THREE SPRINGS SHIRE COUNCIL

Heart of North Midlands

ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
THURSDAY
23 OCTOBER 2025

WILDFLOWER COUNTRY

THREE SPRINGS SHIRE COUNCIL

Heart of North Midlands

CONTENTS OF ATTACHMENTS
ORDINARY COUNCIL MEETING
23 OCTOBER 2025

WILDFLOWER COUNTRY

Attachment 10.8

SHIRE OF THREE SPRINGS

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

For the Period Ended 30 September 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

THIS PAGE INTENTIONALLY LEFT BLANK

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire for the 2025/26 year is $10,000 or 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
Significant Projects (above $30,000)					
Community Hall - Carter Street - Emergency Evac Cntre (Capital)	78%	85,221	85,221	66,784	18,437
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	0	20,442	(20,442)
Communication Equipment &, Digital Information sign	20%	45,000	0	8,877	(8,877)
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	0	0	0
Arrino West Road Sealed (R2R)	0%	315,000	0	0	0
First North Road (R2R)	0%	138,031	0	0	0
Hydraulic Road (R2R)	0%	138,031	0	0	0
2024-25 Dudawa Road Sealed SLK 8.5 - 12.5 Project 30003111	3%	394,326	0	10,404	(10,404)
Perenjori - Three Springs Road - Mid West Secondary Grain Freight Pı	4%	406,609	203,301	17,910	185,391
Inering Road - Mid West Secondary Grain Freight Project	0%	132,116	66,054	580	65,474
Three Springs - Eneabba Road - Mid West Secondary Grain Freight Pr	0%	4,098,358	2,049,177	2,020	2,047,157
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	26%	1,793,531	476,702	459,379	(17,323)
Capital Grants, Subsidies and Contributions	1%	7,558,346	0	55,404	55,404
	6%	9,351,878	476,702	514,783	38,081
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 30 September 2024	Current Year 30 September 2025
Adjusted Net Current Assets	91%	$ 5,563,677	$ 5,056,585
Cash and Equivalent - Unrestricted	58%	$ 5,403,090	$ 3,118,684
Cash and Equivalent - Restricted	113%	$ 2,132,702	$ 2,414,923
Receivables - Rates	204%	$ 1,168,106	$ 2,381,353
Receivables - Other	242%	$ 115,849	$ 280,061
Payables	164%	$ 142,501	$ 233,838

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

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

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

BY NATURE

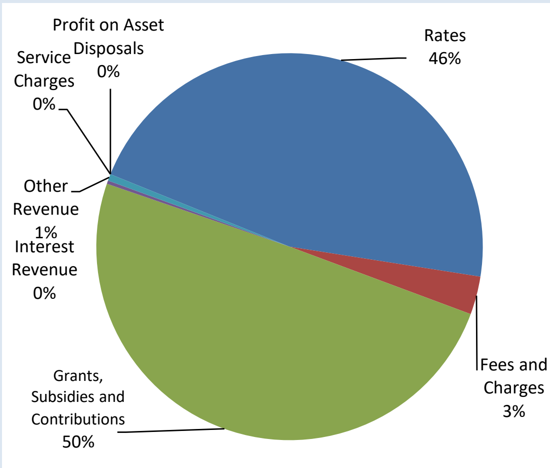
	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Rates	6	3,066,690	3,066,690	3,056,464	**3,055,288**	(1,176)	(0%)	▼	
Grants, Subsidies and Contributions	12	1,793,531	1,793,531	476,702	**459,379**	(17,323)	(4%)	▼	
Fees and Charges		281,867	281,867	146,274	**210,010**	63,736	44%	▲	S
Service Charges		0	0	0	**0**	0			
Interest Revenue		228,418	228,418	33,922	**18,351**	(15,571)	(46%)	▼	S
Other Revenue		125,396	125,396	16,518	**36,623**	20,105	122%	▲	S
Profit on Disposal of Assets	7	5,650	5,650	660	**0**	(660)	(100%)	▼	
		5,501,552	5,501,552	3,730,540	**3,779,651**				
Expenditure from operating activities									
Employee Costs		(2,458,327)	(2,458,327)	(583,651)	**(686,858)**	(103,207)	(18%)	▼	S
Materials and Contracts		(2,472,791)	(2,472,791)	(524,401)	**(357,988)**	166,413	32%	▲	S
Utility Charges		(402,594)	(402,594)	(70,663)	**(144,214)**	(73,551)	(104%)	▼	S
Depreciation		(2,733,772)	(2,733,772)	(676,308)	**0**	676,308	100%	▲	S
Finance Costs		(20,000)	(20,000)	0	**0**	0			
Insurance Expenses		(195,676)	(195,676)	(141,925)	**(136,221)**	5,704	4%	▲	
Other Expenditure		(108,822)	(108,822)	(26,827)	**(754)**	26,073	97%	▲	S
Loss on Disposal of Assets	7	(2,464)	(2,464)	0	**0**	0			
		(8,394,447)	(8,394,447)	(2,023,775)	**(1,326,035)**				
Operating activities excluded from budget									
Add back Depreciation		2,733,772	2,733,772	676,308	**0**	(676,308)	(100%)	▼	S
Adjust (Profit)/Loss on Asset Disposal	7	(3,186)	(3,186)	(660)	**0**	660	(100%)	▲	
Movement in Leave Reserve (Added Back)		(76,614)	(76,614)	(76,614)	**0**	76,614	(100%)	▲	
Adjustment in Fixed Assets		0	0	0	**0**	0			
		2,653,973	2,653,973	599,034	**0**				
Amount attributable to operating activities		**(238,922)**	**(238,922)**	**2,305,799**	**2,453,616**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	7,558,346	7,558,346	0	**55,404**	55,404		▲	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	203,650	**55,404**				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(2,339,383)	(2,339,383)	(115,221)	**(95,205)**	20,016	17%	▲	S
Plant and Equipment	8	(1,383,088)	(1,383,088)	(441,788)	**(458,706)**	(16,918)	(4%)	▼	
Furniture and Equipment	8	0	0	0	**0**	0			
Infrastructure Assets - Roads	8	(7,254,193)	(7,254,193)	(2,353,035)	**(31,314)**	2,321,721	99%	▲	S
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	(27,418)	(27,418)	0	**0**	0			
Infrastructure Assets - Parks and Ovals	8	(327,472)	(327,472)	0	**(958)**	(958)		▼	
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)	(2,910,044)	**(586,183)**				
Amount attributable to investing activities		**(3,569,558)**	**(3,569,558)**	**(2,706,394)**	**(530,780)**				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings		1,000,000	1,000,000	499,998	**0**	(499,998)	(100%)	▼	S
Transfer from Reserves	10	781,195	781,195	0	**0**	0			
		1,781,195	1,781,195	499,998	**0**				
Outflows from financing activities									
Repayment of Borrowings	9	(1,000,000)	(1,000,000)	(499,998)	**0**	499,998	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)		▼	
		(1,277,912)	(1,277,912)	(499,998)	**(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	3,268,942	**3,268,942**	0	0%		
Amount attributable to operating activities		(238,922)	(238,922)	2,305,799	**2,453,616**				
Amount attributable to investing activities		(3,569,558)	(3,569,558)	(2,706,394)	**(530,780)**				
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**	**2,868,347**	**5,056,585**				

▲▼ 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%.

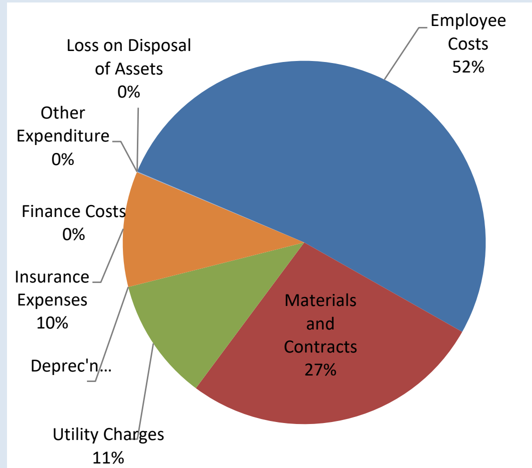
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

