ATTACHMENT BOOK

ORDINARY COUNCIL MEETING
TO BE HELD ON
WEDNESDAY
25 JUNE 2025

Three Springs Shire Council

Heart of North Midlands

Contents of Attachments
Ordinary Council Meeting
25 JUNE 2025

WILDFLOWER COUNTRY

Attachment 10.2

SHIRE OF THREE SPRINGS

MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

For the Period Ended 31 May 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

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KEY INFORMATION

Items of Significance

The material variance adopted by the Shire for the 2024/25 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)					
Staff House - (Lot 35) 47 Williamson St - Building (Capital)	91%	16,500	16,500	15,041	1,459
Staff House - (Lot 157) 65 Carter St - Building (Capital)	62%	53,000	35,332	32,642	2,690
Community Hall - Carter Street - Emergency Evac Cntre (Capital)	39%	335,487	335,487	131,552	203,934
Pavilion - Oval - Building (Capital) (incl NEW GYM postings - use BC11	5%	108,000	0	5,234	(5,234)
Sporting Club - Slaughter Street - Building (Capital)	95%	106,218	106,217	100,920	5,297
Duffy Store Redevelopment Capex	0%	1,000,000	0	0	0
Westrail Building - Railway Road - Building (Capital)	0%	39,500	0	0	0
Admin Office - 132 Railway Rd - Building (Capital)	0%	32,500	0	0	0
TS5017 New Fire Unit (Arrino BFB)	0%	614,300	0	7	(7)
CCTV equipment	41%	80,000	43,330	32,420	10,910
TS125 New Doctor's Vehicle	99%	67,614	67,614	67,100	514
New Community Bus	0%	127,350	0	0	0
TS5015 New Supervisor of Parks & Gardens Light vehicle	100%	56,228	56,227	56,046	181
Trailer mounted Variable Message Sign (inc trailer) x 2	100%	53,020	53,019	53,020	(1)
Communication Equipment &, Digital Information sign	0%	45,000	0	0	0
TS5006 New Grader	0%	424,788	0	0	0
TS5021 New Outside Crew Commute Vehicle	100%	77,361	77,361	77,396	(35)
Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)	42%	50,000	23,332	21,188	2,144
Roads - Crack Sealing Towns Streets - General (Budgeting Only)	0%	30,000	0	0	0
Simpson Road (Capital)	4%	139,863	0	5,236	(5,236)
Tomkins Road (Capital)	100%	34,953	0	34,953	(34,953)
Skipper Road (R2R)	100%	162,394	162,384	161,838	546
Arrino West Road Sealed (R2R)	0%	514,413	0	0	0
First North Road (R2R)	101%	175,416	175,404	176,782	(1,378)
Hydraulic Road (R2R)	100%	62,426	62,412	62,426	(14)
2024-25 Dudawa Road Sealed SLK 7.5 - 12.5 Project 30003110	72%	194,276	129,514	140,246	(10,732)
2024-25 Dudawa Road Sealed SLK 8.5 - 12.5 Project 30003111	0%	414,089	0	0	0
Perenjori - Three Springs Road - Mid West Secondary Grain Freight Pı	48%	1,095,585	395,388	526,539	(131,151)
Inering Road - Mid West Secondary Grain Freight Project	49%	318,718	115,478	154,869	(39,391)
Three Springs - Eneabba Road - Mid West Secondary Grain Freight Pr	19%	10,057,867	705,242	1,886,753	(1,181,511)
Main Street Beautification	0%	30,000	0	0	0
Swimming Pool Basins renewal	101%	160,999	160,992	161,936	(944)
Pavilion Playground Capital Works	0%	102,472	0	0	0
Grants, Subsidies and Contributions					
Grants, Subsidies and Contributions	42%	1,105,216	463,800	461,493	(2,307)
Capital Grants, Subsidies and Contributions	23%	14,438,994	1,015,704	3,316,258	2,300,554
	24%	15,544,211	1,479,504	3,777,751	2,298,247
Rates Levied	100%	2,909,850	2,909,849	2,911,246	1,397

% Compares current ytd actuals to annual budget

Financial Position		Prior Year 31 May 2024	Current Year 31 May 2025
Adjusted Net Current Assets	139%	$ 2,201,586	$ 3,065,686
Cash and Equivalent - Unrestricted	227%	$ 2,525,373	$ 5,731,687

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 May 2025
Prepared by: Krys East (DCEO)
Reviewed by: Keith Woodward (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

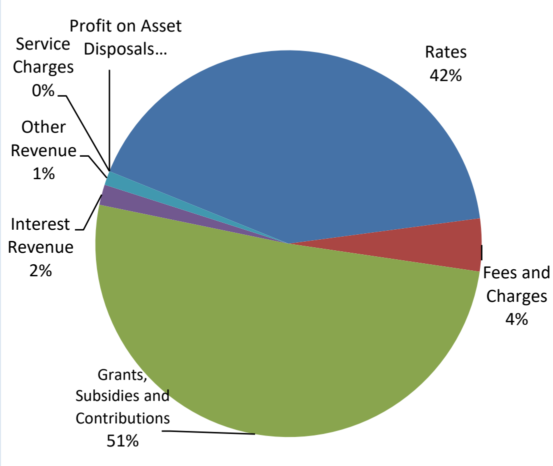
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions 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

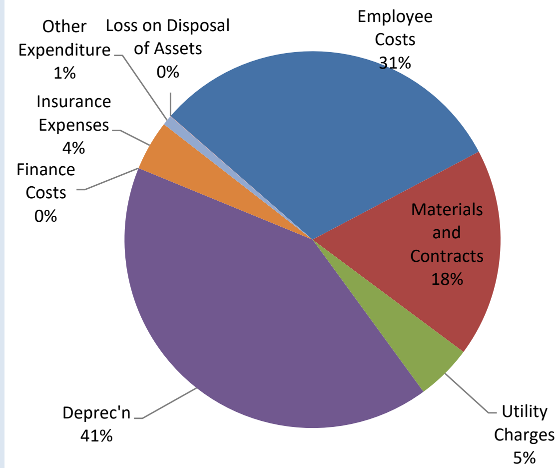
All figures shown in this statement are rounded to the nearest dollar.

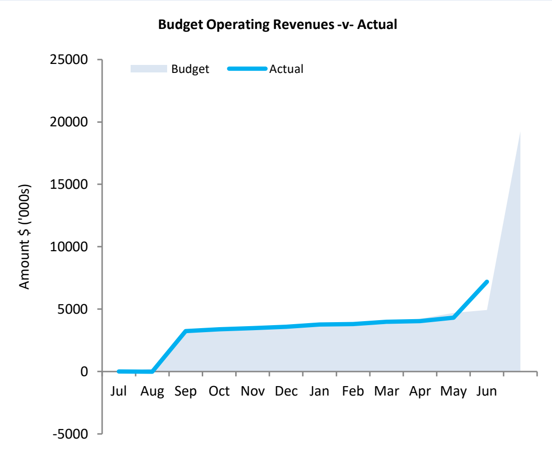
SUMMARY GRAPHS

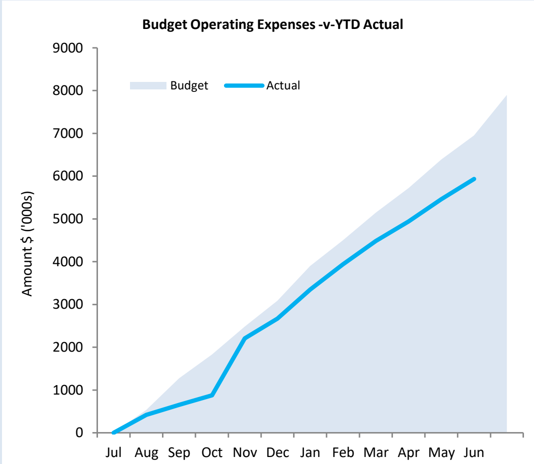
OPERATING REVENUE



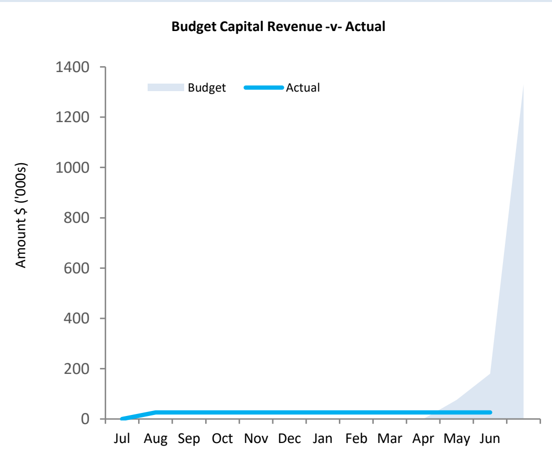
OPERATING EXPENSES



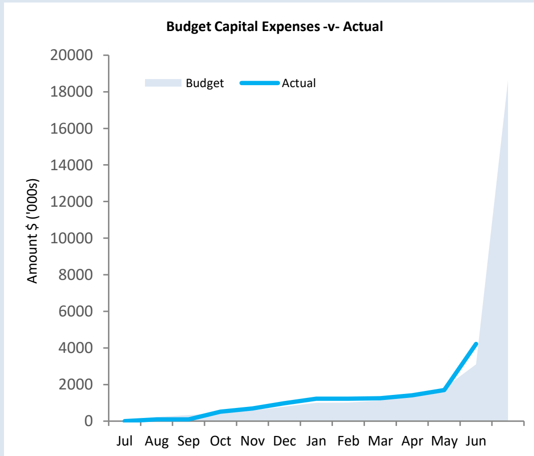




CAPITAL REVENUE



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 MAY 2025

STATUTORY REPORTING PROGRAMS

	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									
Governance		800	800	665	**0**	(665)	(100%)	▼	
General Purpose Funding - Rates	6	2,909,850	2,909,850	2,909,849	**2,911,246**	1,397	0%	▲	
General Purpose Funding - Other		262,637	403,553	288,888	**279,578**	(9,310)	(3%)	▼	
Law, Order and Public Safety		666,504	666,504	50,476	**51,792**	1,316	3%	▲	
Health		107,444	107,444	93,665	**93,149**	(516)	(1%)	▼	
Education and Welfare		1,500	0	0	**0**	0			
Housing		121,390	121,770	82,056	**90,585**	8,529	10%	▲	
Community Amenities		115,241	185,241	178,274	**172,197**	(6,077)	(3%)	▼	
Recreation and Culture		62,709	61,063	34,025	**35,362**	1,337	4%	▲	
Transport		267,059	267,059	194,889	**188,821**	(6,068)	(3%)	▼	
Economic Services		19,400	19,400	17,365	**9,140**	(8,225)	(47%)	▼	
Other Property and Services		58,740	69,173	63,213	**48,362**	(14,851)	(23%)	▼	S
		4,593,273	4,811,856	3,913,365	**3,880,233**				
Expenditure from operating activities									
Governance		(593,139)	(554,456)	(484,847)	**(383,384)**	101,463	21%	▲	S
General Purpose Funding		(182,469)	(154,531)	(141,626)	**(135,008)**	6,618	5%	▲	
Law, Order and Public Safety		(284,703)	(363,000)	(257,793)	**(228,347)**	29,446	11%	▲	S
Health		(371,665)	(357,973)	(247,064)	**(213,010)**	34,054	14%	▲	S
Education and Welfare		(123,326)	(128,570)	(115,429)	**(109,781)**	5,648	5%	▲	
Housing		(295,714)	(331,941)	(293,561)	**(252,679)**	40,882	14%	▲	S
Community Amenities		(686,587)	(691,997)	(599,185)	**(312,104)**	287,081	48%	▲	S
Recreation and Culture		(1,673,254)	(1,762,191)	(1,605,818)	**(1,322,733)**	283,085	18%	▲	S
Transport		(2,907,790)	(3,001,323)	(2,710,803)	**(2,511,273)**	199,530	7%	▲	
Economic Services		(474,045)	(500,916)	(448,679)	**(280,125)**	168,554	38%	▲	S
Other Property and Services		(40,915)	(53,078)	(45,148)	**(185,785)**	(140,637)	(312%)	▼	S
		(7,633,607)	(7,899,976)	(6,949,953)	**(5,934,228)**				
Non-cash amounts excluded from operating activities									
Add back Depreciation		2,542,724	2,678,425	2,429,592	**2,447,113**	17,521	1%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(32,751)	(34,218)	2,000	**1,919**	(81)	(4%)	▼	
Movement in Leave Reserve (Added Back)		5,274	5,274	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**0**	0			
		2,515,248	2,649,482	2,431,592	**2,449,032**				
Amount attributable to operating activities		**(525,086)**	**(438,639)**	**(604,996)**	**395,037**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	14,467,299	14,438,994	1,015,704	**3,316,258**	2,300,554	226%	▲	S
Proceeds from Disposal of Assets	7	331,250	332,386	26,136	**26,136**	0	0%	▲	
Proceeds from financial assets at amortised cost - self supporting loans		0	0	0	**0**	0			
		14,798,549	14,771,380	1,041,840	**3,342,394**				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(1,920,380)	(1,976,543)	(688,971)	**(428,046)**	260,925	38%	▲	S
Plant and Equipment	8	(1,694,245)	(1,628,298)	(347,217)	**(322,578)**	24,639	7%	▲	
Furniture and Equipment	8	0	0	0	**0**	0			
Infrastructure Assets - Roads	8	(13,262,406)	(13,282,450)	(1,801,590)	**(3,203,278)**	(1,401,688)	(78%)	▼	S
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	0	0	0	**(4,882)**	(4,882)		▼	
Infrastructure Assets - Parks and Ovals	8	(400,211)	(470,902)	(260,019)	**(260,367)**	(348)	(0%)	▼	
Infrastructure Assets - Airfield	8	0	0	0	**0**	0			
Payments for financial assets at amortised cost - self supporting loans		0	0	0	**0**	0			
		(17,277,242)	(17,358,194)	(3,097,797)	**(4,219,152)**				
Amount attributable to investing activities		**(2,478,693)**	**(2,586,813)**	**(2,055,957)**	**(876,758)**				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Debentures	9	1,000,000	1,000,000	0	**0**	0			
Transfer from Reserves	10	0	0	0	**0**	0			
		1,000,000	1,000,000	0	**0**				
Outflows from financing activities									
Repayment of Borrowings	9	(1,000,000)	(1,000,000)	0	**0**	0			
Payments for principal portion of lease liabilities	9	0	0	0	**0**	0			
Transfer to Reserves	10	(363,055)	(280,055)	0	**0**	0			
		(1,363,055)	(1,280,055)	0	**0**				
Amount attributable to financing activities		**(363,055)**	**(280,055)**	**0**	**0**				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	3,366,834	3,547,407	3,547,407	**3,547,407**	0	0%		
Amount attributable to operating activities		(525,086)	(438,639)	(604,996)	**395,037**				
Amount attributable to investing activities		(2,478,693)	(2,586,813)	(2,055,957)	**(876,758)**				
Amount attributable to financing activities		(363,055)	(280,055)	0	**0**				
Surplus or deficit at the end of the financial year	1	**(0)**	**241,900**	**886,454**	**3,065,686**				

