0	203,167	195,227
Gravel pit	57,648	2,345	0	0	0	0	0	59,993	57,648
Swimming pool	31,172	1,268	0	0	0	0	0	32,440	31,172
Lovelock Soak	198,547	8,075	0	0	0	0	0	206,622	198,547
Road	117,652	4,785	0	0	0	0	0	122,437	117,652
Town Drainage	420,482	17,101	0	0	0	(100,000)	0	337,583	420,482
Refuse Site	67,188	2,733	0	0	0	0	0	69,921	67,188
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**	**(781,195)**	**0**	**1,776,446**	**2,414,923**

KEY INFORMATION



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

OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

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

Amounts shown above include GST (where applicable)

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFIT PROVISIONS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

CONTRACT LIABILITIES

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

CAPITAL GRANT/CONTRIBUTION LIABILITIES

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

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

NOTE 12
GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NOTE 13
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NOTE 14
BONDS & DEPOSITS AND TRUST FUNDS

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

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

Description	Opening Balance 01 Jul 2026	Amount Received	Amount Paid	Closing Balance 31 Jan 2026
	$	$	$	$
Restricted Cash - Bonds and Deposits				
BCITF Levy	117.75	0.00	(117.75)	**0.00**
BSL Levy	241.60	2,274.53	(2,449.48)	**66.65**
Community Bus Bonds	1,000.00	600.00	(600.00)	**1,000.00**
Crossover/Footpath Bonds	0.00	0.00	0.00	**0.00**
Developer Bonds	0.00	0.00	0.00	**0.00**
Keys, Hall and Equipment Bonds	650.00	1,535.00	(1,065.00)	**1,120.00**
Landcare Groups	0.00	0.00	0.00	**0.00**
Other Bonds	6,100.00	0.00	0.00	**6,100.00**
Police Licensing	10,118.55	90,570.85	(100,302.15)	**387.25**
Rehabilitation Bonds	0.00	0.00	0.00	**0.00**
Roadworks Bonds	0.00	0.00	0.00	**0.00**
Public Standpipe System Access Card	1,450.00	300.00	(200.00)	**1,550.00**
Housing Bonds	0.00	1,600.00	(1,600.00)	**0.00**
Councillor Nomination Fees	0.00	100.00	(100.00)	**0.00**
Transportable Buildings Bonds	0.00	0.00	0.00	**0.00**
Visitor Centre	0.00	271.00	(271.00)	**0.00**
Community GYM Bond	4,960.00	600.00	(830.00)	**4,730.00**
3rd Party EFTPos Usage	0.00	0.00	0.00	**0.00**
Treasury Unpaid Monies	0.00	29,907.46	(29,907.46)	**0.00**
Sub-Total	24,637.90	127,758.84	(137,442.84)	**14,953.90**
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	**0.00**
	24,637.90	**127,758.84**	**(137,442.84)**	**14,953.90**

KEY INFORMATION

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

Debtors Trial Balance

As at 28.02.2026

Debtor #	Name	Credit Limit	30.11.2025 GT 90 days	Age Of Oldest Invoice (90Days)	30.12.2025 GT 60 days	29.01.2026 GT 30 days	28.02.2026 Current	Total
A88			0.00	0	0.00	0.00	0.00	-600.00
A85			105.35	99	0.00	0.00	0.00	105.35
F46			0.00	0	0.00	0.00	0.00	-600.00
F14			0.00	0	0.00	0.00	1631.25	1631.25
W60			0.00	0	0.00	0.00	0.00	-7.91
E41			73.00	171	0.00	0.00	0.00	73.00
H51			4708.84	99	0.00	0.00	0.00	4708.84
C102			1907.71	312	0.00	0.00	0.00	1907.71
K37			143.30	380	0.00	0.00	0.00	143.30
M153			85.61	99	0.00	0.00	0.00	85.61
N53			0.00	0	0.00	0.00	2321.79	2321.79
N7			1989.05	633	900.00	0.00	0.00	2889.05
F29			1238.02	155	500.00	400.00	0.00	2138.02
P43			0.00	0	25.00	0.00	0.00	25.00
T52			0.00	0	0.00	0.00	0.00	-675.00
D14			45.00	99	0.00	0.00	0.00	45.00
J17			14198.85	606	1546.59	1546.59	1546.59	18838.62
T25			0.00	0	0.00	0.00	310.00	310.00
T10			20.45	191	0.00	0.00	0.00	20.45
U8			0.00	0	0.00	0.00	46.50	46.50
V11			0.00	0	0.00	0.00	400.00	400.00
W57			69178.98	304	0.00	0.00	0.00	69178.98
B101			0.00	0	0.00	0.00	0.00	-1100.00
Y15			0.00	0	0.00	0.00	688.80	688.80
	Totals --- Credit Balances:	-2982.91	93694.16		2971.59	1946.59	6944.93	102574.36

Commonwealth Corporate Charge Card

30/01/2026 - 27/02/2026

Temporary Chief Executive Officer		
5x SmartFill NFC FOB (Depot fuel fobs)	$	115.50
Synergy Bill - Unit 1 Kadathinni Electricity (Period between tenants leaving and new tenants moving in that was not set up as a direct debit)	$	31.54
Monthly Starlink Internet for the 2x Fire Units	$	160.00
	$	**307.04**
Annual Card Fees	**$**	**-**
Total Direct Debit Payment made on 03/03/2026	**$**	**307.04**

Fuel Cards - Refuel Australia (Ampol Distributor)

1 February 2026 - 28 February 2026

Three Springs OPT Depot 1 Card No. 6794 (P502303)			
Tuesday, 3 February 2026	58.08L @ $1.7040/L	$	**98.97**
DCEO 001TS Krys East Card No. 90869131			
Friday, 6 February 2026	57.99L @ $1.7422/L	$	**101.03**
Thursday, 12 February 2026	61.86L @ $1.7422/L	$	**107.77**
Friday, 20 February 2026	53.70L @ $1.7422/L	$	**93.56**
Doctor TS125 Dr Olatoye Lotsu Card No. 90869149			
Sunday, 1 February 2026	58.36L @ $1.7040/L	$	**99.45**
Friday, 6 February 2026	50.66L @ $1.6390/L	$	**83.03**
Thursday, 12 February 2026	45.91L @ $17040/L	$	**78.23**
Sunday, 15 February 2026	28.56L @ $1.6390/L	$	**46.81**
Friday, 20 February 2026	50.30L @ $1.6590/L	$	**83.45**
Tuesday, 24 February 2026	27.79L @ $1.7040/L	$	**47.35**
Wednesday, 25 February 2026	46.50L @ $2.0390/L	$	**94.81**
Risk Coordinator TS423 Mark Hocking Card No. 01675741			
Monday, 16 February 2026	67.05L @ $1.7422/L	$	**116.81**
Saturday, 21 February 2026	37.73L @ $1.8390/L	$	**69.39**
Total for Card Purchases		$	**1,120.66**
Service charges and adjustments		$	**44.66**
Bulk purchases			
Total of Monthly Invoice		$	**1,165.32**

