Shire of Lake Grace

12 February 2025

Ordinary Council Meeting

LIST OF ATTACHMENTS

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WESTERN AUSTRALIAN
Electoral Commission

Mr Alan George
Chief Executive Officer
Shire of Lake Grace
PO Box 50
LAKE GRACE WA 6353

Dear Mr George,

Cost Estimate Letter: 2025 Local Government Ordinary Election

As you are aware, the next local government ordinary election will be held on 18 October 2025. This letter is your Cost Estimate for the Western Australian Electoral Commission to conduct your election, should you proceed with making a declaration under the *Local Government Act 1995* for us to do so.

Cost Estimate

The Commission has estimated the cost to conduct your Council's election in 2025 as a postal election at approximately $14,426 (ex GST).

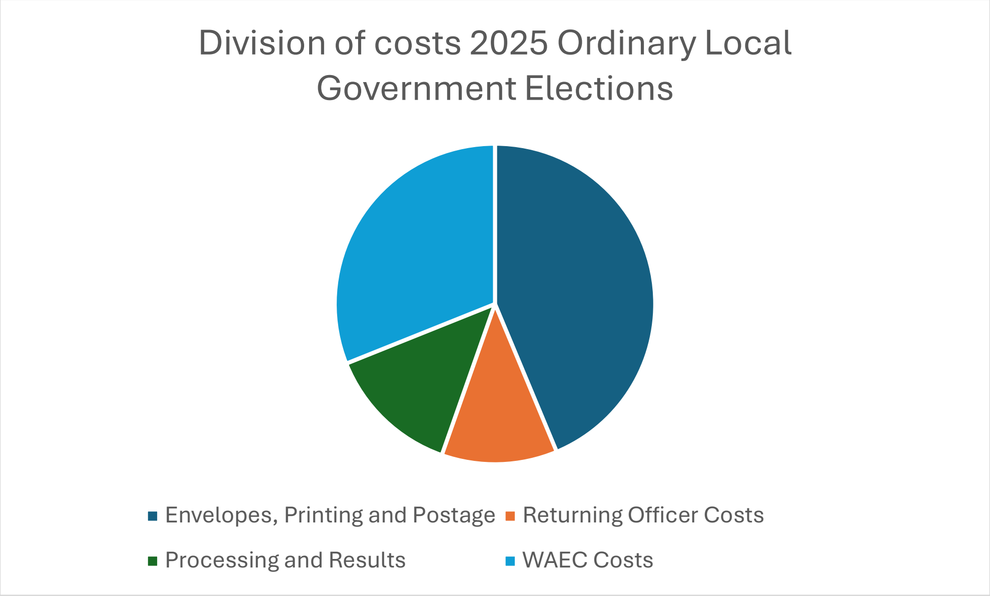
This cost has been based on the following assumptions:

- The method of election will be postal;
- 4 Councillor(s) vacancies;
- 900 electors;
- response rate of approximately 55%
- appointment of a local Returning Officer; and
- count to be conducted at your office using CountWA.

If any of these assumptions are not correct, please contact us and we can provide a new cost estimate.

Cost Methodology

To provide your estimate, the Commission has estimated the costs of all aspects of the election, from supply of materials to staffing costs. For the 2025 Local Government elections, we have applied the following apportionment across the State:



For individual local Governments the exact apportionment of costs may differ slightly from the above, as the cost categories are determined by applying the following variables:

- Envelopes, Printing and Postage, and WAEC Costs are determined by the number of electors in your Local Government;
- Processing and Results is determined by the expected response rate for your election; and
- Returning Officer Costs are determined by the complexity of the election for the Returning Officer; we classify Local Governments into bands depending on a number of factors including number of Wards, number of vacancies and the number of candidates, and then we pay our Returning Officers a rate which reflects this band.

<u>Estimated Cost of 2025 Local Government Elections</u>

The Commission estimates that the total cost of conducting the Local Government Elections across Western Australia in 2025 will increase by $1.3 million, compared to 2023. The key drivers for this cost increase are as follows:

- a 45% cost increase from Australia Post, comprising of a 25% increase which came into effect in March 2024, and an additional 20% proposed increase currently being considered by the Australian Competition and Consumer Commission, which if approved will take effect in July 2025; and
- a 9% increase in the salaries paid to Returning Officers as required by the Public Sector CSA Agreement 2024.

<u>Variations to the final costs for your Council</u>

In accordance with the *Local Government (Elections) Regulations 1997*, the Commission conducts elections on the basis of full accrual cost recovery. This means that should the actual costs incurred to conduct the election be less or greater than what we have estimated, the final cost may differ from the cost estimate you have been provided.

Whilst we aim to keep additional costs at a minimum wherever possible, the following are examples of where cost increases may arise:

- If a Returning Officer is selected that is not local to your area;
- If you elect for Australia Post Priority Service for the lodgement of your election package;
- If casual staff are required for the issuing of Replacement Election Packages;
- If casual staff are required to assist the Returning Officer on election day or night; or
- Unanticipated cost increases from our suppliers.

We will endeavour to keep you informed of any unanticipated cost increases as they are incurred during the election.

<u>Service Commitment</u>

The Commission is committed to conducting elections impartially, effectively, efficiently and professionally. Following each election event, we review our performance and identify ways to improve our service delivery.

The Commission acknowledges that during the 2023 Local Government Ordinary Elections, the results for many Local Governments were delayed. Since this time we have improved our Count Processes, and as demonstrated through extraordinary elections conducted in 2024, we are now able to finalise our results more quickly whilst still retaining accuracy and integrity.

If you have any suggestions for improvements we can make to deliver your election, your feedback is welcome at all times.

<u>Next Steps</u>

Should you wish to accept this cost estimate and proceed with the Electoral Commission undertaking this election, there are specific steps that must be taken under the *Local Government Act 1995*. These steps are summarised in the attached flow chart (Attachment A).

As outlined in the flow chart, if you accept this Cost Estimate then please advise of us this in writing, so that we can issue a Written Agreement letter. Both the Cost Estimate letter, and the Written Agreement letter then need to be taken to Council for a decision.

If you have any queries, please contact lgelections@waec.wa.gov.au .

Yours sincerely,

Robert Kennedy
ELECTORAL COMMISSIONER

12 December 2024

WESTERN AUSTRALIAN
Electoral Commission

Mr Alan George
Chief Executive Officer
Shire of Lake Grace
PO Box 50
LAKE GRACE WA 6353

Dear Mr George,

Written Agreement: 2025 Local Government Ordinary Election

I refer to your correspondence dated 13 December 2024 in which you accept the Western Australian Electoral Commission's Cost Estimate for the 2025 Local Government Ordinary Election, as outlined in my letter to you dated 12 December 2024 (the Cost Estimates Letter).

This letter is my written agreement to be responsible for the conduct of the local government ordinary election for the Shire of Lake Grace. In order to finalise this agreement, you are required under *the Local Government Act 1995* to submit the following motions to Council for a postal election:

1. declare, in accordance with section 4.20(4) of the Local Government Act1995, the Electoral Commissioner to be responsible for the conduct of the 2025 ordinary election, together with any other elections or polls which may be required;

2. decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a Postal election.

Please note that:

- the above motion/s must be presented to Council as drafted and cannot be amended in any way;
- both the Cost Estimates Letter, and this Written Agreement Letter should be attached to the item for Council consideration; and
- the above motion/s must be passed by an absolute majority.

Once the Council passes the above mentioned motion/s, please forward confirmation to the Commission to the email address below. The Commission can then proceed with arrangements for your ordinary election.

If you have any queries, please contact lgelections@waec.wa.gov.au.

Yours sincerely,

Robert Kennedy
ELECTORAL COMMISSIONER

9 January 2025

Department of
Local Government, Sport
and Cultural Industries

GOVERNMENT OF
WESTERN AUSTRALIA

Superannuation for council members

What’s changing?

New provisions streamline the provision of superannuation to council members.

Following passage of the *Local Government Amendment Act 2024*, new sections 5.99B to 5.99E of the *Local Government Act 1995* (the Act) will allow local governments to resolve by absolute majority to make superannuation contributions for council members from 1 February 2025.

Prior to this, if a local government wanted to offer superannuation to council members, it would need to become an “Eligible Local Governing Body” (ELGB) under Division 446 of the *Taxation Administration Act 1953* (Cth), which requires a unanimous council resolution.

How do these changes support local governments?

Making superannuation contribution payments for council members acknowledges the significant dedication and investment of time a council member commits to their role and helps bring council members in line with the wider workforce.

The resolution process is streamlined by only requiring an absolute majority decision rather than a unanimous one. Similarly, the system set out in the Act means superannuation can be paid without needing to also address the other taxation requirements of becoming an ELGB.

This reform aims to attract and retain council members and encourage greater diversity across local governments.

Is it mandatory?

- From 1 February 2025 all local governments will have the option to resolve by absolute majority to make superannuation contributions for council members.
- From 19 October 2025, it will become mandatory for class 1 and 2 local governments to make superannuation contributions.
- For class 3 and 4 local governments, the payment will remain optional for each council to decide if they want to make superannuation contributions to council members.

Where a local government is required to, or resolves to, make superannuation contributions, individual council members may choose to 'opt out' of receiving superannuation.

How will it work?

Superannuation contribution payments for council members will be made in addition to any other fees and allowances. These will sit outside the threshold for fees and allowances set by the Salaries and Allowances Tribunal. Council members may receive various types of fees and allowances, in accordance with the Act and the relevant determination of the Salaries and Allowance Tribunal.

The requirement to make superannuation contribution payments in respect of these fees and allowances is to be determined in accordance with Commonwealth *Superannuation Guarantee (Administration) Act 1992* (SG Act) and the further guidance provided in Superannuation Guarantee Ruling SGR 2009/2.

While council members are not considered employees under the SG Act, they are to be treated in the same manner as employees of the local government for the purposes of calculating superannuation contribution payments.

The payment is to be the same required under the SG Act. By 1 July 2025, the superannuation guarantee rate will be 12 per cent.

The superannuation contribution payment is to be paid at the same time as the remuneration of the council member is paid. In order to allow a superannuation contribution payment to be made, a council member must nominate a superannuation account from a scheme or fund to which the SG Act applies. Local governments must not make a superannuation contribution payment for a council member if they fail to nominate an eligible superannuation account before the end of the month to which the payment relates.

Local governments must not make superannuation contribution payments for council members during any period in which they are suspended under the Act. Council members are also not entitled to a superannuation contribution payment during any period in which they are not entitled to receive their fees and allowances.

Individual council members may opt out of receiving superannuation contribution payments by providing a notice in writing to the CEO.

Advance payments

If a council member is paid their fees and allowances in advance, in the event of their resignation or suspension, they will need to repay any overpaid superannuation contributions. As this typically cannot be taken from the superannuation fund, the council member will need to repay this from their own finances.

The method of calculating the amount to be repaid is specified in regulations 32B and 34AE(2) of the *Local Government (Administration) Regulations 1996*.

Costs

The cost of paying superannuation for council members will need to be met by each local government out of its existing budget. This cost will vary depending on what fees and allowances the Salaries and Allowances Tribunal and the Council have determined to pay to the mayor / president and councillors and how many council members there are.

Non-compliance

In the event of non-compliance with the payment of superannuation the matter may be referred to the DLGSC as regulator of the local government sector. A council member could also seek to enforce the payment of their entitlements in court.

Our local government already provides superannuation to council members. Do we have to change the way we do so?

No, but you can if you wish to.

Can our local government still opt to become an ELGB?

Yes, if you wish to do so.

A local government may resolve to become an ELGB with the consequence that council members are to be treated as employees for a range of taxation purposes, including PAYG withholding and superannuation.

A resolution to become an ELGB requires a unanimous decision of council.

Financial implications

These reforms do not have the same tax implications for councillors as resolving to PAYG withholding under Commonwealth tax law. There are Fringe Benefits Tax (FBT) implications by resolving to become an ELGB.

The information in this guide is general in nature. It is recommended that Councils and council members seek independent financial advice to consider their particular circumstances and the resultant impacts (if any) of making receiving superannuation contribution payments.

More information

If you have any further queries, please contact the Local Government hotline at lghotline@dlgsc.wa.gov.au or 1300 762 511.

Department of Local Government,
Sport and Cultural Industries
PO BOX 8349
Perth Business Centre WA 6849
Email: actreview@dlgsc.wa.gov.au
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PROVISION OF REMOTE GP SERVICES

POSITION PAPER

January 2025

ALLIANCE OF RM 6 and RM 7 COUNCILS

Shire of Gnowangerup | Shire of Jerramungup | Shire of Kojonup

Shire of Narembeen | Shire of Lake Grace | Shire of Ravensthorpe

This position paper is prepared by the alliance of Councils including Gnowangerup, Jerramungup, Kojonup, Lake Grace, Narembeen and Ravensthorpe.

Version: 1

Adopted: January 2025

CONTENTS

DEFINITIONS

Remote: The Australian Statistical Geographical Standard (ASGS) system has been used to categorise rural and remote communities in Australia. The ASGS is a geographical classification system which ranks areas rurality or remoteness by the Australian Bureau of Statistics (ABS) gathered from federal census data. In the ASGS areas are ranked from RA1 to RA5, with RA1 being major cities and RA5 for very remote locations.

	Classification	Ranking
Shire of Gnowangerup	Remote Australia	RA4
Shire of Jerramungup	Remote Australia	RA4
Shire of Kojonup	Outer Regional Australia	RA3
Shire of Lake Grace	Remote Australia	RA4
Shire of Narembeen	Remote Australia	RA4
Shire of Ravensthorpe	Very Remote Australia	RA5

EXECUTIVE SUMMARY

Many countries face the problem of shortages of health workers in rural and remote areas. Health workers generally prefer to be located close to major hospitals and health facilities where they trained and with good professional support and resources, and in areas with family and social support and access to schools for their children. According to the World Health Organisation, rural health workforce shortages are one of the major impediments to well-functioning health systems with a lack of General Practitioners (GPs) in rural communities associated with reduced access and inferior health outcomes.[1]

Factors contributing to rural medical workforce shortages include training pathways with little rural exposure, demanding working conditions, inadequate remuneration and professional development opportunities in rural practice, and social isolation. Financial incentives are widely used by Commonwealth and State policy makers as well as local governments to improve recruitment and retention of GPs to rural and remote communities.

There are minimum floor costs that exist to maintain basic medical services in any location. These include GPs, nursing and administration staff, premises, equipment and ongoing overheads. In remote communities, Medicare billing alone cannot cover these floor costs for a variety of reasons.

The alliance of councils comprising the Shires of Gnowangerup, Jerramungup, Kojonup, Lake Grace, Narembeen, and Ravensthorpe have prepared this position paper to raise awareness and suggest a solution to attract and retain GPs in their rural and remote communities, where current Commonwealth and State government policy settings are inadequate.

The six local governments collectively contribute over $1.475 million cash annually to attract and retain resident GP services, plus housing, vehicles, and surgeries. These financial contributions are sourced through rates and are unsustainable. They are essential for community health but place a significant financial strain on local government resources, diverting funds from other vital services that are well within the remit of local government.

The six remote local governments (RM6 and RM7 under the Modified Monash Model) are using a substantial portion of their ratepayer funds to attract and retain GPs (some up to 16% of their rates). The financial incentives to attract a GP are currently heavily influenced by the local government tender process where providers have the ability to set and negotiate the market rate. This is unsustainable.

Local governments are required to step into the space of primary health care because the per capita expenditure by the Commonwealth and States on health is lower in the regions, the viability of practices is challenged due to remote geography, increased business costs and less patients.

The current Medical Facilities Cost Adjustor within the Financial Assistance Grants paid to local governments is insufficient. Higher income incentives are currently required by local governments and practice operators to attract GPs to remote areas, and existing programs do not meet these needs.

The alliance is though raising awareness to the fact that market rates to attract a GP in a RM 6 and RM 7 community are significantly rising, with Commonwealth and State Government

[1] Impact of rural workforce incentives on access to GP services in underserved areas: Evidence from a natural experiment, Swami and Scott, 2021

programs needed to match these market rates. The alliance is also raising awareness that telehealth is not the answer to shortages of GPs in remote communities.

They are seeking sustainability payments from Commonwealth and State Governments to local governments to reduce ratepayer funding towards primary health care.

1. BACKGROUND

In Australia, shortages and the inequitable distribution of general practitioners (GPs) remain a significant policy issue despite the fact that since the 1990s the Commonwealth Government has been implementing a range of initiatives to address rural workforce shortages.

A 2023 Rural Health West study found that 53% of non-metropolitan local governments in WA were spending money to provide GP services, costing just under $7.8million annually (Note this was from the 2021/22 Financial Year and has substantially increased not only through inflation but market rates). Communities across the country are also experiencing a GP shortage, and according to the Commonwealth's Department of Health report (August 2024), the shortage is most pronounced in rural areas.

At the Australian Local Government Association national meeting in September 2024, the Shire of Dundas put forward the following motion (113), which was carried:

This National General Assembly calls upon the Australian Government and the Commonwealth Minister for Health and Aged Care, Hon Mark Butler MP, to plan and fund the provision of medical services (in consultation with relevant local governments) to regional, rural and remote communities.

On Friday November 11, 2024 the WA Local Government Association (WALGA) convened a meeting of band 4 local governments. The purpose of the meeting was to identify the strategic priorities of the members, to help inform WALGA policies on a variety of issues. It was agreed at the meeting that *"Local Governments allocating ratepayer funds towards delivering medical services or contracting medical service providers to have a presence in their community"* was the second highest priority to all band 4 local governments in WA.

In response to both the ALGA and WALGA meetings, the Shire of Lake Grace called a meeting of six local governments (band 3 and band 4) and key stakeholders to meet at the Lake Grace Sportsmans Club on Friday 29 November 2024. The purpose of the meeting was to discuss the financial and in-kind contributions made by local governments to secure consistent and accessible medical service providers in their communities.

This position paper is in response to the meeting outcomes from the Lake Grace meeting.

Participating local governments in this position paper include:

Figure 1: Classification of local governments by the Modified Monash Model

	Modified Monash Model classification (RM)	Number of doctor surgeries within and provided by the Local Government
Shire of Gnowangerup	7	1
Shire of Jerramungup	7	2
Shire of Kojonup	6	1
Shire of Lake Grace	7	2
Shire of Narembeen	7	1
Shire of Ravensthorpe	7	2

2. CURRENT SITUATION

The six local governments annually contribute $1.475m of ratepayer funds towards the provision of resident GP services in their communities plus the provision of houses, vehicles, surgeries and carry the maintenance and depreciation of these assets.

The expenditure by the six local governments is crucial for maintaining the health and well-being of their communities who otherwise face barriers to accessing primary health care. This significant financial strain on rural local governments reduces resources available for other vital community services and infrastructure that is within the legislated role of local government (roads, community infrastructure, waste services etc) highlighting the significant need for more sustainable solutions to primary health care access, particularly in RM 6 and 7 communities.

Understanding the community profile, economy, health services, health condition and health needs of those living in the six local governments is the first step in improving service provision and access.

2.1 Community Profile

The six local governments are located within the Wheatbelt and Great Southern regions of Western Australia. They are classified as either RM6 or RM7 by the MMM and are similar in population size, demographics and economy.

The communities of the six local governments are:

- Median age is increasing across all local governments and there is an ageing population (see appendice)
- The Socio-Economic Indexes for Areas (SEIFA) ranks areas in Australia according to relative socio-economic advantage and disadvantage. Four of the six local governments are considered disadvantaged.
- Major industries include: agriculture, mining, education, tourism and professional services.

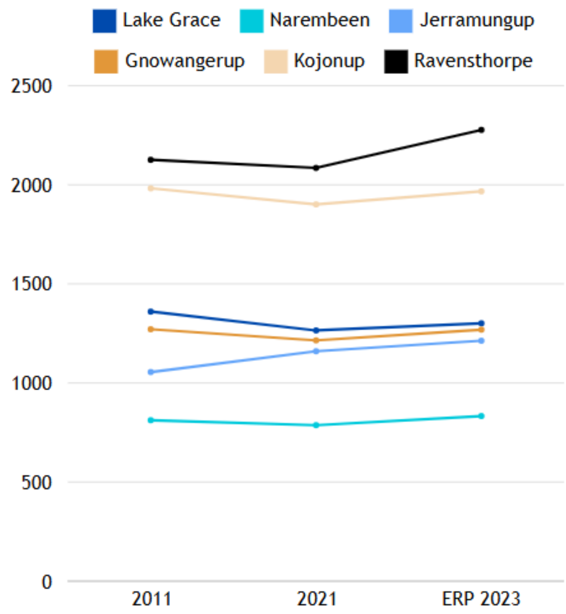
Figure: Population, Ratepayers and SEIFA score by Local Government

	Service Towns	LGA Population[2]	SEIFA score[3]
Shire of Gnowangerup	Gnowangerup	1,215	996
Shire of Jerramungup	Bremer Bay Jerramungup	1,160	996
Shire of Kojonup	Kojonup	1,901	997
Shire of Lake Grace	Lake Grace Newdegate	1,265	1051
Shire of Narembeen	Narembeen	787	1028
Shire of Ravensthorpe	Hopetoun Ravensthorpe	2,085	1002

Figure: Population by local government in 2011, 2021 and future estimate (2023)

[2] Census, 2021

[3] Socio-Economic Indexes for Areas (SEIFA), Australia, 2021



2.2 Health Profile

The National Rural Health Alliance 2023 report *Evidence base for additional investment in rural health in Australia* demonstrates a clear healthcare disparity between rural and urban Australia: rural Australians have a poorer health status, and even before accounting for the increased cost of health service, receive significantly less funding per capita than their urban counterparts.

Compared with major cities, the life expectancy in regional areas is one to three years lower, and in remote areas it is up to seven years lower. According to the Australian Institute of Health and Welfare, the burden of disease and life expectancy disparities are even more pronounced for rural, regional and remote Aboriginal and Torres Strait Islander peoples and communities.[4]

Examining the social determinants of health and related risk factors across the six local governments highlights the necessity for accessible primary health care services, such as nearby GPs. As remoteness increases, many essential quality of life factors decline, leading to poorer health outcomes.

The education levels, collective scope of job opportunities and limitations in income potential in remote communities, all influence health outcomes for people living in the communities.

[4] AMA plan for improving access to rural general practice, AMA, 2023

Figure: Country of birth, language, education and employment by Local Government[5]

	Population	Born overseas	Households who don't speak English at home	Attained Yr 10 as highest level of education	Median weekly personal income	Unemployment rate[6]
WA Average			21.2%	11.3%	$848	4.2%
Shire of Gnowangerup	1215	293	30 / 6.9%	18%	$911	4.3%
Shire of Jerramungup	1,160	250	23 / 5.4%	15.5%	$870	1.5%
Shire of Kojonup	1,901	423	50 / 6.8%	16.3%	$882	1.5%
Shire of Lake Grace	1,265	278	30 / 6.4%	16.4%	$1,001	1.3%
Shire of Narembeen	787	199	22 / 8.4%	16.1%	$923	3.8%
Shire of Ravensthorpe	2,085	616	56 / 7.1%	15.3%	$926	2.5%

The WA Country Health Service (WACHS) Health Profiles (2022) identifies the health behaviours and risk factors prevalent in the three WACHS regions. The majority of health behaviours and risk factors in the communities are above state averages.

Wheatbelt (Inclusive of the local governments of Narembeen, Lake Grace)	**Central Great Southern (Inclusive of the local governments of Gnowangerup, Kojonup)**	**Lower Great Southern (Inclusive of the local governments of Jerramungup, Ravensthorpe)**
▪ 88.1% did not eat the daily recommended serves of vegetables ▪ 51.8% did not eat the daily recommended serve of fruit ▪ 21.7% had high blood pressure (WA 16.5%) ▪ 13.5% had self-reported a current mental health problem ▪ 36.6% are overweight (WA 38.9%) ▪ 38.8% are obese (WA 29.7%) ▪ 45.8% did less than 150mins of physical activity in a week (WA 38.3%)	▪ 85% did not eat the daily recommended serves of vegetables ▪ 53% did not eat the daily recommended serve of fruit ▪ 17.8% had high blood pressure (WA 16.5%) ▪ 11.9% had self-reported a current mental health problem ▪ 35.5% are overweight (WA 38.9%) ▪ 38.9% are obese (WA 29.7%)	▪ 87.7% did not eat the daily recommended serves of vegetables ▪ 48.7% did not eat the daily recommended serve of fruit ▪ 20% had high blood pressure (WA 16.5%) ▪ 14.3% had self-reported a current mental health problem ▪ 39% are overweight (WA 38.9%) ▪ 34.5% are obese (WA 29.7%)

[5] Census, 2021
[6] WA Treasury 2025

The Australian Health Tracker data breaks the risk factors down by local governments and supports the WACHS profiles and the ABS' National Health Survey conclusions that remote people are at greater risk of poorer health outcomes. All the estimates below are above average when compared to metropolitan communities.