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 2024/25 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 MAY 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	2,909,850	2,909,850	2,909,849	**2,911,246**	1,397	0%	▲	
Grants, Subsidies and Contributions	12	1,027,916	1,105,216	463,800	**461,493**	(2,307)	(0%)	▼	
Fees and Charges		291,281	363,106	312,091	**307,076**	(5,015)	(2%)	▼	
Service Charges		0	0	0	**0**	0			
Interest Revenue		182,061	241,085	126,977	**118,160**	(8,817)	(7%)	▼	
Other Revenue		99,530	109,963	100,648	**82,258**	(18,390)	(18%)	▼	S
Profit on Disposal of Assets	7	82,636	82,636	0	**0**	0			
		4,593,273	4,811,856	3,913,365	**3,880,233**				
Expenditure from operating activities									
Employee Costs		(2,458,586)	(2,363,780)	(2,155,550)	**(1,832,377)**	323,173	15%	▲	S
Materials and Contracts		(1,957,704)	(2,163,202)	(1,808,626)	**(1,062,255)**	746,371	41%	▲	S
Utility Charges		(333,894)	(356,931)	(305,062)	**(284,251)**	20,811	7%	▲	
Depreciation		(2,542,724)	(2,678,425)	(2,429,592)	**(2,447,113)**	(17,521)	(1%)	▼	
Finance Costs		0	0	0	**0**	0			
Insurance Expenses		(182,084)	(181,990)	(179,516)	**(254,963)**	(75,447)	(42%)	▼	S
Other Expenditure		(108,729)	(107,229)	(70,444)	**(51,349)**	19,095	27%	▲	S
Loss on Disposal of Assets	7	(49,885)	(48,418)	(2,000)	**(1,919)**	81	4%	▲	
		(7,633,607)	(7,899,976)	(6,950,790)	**(5,934,228)**				
			7,899,976						
Operating activities excluded from budget									
Add back Depreciation		2,542,724	2,678,425	2,429,592	**2,447,113**	17,521	1%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(32,751)	(34,218)	2,000	**1,919**	(81)	(4%)	▼	
Movement in Leave Reserve (Added Back)		5,274	5,274	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**0**	0			
		2,515,248	2,649,482	2,431,592	**2,449,032**				
Amount attributable to operating activities		**(525,086)**	**(438,639)**	**(605,833)**	**395,037**				
INVESTING ACTIVITIES									
Inflows from investing activities									
Capital Grants, Subsidies and Contributions	13	14,467,299	14,438,994	1,015,704	**3,316,258**	2,300,554	226%	▲	S
Proceeds from Disposal of Assets	7	331,250	332,386	26,136	**26,136**	0	0%	▲	
Proceeds from financial assets at amortised cost - self supporting loans	9	0	0	0	**0**	0			
		14,798,549	14,771,380	1,041,840	**3,342,394**				
Outflows from investing activities									
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(1,920,380)	(1,976,543)	(688,971)	**(428,046)**	260,925	38%	▲	S
Plant and Equipment	8	(1,694,245)	(1,628,298)	(347,217)	**(322,578)**	24,639	7%	▲	
Furniture and Equipment	8	0	0	0	**0**	0			
Infrastructure Assets - Roads	8	(13,262,406)	(13,282,450)	(1,801,590)	**(3,203,278)**	(1,401,688)	(78%)	▼	S
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	0	0	0	**(4,882)**	(4,882)		▼	
Infrastructure Assets - Parks and Ovals	8	(400,211)	(470,902)	(260,019)	**(260,367)**	(348)	(0%)	▼	
Infrastructure Assets - Airfield	8	0	0	0	**0**	0			
Payments for financial assets at amortised cost - self supporting loans		0	0	0	**0**	0			
		(17,277,242)	(17,358,194)	(3,097,797)	**(4,219,152)**				
Amount attributable to investing activities		**(2,478,693)**	**(2,586,813)**	**(2,055,957)**	**(876,758)**				
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Borrowings		1,000,000	1,000,000	0	**0**	0			
Transfer from Reserves	10	0	0	0	**0**	0			
		1,000,000	1,000,000	0	**0**				
Outflows from financing activities									
Repayment of Borrowings	9	(1,000,000)	(1,000,000)	0	**0**	0			
Payments for principal portion of lease liabilities	9	0	0	0	**0**	0			
Transfer to Reserves	10	(363,055)	(280,055)	0	**0**	0			
		(1,363,055)	(1,280,055)	0	**0**				
Amount attributable to financing activities		**(363,055)**	**(280,055)**	**0**	**0**				
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1	3,366,834	3,547,407	3,547,407	**3,547,407**	0	0%		
Amount attributable to operating activities		(525,086)	(438,639)	(605,833)	**395,037**				
Amount attributable to investing activities		(2,478,693)	(2,586,813)	(2,055,957)	**(876,758)**				
Amount attributable to financing activities		(363,055)	(280,055)	0	**0**				
Surplus or deficit at the end of the financial year	1	**(0)**	**241,899**	**885,617**	**3,065,686**				

▲▼ 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 2024/25 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 MAY 2025

	30 June 2024	31 May 2025
	$	$
CURRENT ASSETS		
Cash and cash equivalents	6,544,581	7,875,184
Trade and other receivables	217,911	436,552
Other financial assets	0	0
Inventories	5,629	12,908
Contract assets	125,872	0
Other assets	3,035	0
TOTAL CURRENT ASSETS	6,897,029	8,324,645
NON-CURRENT ASSETS		
Trade and other receivables	31,826	31,826
Other financial assets	83,171	83,171
Property, plant and equipment	18,034,258	18,048,344
Infrastructure	35,065,110	36,795,008
TOTAL NON-CURRENT ASSETS	53,214,365	54,958,348
TOTAL ASSETS	60,111,393	63,282,993
CURRENT LIABILITIES		
Trade and other payables	327,927	2,732,614
Other liabilities	801,783	306,433
Borrowings	0	0
Employee related provisions	194,473	194,473
TOTAL CURRENT LIABILITIES	1,324,183	3,233,520
NON-CURRENT LIABILITIES		
Other liabilities	58,500	58,500
Employee related provisions	55,486	55,486
TOTAL NON-CURRENT LIABILITIES	113,986	113,986
TOTAL LIABILITIES	1,438,169	3,347,506
NET ASSETS	**58,673,224**	**59,935,487**
EQUITY		
Retained surplus	31,949,742	33,212,005
Reserve accounts	2,132,702	2,132,702
Revaluation surplus	24,590,780	24,590,780
TOTAL EQUITY	**58,673,224**	**59,935,487**

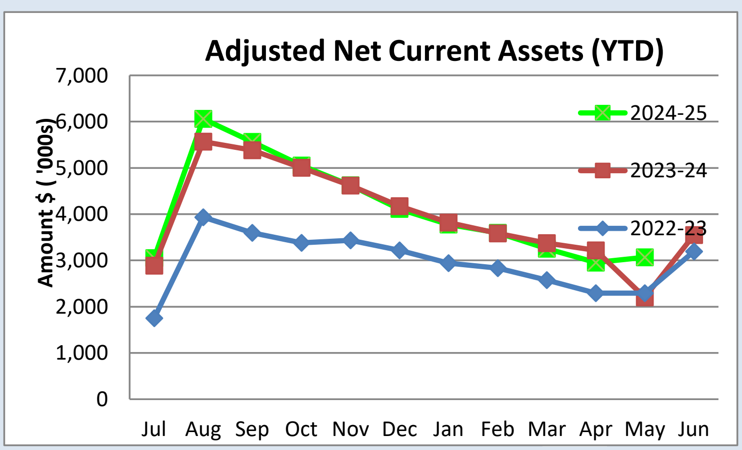
This statement is to be read in conjunction with the accompanying notes.

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

Adjusted Net Current Assets	Note	Last Years Closing 30/06/2024	This Time Last Year 31/05/2024	Year to Date Actual 31/05/2025
		$	$	$
Current Assets				
Cash Unrestricted	2	4,399,999	2,525,373	5,731,687
Cash Restricted - Reserves	2	2,132,702	2,147,587	2,132,702
Cash Restricted - Bonds & Deposits	2	11,881	2,633	10,795
Receivables - Rates	3	70,112	116,015	106,038
Receivables - Other	3	147,800	296,221	330,514
Other Assets Other Than Inventories	4	128,907	0	0
Inventories	4	5,629	10,167	12,908
		6,897,029	5,097,997	8,324,645
Less: Current Liabilities				
Payables	5	(311,937)	(48,853)	(2,723,802)
Contract Liabilities	11	(801,783)	(593,489)	(306,433)
Bonds & Deposits	14	(15,990)	(6,753)	(8,811)
Loan and Lease Liability	9	0	(11,945)	0
Provisions	11	(194,473)	(243,036)	(194,473)
		(1,324,183)	(904,076)	(3,233,520)
Less: Cash Reserves	10	(2,132,702)	(2,147,587)	(2,132,702)
Add Back: Component of Leave Liability not Required to be funded		107,263	143,307	107,263
Add Back: Loan and Lease Liability		0	11,945	0
Less : Loan Receivable - clubs/institutions		0	0	0
Net Current Funding Position		**3,547,407**	**2,201,586**	**3,065,686**

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)
$3.07 M

Last Year YTD
Surplus(Deficit)
$2.2 M

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

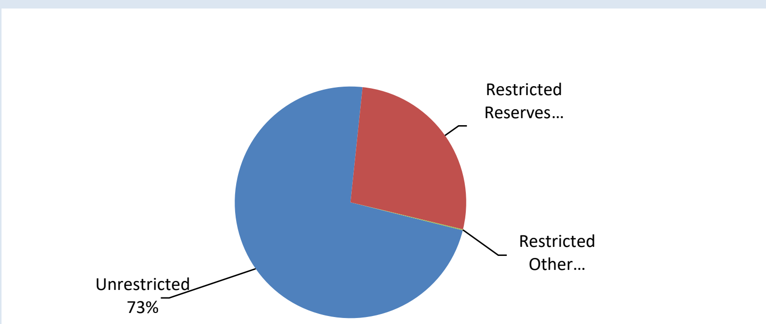
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	$	$	$	$			
Cash on Hand							
Cash On Hand - Library	100.00			100	Cash on Hand	Nil	On Hand
Petty Cash - Admin	26.80			27	Cash on Hand	Nil	On Hand
Cash On Hand - Swimming Pool	200.00			200	Cash on Hand	Nil	On Hand
At Call Deposits							
Municipal Bank Account - CBA	3,380,178.94			3,380,179	CBA	0.10%	Ongoing
Police Licensing Account - CBA			10,794.89	10,795	CBA	Variable	Ongoing
Term Deposits							
Business Maximiser Account - CBA	2,351,181.66			2,351,182	CBA	0.10%	Ongoing
Cash Deposit Account CDA Investment - CBA		2,132,702.01		2,132,702	CBA	5.32%	25/06/2025
Investments							
Total	**5,731,687**	**2,132,702**	**10,795**	**7,875,184**			

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.