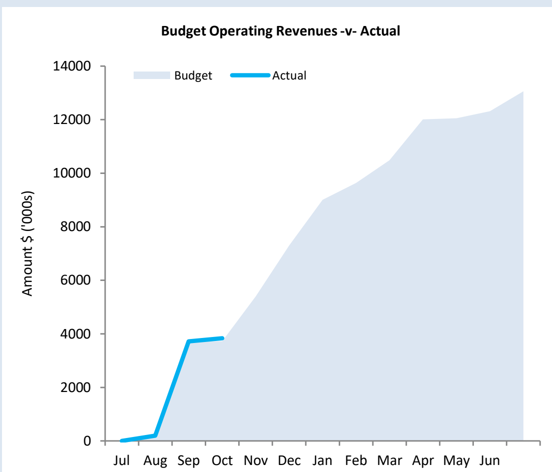
SUMMARY GRAPHS

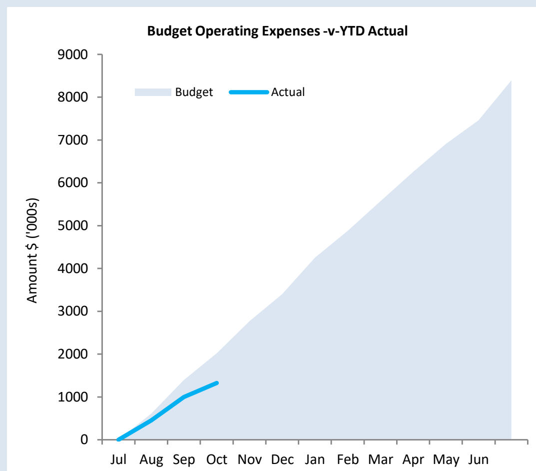
OPERATING REVENUE



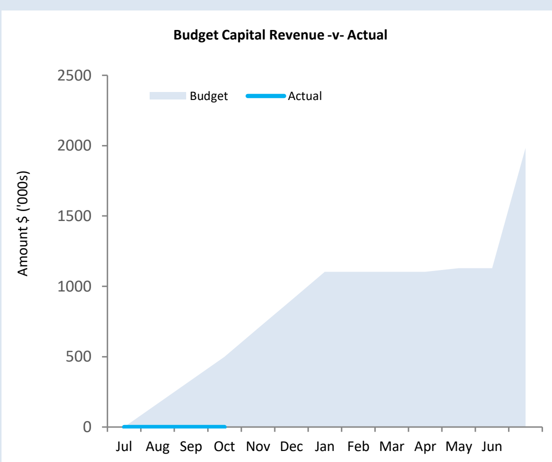
OPERATING EXPENSES



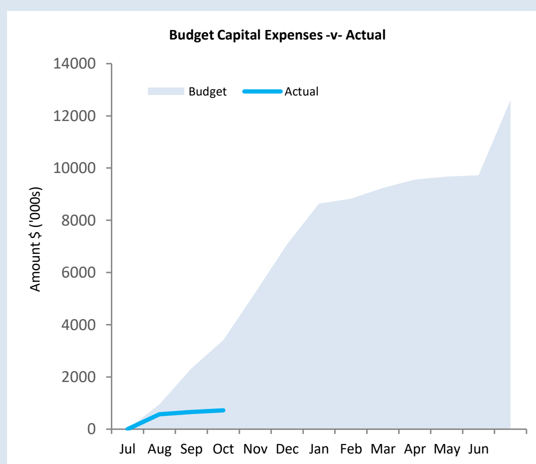




CAPITAL REVENUE



CAPITAL EXPENSES



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

STATUTORY REPORTING PROGRAMS

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

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

SHIRE OF THREE SPRINGS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

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	66	**26,661**	26,595	40295%	▲	s
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	254,220	**229,081**	(25,139)	(10%)	▼	
Law, Order and Public Safety		648,899	648,899	7,982	**857**	(7,125)	(89%)	▼	
Health		95,292	95,292	81,917	**82,271**	354	0%	▲	
Education and Welfare		1,000	1,000	0	**0**	0			
Housing		100,440	100,440	24,975	**18,490**	(6,485)	(26%)	▼	
Community Amenities		120,840	120,840	110,269	**115,226**	4,957	4%	▲	
Recreation and Culture		54,971	54,971	3,606	**4,273**	667	19%	▲	
Transport		195,901	195,901	176,021	**175,271**	(750)	(0%)	▼	
Economic Services		32,341	32,341	8,014	**65,557**	57,543	718%	▲	s
Other Property and Services		75,076	75,076	7,006	**6,676**	(330)	(5%)	▼	
		5,501,552	5,501,552	3,730,540	**3,779,651**				
Expenditure from operating activities									
Governance		(545,244)	(545,244)	(132,231)	**(99,259)**	32,972	25%	▲	s
General Purpose Funding		(175,257)	(175,257)	(44,224)	**(46,604)**	(2,380)	(5%)	▼	
Law, Order and Public Safety		(460,992)	(460,992)	(96,630)	**(96,696)**	(66)	(0%)	▼	
Health		(393,548)	(393,548)	(51,756)	**(44,901)**	6,855	13%	▲	
Education and Welfare		(193,093)	(193,093)	(45,610)	**(27,921)**	17,689	39%	▲	s
Housing		(357,338)	(357,338)	(87,616)	**(55,023)**	32,593	37%	▲	s
Community Amenities		(761,141)	(761,141)	(183,447)	**(91,773)**	91,674	50%	▲	s
Recreation and Culture		(1,909,573)	(1,909,573)	(414,190)	**(231,428)**	182,762	44%	▲	s
Transport		(3,060,990)	(3,060,990)	(725,451)	**(253,820)**	471,631	65%	▲	s
Economic Services		(470,046)	(470,046)	(105,876)	**(164,289)**	(58,413)	(55%)	▼	s
Other Property and Services		(67,224)	(67,224)	(136,744)	**(214,321)**	(77,577)	(57%)	▼	s
		(8,394,447)	(8,394,447)	(2,023,775)	**(1,326,035)**				
Non-cash amounts excluded from operating activities									
Add back Depreciation		2,733,772	2,733,772	676,308	**0**	(676,308)	(100%)	▼	s
Adjust (Profit)/Loss on Asset Disposal	7	(3,186)	(3,186)	(660)	**0**	660	(100%)	▲	
Movement in Leave Reserve (Added Back)		(76,614)	(76,614)	(76,614)	**0**	76,614	(100%)	▲	
Adjustment in Fixed Assets		0	0	0	**0**	0			
		2,653,973	2,653,973	599,034	**0**				
Amount attributable to operating activities		**(238,922)**	**(238,922)**	**2,305,799**	**2,453,616**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	7,558,346	7,558,346	0	**55,404**	55,404		▲	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	203,650	**55,404**				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(2,339,383)	(2,339,383)	(115,221)	**(95,205)**	20,016	17%	▲	s
Plant and Equipment	8	(1,383,088)	(1,383,088)	(441,788)	**(458,706)**	(16,918)	(4%)	▼	
Furniture and Equipment	8	0	0	0	**0**	0			
Infrastructure Assets - Roads	8	(7,254,193)	(7,254,193)	(2,353,035)	**(31,314)**	2,321,721	99%	▲	s
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	(27,418)	(27,418)	0	**0**	0			
Infrastructure Assets - Parks and Ovals	8	(327,472)	(327,472)	0	**(958)**	(958)		▼	
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)	(2,910,044)	**(586,183)**				
Amount attributable to investing activities		**(3,569,558)**	**(3,569,558)**	**(2,706,394)**	**(530,780)**				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Debentures	9	1,000,000	1,000,000	499,998	**0**	(499,998)	(100%)	▼	s
Transfer from Reserves	10	781,195	781,195	0	**0**	0			
		1,781,195	1,781,195	499,998	**0**				
Outflows from financing activities									
Repayment of Borrowings	9	(1,000,000)	(1,000,000)	(499,998)	**0**	499,998	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
		(1,277,912)	(1,277,912)	(499,998)	**(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	3,268,942	**3,268,942**	0	0%		
Amount attributable to operating activities		(238,922)	(238,922)	2,305,799	**2,453,616**				
Amount attributable to investing activities		(3,569,558)	(3,569,558)	(2,706,394)	**(530,780)**				
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**	**2,868,347**	**5,056,585**				

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 POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	30 June 2025	30 September 2025
	$	$
CURRENT ASSETS		
Cash and cash equivalents	5,955,850	5,543,779
Trade and other receivables	656,816	2,661,414
Other financial assets	0	0
Inventories	5,508	7,089
Contract assets	7,081	7,081
Other assets	2,658	2,658
TOTAL CURRENT ASSETS	6,627,913	8,222,021
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	19,081,514
Infrastructure	53,282,250	53,314,523
TOTAL NON-CURRENT ASSETS	71,898,812	72,484,996
TOTAL ASSETS	78,526,725	80,707,016
CURRENT LIABILITIES		
Trade and other payables	828,818	278,759
Other liabilities	136,014	357,344
Borrowings	0	0
Employee related provisions	227,056	227,056
TOTAL CURRENT LIABILITIES	1,191,889	863,160
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	1,306,663	977,934
NET ASSETS	**77,220,062**	**79,729,082**
EQUITY		
Retained surplus	37,823,323	40,197,149
Reserve accounts	2,279,729	2,414,923
Revaluation surplus	37,117,010	37,117,010
TOTAL EQUITY	**77,220,062**	**79,729,082**

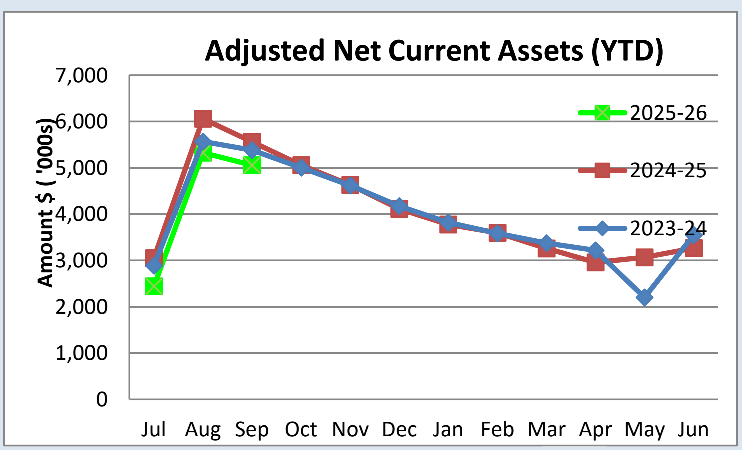
This statement is to be read in conjunction with the accompanying notes.