Figure: Health Risk Factors by Local Government

	Risk Factor (estimate) 2-17yrs who are obese / per 100	Risk Factor (estimate) adults who are overweight or obese / per 100	Alcohol consumption considered at risky levels / per 100	No or low physical activity / per 100[7]
Shire of Gnowangerup	10.9	72.3	30	71.2
Shire of Jerramungup	Greater than 10.9	72.3	Unknown	Unknown
Shire of Kojonup	10.9	72.3	30	71.2
Shire of Lake Grace	10.8	70.9	28.2	71.3
Shire of Narembeen	10.8	70.9	28.2	71.3
Shire of Ravensthorpe	Greater than 10.9	Unknown	Unknown	Unknown

There are a number of social determinants for children in the six local governments that support the evidence and need for local access to primary health services. It is well recognised that vulnerable children and their families may require more assistance, support and intervention than families with no identified vulnerabilities. Assistance, support and intervention also needs to be in close proximity of residences for children and their families to access.

Figure[8]: Child and Youth Wellbeing by Local Government

	Children living in household earning less than $1000 per week	Learning – developmentally vulnerable on one or more domains (AEDC)	Primary health care access (GP attendance 0-24yrs/100)	Primary health care access (GP Medicare benefits 0-24yrs / 100) $
Shire of Gnowangerup	37%	29.63%	268.24	11,364
Shire of Jerramungup	44%	14.71%	164.77	7054
Shire of Kojonup	41%	26.67%	268.24	11,364
Shire of Lake Grace	33%	29.41%	264.19	11,095
Shire of Narembeen	33%	29.41%	264.19	11,095
Shire of Ravensthorpe	44%	14.71%	164.77	7054

[7] Australia's Health Tracker by Area, Australian Health Policy Collaboration, 2020

[8] Australian Child and Youth Wellbeing Atlas, 2021

2.3 General Practitioners

A declining number of GPs in remote communities of Western Australia creates significant gaps in healthcare access. The lack of GP services contributes to people living in country areas utilising hospital emergency departments as a substitute for GPs, more than their metropolitan counterparts. WACHS reports that over half of emergency department presentations are non-urgent presentations related to the lack of access to local GPs.[9]

The investment made by the six local governments to attract and retain resident GPs is necessary for the following reasons:

1. **Critical Role of Primary Care**: Primary care is the most significant contributor to positive health outcomes. With the number of general practitioners in Australia declining, especially in rural areas, ensuring access to primary care is crucial.[10] Additionally, reducing emergency department presentations in rural communities with the provision of a local GP reduces the financial burden on State Governments and pressure on the hospital workforce.

2. **Acute Shortages in Rural Areas**: The reduction in the primary care workforce is felt most keenly in rural communities, where dependence on primary health care is more pronounced. For example, Western Australia (WA) has just 77.1 full-time equivalent (FTE) GPs per 100,000 people in outer regional, remote, and very remote areas, compared to the national average of 88.9 FTE GPs.[11]

3. **Comparative Disadvantage**: WA's overall GP per capita is 101.8 FTE GPs per 100,000 people, which is lower than the national average of 115.2 FTE GPs. This disparity highlights the need for targeted measures to attract and retain doctors in these underserved areas.

By offering financial programs, local governments can attract more doctors to rural areas, thereby improving access to primary care and overall health outcomes for these communities.

2.4 Travel Distances

The six local governments seek to ensure that residents in their communities have access to a doctor, within a reasonable driving distance.

According to the National Rural Health Alliance the number of doctors providing care per capita drops with increasing remoteness: for the year 2021-22 125/100,000 people in metropolitan areas compared to 84.9 in small rural towns and 66.8 in very remote communities.

In 2022, 57,899 living in Australia did not have access to general practitioner services within a 60-minute drive from their place of residence. The following table demonstrates the furthest distance a rural resident (outside of the townsite) must travel in each Shire to access the doctor; and if the doctor was not provided, the alternative.

[9] Support and service improvement for people in country areas, Department of Health, 2019

[10] Decline in new medical graduates registered as general practitioners, Denese Playford, Jennifer A May, Hanh Ngo, Ian B Puddey, 2020

[11] Australian Government Productivity Commission Report on Government Services 2024

Figure: GP travel distances (average)

	Surgery and doctor (provided by local government)	Furthest travel distance WITHIN the local government to provided doctor (estimate)	Closest alternative doctor and if NO doctor is provided by any of the six local governments	Furthest travel distance to alternative (estimate)
Shire of Gnowangerup	Gnowangerup	77km	Katanning (western residents) Albany (eastern and southern residents)	Between 108km – 172km
Shire of Jerramungup	Jerramungup	96km (south)	Albany	234km (from Fitzgerald)
	Bremer Bay	65km (west)	Albany	180km (from Bremer Bay)
Shire of Kojonup	Kojonup	49km (south)	Katanning	89km (from Mobrup)
Shire of Lake Grace	Lake Grace	115kms (east)	Kondinin	184kms (from Lake King)
	Newdegate	62kms (east)	Kondinin	184kms (from Lake King)
Shire of Narembeen	Narembeen	85kms (east)	Bruce Rock	120kms (from West Holleton / Woolocutty)
Shire of Ravensthorpe	Ravensthorpe	80km (east)	Esperance	107km (from Munglinup)
	Hopetoun	80km (east)	Esperance	191km (from Hopetoun)

It should be noted that people do not stick to local government boundaries. For example, the furthest eastern residents amongst the six local governments, in Holt Rock, Varley and Lake King travel to practices in either Jerramungup and Lake Grace / Newdegate – regardless of which local government delivers the service. The six local governments in this paper work together informally to ensure there are reasonable distances between GPs.

3. THE PROBLEM

3.1 Local Government Rates Expended on Primary Health

The National Rural Health Alliance 2023 report *Evidence base for additional investment in rural health in Australia* clearly demonstrates, using publicly available data, that there is disparity in health expenditure between metropolitan and rural, regional, and remote Australia, with more expenditure per capita in the metropolitan areas by State and Commonwealth Government.

Who picks up this gap in per capita health expenditure to ensure accessible health services?

The Sustainable Health Review (SHR) by the WA State Government heard that health service delivery in rural and remote areas presents considerable challenges and due to remoteness, it is generally considered more costly to deliver 'small scale' services in the country than in the metropolitan area. Due to scale, management issues arise such as rostering, increased reliance on staff being on-call (to hospitals) and services being vulnerable if a staff member is away sick or on leave. It is very difficult to attract health practitioners to work in many country locations and staff turnover rates are high.[12]

The smaller populations, high demand for health professionals, complex health needs, and higher cost of delivering services in the regions means that many communities don't have access to adequate primary healthcare services.[13]

It is evident through the local government tender / recruitment process that:

- The current State and Commonwealth Government incentives to reside and work in a remote community as a GP are inadequate.
- There are higher costs to operate in remote communities; and
- Smaller patient bases.

These all contribute to less profitability for practices, declining confidence by GPs to operate their own practice and the need for practice owners to provide higher incentives (sometimes up to 85% of billing hours) to attract GPs.

The majority of general practice services in Australia are funded through a combination of the Medicare system, direct patient billing and delivery of occupational medicine and other forms of non-Medicare medical service provision. Many general practices throughout rural Western Australia, particularly smaller, rural practices are only marginally viable under the existing funding models, such as the Medicare Benefits Scheme, Practice Incentive Payment and others.

In major cities and inner regional areas, health services are mainly supported through activity-based funding and fee-for-service funding, while block funding is common in remote areas such as what is occurring in the six local governments[14].

How doctors in private practice manage their billing and workload is a key issue in the problem as well. Doctors are continuing to increase their bulk-billing rates, especially for non-GP specialists, to help maintain volume, whilst fees for non-bulk billed services increase. Whilst

[12] Support and service improvement for people in country areas

[13] Local Government Primary Healthcare Services Survey Report

[14] Evidence base for additional investment in rural health in Australia, National Rural Health Alliance, 2023

discretion on setting fees has provided some flexibility, there is only so much that can be done if there are fewer patients to go around[15] - particularly in rural and remote areas.

Local government funds are increasingly being used to address funding shortfalls in practices (in some cases up to 16% of rates income). This means that a significant portion of local rates is allocated to ensure a GP is firstly attracted to the community and then retained, so that residents have access to essential healthcare.

The six local governments annually contribute in excess of $5m towards the provision of resident GP services in their communities (cash, houses, vehicles, surgeries, depreciation of assets).

The expenditure by rural WA local governments is crucial for maintaining the health and well-being of rural populations, who otherwise face significant barriers to accessing health care. This significant financial strain on rural local governments reduces resources available for other vital community services and infrastructure.

To attract and retain a resident GP, the following contributions are made by each local government in this alliance:

Figure: Cash and other contributions to attract and retain a doctor in each local government.

Local Government	Number of GPs	Annual cash	Additional contributions	23/24 Rates	% of rates income 23/24
Shire of Gnowangerup (1 surgery)	1	$250K	✓ Provision of surgery ✓ Executive House ✓ Vehicle	$4.9m	**7%**
Shire of Jerramungup (2 surgeries)	1	$220K	✓ Executive House in Bremer Bay ✓ Vehicle and servicing ✓ costs ✓ Contribution to vehicle running costs ✓ WACHS owns the medical centre, arrangement between them and the Shire	$3.8m	**5.7%**
Shire of Kojonup (1 surgery)	1	$250K	✓ House ✓ Vehicle ✓ Plus servicing of the loan for the construction of the medical centre	$5.4m	**4.6%**
Shire of Lake Grace (2 surgeries)	1	$250K	✓ Provision of surgeries ✓ Executive House ✓ Vehicle and fuel	$5.1m	**7.3%**

[15] The evolution of the medical workforce

Shire of Narembeen (1 surgery)	1	$305K	✓ Provision of surgery ✓ Vehicle ✓ New Executive House	$2.6m	**16%**
Shire of Ravensthorpe (2 surgeries)	2	$200K	✓ Provision of surgeries ✓ House provided by FQM	$5.7m	**5%**
TOTAL	**$1,475,000 pa**				

4. THE CONTRIBUTING FACTORS

There are systemic challenges in the current health system for rural Australians.

This position paper is advocating for a solution to reduce the financial burden faced by remote local governments to attract and retain resident GPs, either through the expansion of existing programs or new initiatives.

4.1 Procurement Process

The six local governments are reluctant to take on the provision of primary health services. However, when they did so, they were mandated by the WA Local Government Act to tender medical service practices due to exceeding the procurement threshold of $250,000 (when the service goes to market on the first occasion a tender needs to be conducted however not if the same providers contract is extended). Example responses below:

	Tender Close Date	Number of responses received	Applicant requests
Shire of Gnowangerup	31st May 2024	3	Applicant 1 $250,000 cash per annum Executive house, car (including maintenance) medical practice. Provider to pay utilities, cleaners, supports staff (reception, nurse, practice manager), IT expenses, medical equipment. Submission 2 $90,000 cash per annum. Deemed high risk due to shortfall between their projected operating costs ($790k pa) versus requested contribution. Also requested house, car and practice. Submission 3 $200,000 cash per annum Predominantly telehealth service with occasional face to face with a visiting doctor maximum service 4 days per week. No hospital cover and dependant on suitable internet speed (to allow for telehealth). Provide medical practice.
Shire of Jerramungup	August 2021	1	Applicant 1 $200,000 House, car and running expenses of the practice
Shire of Lake Grace	August 2023	2	Applicant 1 $250,000pa House, car and medical practice premises and equipment to be supplied Provider to pay utilities, cleaners, IT upgrades, upgrades to medical equipment et al. Applicant 2 $100,000pa no further details House, car and medical practice premises and equipment to be supplied No experience in running a rural practice.

Shire of Narembeen	3 July 2023	1	Applicant 1 $280,000 - $300,000 per annum Additional provision of house, car and commercial space. Applicant to pay all running costs and replace medical equipment at their own cost, which is to remain the property of the Shire.

The WA State Government has since removed the requirement of local governments to go to tender to extend an existing GP contract or attract a new one. Regardless, this has not solved the problem of recruiting and attracting GPs for a reasonable and sustainable amount. In the above table, it demonstrates the limited number of applications in the process and highlights why the local governments are paying significant ratepayer funds to attract a GP.

Providing significant funds to attract and retain resident GPs through an open process also creates competition amongst rural Western Australian local governments. They are competing for limited human resources. GPs are also leveraging local governments against each other to match cash payments and supporting incentives. This is evident through the tender process, but it should be remembered, that local governments should not be required to undertake a tender process for GP services, if current incentives and programs were enhanced to reflect the true cost of service delivery in remote communities.

4.2 Inadequate Financial Assistance Grants

Local Government Financial Assistance Grants are funded by the Commonwealth Government and distributed among 137 local governments in Western Australia each year.

The Financial Assistance Grants are the State's entitlement for financial assistance from the Commonwealth Government, paid upfront for a financial year, under the Local Government (Financial Assistance) Act 1995.

The WA Grants Commission recommends allocations to the WA Minister for Local Government. In 2024/25 the WA Grants Commission allocated $2,189,431 for the Medical Facilities cost adjustor to acknowledge the costs that some regional local governments must contribute to employ a doctor.

In 2024/25 there were 54 local governments who received the maximum allowance of $100,000. Only 5 of the 6 local governments party to this paper received the Medical Facilities cost adjustor. The Shire of Kojonup did not receive the Medical Facilities cost adjustor as they work with a local not-for-profit to engage a GP.

The Shires of Narembeen, Lake Grace, Kojonup did not receive the maximum amount.

Included in the Medical Facilities cost adjustor eligible expenditure is; GP salaries / retainer, car, housing, LG related administration costs, GP surgery (rent or forgone rent), GP surgery administrative costs, surgical and medical equipment, communication expenses, stationery, loan costs and depreciation.

	Financial Assistance Grants – Medical Facilities Cost Assessment	3yr Average Medical Expenditure (reported to WA Grants Commission)	GAP between MFCA and 24/25 actuals
Shire of Gnowangerup	$100,000	$165,178	$150,000
Shire of Jerramungup	$100,000	$207,083	$100,000
Shire of Kojonup	0	0	$250,000

Shire of Lake Grace	$36,392	$44,380	$213,608
Shire of Narembeen	$54,008	$44,287	$250,992
Shire of Ravensthorpe	$100,000	$184,096	$100,000

4.3 Attracting GPs

Using data from the *Medicine in Australia: Balancing Employment and Life (MABEL)* survey, research has shown that to move a GP from the city to a rural area would take an increase in income of between 18% and 130%, depending on the rural area.[16]

For an average GP who reported their annual income in the MABEL survey as $222,535, this means they would need to be paid between $261,700 and $511,830 to go rural[17]. This is coincidentally in line with the current cash component that six local governments are paying in RM6 and RM7 communities to attract and retain local doctors – essentially covering their operating costs and setting a baseline income for them – in addition to the Commonwealth and State government rural incentive programs.

There are a range of Commonwealth Government policies, programs and incentives for GPs, including financial incentives under the Practice Incentive Program and the Workforce Incentive Scheme for GPs - **but these are not specific to remote communities**.

The Commonwealth Government's Strengthening Medicare Reforms does not include programs or incentives for rural practices; MyMedicare is for telephone consultations for registered users, the General Practice Grants Program does not specifically support rural or remote GPs because it can be accessed by RM 2 practices in metropolitan areas.

In Western Australia there are incentives such as the Country Health Innovation (CHI) financial incentive obtained through the Department of Primary Industries and Regional Development (DPIRD) Royalties for Regions (RfR) Program. The program within regional catchment areas provides for Emergency Department incentives, procedural incentives, additional Procedural incentives, a location incentive, Small Town GP incentive and an Aboriginal Health Community incentive. However, the majority of these incentives are only available to fellows and again, offered to the same communities closer to the metropolitan area.

The challenge faced by the six rural WA local governments included in this position paper is certainly not unique. The Shire of Bogan in Queensland is currently paying $500,000 towards the operational costs of its medical centre.[18] It is very rare that a rural local government in Western Australia (and indeed within other states) is not contributing to payments that attract and retain resident GPs.

So, why despite current Commonwealth and State Government policies and programs to attract and retain resident GPs in remote communities, are the six local governments still paying significant retainers to ensure their local medical centres remain open?

There are some policies and programs that are specifically for rural and remote communities, however they are not reflective of the true cost of providing a GP service or encourage GPs to go and live in the community.

[16] Medicine in Australia: Balancing Employment and Life Australia's national longitudinal survey of doctors; University of Melbourne

[17] Professor Anthony Scott, University of Melbourne, It's more than the money: Getting GPs to go to rural areas, 2021

[18] Local council running medical centre at $500k shortfall | Health Services Daily

All six local governments have tried various providers and models of service delivery, they have provided different incentives, equipment and resources plus lifestyle amenities to secure the services of a GP. The local governments have tried to work with the Commonwealth Government on fly in fly out services in partnership with the Royal Flying Doctor, hub and spoke models, a pool of locums, recruiting overseas doctors, accessing Commonwealth and State incentives, operating the medical centres themselves to alleviate the challenges of operating a compliant practice, but the same challenges present;

- Smaller populations in the communities and therefore revenue generation;
- Perceived lower status of general practice (and particularly being based in remote areas);
- The generally lower income provided by Medicare fees;
- The burden of practice accreditation;
- Geographical distances;
- Work–life balance in rural communities[19];
- GPs requiring a locum to cover periods of leave e.g. annual leave (in some cases this is extremely costly at $10K per week);
- WA Country Health policies are not fit for purpose;
- Commonwealth and State Government incentives see RM 6 and RM 7 communities compete against RM 2 communities; and
- Fluctuations in patronage due to local economic conditions e.g. agriculture and mining.

Regardless of the current provider arrangements with each local government, the six local governments are contributing a total of $1.435m cash to provide their communities with access to resident GPs across 9 towns (and indeed additional communities that neighbour them). Collectively this is 5.1% of the rate base across six local governments.

The local governments are also contributing to surgery infrastructure, GP vehicles and residences and depreciation cost of assets accounting for an estimated $4.5m/pa.

The geographic spread of people in the six local governments creates both issues with logistics of access and efficiency of utilisation of resources. This impacts upon the costs, both of delivering services and for patients attending care, often requiring a greater time commitment and transportation costs to physically access services. The larger geographic footprint involved with creating a patient pool sufficient to sustain a clinic or service on a fee for-service basis results can result in lower utilisation. This is typically reflected in lowered utilisation of staff and services in these regions, and a greater reliance on grant and block funding to address shortfalls. Paying for these ‘gaps’ in remote and very remote communities through grants or block funding, is 3.46 times more per capita than that of metropolitan settings.[20]

Additionally, fluctuations in patronage for medical centres due to local economic conditions that are beyond the control of GPs, impact the break even point of rural medical centres. One such example of a fluctuating local economy has been in the Shire of Ravensthorpe. In April 2024 First Quantum Minerals confirmed the Ravensthorpe nickel mine would be placed into care and maintenance, with 330 jobs to be lost. [21]First Quantum Minerals is a financial contributor to the Ravensthorpe and Hopetoun surgeries, ultimately a service that supports

[19] Decline in new medical graduates registered as general practitioners, Denese Playford, Jennifer A May, Hanh Ngo, Ian B Puddey, 2020

[20] Evidence base for additional investment in rural health in Australia, National Rural Health Alliance, 2023

[21] First Quantum Minerals to close Ravensthorpe nickel project with loss of 330 jobs - ABC News

their workforce. The closure of the nickel mine places significant pressure on local businesses and service providers, such as the medical centre, as patronage declines.

When providing cash payments to GPs, the RM 6 and RM 7 local governments may be asked why they don't just implement gap fees, which potentially could be much lower than what they are currently paying.

In the 2021 Commonwealth Budget the GP revenue for a Standard Level B consultation rose from $48.55 to $50.45 for remote communities. This increase only applies to under 16yr olds and concession card holders. Consultations for other patients continue to receive the basic $38.75.

The number of under 16yrs and concession card holder consultations is not significant enough to attract additional income under Medicare for the doctors in the six local governments (the majority of the communities only have primary and secondary schools to yr 10, many young people attend high school in the metropolitan and regional centres) and hence implementing gap fees is not advantageous (see below).

	Under 16yrs of age	Aboriginal and Torres Strait Islanders	Under 16yrs of age as a percentage of the total population	Commonwealth Seniors Health Card	Health Care Card	Low Income Card	Pension Concession Card[22]
Shire of Gnowangerup	260	93	/ 1215	10	60	5	195
Shire of Kojonup	371	99	/ 1901	65	85	5	310
Shire of Narembeen	154	25	/ 787	20	30	5	95
Shire of Ravensthorpe	389	88	/ 2085	35	80	5	345
Shire of Jerramungup	250	39	/ 1160	15	50	10	145
Shire of Lake Grace	250	29	/ 1265	20	45	5	105

[22] DSS Payments by 2022 LGA - June 2023 to September 2024, Department of Social Services

4.4 Why Does this Problem Need to be Solved?

Limited Ratepayer Funds

Over the past ten years the six local governments collectively have paid in excess of $6m of ratepayer funds to retain resident GPs.

Not only is this a significant opportunity cost for local governments and their communities but it diverts their limited funds towards a service that should be funded by State and/or Commonwealth Government. It means core local government services and infrastructure are underfunded, not pursued or not maintained to an adequate level (impacting Councils ability to adequately manage their asset maintenance and preservation programs).

In WA, local governments are also now required to prepare public health plans. These are essentially primary health plans and whilst community socio and economic health is an outcome in the provision of local government services and facilities, they are not responsible for primary health services and facilities which is included in the plans.

Access to Healthcare is linked to Economic Health

Providing quality healthcare in a rural community goes beyond immediate healthcare services; it also has a positive impact on the economic health of a community – its productivity, absenteeism rates, workforce participation and more.

Rural health and rural community and economic development are also inextricably connected—neither field can be successful without the other. Thriving economies and communities require healthy people, and people need strong economic and health systems to thrive.

Unintended consequences of the reliance on telehealth in rural Australia[23]

Studies and experience have identified that telehealth — the use of electronic means such as video or telephone to deliver health care remotely — has many benefits for patients, health care providers and health systems, including reduced costs, improved health care access, productivity gains, and increased satisfaction, convenience and efficiency. Beyond direct benefits, there is a widely held view that telehealth may potentially mitigate the negative impact of health workforce shortages in rural areas.

Telehealth can help enhance the health status of rural and remote communities by improving accessibility. By cutting travel costs such as fuel, accommodation, and lost wages due to work disruption, telehealth contributes positively to socio-economic wellbeing and helps relieve some of the financial burden rural communities face to access services.

While providing tangible support to rural clinicians on the ground, dependency on telehealth can [however] mask the need to invest long term to improve rural health, such as direct investment in infrastructure and the rural health workforce. By relying on metropolitan centres to provide care to rural Australians, telehealth essentially redirects rural resources to these centres, reducing future rural health care funding. This deflection of resources could threaten the viability and existence of rural practice altogether, eroding health services in rural areas and exacerbating the situation in a vicious cycle of overdependency and inaccessibility. Reliance on metropolitan doctors reduces opportunities for training in rural health, potentially

[23] Beyond the planned and expected: the unintended consequences of telehealth in rural and remote Australia through a complexity lens, Medical Journal of Australia, Osman et al, 2024

deskilling clinicians, especially those early in their career, thereby undermining the quality of health care rural patients receive over time. Intermittent metropolitan telehealth service providers do not participate in local call rosters nor have an understanding of the complex and chronic conditions of local, and especially Indigenous, patients needing personalised care. And predatory providers seeking to expand their business model might not be in the best interest of local communities due to this lack of local and contextual knowledge.

All in all, inherent limitations of telehealth, such as the inability to examine patients physically, may leave staff in rural primary care and emergency settings less skilled, and hence more vulnerable to medicolegal liabilities and overstretched as telehealth adds to their workload by transferring examining patients on behalf of the consulting physician or performing other clinical tasks outside their scope of work. Other concerns include that medicolegal consequences may arise due to miscommunication, lack of local context by the physician providing care via telehealth, and the hesitation of nurses and junior doctors to raise any concerns to a remote clinician. This may make work environments less attractive, further increasing the challenge of recruiting and retaining junior clinicians to rural practice.

There may also be social and economic consequences on rural communities due to the missed opportunity of having clinicians relocate to rural areas, contribute to the rural economy, bring investments, and attract more businesses to rural areas. And if the converse occurs, and telehealth fuels migration of rural Australians to metropolitan centres seeking specialist care or clinicians to work in cities, this can exacerbate the metropolitan housing crisis and the economy.

These actual and potential effects are largely unintended consequences of the implementation or telehealth in rural Australia and have not to date been subject to overt planning. They nonetheless can have considerable impact on rural and remote communities.