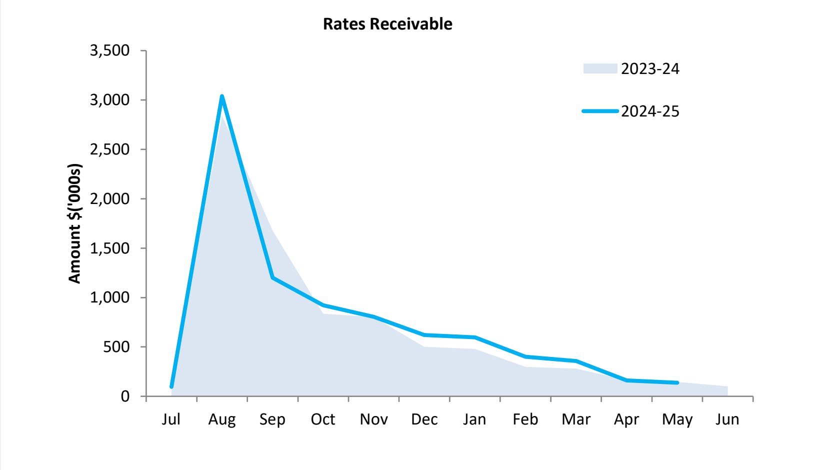
Total Cash	Unrestricted
$7.88 M	**$2.13 M**

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Receivables - Rates & Rubbish	30 June 2024	31 May 25
	$	$
Opening Arrears Previous Years	80,834	101,937
Levied this year	2,780,028	3,005,319
Less Collections to date	(2,758,925)	(2,969,393)
Equals Current Outstanding	101,937	137,864
Net Rates Collectable	**101,937**	**137,864**
% Collected	96.44%	95.56%

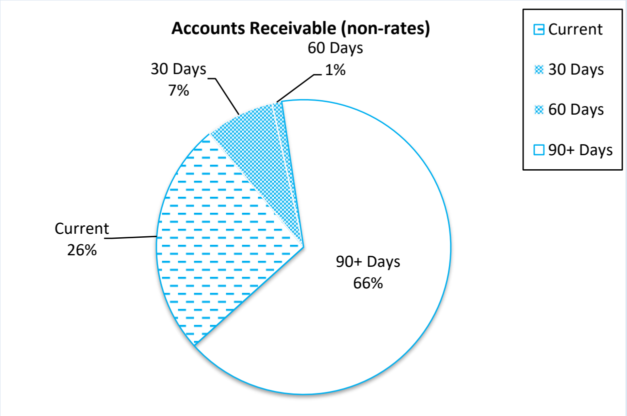
Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	11,364	3,351	476	29,119	44,310
Percentage	26%	8%	1%	66%	
Balance per Trial Balance					
Sundry Debtors					44,310
Receivables - Other					286,204
Total Receivables General Outstanding					**330,514**
Amounts 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
96%	**$137,864**

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
$330,514

Over 30 Days
74%

Over 90 Days
66%

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 Jul 2024	Asset Increase	Asset Reduction	Closing Balance 31 May 2025
	$	$	$	$
Inventory				
Fuel, Visitor and Rec Centres stock on hand	5,629	7,279	0	12,908
Contract assets				
Contract assets	125,872	0	(125,872)	0
Total Other Current assets				**12,908**
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

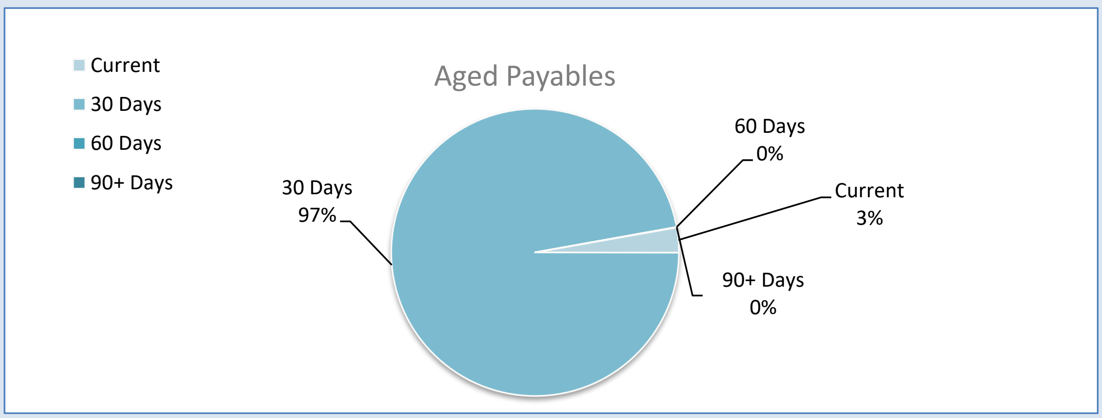
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Payables (Sundry Creditors) - General	67,700	2,336,532	469	825	2,405,525.91
Percentage	2.8%	97.1%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					2,406,369.11
Other creditors					28,692
Accruals/Income in Advance					13,394
ATO liabilities					275,348
Total Payables General Outstanding					**2,723,802**
Amounts shown above include GST (where applicable)					

KEY INFORMATION

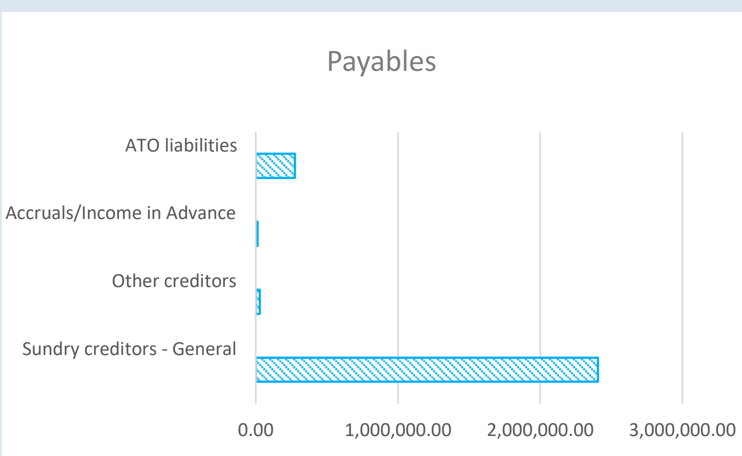
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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

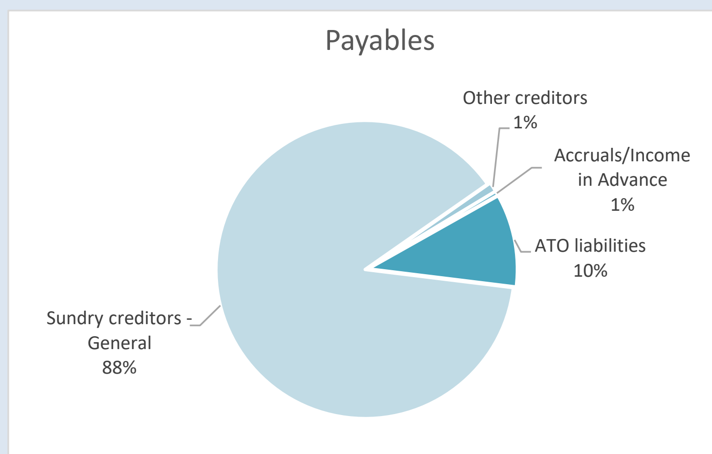


Creditors Due
$2,723,802

Over 30 Days
97%

Over 90 Days
0%





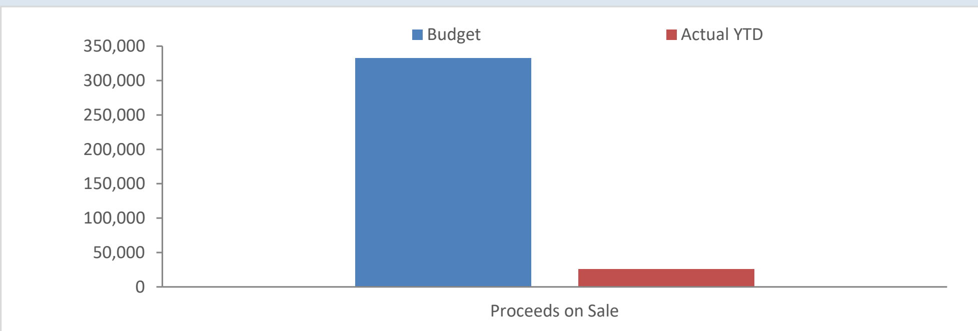
OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

				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	203	2,266,452	289,084	0	0	289,084	289,084	893	0	289,977
GRV Mining	0.239212	1	247,000	59,085	0	0	59,085	59,085	0	0	59,085
Unimproved valuations											
UV Rural and Arrino Town	0.009214	184	268,326,000	2,472,356	0	0	2,472,356	2,472,356	0	0	2,472,356
UV Mining	0.060800	21	786,405	47,813	0	0	47,813	47,813	2,321	(18)	50,116
Sub-Totals		**409**	**271,625,857**	**2,868,338**	**0**	**0**	**2,868,338**	**2,868,338**	**3,214**	**(18)**	**2,871,534**
	Minimum										
Minimum Payment	**$**										
Gross rental valuations											
GRV Residential	500	22	19,939	11,000	0	0	11,000	11,000	0	0	11,000
GRV Mining	500	0	0	0	0	0	0	0	0	0	0
Unimproved valuations				0							
UV Rural and Arrino Town	500	24	551,750	12,000	0	0	12,000	12,000	0	0	12,000
UV Mining	500	17	59,796	8,500	0	0	8,500	8,500	0	0	8,500
Sub-Totals		**63**	**631,485**	**31,500**	**0**	**0**	**31,500**	**31,500**	**0**	**0**	**31,500**
		472	**272,257,342**	**2,899,838**	**0**	**0**	**2,899,838**	**2,899,838**	**3,214**	**(18)**	**2,903,034**
Amount from General Rates							**2,899,838**				**2,903,034**
CBH Tonnage	0.054350	1	151,100	8,213	0	0	**8,213**	0	0	0	
MRAC GRV	0.127549	1	1,851	236	0	0	**236**	0	0	0	
DBNGPC As advised by DPNG	0.127549	1		1,563	0	0	**1,563**	0	0	0	0
Total Rates							**2,909,850**				**2,911,246**

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
PM001B	2019 Toyota Kluger Gxl Auto	14,848	27,000	12,152	0	0	0	0	0
PEH001	2016 Caterpillar 120M Motor Grader (P500606)	125,749	80,000	0	(45,749)	0	0	0	0
PEH003	2016 Fuso Canter Tray Top Light Truck White 4.5T - Mechanic	30,016	82,000	51,984	0	0	0	0	0
P1421	Skid Mounted Retraspray 500Lt Sprayer With Boom & Spot Gun	0	3,000	3,000	0	0	0	0	0
PM003A	2020 Mitsubishi Triton Gls Prem 2.4L Dual Cab Ute	28,055	26,136	0	(1,919)	28,055	26,136	0	(1,919)
PM004	2017 Ford Px Mk11 Single Cab Xl Ute (Crew Commute)	12,000	11,250	0	(750)	0	0	0	0
P501504	2019 Ford Ranger My2019 Super Cab Xl - Maintenance Officer	12,500	28,000	15,500	0	0	0	0	0
		298,168	**332,386**	**82,636**	**(48,418)**	**28,055**	**26,136**	**0**	**(1,919)**

KEY INFORMATION



Proceeds on Sale		
Budget	**YTD Actual**	**%**
$332,386	**$26,136**	**8%**

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

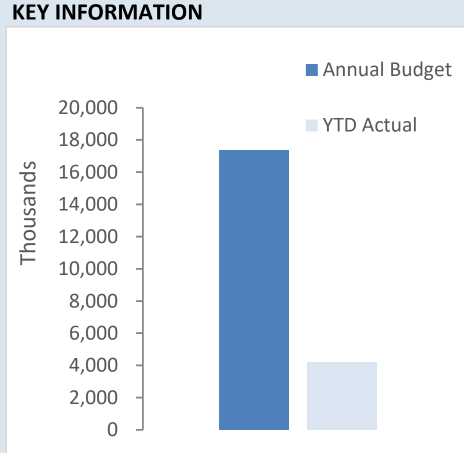
Capital Acquisitions	Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$	$
Land and Buildings	1,920,380	1,976,543	688,971	**428,046**	(260,925)
Equipment on Reserves	0	0	0	**0**	0
Plant and Equipment	1,694,245	1,628,298	347,217	**322,578**	(24,639)
Motor Vehicles	0	0	0	**0**	0
Furniture and Equipment	0	0	0	**0**	0
Infrastructure Assets - Roads	13,262,406	13,282,450	1,801,590	**3,203,278**	1,401,688
Infrastructure Assets - Drainage	0	0	0	**0**	0
Infrastructure Assets - Footpaths	0	0	0	**4,882**	4,882
Infrastructure Assets - Parks and Ovals	400,211	470,902	260,019	**260,367**	348
Infrastructure Assets - Airfield	0	0	0	**0**	0
Capital Expenditure Totals	17,277,242	17,358,194	3,097,797	**4,219,152**	1,121,355