Police Licensing

Direct Debits from Trust Account

1 February 2026 - 28 February 2026

CBA Police Licensing Account

Tuesday, 3 February 2026	-2770.15
Wednesday, 4 February 2026	-137.3
Thursday, 5 February 2026	-16344.5
Thursday, 5 February 2026	-19.4
Tuesday, 10 February 2026	-1243.15
Wednesday, 11 February 2026	-329.1
Thursday, 12 February 2026	-510.7
Tuesday, 17 February 2026	-1596.5
Wednesday, 18 February 2026	-941.45
Thursday, 19 February 2026	-394.75
Tuesday, 24 February 2026	-263.8
Wednesday, 25 February 2026	-3154.25
Thursday, 26 February 2026	-1543.5
	-$29,248.55

Bank Fees

Direct Debits from Muni Account

1 February 2026 - 28 February 2026

Total direct debited from Municipal Account	**$**	**12.87**

Payroll

Direct Payments from Muni Account

1 February 2026 - 28 February 2026

Wednesday, 11 February 2026	$	50,658.11
Wednesday, 25 February 2026	$	49,799.66
	$	**100,457.77**

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Three Springs Engineering		
11690	04/02/2026	Jockey Wheel Stand		400.00
		Bunnings Group Limited		
EFT21495	04/02/2026	Bunnings Purchases (various)		292.79
		Blackwoods		
EFT21496	04/02/2026	Plant Maintenance and Servicing (various)		708.15
		Lucro Pty Ltd		
EFT21497	04/02/2026	Plant Maintenance and Servicing (various)		2,512.40
		OVANE PTY. LTD. T/A NUSTEEL PATIOS & SHEDS		
EFT21498	04/02/2026	Concrete		42,288.40
		PJC Services & Co Pty Ltd		
EFT21499	04/02/2026	Plumbing and Gas Services (various)		8,035.46
		QHSE Integrated Solutions Pty Ltd		
EFT21500	04/02/2026	SkyTrust Intelligence System Subscription		246.40
		Think Water Mid West		
EFT21501	04/02/2026	Reticulation		282.65
		Westrac Pty Ltd		
EFT21502	04/02/2026	Plant Maintenance and Servicing (various)		4,125.19
		Young Motors Pty Ltd		
EFT21503	04/02/2026	Plant Maintenance and Servicing (various)		1,803.00
		Screenlink Pty Ltd T/A Aussie IT, WA Ink and Batteries Plus		
EFT21504	09/02/2026	Admin Stationery		332.10
		Bob Waddell & Associates Pty Ltd		
EFT21505	09/02/2026	Consultant Services		2,068.00
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT21506	09/02/2026	Consultant Services		1,408.00
		Team Global Express Pty Ltd (TOLL)		
EFT21507	09/02/2026	Freight and Delivery		17.17
		City Of Greater Geraldton		
EFT21508	09/02/2026	Building Surveying Services		25.23
		Winc Australia Pty Limited		
EFT21509	09/02/2026	Printing Charges		222.54
		ClickSend		
EFT21510	09/02/2026	SMS Notifications		736.78
		Mitchell & Brown RetraVision		
EFT21511	09/02/2026	Mobile Phone for Risk Co-ordinator		547.00
		Shire of Irwin		
EFT21512	09/02/2026	Consultant - EHO Services		1,335.84
		Moore Australia Audit (WA) Pty Ltd		
EFT21513	09/02/2026	2026 Budget Workshop - 6 March Livestream		1,485.00
		J M & S Enterprises Pty Ltd T/As RBC Rural		
EFT21514	09/02/2026	Printing Charges		36.92
		Officeworks		
EFT21515	09/02/2026	Shire Admin Supplies		581.50
		Omnicom (Marketforce) Media Group Australia Pty Ltd		
EFT21516	09/02/2026	Advertisements		5,253.81
		Perfect Computer Solutions (PCS)		
EFT21517	09/02/2026	IT Services (various)		983.50
		Alyce Sutton		
EFT21518	09/02/2026	COMMUNITY GYM FOB BOND REFUND - ALYCE SUTTON		30.00
		WA Contract Ranger Services Pty Ltd		

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		WA Contract Ranger Services Pty Ltd		
EFT21519	09/02/2026	Ranger Services		2,142.25
		BAS Australian Taxation Office		
EFT21520	18/02/2026	BAS Remittance for January 2026		2,444.51
		Winc Australia Pty Limited		
EFT21521	18/02/2026	Admin Supplies		1,021.27
		Carl Wade Morrison		
EFT21522	18/02/2026	Rates refund for assessment A4 4 HUNT STREET THREE SPRINGS WA 65		1,449.68
		Preston Rowe Paterson Geraldton & Midwest Pty Ltd		
EFT21523	18/02/2026	Valuations		770.00
		Raymond F Treloar		
EFT21524	18/02/2026	Rates refund for assessment A715 72 CHRISTIE STREET THREE SPRINGS		554.59
		Douglas Webb		
EFT21525	18/02/2026	EQUIPMENT HIRE BOND REFUND - DOUG WEBB		110.00
		Commonwealth Bank of Australia		
DD17855.1	03/02/2026	Credit Card Purchases January 2026 (5)		1,648.33
		Exetel Pty Ltd		
DD17856.1	02/02/2026	Monthly Account - Exetel		1,400.00
		Department Of Transport - Daily Licensing		
DD17857.1	02/02/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 29/01/2026		387.25
		Synergy		
DD17867.1	05/02/2026	Monthly Account - Electricity		2,722.64
		Department Of Transport - Daily Licensing		
DD17868.1	05/02/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 03/02/2026		2,770.15
		Synergy		
DD17871.1	03/02/2026	Monthly Account - Electricity		1,170.36
		Department Of Transport - Daily Licensing		
DD17890.1	12/02/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 10/02/2025		1,243.15
		Department Of Transport - Daily Licensing		
DD17891.1	13/02/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 11/02/2026		329.10
		Department Of Transport - Daily Licensing		
DD17892.1	06/02/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 04/02/2026		137.30
		Synergy		
DD17893.1	06/02/2026	Monthly Account - Electricity		88.08
		Department Of Transport - Daily Licensing		
DD17894.1	09/02/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 05/02/2026		16,363.90
		Telstra		
DD17895.1	10/02/2026	Monthly Account - Communication Expenses		733.25
		Beam International PTY LTD		
DD17897.1	11/02/2026	Payroll Super PPE 11/02/2026		10,165.92
		Department Of Transport - Daily Licensing		
DD17918.1	16/02/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 12/02/2026		510.70
		Department Of Transport - Daily Licensing		
DD17919.1	20/02/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 18/02/2026		941.45
		Department Of Transport - Daily Licensing		
DD17920.1	19/02/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 17/02/2026		1,596.50
		Department Of Transport - Daily Licensing		
DD17921.1	23/02/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 19/02/2026		394.75
		Synergy		
DD17922.1	17/02/2026	Monthly Account - Electricity		16,048.66
		Water Corporation		
DD17928.1	19/02/2026	Monthly Account - Water		13,547.61