5. SOLUTION

Countries with a strong primary health care system experience better population health and lower rates of unnecessary hospital admissions. General practice is the bedrock of healthcare in rural areas. Ongoing access relies on being able to recruit and retain enough properly distributed GPs in all parts of the country.[24] The six local governments have tried various business models and incentives over the past decade and worked with organisations that are funded to support primary health care in the regions to attract GPs. They have resisted at every opportunity to part with ratepayer funds to attract and retain a GP, knowing firsthand that they have limited income but increasing needs for infrastructure and services across their communities that are required for current residents but also necessary for communities and industry to grow.

The Australian and Western Australian health systems are complex. However, despite complexities it is well evidenced that the third tier of government, local government, is not responsible for the delivery of primary health care, specifically the provision of GPs.

While local governments supporting GPs are rightly proud of securing and/or retaining these essential services for their communities, this should not distract from the fact that such support is a financial impost and takes away from other essential local government services and functions.[25]

Local government support for primary healthcare services is grounded in their pursuit of creating thriving communities. Local governments are stepping in to provide support for these services due to Commonwealth and State Governments failing in their responsibilities to ensure the adequate provision of essential services.[26]

The Local Government Primary Healthcare Services Survey Report by Rural Health West in 2024 identified a number of recommendations, one being the WA State Government establish a Local Government Primary Healthcare funding program. Based on the survey findings an initial annual fund of $5 million per annum is recommended across the State. However, this amount will likely be inadequate. Potentially such a fund should only be applied to RM6 and RM7 local governments.

Policy makers may say, set a gap fee payment or raise rates in each local government, to cover the cost of the provision of GP services, but the local conditions (population, demographics and local economy) are not favourable or sustainable to see these solutions last.

Investing in the general practice workforce in remote WA communities requires additional and distinct solutions to overcome unique workforce issues such as professional isolation, uncompetitive remuneration compared to metropolitan practices, state hospital salaries and locum rates and the viability challenges of running a rural general practice. It is critical State Governments and the Commonwealth Government work together to resolve GP workforce issues.[27]

Some policies have been introduced recently, such as rural generalist training pathways and will not yet show an effect, but other policies such as financial incentives have been in place

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[24] AMA plan for improving access to rural general practice, AMA, 2023
[25] Local Government Primary Healthcare Services Survey Report, Rural Health West, 2024
[26] Local Government Primary Healthcare Services Survey Report, Rural Health West, 2024
[27] AMA plan for improving access to rural general practice, AMA, 2023

for a long time. Evidence shows that financial incentives may not be effective (Scott et al., 2013), or if they are it is only for GP Registrars who are the most mobile (Yong et al., 2018).

Due to the complexity of the health care system, there are many levers that could be used to help resolve the issues experienced by remote communities to attract and retain a GP. This position paper is not advocating to amend Medicare. The local governments are also not advocating to directly fund private enterprise or amend training and workforce policies. There are also WA Country Health policies for hospitals, locums and close availability GPs to service hospitals that influence the position the six local governments are faced with – the alliance will advocate on these separately.

The alliance is though raising awareness to the fact that market rates to attract a GP in a RM 6 and RM 7 community are significantly rising, with Commonwealth and State Government programs needed to match these market rates. The alliance is also raising awareness that telehealth is not the answer to shortages of GPs in remote communities.

The six local governments agree to continue to support GPs through the provision of a space for a practice under peppercorn leases, a house and vehicle, however the ongoing cash payment towards operations is unsustainable.

The six local governments need the Commonwealth and State Government's to consider a sustainability payment to assist in attracting and retaining resident GPs. This would reduce the cash component provided by local governments to GPs. The Tasmanian and Queensland Government provide similar programs.

Such a program for local governments would also reduce health inequalities experienced in the remote communities.[28]

A custom-made variation in the allocation of resources is required. Resourcing for such a solution can still be funded centrally, flexibility at the regional decision-making level uses local information better and is more adaptable.

Primary healthcare funding is a Commonwealth responsibility. In remote communities there are significant funding gaps.

The State Government has primary health care responsibilities as well, more than that of local governments.

The Alliance is requesting the Commonwealth include a sustainability payment in the Federal Budget 25/26; directly to the six RM6 and RM7 local governments as a pilot program over a 3yr period; to the value of $4,425,000.

This could be distributed through the Medical Facilities cost adjustor (Financial Assistance Grants additional contribution), with a review on qualifying criteria and only available to RM 6 and RM 7 communities.

[28] Regional health inequalities in Australia and social determinants of health: analysis of trends and distribution by remoteness, Flavel et all, 2023

APPENDICE

Figure: Location of hospitals neighbouring the alliance of Councils.

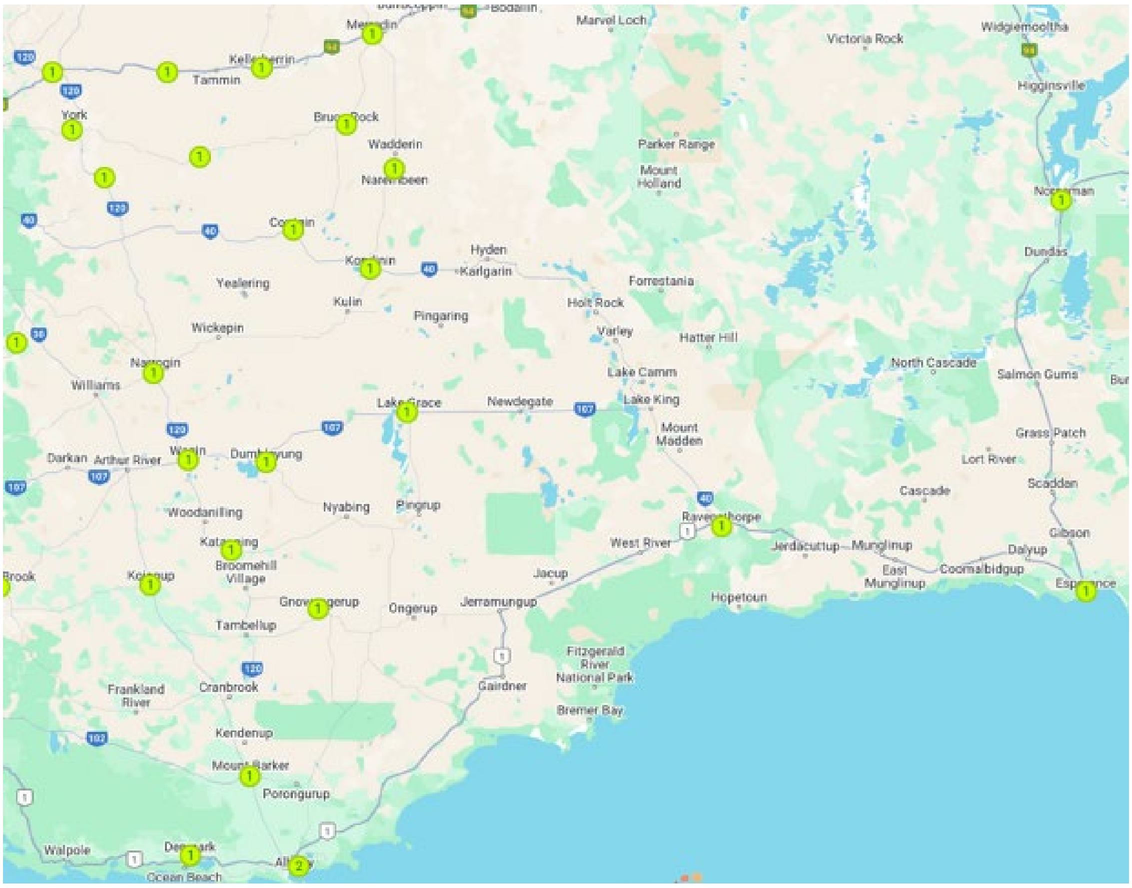


Figure: Location of GPs neighbouring the alliance of Councils.

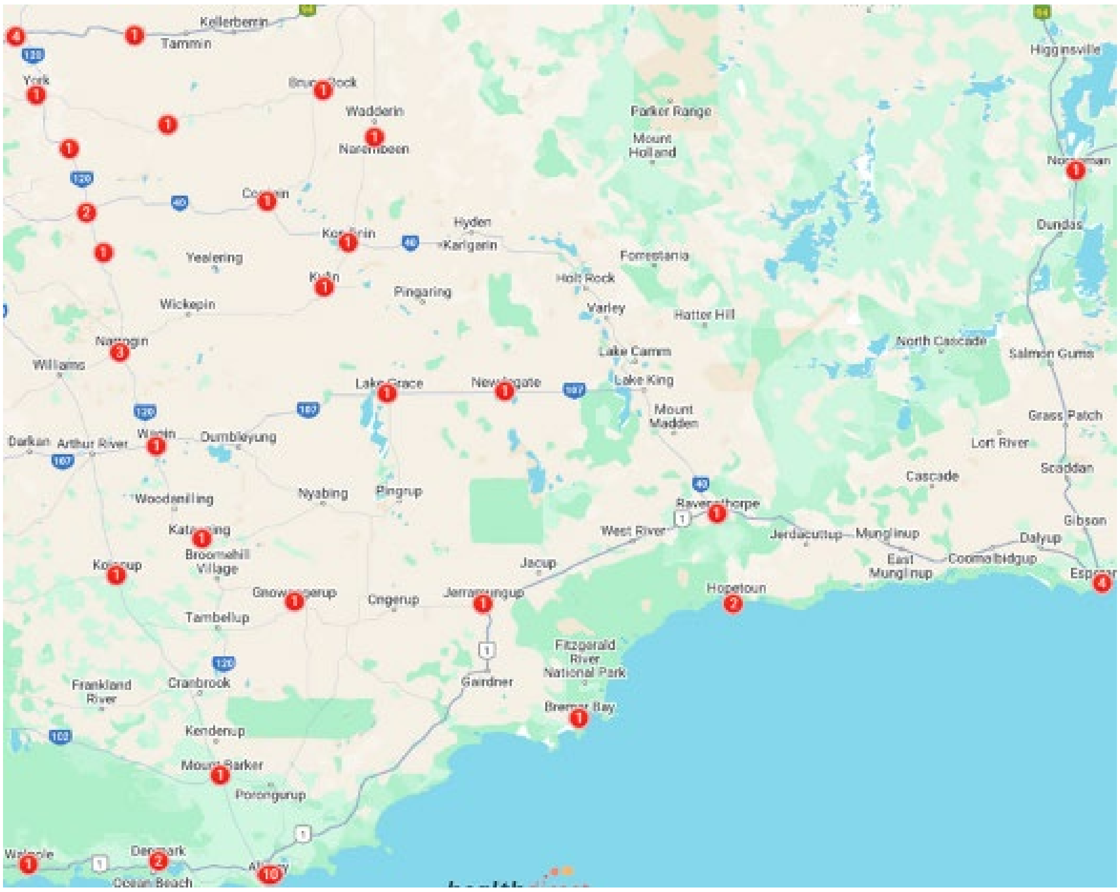
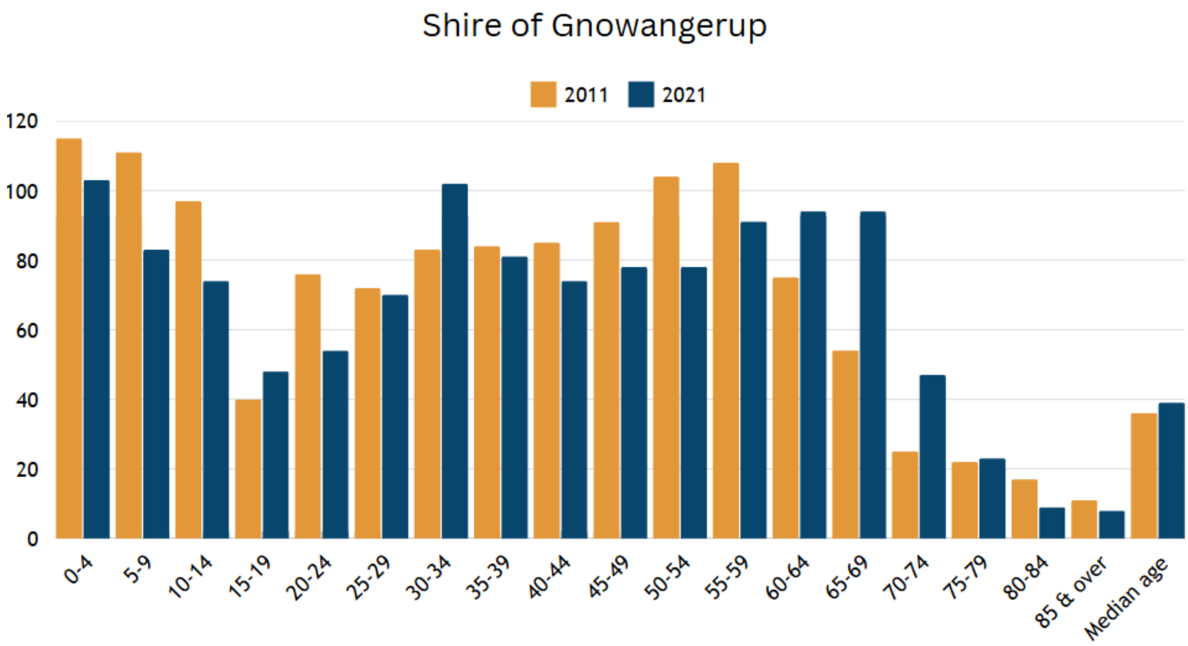
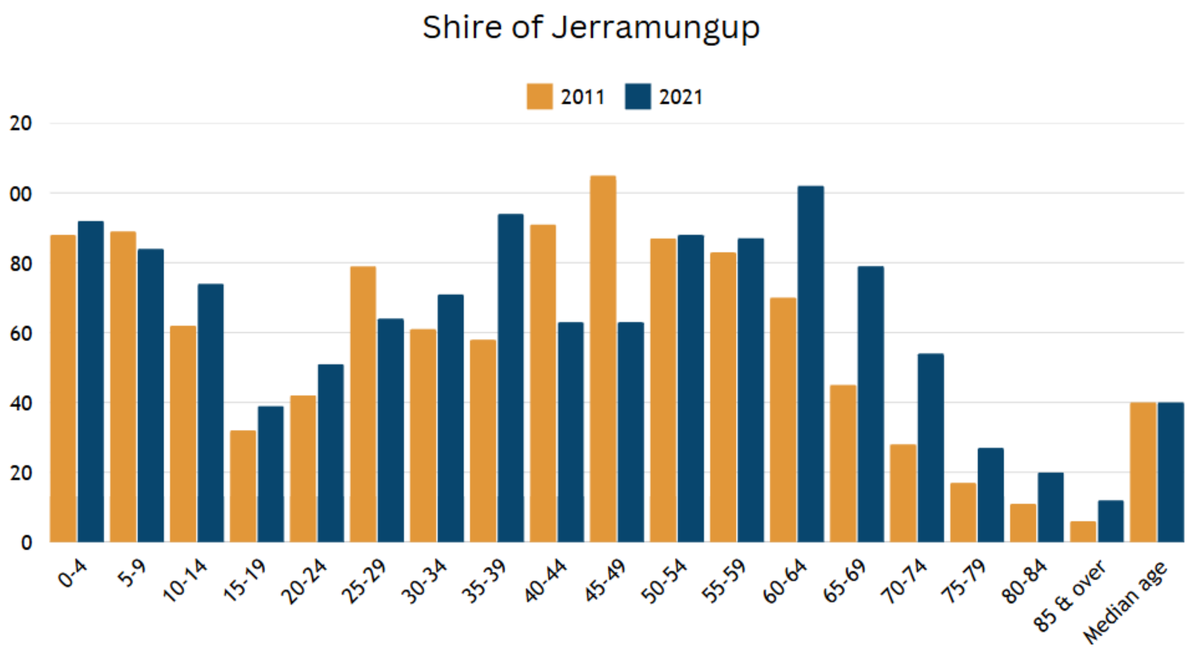


Figure: Age Profiles




Shire of Jerramungup
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00
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5-9
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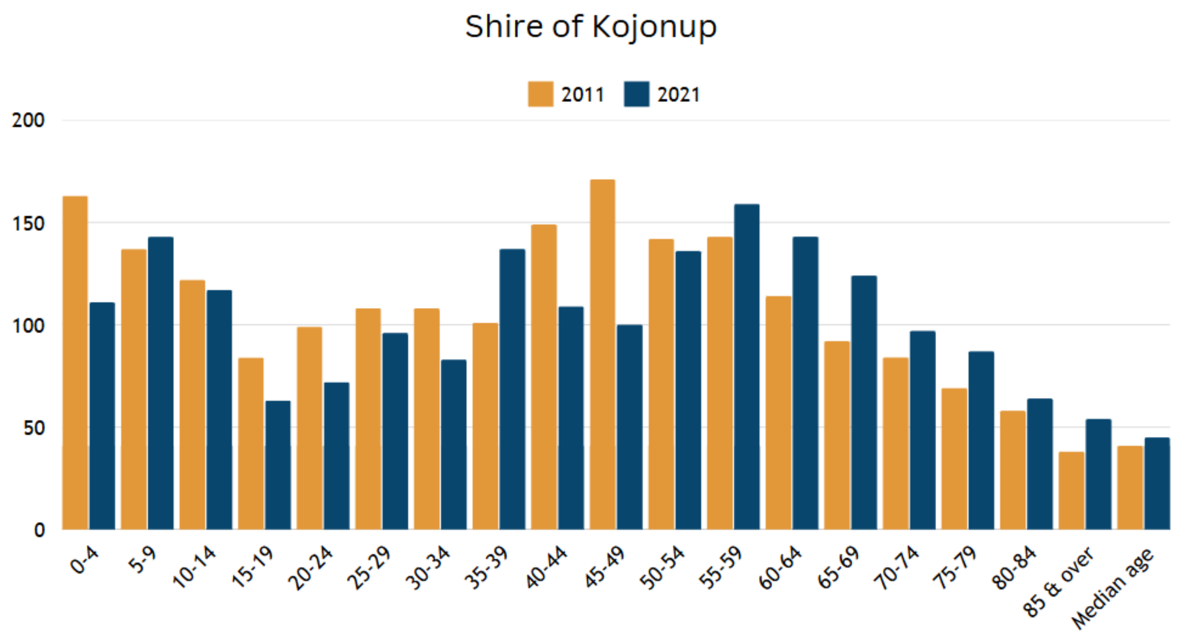
15-19
20-24
25-29
30-34
35-39
40-44
45-49
50-54
55-59
60-64
65-69
70-74
75-79
80-84
85 & over
Median age


Shire of Kojonup
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30-34
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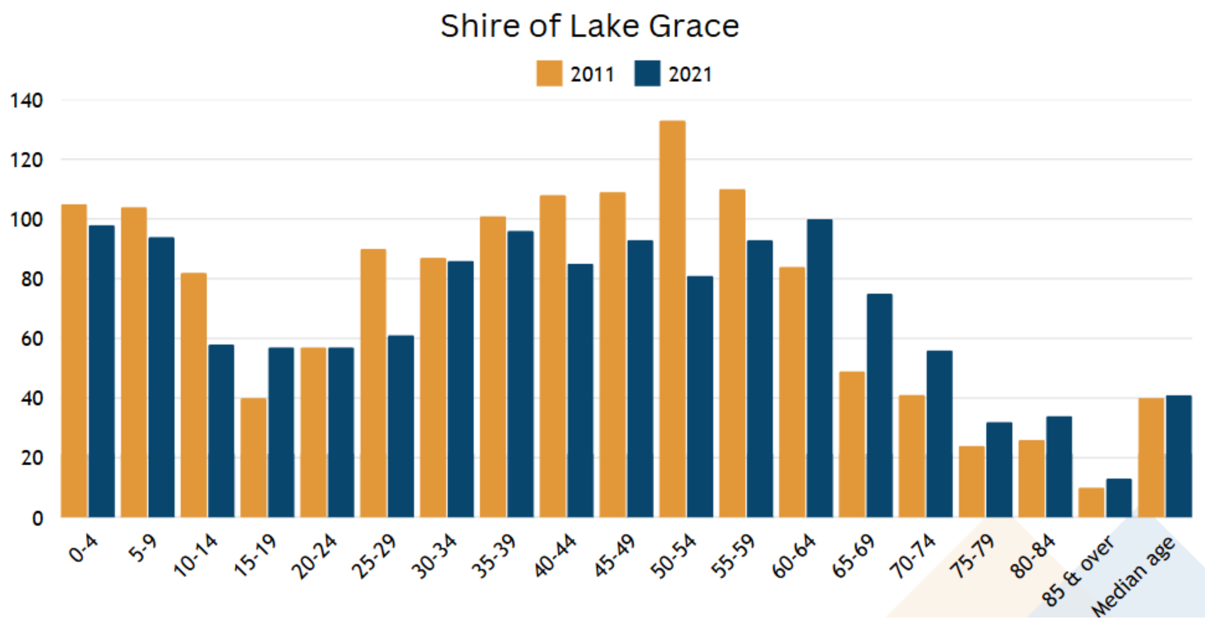
55-59
60-64
65-69
70-74
75-79
80-84
85 & over
Median age


Shire of Lake Grace
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120
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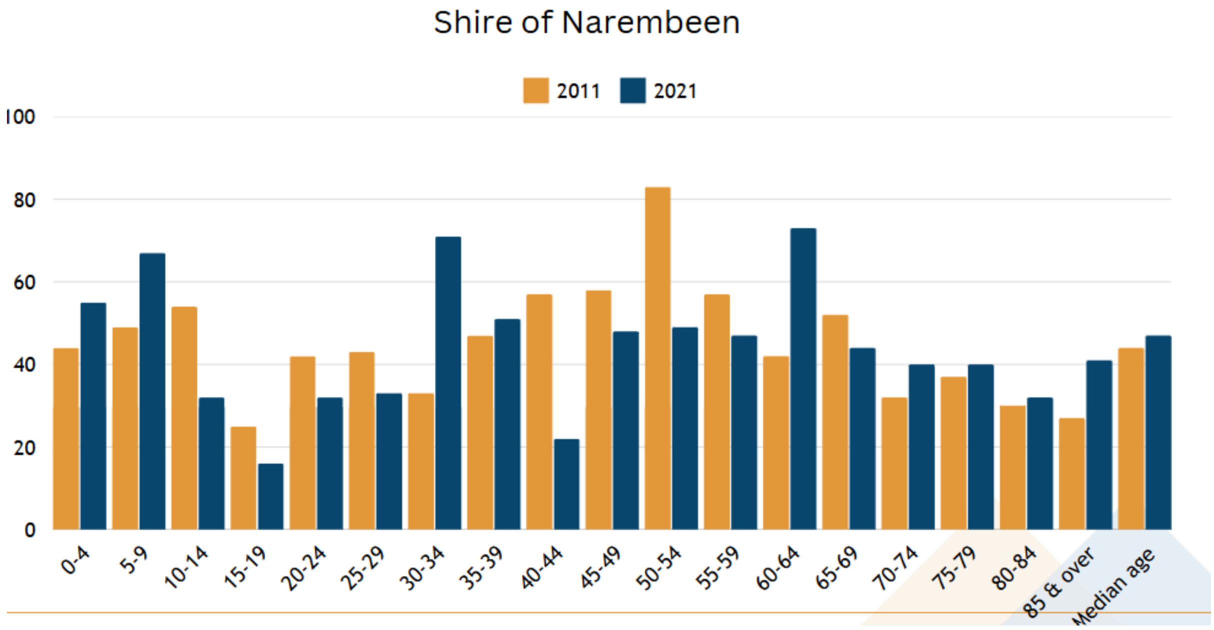
80-84
85 & over
Median age


Shire of Narembeen
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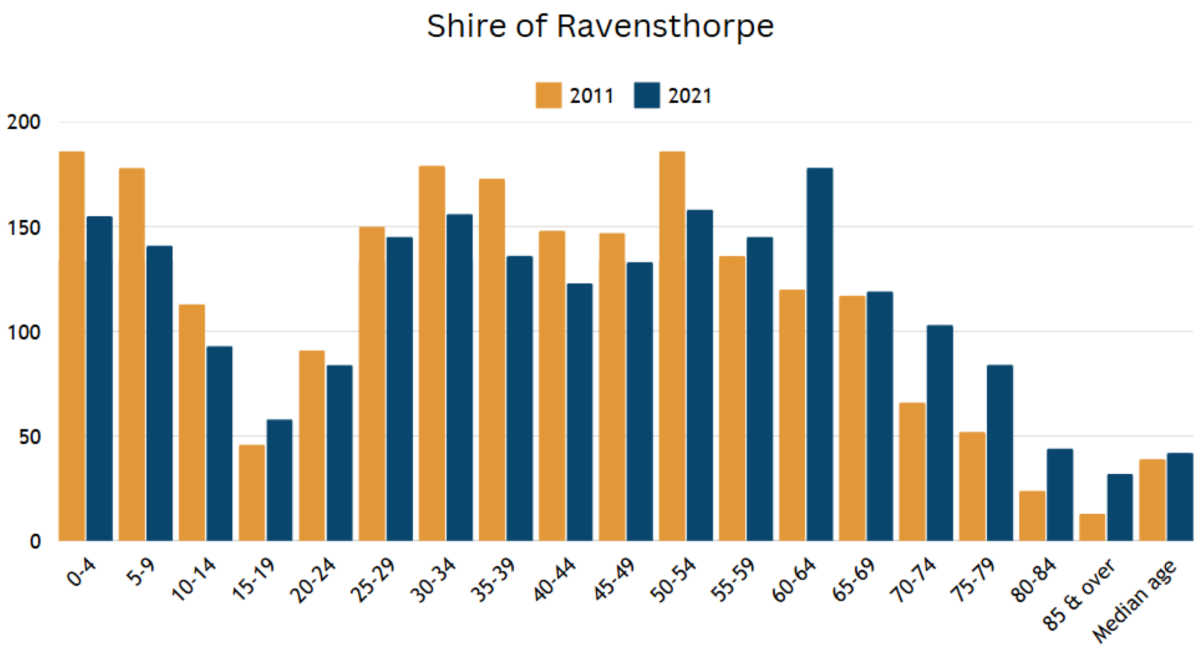
85 & over
Median age


Shire of Ravensthorpe
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50-54
55-59
60-64
65-69
70-74
75-79
80-84
85 & over
Median age

POLICY #: 1.24

POLICY: Privacy Policy

VERSION: New Policy

REVIEWED BY: Chief Executive Officer / Deputy Chief Executive Officer

OBJECTIVE:

The objective of this Privacy Policy is to:

- Protect the privacy of individuals by safeguarding personal information against unauthorised use or disclosure.
- Ensure compliance with relevant legislative and regulatory obligations regarding the collection and management of personal information.
- Build trust with the community by demonstrating the Shire's commitment to privacy and data security.
- Provide individuals with clear information on how their personal information is handled and how they can access, update, or request correction of their information.