Capital acquisitions funded by:	Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$	$
Capital Grants and Contributions	14,467,299	14,438,994	1,015,704	**3,316,258**	2,300,554
Borrowings	1,000,000	1,000,000	0	**0**	0
Other (Disposals & C/Fwd)	331,250	332,386	26,136	**26,136**	0
Council contribution - Cash Backed Reserves					
Various Reserves	0	0	0	**0**	0
Council contribution - operations	**1,478,693**	**1,586,813**	**2,055,957**	876,758	(1,179,199)
Capital Funding Total	**17,277,242**	**17,358,194**	**3,097,797**	4,219,152	**1,121,355**

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
	$17.36 M	**$4.22 M**	**24%**

Capital Grant	Annual Budget	YTD Actual	% Received
	$14.44 M	**$3.32 M**	**23%**

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 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
				$	$	$	$
Buildings							
Governance							
Council Chambers - Building (Capital)	4040110	510	BC4001	(15,000)	(15,000)	0	0
Total - Governance				**(15,000)**	**(15,000)**	**0**	**0**
Health							
Medical Centre - Thomas Street - Building (Capital)	4070710	510	BC1584	(20,000)	(20,000)	(13,332)	(8,324)
Total - Health				**(20,000)**	**(20,000)**	**(13,332)**	**(8,324)**
Early Learning Childhood Centre - Building (Capital)	4080310	510	BC0801	(19,000)	(23,000)	(3,165)	(3,915)
Playgroup - Lot 220 Maryhofer Street - Building (Capital)	4080310	510	BC1022	0	(14,160)	0	0
Total - Education & Welfare				**(19,000)**	**(37,160)**	**(3,165)**	**(3,915)**
Housing							
Staff House - (Lot 10) 41 Slaughter St - Building (Capital)	4090110	510	BC9000	(6,760)	(13,000)	(8,666)	(625)
Staff House - (Lot 182) 58 Carter St - Building (Capital)	4090110	510	BC9001	0	(10,600)	(10,599)	(9,412)
Staff House - (Lot 74) 5 Gooch St - Building (Capital)	4090110	510	BC9002	(22,650)	(33,497)	(27,910)	(24,198)
Staff House - (Lot 30) 3 Howard St - Building (Capital)	4090110	510	BC9004	0	(2,000)	(2,000)	(1,552)
Staff House - (Lot 29) 5 Howard St - Building (Capital)	4090110	510	BC9007	0	0	0	0
Staff House - (Lot 35) 47 Williamson St - Building (Capital)	4090110	510	BC9009	(44,230)	(16,500)	(16,500)	(15,041)
Staff House - (Lot 157) 65 Carter St - Building (Capital)	4090110	510	BC9011	(46,000)	(53,000)	(35,332)	(32,642)
Staff House - (Lot 54) 17 Glyde St (LGCHP) - JV - Building (Capital)	4090110	510	BC9014	0	(2,000)	(2,000)	0
Staff House - (Lot 217) 89 Williamson St - Building (Capital)	4090110	510	BC9056	(8,535)	(11,600)	(7,732)	(4,691)
Staff House - (Lot 67) 19 Gooch St - Building (Capital)	4090110	510	BC9061	0	0	0	0
Non-Staff House - (Lot 214) 21 Franklin St - Building (Capital)	4090210	510	BC9003	(18,500)	(30,562)	(25,465)	(23,562)
Non-staff House - (Lot 60) 5 Glyde St (LGCHP) - JV - Building (Capital)	4090210	510	BC9055	0	(2,000)	(2,000)	(1,561)
Non-Staff House - (Lot 222) 46 Carter St - Building (Capital)	4090210	510	BC9058	(30,000)	(41,000)	(27,332)	(9,549)
Kadathinni Unit 6 - (Lot 235) Carter St - Building (Capital)	4090310	510	BC90496	(5,000)	(5,000)	(3,332)	(4,196)
Total - Housing				**(181,675)**	**(220,759)**	**(168,868)**	**(127,451)**
Recreation And Culture							
Swimming Pool - Mayrhofer Street - Building (Capital)	4110210	510	BC1104	(19,000)	(26,920)	(26,920)	(21,120)
Community Hall - Carter Street - Emergency Evac Cntre (Capital)	4110110	510	BC1101A	(335,487)	(335,487)	(335,487)	(131,552)
Pavilion - Oval - Building (Capital) (incl NEW GYM postings - use BC1105 for	4110310	510	BC1103	(107,000)	(108,000)	0	(5,234)
Squash Courts/Gymnasium - Slaughter Street - Building (Capital)	4110310	510	BC1105	(20,000)	(30,000)	(29,982)	(27,788)
Sporting Club - Slaughter Street - Building (Capital)	4110310	510	BC1106	(106,218)	(106,218)	(106,217)	(100,920)
Playground Building - Hockey Ground - Building (Capital)	4110310	510	BC1112	(10,000)	0	0	0
Total - Recreation And Culture				**(597,705)**	**(606,625)**	**(498,606)**	**(286,615)**
Shire Depot - Talc Road - Building (Capital)	4120110	510	BC1230	(15,000)	(5,000)	(5,000)	(1,741)
Total - Transport				**(15,000)**	**(5,000)**	**(5,000)**	**(1,741)**
Economic Services							
Westrail Building - Railway Road - Building (Capital)	4130810	510	BC013	(39,500)	(39,500)	0	0
Duffy Store Redevelopment Capex	4130810	510	BC1021A	(1,000,000)	(1,000,000)	0	0
Total - Economic Services				**(1,039,500)**	**(1,039,500)**	**0**	**0**
Admin Office - 132 Railway Rd - Building (Capital)	4140210	510	**BC4002**	(32,500)	(32,500)	0	0
Total - Other Property & Services				**(32,500)**	**(32,500)**	**0**	**0**
Total - Buildings				**(1,920,380)**	**(1,976,543)**	**(688,971)**	**(428,046)**
Plant & Equipment							
Other Law, Order & Public Safety							
CCTV equipment	4050330	530	PE0501	(80,000)	(80,000)	(43,330)	(32,420)
TS5017 New Fire Unit (Arrino BFB)	4050530	530	PA5017	(614,300)	(614,300)	0	(7)
Total - Other Law, Order & Public Safety				**(694,300)**	**(694,300)**	**(43,330)**	**(32,427)**
Health							
TS125 New Doctor's Vehicle	4070730	530	PA003	(63,000)	(67,614)	(67,614)	(67,100)
New Fogger	4070530	530	PA006	0	(8,000)	(8,000)	0
Total - Health				**(63,000)**	**(75,614)**	**(75,614)**	**(67,100)**
New Community Bus	4100730	530	PA5592	(140,000)	(127,350)	0	0
Total - Community Amenities				**(140,000)**	**(127,350)**	**0**	**0**
Recreation & Culture							
Communication Equipment &, Digital Information sign	4110130	530	PE1106	(45,000)	(45,000)	0	0
Gym Equipment	4110330	530	PE1103	(8,000)	(8,900)	(5,932)	(2,722)
Large projector screen for Hall	4110330	530	PE1111	(5,000)	(5,000)	0	(695)
Radio Mama Radio Transmitter	4110430	530	PE1109	(5,000)	(5,000)	0	0
Triple M Radio Transmitter	4110430	530	PE1110	(5,000)	(5,000)	0	0
Total - Recreation & Culture				**(68,000)**	**(68,900)**	**(5,932)**	**(3,417)**
Transport							
Unlicensed New Skid/Tractor mounted Spray Unit	4120330	530	PA1421	(15,000)	(15,000)	0	0
TS5001 New MWS Vehicle	4120330	530	PA5001	(4,800)	(4,800)	(4,800)	(2,743)
TS5006 New Grader	4120330	530	PA5006	(490,000)	(424,788)	0	0
TS5015 New Supervisor of Parks & Gardens Light vehicle	4120330	530	PA5015	(58,000)	(56,228)	(56,227)	(56,046)
TS5010 New Tip Truck	4120330	530	PA5010	0	0	0	0
Trailer mounted Variable Message Sign (inc trailer) x 2	4120330	530	PE1203	(50,000)	(53,020)	(53,019)	(53,020)
TS5021 New Outside Crew Commute Vehicle	4120330	530	PA5021	(73,181)	(77,361)	(77,361)	(77,396)
Car washing unit and vacuum station	4120330	530	PE1204	(8,000)	(4,545)	(4,544)	(4,545)

SHIRE OF THREE SPRINGS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 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
				$	$	$	$
Total - Transport				**(698,981)**	**(635,741)**	**(195,951)**	**(193,749)**
Economic Services							
Silo Projection Project	4130230	530	PE1104	(13,164)	(13,164)	(13,163)	(12,875)
Total - Economic Services				**(13,164)**	**(13,164)**	**(13,163)**	**(12,875)**
Other Property & Services							
Admin - Photocopier	4140230	530	PE1403	(12,000)	(8,727)	(8,727)	(8,727)
New Risk Co-ordinator Officer Vehicle	4140230	530	PA004	(4,800)	(4,502)	(4,500)	(4,283)
Total - Other Property & Services				**(16,800)**	**(13,229)**	**(13,227)**	**(13,010)**
Total - Plant & Equipment				**(1,694,245)**	**(1,628,298)**	**(347,217)**	**(322,578)**
Furniture & Equipment							
Total - Furniture & Equipment				**0**	**0**	**0**	**0**
Infrastructure - Roads							
Transport							
Roads - Bitumen Sealing Towns Streets - General (Budgeting Only)	4120140	540	RC000A	(50,000)	(50,000)	(23,332)	(21,188)
Roads - Crack Sealing Towns Streets - General (Budgeting Only)	4120140	540	RC000B	(30,000)	(30,000)	0	0
Simpson Road (Capital)	4120140	540	RC007	(139,863)	(139,863)	0	(5,236)
Tomkins Road (Capital)	4120140	540	RC093	(34,953)	(34,953)	0	(34,953)
Skipper Road (R2R)	4120146	540	R2R004	(160,622)	(162,394)	(162,384)	(161,838)
Arrino West Road Sealed (R2R)	4120146	540	R2R005	(514,413)	(514,413)	0	0
Second North Road (R2R)	4120146	540	R2R009	(23,548)	(32,450)	(32,436)	(32,450)
First North Road (R2R)	4120146	540	R2R010	(166,792)	(175,416)	(175,404)	(176,782)
Hydraulic Road (R2R)	4120146	540	R2R028	(61,680)	(62,426)	(62,412)	(62,426)
2024-25 Dudawa Road Sealed SLK 7.5 - 12.5 Project 30003110	4120149	540	RRG002D	(194,276)	(194,276)	(129,514)	(140,246)
2024-25 Dudawa Road Sealed SLK 8.5 - 12.5 Project 30003111	4120149	540	RRG002E	(414,089)	(414,089)	0	0
Perenjori - Three Springs Road - Mid West Secondary Grain Freight Project	4120153	540	GFR001	(1,095,585)	(1,095,585)	(395,388)	(526,539)
Inering Road - Mid West Secondary Grain Freight Project	4120153	540	GFR024	(318,718)	(318,718)	(115,478)	(154,869)
Three Springs - Eneabba Road - Mid West Secondary Grain Freight Project	4120153	540	GFR105	(10,057,867)	(10,057,867)	(705,242)	(1,886,753)
Total - Transport				**(13,262,406)**	**(13,282,450)**	**(1,801,590)**	**(3,203,278)**
Total - Infrastructure - Roads				**(13,262,406)**	**(13,282,450)**	**(1,801,590)**	**(3,203,278)**
Footpath Construction General (Budgeting Only)	4120170	560	FC000	0	0	0	(4,882)
Total - Transport				**0**	**0**	**0**	**(4,882)**
Total - Infrastructure - Footpaths				**0**	**0**	**0**	**(4,882)**
Infrastructure - Parks & Ovals							
Cemetery Other Infrastructure (Capital)	4100770	570	OC002	(30,000)	(33,116)	(33,114)	(33,116)
Total - Community Amenities				**(30,000)**	**(33,116)**	**(33,114)**	**(33,116)**
Recreation And Culture							
Main Street Beautification	4110370	570	PC004	(30,000)	(30,000)	0	0
Dominican Park	4110370	570	PC007	(17,000)	(18,000)	0	0
Jack Thorpe Gardens Capital Works	4110370	570	PC210	(7,000)	(8,000)	0	0
Byrne Park Capital Works	4110370	570	PC220	(5,500)	(15,000)	0	0
Netball Courts & Lighting Capital Works	4110370	570	PC1133	(7,000)	(57,402)	(50,000)	(49,402)
Hockey Ground Capital Works	4110370	570	PC1113	(7,000)	(8,000)	0	0
Swimming Pool Basins renewal	4110290	570	OC001	(164,239)	(160,999)	(160,992)	(161,936)
Pool Inflatables	4110290	570	OC004	(15,000)	(15,913)	(15,913)	(15,913)
Pavilion Playground Capital Works	4110290	570	PC1134	(102,472)	(102,472)	0	0
Total - Recreation And Culture				**(355,211)**	**(415,786)**	**(226,905)**	**(227,251)**
Depot Staff Parking Shade Sail	4120190	570	OC1205	(15,000)	(22,000)	0	0
Total - Transport				**(15,000)**	**(22,000)**	**0**	**0**
Total - Infrastructure - Parks & Ovals				**(400,211)**	**(470,902)**	**(260,019)**	**(260,367)**
Grand Total				**(17,277,242)**	**(17,358,194)**	**(3,097,797)**	**(4,219,152)**