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Water Corporation		
DD17929.1	20/02/2026	Monthly Account - Water		5,563.58
		Water Corporation		
DD17930.1	24/02/2026	Monthly Account - Water		34,857.39
		Water Corporation		
DD17931.1	25/02/2026	Monthly Account - Water		28,847.33
		Water Corporation		
DD17931.2	04/02/2026	Monthly Account - Water		2,255.99
		Department Of Transport - Daily Licensing		
DD17932.1	27/02/2026	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 25/02/2026		3,154.25
		Water Corporation		
DD17947.1	25/02/2026	Reversal - Incorrect Posting Period		-31,103.32
		Water Corporation		
DD17949.1	25/02/2026	Monthly Account - Water		31,103.32
		Synergy		
DD17952.1	05/02/2026	Monthly Account - Electricity		1,067.45
		Synergy		
DD17953.1	25/02/2026	Monthly Account - Electricity		2,398.25
		Telstra		
DD17955.1	19/02/2026	Monthly Account - Communication Expenses		801.89
		West Australian Newspapers Limited		
DD17956.1	11/02/2026	Newspaper Subscription 25/26		208.00
		Telstra		
DD17957.1	24/02/2026	Monthly Account - Communication Expenses		283.94

REPORT TOTALS

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	**27,828.50**
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	**208,058.80**
TOTAL		**235,887.30**

Attachment 10.3

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 DECEMBER 2025

NOTE 16

BUDGET AMENDMENTS

GL Code	GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			Variance in actual opening position V budget					80,854.00	(80,854.00)	
3	2030118		RATES - Rates Write Off		Operating Expenditure			2,148.71	(83,002.71)	Unbudgeted rates write-off as approved by Council OCM November 2025
3	2030199		RATES - Administration Allocated		Operating Expenditure		215.00		(82,787.71)	Lower Admin costs
3	2030299		GEN PUR - Administration Allocated		Operating Expenditure		74.00		(82,713.71)	Lower Admin costs
4	2040113		MEMBERS - Members Sitting Fees		Operating Expenditure		5,624.00		(77,089.71)	Attendance less than 100% and vacancies for 6 months
4	2040114		MEMBERS - Communications Allowance		Operating Expenditure		950.00		(76,139.71)	Expense lower due to reduced number of councillors for a period during the year
4	2040129		MEMBERS - Donations to Community Groups		Operating Expenditure		20,000.00		(56,139.71)	Less donations to community than budgeted for
4	2040130		MEMBERS - Insurance Expenses		Operating Expenditure			463.20	(56,602.91)	Insurance more than budgeted
4	2040188	BO4001	Council Chambers - Building Operations		Operating Expenditure			628.82	(57,231.73)	Expenditure likely to be overbudget
4	2040189	BM4001	Council Chambers - Building Maintenance		Operating Expenditure			702.35	(57,934.08)	More maintenance undertaken than budgeted.
4	2040199		MEMBERS - Administration Allocated		Operating Expenditure		454.00		(57,480.08)	Lower Admin costs
4	2040299		OTH GOV - Administration Allocated		Operating Expenditure		24.00		(57,456.08)	Lower Admin costs
5	2050112		FIRE - Fire Prevention/Burning/Control		Operating Expenditure			18,600.00	(76,056.08)	More attendance at fires in 2025/26
5	2050199		FIRE - Administration Allocated		Operating Expenditure		42.00		(76,014.08)	Lower Admin costs
5	2050299		ANIMAL - Administration Allocated		Operating Expenditure		140.00		(75,874.08)	Lower Admin costs
5	2050392		OLOPS - Depreciation		Operating Expenditure	3,300.00			(75,874.08)	Depreciation of CCTV not previously included in budget
5	2050399		OLOPS - Administration Allocated		Operating Expenditure		48.00		(75,826.08)	Lower Admin costs
5	2050507		ESL BFB - Clothing & Accessories		Operating Expenditure			2,080.00	(77,906.08)	increased expenditure due to more BF volunteers
5	2050587		ESL BFB - Other Goods and Services		Operating Expenditure		75,000.00		(2,906.08)	Carried over - Replacement of P5017 likely end of 2026 Calendar year
5	2050599		ESL BFB - Administration Allocated		Operating Expenditure		70.00		(2,836.08)	Lower Admin costs
7	2070599		PEST - Administration Allocated		Operating Expenditure		24.00		(2,812.08)	Lower Admin costs
7	2070409		HEALTH - Travel & Accommodation		Operating Expenditure			660.00	(3,472.08)	Travel & Accommodation now being charged.
7	2070411		HEALTH - Contract EHO		Operating Expenditure		10,000.00		6,527.92	Lower as the EHO attendance lower than budgeted for.
7	2070499		HEALTH - Administration Allocated		Operating Expenditure		19.00		6,546.92	Lower Admin costs
7	2070716		OTH HEALTH - Postage and Freight		Operating Expenditure			100.00	6,446.92	Freight on shire owned surgery assets
7	2070788	BO1584	Medical Centre - Thomas Street - Building Operations		Operating Expenditure			9,700.00	(3,253.08)	Phone and Electricity higher than budgeted
7	2070788	BO7016	Dental Surgery - New - Building Operations		Operating Expenditure		650.00		(2,603.08)	Water - lower than budgeted
7	2070799		OTH HEALTH - Administration Allocated		Operating Expenditure		28.00		(2,575.08)	Lower Admin costs
8	2080389	BM1022	Playgroup - Lot 220 Maryhofer Street - Building Maintenance		Operating Expenditure		3,237.00		661.92	Maintenance less than budgeted
8	2080399		FAMILIES - Administration Allocated		Operating Expenditure		30.00		691.92	Lower Admin costs
8	2080753	EV0001	Senior Week Grant Expenditure		Operating Expenditure		1,500.00		2,191.92	Reduced expense due to no grant being received
8	2080753	EV0014	Seniors Xmas Dinner		Operating Expenditure		500.00		2,691.92	No expense from Shire for this event. Community funded.
8	2080799		WELFARE - Administration Allocated		Operating Expenditure		93.00		2,784.92	Lower Admin costs
9	2090188	BO9000	Staff House - (Lot 10) 41 Slaughter St - Building Operations		Operating Expenditure			1,087.00	1,697.92	Water cost increased due to establishment of lawn
9	2090188	BO9001	Staff House - (Lot 182) 58 Carter St - Building Operations		Operating Expenditure		700.00		2,397.92	Tenant paying for water
9	2090188	BO9002	Staff House - (Lot 74) 5 Gooch St - Building Operations		Operating Expenditure		3,475.00		5,872.92	Costs for cleaning and gardening after tenant departure.
9	2090188	BO9006	Staff House - (Lot 58) 44 Williamson St - Building Operations		Operating Expenditure			96.00	5,776.92	ESL Levy payable on Shire owned land
9	2090188	BO9007	Staff House - (Lot 29) 5 Howard St - Building Operations		Operating Expenditure			3,103.68	2,673.24	Costs for cleaning and gardening after tenant departure.
9	2090188	BO9009	Staff House - (Lot 35) 47 Williamson St - Building Operations		Operating Expenditure			1,715.58	957.66	Gardening costs on charged to tenant
9	2090188	BO9011	Staff House - (Lot 157) 65 Carter St - Building Operations		Operating Expenditure			1,500.00	(542.34)	Internet costs re-imbursed to tenant as per contract