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	Note	Last Years Closing 30/06/2025	This Time Last Year 30/09/2024	Year to Date Actual 30/09/2025
		$	$	$
Current Assets				
Cash Unrestricted	2	3,656,048	5,403,090	3,118,684
Cash Restricted - Reserves	2	2,279,729	2,132,702	2,414,923
Cash Restricted - Bonds & Deposits	2	20,073	3,067	10,172
Receivables - Rates	3	117,591	1,168,106	2,381,353
Receivables - Other	3	539,226	115,849	280,061
Other Assets Other Than Inventories	4	9,739	0	9,739
Inventories	4	5,508	13,483	7,089
		6,627,913	8,836,297	8,222,021
Less: Current Liabilities				
Payables	5	(804,180)	(142,501)	(233,838)
Contract Liabilities	11	(136,014)	(899,698)	(357,344)
Bonds & Deposits	14	(24,638)	(10,509)	(44,921)
Loan and Lease Liability	9	0	0	0
Provisions	11	(227,056)	(194,473)	(227,056)
		(1,191,889)	(1,247,182)	(863,160)
Less: Cash Reserves	10	(2,279,729)	(2,132,702)	(2,414,923)
Add Back: Component of Leave Liability not Required to be funded		112,646	107,263	112,646
Add Back: Loan and Lease Liability		0	0	0
Less : Loan Receivable - clubs/institutions		0	0	0
Net Current Funding Position		**3,268,942**	**5,563,677**	**5,056,585**

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)
$5.06 M

Last Year YTD Surplus(Deficit)
$5.56 M

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

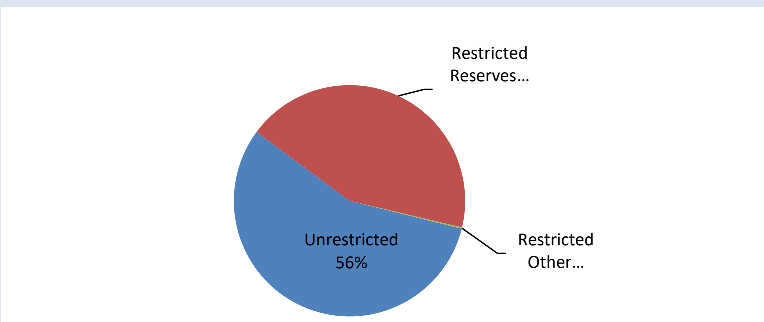
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
Cash on Hand							
Cash On Hand - Library	100.00			100	Cash on Hand	Nil	On Hand
Petty Cash - Admin	26.80			27	Cash on Hand	Nil	On Hand
Cash On Hand - Swimming Pool	200.00			200	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account - CBA	1,760,169.54			1,760,170	CBA	0.10%	Ongoing
Police Licensing Account - CBA			10,172.10	10,172	CBA	Variable	Ongoing
Term Deposits							
Business Maximiser Account - CBA	1,358,187.98			1,358,188	CBA	0.10%	Ongoing
Cash Deposit Account CDA Investment - CBA		2,414,923.04		2,414,923	CBA	0.25%	Ongoing
Investments							
Total	**3,118,684**	**2,414,923**	**10,172**	**5,543,779**			

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
$5.54 M	$2.41 M

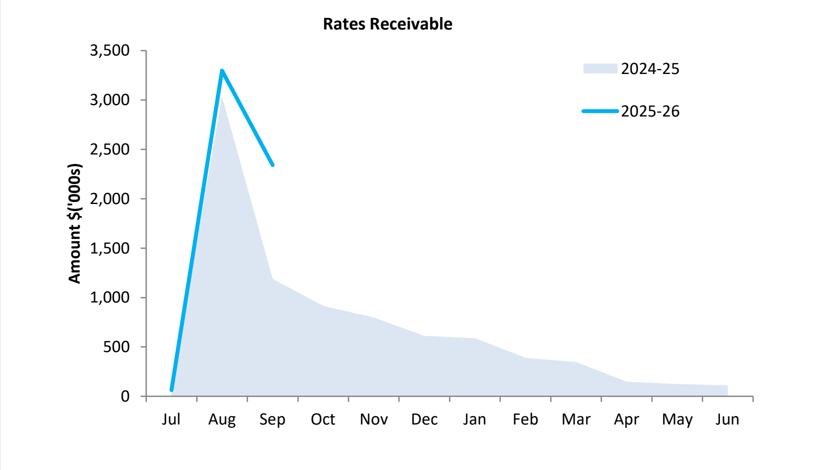
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2025	30 Sep 25
	$	$
Opening Arrears Previous Years	91,769	111,165
Levied this year	3,005,319	3,167,368
Less Collections to date	(2,985,923)	(936,189)
Equals Current Outstanding	111,165	2,342,344
Net Rates Collectable	**111,165**	**2,342,344**
% Collected	96.41%	28.56%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	103,495	85,531	828	29,502	219,356
Percentage	47%	39%	0%	13%	
Balance per Trial Balance					
Sundry Debtors					219,356
Receivables - Other					60,705
Total Receivables General Outstanding					**280,061**
Amounts shown above include GST (where applicable)					

KEY INFORMATION

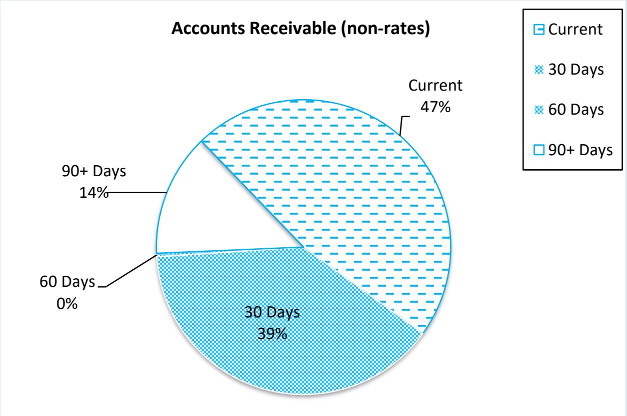
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.



Collected	Rates Due
29%	**$2,342,344**

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
$280,061

Over 30 Days
53%

Over 90 Days
13%

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2025	Asset Increase	Asset Reduction	Closing Balance 30 Sep 2025
	$	$	$	$
Inventory				
Fuel, Visitor and Rec Centres stock on hand	5,508	1,581	0	7,089
Contract assets				
Contract assets	7,081	0	0	7,081
Total Other Current assets				**16,828**
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.

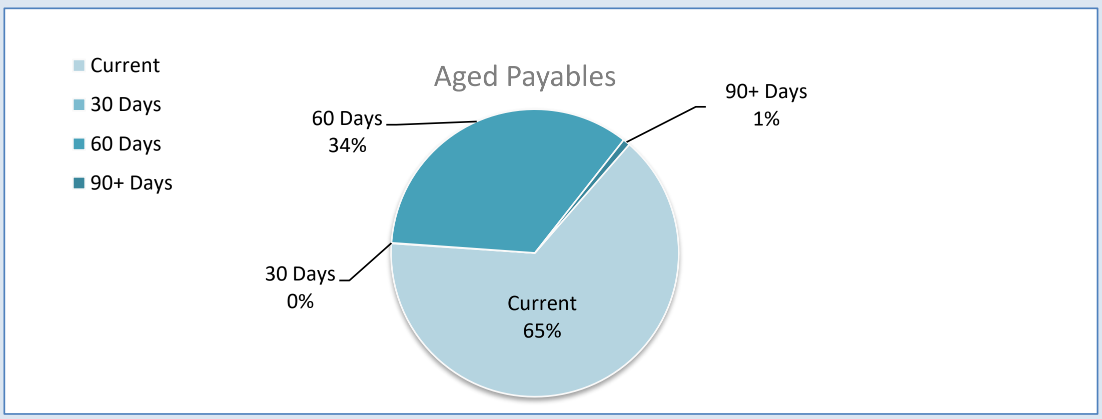
CONTRACT ASSETS
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Payables (Sundry Creditors) - General	44,810	44	23,885	550	69,288.55
Percentage	64.7%	0.1%	34.5%	0.8%	
Balance per Trial Balance					
Sundry creditors - General					69,288.55
Other creditors					61,816
Accruals/Income in Advance					48,348
ATO liabilities					54,386
Total Payables General Outstanding					**233,838**
Amounts shown above include GST (where applicable)					