Purpose

The purpose of this Privacy Policy is to outline how the Shire of Lake Grace (the "Shire") collects, manages, uses, discloses, and protects personal information in accordance with the requirements of the *Privacy Act 1988 (Cth)* and the Australian Privacy Principles (APPs).

This policy ensures that the Shire maintains transparency and accountability in handling personal information to uphold the privacy rights of individuals who engage with the Shire.

Introduction

The Shire of Lake Grace (the "Shire") is committed to protecting your privacy and ensuring that your personal information is handled securely, transparently, and in compliance with relevant privacy laws, including the *Privacy Act 1988 (Cth)* and the Australian Privacy Principles (APPs).

This Privacy Policy explains how the Shire collects, uses, stores, and discloses personal information and how you can access or correct your information or make a complaint about privacy-related matters.

1. What Personal Information We Collect

The Shire may collect personal information about you, including but not limited to:

- Your name, address, phone number, and email address.
- Date of birth or age details.
- Financial details (for payments, rates, or fines).
- Information related to property ownership or development applications.
- Employment or volunteer-related information (for job applicants or volunteers).
- Other details as required to deliver services or comply with legislative obligations.

We collect this information only when it is necessary for us to carry out our functions and services or to comply with legal requirements.

2. How We Collect Personal Information

We collect personal information directly from you when you:

- Complete forms or applications (online or in person).
- Contact us by phone, email, or in writing.
- Use our website or digital services.
- Participate in surveys, events, or public consultations.

We may also collect information from third parties, such as government agencies, law enforcement, or other authorised entities, when necessary.

3. Use of Personal Information

The Shire uses personal information to:

- Provide municipal services, including rates, waste management, and planning applications.

- Manage community programs, facilities, and events.
- Respond to inquiries, complaints, and service requests.
- Meet legislative, regulatory, and law enforcement obligations.
- Improve our services and community engagement.

We will not use your personal information for purposes other than those outlined above unless you provide your consent or as required by law.

4. Disclosure of Personal Information

The Shire may disclose your personal information to:

- Third-party service providers who are engaged to assist in delivering services.
- Government agencies or regulatory authorities, as required by law.
- Law enforcement or emergency services in relevant circumstances.

We do not sell or trade personal information to third parties.

5. Security of Personal Information

The Shire takes reasonable steps to protect your personal information from misuse, interference, loss, unauthorised access, modification, or disclosure. This includes secure physical and electronic storage systems, staff training, and adherence to internal policies.

6. Access and Correction of Personal Information

You have the right to access and request correction of your personal information held by the Shire. To make a request, please contact us using the details provided below. We may require verification of your identity before processing your request.

7. Website and Digital Services

When you visit the Shire's website, we may collect non-personal information such as your IP address, browser type, and pages accessed to improve website functionality.

Cookies may also be used to enhance your browsing experience. You can modify your browser settings to reject cookies if preferred.

Our website may contain links to external sites. The Shire is not responsible for the privacy practices of these third-party websites.

8. Complaints and Enquiries

If you have concerns or complaints about how the Shire has handled your personal information, please contact us:

Privacy Officer
Shire of Lake Grace
Address:1 Bishop Street, Lake Grace WA 6353
Phone: 08 9890 2500
Email: shire@lakegrace.wa.gov.au

We will investigate your complaint and respond in a timely manner. If you are not satisfied with our response, you may refer your complaint to the **Office of the Australian Information Commissioner (OAIC)**.

9. Updates to this Policy

The Shire may update this Privacy Policy from time to time to reflect changes in legislation, technology, or our practices. Any updates will be published on our website.

HISTORY

New Policy – Adopted XXXX 2025 Resolution number XXXXX

SECTION 1 - GOVERNANCE

POLICY #: 1.25

POLICY: Data Breach Policy

VERSION: New Policy

REVIEWED BY: Chief Executive Officer / Deputy Chief Executive Officer

OBJECTIVE:

The objective of this Data Breach Policy is to:

- Protect the privacy of individuals by safeguarding personal information against unauthorised use or disclosure.
- Ensure compliance with relevant legislative and regulatory obligations regarding the collection and management of personal information.
- Build trust with the community by demonstrating the Shire's commitment to privacy and data security.

Purpose

The Shire of Lake Grace is committed to protecting personal and sensitive information from misuse, loss, unauthorised access, modification, or disclosure. This policy establishes the framework for identifying, managing, and responding to data breaches in compliance with the *Privacy and Responsible Information Sharing (PRIS) Act 2024 (WA)* and the *State Records Act 2000 (WA)*.

Scope

This policy applies to all employees, contractors, volunteers, and elected members handling information on behalf of the Shire. It governs all forms of data, including physical and digital records, and sets forth procedures to mitigate risks associated with data breaches.

1. Definition of a Data Breach

A data breach includes unauthorised access, loss, disclosure, or alteration of sensitive information, such as:

- Accidental loss of physical or digital records containing personal data.
- Unauthorised access due to cyberattacks, phishing, or malware.
- Improper disposal of confidential information.

- Unauthorised sharing of personal or confidential records.

2. Data Breach Response Plan

2.1. Reporting

All suspected or confirmed data breaches must be reported immediately to the Privacy Officer and the Information Management Team.

Reports should include:

- A description of the incident.
- Types of data involved.
- Individuals affected.
- Initial containment measures taken.

2.2. Containment

Upon discovery, steps must be taken to prevent further exposure, including:

- Disabling compromised accounts or network access.
- Retrieving lost or stolen records if possible.
- Securing affected databases and IT systems.

2.3. Assessment

Within two business days, the Privacy Officer and IT team will conduct an initial risk assessment to determine:

- The extent of the breach.
- Potential harm to affected individuals.
- Legal and regulatory obligations.

A full investigation report must be completed within 30 days.

2.4. Notification

If a breach is deemed significant, affected individuals and relevant authorities will be notified.

Notifications must include:

- The nature of the breach.
- Potential risks and impact.
- Steps taken to mitigate harm.
- Contact details for further assistance.

The Office of the Information Commissioner of WA and Chief Data Officer of WA must be notified if required under the PRIS Act.

2.5. Post-Incident Review

After managing the breach, a review will be conducted to:

- Identify the root cause.
- Improve security measures and breach prevention.
- Update employee training and recordkeeping practices.
- Conduct a security audit of IT and physical storage systems.

3. Prevention Strategies

To reduce the likelihood of future breaches, the Shire will implement:

- Regular cybersecurity training for staff.
- Multi-factor authentication and data encryption.
- Secure storage and controlled access to sensitive information.
- Compliance audits and policy reviews.

This policy ensures that the Shire of Lake Grace upholds transparency, security, and accountability in managing data breaches while complying with legal obligations and community expectations.

HISTORY

New Policy – Adopted XXXX 2025 Resolution number XXXXX

DUST 2 DANCE
GREAT SOUTHERN

Dear Lake Grace Shire Members,

I am writing to request that you consider reducing the fees for the Lake Grace Pavilion to match that of the Lake Grace Hall.

I started my dance journey over 20 years ago and have completed exams in all genres of dance. This has given me the chance to compete in various competitions over the years including the opportunity of going to Singapore with the Royal Academy of Dance.

I began offering dance classes to the community at the beginning of 2022, and in 2024 I had 19 students attending from Lake Grace, Newdegate, Pingrup and even one student that travels from Harrismith. Myself am based in Dumbleyung and travel across to Lake Grace twice a week to provide lessons to my students.

I originally used the Hall, but as Gymnastic Club started back it became increasingly difficult for us to share the space. Whilst I appreciate that the gym club do not have the option to relocate due to the equipment and the complexity of the set up and pack down, it is a huge jump in outgoing costs to myself and my students.
I was paying $6.50p/hr for the Hall which is around $350.00p/term, and the Pavilion is $27.00p/hr or $1,485p/term. This is a huge jump for my small business to absorb.

I charge considerably less than dance clubs in bigger towns to allow everyone to be able to participate and I would hate to lose students because have to raise fees to make my small business viable.

I am aware I don't attract the same numbers as some of the more traditional sports in town, but I am very proud of all the hard work my students have put in over the last few years and I would be disappointed if I were unable to continue.

Thank you

Miss Sue-Ellen Lax

MUNICIPAL FUND

Chq/EFT	Date	Description	Amount	Amount
EFT27445	10/12/2024	Perth Symphony Orchestra Ltd		**-$7,647.20**
	10/12/2024	Perth Symphony Orchestra Performance at the Harvest Festival 12/12/2024	$7,647.20	
EFT27446	10/12/2024	The Soul Van (Aus)		**-$500.00**
	09/12/2024	Food Truck - Booking Fee	$500.00	
EFT27447	13/12/2024	A.P and J.M Keeble		**-$34.00**
	02/12/2024	Stock Purchases - Lake Grace Visitor Centre	$34.00	
EFT27448	13/12/2024	AFGRI Equipment Australia		**-$306.27**
	08/11/2024	Air Filters & Freight - 2018 John Deere CAB Tractor T3 LG Mower LG241	$284.87	
	12/11/2024	Parts for Small Plant	$21.40	
EFT27449	13/12/2024	AMD Audit & Assurance Pty Ltd		**-$4,488.00**
	30/11/2024	Auditing of Local Roads and Community Infrastructure program for FY2023/24	$2,310.00	
	30/11/2024	Auditing of Roads to Recovery Program for FY2023/24	$2,178.00	
EFT27450	13/12/2024	Activ8me		**-$39.95**
	01/12/2024	Newdegate Medical Centre Satellite Internet - November 2024	$39.95	
EFT27451	13/12/2024	Adrianne Yzerman Photography		**-$100.00**
	02/12/2024	Stock Purchases - Lake Grace Visitor Centre	$100.00	
EFT27452	13/12/2024	Aimee Egan-Reid (Staff Member)		**-$1,356.00**
	03/12/2024	Reimbursement - Christmas Decorations for Harvest Festival Tree & Hay bales	$226.00	
	04/12/2024	Reimbursement - Krispy Kreme Donut Fundraiser for Youth Advisory Committee Harvest Festival Stall	$1,130.00	
EFT27453	13/12/2024	Anna Scheepers		**-$200.00**
	30/11/2024	Contract Cleaning of Varley Hall - 18/11, 22/11,25/11 & 29/11/2024	$200.00	
EFT27454	13/12/2024	Australia Post		**-$343.96**
	03/12/2024	Postage & Freight - November 2024	$343.96	
EFT27455	13/12/2024	BCE Surveying Pty Ltd		**-$5,956.50**
	10/12/2024	Survey, re-peg & install AHD reference point - 84 Bennett Street Lake Grace	$5,956.50	
EFT27456	13/12/2024	BGL Solutions		**-$18,253.32**
	30/11/2024	Oval Maintenance - November 2024	$18,253.32	
EFT27457	13/12/2024	BOC Gases Australia Limited		**-$13.80**
	28/11/2024	Container Service: LG Pool - R400C Oxygen Medical C Size	$13.80	
EFT27458	13/12/2024	Best Office Systems		**-$419.00**
	09/12/2024	Ink for Lakes Local Action Group Printer	$419.00	
EFT27459	13/12/2024	Building and Construction Industry Training Fund		**-$321.75**
	04/12/2024	BCITF LG-B2425-14 60 Stubbs Street, Lake Grace	$321.75	
EFT27460	13/12/2024	Building and Energy Division Department of Mines, Industry Regulation and Safety		**-$1,628.97**
	08/11/2024	BSL LG-B2425-12 - Evoke Living Homes, 84 Bennett Street, Lake Grace	$1,351.27	
	08/11/2024	BSL LG-B2425-13 - Reece Walton, 57 Bennett Street, Lake Grace	$56.65	
	20/11/2024	BSL LG-B2425-14, MCB Construction 60-64 Stubbs Street, Lake Grace	$221.05	
EFT27461	13/12/2024	Burgess Rawson Pty Ltd		**-$238.33**
	13/12/2024	Reimbursement Of Water Usage & Water Rates - Newdegate Public Toilets	$238.33	
EFT27462	13/12/2024	Chargefox Pty Ltd		**-$69.96**
	02/12/2024	29 Stubbs Street (Railway Station) - Management Fees for 2 EV Charging Points - November 2024	$69.96	
EFT27463	13/12/2024	Charlee Garlick		**-$126.00**
	26/11/2024	Bond & Key Bond Refund: Lakes Village Hall 01/12/2024	$126.00	
EFT27464	13/12/2024	Charlene Vivienne		**-$205.00**
	30/11/2024	Stock Purchases - Lake Grace Visitor Centre	$205.00	
EFT27465	13/12/2024	Cheryl Chappell		**-$106.00**
	29/11/2024	Stock Purchases - Lake Grace Visitor Centre	$106.00	
EFT27466	13/12/2024	Cloud Collections Pty Ltd		**-$495.72**
	03/12/2024	Debt Collection Services for November 2024	$495.72	
EFT27467	13/12/2024	Cygnus Metals Limited		**-$266.92**
	05/12/2024	Rates refund for assessment A6810 LOT E70/05320 EXPLORATION LICENCE LAKE GRACE WA 6353	$266.92	

EFT27468	13/12/2024	Earnshaw Ag		**-$16,439.39**
	28/11/2024	Fabricate & Install Mesh Gates on LK Tractor Museum Shed	$16,439.39	
EFT27469	13/12/2024	Edwards Isuzu Ute		**-$57,938.30**
	10/12/2024	Supply Isuzu D- Max Space Cab with Accessories - Newdegate Parks & Gardens	$57,938.30	
EFT27470	13/12/2024	Emu Essence Distributors Pty Ltd		**-$100.75**
	02/12/2024	Consignments - November 2024	$100.75	
EFT27471	13/12/2024	Executive Media		**-$2,100.00**
	24/10/2024	Caravanning Australia Summer 2024-25 Advertisement	$2,100.00	
EFT27472	13/12/2024	Exurban Pty Ltd		**-$836.35**
	01/12/2024	Town Planner Fees - November 2024	$836.35	
EFT27473	13/12/2024	Florissons Home Furnishers		**-$578.00**
	11/12/2024	Replace & Install Roller Blinds - Newdegate Rec Centre	$578.00	
EFT27474	13/12/2024	GS Mobile Mechanical Services		**-$273.52**
	02/12/2024	Hydraulic Hose Repairs - 2022 Volvo 3-axle Prime Mover - LG200	$273.52	
EFT27475	13/12/2024	Great Southern Fuel Supplies		**-$38,259.72**
	05/11/2024	20L Biotrans QB Truck Wash, Premium Heavy Duty Grease Cartridge & Premium Heavy Duty Grease 20kg Canister	$1,076.99	
	20/11/2024	20,200L Diesel for Lake Grace Depot Tank	$34,580.55	
	30/11/2024	Fuel Card Purchase LG002	$229.12	
		Fuel Card Purchase PSP01	$373.18	
		Fuel Card Purchase LG001	$149.28	
		Fuel Card Purchase LG139	$482.48	
		Fuel Card Purchase CESM	$772.09	
		Fuel Card Purchase LG1825 - Doctor	$495.04	
		Fuel Card Purchase 2009 CASE IH Tractor - LG.3108 - Lake King Ovals	$100.99	
EFT27476	13/12/2024	Helen Scott		**-$126.00**
	12/12/2024	Bond & Key Bond Refund: Newdegate Hall 08/11/2024	$126.00	
EFT27477	13/12/2024	Integrated ICT		**-$5,342.36**
	28/11/2024	PC On boarding for New Desktops - Labour	$1,738.00	
	29/11/2024	IT Support November 2024	$2,423.41	
	29/11/2024	Exclaimer for Office 365 (up to 50 Licences) - November 2024	$90.37	
	29/11/2024	Microsoft 365 Licences - November 2024	$294.47	
	29/11/2024	Microsoft 365 Business Premium Licenses x 18 - November 2024	$651.42	
	03/12/2024	Cloud Storage - Archive (Tier 4) & Veeam Cloud Connect - November 2024	$144.69	
EFT27478	13/12/2024	Lake Grace Community Resource Centre		**-$276.65**
	30/11/2024	Advertising - Harvest Festival Flyers	$46.25	
	04/12/2024	Subscription to Lakes Link News 2025 - Cr Armstrong & Cr Lloyd	$230.40	
EFT27479	13/12/2024	Lake Grace Plaza		**-$109.20**
	30/11/2024	Newspapers Subscriptions - November 2024	$109.20	
EFT27480	13/12/2024	Lake Grace Rural Supplies		**-$384.00**
	03/12/2024	Stainless Jet Pressmatic Orange Pumps - Lake Grace Airstrip	$384.00	
EFT27481	13/12/2024	Lake Grace Sportsman's Club Inc		**-$200.00**
	28/11/2024	Full Day Venue Hire - 29/11/2024	$200.00	
EFT27482	13/12/2024	Lake Grace Transport		**-$743.19**
	06/12/2024	Freight - Swing for Lake King Playground	$337.67	
	12/12/2024	Freight - Pool Chemicals	$252.04	
	12/12/2024	Freight - Christmas Decorations	$153.48	
EFT27483	13/12/2024	Lakes Plumbing & Gas		**-$8,111.81**
	14/11/2024	Connect Padley Park Water Tanks to Reticulation Mains	$6,110.10	
	04/12/2024	Add Tap for Reticulation - Newdegate Playground & Skate Park	$461.71	
	04/12/2024	Change Out Basket - Jam Patch Toilets	$550.00	
	04/12/2024	Monthly Sewerage Maintenance - November 2024	$990.00	
EFT27484	13/12/2024	Landgate		**-$168.69**
	26/11/2024	Valuations Chargeable - Schedule R2024/04	$141.54	
	27/11/2024	Valuations Chargeable - Schedule M2024/11	$27.15	
EFT27485	13/12/2024	Livingston Medical Pty Ltd		**-$23,604.15**
	01/12/2024	Medical Centre Support Payment - December 2024	$23,604.15	
EFT27486	13/12/2024	M & JA Guelfi		**-$2,767.86**
	03/12/2024	Rates refund for assessment A6834 5537 AYLMORE ROAD LAKE BIDDY WA 6355	$2,767.86	

EFT27487	13/12/2024	Mary Caunt		**-$580.00**
	12/12/2024	Face Painters - Harvest Festival	$580.00	
EFT27488	13/12/2024	McKenzie's Home Hardware		**-$4,080.58**
	30/11/2024	Hardware Supplies - November 2024	$4,080.58	
EFT27489	13/12/2024	McLeods Lawyers Pty Ltd		**-$248.16**
	29/11/2024	Legal Advice: GST Requirements	$248.16	
EFT27490	13/12/2024	Mrs G Catering		**-$247.50**
	03/12/2024	Catering for Meeting at LG Sportsman's Club 29/11/2024	$247.50	
EFT27491	13/12/2024	Newdegate Community Resource Centre		**-$3,217.00**
	02/12/2024	Reimbursement of Liberty Hosting Extended Services Plan for Year Ending September 2025	$3,217.00	
EFT27492	13/12/2024	Newdegate Historical Society Inc.		**-$20.00**
	02/12/2024	Consignments - November 2024	$20.00	
EFT27493	13/12/2024	Newdegate Stock & Trading		**-$1,321.10**
	01/11/2024	Hardware Supplies - Newdegate Parks & Gardens	$262.02	
	02/11/2024	Hardware Supplies - Newdegate Pool	$61.60	
	12/11/2024	Distillate - 2019 Volvo L90F Wheel Loader - 1HAK120	$266.06	
	18/11/2024	Distillate - 2021 Volvo L90F - LG094	$247.69	
	18/11/2024	Distillate - 2021 Isuzu 8,7 ton Crew Cab - LG984	$180.73	
	27/11/2024	Distillate - Newdegate Fogger	$114.90	
	27/11/2024	Distillate - 2020 Isuzu Fire Truck NGT31 Newdegate BFB	$188.10	
EFT27494	13/12/2024	Outback TV		**-$6,465.29**
	02/12/2024	Replace Lights & Install Split System AC - 54A Bennett Street, Lake Grace	$6,465.29	
EFT27495	13/12/2024	Pauley & Co		**-$5,479.27**
	27/11/2024	Locate Cable for Sprinkler Cables at Lake King Oval	$984.50	
	28/11/2024	Install Changeover Switch at the Varley Sports Pavilion - Final Invoice	$4,494.77	
EFT27496	13/12/2024	Pingarning Pty Ltd		**-$1,210.00**
	03/12/2024	Quarterly WHS Service	$1,210.00	
EFT27497	13/12/2024	Regional Fire & Safety		**-$660.00**
	06/11/2024	Amended Evacuation Plans - Shire Office, AIM, Lake Grace Hall & Lake Grace Medical Centre	$660.00	
EFT27498	13/12/2024	RingCentral Australia		**-$740.29**
	04/12/2024	Shire Office Cloud Telephony System - November 2024	$740.29	
EFT27499	13/12/2024	Roamin Enterprises		**-$22,000.00**
	06/11/2024	Culvert Repairs - Biddy Camm Road SLK 24.82 East & West	$11,000.00	
	10/11/2024	Culvert Repairs - Easton Road SLK 6.72 & 6.82	$11,000.00	
EFT27500	13/12/2024	Ross Ramm		**-$49.50**
	06/12/2024	Consignments - November 2024	$49.50	
EFT27501	13/12/2024	S & L Trevenen		**-$65,690.64**
	20/11/2024	Contract Maintenance Grading - Newdegate 01/11/2024 - 30/11/2024	$40,040.00	
	28/11/2024	Contract Maintenance Grading - Lake King & Varley 01/11/2024 - 30/11/2024	$25,650.64	
EFT27502	13/12/2024	Seton Australia		**-$5,408.32**
	05/12/2024	10 Electrical Cable Protectors	$944.86	
	05/12/2024	3 Electrical Cable Protectors	$283.46	
	06/12/2024	Bolle Goggles x 200 - Bushfire Brigade	$4,180.00	
EFT27503	13/12/2024	Shire of Corrigin		**-$3,788.40**
	12/12/2024	Environmental Health Officer - Regional Services Scheme - November 2024	$3,788.40	
EFT27504	13/12/2024	Shire of Narrogin		**-$801.00**
	29/11/2024	Building Surveyor Services - November 2024	$801.00	
EFT27505	13/12/2024	Sigma Telford Group		**-$1,382.81**
	26/11/2024	Pool Chemicals - Newdegate Pool	$1,382.81	
EFT27506	13/12/2024	Skytrust Intelligence Systems		**-$493.90**
	04/12/2024	Access to Skytrust - December 2024	$493.90	
EFT27507	13/12/2024	Stirling Asphalt		**-$50,382.32**
	28/11/2024	Supply & Machine Lay 707m2 of 40mm Intersection Mix Asphalt Biddy Camm / Mission Road Intersection	$50,382.32	
EFT27508	13/12/2024	Team Global Express Pty Ltd		**-$219.55**
	01/12/2024	Freight	$82.65	
	08/12/2024	Freight	$136.90	
EFT27509	13/12/2024	Tegan Hall (Staff Member)		**-$41.48**
	12/12/2024	Reimbursement - 2025 Diary & Planner	$41.48	