NOTE 16

BUDGET AMENDMENTS

GL Code	GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
9	2090188	BO9014	Staff House - (Lot 54) 17 Glyde St (Lgchp) - Jv - Building Operations		Operating Expenditure			1,000.00	(1,542.34)	Water costs
9	2090188	BO9016	Staff - Unit 2 - 66B Williamson St - Building Operations		Operating Expenditure		345.01		(1,197.33)	Tenant paying for electricity
9	2090188	BO9061	Staff House - (Lot 67) 19 Gooch St - Building Operations		Operating Expenditure			3,800.00	(4,997.33)	Costs for cleaning and gardening after tenant departure.
9	2090188	BO9079	Staff House - (Lot 173) 50 Carter St - Building Operations		Operating Expenditure			7,000.00	(11,997.33)	Extra employee costs for gardening.
9	2090188	BO9999	Staff House - Building Operations		Operating Expenditure		5,500.00		(6,497.33)	Not required
9	2090189	BM9007	Staff House - (Lot 29) 5 Howard St - Building Maintenance		Operating Expenditure			3,000.00	(9,497.33)	Extra maintenance required for new tenant
9	2090189	BM9079	Staff House - (Lot 173) 50 Carter St - Building Maintenance		Operating Expenditure			11,000.00	(20,497.33)	Maintenance to bring house to standard for CEO
9	2090199		STF HOUSE - Administration Allocated		Operating Expenditure		89.00		(20,408.33)	Lower Admin costs
9	2090198		STF HOUSE - Staff Housing Costs Recovered		Operating Expenditure		29,507.00		9,098.67	Reduced overall housing cost compared to budget
9	2090288	BO9003	Non-Staff House - (Lot 214) 21 Franklin St - Building Operations		Operating Expenditure			500.00	8,598.67	Electricity higher than budgetted
9	2090288	BO9057	Non-Staff House - (Lot 214) 89 Williamson St - Building Operations		Operating Expenditure			1,113.68	7,484.99	Extra costs associated with electricity as included in employees contract
9	2090288	BO9058	Non-Staff House - (Lot 214) 46 Carter St - Building Operations		Operating Expenditure			1,000.00	6,484.99	increased utilites costs due to an extended stay due to ceiling collapse at another property
9	2090288	BO9099	Non-Staff House - Other Housing - Building Operations		Operating Expenditure		6,274.00		12,758.99	Not required as all housing has own job
9	2090289	BM9055	Non-Staff House - (Lot 60) 5 Glyde St (Lgchp) - Jv - Building Maintenance		Operating Expenditure			5,000.00	7,758.99	Extra costs associated with ceiling collapse
9	2090289	BM9099	Non Staff House - Other Housing - Building Maintenance		Operating Expenditure		5,364.00		13,122.99	Not required as all housing has own job
9	2090299		OTH HOUSE - Administration Allocated		Operating Expenditure		77.00		13,199.99	Lower Admin costs
9	2090388	BO9049	Kadathinni Units - Building Operations		Operating Expenditure			1,065.99	12,134.00	
9	2090388	BO90491	Kadathinni Unit 1 - (Lot 235) Carter St - Building Operations		Operating Expenditure			800.00	11,334.00	
9	2090388	BO90492	Kadathinni Unit 2 - (Lot 235) Carter St - Building Operations		Operating Expenditure			1,800.00	9,534.00	
9	2090388	BO90493	Kadathinni Unit 3 - (Lot 235) Carter St - Building Operations		Operating Expenditure			500.00	9,034.00	
9	2090388	BO90495	Kadathinni Unit 5 - (Lot 235) Carter St - Building Operations		Operating Expenditure			2,500.00	6,534.00	
9	2090389	BM9049	Kadathinni Units - Building Maintenance		Operating Expenditure		2,500.00		9,034.00	Costs expected to be less than budget
9	2090389	BM90491	Kadathinni Unit 1 - (Lot 235) Carter St - Building Maintenance		Operating Expenditure			400.00	8,634.00	
9	2090389	BM90492	Kadathinni Unit 2 - (Lot 235) Carter St - Building Maintenance		Operating Expenditure			1,240.00	7,394.00	
9	2090389	BM90493	Kadathinni Unit 3 - (Lot 235) Carter St - Building Maintenance		Operating Expenditure			900.00	6,494.00	
9	2090389	BM90494	Kadathinni Unit 4 - (Lot 235) Carter St - Building Maintenance		Operating Expenditure			3,600.00	2,894.00	
9	2090399		COM HOUSE - Administration Allocated		Operating Expenditure		57.00		2,951.00	Lower Admin costs
10	2100165	W1025	Rubbish Bins Maintenance		Operating Expenditure			2,492.00	459.00	Purchase of orange bins for events and extra bins to replace those damaged during the waste collection service
10	2100188	BO1009	Recycling Depot - Water Street - Building Operations		Operating Expenditure			200.00	259.00	
10	2100199		SAN - Administration Allocated		Operating Expenditure		29.00		288.00	Lower Admin costs
10	2100222	W1009	General Litter Collection - Streets And Parks		Operating Expenditure		14,000.00		14,288.00	Litter Collection employee expenses less than budgeted.
10	2100287	W1004	Tidy Town Projects		Operating Expenditure		3,333.00		17,621.00	Not undertaken this year
10	2100299		SAN OTH - Administration Allocated		Operating Expenditure		20.00		17,641.00	Lower Admin costs
	2100399		SEW - Administration Allocated		Operating Expenditure		5.00		17,646.00	Lower Admin costs
10	2100499		STORM - Administration Allocated		Operating Expenditure		13.00		17,659.00	Lower Admin costs
10	2100599		ENVIRON - Administration Allocated		Operating Expenditure		25.00		17,684.00	Lower Admin costs
10	2100653		PLAN - Scheme Amendments		Operating Expenditure		20,000.00		37,684.00	carry over Glyde/Gooch Street subdivision
10	2100699		PLAN - Administration Allocated		Operating Expenditure		44.00		37,728.00	Lower Admin costs
10	2100711	W1006	Cemetery Maintenance		Operating Expenditure		18,000.00		55,728.00	Less works carried out on the cemetery due to less staff
10	2100711	BM1115	Public Conveniences Maintenance - Community Hall Grounds Public Toilet		Operating Expenditure		5,000.00		60,728.00	Less maintenance required than budgeted for
10	2100799		COM AMEN - Administration Allocated		Operating Expenditure		123.00		60,851.00	Lower Admin costs
11	2110188	BO1101	Community Hall - Carter Street - Building Operations		Operating Expenditure			12,500.00	48,351.00	Includes the Incident Control Centre operating costs