KEY INFORMATION

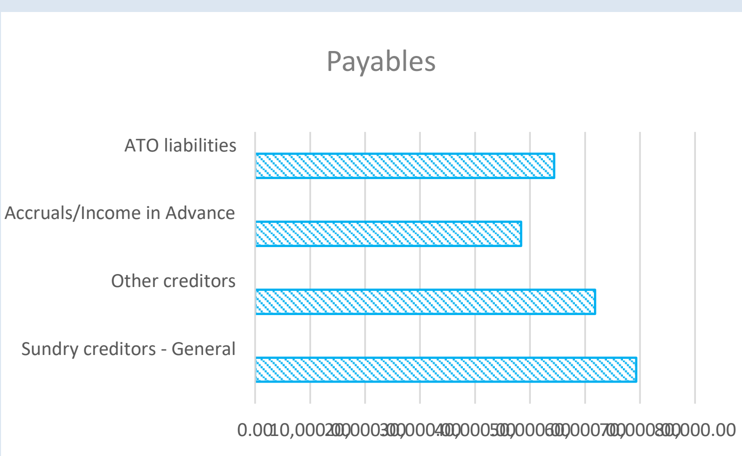
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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

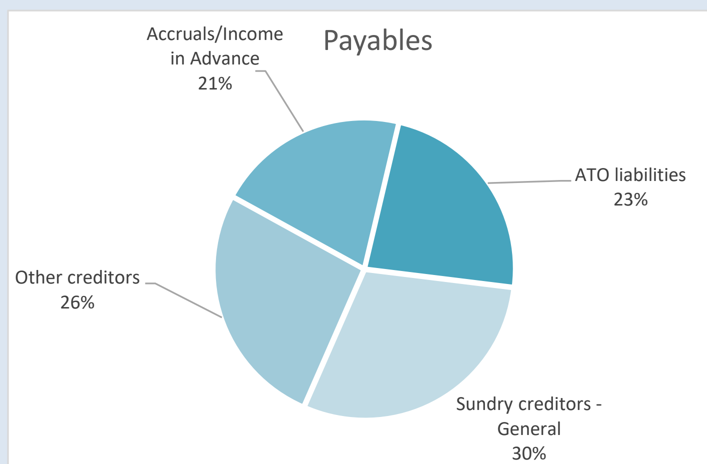


Creditors Due
$233,838

Over 30 Days
35%

Over 90 Days
0.8%





SHIRE OF THREE SPRINGS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 SEPTEMBER 2025

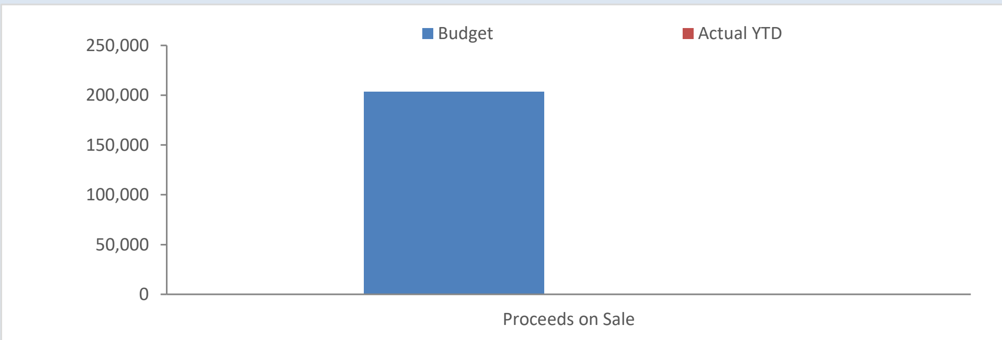
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

				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

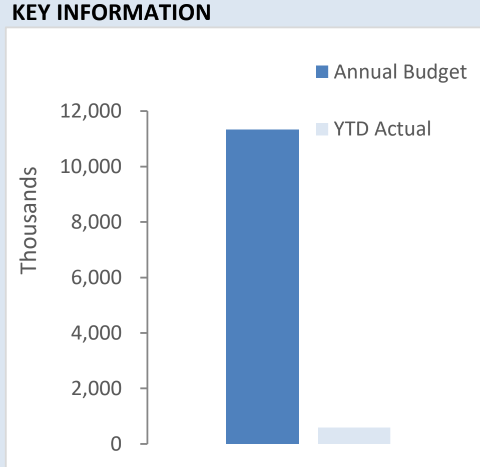
Capital Acquisitions	Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$	$
Land and Buildings	2,339,383	2,339,383	115,221	**95,205**	(20,016)
Plant and Equipment	1,383,088	1,383,088	441,788	**458,706**	16,918
Furniture and Equipment	0	0	0	**0**	0
Infrastructure Assets - Roads	7,254,193	7,254,193	2,353,035	**31,314**	(2,321,721)
Infrastructure Assets - Drainage	0	0	0	**0**	0
Infrastructure Assets - Footpaths	27,418	27,418	0	**0**	0
Infrastructure Assets - Parks and Ovals	327,472	327,472	0	**958**	958
Infrastructure Assets - Airfield	0	0	0	**0**	0
Capital Expenditure Totals	11,331,554	11,331,554	2,910,044	**586,183**	(2,323,861)

Capital acquisitions funded by:					
	$	$	$	$	$
Capital Grants and Contributions	7,558,346	7,558,346	0	**55,404**	55,404
Borrowings	1,000,000	1,000,000	499,998	**0**	(499,998)
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**	**2,206,396**	**530,780**	(1,675,616)
Capital Funding Total	**11,331,554**	**11,331,554**	**2,910,044**	**586,183**	**(2,323,861)**

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
	$11.33 M	**$.59 M**	**5%**