FINANCING ACTIVITIES
NOTE 9
LOAN DEBENTURE BORROWINGS AND FINANCING

(a) Information on Loan Debenture Borrowings

		New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
Particulars/Purpose	01 Jul 2024	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		$	$	$	$	$	$	$	$	$	$	$	$
Transport													
Loan 162 - WATC STLF	0	0	1,000,000	1,000,000	0	1,000,000	1,000,000	0	0	0	0	0	0
	0	0	1,000,000	1,000,000	0	1,000,000	1,000,000	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	0	0
Current loan borrowings	0							0					
Non-current loan borrowings	0							0					
	0							0					

All debenture repayments were financed by general purpose revenue.

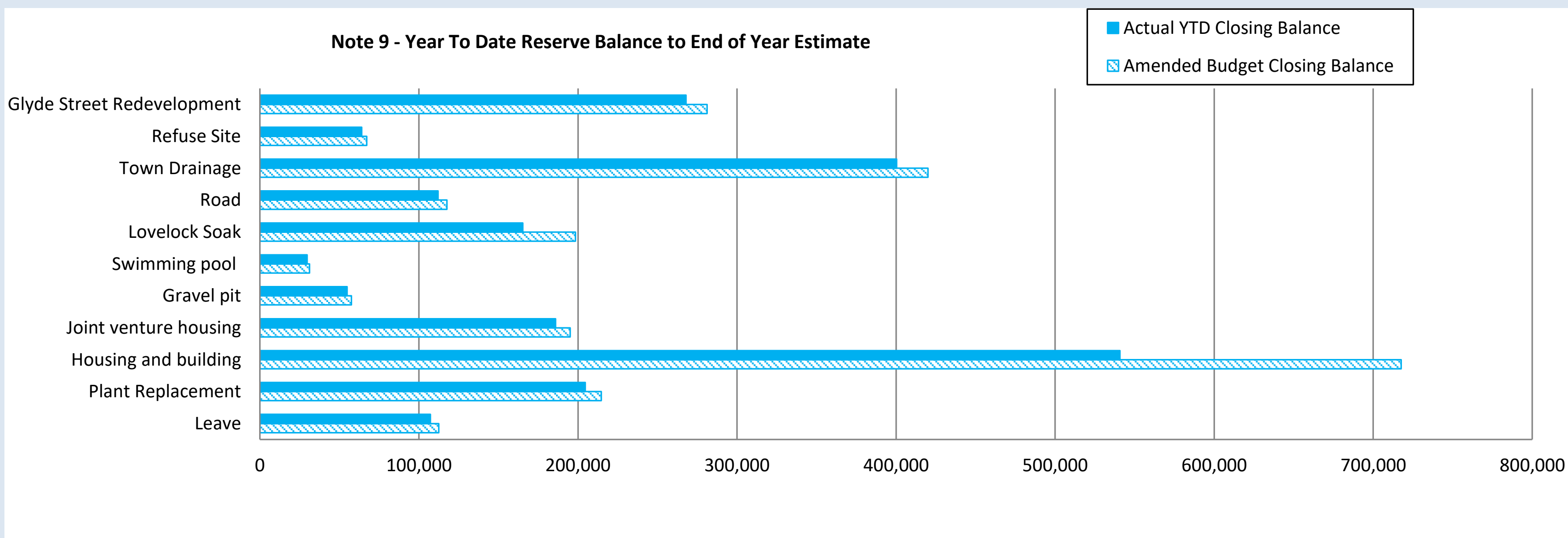
(b) Information on Financing

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	107,263	5,274	0	0	0	0	0	112,537	107,263
Plant Replacement	204,534	10,057	0	0	0	0	0	214,591	204,534
Housing and building	540,791	26,590	0	150,194	0	0	0	717,575	540,791
Joint venture housing	185,898	9,140	0	0	0	0	0	195,038	185,898
Gravel pit	54,893	2,699	0	0	0	0	0	57,592	54,893
Swimming pool	29,682	1,459	0	0	0	0	0	31,141	29,682
Lovelock Soak	165,254	8,125	0	25,000	0	0	0	198,379	165,254
Road	112,030	5,508	0	0	0	0	0	117,538	112,030
Town Drainage	400,389	19,686	0	0	0	0	0	420,075	400,389
Refuse Site	63,978	3,146	0	0	0	0	0	67,124	63,978
Glyde Street Redevelopment	267,990	13,177	0	0	0	0	0	281,167	267,990
	2,132,702	**104,861**	**0**	**175,194**	**0**	**0**	**0**	**2,412,757**	**2,132,702**

KEY INFORMATION



OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2024	Liability Increase	Liability Reduction	Closing Balance 31 May 2025
		$	$	$	$
Other liabilities					
- Contract liabilities	12	12,462	53,204	(53,906)	11,760
- Capital grant/contribution liabilities	13	847,821	3,017,707	(3,442,130)	423,398
Total other liabilities		860,283	3,070,911	(3,496,036)	**435,158**
Less non-current unspent capital grants, contributions and reimbursements		(58,500)	0	0	**(58,500)**
Total current other liabilities		801,783	3,070,911	(3,496,036)	**376,658**
Provisions					
Annual leave		99,190	0	0	99,190
Annual leave oncosts		15,792	0	0	15,792
Long service leave		67,589	0	0	67,589
Long service leave oncosts		11,903	0	0	11,903
Total Provisions		194,473	0	0	**194,473**
Total Other Current Liabilities					**629,632**

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 MAY 2025

NOTE 12
GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Unspent Grant, Subsidies and Contributions Liability					Grants, Subsidies and Contributions Revenue			
Provider	Liability 1 Jul 2024	Increase in Liability	Liability Reduction (As revenue)	Liability 31 May 2025	Current Liability 31 May 2025	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	$	$	$	$	$	$	$	$	$
Grants and Subsidies									
General purpose funding									
Grants Commission - General (WALGGC)	0	0	0	0	0	41,056	94,512	94,512	94,512
Grants Commission - Roads (WALGGC)	0	0	0	0	0	28,861	55,852	55,852	55,852
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	11,462	33,954	(45,416)	0	0	33,954	33,954	33,952	45,416
DFES Grant -Aware Grant	0	10,250	0	10,250	10,250	10,650	10,650	9,757	0
Education and welfare									
Seniors Week Grant (Council on the Ageing)	0	0	0	0	0	1,500	0	0	0
Recreation and culture									
NADC National Australia Day Grant	0	8,000	(8,000)	0	0	10,000	7,354	6,732	8,000
Volunteer Week Grant	1,000	0	0	1,000	1,000	0	0	0	0
DLGSC Grant for Silo Movie night	0	0	0	0	0	25,000	25,000	0	0
Be Connected - Get online week Grant	0	1,000	(490)	510	510	0	1,000	913	490
Transport									0
Direct Grant (MRWA)	0	0	0	0	0	176,323	176,323	176,323	176,323
Street Lighting Subsidy (MRWA)	0	0	0	0	0	252	252	251	262
Economic services									
Dept of Veterans Affair - Saluting Their Service Grant	0	0	0	0	0	0	0	0	0
	12,462	**53,204**	**(53,906)**	**11,760**	**11,760**	**327,596**	**404,896**	**378,292**	**380,855**
Contributions									
Law, order, public safety									
Contribution of New BFB Vehicle	0	0	0	0	0	614,300	614,300	0	0
Health									
Medical Centre Contribution	0	0	0	0	0	77,520	77,520	77,520	77,520
Recreation and culture									
Recreation miscellaneous contribution	0	0	0	0	0	2,500	2,500	2,499	2,500
Library miscellaneous contributions	0	0	0	0	0	300	300	275	198
OTH CUL - Contributions & Donations - Other Culture	0	0	0	0	0	700	700	638	420
Economic services									
LICENSING - Reimbursements	0	0	0	0	0	5,000	5,000	4,576	0
	0	**0**	**0**	**0**	**0**	**700,320**	**700,320**	**85,508**	**80,638**
TOTALS	**12,462**	**53,204**	**(53,906)**	**11,760**	**11,760**	**1,027,916**	**1,105,216**	**463,800**	**461,493**

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 2024	Increase in Liability	Liability Reduction (As revenue)	Liability 31 May 2025	Current Liability 31 May 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	380,487	0	(131,552)	248,934	248,934.31	380,487	380,487	253,658	131,552
DFES Disaster Relief Grant Funding 2 Income	0	0	0	0	(70,225.32)	0	0	0	0
LRCIP Netball Courts & Lighting Capital works	0	131,642	(131,642)	0	0.00	149,593	131,642	131,642	39,411
Community Sporting and Recreation Facilities Fund - Swimming Pool Revitalisation - Income	102,937	0	(102,937)	0	0.00	102,937	102,937	102,937	102,937
Transport									
RTR Grant - Skipper Road	69,040	7,521	(76,561)	0	0.00	76,561	76,561	70,180	76,561
RTR Grant - Arrino West Road Sealed	0	0	0	0	0.00	514,413	514,413	0	0
RTR Grant - Second North Road	23,548	0	(23,548)	0	0.00	23,548	23,548	23,548	23,548
RTR Grant - First North Road	151,629	15,163	(166,792)	0	0.00	166,792	166,792	166,792	166,792
RTR Grant - Hydraulic Road	61,680	0	(61,680)	0	0.00	61,680	61,680	61,680	61,680
RRG Grant - Dudawa Road (D)	0	103,466	(103,466)	0	0	129,333	129,333	129,333	103,466
RRG Grant - Dudawa Road (E)	0	110,267	0	110,267	110,267	275,667	275,667	0	0
Perenjori - Three Springs Road - Mid West Secondary Grain Freight Project	0	530,954	(526,539)	4,415	4,415	1,100,000	1,100,000	0	526,538
Inering Road - Mid West Secondary Grain Freight Project	0	156,151	(154,869)	1,282	1,282	320,000	320,000	0	154,869
Three Springs - Eneabba Road - Mid West Secondary Grain Freight Project	0	1,886,610	(1,886,610)	0	0	10,080,000	10,080,000	0	1,886,610
LRCIP Phase 4 Part B Road Funding	0	75,934	(75,934)	0	0	86,288	75,934	75,934	42,293
Economic services									
Duffy Store Redevelopment Capex	0	0	0	0	0	1,000,000	1,000,000	0	0
	789,321	**3,017,707**	**(3,442,130)**	**364,898**	**294,673**	**14,467,299**	**14,438,994**	**1,015,704**	**3,316,258**
Capital Contributions									
Community amenities									
Karara Mining Refuse Site Contribution	58,500	0	0	58,500	58,500.00	0	0	0	0
	58,500	**0**	**0**	**58,500**	**58,500**	**0**	**0**	**0**	**0**
Total Non-operating grants, subsidies and contributions	**847,821**	**3,017,707**	**(3,442,130)**	**423,398**	**353,173**	**14,467,299**	**14,438,994**	**1,015,704**	**3,316,258**

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 30 Jun 2024	Amount Received	Amount Paid	Closing Balance 31 May 2025
	$	$	$	$
Restricted Cash - Bonds and Deposits				
BCITF Levy	0.00	117.75	0.00	**117.75**
BSL Levy	0.00	1,489.27	(1,479.27)	**10.00**
Community Bus Bonds	700.00	300.00	(300.00)	**700.00**
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	0.00	2,100.00	(1,300.00)	**800.00**
Landcare Groups	0.00	0.00	0.00	**0.00**
Other Bonds	0.00	0.00	0.00	**0.00**
Police Licensing	9,366.00	116,136.00	(124,628.35)	**873.65**
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	850.00	650.00	(50.00)	**1,450.00**
Housing Bonds	0.00	1,160.00	(1,160.00)	**0.00**
Councillor Nomination Fees	0.00	0.00	0.00	**0.00**
Transportable Buildings Bonds	0.00	0.00	0.00	**0.00**
Visitor Centre	0.00	2,292.95	(2,292.95)	**0.00**
Community GYM Bond	4,720.00	2,650.00	(2,510.00)	**4,860.00**
3rd Party EFTPos Usage	0.00	254.00	(254.00)	**0.00**
Treasury Unpaid Monies	353.97	0.00	(353.97)	**0.00**
Sub-Total	15,989.97	127,149.97	(134,328.54)	**8,811.40**
Trust Funds				
Nil				
Sub-Total	0.00	0.00	0.00	**0.00**
	15,989.97	**127,149.97**	**(134,328.54)**	**8,811.40**

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 2024/25 year is $10,000 and 10%.