EFT27510	13/12/2024	Telstra Limited		**-$5,289.52**
	27/11/2024	Bus Mobile Broadband - Lakes Local Action Group	$63.25	
	04/12/2024	Mobile Phone Charges 0407034641-Sewerage-Fail Safe	$20.00	
		0407148677 - DFES I-Pad	$20.00	
		0407225086-Sewerage-Fail Safe	$20.00	
		0407384735-Sewerage-Fail Safe	$20.00	
		0408320854 - MIS IPad	$20.00	
		0408411920-Sewerage-Fail Safe	$19.00	
		0417447647 - Fuel Tank	$20.00	
		0417621708-CEO Mobile	$19.00	
		0427651127 Supervisor Mobile	$19.00	
		0436386352 - Newdegate Digital Sign	$20.00	
		0436668242-CESM Mobile	$19.00	
		0448089092-MIS Mobile	$19.00	
		0456676658 - Sewerage Camera	$20.00	
		0457564350 - OSH IPad (ISO)	$20.00	
		0457999713 - Trail Camera	$20.00	
		0458004636 - Trail Camera	$20.00	
		0461294698 - Refuse Scheme Monitor	$20.00	
		0461302385 - Newdegate Pavilion Solar	$20.00	
		0487223282 - LG Sports Pav Solar backup battery storage	$20.00	
		0487225597 - Vrly Sports Pav Solar backup battery storage	$20.00	
		0487234395 - LG Medical Centre Solar backup battery storage	$20.00	
	10/12/2024	SMS Service - Emergency Services	$4,811.27	
EFT27511	13/12/2024	The Trustee for Movat Trust		**-$200.00**
	09/12/2024	MOVAT Software for 2025	$200.00	
EFT27512	13/12/2024	Varley Ag Solutions		**-$193.03**
	29/11/2024	Diesel for the Fire Truck & Cleaning Supplies for Varley Public Toilets	$193.03	
EFT27513	13/12/2024	Vizona Pty Ltd		**-$46,272.60**
	11/12/2024	Install Poles, Area Lighting & Solar Lighting to Lake Grace All Abilities Playground	$46,272.60	
EFT27514	13/12/2024	Walkers Hill Vineyard		**-$609.00**
	04/12/2024	Lake Grace Visitors Centre Christmas Lunch for Volunteers, Staff & Committee	$609.00	
EFT27515	13/12/2024	Warren Blackwood Waste		**-$9,695.20**
	02/12/2024	Recycling Pickups - November 2024	$5,139.20	
	02/12/2024	Residential & Street Bins Pick Ups - November 2024	$4,556.00	
EFT27516	13/12/2024	Water Corporation		**-$21,863.08**
	06/12/2024	Water Usage - Standpipe #6 Burngup Sth Rd	$304.19	
	06/12/2024	Water Usage - Standpipe #9 Biddy/Rodger Rd	$495.23	
	06/12/2024	Water Usage - Standpipe #5 Newdegate North	$151.37	
	06/12/2024	Water Usage - Standpipe #1 North Lake Grace	$554.01	
	06/12/2024	Water Usage - Kulin-Lake Grace Rd Katanning - Sale Yard	$351.74	
	06/12/2024	Water Usage - Standpipe #2 Mallee Hill Rd	$251.29	
	06/12/2024	Water Usage - Standpipe #4 Biddy-Camm/Mission Rd	$57.32	
	06/12/2024	Water Usage - Standpipe #8 Jarring South Rd	$1,041.88	
	06/12/2024	Water Usage - Standpipe #11 Newman Rd	$268.93	
	09/12/2024	Water Usage - Lot Res 20321 - Lake King Hall	$464.36	
	09/12/2024	Water Usage - 158l Church Av Lake King Lot 158 RES 36037 - Lake King Public Toilets	$108.74	
	09/12/2024	Water Usage - Hetherington Wy Lot 186-Fountain LK	$264.51	
	09/12/2024	Water Usage - Lot 3120 Res 42011-Varley Cemetery	$17.63	
	09/12/2024	Water Usage - Lot 1166 res 27683-Golf Course Varley	$5.88	
	09/12/2024	Water Usage - Lot 7-8 - Varley Public Hall	$47.02	
	09/12/2024	Water Usage - Lot 22 Seward Av Vrl (south)-Public Toilets	$67.60	
	09/12/2024	Water Usage - LK Lot 214 Res 46461-Fire Station (4 the Crossing)	$80.83	
	10/12/2024	Water Usage - Lot 23-24 Res 20856 - LG Hall 33 Bennett St	$423.22	
	10/12/2024	Water Usage - Lot 124 Bennett St LG - Lakes Village Hall	$5.88	
	10/12/2024	Water Usage - 36 Bennett St LG Lot 42-Staff Housing	$72.43	
	10/12/2024	Water Usage - Absolon St LG Lot 252 Res 28516 - Shire Depot	$26.45	
	10/12/2024	Water Usage - 23 Absolon St LG Lot 61-Staff Housing	$140.50	
	10/12/2024	Water Usage - RSL Hall Stubbs St LG Lot 4 Res 17442	$193.97	
	10/12/2024	Water Usage - Sewer pump station at Mason St Lake Grace Lot 333	$5.88	

	10/12/2024	Water Usage - 10B Gumtree Drive Lake Grace - Staff Housing	$48.41	
	10/12/2024	Water Usage - Standpipe #13 at Boulton St Lake Grace	$2,440.85	
	10/12/2024	Water Usage - Garden at Maley St NGT Lot Median Strip	$47.02	
	10/12/2024	Water Usage - Hall at 23 May St NGT Lot 195 Res 19136	$660.63	
	10/12/2024	Water Usage - Standpipe at Maley St Newdegate Lot 198 Res 17616	$959.59	
	10/12/2024	Water Usage - 6 Banksia Pl Lake Grace Lot 75 - Staff Housing	$166.53	
	10/12/2024	Water Usage - 5 Banksia Pl LG Lot 80 - Staff Housing	$194.56	
	10/12/2024	Water Usage - 8 Wattle Dr LG Lot 30 - Staff Housing	$182.54	
	10/12/2024	Water Usage - 10A Gumtree Dr LG Lot 60 - Staff Housing	$50.41	
	10/12/2024	Water Usage - Maley St NGT - Newdegate Skate Park	$308.60	
	10/12/2024	Water Usage - 6 Blackbutt Dr LG Lot 201-Staff housing	$47.46	
	10/12/2024	Water Usage - Park at 15 Maley St NGT	$299.78	
	10/12/2024	Water Usage - 65B Bennett St LG Lot 184-Staff Housing	$80.44	
	10/12/2024	Water Usage - 65A Bennett St LG Lot 184-Staff Housing	$228.59	
	10/12/2024	Water Usage - Staff housing (CEO) 1 Quondong Ct LG Lot 219	$152.51	
	10/12/2024	Water Usage - Lot 56 Vacant land (Res) at 33 Absolon St Lake Grace	$104.47	
	10/12/2024	Water Usage - Staff Housing - 33B Absolon Street, Lake Grace	$156.52	
	10/12/2024	Water Usage - Lot 60 Collier St NGT - Hainsworth Building	$77.64	
	10/12/2024	Water Usage - 9007734569 Lot 145 Newdegate Rd North - Newdegate Depot	$40.30	
	10/12/2024	Water Usage - Lot 196 Res 42416 - NGT Fire Station 28 May St	$51.88	
	10/12/2024	Water Usage - Unit 1-7/2 Bennett St LG Lot 500-Lakes Village Gardens	$295.86	
	10/12/2024	Water Usage - 14 Blackbutt Dr LG-Shire Housing	$48.41	
	10/12/2024	Water Usage - 54A Bennett St LG Lot 340-Staff Housing	$150.51	
	10/12/2024	Water Usage - 54B Bennett St LG Lot 340-Staff Housing	$178.54	
	11/12/2024	Water Usage - LG Railway Station 33 Stubbs St (Public Toilets)	$385.01	
	11/12/2024	Water Usage - LG Lot 233-234 Res 27864 - Kindergarten 1 Griffiths St	$173.40	
	11/12/2024	Water Usage - Garden Lot 362 Res 46768, 29 Stubbs St LG	$387.95	
	11/12/2024	Water Usage - Stubbs St Lake Grace - Median Strip Garden	$120.50	
	11/12/2024	Water Usage - Garden at Stubbs St LG - Median Strip Garden	$32.33	
	11/12/2024	Water Usage - Garden at Stubbs St Lake Grace Lot Median Strip	$47.02	
	11/12/2024	Water Usage - Garden at Stubbs St Lake Grace Lot Median Strip	$270.39	
	11/12/2024	Water Usage - Lot 361 Res 46768 (Station Master)-19 Stubbs St Visitor Centre Toilets	$306.62	
	11/12/2024	Water Usage - Boulton St Lake Grace Lot 9000 - Standpipe - Truck Wash-down Bay	$345.34	
	11/12/2024	Water Usage - Stubbs St LG - Median Strip Garden	$138.13	
	11/12/2024	Water Usage - Admin Office at Stubbs St LG Lot 75	$276.27	
	11/12/2024	Water Usage - Bishop St Lot 75 - LG Swimming Pool	$6,686.23	
	11/12/2024	Water Usage - Bishop St LG Lot 75, Sporting Grounds	$70.54	
	11/12/2024	Water Usage - 3 Clark Av LG Lot 241 - Staff Housing	$150.51	
	11/12/2024	Water Usage - Lot 338 Res 45958 - LG Medical Centre 11 Memorial Drive	$70.54	
	11/12/2024	Water Usage - Dillon St Newdegate Lot 149 (29080) - Public Toilets	$29.39	
EFT27517	13/12/2024	Wazzas Complete Sheep Management		**-$9,091.50**
	06/12/2024	Contract - Newdegate Parks & Gardens 25/11/2024 - 06/12/2024	$4,636.50	
	11/12/2024	Contract - Newdegate Parks & Gardens 09/12/2024 - 27/12/2024	$4,455.00	
EFT27518	13/12/2024	Winc Australia		**-$2,138.04**
	02/12/2024	Cleaning Supplies & Various Office Stationary	$2,014.75	
	02/12/2024	Cleaning Supplies	$123.29	
EFT27519	18/12/2024	150 Square		**-$995.00**
	04/12/2024	Facilitation of Workshop held at Lake Grace 29/11/2024	$995.00	

EFT27520	18/12/2024	Aaron Wooldridge (Staff Member)		**-$3,989.56**
	16/12/2024	Reimbursement - Relocation Costs as per Employment Contract	$3,989.56	
EFT27521	18/12/2024	Angie Roe Photography		**-$150.00**
	14/12/2024	Rapid Turnaround of Media Images - Harvest Festival	$150.00	
EFT27522	18/12/2024	Anna Scheepers		**-$200.00**
	14/12/2024	Contract - Cleaning of Varley Hall - 02/12, 06/12, 09/12 & 13/12/2024	$200.00	
EFT27523	18/12/2024	CAMBINATA YABBIES		**-$446.25**
	20/04/2024	Stock Purchases - Lake Grace Visitor Centre	$240.00	
	09/12/2024	Stock Purchases - Lake Grace Visitor Centre	$206.25	
EFT27524	18/12/2024	Eric Charles Robb		**-$10,500.00**
	16/12/2024	Full Geotechnical Investigation of Padley Park	$10,500.00	
EFT27525	18/12/2024	Fyfe Transport		**-$97,149.25**
	18/11/2024	Transport 12-tonne roller from Lake Grace to ASV Kewdale	$2,035.00	
	30/11/2024	Supply & Deliver 14mm Basalt to Fitzgerald Road SLK 7.72	$95,114.25	
EFT27526	18/12/2024	Great Southern Fuel Supplies		**-$491.54**
	30/11/2024	Fuel Card Purchases - Lakes Local Action Group - November 2024	$491.54	
EFT27527	18/12/2024	IT Vision Software Pty Ltd		**-$3,878.60**
	16/12/2024	BPMS Rates Service - December 2024	$3,878.60	
EFT27528	18/12/2024	J W Naisbitt & Co		**-$220.00**
	14/12/2024	20 x Pea Hay Bales - Lake Grace Parks & Gardens	$220.00	
EFT27529	18/12/2024	Jason Signmakers		**-$184.80**
	16/12/2024	100 x RHS Post Security Bolt	$184.80	
EFT27530	18/12/2024	KIDSAFE WESTERN AUSTRALIA INC		**-$3,850.00**
	16/12/2024	Playground Inspections	$3,850.00	
EFT27531	18/12/2024	Lake Grace Plaza		**-$389.92**
	16/12/2024	Refreshments for YAC Fundraiser & Items for Harvest Festival	$389.92	
EFT27532	18/12/2024	Lake Grace Rural Supplies		**-$197.58**
	11/12/2024	WPOS-117.0 Galvanised Fence Dropper	$197.58	
EFT27533	18/12/2024	Lake Grace Transport		**-$323.13**
	14/12/2024	Freight	$323.13	
EFT27534	18/12/2024	Lake King Progress Association		**-$150.00**
	18/12/2024	Bond Refund: Lake King Hall 14/12/2024	$150.00	
EFT27535	18/12/2024	Landgate		**-$54.30**
	13/12/2024	Valuations Chargeable - Schedule M2024/12	$54.30	
EFT27536	18/12/2024	Magadashly Pty Ltd		**-$880.00**
	16/12/2024	Accommodation - Harvest Festival Entertainment	$880.00	
EFT27537	18/12/2024	Office of the Auditor General		**-$41,470.00**
	02/12/2024	Audit for the Year Ended 30 June 2024	$41,470.00	
EFT27538	18/12/2024	Pivotel Satellite Pty Limited		**-$93.00**
	15/12/2024	Monthly Satellite Tracking & SOS Devices for Isolated Workers Subscription - December 2024	$93.00	
EFT27539	18/12/2024	Synergy Electricity Generation and Retail Corp		**-$8,794.78**
	12/12/2024	Electricity Charges	$8,794.78	
EFT27540	18/12/2024	Tahlia Willock		**-$185.00**
	17/12/2024	5 x Harvest Festival T-Shirts for Staff	$185.00	
EFT27541	18/12/2024	Team Global Express Pty Ltd		**-$80.28**
	15/12/2024	Freight - Water Samples	$80.28	
EFT27542	18/12/2024	Telstra Limited		**-$996.28**
	12/12/2024	Landline Charges Depot - 9865 1067	$34.95	
		Lake Grace Pool - 9865 1144	$35.10	
		Lake Grace Library - 9865 1185	$94.54	
		Lake Grace Medical Centre Fax - 9865 1362	$34.95	
		Lake Grace Medical Centre - 9865 1388	$34.95	
		Depot - 9865 1493	$34.95	
		AIM - 9865 1646	$35.40	
		Lake Grace Airstrip - 9865 1656	$34.95	
		338 Memorial Drive - 9865 1978	$50.00	
		Depot - 9865 1985	$34.95	
		Depot - 9865 1986	$34.95	
		Lake Grace Visitor Centre Fax - 9865 2141	$34.95	
		Licensing Office - 9865 2275	$34.95	
		Newdegate Medical Centre - 9871 1105	$36.44	
		Newdegate Medical Centre - 9871 1341	$34.95	
		Newdegate Medical Centre - 9871 1528	$65.63	
		Lake King Library - 9874 4147	$34.95	

		Lake King Fire Station - 9874 4196	$34.95	
		Lake King Fire Station Fax - 9874 4201	$34.95	
		Lake King Library Internet - 9874 4234	$34.95	
		Fire Ban Hotline - 9487 7191	$6.00	
		Administration Office - 9880 2500	$78.15	
		Lake Grace Medical Centre Internet - N9502816R	$70.00	
		Newdegate Medical Centre Internet - N9502816R	$58.33	
		Newdegate Fire Station - 9781 1228	$34.95	
		Group Plan Discount	-$57.52	
		Rounding	-$0.04	
EFT27543	18/12/2024	Vanguard Publishing		**-$2,794.00**
	06/12/2024	AGO Holiday Guide 2025 - Shire of Lake Grace Participation	$2,024.00	
	09/12/2024	AGO Map & Guide 2025	$770.00	
EFT27544	18/12/2024	WA Contract Ranger Services		**-$1,068.38**
	18/12/2024	Contract Ranger Services - 02/12/2024 & 16/12/2024	$1,068.38	
EFT27545	18/12/2024	William Andrew Trevenen		**-$40.00**
	17/12/2024	Consignments - November 2024	$40.00	
EFT27546	18/12/2024	Wilsons Sign Solutions		**-$701.80**
	16/12/2024	Plaque - Lake Grace All Abilities Playground Opening	$701.80	
EFT27547	19/12/2024	Walkers Hill Vineyard		**-$4,781.00**
	18/12/2024	Staff, Families & Councillors Christmas Dinner	$4,781.00	
		TOTAL EFT		**-$656,410.12**
DD11227.1	01/12/2024	Exetel Pty Ltd		**-$1,225.00**
	01/12/2024	Shire office wired (fibre optic) internet Corporate Internet - Monthly Charge On Plan TFP1000R1	$1,225.00	
DD11231.1	05/12/2024	Australian Super Administration		**-$2,090.57**
	04/12/2024	Super Contributions for Pay Ending 04/12/2024	$2,090.57	
DD11231.2	05/12/2024	The SD & LM Carruthers Superannuation Fund		**-$295.32**
	04/12/2024	Super Contributions for Pay Ending 04/12/2024	$295.32	
DD11231.3	05/12/2024	Vanguard Super		**-$461.94**
	04/12/2024	Super Contributions for Pay Ending 04/12/2024	$461.94	
DD11231.4	05/12/2024	Aware Super		**-$6,592.06**
	04/12/2024	Super Contributions for Pay Ending 04/12/2024	$6,592.06	
DD11231.5	05/12/2024	Hostplus		**-$1,765.54**
	04/12/2024	Super Contributions for Pay Ending 04/12/2024	$1,765.54	
DD11231.6	05/12/2024	Mercer Super Trust		**-$317.81**
	04/12/2024	Super Contributions for Pay Ending 04/12/2024	$317.81	
DD11231.7	05/12/2024	North Personal Superannuation		**-$165.89**
	04/12/2024	Super Contributions for Pay Ending 04/12/2024	$165.89	
DD11231.8	05/12/2024	Panorama Super		**-$133.10**
	04/12/2024	Super Contributions for Pay Ending 04/12/2024	$133.10	
DD11231.9	05/12/2024	Prime Super		**-$694.99**
	04/12/2024	Super Contributions for Pay Ending 04/12/2024	$694.99	
DD11231.10	05/12/2024	Q Super		**-$289.79**
	04/12/2024	Super Contributions for Pay Ending 04/12/2024	$289.79	
DD11231.11	05/12/2024	REST Superannuation		**-$1,001.98**
	04/12/2024	Super Contributions for Pay Ending 04/12/2024	$1,001.98	
DD11251.1	17/12/2024	Resimac Asset Finance Pty Ltd		**-$993.22**
	17/12/2024	Chattel mortgage repayment - Lake Local Action Group Vehicle	$993.22	
DD11253.1	19/12/2024	Australian Super Administration		**-$2,074.89**
	18/12/2024	Super Contributions for Pay Ending 18/12/2024	$2,074.89	
DD11253.2	19/12/2024	REST Superannuation		**-$1,059.32**
	18/12/2024	Super Contributions for Pay Ending 18/12/2024	$1,059.32	
DD11253.3	19/12/2024	The SD & LM Carruthers Superannuation Fund		**-$256.68**
	18/12/2024	Super Contributions for Pay Ending 18/12/2024	$256.68	
DD11253.4	19/12/2024	Vanguard Super		**-$461.94**
	18/12/2024	Super Contributions for Pay Ending 18/12/2024	$461.94	
DD11253.5	19/12/2024	Aware Super		**-$6,623.49**
	18/12/2024	Super Contributions for Pay Ending 18/12/2024	$6,623.49	
DD11253.6	19/12/2024	HESTA		**-$152.60**
	18/12/2024	Super Contributions for Pay Ending 18/12/2024	$152.60	
DD11253.7	19/12/2024	Hostplus		**-$1,727.96**
	18/12/2024	Super Contributions for Pay Ending 18/12/2024	$1,727.96	
DD11253.8	19/12/2024	Mercer Super Trust		**-$290.60**
	18/12/2024	Super Contributions for Pay Ending 18/12/2024	$290.60	
DD11253.9	19/12/2024	North Personal Superannuation		**-$165.89**
	18/12/2024	Super Contributions for Pay Ending 18/12/2024	$165.89	

DD11253.10	19/12/2024	Panorama Super		**-$140.49**
	18/12/2024	Super Contributions for Pay Ending 18/12/2024	$140.49	
DD11253.11	19/12/2024	Prime Super		**-$668.03**
	18/12/2024	Super Contributions for Pay Ending 18/12/2024	$668.03	
DD11253.12	19/12/2024	Q Super		**-$280.98**
	18/12/2024	Super Contributions for Pay Ending 18/12/2024	$280.98	
DD11263.1	30/12/2024	Shire of Lake Grace Credit Card		**-$1,596.50**
	30/12/2024	10/12/24 Satellite Internet Service for 3 Fire Stations: NGT, LK and Vrly Starlink Australia Receipt #INV-AUS-5095945-57470-41	$417.00	
		10/12/24 Monthly Satellite Internet Service - Shire office Starlink Australia Receipt #INV-AUS-5095945-57470-41	$139.00	
		10/12/24 Monthly Satellite Internet Service - CESM vehicle Starlink Australia Receipt #INV-AUS-5095945-57470-41	$195.00	
		03/12/24 Meals for CEO and MIS at the National Roads Transport and infrastructure congress in Margaret River The River Hotel Receipt #N/A	$50.00	
		04/12/24 Meals for CEO and MIS at the National Roads Transport and infrastructure congress in Margaret River Settlers Tavern Receipt #1562948	$84.37	
		05/12/24 Change of Plate number for PLVU55 Shire of Lake Grace Receipt #151358532	$31.10	
		27/11/24 Refreshments for Council Meeting Magadashly Receipt #47201	$137.00	
		27/11/24 Motor for town clock - Lake Grace RS Components Receipt #N/A	$140.59	
		03/12/24 Meals for CEO and MIS at the National Roads Transport and infrastructure congress in Margaret River The River Hotel Receipt #301143	$52.00	
		03/12/24 Meals for CEO and MIS at the National Roads Transport and infrastructure congress in Margaret River SQ The Little Farm Receipt #064768	$20.45	
		03/12/24 Ratio gearbox for town clock RS Components Receipt #N/A	$129.01	
		09/12/24 H/held Radio for Varley Fire Truck Receipt #N/A	$108.58	
		16/12/24 Fuel for PLVU60 Coles Express Receipt #65006389	$80.40	
		01/11/23 Facility Fee Facility Fee Receipt #N/A	$12.00	
DD11263.2	31/12/2024	WA Treasury Corporation		**-$8,594.73**
	31/12/2024	Loan 189 - Lake Grace Residential Land	$8,594.73	
		TOTAL DIRECT DEBITS		**-$40,121.31**
		TOTAL MUNICIPAL FUND		**-$696,531.43**