Capital Grant	Annual Budget	YTD Actual	% Received
	$7.56 M	**$.06 M**	**1%**

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Capital Expenditure Total

Level of Completion Indicators

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

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

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

Assets		Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD
					$	$	$	$
	Council Chambers - Building (Capital)	4040110	510	BC4001	(15,000)	(15,000)	0	0
	Total - Governance				**(15,000)**	**(15,000)**	**0**	**0**
	Medical Centre - Thomas Street - Building (Capital)	4070710	510	BC1584	(20,000)	(20,000)	0	(180)
	Total - Health				**(20,000)**	**(20,000)**	**0**	**(180)**
	Early Learning Childhood Centre - Building (Capital)	4080310	510	BC0801	(8,000)	(8,000)	0	0
	Total - Education & Welfare				**(8,000)**	**(8,000)**	**0**	**0**
	Staff House - (Lot 10) 41 Slaughter St - Building (Capital)	4090110	510	BC9000	(18,162)	(18,162)	0	0
	Staff House - (Lot 182) 58 Carter St - Building (Capital)	4090110	510	BC9001	(46,000)	(46,000)	0	(850)
	Staff House - (Lot 74) 5 Gooch St - Building (Capital)	4090110	510	BC9002	(28,500)	(28,500)	0	0
	Staff House - (Lot 30) 3 Howard St - Building (Capital)	4090110	510	BC9004	(10,000)	(10,000)	0	0
	Staff House - (Lot 29) 5 Howard St - Building (Capital)	4090110	510	BC9007	(30,000)	(30,000)	(30,000)	(27,186)
	Staff House - (Lot 35) 47 Williamson St - Building (Capital)	4090110	510	BC9009	0	0	0	850
	Staff House - (Lot 157) 65 Carter St - Building (Capital)	4090110	510	BC9011	(7,500)	(7,500)	0	(120)
	Staff House - (Lot 54) 17 Glyde St (LGCHP) - JV - Building (Capital)	4090110	510	BC9014	(36,000)	(36,000)	0	0
	Staff House - (Lot 217) 89 Williamson St - Building (Capital)	4090110	510	BC9056	(7,500)	(7,500)	0	0
	New staff housing	4090110	510	BC9017	(600,000)	(600,000)	0	0
	Staff House - (Lot 173) 50 Carter St - Building (Capital)	4090110	510	BC9079	(15,000)	(15,000)	0	0
	Non-staff House - (Lot 223) 2 Maryhofer St (NMHS) - Building (Capital)	4090210	510	BC9053	(15,000)	(15,000)	0	0
	Non-staff House - (Lot 60) 5 Glyde St (LGCHP) - JV - Building (Capital)	4090210	510	BC9055	(10,000)	(10,000)	0	(115)
	Non-Staff House - (Lot 222) 46 Carter St - Building (Capital)	4090210	510	BC9058	(10,000)	(10,000)	0	0
	Kadathinni Unit 1 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90491	(10,000)	(10,000)	0	0
	Kadathinni Unit 2 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90492	(10,000)	(10,000)	0	0
	Total - Housing				**(853,662)**	**(853,662)**	**(30,000)**	**(27,421)**
	Swimming Pool Solar panels	4110210	510	BC1104B	(40,000)	(40,000)	0	0
	Golf Club Building - Three-Perenjori Road - Building (Capital)	4110310	510	BC026	(8,000)	(8,000)	0	0
	Community Hall - Carter Street - Building Renovations (Capital)	4110110	510	BC1101	(30,000)	(30,000)	0	0
	Community Hall - Carter Street - Emergency Evac Cntre (Capital)	4110110	510	BC1101A	(85,221)	(85,221)	(85,221)	(66,784)
	Community Hall - Carter Street - Wood floor resand and finish (Capital)	4110110	510	BC1101B	(30,000)	(30,000)	0	0
	Pavilion - Oval - Building (Capital) (incl NEW GYM postings - use BC1105 for	4110310	510	BC1103	(100,000)	(100,000)	0	0
	Sporting Club - Slaughter Street - Building (Capital)	4110310	510	BC1106	(70,000)	(70,000)	0	0
	Total - Recreation And Culture				**(363,221)**	**(363,221)**	**(85,221)**	**(66,784)**
	Westrail Building - Railway Road - Building (Capital)	4130810	510	BC013	(29,500)	(29,500)	0	0
	Duffy Store Redevelopment Capex	4130810	510	BC1021A	(1,000,000)	(1,000,000)	0	0
	Tourist Centre - Lot 90 Railway Road - Building (Capital)	4130210	510	BC1303	(10,000)	(10,000)	0	(820)
	Total - Economic Services				**(1,039,500)**	**(1,039,500)**	**0**	**(820)**
	Admin Office - 132 Railway Rd - Building (Capital)	4140210	510	**BC4002**	(40,000)	(40,000)	0	0
	Total - Other Property & Services				**(40,000)**	**(40,000)**	**0**	**0**
Total - Buildings					**(2,339,383)**	**(2,339,383)**	**(115,221)**	**(95,205)**
	CCTV equipment	4050330	530	PE0501	(66,000)	(66,000)	0	(20,442)
	TS5017 New Fire Unit (Arrino BFB)	4050530	530	PA5017	(614,300)	(614,300)	0	0
	Total - Other Law, Order & Public Safety				**(680,300)**	**(680,300)**	**0**	**(20,442)**
	New Fogger	4070530	530	PA006	(8,000)	(8,000)	0	0
	Total - Health				**(8,000)**	**(8,000)**	**0**	**0**
	Pool Cleaner/Vacuum	4110230	530	PE1102	(26,000)	(26,000)	0	0
	Communication Equipment &, Digital Information sign	4110130	530	PE1106	(45,000)	(45,000)	0	(8,877)
	2300l Water Tank - supply & install for Incident Control Centre	4110130	530	PE1112	(5,000)	(5,000)	0	0
	Pool Sand Filter	4110230	530	PE1101	(52,000)	(52,000)	0	0
	Large projector screen for Hall	4110330	530	PE1111	(10,000)	(10,000)	0	0
	Total - Recreation & Culture				**(138,000)**	**(138,000)**	**0**	**(8,877)**
	TS5730 Ride-on Lawnmower 42"	4120330	530	PA5730	(5,000)	(5,000)	(5,000)	(4,545)
	110kVA Diesel Generator & Customisable Dual Axle Trailer	4120330	530	PE1205	(35,000)	(35,000)	0	0
	Unlicensed New Skid/Tractor mounted Spray Unit	4120330	530	PA1421	(15,000)	(15,000)	0	0
	Road Traffic Counters	4120330	530	PE1206	(12,000)	(12,000)	(12,000)	(55)
	TS5006 New Grader	4120330	530	PA5006	(424,788)	(424,788)	(424,788)	(424,787)
	Total - Transport				**(491,788)**	**(491,788)**	**(441,788)**	**(429,387)**
	0TS New CEO Vehicle (Formerly PA0)	4140230	530	PA000	(65,000)	(65,000)	0	0
	Total - Other Property & Services				**(65,000)**	**(65,000)**	**0**	**0**
Total - Plant & Equipment					**(1,383,088)**	**(1,383,088)**	**(441,788)**	**(458,706)**
	Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)	4120140	540	RC000A	(84,000)	(84,000)	0	0
	Simpson Road (Capital)	4120142	540	RC007	(134,658)	(134,658)	0	0
	Skipper Road (R2R)	4120146	540	R2R004	(138,031)	(138,031)	0	0
	Arrino West Road Sealed (R2R)	4120145	540	R2R005	(315,000)	(315,000)	0	0
	First North Road (R2R)	4120146	540	R2R010	(138,031)	(138,031)	0	0
	Hydraulic Road (R2R)	4120146	540	R2R028	(138,031)	(138,031)	0	0
	Kangaroo Road (R2R)	4120146	540	R2R094	(138,031)	(138,031)	(34,503)	0

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

Capital Expenditure Total

Level of Completion Indicators

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

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

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

Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD
				$	$	$	$
Perenjori-Three Springs Road (RRG)	4120149	540	RRG001	(1,034,001)	(1,034,001)	0	0
2024-25 Dudawa Road Sealed SLK 8.5 - 12.5 Project 30003111	4120149	540	RRG002E	(394,326)	(394,326)	0	(10,404)
Perenjori - Three Springs Road - Mid West Secondary Grain Freight Project	4120153	540	GFR001	(406,609)	(406,609)	(203,301)	(17,910)
Inering Road - Mid West Secondary Grain Freight Project	4120153	540	GFR024	(132,116)	(132,116)	(66,054)	(580)
Three Springs - Eneabba Road - Mid West Secondary Grain Freight Project	4120153	540	GFR105	(4,098,358)	(4,098,358)	(2,049,177)	(2,020)
Drainage Construction General (Budgeting Only)	4120165	540	DC000	(103,000)	(103,000)	0	0
Total - Transport				**(7,254,193)**	**(7,254,193)**	**(2,353,035)**	**(31,314)**
Total - Infrastructure - Roads				**(7,254,193)**	**(7,254,193)**	**(2,353,035)**	**(31,314)**
Footpath Construction General (Budgeting Only)	4120170	560	FC000	(3,418)	(3,418)	0	0
Thomas Street - Footpath Capital	4120170	560	FC104	(24,000)	(24,000)	0	0
Total - Transport				**(27,418)**	**(27,418)**	**0**	**0**
Total - Infrastructure - Footpaths				**(27,418)**	**(27,418)**	**0**	**0**
Cemetery Other Infrastructure (Capital)	4100770	570	OC002	(30,000)	(30,000)	0	0
Total - Community Amenities				**(30,000)**	**(30,000)**	**0**	**0**
Main Street Beautification	4110370	570	PC004	(70,000)	(70,000)	0	0
Dominican Park	4110370	570	PC007	(17,000)	(17,000)	0	(320)
Jack Thorpe Gardens Capital Works	4110370	570	PC210	(8,000)	(8,000)	0	(639)
Byrne Park Capital Works	4110370	570	PC220	(15,000)	(15,000)	0	0
Hockey Ground Capital Works	4110370	570	PC1113	(8,000)	(8,000)	0	0
Oval Capital Works	4110370	570	PC1107	(15,000)	(15,000)	0	0
Picnic Area, Shade & BBQ for Pool grounds	4110290	570	OC003	(10,000)	(10,000)	0	0
Railway Road Playground	4110290	570	PC1135	(8,000)	(8,000)	0	0
Pavilion Playground Capital Works	4110290	570	PC1134	(102,472)	(102,472)	0	0
Total - Recreation And Culture				**(253,472)**	**(253,472)**	**0**	**(958)**
Depot Staff Parking Shade Sail	4120190	570	OC1205	(22,000)	(22,000)	0	0
Total - Transport				**(22,000)**	**(22,000)**	**0**	**0**
Shade sail for staff parking	4140290	570	OC1401	(22,000)	(22,000)	0	0
Total - Other Property & Services				**(22,000) 0**	**(22,000)**	**0**	**0**
Total - Infrastructure - Parks & Ovals				**(327,472)**	**(327,472)**	**0**	**(958)**
Grand Total				**(11,331,554)**	**(11,331,554)**	**(2,910,044)**	**(586,183)**

(a) Information on Loan Debenture Borrowings

		New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
Particulars/Purpose	**01 Jul 2025**	**Actual**	**Amended Budget**	**Adopted Budget**	**Actual**	**Amended Budget**	**Adopted Budget**	**Actual**	**Amended Budget**	**Adopted Budget**	**Actual**	**Amended Budget**	**Adopted Budget**
		$	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**	**$**
Transport													
Loan 163 - Short-term loan	0	0	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
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.