GL Code	GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
11	2110188	BO1102	Incident Control Centre - Building Operations		Operating Expenditure			3,200.00	45,151.00	Incident Control centre cleaning
11	2110189	BM1102	Incident Control Centre - Building Maintenance		Operating Expenditure			3,250.00	41,901.00	Incident Control centre finishing off - installation of whiteboards, tv's etc
11	2110199		HALLS - Administration Allocated		Operating Expenditure		74.00		41,975.00	Lower Admin costs
11	2110205		SWIM AREAS - Recruitment		Operating Expenditure		4,000.00		45,975.00	Not likely to be needed this financial year
11	2110221		SWIM AREAS - Information Technology		Operating Expenditure			505.45	45,469.55	Purchase of work phone.
11	2110252		SWIM AREAS - Contract Services		Operating Expenditure		10,000.00		55,469.55	Not likely to be needed this financial year
11	2110286		SWIM AREAS - Expensed Minor Asset Purchases		Operating Expenditure		2,000.00		57,469.55	Not expended this year
11	2110287		SWIM AREAS - Other Expenses		Operating Expenditure		6,000.00		63,469.55	Not expended this year
11	2110288	BO1104	Swimming Pool - Building Operations		Operating Expenditure			4,300.00	59,169.55	Electricity higher than budgeted for - $47000 as at 18.03.26
11	2110289	BM005	Pump House - Mayrhofer Street - Building Maintenance		Operating Expenditure		1,000.00		60,169.55	Expenditure less than budgeted for
11	2110289	BM1104	Swimming Pool - Mayrhofer Street - Building Maintenance		Operating Expenditure		3,645.45		63,815.00	Expenditure less than budgeted for
11	2110298		SWIM AREAS - Staff Housing Costs Allocated		Operating Expenditure		345.00		64,160.00	
11	2110299		SWIM AREAS - Administration Allocated		Operating Expenditure		122.00		64,282.00	Lower Admin costs
11	2110365	W1105	Other Parks & Gardens Maintenance		Operating Expenditure		11,000.00		75,282.00	Less staff to undertake works
11	2110365	W260	Mayrhofer Park Maintenance		Operating Expenditure		564.00		75,846.00	Less staff to undertake works
11	2110365	W290	Federation Park Maintenance		Operating Expenditure		1,500.00		77,346.00	Less staff to undertake works
11	2110366	W1107	Oval Maintenance		Operating Expenditure		32,500.00		109,846.00	Reduced expenditure on chemicals, reseeding and consultants
11	2110366	W1113	Hockey Grounds Maintenance		Operating Expenditure		3,000.00		112,846.00	Reduced expenditure on chemicals, reseeding and consultants
11	2110388	BO1103	Pavilion - Oval - Building Operations		Operating Expenditure			9,000.00	103,846.00	Increased as electricity had previously been allocated to Oval
11	2110389	BM1105	Gym- Slaughter Street - Building Maintenance		Operating Expenditure		1,000.00		104,846.00	Costs expected to be less than budget
11	2110389	BM1106	Sporting Club - Slaughter Street - Building Maintenance		Operating Expenditure			1,000.00	103,846.00	
11	2110389	BM1113	Hockey Shed - Building Maintenance		Operating Expenditure		1,000.00		104,846.00	Expenditure likely to be less than budgeted
11	2110399		REC - Administration Allocated		Operating Expenditure		138.00		104,984.00	Lower Admin costs
11	2110499		TV RADIO - Administration Allocated		Operating Expenditure		40.00		105,024.00	Lower Admin costs
11	2110516		LIBRARY - Postage and Freight		Operating Expenditure		200.00		105,224.00	Costs expected to be less than budget
11	2110521		LIBRARY - Information Technology		Operating Expenditure		300.00		105,524.00	Costs expected to be less than budget
11	2110599		LIBRARY - Administration Allocated		Operating Expenditure		52.00		105,576.00	Lower Admin costs
11	2110699		HERITAGE - Administration Allocated		Operating Expenditure		13.00		105,589.00	Lower Admin costs
11	2110711	EV0005	Nadc National Australia Day Expenditure		Operating Expenditure		7,708.50		113,297.50	Reduced event expenditure with less funding applied for and received
11	2110723	EV0000	Small Event - Misc (Includes Events Associated With Silo Projection)		Operating Expenditure			16,500.00	96,797.50	More nightly projections & includes the Family Day on the Green
11	2110725	EV0003	Three Springs 360 & Silo Movie Night		Operating Expenditure		34,207.00		131,004.50	Event cancelled for 2025/26
11	2110723	EV0004	Christmas Celebrations Inc Decorations		Operating Expenditure		6,711.41		137,715.91	Costs lower than budgeted
11	2110723	EV0021	Get Online Week Event		Operating Expenditure			59.06	137,656.85	Costs slightly higher than budgeted due to carryover from previous year
11	2110724	EV0022	Rememberance Day Event		Operating Expenditure		6,163.51		143,820.36	Costs lower than budgeted as main event held in Carnamah
11	2110725	EV0023	Astrotourism Event (Includes Movie Silo Event)		Operating Expenditure		28,000.00		171,820.36	Event cancelled for 2025/26
11	2110723	EV0024	Harmony Week Event		Operating Expenditure		1,500.00		173,320.36	Event cancelled for 2025/26
11	2110799		OTH CUL - Administration Allocated		Operating Expenditure		152.00		173,472.36	Lower Admin costs
12	2120235		ROADM - Traffic Signs/Equipment (Safety)		Operating Expenditure			10,000.00	163,472.36	Increased to ensure sufficient for signage purchases
12	2120270		ROADM - Loan Interest Repayments		Operating Expenditure		20,000.00		183,472.36	Not required as no money borrowed to cover Mid West Grain Freight Projects
12	2120289	W1231	Depot Grounds Maintenance		Operating Expenditure			25,000.00	158,472.36	Higher due to meet OHS requirements
12	2120399		PLANT - Administration Allocated		Operating Expenditure		33.00		158,505.36	Lower Admin costs
12	2120509		LICENSING - Travel & Accommodation		Operating Expenditure			1,212.00	157,293.36	
12	2120515		LICENSING - Printing and Stationery		Operating Expenditure			251.91	157,041.45	increased cost to purchase toner for licensing printer not covered by DOT