Reporting Program	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	$	%				
Other Property and Services	(14,851)	(23%)	▼	S	Timing	Admin rebates and reimbursements less to date. May increase over remainder of year.
Expenditure from operating activities						
Governance	101,463	21%	▲	S	Timing	Members training & assoc costs, donations to community groups and consultancy costs are lower than budgeted. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.
Law, Order and Public Safety	29,446	11%	▲	S	Timing	Negative variance is due to budget timing. Works are in progress and will be completed this month expending by 30 June.
Health	34,054	14%	▲	S	Timing	Pest control operations and EHO costs are tracking lower than budget. These variances are likely timing, as the costs are budgeted to be recovered evenly over 12 months.
Community Amenities	287,081	48%	▲	S	Timing	Refuse site expenses and waste contractor expenses lower than budget. These variances are timing, as the costs are budgeted to be recovered evenly over 12 months and there is a delay in the waste contractors invoices being received.
Recreation and Culture	283,085	18%	▲	S	Timing	Swimming Pool expenditure tracking lower than budgeted at this point in time, could be linked to Pool seasonal opening times. General garden costs lower tracking lower than budget at this point in time.
Economic Services	168,554	38%	▲	S	Timing	Noxious weed control, website and rebranding are not likley to be undertaken this year. Costs for water standpipes and consultants costs lower than budget.
Other Property and Services	(140,637)	(312%)	▼	S	Timing	Overheads allocations lower due to staffing vacancies. Will be corrected prior to year end.
INVESTING ACTIVITIES						
Capital Grants, Subsidies and Contributions	2,300,554	226%	▲	S	Timing	Main Roads Western Australia MidWest Secondary Grain Freight Network Claim 2024/25 now received amount was budgeted for receipt in June 25.
Land and Buildings	260,925	38%	▲	S	Timing	Capital works - Refer to Note 8 Capital details
Infrastructure Assets - Roads	(1,401,688)	(78%)	▼	S	Timing	Capital works - Refer to Note 8 Capital details
FINANCING ACTIVITIES						

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Incite Security Pty Ltd		
EFT20769	16/04/2025	Security Fees		181.50
		Kristo Orma Photography		
EFT20770	16/04/2025	Photographer - Silo Event		1,149.20
		Liz Burnett		
EFT20771	16/04/2025	THREE SPRINGS PAVILLION FACILITY HIRE BOND REFUND - LIZ BU		200.00
		Geraldton Toyota		
EFT20772	16/04/2025	Plant Servicing and Repairs (various)		1,494.39
		Moore Australia Audit (WA) Pty Ltd		
EFT20773	16/04/2025	2025 Financial Reporting Workshop		2,310.00
		Shire of Mingenew		
EFT20774	16/04/2025	Damstra Online Training Platform Quarterly Fee		289.58
		Mitchell and Brown Communications Pty Ltd - Vidguard		
EFT20775	16/04/2025	Quarterly Security Monitoring Fee		160.40
		J M & S Enterprises Pty Ltd T/As RBC Rural		
EFT20776	16/04/2025	Printing Charges		40.72
		OVANE PTY. LTD. T/A NUSTEEL PATIOS & SHEDS		
EFT20777	16/04/2025	Concrete Pad		5,370.20
		Ohura Group Pty Ltd T/A Ohura Consulting		
EFT20778	16/04/2025	Consultant Services		1,170.00
		Perfect Computer Solutions (PCS)		
EFT20779	16/04/2025	Admin Information Technology (various)		2,993.50
		PJC Services & Co Pty Ltd		
EFT20780	16/04/2025	Staff House Maintenance - Plumbing		831.60
		Potholes Perth		
EFT20781	16/04/2025	Roads Maintenance - Potholes		6,577.12
		Dudawa Haulage		
EFT20782	16/04/2025	Dudawa Haulage Services (various)		22,381.92
		Geraldton Red Dust Holdings		
EFT20783	16/04/2025	Mid West Secondary Grain Freight Project		181,430.04
		Geraldton Ray White		
EFT20784	16/04/2025	Rental Inspection Fees		438.00
		Seeko Johnson		
EFT20785	16/04/2025	Staff Reimbursement		729.94
		Three Springs Sporting Club		
EFT20786	16/04/2025	Electricity Usage at the Three Springs Community Gym		1,248.43
		Three Springs Rural Services		
EFT20787	16/04/2025	Three Springs Rural Services Purchases (various)		1,027.04
		The Trustee For Lotsu Family Trust T/as Shire Of Three Springs Medical Centre		
EFT20788	16/04/2025	Pre-Employment Medical Examination		484.00
		Mitchell Turner		
EFT20789	16/04/2025	Staff Reimbursement		55.00
		Van't Veer Services		
EFT20790	16/04/2025	Postage and Freight		141.00
		Westrac Pty Ltd		
EFT20791	16/04/2025	Plant Maintenance and Servicing (various)		5,054.69
		Wallace Plumbing & Gas		
EFT20792	16/04/2025	Plumbing and Gas Services		500.23

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		WA Contract Ranger Services Pty Ltd		
EFT20793	16/04/2025	Ranger Services		2,769.25
		Darrel Rajendra Roberts		
EFT20794	30/04/2025	COMMUNITY HALL RED ROOM HIRE BOND REFUND - ACE POWER		200.00
		Exetel Pty Ltd		
DD16882.1	01/04/2025	Monthly Account - Exetel (various)		1,400.00
		ANZ Smart Choice Super		
DD16886.1	08/04/2025	Superannuation contributions		423.59
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD16886.2	08/04/2025	Payroll deductions		8,515.14
		Netwealth Superannuation Master Fund		
DD16886.3	08/04/2025	Superannuation contributions		443.85
		Hesta		
DD16886.4	08/04/2025	Superannuation contributions		499.03
		Australian Super		
DD16886.5	08/04/2025	Superannuation contributions		939.32
		The Trustee For Australian Retirement Trust		
DD16886.6	08/04/2025	Superannuation contributions		271.39
		Retail Employees Superannuation Pty Ltd (REST)		
DD16886.7	08/04/2025	Superannuation contributions		338.10
		Synergy		
DD16914.1	02/04/2025	Monthly Account - Electricity		1,685.29
		Synergy		
DD16915.1	04/04/2025	Monthly Account - Electricity		2,893.75
		Department Of Transport - Daily Licensing		
DD16916.1	03/04/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 01/04/2025		597.90
		Department Of Transport - Daily Licensing		
DD16917.1	14/04/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 10/04/2025		6,624.50
		Department Of Transport - Daily Licensing		
DD16918.1	11/04/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 09/04/2025		1,155.90
		Department Of Transport - Daily Licensing		
DD16919.1	10/04/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 08/04/2025		6,544.60
		Department Of Transport - Daily Licensing		
DD16920.1	04/04/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 02/04/2025		45.70
		Synergy		
DD16921.1	03/04/2025	Monthly Account - Electricity		547.79
		Synergy		
DD16922.1	07/04/2025	Monthly Account - Electricity		1,212.52
		Department Of Transport - Daily Licensing		
DD16925.1	17/04/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 15/04/2025		1,655.95
		ANZ Smart Choice Super		
DD16931.1	22/04/2025	Superannuation contributions		431.00
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD16931.2	22/04/2025	Payroll deductions		8,533.70
		Netwealth Superannuation Master Fund		
DD16931.3	22/04/2025	Superannuation contributions		443.85
		Hesta		
DD16931.4	22/04/2025	Superannuation contributions		555.92
		Australian Super		

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Australian Super		
DD16931.5	22/04/2025	Superannuation contributions		1,329.05
		The Trustee For Australian Retirement Trust		
DD16931.6	22/04/2025	Superannuation contributions		306.13
		Retail Employees Superannuation Pty Ltd (REST)		
DD16931.7	22/04/2025	Superannuation contributions		344.00
		Water Corporation		
DD16933.1	17/04/2025	Monthly Account - Water (various)		16,614.65
		Department Of Transport - Daily Licensing		
DD16934.1	22/04/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 16/04/2025		46.85
		Department Of Transport - Daily Licensing		
DD16967.1	28/04/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 23/04/2025		1,283.40
		Department Of Transport - Daily Licensing		
DD16968.1	29/04/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 24/04/2025		182.90
		Telstra		
DD16969.1	07/04/2025	Monthly Account - Communication Expenses		977.99
		Water Corporation		
DD16970.1	22/04/2025	Monthly Account - Water (various)		23,515.57
		Telstra		
DD16971.1	19/04/2025	Monthly Account - Communication Expenses (various)		655.23
		Synergy		
DD16972.1	17/04/2025	Monthly Account - Electricity (various)		22,111.00
		Synergy		
DD16973.1	28/04/2025	Monthly Account - Electricity (various)		72.08
		Telstra		
DD16974.1	24/04/2025	Monthly Account - Communication expenses (various)		274.94
		Commonwealth Bank of Australia		
DD16975.1	01/04/2025	Credit Card Purchases (various)		1,561.31
		Water Corporation		
DD16977.1	23/04/2025	Monthly Account - Water (various)		6,676.91
		Water Corporation		
DD16978.1	23/04/2025	Monthly Account - Water (various)		51.88
		Synergy		
DD16979.1	22/04/2025	Monthly Account - Electricity (various)		2,078.84
		Department Of Transport - Daily Licensing		
DD16980.1	24/04/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 17/04/2025		660.30

REPORT TOTALS

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	**18,798.00**
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	**465,160.93**
TOTAL		**483,958.93**

Commonwealth Corporate Charge Card

29 March 2025 - 29 April 2025

Chief Executive Officer

Adobe Acrobat Pro Annual Subscription for CEO	PO#27221	$	383.86
Fuel for 0TS (CEO vehicle)		$	80.84
Accommodation for Keith Woodward CEO for the Mid West & Gascoyne Major Projects Conference		$	868.92
Accommodation for Keith Woodward CEO for the Mid West & Gascoyne Major Projects Conference		$	45.88
Fuel for 0TS (CEO vehicle)		$	66.90
Fuel for 0TS (CEO vehicle)		$	79.25
Fuel for 0TS (CEO vehicle)		$	84.24
		$	**1,609.89**

Deputy Chief Executive Officer

Informa Connect Conference - Mid-West Major Projects Perth on 8-9 April 2025	PO#27215	$	2,519.00
Fuel for 001TS (DCEO Vehicle)		$	131.74
Plate change for the new grader ute (1IOL660 to TS5021)	PO#27222	$	38.80
Fuel for 001TS (DCEO Vehicle)		$	127.42
		$	**2,816.96**

Annual Card Fees	**$**	**-**
Total Direct Debit Payment made on 02/05/2025	**$**	**4,426.85**

Fuel Cards - Refuel Australia (Ampol Distributor)