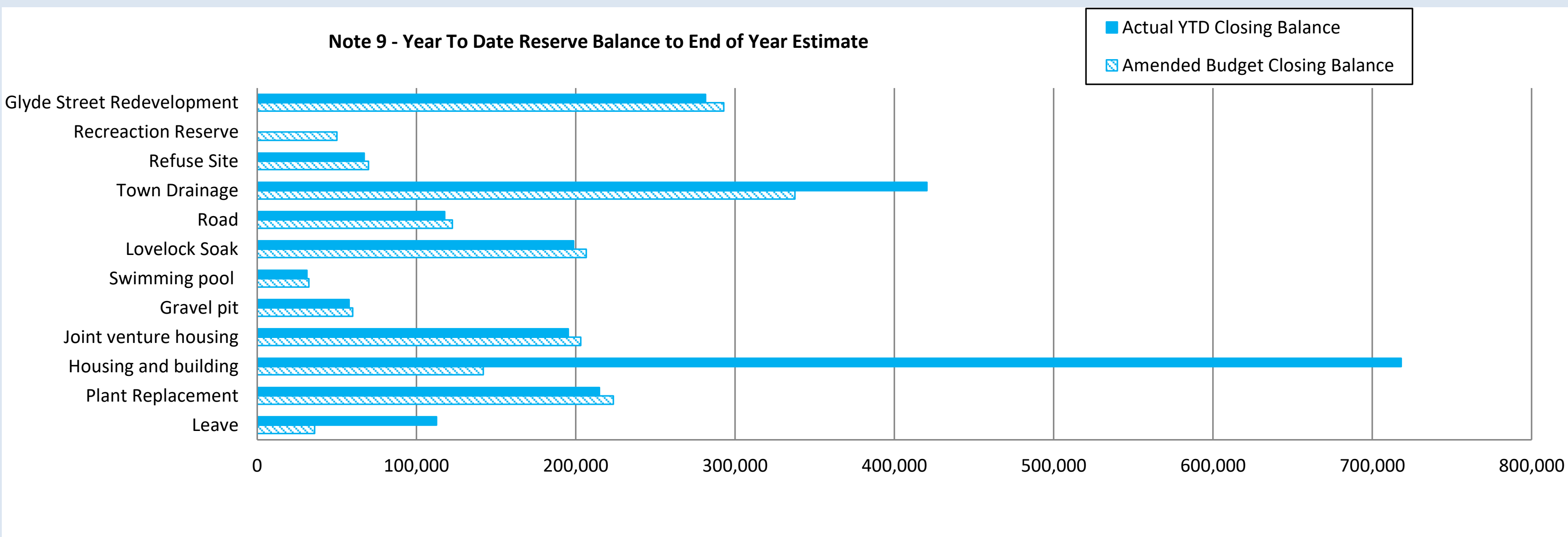
(b) Information on Financing

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



OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 30 Sep 2025
		$	$	$	$
Other liabilities					
- Contract liabilities	12	510	1,000	0	1,510
- Capital grant/contribution liabilities	13	194,004	275,734	(55,404)	414,334
Total other liabilities		194,514	276,734	(55,404)	**415,844**
Less non-current unspent capital grants, contributions and reimbursements		(58,500)	0	0	**(58,500)**
Total current other liabilities		136,014	276,734	(55,404)	**357,344**
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					**642,900**

Amounts shown above include GST (where applicable)

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFIT PROVISIONS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

CONTRACT LIABILITIES

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

CAPITAL GRANT/CONTRIBUTION LIABILITIES

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

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

NOTE 12
GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability				Grants, Subsidies and Contributions Revenue			
	Liability 45,839.00	Increase in Liability	Liability Reduction (As revenue)	Current Liability 30 Sep 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	$	$	$	$	$	$	$	$
Grants and Subsidies								
General purpose funding								
Grants Commission - General (WALGGC)	0.00	0	0	0	523,661	523,661	130,915	132,282
Grants Commission - Roads (WALGGC)	0.00	0	0	0	344,284	344,284	86,071	76,963
Law, order, public safety								
DFES Grant - Operating Bush Fire Brigade	0.00	0	0	0	26,299	26,299	6,574	0
Education and welfare								
Seniors Week Grant (Council on the Ageing)	0.00	0	0	0	1,000	1,000	0	0
Recreation and culture								
Regional Arts Grant - Mural - Income	0.00	0	0	0	6,667	6,667	0	0
NADC National Australia Day Grant	0.00	0	0	0	10,000	10,000	0	0
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	0	1,510	1,000	1,000	0	0
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	3,000	0
	509.93	**1,000**	**0**	**1,510**	**1,098,311**	**1,098,311**	**398,960**	**381,383**
Contributions								
Law, order, public safety								
Contribution of New BFB Vehicle	0.00	0	0	0	614,300	614,300	0	0
Health								
Medical Centre Contribution	0.00	0	0	0	77,520	77,520	77,520	77,520
Recreation and culture								
Recreation miscellaneous contribution	0.00	0	0	0	2,500	2,500	0	0
Library miscellaneous contributions	0.00	0	0	0	200	200	48	87
OTH CUL - Contributions & Donations - Other Culture	0.00	0	0	0	700	700	174	389
	0.00	**0**	**0**	**0**	**695,220**	**695,220**	**77,742**	**77,996**
TOTALS	**509.93**	**1,000**	**0**	**1,510**	**1,793,531**	**1,793,531**	**476,702**	**459,379**

NOTE 13
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 30 Sep 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	$	$	$	$	$	$	$	$
Capital Grants and Subsidies								
Recreation and culture								
DFES Cyclone Seroja Local Government Resilience Fund	45,000	0	(45,000)	0	130,221	130,221	0	45,000
DFES Disaster Relief Grant Funding 2 Income	0	0	0	0	31,500	31,500	0	0
Dlgsc Grant - Sporting Club Bowls Lights - Income - 1/3	0	0	0	0	23,333	23,333	0	0
Transport								
RTR Grant - Skipper Road	0.00	0	0	0	138,031	138,031	0	0
RTR Grant - Arrino West Road Sealed	0	0	0	0	315,000	315,000	0	0
RTR Grant - First North Road	0.00	0	0	0	138,031	138,031	0	0
RTR Grant - Hydraulic Road	0.00	0	0	0	138,031	138,031	0	0
RTR Grant - Strutton Road	0	0	0	0	138,031	138,031	0	0
RRG Grant - Dudawa Road (E)	90,504	0	(10,404)	80,100	256,417	256,417	0	10,404
RRG Grant - Arrino West Road	0	275,734	0	275,734	689,334	689,334	0	0
Perenjori - Three Springs Road - Mid West Secondary Grain Freight Project	0	0	0	0	406,609	406,609	0	0
Inering Road - Mid West Secondary Grain Freight Project	0	0	0	0	132,116	132,116	0	0
Three Springs - Eneabba Road - Mid West Secondary Grain Freight Project	0	0	0	0	4,098,358	4,098,358	0	0
Economic services								
Duffy Store Redevelopment Capex	0	0	0	0	900,000	900,000	0	0
	135,504	**275,734**	**(55,404)**	**355,834**	**7,535,013**	**7,535,013**	**0**	**55,404**
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 Sporting Club	0	0	0	0.00	23,333	23,333	0	0
	58,500	**0**	**0**	**58,500**	**23,333**	**23,333**	**0**	**0**
Total Non-operating grants, subsidies and contributions	**194,004**	**275,734**	**(55,404)**	**414,334**	**7,558,346**	**7,558,346**	**0**	**55,404**

NOTE 14
BONDS & DEPOSITS AND TRUST FUNDS

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

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

Description	Opening Balance 01 Jul 2026	Amount Received	Amount Paid	Closing Balance 30 Sep 2025
	$	$	$	$
Restricted Cash - Bonds and Deposits				
BCITF Levy	117.75	0.00	0.00	**117.75**
BSL Levy	241.60	(5.00)	(226.60)	**10.00**
Community Bus Bonds	1,000.00	600.00	(600.00)	**1,000.00**
Crossover/Footpath Bonds	0.00	0.00	0.00	**0.00**
Developer Bonds	0.00	0.00	0.00	**0.00**
Keys, Hall and Equipment Bonds	650.00	220.00	(150.00)	**720.00**
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	39,898.90	(49,901.55)	**115.90**
Rehabilitation Bonds	0.00	0.00	0.00	**0.00**
Roadworks Bonds	0.00	0.00	0.00	**0.00**
Public Standpipe System Access Card	1,450.00	0.00	0.00	**1,450.00**
Housing Bonds	0.00	500.00	0.00	**500.00**
Councillor Nomination Fees	0.00	100.00	0.00	**100.00**
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	200.00	(260.00)	**4,900.00**
3rd Party EFTPos Usage	0.00	0.00	0.00	**0.00**
Treasury Unpaid Monies	0.00	29,907.46	0.00	**29,907.46**
Sub-Total	24,637.90	71,692.36	(51,409.15)	**44,921.11**
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	**0.00**
	24,637.90	**71,692.36**	**(51,409.15)**	**44,921.11**