SHIRE OF LAKE GRACE

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 December 2024

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

TABLE OF CONTENTS

SHIRE OF LAKE GRACE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2024

	Note	Adopted Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* $ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
		$	$	$	$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		4,992,543	4,992,543	**4,978,352**	(14,191)	(0.28%)	▼
Rates excluding general rates		317,191	317,191	**317,790**	599	0.19%	
Grants, subsidies and contributions		1,512,684	1,049,829	**1,052,455**	2,626	0.25%	
Fees and charges		419,735	270,820	**296,846**	26,026	9.61%	▲
Interest revenue		695,393	170,388	**169,877**	(511)	(0.30%)	
Other revenue		360,658	205,587	**191,085**	(14,502)	(7.05%)	▼
Profit on asset disposals		111,861	111,861	**198,291**	86,430	77.27%	▲
		8,410,065	**7,118,219**	**7,204,696**	86,477	1.21%	
Expenditure from operating activities							
Employee costs		(2,579,645)	(1,291,734)	**(1,269,455)**	22,279	1.72%	▲
Materials and contracts		(5,392,838)	(2,691,844)	**(2,118,169)**	573,675	21.31%	▲
Utility charges		(319,468)	(159,528)	**(133,933)**	25,595	16.04%	▲
Depreciation		(8,350,957)	(4,175,402)	**(4,217,479)**	(42,077)	(1.01%)	▼
Finance costs		(60,026)	(11,707)	**(11,508)**	199	1.70%	
Insurance		(291,597)	(291,553)	**(293,402)**	(1,849)	(0.63%)	
Other expenditure		(418,827)	(196,090)	**(192,868)**	3,222	1.64%	
Loss on asset disposals		(35,772)	(28,731)	**(8,463)**	20,268	70.54%	▲
		(17,449,130)	**(8,846,589)**	**(8,245,277)**	601,312	6.80%	
Non cash amounts excluded from operating activities	2(c)	8,291,283	4,094,502	**4,029,881**	(64,621)	(1.58%)	▼
Amount attributable to operating activities		**(747,782)**	**2,366,132**	**2,989,300**	623,168	26.34%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		4,253,861	1,069,596	**999,271**	(70,325)	(6.57%)	▼
Proceeds from disposal of assets		426,500	365,000	**473,842**	108,842	29.82%	▲
		4,680,361	**1,434,596**	**1,473,113.00**	38,517	2.68%	
Outflows from investing activities							
Payments for property, plant and equipment		(6,850,632)	(3,376,246)	**(1,795,000)**	1,581,246	46.83%	▲
Payments for construction of infrastructure		(5,528,419)	(2,763,992)	**(1,826,881)**	937,111	33.90%	▲
		(12,379,051)	**(6,140,238)**	**(3,621,881)**	2,518,357	41.01%	
Amount attributable to investing activities		**(7,698,690)**	**(4,705,642)**	**(2,148,768)**	2,556,874	54.34%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new borrowings		1,350,000	0	**0**	0	0.00%	
Transfer from reserves		1,441,816	44,038	**44,038**	0	0.00%	
		2,791,816	**44,038**	**44,038**	0	0.00%	
Outflows from financing activities							
Repayment of borrowings		(185,235)	(86,954)	**(86,954)**	0	0.00%	
Transfer to reserves		(1,195,533)	(84,902)	**(84,902)**	0	0.00%	
		(1,380,768)	**(171,856)**	**(171,856)**	0	0.00%	
Amount attributable to financing activities		**1,411,048**	**(127,818)**	**(127,818)**	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	7,035,424	7,035,424	**7,035,424**	0	0.00%	
Amount attributable to operating activities		(747,782)	2,366,132	**2,989,300**	623,168	26.34%	▲
Amount attributable to investing activities		(7,698,690)	(4,705,642)	**(2,148,768)**	2,556,874	54.34%	▲
Amount attributable to financing activities		1,411,048	(127,818)	**(127,818)**	0	0.00%	
Surplus or deficit after imposition of general rates		**0**	**4,568,096**	**7,748,138**	3,180,042	69.61%	▲

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
▲ Indicates a variance with a positive impact on the financial position.
▼ Indicates a variance with a negative impact on the financial position.
Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF LAKE GRACE
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 DECEMBER 2024

	Actual 30 June 2024	Actual as at 31 December 2024
	$	$
CURRENT ASSETS		
Cash and cash equivalents	13,636,877	13,938,800
Trade and other receivables	179,743	393,535
Inventories	17,796	28,834
TOTAL CURRENT ASSETS	13,834,416	14,361,169
NON-CURRENT ASSETS		
Trade and other receivables	3,030	3,030
Other financial assets	103,964	103,964
Property, plant and equipment	46,013,080	46,970,010
Infrastructure	249,875,048	248,038,506
TOTAL NON-CURRENT ASSETS	295,995,122	295,115,510
TOTAL ASSETS	309,829,538	309,476,679
CURRENT LIABILITIES		
Trade and other payables	374,153	156,926
Other liabilities	4,043	0
Borrowings	169,214	82,260
Employee related provisions	443,553	440,228
TOTAL CURRENT LIABILITIES	990,963	679,414
NON-CURRENT LIABILITIES		
Borrowings	867,248	867,248
Employee related provisions	63,032	63,032
TOTAL NON-CURRENT LIABILITIES	930,280	930,280
TOTAL LIABILITIES	1,921,243	1,609,694
NET ASSETS	**307,908,295**	**307,866,985**
EQUITY		
Retained surplus	159,082,436	159,000,262
Reserve accounts	6,636,232	6,677,096
Revaluation surplus	142,189,627	142,189,627
TOTAL EQUITY	**307,908,295**	**307,866,985**

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements
Section 6.4(2) of the Local Government Act 1995 read with the *Local Government (Financial Management) Regulations 1996,* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 24 January 2025

THE LOCAL GOVERNMENT REPORTING ENTITY
All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

MATERIAL ACCOUNTING POLICES
Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements
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 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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease

2 NET CURRENT ASSETS INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Note	Adopted Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 31 December 2024
Current assets		$	$	$
Cash and cash equivalents		13,648,984	13,636,877	13,938,800
Trade and other receivables		179,743	179,743	393,535
Inventories		17,796	17,796	28,834
		13,846,523	13,834,416	14,361,169
Less: current liabilities				
Trade and other payables		(386,259)	(374,153)	(156,926)
Other liabilities		(4,043)	(4,043)	0
Borrowings		(169,214)	(169,214)	(82,260)
Employee related provisions		(443,553)	(443,553)	(440,228)
		(1,003,069)	(990,963)	(679,414)
Net current assets		12,843,454	12,843,453	13,681,755
Less: Total adjustments to net current assets	2(b)	(5,808,029)	(5,808,029)	(5,933,617)
Closing funding surplus / (deficit)		**7,035,425**	**7,035,424**	**7,748,138**

(b) Current assets and liabilities excluded from budgeted deficiency

	Note	Adopted Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 31 December 2024
Adjustments to net current assets				
Less: Reserve accounts		(6,636,232)	(6,636,232)	(6,677,096)
Less: Current assets not expected to be received at end of year				
- Municipal restricted cash and Units in Local Government House Trust		(260,079)	(260,079)	(276,491)
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of borrowings		169,214	169,214	82,260
- Capital grants In-kind contribution		573,390	573,390	573,390
- Current portion of employee benefit provisions held in reserve		345,678	345,678	364,320
Total adjustments to net current assets	2(a)	**(5,808,029)**	**(5,808,029)**	**(5,933,617)**

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2025	YTD Budget Estimates 31 December 2024	YTD Actual 31 December 2024
	$	$	$
Adjustments to operating activities			
Less: Profit on asset disposals	(111,861)	(111,861)	(198,291)
Add: Loss on asset disposals	35,772	28,731	8,463
Add: Depreciation	8,350,957	4,175,402	4,217,479
Movement in current employee provisions associated with restricted cash	16,415	2,230	2,230
Total non-cash amounts excluded from operating activities	**8,291,283**	**4,094,502**	**4,029,881**

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

AASB 101.10(e) **SHIRE OF LAKE GRACE**

AASB 101.51 **NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

AASB 101.112 **FOR THE PERIOD ENDED 31 DECEMBER 2024**

FM Reg 34 (2)(b)

3 EXPLANATION OF MATERIAL 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 actual materially.
The material variance adopted by Council for the 2024-25 year is $10,000 or 10.00% whichever is the greater.

Description	Var. $	Var. %	
	$	%	
Revenue from operating activities			
General rates Interim Rates $14K lower than predicted	(14,191)	(0.28%)	▼
Fees and charges Town Planning Fees are over the budget	26,026	9.61%	▲
Other revenue Research Station Lease Fees are not payable this year	(14,502)	(7.05%)	▼
Profit on asset disposals Profit on sale of vehicles is higher than expected	86,430	77.27%	▲
Expenditure from operating activities			
Employee costs Slightly below budget	22,279	1.72%	▲
Materials and contracts Below budget due to delay in operating jobs	573,675	21.31%	▲
Utility charges Decrease in water and power demand	25,595	16.04%	▲
Depreciation Slightly over the budget threshold	(42,077)	(1.01%)	▼
Loss on asset disposals Loss on sale of vehicles lower than anticipated	20,268	70.54%	▲
Non cash amounts excluded from operating activities See note 2c - mostly due to Profit on asset disposals higher than budgeted	(64,621)	(1.58%)	▼
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions Some of the "Local Roads & Community" projects are not yet initiated or are in the early stage of completion, funds will be recognised later in the financial year.	(70,325)	(6.57%)	▼
Proceeds from disposal of assets Vehicles sold at price higher than expected	108,842	29.82%	▲
Outflows from investing activities			
Payments for property, plant and equipment Bulk of Capital projects have not been initiated as yet (47%) or in early stage of completion	1,581,246	46.83%	▲
Payments for construction of infrastructure Bulk of Capital projects have not been initiated as yet (47%) or in early stage of completion	937,111	33.90%	▲

SHIRE OF LAKE GRACE

SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$7.04 M	$7.04 M	$7.04 M	$0.00 M
Closing	$0.00 M	$4.57 M	$7.75 M	$3.18 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$13.94 M	% of total
Unrestricted Cash	$7.26 M	52.1%
Restricted Cash	$6.68 M	47.9%

Refer to 3 - Cash and Financial Assets

Payables

	$0.16 M	% Outstanding
Trade Payables	$0.12 M	
0 to 30 Days		90.5%
Over 30 Days		9.5%
Over 90 Days		2.5%

Refer to 9 - Payables

Receivables

	$0.02 M	% Collected
Rates Receivable	$0.38 M	92.6%
Trade Receivable	$0.02 M	% Outstanding
Over 30 Days		56.5%
Over 90 Days		51.3%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($0.75 M)	$2.37 M	$2.99 M	$0.62 M

Refer to Statement of Financial Activity

Rates Revenue

		% Variance
YTD Actual	$4.98 M	
YTD Budget	$4.99 M	(0.3%)

Grants and Contributions

		% Variance
YTD Actual	$1.05 M	
YTD Budget	$1.05 M	0.3%

Refer to 12 - Grants and Contributions

Fees and Charges

		% Variance
YTD Actual	$0.30 M	
YTD Budget	$0.27 M	9.6%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($7.70 M)	($4.71 M)	($2.15 M)	$2.56 M

Refer to Statement of Financial Activity

Proceeds on sale

		%
YTD Actual	$0.47 M	
Adopted Budget	$0.43 M	11.1%

Refer to 6 - Disposal of Assets

Asset Acquisition

		% Spent
YTD Actual	$1.83 M	
Adopted Budget	$5.53 M	(67.0%)

Refer to 5 - Capital Acquisitions

Capital Grants

		% Received
YTD Actual	$0.45 M	
Adopted Budget	$4.25 M	(89.4%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$1.41 M	($0.13 M)	($0.13 M)	$0.00 M

Refer to Statement of Financial Activity

Borrowings

Principal repayments	($0.09 M)
Interest expense	($0.01 M)
Principal due	$0.95 M

Refer to 10 - Borrowings

Reserves

Reserves balance	$6.68 M
Net Movement	$0.04 M

Refer to 4 - Cash Reserves

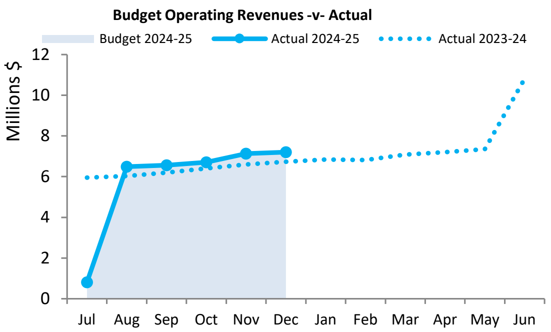
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2024

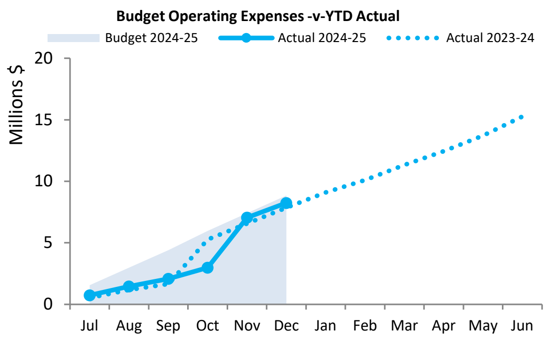
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

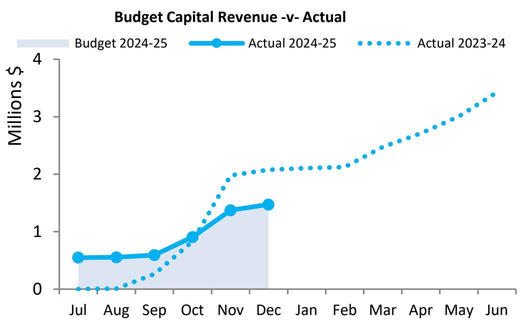


OPERATING EXPENSES

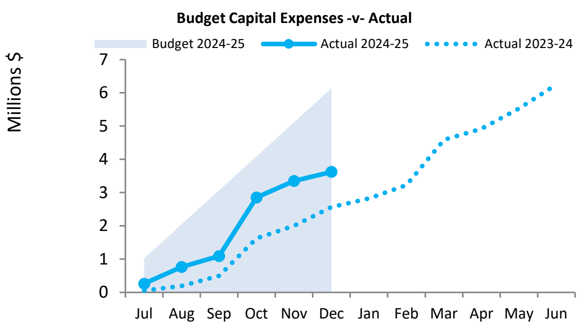


INVESTING ACTIVITIES

CAPITAL REVENUE

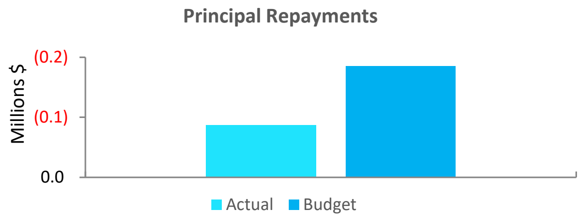


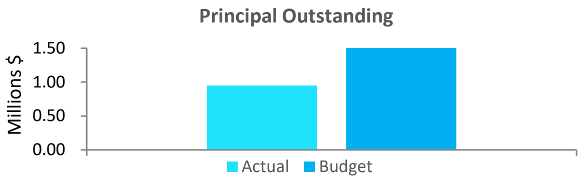
CAPITAL EXPENSES



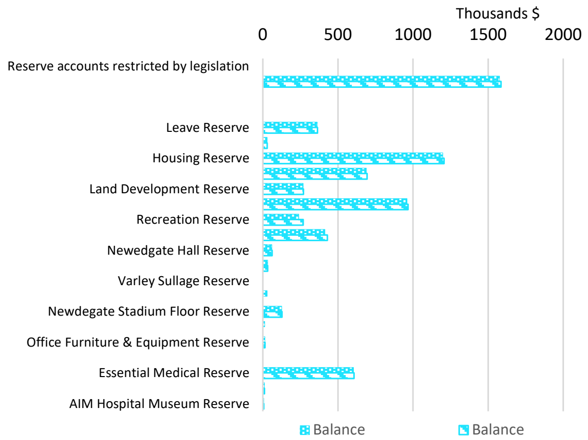
FINANCING ACTIVITIES

BORROWINGS

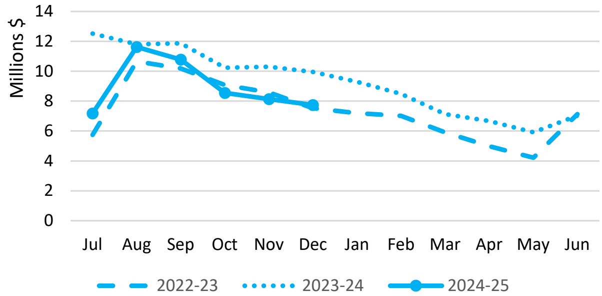




RESERVES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
Municipal Bank account - CBA	Cash and cash equivalents	228,051		228,051		Commonwealth	3.75%	N/A
Term deposit - Municipal Bank account	Cash and cash equivalents	6,029,466		6,029,466		Commonwealth	4.83%	01/2025
WATC Overnight Deposit Municipal	Cash and cash equivalents	953,415		953,415		WATC	4.30%	N/A
Petty Cash and Floats	Cash and cash equivalents	700		700		Cash on Hand	N/A	N/A
WATC Overnight Deposit Reserve	Cash and cash equivalents	0	1,577,096	1,577,096		WATC	4.30%	N/A
Term deposit - Reserve Bank Account	Cash and cash equivalents	0	5,100,000	5,100,000		Commonwealth	4.97%	02/2025
Restricted LOGCHOP Housing	Cash and cash equivalents	44,669	0	44,669		Commonwealth	N/A	N/A
Rural Town Salinity Program	Cash and cash equivalents	5,403	0	5,403		Commonwealth	N/A	N/A
	Cash and cash equivalents	0	0	0	12,209	Commonwealth	N/A	N/A
Total		**7,261,704**	**6,677,096**	**13,938,800**	**12,209**			
Comprising								
Cash and cash equivalents		7,261,704	6,677,096	13,938,800	12,209			
		7,261,704	**6,677,096**	**13,938,800**	**12,209**			

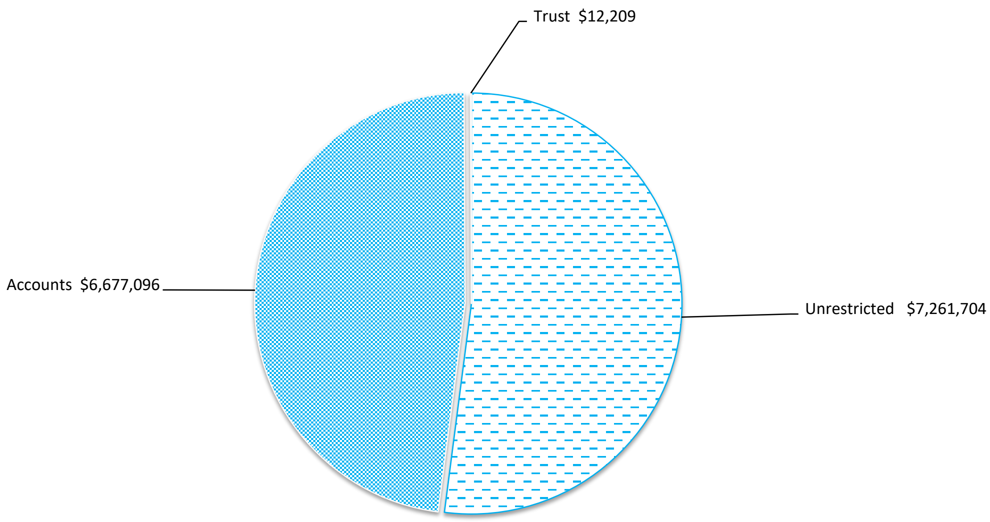
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



4 RESERVE ACCOUNTS

	Budget				Actual			
Reserve account name	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	$	$	$	$	$	$	$	$
Reserve accounts restricted by legislation								
Lake Grace Sewerage Reserve	1,576,313	150,899	0	1,727,212	1,576,313	9,707	0	1,586,020
Reserve accounts restricted by Council								
Leave Reserve	362,091	15,932	0	378,023	362,090	2,230	0	364,320
Emergency Services Reserve	29,595	1,302	0	30,897	29,596	182	0	29,778
Housing Reserve	1,199,089	52,760	(634,000)	617,849	1,199,090	7,384	0	1,206,474
Swimming Pool Reserve	689,250	239,127	0	928,377	689,250	4,244	0	693,494
Land Development Reserve	269,267	11,848	(200,000)	81,115	269,267	1,658	0	270,925
Plant Reserve	960,064	42,243	(403,000)	599,307	960,064	5,912	0	965,976
Recreation Reserve	238,519	311,334	0	549,853	238,519	30,811	0	269,330
Works & Services Reserve	412,569	33,683	0	446,252	412,568	17,507	0	430,075
Newedgate Hall Reserve	60,778	0	(60,778)	0	60,778	374	0	61,152
Radio Reserve	32,825	1,444	0	34,269	32,825	202	0	33,027
Varley Sullage Reserve	1,815	0	(1,816)	(1)	1,816	0	(1,816)	0
Newedgate Sports Dam Reserve	29,163	0	(29,163)	0	29,163	0	(29,163)	0
Newdegate Stadium Floor Reserve	126,582	214,370	0	340,952	126,582	779	0	127,361
Community Water Supplies Reserve	13,059	0	(13,059)	0	13,059	0	(13,059)	0
Office Furniture & Equipment Reserve	14,509	11,078	0	25,587	14,508	89	0	14,597
Centenary Reserve	0	30,000	0	30,000	0	0	0	0
Essential Medical Reserve	602,996	26,532	(100,000)	529,528	602,996	3,713	0	606,709
History Book Reserve	11,403	502	0	11,905	11,403	70	0	11,473
AIM Hospital Museum Reserve	6,345	52,479	0	58,824	6,345	39	0	6,384
	6,636,232	**1,195,533**	**(1,441,816)**	**6,389,949**	**6,636,232**	**84,902**	**(44,038)**	**6,677,096**

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	YTD Variance
	$	$	$	$
Land - freehold land	1,100,000	550,000	10,516	(539,484)
Buildings - non-specialised	1,194,495	597,218	522,016	(75,202)
Buildings - specialised	2,450,637	1,225,296	120,923	(1,104,373)
Furniture and equipment	80,000	40,000	21,468	(18,532)
Plant and equipment	2,025,500	963,732	1,120,078	156,346
Acquisition of property, plant and equipment	**6,850,632**	**3,376,246**	**1,795,000**	**(1,581,246)**
Infrastructure - roads	4,237,924	2,118,780	1,559,196	(559,584)
Infrastructure - parks, gardens, recreation facilities	972,436	486,190	267,686	(218,504)
Infrastructure - urban infrastructure	318,058	159,022	0	(159,022)
Acquisition of infrastructure	**5,528,419**	**2,763,992**	**1,826,881**	**(937,111)**
Total of PPE and Infrastructure.	**12,379,051**	**6,140,238**	**3,621,881**	**(2,518,357)**
Total capital acquisitions	**12,379,051**	**6,140,238**	**3,621,881**	**(2,518,356)**
Capital Acquisitions Funded By:				
Capital grants and contributions	4,253,861	531,345	451,154	(80,191)
Borrowings	1,350,000	0	0	0
Other (disposals & C/Fwd)	426,500	365,000	473,842	108,842
Reserve accounts				
Housing Reserve	634,000	0	0	0
Land Development Reserve	200,000	0	0	0
Plant Reserve	403,000	0	0	0
Newedgate Hall Reserve	60,778	0	0	0
Varley Sullage Reserve	1,816	1,816	1,816	0
Newedgate Sports Dam Reserve	29,163	29,163	29,163	0
Community Water Supplies Reserve	13,059	13,059	13,059	0
Essential Medical Reserve	100,000	0	0	0
Contribution - operations	4,906,874	5,199,855	2,652,847	(2,547,008)
Capital funding total	**12,379,051**	**6,140,238**	**3,621,881**	**(2,518,357)**

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under $5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5).* These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2).* Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2),* the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
Level of completion indicators