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 DECEMBER 2025

NOTE 16

BUDGET AMENDMENTS

GL Code	GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
12	2120520		LICENSING - Communication Expenses		Operating Expenditure		850.00		157,891.45	No expense this year. Phones are VOIP now not with Telstra.
12	2120599		LICENSING - Administration Allocated		Operating Expenditure		284.00		158,175.45	Lower Admin costs
12	2120665	W1015	Airstrip Maintenance		Operating Expenditure		10,000.00		168,175.45	Reduced costs for maintaining the airstrip than anticipated
12	2120689	BM1312	Airstrip Shed - Building Maintenance		Operating Expenditure			300.00	167,875.45	
12	2120699		AERO - Administration Allocated		Operating Expenditure		33.00		167,908.45	Lower Admin costs
13	2130199		RURAL - Administration Allocated		Operating Expenditure		3.00		167,911.45	Lower Admin costs
13	2130266	W1032	Eco Caravan Park - Ground Maintenance		Operating Expenditure		2,459.25		170,370.70	Low maintenance this year
13	2130289	BM1136	Camp Storage Shed - Glyde Street - Building Maintenance		Operating Expenditure			1,594.93	168,775.77	Power installed for overflow camping
13	2130299		TOUR - Administration Allocated		Operating Expenditure		144.00		168,919.77	Lower Admin costs
13	2130352		BUILD - Consultants		Operating Expenditure		5,000.00		173,919.77	Less building certification costs this year than budget
13	2130399		BUILD - Administration Allocated		Operating Expenditure		86.00		174,005.77	Lower Admin costs
13	2130865	W1202	Glyde Street Standpipe Maintenance/Operations		Operating Expenditure			21,914.50	152,091.27	Water usage higher than anticipated
13	2130865	W1203	Arrino Standpipe Maintenance/Operations		Operating Expenditure			63,000.00	89,091.27	Water usage higher than anticipated
13	2130888	BO1021	Duffy'S Store - Railway Road - Building Operations		Operating Expenditure			1,900.00	87,191.27	Electricity use for Silo projection higher as air con ran continuously in trailer over Xmas for the projection. Staff have also cleared yard several times this summer to reduce fire risk.
13	2130888	BO1027	Thrift Shop - Maley Street - Building Operations		Operating Expenditure		2,000.00		89,191.27	Electricity/water costs lower than budget
13	2130889	BM1021	Duffy'S Store - Railway Road - Building Maintenance		Operating Expenditure		1,000.00		90,191.27	Minimal work being done to building
13	2130899		OTH ECON - Administration Allocated		Operating Expenditure		57.00		90,248.27	Lower Admin costs
14	2140187	PW001	Private Works - Not Recouped		Operating Expenditure			1,000.00	89,248.27	
14	2140199		PRIVATE - Administration Allocated		Operating Expenditure		18.00		89,266.27	Lower Admin costs
14	2140206		ADMIN - Fringe Benefits Tax (FBT)		Operating Expenditure			25,000.00	64,266.27	Fringe benefits tax higher than budget as more staff receiving fringe benefits
14	2140210		ADMIN - Motor Vehicle Expenses		Operating Expenditure		8,000.00		72,266.27	Less expense as CDO was not issued and no CEO private vehicle use for a period of 8 months.
14	2140220		ADMIN - Communication Expenses		Operating Expenditure		11,500.00		83,766.27	Change over to VOIP has reduced phone expenses
14	2140221		ADMIN - Information Technology		Operating Expenditure		35,000.00		118,766.27	Altus Payroll setup not as costly as quoted.
14	2140222		ADMIN - Security		Operating Expenditure			1,000.00	117,766.27	Admin building alarm system no being allocated to this account
14	2140230		ADMIN - Insurance Expenses (Other than Bld and W/Comp)		Operating Expenditure		462.95		118,229.22	
14	2140298		ADMIN - Admin Staff Housing Costs Allocated		Operating Expenditure			22,407.00	95,822.22	Staff housing costs higher than budget due to increased works on vacating.
14	2140299		ADMIN - Administration Overheads Recovered		Operating Expenditure			3,907.00	91,915.22	Admin expenses overall less than budgetted primarily due to less consultancy costs due to changes in legislation and record keeping assistance required than budgeted for.
14	2140300		PWO - Employee Costs		Operating Expenditure		99,016.36		190,931.58	Lower due to staff vacancies
14	2140398		PWO - Staff Housing Costs Allocated		Operating Expenditure			7,445.00	183,486.58	Staff housing costs higher than budget due to increased works on vacating.
14	2140399		PWO - Administration Allocated		Operating Expenditure		778.00		184,264.58	Lower Admin costs
14	2140393		PWO - Less - Allocated to Works (PWO's)		Operating Expenditure			92,349.53	91,915.05	PWO costs lower due to less staff
14	2140400		POC - Internal Plant Repairs - Wages & O/Head		Operating Expenditure		60,000.00		151,915.05	No mechanic as an employee - minimal mechanical works being handled in house
14	2140417		POC - Insurance Expenses		Operating Expenditure			7,133.80	144,781.25	Insurance increased due to CCTV on trailer and new grader.
14	2140494		POC - LESS Plant Operation Costs Allocated to Works		Operating Expenditure			52,866.20	91,915.05	Reduced as plant operating costs lower than anticipated.