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	$	%				
Governance	26,595	40295%	▲	S	Permanent	Long Service Leave received from other Shires not budgeted for to be adjusted at mid year budget review.
Economic Services	57,543	718%	▲	S	Permanent	Increase due to Water Corporation taking water from standpipe corresponds increase in Utilies expenditure.
Expenditure from operating activities						
Governance	32,972	25%	▲	S	Timing	Positive variance due to Members Allowances not yet accounted for budgeted for September 25.
Education and Welfare	17,689	39%	▲	S	Timing	Positive variance due to Depreciation not run in 25/26.
Community Amenities	91,674	50%	▲	S	Timing	Positive variance due to Refuse site maintenance tracking lower than budgeted.
Recreation and Culture	182,762	44%	▲	S	Timing	Positive variance due Depreciation not yet run in 25/26.
Transport	471,631	65%	▲	S	Timing	Positive variance due Depreciation not yet run in 25/26.
Economic Services	(58,413)	(55%)	▼	S	Permanent	Negative variance due to Water Corp usage charges on the Arrino standpipe are tracking higher than budgeted.
Other Property and Services	(77,577)	(57%)	▼	S	Timing	Negative variance due to employee costs, labour overheads allocated and plant operational costs tracking higher than budgeted.
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	55,404		▲	S	Timing	State Government Grants received ahead of budget.
Proceeds from Disposal of Assets	(203,650)	(100%)	▼	S	Timing	No disposals have taken in the year to date.
Land and Buildings	20,016	17%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	2,321,721	99%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
FINANCING ACTIVITIES						
Proceeds from New Debentures	(499,998)	(100%)	▼	S	Timing	No proceeds from New Loans received to date.
Repayment of Borrowings	499,998	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.

Date:	15/10/2025	SHIRE OF THREE SPRINGS	USER: Jelena Brown
Time:	11:37:50AM	Statement of Payments to Council for the Month of September 2025	PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	INV Amount	Amount
		Please pay cash		
11689	11/09/2025	Withdrawal of money		160.00
		Lucro Pty Ltd		
EFT21105	05/09/2025	Plant Maintenance and Servicing (various)		31,187.97
		Three Springs Tourism Sub Committee		
EFT21106	05/09/2025	VISITOR CENTRE EFTPOS 2025/26		271.00
		Officeworks		
EFT21107	11/09/2025	Officeworks Supplies (various)		448.84
		BOC Gases		
EFT21108	17/09/2025	Oxygen Tank Rentals		33.17
		Corsign WA Pty Ltd		
EFT21109	17/09/2025	Signs		1,849.10
		Dormakaba Australia		
EFT21110	17/09/2025	Automatic Doors Inspection (Bi-monthly)		275.00
		Debri Pty Ltd T/a R & K Installations		
EFT21111	17/09/2025	Medical Centre Maintenance		1,100.00
		Ergolink Ergonomics		
EFT21112	17/09/2025	Ergonomic Furniture		2,049.78
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT21113	17/09/2025	Diesel Fuel Purchase		10,172.40
		WR & BD BOVELL T/A GERALDTON MOWER AND REPAIR SPECIALIST		
EFT21114	17/09/2025	Plant Maintenance and Servicing (various)		5,439.20
		The trustee for ENNIS FAMILY INVESTMENT TRUST T/A GUARDIAN PRINT		
EFT21115	17/09/2025	Signs		245.00
		Hersey's Safety Pty Ltd		
EFT21116	17/09/2025	Protective Clothing		362.45
		Lucro Pty Ltd		
EFT21117	17/09/2025	Plant Maintenance and Servicing (various)		8,270.85
		Geraldton Totally Workwear		
EFT21118	17/09/2025	Depot Staff Uniforms		691.70
		The Trustee For McAuliffe Family Trust T/A Mingenew Tyre Services Pty Ltd		
EFT21119	17/09/2025	Tyres and Tubes (various)		4,017.25
		Marindust Sales		
EFT21120	17/09/2025	Flag Pole Maintenance		284.52
		The Trustee For The Singleton Family Trust T/a N & M Industries		
EFT21121	17/09/2025	Hoist Servicing		1,175.00
		PJC Services & Co Pty Ltd		
EFT21122	17/09/2025	Plumbing and Gas Services		1,902.74
		Michael Lupardo Painting Contractors		
EFT21123	17/09/2025	Painter Services (various)		9,970.00
		Dudawa Haulage		
EFT21124	17/09/2025	Transportation Services		330.00
		Rumbold Ford Pty Ltd		
EFT21125	17/09/2025	Plant Maintenance and Servicing (TS5015 MO Vehicle)		504.60
		Road Pavement Products Pty Ltd		

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Road Pavement Products Pty Ltd		
EFT21126	17/09/2025	Dust Suppression for Unsealed Roads		6,600.00
		Westrac Pty Ltd		
EFT21127	17/09/2025	Plant Maintenance and Servicing (various)		176.62
		Industrial Automation Group Pty Ltd T/A Waterman Irrigation		
EFT21128	17/09/2025	Annual 2025/56 Standpipe Support Subscription		2,250.60
		Young Motors Pty Ltd		
EFT21129	17/09/2025	Plant Maintenance and Servicing (007TS SP Vehicle)		816.86
		BAS Australian Taxation Office		
EFT21130	19/09/2025	BAS Remittance for August 2025		43,701.00
		Robert Ross Waddell T/A Bob Waddell Consultant		
EFT21131	19/09/2025	Consultant Services - Financial (various)		1,892.00
		Team Global Express Pty Ltd (TOLL)		
EFT21132	19/09/2025	Freight and Delivery		244.87
		Veolia Environmental Services (Australia) Pty Ltd		
EFT21133	19/09/2025	Waste Collection Services		5,706.98
		ClickSend		
EFT21134	19/09/2025	Monthly Account - SMS		540.34
		Eastman Poletti Sherwood Architects		
EFT21135	19/09/2025	Three Springs Incident Control Centre		7,298.50
		Department of Fire and Emergency Services (DFES)		
EFT21136	19/09/2025	ESLB 1st Quarter Contribution		14,288.40
		Geraldton Fuel Company Pty Ltd T/as Refuel Australia		
EFT21137	19/09/2025	Fuel Card Purchases (various)		5,900.26
		It Vision Software Pty Ltd (trading As Readytech)		
EFT21138	19/09/2025	Implementation and Go Live on New Payroll System (Definitiv)		24,235.02
		Perfect Computer Solutions (PCS)		
EFT21139	19/09/2025	IT Services (various)		4,971.40
		Julie Anne Skinner		
EFT21140	19/09/2025	Rates refund for assessment A284 102 RAILWAY ROAD THREE SPRINGS		613.63
		Three Springs IGA		
EFT21141	19/09/2025	Local Grocer Purchases (various)		1,776.20
		Three Springs Rural Services		
EFT21142	19/09/2025	Three Springs Rural Services Purchases (various)		1,929.06
		Three Springs Motel (Barracks)		
EFT21143	19/09/2025	Gas Bottles		1,386.00
		The Trustee For Lotsu Family Trust T/as Shire Of Three Springs Medical Centre		
EFT21144	19/09/2025	Bimonthly Depot Staff Drug and Alcohol Testing		2,486.00
		Van't Veer Services		
EFT21145	19/09/2025	Postage and Delivery		48.40
		WA Contract Ranger Services Pty Ltd		
EFT21146	19/09/2025	Ranger Services		1,776.50
		Exetel Pty Ltd		
DD17340.1	01/09/2025	Monthly Account - Internet (Exetel)		1,400.00
		Department Of Transport - Daily Licensing		
DD17359.1	08/09/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 04/09/2025		479.20
		Department Of Transport - Daily Licensing		

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Department Of Transport - Daily Licensing		
DD17376.1	18/09/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 16/09/2025		52.10
		Department Of Transport - Daily Licensing		
DD17377.1	01/09/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 28/08/2025		691.30
		Department Of Transport - Daily Licensing		
DD17378.1	04/09/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 02/09/2025		1,148.65
		Department Of Transport - Daily Licensing		
DD17379.1	05/09/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 03/09/2025		1,187.70
		Department Of Transport - Daily Licensing		
DD17380.1	12/09/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 12/09/2025		564.55
		Beam International PTY LTD		
DD17381.1	09/09/2025	Payroll Super PPE 09/09/2025		12,016.54
		Department Of Transport - Daily Licensing		
DD17384.1	19/09/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 17/09/2025		370.70
		Department Of Transport - Daily Licensing		
DD17394.1	25/09/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 23/09/2025		752.85
		Department Of Transport - Daily Licensing		
DD17395.1	22/09/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 18/09/2025		1,944.30
		Department Of Transport - Daily Licensing		
DD17410.1	26/09/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 24/09/2025		1,169.15
		Beam International PTY LTD		
DD17414.1	24/09/2025	Payroll Super PPE 23/09/2025		11,400.62
		Beam International PTY LTD		
DD17414.2	18/09/2025	Payroll Super One off Pay Seeko PPE 18/09/2025		813.43
		Telstra		
DD17422.1	19/09/2025	Monthly Account - Communication Expenses		670.95
		Department Of Transport - Daily Licensing		
DD17423.1	30/09/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 25/09/2025		3,743.45
		Telstra		
DD17425.1	15/09/2025	Monthly Account - Communication Expenses		1,832.73
		Telstra		
DD17426.1	24/09/2025	Monthly Account - Communication Expenses		274.94
		Supagas Pty Limited		
DD17427.1	21/09/2025	Monthly Account - Gas		399.50
		Synergy		
DD17428.1	24/09/2025	Monthly Account - Electricity (various)		2,451.04
		Telstra		
DD17450.1	08/09/2025	Monthly Account - Communication Expenses (various)		858.09
		Telstra		
DD17455.1	08/09/2025	Monthly Account - Communication Expenses (various)		858.09
		Telstra		
DD17456.1	08/09/2025	Monthly Account - Communication Expenses (various)		-858.09
DD	08/09/2025	*Payment not yet receipted - under investigation*		106.66