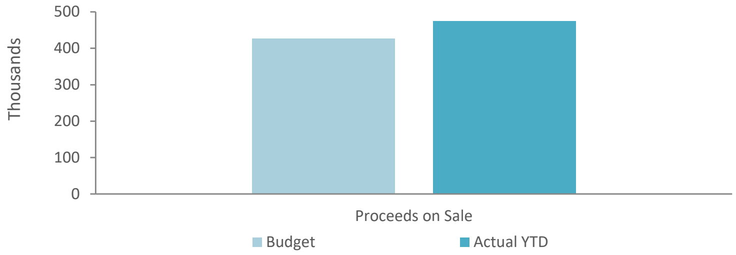
0%
20%
40%
60%
80%
100%
Over 100%

Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Adopted Budget	YTD Budget	YTD Actual	Variance (Under)/Over
		$	$	$	$
Land					
E137260	Lake Grace Residential Land	800,000	400,000	5,466	394,534
E137350	Lake Grace Industrial Land	300,000	150,000	5,050	144,950
Buildings - Non Specialised					
E091960 (9196114)	3 Clark Ave Capital	30,000	15,000	0	15,000
E091960 (9196034)	5 Banksia Pl Capital	29,494	14,730	17,703	(2,973)
E091960 (9196054)	36 Bennett St Capital	31,000	15,494	6,735	8,759
E091970 (9197094)	65A Bennett St Capital	15,000	7,498	0	7,498
E092006 (9200014)	14 Blackbutt Way Capital Exp	5,000	2,498	5,100	(2,602)
E092006 (9200015)	84 Bennett Street Wachs Housing Cap Exp	1,084,000	541,998	492,477	49,521
Buildings - Specialised					
E042549 (4205024)	Admin Office Building - Cap Exp	80,000	40,000	18,176	21,824
E051172 (51171)	Lake King Fire Shed Cap Exp	8,000	3,998	0	3,998
E077502 (B93CAP)	8 Wattle Drive	38,000	18,998	6,735	12,263
E083101 (8300102)	Relocate Toy Library To Daycare Centre	80,000	40,000	0	40,000
E091960 (9196085)	Staff Housing Wattle Drive House 1	600,000	300,000	0	300,000
E091960 (9196086)	Staff Housing Wattle Drive House 2	600,000	300,000	0	300,000
E091970 (9197124)	10A Gumtree Dr Capital	7,000	3,498	6,500	(3,002)
E091970 (9197134)	10B Gumtree Dr Capital	7,000	3,498	6,500	(3,002)
E092120 (ILULG)	Ilu Lot 107 Bennett St Lake Grace	10,000	5,000	0	5,000
E107715 (1071044)	Lake Grace Community Bus Shed Cap Exp	15,000	7,498	0	7,498
E111007 (LGPHCAP)	Lake Grace Public Hall	153,647	76,820	7,737	69,083
E111007 (LGVHCAP)	Lake Grace Lakes Village Hall	50,000	25,000	0	25,000
E111007 (NGPHCAP)	Newdegate Public Hall	55,000	27,498	38,185	(10,687)
E113152 (113014)	Lake King Sports Pavilion Cap Ex	10,000	5,000	0	5,000
E113152 (113018)	Lg Sporting Precinct - Final Stage Cap Ex	40,000	20,000	0	20,000
E113152 (B63CAP)	Newdegate Recreation Centre	65,000	32,498	4,705	27,793
E113152 (113002)	Lake Grace Sporting Precinct - New Lawn Area	6,990	3,492	6,990	(3,498)
E117041 (1170014)	Aim Building Capital	15,000	7,498	0	7,498
E117042 (1170084)	Rsl Hall Capex	30,000	15,000	0	15,000
E121502 (121304)	Lake Grace Depot - Cap Exp	300,000	150,000	0	150,000
E132500 (1325014)	Visitor Centre Improvements Cap Exp	80,000	40,000	0	40,000
E132502 (1322051)	Lk Tractor Musuem Shed	40,000	20,000	25,395	(5,395)
E132502 (1322052)	Hainesworth Museuem Shed	160,000	80,000	0	80,000
Furniture & Equipment					
E112521 (1125211)	Lake Grace Pool	50,000	25,000	0	25,000
E113178 (1131781)	Lg Football Electronic Score Board	30,000	15,000	21,468	(6,468)
Plant & Equipment					
E042550 (LG74CAP)	Mcs Vehicle	50,000	25,000	0	25,000
E042550 (LG139CA)	Dceo Vehicle	50,000	25,000	55,542	(30,542)
E042550 (LG75CAP)	Mis Vehicle	71,500	35,746	70,466	(34,720)
E051174 (511734)	Fire Truck In-Kind Contribution	0	0	52,643	(52,643)
E053550 (053551)	Lg & Ngt Digital Speed Signs	8,000	3,998	575	3,423
E053550 (53552)	Lg & Ngt Town Cctv	120,000	60,000	0	60,000
E123059 (P27CAP)	Newdegate Parks And Gardens Plant And Equipment	98,000	0	52,714	(52,714)
E123059 (PL04CAP)	6 Wheel Tip Truck	300,000	150,000	0	150,000
E123059 (PL06CAP)	Mobile Trailer Generators	60,000	30,000	56,488	(26,488)
E123059 (PL11CAP)	Maintenance Grader Lg	565,000	282,498	500,000	(217,502)
E123059 (PL15CAP)	Varley Mower - Toro Z Master	21,000	10,498	20,380	(9,882)
E123059 (PL19CAP)	Supervisor Vehicle Isuzu	51,000	25,498	50,864	(25,366)
E123059 (PL28CAP)	Skid Steer Plant Trailer	68,000	33,998	0	33,998
E123059 (PL37CAP)	Ngt Community Bus	253,000	126,496	0	126,496
E123059 (PL38CAP)	Side Tipper Trailer - Construction	290,000	145,000	253,740	(108,740)
E132504 (1325041)	LG & NGT Digital Display Sign	20,000	10,000	6,666	3,334
Infrastructure - Roads					
E121200	Roadworks Capital Renewal	4,237,924	2,118,780	1,559,196	559,584
Parks, Gardens, Recreation Facilities					
E107259 (113061)	Lake King Cemetery New Fence	60,000	30,000	0	30,000
E113175 (113037)	Lake Grace Football Field Lighting Upgrade Cap Exp	25,000	12,498	16,546	(4,048)
E113175 (113048)	Lake Grace Sporting Complex Entry Cap Exp	150,000	75,000	0	75,000
E113175 (113053)	Lake King Walk Trail Upgrade Cap Exp	3,436	1,702	0	1,702
E113175 (113055)	Jam Patch New Bbq & Picnic Shelters Cap Exp	45,000	22,498	0	22,498
E113175 (113070)	Lighting Install Lg & Lk Pg	60,000	30,000	56,088	(26,088)
E113175 (113071)	Padley Park Stormwater Capture (Cwsp)	5,000	2,498	5,555	(3,057)
E113175 (113075)	Lake King Park Upgrade	150,000	74,996	17,492	57,504
E113175 (113076)	Jam Patch - New Walk Way	124,000	61,998	2,100	59,898
E132503 (1325031)	LG Lookout Upgrade	100,000	50,000	2,100	47,900
E113293 (113203)	Lake Grace Pump Track	250,000	125,000	167,805	(42,805)
Sewerage					
Urban Infrastructure					
E101043 (1010431)	Lake Grace & Newdegate Recycling Stations	4,500	2,246	0	2,246
E121312 (121302)	Lake Grace Footpaths Cap Exp	50,000	25,000	0	25,000
E121312 (121303)	Newdegate Footpath Cap Exp	150,000	75,000	0	75,000
E136501 (136009)	Newdegate Airstrip Dam (CWSP)	113,558	56,776	0	56,776
		12,379,050	**6,140,238**	**3,621,882**	**2,518,356**

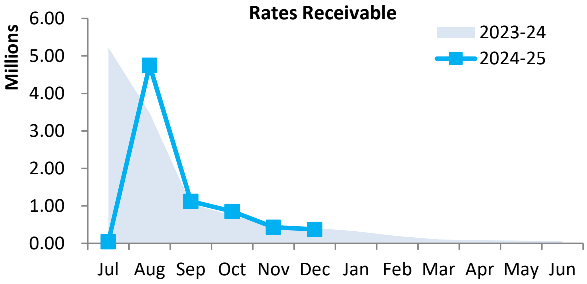
6 DISPOSAL OF ASSETS

		Budget				YTD Actual			
Asset Ref.	Asset description	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		$	$	$	$	$	$	$	$
	Plant and equipment								
222	PLVU55 Isuzu MU-X (MCS)	44,429	35,000	0	(9,429)	0	0	0	0
219	PLVU54 Isuzu MU-X (DCEO)	40,570	28,000	0	(12,570)	41,423	41,818	395	0
231	PLVU57 Toyota Prado (MIS)	56,732	50,000	0	(6,732)	57,826	61,810	3,984	0
1409	PTRA24 Coastmac Skid Steer Loader Trailer	1,931	2,000	69	0	2,154	5,768	3,614	0
1417	PCB01 Toyota Coaster Bus NGT Comm Bus	12,760	10,000	0	(2,760)	12,909	4,446	0	(8,463)
1003	PTRA12 Roadwest Side Tipper Trailer	8,428	25,000	16,572	0	8,276	75,000	66,724	0
1393	PTOR04 John Deere Ride-on-Mower	0	1,500	1,500	0	0	0	0	0
187	PLVU52 Ford Ranger Infrastructure/Works Supervisor	29,281	25,000	0	(4,281)	0	0	0	0
1002	PTRA13 Roadwest Tri-axle Side Tipper	8,687	25,000	16,313	0	8,957	75,000	66,043	0
1419	PGRA07 John Deere 770G Grader LG Maint	147,593	225,000	77,407	0	152,469	210,000	57,531	0
		350,411	**426,500**	**111,861**	**(35,772)**	**284,014**	**473,842**	**198,291**	**(8,463)**



7 RECEIVABLES

Rates receivable	30 Jun 2024	31 Dec 2024
	$	$
Opening arrears previous year	75,681	56,487
Levied this year	5,146,844	4,978,352
Less - collections to date	(5,166,038)	(4,659,770)
Net rates collectable	**56,487**	**375,069**
% Collected	98.9%	92.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(325)	8,351	58	913	9,469	18,466
Percentage	(1.8%)	45.2%	0.3%	4.9%	51.3%	
Balance per trial balance						
Trade receivables	(325)	8,351	58	913	9,469	18,466
Total receivables general outstanding						**18,466**

Amounts shown above include GST (where applicable)

KEY INFORMATION

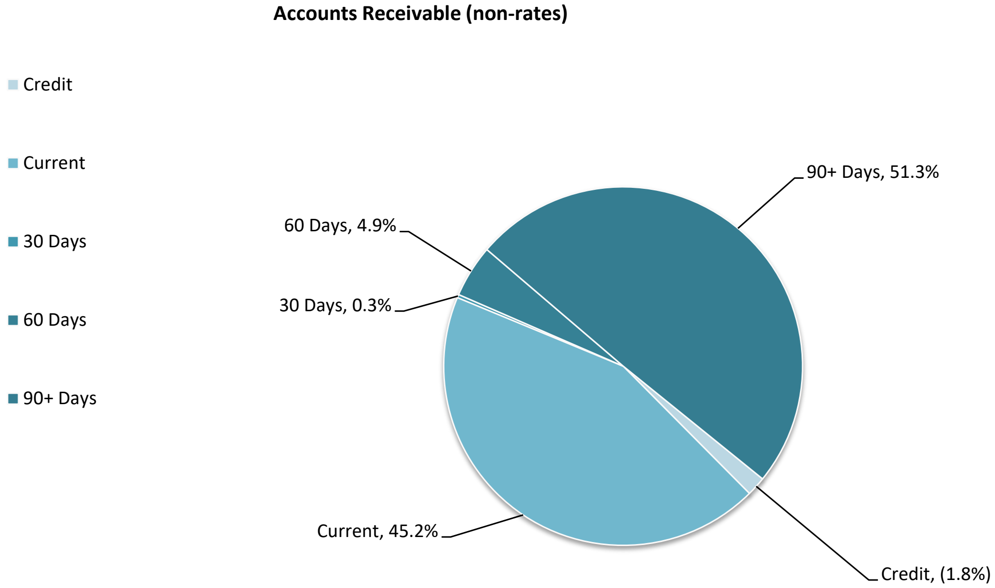
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 December 20:
	$	$	$	$
Inventory				
Stock on Hand - Fuel	17,796	93,618	(82,580)	28,834
Total other current assets	**17,796**	**93,618**	**(82,580)**	**28,834**

Amounts shown above include GST (where applicable)

KEY INFORMATION

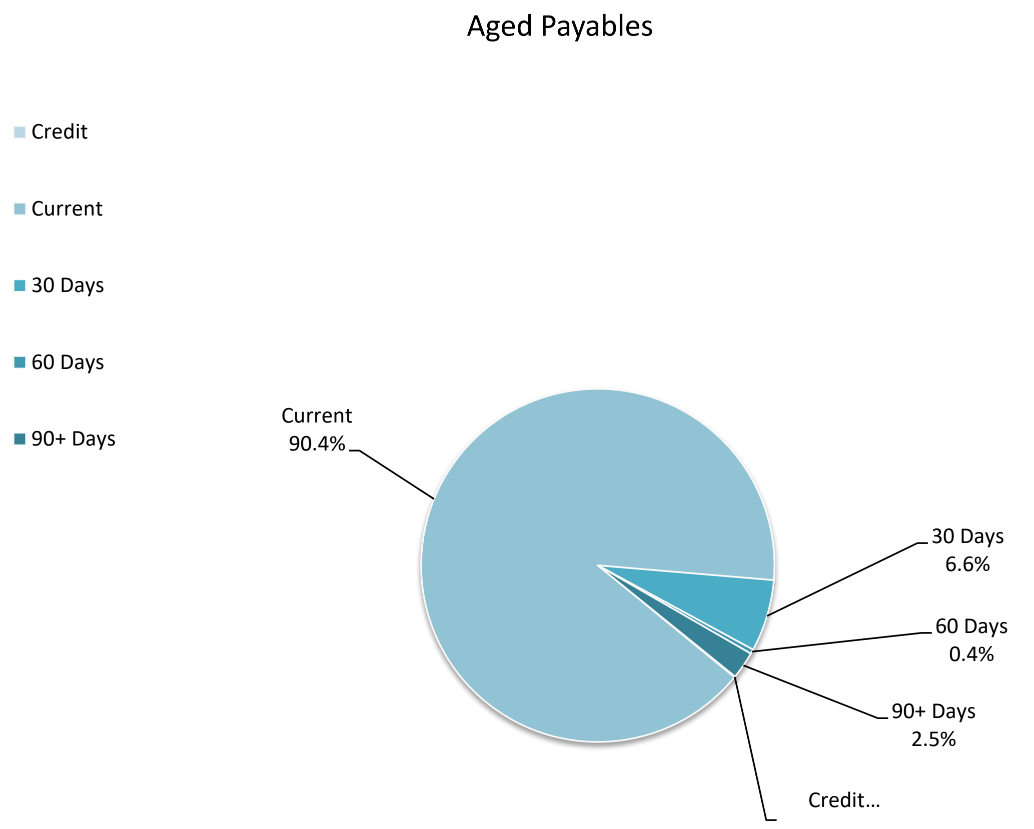
Inventory
Inventories are measured at the lower of cost and net realisable value.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	(112)	108,433	7,892	500	3,000	119,713
Percentage	(0.1%)	90.6%	6.6%	0.4%	2.5%	
Balance per trial balance						
Sundry creditors	(112)	108,417	7,892	500	3,000	119,696
ESL Levied & Prepaid rates		26,401				26,401
Liabilities held for Others - Prepaid Rates		10,829				10,829
Total payables general outstanding						**156,926**

Amounts shown above include GST (where applicable)

KEY INFORMATION
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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.
The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 BORROWINGS

Repayments - borrowings

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		$	$	$	$	$	$	$	$	$
Office Refurbishment	L181	177,588	0	0	(10,471)	(21,245)	167,117	156,343	(2,398)	(11,276)
Staff Housing & CEO's Residence	L204	330,043	0	0	(24,715)	(49,541)	305,328	280,502	(2,153)	(5,081)
LG Sports Pavillion	L182	66,771	0	0	(10,280)	(20,885)	56,491	45,886	(1,007)	(4,464)
LG Residential Land	L189	91,287	0	0	(11,852)	(18,048)	79,435	73,239	(2,899)	(8,387)
Purchase & Develop Industrial Lanc	L203	370,773	0	0	(29,636)	(59,495)	341,137	311,278	(2,975)	(7,992)
LG Precinct	L198	0	0	0	0	0	0	0	(76)	(76)
WACHS Housing	L205	0	0	750,000	0	(16,021)	0	733,979	0	(21,750)
Staff Housing	L206	0	0	600,000	0	0	0	600,000	0	0
Total		**1,036,462**	**0**	**1,350,000**	**(86,954)**	**(185,235)**	**949,508**	**2,201,227**	**(11,508)**	**(59,026)**
Current borrowings		185,235					82,260			
Non-current borrowings		851,227					867,248			
		1,036,462					**949,508**			

All debenture repayments were financed by general purpose revenue.

New borrowings 2024-25

Particulars	Amount Borrowed Actual	Amount Borrowed Budget	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used) Actual	Amount (Used) Budget	Balance Unspent
	$	$				$	%	$	$	$
L205 - WACHS Housing		750,000	WATC	Semi-annual (	15		5.80	0	(750,000)	
L206 - Staff Housing		600,000	WATC					0	(600,000)	
	0	**1,350,000**				**0**		**0**	**(1,350,000)**	**0**

KEY INFORMATION
The City has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 December 2024
		$	$	$	$	$
Other liabilities						
Capital grant/contributions liabilities		4,043	0	902,585	(906,628)	0
Total other liabilities		4,043	0	902,585	(906,628)	0
Employee Related Provisions						
Provision for annual leave		227,910	0	0	(3,325)	224,585
Provision for long service leave		215,643	0	0	0	215,643
Total Provisions		443,553	0	0	(3,325)	440,228
Total other current liabilities		**447,596**	**0**	**902,585**	**(909,953)**	**440,228**

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

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 Related 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 employee related 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.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Dec 2024	Current Liability 31 Dec 2024	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	311,157	155,578	141,479
Grants Commission - Roads	0	0	0	0	0	270,822	135,410	77,352
Grant - DFES LGGS Operating	0	0	0	0	0	120,000	60,000	94,605
Grants - Senior Activities	0	0	0	0	0	1,000	498	0
Grants - Youth Activities	0	0	0	0	0	1,000	498	3,000
Direct Grant - MRWA	0	0	0	0	0	487,005	487,005	487,005
Skeleton Weed Programm Grant	0	0	0	0	0	200,000	200,000	200,000
Heritage Council of WA - LG AIM Hospital Interpretati	0	0	0	0	0	0	0	9,900
DFES - AWARE Grant Funding 2024/25	0	0	0	0	0	0	0	18,000
	0	**0**	**0**	**0**	**0**	**1,390,984**	**1,038,989**	**1,031,341**
Contributions								
ESL Administration Fee	0	0	0	0	0	4,000	4,000	4,000
Contribution To New Community Bus	0	0	0	0	0	100,000	0	0
Lake King Pavilion / Oval - Hire Fees	0	0	0	0	0	500	246	0
Contributions - Other Culture	0	0	0	0	0	1,000	498	0
Contributions - Street Lighting	0	0	0	0	0	10,000	0	0
Other Contributions	0	0	0	0	0	6,000	6,000	6,000
AIM Contributions	0	0	0	0	0	200	96	1,114
Community Gardens Grant Program 2024	0	0	0	0	0	0	0	10,000
	0	**0**	**0**	**0**	**0**	**121,700**	**10,840**	**21,114**
TOTALS	**0**	**0**	**0**	**0**	**0**	**1,512,684**	**1,049,829**	**1,052,455**

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
Provider	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Dec 2024	Current Liability 31 Dec 2024	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Capital grants and subsidies								
Local Roads & Community Program	0	0	0	0	0	40,000	20,000	0
Drought & Community	0	0	0	0	0	103,489	51,740	0
Local Roads & Community Program - Public Halls, Civic Centres	0	505,702	(505,702)	0	0	1,150,331	500,000	505,702
Local Roads & Community Program - Swimming Pools	0	0	0	0	0	50,000	25,000	0
Roads to Recovery	0	0	0	0	0	1,449,776	0	0
Regional Road Group	4,043	354,468	(358,511)	0	0	426,770	300,000	358,511
Local Roads & Community Program	0	0	0	0	0	123,302	61,650	0
Local Roads & Community Program	0	42,415	(42,415)	0	0	142,415	71,206	42,415
DWER Contributions toward Dams revitalisations and other works	0	0	0	0	0	167,778	40,000	40,000
Grants - Wattle Drive Extension Cap Inc	0	0	0	0	0	600,000	0	0
Grant - DFES In-kind contribution LK Fire Truck addtnl cost	0	0	0	0	0	0	0	52,643
	4,043	**902,585**	**(906,628)**	**0**	**0**	**4,253,861**	**1,069,596**	**999,271**
TOTALS	**4,043**	**902,585**	**(906,628)**	**0**	**0**	**4,253,861**	**1,069,596**	**999,271**

14 TRUST FUND

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 31 December 2024
	$	$	$	$
Standpipe bonds	12,107	102	0	**12,209**
	12,107	**102**	**0**	**12,209**

15 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			$	$	$	$
Budget adoption						0
1325014 - Visitor Centre Improvement Cap Exp	Res 13945	Capital expenses		80,000		80,000
113077 - Jam Patch Modus Toilet Cap Exp	Res 13945	Capital expenses			(80,000)	0
1210529 - Dykes Rd Resheet SLK 0.00-5.00	Res 13966	Capital expenses		50,382		50,382
1210536 - Biddy Camm Rd SLK 62.83 - 68.10	Res 13966	Capital expenses			(50,382)	0
P27CAP - Newdegate Parks and Gardens plant and equipment	Res 13968	Capital expenses			(98,000)	(98,000)
122701 - Depot Tools & Miscellaneous Items	Res 13968	Operating expenses			(12,000)	(110,000)
A001316 - Plant Replacement Reserve Bank	Res 13968	Reserve		110,000		0
				240,382	**(240,382)**	**0**

Municipal Bank Statement

Summary:

G/L Account (as at Month End)
1A0011010 Municipal Bank Account MUN

Opening Balance	7,825,761.76
Deposits	$279,610.10
Payments	-696,531.43
Fees	-51,847.67
Adjustments	-146,060.64
Closing Balance	**7,210,932.12**

The Bank Statement balances to the General Ledger

Statement No 73
Statement Date 31/12/2024

Opening Balance	7,828,363.82
Reconciled Items	
Deposits	279,359.10
Payments	-699,562.49
Fees	-51,847.67
Adjustments	-146,060.64
Closing Balance	7,210,932.12
Unreconciled Items	
Deposits	0.00
Payments	0.00
Fees	0.00
Adjustments	0.00
Unreconciled Closing Balance	0.00
Total - To agree with GL	**7,210,932.12**

Municipal Account - Reconciliation to 31/12/2024

G/L Account (as at Month End):

Fees:	
Dept of Transport	-$57,375.50
Bank Fees	-$733.99
LESS: Interest Received	$6,261.82
	-$51,847.67
Adjustments	
Payroll	-$145,380.64
Payroll Rent Deduction	-$680.00
	-$146,060.64

Unreconciled Items: **$0.00**

Outstanding Deposits

$0.00

Outstanding Payments

$0.00

ENTERED

By Victoria Fasano - SFO I&R at 5:49 pm, Jan 06, 2025

APPROVED

By Tegan Hall - MCS at 8:13 am, Jan 07, 2025

Shire of Lake Grace

Reserve Bank Statement

Reserve No	Reserve Account Name		Balance
11	Emergency Services Reserve Bank	$	29,777.81
12	Housing Reserve Bank	$	1,206,473.24
13	Swimming Pool (Lake Grace) Reserve Bank	$	693,494.47
14	Land Development Reserve Bank	$	270,925.19
15	Leave Reserve Bank	$	364,319.78
16	Plant Replacement Reserve Bank	$	965,976.33
17	Recreation Reserve Bank	$	269,330.36
18	Works & Services Reserve Bank	$	430,074.96
19	Newdegate Hall Reserve Bank	$	61,152.35
20	Lake Grace TV Reserve Bank	$	33,027.16
23	Varley Sullage Reserve Bank	$	-
31	Lake Grace Sewerage Scheme Reserve Bank	$	1,586,019.80
35	Newdegate Sports Dam Reserve Bank	$	-
36	Newdegate Stadium Floor Reserve Bank	$	127,361.05
37	Community Water Supply Reserve Bank	$	-
40	Office Furniture & Equipment Reserve Bank	$	14,597.81
42	History Book Reserve Bank	$	11,473.43
43	Essential Medical Services Reserve Bank	$	606,708.99
44	AIM Hospital Museum Reserve	$	6,383.47
		$	**6,677,096.20**

31/12/2024	Bank Balance
Bankwest Reserve Acc	$0.00
CBA Reserve Acc	$0.01
WATC Reserve Acc	$1,577,096.19
CBA Reserve Term Deposit 1	$0.00
CBA Reserve Term Deposit 2	$5,100,000.00
	$6,677,096.20
Variance	$0.00

ENTERED

By Victoria Fasano - SFO I&R at 12:53 pm, Jan 03, 2025

APPROVED

By Tegan Hall - MCS at 2:28 pm, Jan 03, 2025

Reserves Fund Statement

Trust Bank Statement

Summary:

G/L Account (as at Month End)
1A0013050 Trust Fund Cash At Bank MUN

Statement No 73
Statement Date 31/12/2024

Opening Balance	12,208.90
Deposits	$0.00
Payments	0.00
Fees	0.00
Adjustments	0.00
Closing Balance	**12,208.90**

The Bank Statement balances to the General Ledger

Opening Balance	12,208.90
Reconciled Items	
Deposits	0.00
Payments	0.00
Fees	0.00
Adjustments	0.00
Closing Balance	12,208.90
Unreconciled Items	
Deposits	0.00
Payments	0.00
Fees	0.00
Adjustments	0.00
Unreconciled Closing Balance	0.00
Total - To agree with GL	**12,208.90**

ENTERED

By Victoria Fasano - SFO I&R at 1:45 pm, Jan 03, 2025

APPROVED

By Tegan Hall - MCS at 2:29 pm, Jan 03, 2025

SHIRE OF LAKE GRACE

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2024

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

TABLE OF CONTENTS

SHIRE OF LAKE GRACE
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 DECEMBER 2024