1 April 2025 - 30 April 2025

P5017 L Card No. 6789			
Sunday, 6 April 2025	4.15L @ $1.8040/L	$	**7.49**
Depot 1 Card No. 6794			
Monday, 14 April 2025	49.06L @ $1.7740/L	$	**87.03**
CEO 0TS Keith Woodward Card No. 6796			
Wednesday, 2 April 2025	33.96L @ $1.7922/L	$	**60.86**
Tuesday, 15 April 2025	39.91L @ $1.7622/L	$	**70.33**
Wednesday, 23 April 2025	1.36L @ $1.7222/L	$	**2.34**
Wednesday, 23 April 2025	0.87L @ $1.7222/L	$	**1.50**
DCEO 001TS Krys East Card No. 90869131			
Thursday, 30 January 2025	63.62L @ $1.9022/L	$	**121.02**
Thursday, 17 April 2025	71.69L @ $1.7322/L	$	**124.18**
Saturday, 26 April 2025	70.02L @ $1.6522/L	$	**115.69**
Doctor TS125 Dr Olatoye Lotsu Card No. 90869149			
Thursday, 30 January 2025	16.64L @ $1.8640/L	$	**31.02**
Thursday, 3 April 2025	34.17L @ $1.8040/L	$	**61.64**
Sunday, 6 April 2025	38.45L @ $1.7690/L	$	**68.02**
Thursday, 10 April 2025	56.24L @ $1.8040/L	$	**101.46**
Sunday, 13 April 2025	30.77L @ $1.6690/L	$	**51.36**
Thursday, 17 April 2025	35.85L @ $1.7440/L	$	**62.52**
Monday, 21 April 2025	30.85L @ $1.6190/L	$	**49.95**
Thursday, 24 April 2025	38.69L @ $1.7240/L	$	**66.70**
MI TS5001 Seeko Johnson Card No. 01675733			
Sunday, 6 April 2025	36.17L @ $1.7922/L	$	**64.82**
Saturday, 12 April 2025	42.81L @ $1.7622/L	$	**75.44**
Saturday, 19 April 2025	47.72L @ $1.7322/L	$	**82.66**
Sunday, 20 April 2025	31.61L @ $1.7322/L	$	**54.75**
Friday, 25 April 2025	57.02L @ $1.9790/L	$	**112.84**
Risk Coordinator TS423 Richard Denny Card No. 01675741			
Thursday, 3 April 2025	60.03L @ $1.7922/L	$	**107.59**
Sunday, 6 April 2025	56.70L @ $1.7790/L	$	**100.87**
Wednesday, 9 April 2025	58.80L @ $1.7922/L	$	**105.38**
Friday, 11 April 2025	27.06L @ $1.7622/L	$	**47.69**
Wednesday, 16 April 2025	59.44L @ $1.7322/L	$	**102.96**
Thursday, 17 April 2025	57.85L @ $1.7790/L	$	**102.92**
Monday, 21 April 2025	52.24L @ $1.7790/L	$	**92.93**
Sunday, 27 April 2025	57.15L @ $1.7222/L	$	**98.42**
Monday, 28 April 2025	48.99L @ $1.7790/L	$	**87.15**
Tuesday, 29 April 2025	25.47L @ $1.8590/L	$	**47.35**
ADBLUE Bowser Card No. 04256473 (SPF)			
Tuesday, 22 April 2025	15.03L @ $2.1000/L	$	**31.56**
Total for Card Purchases		$	**2,398.44**
Service charges and adjustments		$	**44.66**
Total of Monthly Invoice		$	**2,443.10**

Police Licensing

Direct Debits from Trust Account

1 April 2025 - 30 April 2025

CBA Police Licensing Account

Tuesday, 1 April 2025	-597.9
Tuesday, 1 April 2025	-12.34
Wednesday, 2 April 2025	-45.7
Tuesday, 8 April 2025	-6544.6
Wednesday, 9 April 2025	-1155.9
Thursday, 10 April 2025	-6624.5
Tuesday, 15 April 2025	-1655.95
Wednesday, 16 April 2025	-46.85
Thursday, 17 April 2025	-660.3
Wednesday, 23 April 2025	-1283.4
Thursday, 24 April 2025	-182.9
Monday, 28 April 2025	-3281.83
Monday, 28 April 2025	-2000
Tuesday, 29 April 2025	-220
Tuesday, 29 April 2025	-2000
Total Direct Debits	**-$26,312.17**

Bank Fees

Direct Debits from Muni Account

1 April 2025 - 30 April 2025

Total direct debited from Municipal Account	**$**	**373.81**

Payroll

1 April 2025 - 30 April 2025

Tuesday, 8 April 2025	$	57,390.09
Tuesday, 22 April 2025	$	59,560.81
	$	**116,950.90**

Debtors Trial Balance
As at 30.04.2025

Debtor #	Name	Credit Limit	30.01.2025 GT 90 days	Age Of Oldest Invoice (90Days)	01.03.2025 GT 60 days	31.03.2025 GT 30 days	30.04.2025 Current	Total
A87			0.00	0	0.00	85.00	0.00	85.00
W60			0.00	0	92.09	0.00	0.00	92.09
T74			81.72	580	0.00	0.00	0.00	81.72
H54			0.00	0	0.00	0.00	100.00	100.00
H59			0.00	0	0.00	0.00	88.00	88.00
H62			0.00	0	0.00	88.00	0.00	88.00
M6			0.00	0	0.00	0.00	490.00	490.00
C102			5.53	0	1350.13	0.00	1186.30	2541.96
M146			200.00	930	0.00	0.00	0.00	200.00
K37			0.00	0	143.30	0.00	0.00	143.30
C121			0.00	0	0.00	0.00	586.69	586.69
L100			0.00	0	0.00	0.00	204.03	204.03
M50			0.00	0	0.00	180.00	0.00	180.00
B109			90.20	867	0.00	0.00	0.00	90.20
N7			549.05	329	46.05	0.00	720.00	1315.10
F29			0.00	0	0.00	0.00	0.00	-143.98
R57			0.00	0	46.00	0.00	0.00	46.00
P43			0.00	0	0.00	23.00	0.00	23.00
B111			250.00	505	0.00	0.00	0.00	250.00
S28			0.00	0	0.00	0.00	295.00	295.00
O17			0.00	0	0.00	0.00	0.00	-800.00
T52			0.00	0	0.00	0.00	0.00	-665.00
J17			26292.03	440	1546.59	0.00	1546.59	29385.21
T57			0.00	0	0.00	0.00	44.00	44.00
T94			0.00	0	550.00	0.00	0.00	550.00
T93			0.00	0	22.50	0.00	0.00	22.50
C117			200.00	1146	0.00	0.00	0.00	200.00
C122			0.00	0	0.00	0.00	176.00	176.00
W57			0.00	0	0.00	0.00	1112.26	1112.26
B101			0.00	0	0.00	0.00	0.00	-800.00
H48			400.00	828	0.00	0.00	0.00	400.00
	Totals --- Credit Balances:	-2408.98	28068.53		3796.66	376.00	6548.87	36381.08

Date: 03/06/2025
Time: 2:14:13PM

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

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Bunnings Group Limited		
EFT20795	05/05/2025	Gardening Supplies		209.82
		Bob Waddell & Associates Pty Ltd		
EFT20796	05/05/2025	Consultant Services		2,156.00
		Team Global Express Pty Ltd (TOLL)		
EFT20797	05/05/2025	Freight and Delivery		85.17
		Winc Australia Pty Limited		
EFT20798	05/05/2025	Cleaning Supplies		1,450.47
		Cloud Collections Pty Ltd		
EFT20799	05/05/2025	Debt Collection		3,531.31
		Dormakaba Australia		
EFT20800	05/05/2025	Shire Admin Door Servicing		275.00
		GNC Building & Construction Group Wa Pty Ltd		
EFT20801	05/05/2025	Road Culverts		5,759.60
		Harvey Norman Electrics Geraldton		
EFT20802	05/05/2025	65 Carter St (DCEO) New Appliances		3,771.00
		Stephen Walter Hunter		
EFT20803	05/05/2025	Heavy Machinery Servicing and Maintenance (various)		6,916.00
		Incite Security Pty Ltd		
EFT20804	05/05/2025	Mobile Duress Alarm Monitoring Service Fee		726.00
		INFINITUM TECHNOLOGIES PTY LTD		
EFT20805	05/05/2025	IT Services		1,938.53
		Lucro Pty Ltd		
EFT20806	05/05/2025	Heavy Machinery - Maintenance and Servicing (various)		7,543.45
		Little Rippers Technology		
EFT20807	05/05/2025	Dog Waste Bag Rolls		1,254.55
		Midwest Windscreens Pty Ltd		
EFT20808	05/05/2025	Vehicle Windscreen Replacement (various)		4,461.90
		Mathew Manners		
EFT20809	05/05/2025	COMMUNITY GYM FOB BOND REFUND - MATHEW MANNERS		100.00
		Emma Jane Machin		
EFT20810	05/05/2025	COMMUNITY GYM FOB BOND REFUND - EMMA MACHIN		50.00
		Anne Marie Moody		
EFT20811	05/05/2025	COMMUNITY GYM FOB BOND REFUND - ANNE MOODY		30.00
		J M & S Enterprises Pty Ltd T/As RBC Rural		
EFT20812	05/05/2025	Printing Charges		59.40
		Midwest Solar And Water Pty Ltd		
EFT20813	05/05/2025	Culvert Cleaning		8,217.00
		Anne Maree Northwood		
EFT20814	05/05/2025	COMMUNITY GYM FOB BOND REFUND - ANNE MAREE NORTHWOC		100.00
		Perfect Computer Solutions (PCS)		
EFT20815	05/05/2025	IT Hardware		40.00
		PJC Services & Co Pty Ltd		
EFT20816	05/05/2025	Plumbing & Gas Services (various)		2,250.60
		Rossiter & Co		
EFT20817	05/05/2025	Anzac Event - Catering		425.00
		Dudawa Haulage		
EFT20818	05/05/2025	Heavy Machinery Hire and Services (various)		21,355.14

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Rip - It Security Shredding		
EFT20819	05/05/2025	Records Destruction		112.00
		Jason Kevin Ratsch		
EFT20820	05/05/2025	Rates refund for assessment A301 85 WILLIAMSON STREET THREE SPRI		449.79
		State Wide Turf Services		
EFT20821	05/05/2025	Supply and Lay of Turf (Oval)		13,997.50
		Three Springs IGA		
EFT20822	05/05/2025	Local Grocer Purchases (various)		4,762.54
		Brand Enterprises (WA) PTY LTD as Trustee for PJ & E Brand Family - Think Water Geraldton		
EFT20823	05/05/2025	Oval Maintenance (irrigation)		1,536.05
		Three Springs Rural Services		
EFT20824	05/05/2025	Three Springs Rural Services Purchases (various)		150.89
		Ramandeep Singh Virdi		
EFT20825	05/05/2025	Staff Reimbursement		151.67
		Westrac Pty Ltd		
EFT20826	05/05/2025	Heavy Machinery Servicing and Maintenance (various)		6,393.86
		Western Australian Local Government Association (WALGA)		
EFT20827	05/05/2025	WALGA Native Vegetation Workshop - Rich Denny		95.00
		WA Contract Ranger Services Pty Ltd		
EFT20828	05/05/2025	Ranger Services		1,097.25
		John Gordon Watters		
EFT20829	05/05/2025	Refund of Private Works Request		120.00
		Zed Elect		
EFT20831	05/05/2025	Electrician Services (Anzac Day)		720.50
		Christopher Shaun Connaughton		
EFT20832	08/05/2025	Councillor Sitting Fees for Quarter Ending 31/03/2025		1,253.00
		Nadine Eva		
EFT20833	08/05/2025	Councillor Sitting Fees for Quarter Ending 31/03/2025		2,167.15
		Julia Ennor		
EFT20834	08/05/2025	Councillor Sitting Fees for Quarter Ending 31/03/2025		1,149.00
		Robert James Heal		
EFT20835	08/05/2025	Councillor Sitting Fees for Quarter Ending 31/03/2025		1,253.00
		Christine Lane		
EFT20836	08/05/2025	Councillor Sitting Fees		5,651.62
		Jennifer Dorothy Mutter (Councillor)		
EFT20837	08/05/2025	Councillor Sitting Fees for Quarter Ending 31/03/2025		941.00
		Zachary Thomas Kennedy Mills		
EFT20838	08/05/2025	Councillor Sitting Fees for Quarter Ending 31/03/2025		1,149.00
		BAS Australian Taxation Office		
EFT20839	14/05/2025	BAS Remittance for April 2025		3,729.00
		Bob Waddell & Associates Pty Ltd		
EFT20840	14/05/2025	Consultant Services		352.00
		Breeze Connect Pty Ltd		
EFT20841	14/05/2025	Monthly Account - Communication Expenses		446.49
		Team Global Express Pty Ltd (TOLL)		
EFT20842	14/05/2025	Freight and Delivery		41.68
		Veolia Environmental Services (Australia) Pty Ltd		