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

REPORT TOTALS

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	**12,103.95**
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	**241,603.71**
TOTAL		**253,707.66**

Printed on : 15.10.25 at 11:33 SHIRE OF THREE SPRINGS

Debtors Trial Balance

As at 30.09.2025

Debtor #	Name	Credit Limit	02.07.2025 GT 90 days	Age Of Oldest Invoice (90Days)	01.08.2025 GT 60 days	31.08.2025 GT 30 days	30.09.2025 Current	Total
A18			0.00	0	828.00	23568.00	0.00	24396.00
C68			0.00	0	0.00	0.00	75.00	75.00
W60			0.00	0	0.00	0.00	92.09	92.09
E41			0.00	0	0.00	0.00	73.00	73.00
E42			54.89	118	0.00	0.00	0.00	54.89
T74			81.72	733	0.00	0.00	0.00	81.72
H61			0.00	0	0.00	0.00	30.51	30.51
H54			0.00	0	0.00	0.00	100.00	100.00
M6			490.00	159	0.00	0.00	0.00	490.00
C102			1867.02	161	0.00	0.00	0.00	1867.02
M146			200.00	1083	0.00	0.00	0.00	200.00
K37			143.30	229	0.00	0.00	0.00	143.30
C121			220.87	99	0.00	0.00	0.00	220.87
M149			0.00	0	0.00	0.00	232.98	232.98
N52			0.00	0	0.00	0.00	180.00	180.00
B109			90.20	1020	0.00	0.00	0.00	90.20
N53			0.00	0	0.00	0.00	0.00	-28.21
N7			549.05	482	0.00	0.00	720.00	1269.05
F29			0.00	0	0.00	0.00	1086.02	1086.02
P43			23.00	209	0.00	0.00	0.00	23.00
B111			250.00	658	0.00	0.00	0.00	250.00
S7			0.00	0	0.00	0.00	56848.00	56848.00
S29			0.00	0	0.00	0.00	28424.00	28424.00
S125			0.00	0	0.00	0.00	13686.64	13686.64
O17			0.00	0	0.00	0.00	0.00	-800.00
T52			0.00	0	0.00	0.00	0.00	-1060.00
J17			24838.62	593	0.00	0.00	1546.59	26385.21
T10			0.00	0	0.00	20.45	0.00	20.45
T94			550.00	222	0.00	0.00	0.00	550.00
C117			200.00	1299	0.00	0.00	0.00	200.00
V11			0.00	0	0.00	200.00	400.00	600.00
W57			2531.44	153	0.00	61742.40	0.00	64273.84
B101			0.00	0	0.00	0.00	0.00	-1100.00
H48			400.00	981	0.00	0.00	0.00	400.00
	Totals --- Credit Balances:	-2988.21	32490.11		828.00	85530.85	103494.83	219355.58

Commonwealth Corporate Charge Card

30 August 2025 - 29 September 2025

Temporary Chief Executive Officer			
Fuel for 001TS (DCEO Vehicle)		$	110.09
Postage of 2025/26 Rates Notices	PO27518	$	437.52
Starlink Mini Magnetic Mounts for the Fire Units Starlink Minis	PO27535	$	440.00
Digital Wall Clock for the Incident Control Centre	PO27538	$	26.00
Starlink Mini for the Fire Units	PO27535	$	691.00
Starlink Mini for the Fire Units	PO27535	$	691.00
Adobe Acrobat Pro Annual Subscription 2025/26	PO27483	$	383.86
Optional District Plate Conversion Fee for TS5730 (lawnmower)	PO27564	$	190.00
MR License Application for Shire staff (Tayla Mutter) to drive Shire Bus	PO27566	$	150.80
Transfer from Municipal Account to Credit Card to pay off some of the outstanding balance		-$	1,000.00
Kitchen Cupboard and Water Cooler Dispenser for the Incident Control Centre purchased from Harvey Norman	PO27578	$	425.85
Starlink Mini Car Adapter for the Fire Unit	PO27535	$	80.00
Kitchen cupboard for the Incident Control Centre purchased from Bunnings Warehouse	PO27578	$	241.65
Kitchen cupboard purchased from Harvey Norman was refunded due to insufficient stock	PO27578	-$	214.00
		$	**2,653.77**
Annual Card Fees		**$**	**-**
Total Direct Debit Payment made on 02/10/2025		**$**	**2,653.77**

Fuel Cards - Refuel Australia (Ampol Distributor)

1 September 2025 - 30 September 2025

Three Springs OPT Depot 1 Card No. 6794			
Tuesday, 9 September 2025	82.73L @ $1.8140/L	$	**150.07**
DCEO 001TS Krys East Card No. 90869131			
Saturday, 13 September 2025	53.42L @ $1.7222/L	$	**92.00**
Saturday, 20 September 2025	46.78L @ $1.8380/L	$	**85.98**
Doctor TS125 Dr Olatoye Lotsu Card No. 90869149			
Friday, 5 September 2025	48.58L @ $1.7790/L	$	**86.42**
Sunday, 7 September 2025	11.58L @ $1.6990/L	$	**19.67**
Sunday, 7 September 2025	48.30L @ $1.7640/L	$	**85.20**
Thursday, 11 September 2025	21.70L @ $1.8140/L	$	**39.36**
Sunday, 14 September 2025	34.30L @ $1.6790/L	$	**57.59**
Thursday, 18 September 2025	37.63L @ $1.8140/L	$	**68.26**
Sunday, 21 September 2025	31.18L @ $1.6990/L	$	**52.97**
Thursday, 25 September 2025	38.91L @ $1.8140/L	$	**70.58**
MI TS5001 Seeko Johnson Card No. 01675733			
Wednesday, 3 September 2025	50.45L @ $1.7722/L	$	**89.41**
Saturday, 6 September 2025	60.57L @ $1.7680/L	$	**107.09**
Sunday, 7 September 2025	54.74L @ $1.7722/L	$	**97.01**
Risk Coordinator TS423 Richard Denny Card No. 01675741			
Wednesday, 3 September 2025	59.93L @ $1.7722/L	$	**106.21**
Monday, 8 September 2025	52.12L @ $1.8390/L	$	**95.85**
Friday, 12 September 2025	39.02L @ $1.8322/L	$	**71.49**
Sunday, 14 September 2025	1.13L @ $1.8262/L	$	**2.06**
Monday, 15 September 2025	51.13L @ $1.9090/L	$	**97.61**
Friday, 19 September 2025	59.07L @ $1.8322/L	$	**108.23**
Friday, 19 September 2025	59.61L @ $1.9390/L	$	**115.58**
Friday, 26 September 2025	44.83L @ $1.8122/L	$	**81.24**
Total for Card Purchases		$	**1,779.88**
Service charges and adjustments		$	**44.66**
Total of Monthly Invoice		$	**1,824.54**

Police Licensing

Direct Debits from Trust Account

1 September 2025 - 30 September 2025

CBA Police Licensing Account	
Monday, 1 September 2025	-34.87
Tuesday, 2 September 2025	-1148.65
Wednesday, 3 September 2025	-1187.7
Thursday, 4 September 2025	-479.2
Tuesday, 9 September 2025	-93.5
Wednesday, 10 September 2025	-564.55
Tuesday, 16 September 2025	-52.1
Wednesday, 17 September 2025	-370.7
Thursday, 18 September 2025	-1944.3
Tuesday, 23 September 2025	-752.85
Wednesday, 24 September 2025	-1169.15
Thursday, 25 September 2025	-3743.45
Tuesday, 30 September 2025	-22.4
Total Direct Debits	**-$11,563.42**

Bank Fees

Direct Debits from Muni Account

1 September 2025 - 30 September 2025

Total direct debited from Municipal Account	**$**	**230.27**

Payroll

1 September 2025 - 30 September 2025

Wednesday, 10 September 2025	$	70,048.77
Wednesday, 24 September 2025	$	56,702.01
	$	**126,750.78**