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NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 DECEMBER 2025

NOTE 16

BUDGET AMENDMENTS

GL Code	GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
	3030130		RATES - Rates Levied - Synergy		Operating Revenue			1,176.76	90,738.29	The Shire received more in allocation than budgeted FAG income.
	3030210		GEN PUR - Financial Assistance Grant - General		Operating Revenue		5,466.00		96,204.29	The Shire received more in allocation than budgeted FAG income.
	3030211		GEN PUR - Financial Assistance Grant - Roads		Operating Revenue			36,434.00	59,770.29	The Shire received less in allocation than budgeted FAG income.
	3030220		GEN PUR - Charges - Photocopying / Faxing		Operating Revenue		200.00		59,970.29	More photocopying being undertaken
	3030224		GEN PUR - Contributions Yakabout		Operating Revenue			3,000.00	56,970.29	Not as much advertising in the Yakabout as budgeted for
	3040135		MEMBERS - Other Income		Operating Revenue		20.00		56,990.29	$100 nomination fee. Included if there is a nominee who does not receive the nomination fee back.
	3070421		HEALTH - Health Regulatory Licenses		Operating Revenue		370.00		57,360.29	New food business license
	3080710	EVI0001	Senior Week Grant Income		Operating Revenue			1,000.00	56,360.29	No grant received
	3090135		STF HOUSE - Other Income		Operating Revenue			10,000.00	46,360.29	Unlikely to achieve budget income
	3100120		SAN - Domestic Refuse Collection Charges		Operating Revenue		4,026.00		50,386.29	Increased number of bins being collected
	3100121		SAN - Domestic Services (Additional)		Operating Revenue			35.00	50,351.29	Reduced number of additional bin services
	3100200		SAN OTH - Commercial Collection Charge		Operating Revenue		998.00		51,349.29	Slight increase due to extra service.
	3100620		PLAN - Planning Application Fees		Operating Revenue		2,000.00		53,349.29	Increased due to proposed alternative energy farms
	3100722		COM AMEN - Cemetery Fees (Monuments)		Operating Revenue		130.00		53,479.29	Increased number of Monuments being installed this year.
	3100735		COM AMEN - Other Income		Operating Revenue		3,000.00		56,479.29	Bus hire increased this year
	3110102	DFESI01	Dfes Cyclone Seroja Local Government Resilience Fund Income		Operating Revenue			85,220.79	(28,741.50)	More work carried out last year resulting in lower amount carried over to 2025/26
	3110220		SWIM AREAS - Admissions		Operating Revenue			9,284.13	(38,025.63)	Less due to free admission - income from other school attendance
	3110300		REC - Contributions & Donations		Operating Revenue			22,233.33	(60,258.96)	Contribution from Sporting Club will not occur as Bowling Green Lighting project will not require shire financial contribution.
	3110310	DLGSCI01	Dlgsc Grant - Sporting Club Bowls Lights - Income		Operating Revenue			23,333.33	(83,592.29)	Shire no longer managing this grant funding for the Sporting Club for the Bowling Green Lighting project.
	3110320		REC - Fees & Charges		Operating Revenue		5,000.00		(78,592.29)	Increased gym memberships
	3110500		LIBRARY - Contributions & Donations		Operating Revenue		150.00		(78,442.29)	Increased use of library computer
	3110710	EVI0005	Nadc National Australia Day Income		Operating Revenue			8,000.00	(86,442.29)	Reduced grant sought and received from previous years
	3110710	EVI0021	Be Connected - Get Online Week Grant Income		Operating Revenue		59.06		(86,383.23)	$59.06 carried over from previous year
	3110710	EVI0024	Harmony Week Event Income		Operating Revenue			1,000.00	(87,383.23)	Event not occuring so no grant sought
	3120110	RRGI001	Perenjori-Three Springs Road - Income (Rrg)		Operating Revenue			689,334.00	(776,717.23)	Carried over to 2026/27
	3120113	GFRI001	Perenjori - Three Springs Road - Mid West Secondary Grain Freight Project Income		Operating Revenue			406,609.00	(1,183,326.23)	Income reallocated to Three Springs - Enneabba Road Mid West Secondary Grain Freight Project Income
	3120113	GFRI024	Inering Road - Mid West Secondary Grain Freight Project Income		Operating Revenue			132,116.00	(1,315,442.23)	Income reallocated to Three Springs - Enneabba Road Mid West Secondary Grain Freight Project Income
	3120113	GFRI105	Three Springs - Eneabba Road - Mid West Secondary Grain Freight Project Income		Operating Revenue		538,725.00		(776,717.23)	Income reallocated from the other Mid West Secondary Grain Freight Project Incomes
	3120220		ROADM - Sale of Scrap		Operating Revenue			1,000.00	(777,717.23)	Not occuring this financial year.
	3130221		TOUR - Caravan Park Fees		Operating Revenue		2,000.00		(775,717.23)	Increased donations this year
	3130235		TOUR - Other Income Relating to Tourism & Area Promotion		Operating Revenue		100.00		(775,617.23)	Sale of Heritage Trail booklets
	3130810	OEGI001	Other Economic Grant - Duffy Store - Grantor To Be Sourced - Income		Operating Revenue			900,000.00	(1,675,617.23)	Duffy renovations carried over to 2026/27

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NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 DECEMBER 2025