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Veolia Environmental Services (Australia) Pty Ltd		
EFT20843	14/05/2025	Waste Collection Services		4,529.92
		Coral Coast Homes And Construction		
EFT20845	14/05/2025	Construction of Three Springs Incident Control Centre		119,326.73
		Cloud Collections Pty Ltd		
EFT20846	14/05/2025	Debt Collection Fees		365.00
		Richard Adam Denny		
EFT20847	14/05/2025	Staff Reimbursement		406.20
		Food Delights		
EFT20848	14/05/2025	Silo Event - Catering		30.00
		GHD PTY LTD		
EFT20849	14/05/2025	Three Springs Road- Eneabba		91,863.63
		Jb Hi-fi Group Pty Ltd		
EFT20850	14/05/2025	IT Hardware		390.17
		Western Australian Land Information Authority T/a Landregistryservicesaustralia		
EFT20851	14/05/2025	Valuation Services		4,925.52
		Ohura Group Pty Ltd T/A Ohura Consulting		
EFT20852	14/05/2025	Consultant Services		1,260.00
		Perfect Computer Solutions (PCS)		
EFT20853	14/05/2025	IT Services (various)		898.50
		Dudawa Haulage		
EFT20854	14/05/2025	Heavy Machinery Hire and Services (various)		72,974.00
		Geraldton Ray White		
EFT20855	14/05/2025	Rental Property Expenses		876.00
		Australian Communications And Media Authority (ACMA)		
EFT20856	14/05/2025	Licence Renewal		47.00
		Three Springs IGA		
EFT20857	14/05/2025	Local Grocer Purchases (various)		736.60
		Talis Consultants Pty Ltd		
EFT20858	14/05/2025	Road Infrastructure Asset Valuation and Planning		24,750.00
		Van't Veer Services		
EFT20859	14/05/2025	Postage and Freight		59.25
		CJD Equipment Pty Ltd		
EFT20860	19/05/2025	Plant Repairs and Servicing (Water cart)		50.05
		Winc Australia Pty Limited		
EFT20861	19/05/2025	Depot - Cleaning Supplies		943.60
		Hersey's Safety Pty Ltd		
EFT20862	19/05/2025	Protective Clothing		157.08
		The Trustee For McAuliffe Family Trust T/A Mingenew Tyre Services Pty Ltd		
EFT20863	19/05/2025	Purchase of Tyres and Tubes (007TS)		1,447.60
		PJC Services & Co Pty Ltd		
EFT20864	19/05/2025	Plumbing Services (Main St Park)		495.00
		Dudawa Haulage		
EFT20865	19/05/2025	Movement of Steel Drum Roller		1,428.90
		Three Springs Rural Services		
EFT20866	19/05/2025	Three Springs Rural Services Purchases (various)		558.97

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		Work Health Professionals Pty Ltd		
EFT20867	19/05/2025	Onsite Audiometric Testing		99.00
		Young Motors Pty Ltd		
EFT20868	19/05/2025	Plant Repairs and Servicing (various)		1,450.00
		Zed Elect		
EFT20869	19/05/2025	Electrician Services (various)		2,001.97
		ANZ Smart Choice Super		
DD16958.1	06/05/2025	Superannuation contributions		438.41
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD16958.2	06/05/2025	Payroll deductions		8,517.18
		Netwealth Superannuation Master Fund		
DD16958.3	06/05/2025	Superannuation contributions		443.85
		Hesta		
DD16958.4	06/05/2025	Superannuation contributions		596.35
		Australian Super		
DD16958.5	06/05/2025	Superannuation contributions		658.18
		The Trustee For Australian Retirement Trust		
DD16958.6	06/05/2025	Superannuation contributions		249.70
		Retail Employees Superannuation Pty Ltd (REST)		
DD16958.7	06/05/2025	Superannuation contributions		329.21
		Department Of Transport - Daily Licensing		
DD16993.1	05/05/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 01/05/2025		437.60
		Department Of Transport - Daily Licensing		
DD16994.1	01/05/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 29/04/2025		220.00
		Department Of Transport - Daily Licensing		
DD16995.1	12/05/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 08/05/2025		546.60
		Department Of Transport - Daily Licensing		
DD16996.1	09/05/2025	POLICE LICENSING DIRECT DEBITS PAYMENTS FOR 09/05/2025		1,447.20
		Exetel Pty Ltd		
DD17002.1	01/05/2025	Monthly Account - Exetel (internet)		1,400.00
		Commonwealth Bank of Australia		
DD17003.1	02/05/2025	Credit Card Purchases (various)		4,426.85
		Department Of Transport - Daily Licensing		
DD17008.1	15/05/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 13/05/2025		395.85
		Department Of Transport - Daily Licensing		
DD17015.1	19/05/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 15/05/2025		327.00
		ANZ Smart Choice Super		
DD17020.1	20/05/2025	Superannuation contributions		423.59
		The Trustee For Aware Super T/a Aware Super Pty Ltd		
DD17020.2	20/05/2025	Payroll deductions		8,593.92
		Netwealth Superannuation Master Fund		
DD17020.3	20/05/2025	Superannuation contributions		443.85
		Hesta		
DD17020.4	20/05/2025	Superannuation contributions		630.40
		Australian Super		
DD17020.5	20/05/2025	Superannuation contributions		662.19
		The Trustee For Australian Retirement Trust		
DD17020.6	20/05/2025	Superannuation contributions		303.63

Cheque /EFT No	Date	Name / Invoice Description	INV Amount	Amount
		The Trustee For Local Government Super T/as Active Super		
DD17020.7	20/05/2025	Superannuation contributions		14.21
		Retail Employees Superannuation Pty Ltd (REST)		
DD17020.8	20/05/2025	Superannuation contributions		338.10
		Telstra		
DD17022.1	20/05/2025	Monthly Account - Communication Expenses (various)		653.94
		Telstra		
DD17023.1	08/05/2025	Monthly Account - Communication Services (various)		977.99
		Department Of Transport - Daily Licensing		
DD17026.1	22/05/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 20/05/2025		413.65
		Department Of Transport - Daily Licensing		
DD17027.1	23/05/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 21/05/2025		455.85
		Department Of Transport - Daily Licensing		
DD17036.1	29/05/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 27/05/2025		173.00
		Telstra		
DD17037.1	24/05/2025	Monthly Account - Communication Expenses		274.94
		Department Of Transport - Daily Licensing		
DD17038.1	30/05/2025	POLICE LICENSING DIRECT DEBIT PAYMENTS FOR 28/05/2025		16.65

REPORT TOTALS

Bank Code	Bank Name	TOTAL
CBA-LIC	POLICE LICENSING BANK ACCOUNT - CB	**4,433.40**
CBA-MUNI	MUNICIPAL BANK ACCOUNT - CBA	**482,873.11**
TOTAL		**487,306.51**

Commonwealth Corporate Charge Card

30 April 2025 - 29 May 2025

Chief Executive Officer

Fuel for 0TS (CEO vehicle)		$	78.95
Fuel for 0TS (CEO vehicle)		$	76.89
Fuel for 0TS (CEO vehicle)		$	88.48
Parting Gift for Craig Morgan; Chief Bush Fire Control Officer - Mahogany & Brass Weatherstation 3-in-1 (Shipping)	PO#27297	$	12.90
Parting Gift for Craig Morgan; Chief Bush Fire Control Officer - Mahogany & Brass Weatherstation 3-in-1	PO#27297	$	269.00
Fuel for 0TS (CEO vehicle)		$	88.54
		$	**614.76**

Deputy Chief Executive Officer

Fuel for 001TS (DCEO Vehicle)		$	100.80
		$	**100.80**

Annual Card Fees	**$**	**-**
Total Direct Debit Payment made on 03/06/2025	**$**	**715.56**

Fuel Cards - Refuel Australia (Ampol Distributor)

1 May 2025 - 31 May 2025

Depot 1 Card No. 6794			
Monday, 19 May 2025	16.58L @ $1.7240/L	$	**28.58**
CEO 0TS Keith Woodward Card No. 6796			
Sunday, 18 May 2025	18.22L @ $1.6722/L	$	**30.47**
DCEO 001TS Krys East Card No. 90869131			
Saturday, 3 May 2025	54.40L @ $1.6522/L	$	**89.88**
Saturday, 10 May 2025	52.53L @ $1.6322/L	$	**85.74**
Thursday, 29 May 2025	62.71L @ $1.6922/L	$	**106.12**
Doctor TS125 Dr Olatoye Lotsu Card No. 90869149			
Sunday, 4 May 2025	63.46L @ $1.6790/L	$	**106.55**
Sunday, 11 May 2025	37.92L @ $1.5990/L	$	**60.63**
Tuesday, 13 May 2025	32.22L @ $1.7240/L	$	**55.55**
Friday, 16 May 2025	48.00L @ $1.7590/L	$	**84.43**
Monday, 19 May 2025	38.98L @ $1.7240/L	$	**67.20**
Sunday, 25 May 2025	40.88L @ $1.6790/L	$	**68.64**
Thursday, 29 May 2025	35.63L @ $1.7240/L	$	**61.43**
MI TS5001 Seeko Johnson Card No. 01675733			
Sunday, 4 May 2025	36.06L @ $1.7222/L	$	**62.10**
Thursday, 15 May 2025	17.22L @ $1.7240/L	$	**29.69**
Saturday, 17 May 2025	59.43L @ $1.6722/L	$	**99.38**
Sunday, 25 May 2025	48.19L @ $1.7122/L	$	**82.51**
Thursday, 29 May 2025	59.85L @ $1.6922/L	$	**101.28**
Risk Coordinator TS423 Richard Denny Card No. 01675741			
Sunday, 4 May 2025	53.39L @ $1.7222/L	$	**91.95**
Friday, 9 May 2025	44.44L @ $1.7022/L	$	**75.65**
Sunday, 11 May 2025	52.28L @ $1.7590/L	$	**91.96**
Tuesday, 13 May 2025	53.98L @ $1.6722/L	$	**90.27**
Saturday, 24 May 2025	38.05L @ $1.7790/L	$	**67.69**
Sunday, 25 May 2025	59.52L @ $1.7590/L	$	**104.70**
Total for Card Purchases		$	**1,742.40**
Service charges and adjustments		$	**44.66**
Total of Monthly Invoice		$	**1,787.06**

Police Licensing

Direct Debits from Trust Account

1 May 2025 - 31 May 2025

CBA Police Licensing Account	
Thursday, 1 May 2025	-437.6
Thursday, 1 May 2025	-13.07
Wednesday, 7 May 2025	-1447.2
Thursday, 8 May 2025	-546.6
Tuesday, 13 May 2025	-395.85
Thursday, 15 May 2025	-327
Tuesday, 20 May 2025	-413.65
Wednesday, 21 May 2025	-455.85
Tuesday, 27 May 2025	-173
Wednesday, 28 May 2025	-16.65
Thursday, 29 May 2025	-759.15
Friday, 30 May 2025	-114.5
Total Direct Debits	**-$5,100.12**

Bank Fees

Direct Debits from Muni Account

1 May 2025 - 31 May 2025

Total direct debited from Municipal Account	**$**	**271.60**

Payroll

1 May 2025 - 31 May 2025

Tuesday, 6 May 2025	$	58,455.19
Tuesday, 20 May 2025	$	55,223.22
	$	**113,678.41**

Printed on : 03.06.25 at 14:28 SHIRE OF THREE SPRINGS

Debtors Trial Balance

As at 31.05.2025

Debtor #	Name	Credit Limit	02.03.2025 GT 90 days	Age Of Oldest Invoice (90Days)	01.04.2025 GT 60 days	01.05.2025 GT 30 days	31.05.2025 Current	Total
C3			0.00	0	0.00	0.00	9034.11	9034.11
A87			0.00	0	85.00	0.00	0.00	85.00
D63			0.00	0	0.00	0.00	735.00	735.00
W60			0.00	0	0.00	0.00	0.00	-7.91
T74			81.72	611	0.00	0.00	0.00	81.72
H54			0.00	0	100.00	0.00	100.00	200.00
H62			0.00	0	88.00	0.00	0.00	88.00
M6			0.00	0	0.00	490.00	0.00	490.00
C102			1055.66	115	0.00	1186.30	0.00	2241.96
M146			200.00	961	0.00	0.00	0.00	200.00
K37			143.30	107	0.00	0.00	0.00	143.30
C121			0.00	0	0.00	386.69	0.00	386.69
M3			212.50	95	0.00	0.00	0.00	212.50
M50			0.00	0	180.00	0.00	0.00	180.00
B109			90.20	898	0.00	0.00	0.00	90.20
N7			595.10	360	0.00	0.00	0.00	595.10
F29			0.00	0	0.00	0.00	0.00	-93.98
P66			0.00	0	0.00	0.00	295.34	295.34
R57			46.00	100	0.00	0.00	0.00	46.00
P43			0.00	0	23.00	0.00	0.00	23.00
B111			250.00	536	0.00	0.00	0.00	250.00
O17			0.00	0	0.00	0.00	0.00	-800.00
T52			0.00	0	0.00	0.00	0.00	-565.00
D14			0.00	0	0.00	0.00	20.00	20.00
J17			27838.62	471	0.00	0.00	0.00	27838.62
T15			0.00	0	0.00	0.00	1080.00	1080.00
T94			550.00	100	0.00	0.00	0.00	550.00
T93			22.50	100	0.00	0.00	0.00	22.50
C117			200.00	1177	0.00	0.00	0.00	200.00
V11			0.00	0	0.00	0.00	100.00	100.00
C122			0.00	0	0.00	176.00	0.00	176.00
W57			0.00	0	0.00	1112.26	0.00	1112.26
B101			0.00	0	0.00	0.00	0.00	-1100.00
H48			400.00	859	0.00	0.00	0.00	400.00
	Totals --- Credit Balances:	-2566.89	31685.60		476.00	3351.25	11364.45	44310.41