NOTE 16

BUDGET AMENDMENTS

GL Code	GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
	3130821		OTH ECON - Standpipe Income		Operating Revenue		82,000.00		(1,593,617.23)	Water sales increased. Water Corp was a major customer
	3140120		PRIVATE - Private Works Income		Operating Revenue		1,500.00		(1,592,117.23)	Increased private works
	3140290		ADMIN - Profit on Disposal of Assets		Operating Revenue	(2,650.00)			(1,592,117.23)	Not disposing of CEO's vehicle this year
c5	4050530	PA5017	Ts5017 New Fire Unit (Arrino Bfb)		Capital Expenditure		614,300.00		(977,817.23)	Carried over - Replacement of P5017 likely end of 2026 Calendar year
c7	4070530	PA006	New Fogger		Capital Expenditure		4,507.11		(973,310.12)	Fogger Machine cost less than budgeted
c8	4080310	BC0801	Early Learning Childhood Centre - Building (Capital)		Capital Expenditure			2,415.50	(975,725.62)	Shade sail cost more than expected
c9	4090110	BC9000	Staff House - (Lot 10) 41 Slaughter St - Building (Capital)		Capital Expenditure			3,353.56	(979,079.18)	Retic and landscaping more expensive than budgeted
c9	4090110	BC9002	Staff House - (Lot 74) 5 Gooch St - Building (Capital)		Capital Expenditure		10,000.00		(969,079.18)	Retiling of Laundry carried over to 2026/27
c9	4090110	BC9007	Staff House - (Lot 29) 5 Howard St - Building (Capital)		Capital Expenditure		2,539.26		(966,539.92)	Works completed cheaper than budget
c9	4090110	BC9011	Staff House - (Lot 157) 65 Carter St - Building (Capital)		Capital Expenditure			709.28	(967,249.20)	Retic slightly over budget
c9	4090110	BC9014	Staff House - (Lot 54) 17 Glyde St (Lgchp) - Jv - Building (Capital)		Capital Expenditure		36,000.00		(931,249.20)	Carry over to 2026/27
c9	4090110	BC9017	New Staff Housing		Capital Expenditure		600,000.00		(331,249.20)	Carry over to 2026/27 as not likely to get grant to proceed with purchasing new housing until next year
c9	4090110	BC9056	Staff House - (Lot 217) 89 Williamson St - Building (Capital)		Capital Expenditure			2,576.77	(333,825.97)	Retic over budget
c9	4090110	BC9061	Staff House - (Lot 67) 19 Gooch St - Building (Capital)		Capital Expenditure			17,100.00	(350,925.97)	Painting and flooring after tenant vacated. All other works are being done as maintenance
c9	4090110	BC9079	Staff House - (Lot 173) 50 Carter St - Building (Capital)		Capital Expenditure		11,425.00		(339,500.97)	Capital works not required. All works done in-house as maintenance
c9	4090210	BC9055	Non-Staff House - (Lot 60) 5 Glyde St (Lgchp) - Jv - Building (Capital)		Capital Expenditure			25,504.38	(365,005.35)	Expense due to ceiling collapse. All ceilings in house replaced
c9	4090210	BC9058	Non-Staff House - (Lot 222) 46 Carter St - Building (Capital)		Capital Expenditure			3,200.00	(368,205.35)	Additional cost with stumping
c9	4090210	BC90491	Kadathinni Unit 1 - (Lot 235) Carter St - Building (Capital)		Capital Expenditure			1,419.94	(369,625.29)	Fencing and post repairs over budget
c9	4090210	BC1101A	Community Hall - Carter Street - Emergency Evac Cntre (Capital)		Capital Expenditure			2,066.86	(371,692.15)	Footpath not included in original costs
c11	4110110	BC1101B	Community Hall - Carter Street - Wood Floor Resand And Finish (Capital)		Capital Expenditure		7,872.00		(363,820.15)	Quote less than budget
c11	4110230	PE1106	Communication Equipment &, Digital Information Sign		Capital Expenditure			2,299.44	(366,119.59)	Fitout costs higher than budget
c11	4110230	PE1101	Pool Sand Filter		Capital Expenditure		10,926.86		(355,192.73)	Actual cost less than budgeted
c11	4110230	PE1102	Pool Cleaner/Vacuum		Capital Expenditure		12,790.79		(342,401.94)	Actual cost less than budgeted
c11	4110310	BC1106	Sporting Club - Slaughter Street - Building (Capital)		Capital Expenditure		70,000.00		(272,401.94)	Shire not involved with the Sporting Club Bowling Green Lighting Project
c11	4110310	BC026	Golf Club Building - Three-Perenjori Road - Building (Capital)		Capital Expenditure			6,000.00	(278,401.94)	Increased cost to paint both inside and outside
c12	4120149	RRG001	Perenjori-Three Springs Road (Rrg)		Capital Expenditure		1,034,001.00		755,599.06	Carried over to 2026/27
c12	4120153	GFR001	Perenjori - Three Springs Road - Mid West Secondary Grain Freight Project		Capital Expenditure		372,746.19		1,128,345.25	Grant funded expense reallocated to Three Springs - Enneabba Road Mid West Secondary Grain Freight Project
c12	4120153	GFR024	Inering Road - Mid West Secondary Grain Freight Project		Capital Expenditure		130,882.52		1,259,227.77	Grant funded expense reallocated to Three Springs - Enneabba Road Mid West Secondary Grain Freight Project
c12	4120153	GFR105	Three Springs - Eneabba Road - Mid West Secondary Grain Freight Project		Capital Expenditure			538,831.48	720,396.29	Grant funded expense reallocated from the other Mid West Secondary Grain Freight Projects
c12	4120165	DC000	Drainage Construction General (Budgeting Only)		Capital Expenditure		103,000.00		823,396.29	Carried over to 2026/27
c12	4120170	FC000	Footpath Construction General (Budgeting Only)		Capital Expenditure		3,418.00		826,814.29	Not required. All footpath works will be done under maintenance for remainder of year
c12	4120170	FC104	Thomas Street - Footpath Capital		Capital Expenditure			5,135.21	821,679.08	Works cost more than budgeted
c12	4120182		ROADC - Loan Principal Repayments		Capital Expenditure		1,000,000.00		1,821,679.08	Not required
c12	4120190	OC1205	Depot Staff Parking Shade Sail		Capital Expenditure		10,000.00		1,831,679.08	Shade sail cheaper than budget
c12	4120190	PA1421	Unlicensed New Skid/Tractor Mounted Spray Unit		Capital Expenditure		8,065.00		1,839,744.08	Actual cost cheaper than budget
c12	4120190	PA5730	Ts5730 Ride-On Lawnmower 42"		Capital Expenditure		455.45		1,840,199.53	Actual cost cheaper than budget

SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 DECEMBER 2025

NOTE 16

BUDGET AMENDMENTS

GL Code	GL Code	Job #	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
c12	4120190	PE1205	110Kva Diesel Generator & Customisable Dual Axle Trailer		Capital Expenditure			1,500.00	1,838,699.53	Increased cost since original quote received in early 2025
c12	4120190	PE1206	Road Traffic Counters		Capital Expenditure		2,255.24		1,840,954.77	Purchase cheaper than budget
c13	4130810	BC1021A	Duffy Store Redevelopment Capex		Capital Expenditure		1,000,000.00		2,840,954.77	Carried over to 2026/27
c14	4140230	PA000	0Ts New Ceo Vehicle (Formerly Pa0)		Capital Expenditure		65,000.00		2,905,954.77	Not being purchased this financial year. Purchase will occur when a permanent CEO is appointed.
	5030282		GEN PUR - Transfers from Reserve.		Capital Revenue			600,000.00	2,305,954.77	This is for housing. Unlikely to be required this year. Carried over to next year
	5050550		ESL BFB - Proceeds on Disposal of Assets		Capital Revenue			75,000.00	2,230,954.77	Carried over - Replacement of P5017 likely end of 2026 Calendar year
	5050551		ESL BFB - Realisation on Disposal of Assets		Capital Revenue	150,000.00			2,230,954.77	Carried over - Replacement of P5017 likely end of 2026 Calendar year
	5120155		ROADC - New Loan Borrowings		Capital Revenue			1,000,000.00	1,230,954.77	Not required
	5120181		ROADC - Transfers from Reserve		Capital Revenue			100,000.00	1,130,954.77	Carried over to 2026/27
	5140250		ADMIN - Proceeds on Disposal of Assets		Capital Revenue			25,650.00	1,105,304.77	Associated with disposal of CEO vehicle
	5140251		ADMIN - Realisation on Disposal of Assets		Capital Revenue	51,300.00			1,105,304.77	Associated with disposal of CEO vehicle
						201,950.00	6,408,790.92	5,222,632.15	1,105,304.77	