	Note	Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (b) - (a)	
		Budget v Actual					
OPERATING ACTIVITIES		$	$	$	$	$	
Revenue from operating activities							
General rates	4.1	4,992,543	4,992,543	4,978,352	4,978,543	(14,000)	▼
Rates excluding general rates		317,191	317,191	317,790	317,191		
Grants, subsidies and contributions	4.2	1,512,684	1,512,684	1,052,455	1,453,872	(58,812)	▼
Fees and charges	4.3	419,735	419,735	296,846	452,735	33,000	▲
Interest revenue	4.4	695,393	695,393	169,877	587,419	(107,974)	▼
Other revenue	4.5	360,658	360,658	191,085	332,829	(27,829)	▼
Profit on asset disposals	4.6	111,861	111,861	198,291	198,291	86,430	▲
		8,410,065	8,410,065	7,204,696	8,320,880	(89,185)	
Expenditure from operating activities							
Employee costs		(2,579,645)	(2,579,645)	(1,269,455)	(2,579,645)		
Materials and contracts	4.7	(5,380,838)	(5,392,838)	(2,118,169)	(5,354,509)	38,329	▲
Utility charges		(319,468)	(319,468)	(133,933)	(319,468)		
Depreciation		(8,350,957)	(8,350,957)	(4,217,479)	(8,350,957)		
Finance costs	4.8	(60,026)	(60,026)	(11,508)	(38,276)	21,750	▲
Insurance		(291,597)	(291,597)	(293,402)	(291,597)		
Other expenditure	4.9	(418,827)	(418,827)	(192,868)	(426,327)	(7,500)	▼
Loss on asset disposals	4.10	(35,772)	(35,772)	(8,463)	(11,060)	24,712	▲
		(17,437,130)	(17,449,130)	(8,245,277)	(17,371,839)	77,291	
Non-cash amounts excluded from operating activities	4.11	8,291,283	8,291,283	4,029,881	8,180,141	(111,142)	▼
Amount attributable to operating activities		(735,782)	(747,782)	2,989,300	(870,818)	(123,036)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Capital grants, subsidies and contributions	4.12	4,253,861	4,253,861	999,271	3,737,458	(516,403)	▼
Proceeds from disposal of assets	4.13	426,500	426,500	473,842	515,660	89,160	▲
		4,680,361	4,680,361	1,473,113	4,253,118	(427,243)	
Outflows from investing activities							
Purchase of land and buildings	4.14	(4,738,142)	(4,745,132)	(653,455)	(2,972,132)	1,773,000	▲
Purchase of plant and equipment	4.15	(1,977,500)	(2,025,500)	(1,120,077)	(2,212,143)	(186,643)	▼
Purchase of furniture and equipment		(30,000)	(80,000)	(21,468)	(80,000)		
Purchase and construction of infrastructure-roads	4.16	(4,237,924)	(4,237,924)	(1,559,195)	(4,197,924)	40,000	▲
Purchase and construction of infrastructure-other	4.17	(1,297,485)	(1,290,495)	(267,686)	(1,502,595)	(212,100)	▼
		(12,281,051)	(12,379,051)	(3,621,881)	(10,964,794)	1,414,257	
Amount attributable to investing activities		(7,600,690)	(7,698,690)	(2,148,768)	(6,711,676)	987,014	
FINANCING ACTIVITIES							
Cash inflows from financing activities							
Proceeds from new borrowings	4.18	1,350,000	1,350,000	0	750,000	(600,000)	▼
Transfers from reserve accounts	4.19	1,331,816	1,441,816	44,038	1,161,816	(280,000)	▼
		2,681,816	2,791,816	44,038	1,911,816	(880,000)	
Cash outflows from financing activities							
Repayment of borrowings	4.20	(185,235)	(185,235)	(86,954)	(169,213)	16,022	▲
Transfers to reserve accounts		(1,195,533)	(1,195,533)	(84,902)	(1,195,533)	0	
		(1,380,768)	(1,380,768)	(171,856)	(1,364,746)	16,022	
Amount attributable to financing activities		1,301,048	1,411,048	(127,818)	547,070	(863,978)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		7,035,424	7,035,424	7,035,424	7,035,424	0	
Amount attributable to operating activities		(735,782)	(747,782)	2,989,300	(870,818)	(123,036)	
Amount attributable to investing activities		(7,600,690)	(7,698,690)	(2,148,768)	(6,711,676)	987,014	
Amount attributable to financing activities		1,301,048	1,411,048	(127,818)	547,070	(863,978)	
Surplus or deficit after imposition of general rates	3(a),4.21	**0**	**0**	**7,748,138**	**(0)**	**(0)**	▼

1. BASIS OF PREPARATION

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 **requirements**
Section 6.4(2) of the Local Government Act 1995 read with the *Local Government (Financial Management) Regulations 1996,* prescribe that the budget review be prepared in accordance with *the Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 Leases which would have required the Shire of Lake Grace to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and statement of financial activity, the budget review has 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 Shire of Lake Grace controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

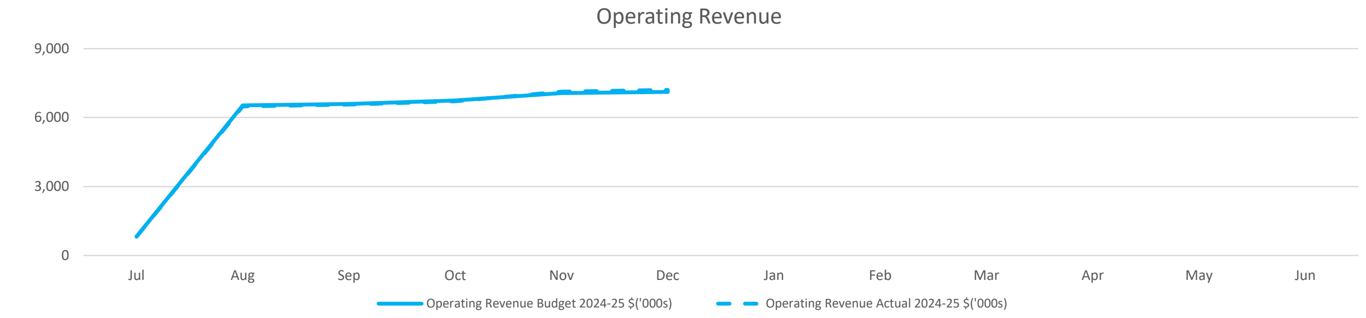
Judgements and estimates
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

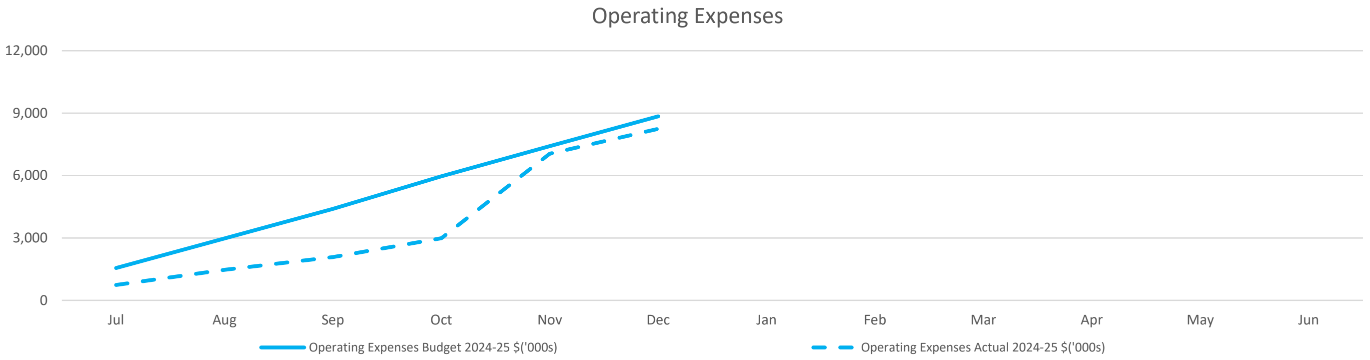
The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

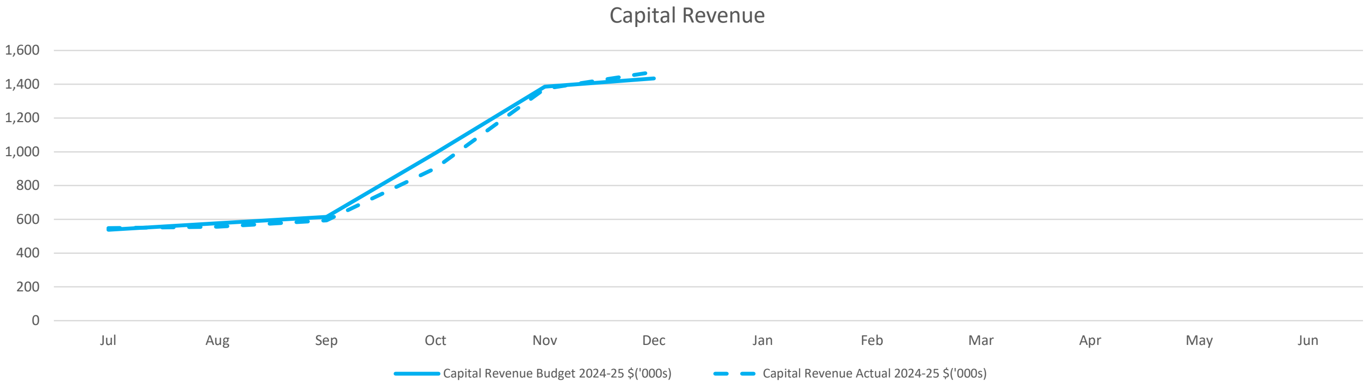
The balances, transactions and disclosures impacted by accounting estimates are as follows:
• estimated fair value of certain financial assets
• impairment of financial assets
• estimation of fair values of land and buildings, infrastructure and investment property
• estimation uncertainties made in relation to lease accounting
• estimation of fair values of provisions

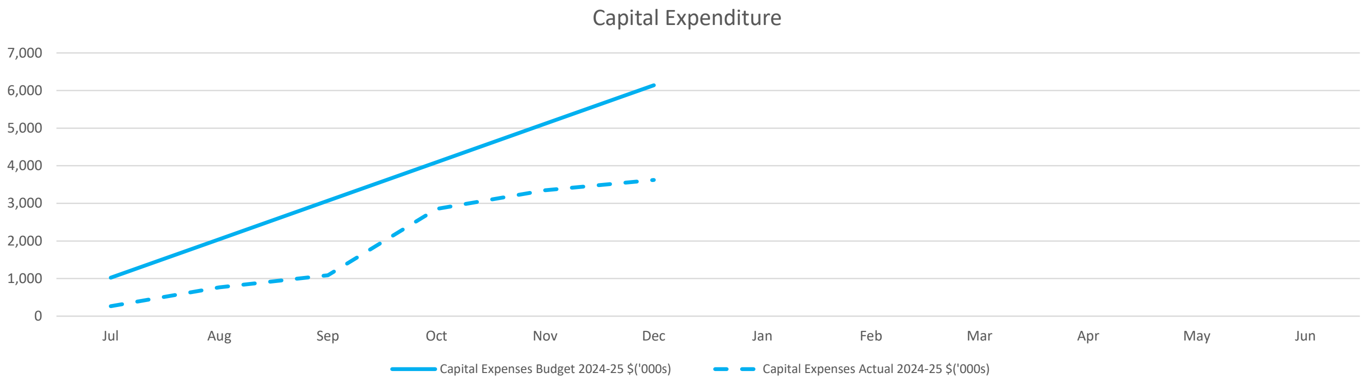
SIGNIFICANT ACCOUNTING POLICES
Significant accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

2. SUMMARY GRAPHS - BUDGET REVIEW









This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSTION
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

(a) Composition of estimated net current assets

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Year to Date Actual 31 December 2024	Estimated Year at End Amount 30 June 2025
	$	$	$	$
Current assets				
Cash and cash equivalents	13,636,877	6,460,862	13,938,800	6,460,862
Trade and other receivables	179,743	179,743	393,535	179,743
Inventories	17,796	17,796	28,834	17,796
	13,834,416	6,658,401	14,361,169	6,658,401
Less: current liabilities				
Trade and other payables	(374,153)	(386,259)	(156,926)	(386,259)
Contract liabilities	(4,043)	(4,043)	0	(4,043)
Borrowings	(169,214)	(1,333,979)	(82,260)	(185,235)
Employee related provisions	(443,553)	(443,553)	(440,228)	(443,553)
	(990,963)	(2,167,834)	(679,414)	(1,019,090)
Net current assets	12,843,453	4,490,567	13,681,755	5,639,311
Less: Total adjustments to net current assets	(5,808,029)	(4,490,567)	(5,933,617)	(5,639,311)
Closing funding surplus / (deficit)	7,035,424	0	7,748,138	0

(b) Current assets and liabilities excluded from budgeted deficiency

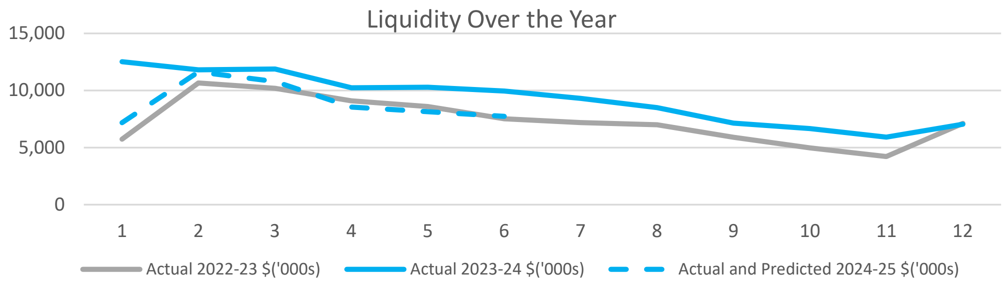
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Year to Date Actual 31 December 2024	Estimated Year at End Amount 30 June 2025
	$	$	$	$
Adjustments to net current assets				
Less: Reserve accounts	(6,636,232)	(6,499,949)	(6,677,096)	(6,499,949)
Less: Municipal - restricted cash and Units in Local Government House Trust	(260,079)	(260,077)	(276,491)	(260,077)
Add: Capital grants In-kind contribution	573,390	573,390	573,390	573,390
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	169,214	1,333,979	82,260	185,235
- Employee benefit provisions	345,678	362,090	364,320	362,090
Total adjustments to net current assets	(5,808,029)	(4,490,567)	(5,933,617)	(5,639,311)

(c) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Year to Date Actual 31 December 2024	Estimated Year at End Amount 30 June 2025
	$	$	$	$
Adjustments to operating activities				
Less: Profit on asset disposals	(122,233)	(111,861)	(198,291)	(198,291)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(2,102)			
Add: Loss on disposal of assets	95,167	35,772	8,463	11,060
Add: Depreciation on assets	8,179,561	8,350,957	4,217,479	8,350,957
Non-cash movements in non-current assets and liabilities:				
Employee benefit provisions	1,044	16,415	2,230	16,415
Non-cash amounts excluded from operating activities	8,151,437	8,291,283	4,029,881	8,180,141



3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, 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 shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Lake Grace 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.

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Lake Grace applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

INVENTORIES

General

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.

CONTRACT ASSETS

Contract assets primarily relate to the Shire of Lake Grace's right to . consideration for work completed but not billed at the end of the period.

CONTRACT LIABILITIES

Contract liabilities represent the Shire of Lake Grace's obligation to transfer goods or services to a customer for which the Shire of Lake Grace has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

PROVISIONS

Provisions are recognised when the Shire of Lake Grace 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.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Lake Grace's operational cycle. In the case of liabilities where the Shire of Lake Grace does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Lake Grace's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Lake Grace prior to the end of the financial year that are unpaid and arise when the Shire of Lake Grace 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Lake Grace recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Lake Grace'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 of Lake Grace'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 net current funding position. Shire of Lake Grace's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding position.

Other long-term employee benefits

Long-term employee benefits provisions 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 of Lake Grace's obligations for long-term employee benefits where the Shire of Lake Grace does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

4 PREDICTED VARIANCES

		Variance $	
	Revenue from operating activities		
4.1	**General rates**	(14,000)	▼
	Interim Rates	(14,000)	
4.2	**Grants, subsidies and contributions**	(58,812)	▼
	22.23 BFB Supplement Operating Grant	34,605	
	Grants Commission - General	(28,199)	
	Grants Commission - Road Funds	(116,118)	
	Community Gardens Grant Program 2024 - Department of Communities	10,000	
	2024/25 AWARE Grant Funding Agreement	18,000	
	Heritage Grants Program 21/22 and 24/25 - Claim for Interpretation Plan - Lake Grace AIM Hospital	19,900	
	Grant - Youth Activities MUN	3,000	
4.3	**Fees and charges**	33,000	▲
	Increase in tickets income	3,000	
	Town Planning Fees - increased demand of the service	30,000	
4.4	**Interest revenue**	(107,974)	▼
	Interest On Investment - Municipal Funds	(70,000)	
	Interest On Investment - Reserve Funds	(37,974)	
4.5	**Other revenue**	(27,829)	▼
	The new lease has been signed for NGT Research station with $1 cost	(67,829)	
	Provision of Medical Services in Rural WA Group - other shire contributions	30,000	
	Emergency Services Officer Income	10,000	
4.6	**Profit on asset disposals**	86,430	▲
	Profit On Sale Of Assets	86,430	
	Expenditure from operating activities		
4.7	**Materials and contracts**	38,329	▲
	Reduction in Events Expenses	3,500	
	The new lease has been signed for NGT Research station with $1 cost	67,829	
	Provision of Medical Services in Rural WA Group	(30,000)	
	Provision of Medical Services in Rural WA Group - LG contribution	(5,000)	
	AWARE expenditure increase to match the $18,000 income	(15,000)	
	Backslopes & Weed Spraying - expenses decrease	17,000	
4.8	**Finance costs**	21,750	▲
	205 - WACHS Housing Loan repayments moved to 25.26 FY (Interest)	21,750	
4.9	**Other expenditure**	(7,500)	▼
	Medical Centre - Support Payment Increase	(7,500)	
4.10	**Loss on asset disposals**	24,712	▲
	Loss on sale of vehicles lower than anticipated	24,712	
	Non-cash amounts excluded from operating activities	(111,142)	▼
	Less: Profit on asset disposals	(86,430)	
	Add: Loss on disposal of assets	(24,712)	
	Inflows from investing activities		
4.12	**Capital grants, subsidies and contributions**	(516,403)	▼
	Journal 2025.06.01 to record acquisition of In-kind contribution Fire Truck (Asset 215)	52,643	
	All Drought and community funding rteceived in 23/24 FY	(103,489)	
	Grant Regional Road Group increase	4,043	
	Local Roads & Community Program - Grant reduction	(45,802)	
	Community Water Supplies Program grant reduction, final milestone moved to 26/25	(15,898)	
	NGT Bowling Club Reconstruction and Resurfacing Project: $70,700 – CSRFF Grant, $70,700 – Newdegate Machinery Field Days, $50,700 – Newdegate Bowling Club	192,100	
	Grants - Wattle Drive Extension - Carry forward to 25/26 financial year in line with funding	(600,000)	
4.13	**Proceeds from disposal of assets**	89,160	▲
	Proceeds Sale Of Vehicles	89,160	

4 PREDICTED VARIANCES

		Variance $	
	Outflows from investing activities		
4.14	**Purchase of land and buildings**	1,773,000	▲
	AIM Interpretive Design	(15,000)	
	Exp moved to 25/26 FY - Staff Housing Wattle Drive House 1	600,000	
	Exp moved to 25/26 FY - Staff Housing Wattle Drive House 2	600,000	
	Purchase Lot 352 Stubbs St (Pink Building)	(200,000)	
	Toilet for Newdegate Depot	(12,000)	
	Lake Grace Residential Land - Carry forward to 25/26 financial year in line with funding	800,000	
4.15	**Purchase of plant and equipment**	(186,643)	▼
	Journal 2025.06.01 to record acquisition of In-kind contribution Fire Truck (Asset 215)	(52,643)	
	RMX240 Mower x 2 (Lake Grace & Lake King)	(54,000)	
	6 Wheel Tip Truck - Increase in cost	(80,000)	
4.16	**Purchase and construction of infrastructure-roads**	40,000	▲
	Ladyman Rd SLK 0.00 -4.00 - expenses decrease	40,000	
4.17	**Purchase and construction of infrastructure-other**	(212,100)	▼
	Newdegate Bowling Club Reconstruction and Resurfacing Project	(212,100)	
	Cash inflows from financing activities		
4.18	**Proceeds from new borrowings**	(600,000)	▼
	206 - Staff Housing Loan - moved to 25/26 FY	(600,000)	
4.19	**Transfers from reserve accounts**	(280,000)	▼
	Transfer to cover Staff Housing Wattle Drive House 2 to be moved to 25/26 FY	(300,000)	
	Newdegate Bowling Club Reconstruction and Resurfacing Project - Shire of Lake Grace contribution	20,000	
	Cash outflows from financing activities		
4.20	**Repayment of borrowings**	16,022	▲
	205 - WACHS Housing Loan repayments moved to 25.26 FY (Redemption)	16,022	
.21	**Surplus or deficit after imposition of general rates**	(0)	▼

SHIRE OF LAKE GRACE
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2024

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			$	$	$	$	
Budget Adoption		Opening Surplus(Deficit)		7,035,424			
Adjustment to Yr end surplus				0			
I030135		Operating Revenue			(14,000)	(14,000)	Interim Rates
I051040		Operating Revenue		34,605		20,605	22.23 BFB Supplement Operating Grant
I030301		Operating Revenue			(28,199)	(7,594)	Grants Commission - General
I030302		Operating Revenue			(116,118)	(123,712)	Grants Commission - Road Funds
I113452		Operating Revenue		10,000		(113,712)	Community Gardens Grant Program 2024 - Department of Communities
I051450		Operating Revenue		18,000		(95,712)	2024/25 AWARE Grant Funding Agreement
I132412		Operating Revenue		19,900		(75,812)	Heritage Grants Program 21/22 and 24/25 - Claim for Interpretation Plan - Lake Grace AIM Hospital
I087010		Operating Revenue		3,000		(72,812)	Grant - Youth Activities MUN
I132415		Operating Revenue		3,000		(69,812)	Increase in tickets income
I106110		Operating Revenue		30,000		(39,812)	Town Planning Fees - increased demand of the service
I160210		Operating Revenue			(70,000)	(109,812)	Interest On Investment - Municipal Funds
I160215		Operating Revenue			(37,974)	(147,786)	Interest On Investment - Reserve Funds
I136992		Operating Revenue			(67,829)	(215,615)	The new lease has been signed for NGT Research station with $1 cost
I077410		Operating Revenue		30,000		(185,615)	Provision of Medical Services in Rural WA Group - other shire contributions
I053105		Operating Revenue		10,000		(175,615)	Emergency Services Officer Income
I123910		Non Cash Item		86,430		(175,615)	Profit On Sale Of Assets
CONCERT		Operating Expenses		3,500		(172,115)	Reduction in Events Expenses
E136992		Operating Expenses		67,829		(104,286)	The new lease has been signed for NGT Research station with $1 cost
E077023		Operating Expenses			(30,000)	(134,286)	Provision of Medical Services in Rural WA Group
E042029		Operating Expenses			(5,000)	(139,286)	Provision of Medical Services in Rural WA Group - LG contribution
121302		Operating Expenses			(15,000)	(154,286)	AWARE expenditure increase to match the $18,000 income
122503		Operating Expenses		17,000		(137,286)	Backslopes & Weed Spraying - expenses decrease

E092022		Operating Expenses	21,750		(115,536)	205 - WACHS Housing Loan repayments moved to 25.26 FY (Interest)
E077019	RES 13941	Operating Expenses		(7,500)	(123,036)	Medical Centre - Support Payment Increase
E042920		Non Cash Item	24,712		(123,036)	Loss on sale of vehicles lower than anticipated
I051440		Capital Revenue	52,643		(70,394)	Journal 2025.06.01 to record acquisition of In-kind contribution Fire Truck (Asset 215)
I111413		Capital Revenue		(103,489)	(173,883)	All Drought and community funding rteceived in 23/24 FY
I121771		Capital Revenue	4,043		(169,840)	Grant Regional Road Group increase
I121782		Capital Revenue		(45,802)	(215,642)	Local Roads & Community Program - Grant reduction
I134413		Capital Revenue		(15,898)	(231,540)	Community Water Supplies Program grant reduction, final milestone moved to 26/25
I113183		Capital Revenue	192,100		(39,440)	NGT Bowling Club Reconstruction and Resurfacing Project: $70,700 – CSRFF Grant, $70,700 – Newdegate Machinery Field Days, $50,700 – Newdegate Bowling Club
I150038		Capital Revenue	0	(600,000)	(639,440)	Grants - Wattle Drive Extension - Carry forward to 25/26 financial year in line with funding
I123115		Capital Revenue	89,160		(550,280)	Proceeds Sale Of Vehicles
1170014		Capital Expenses		(15,000)	(565,280)	AIM Interpretive Design
9196085		Capital Expenses	600,000		34,720	Exp moved to 25/26 FY - Staff Housing Wattle Drive House 1
9196086		Capital Expenses	600,000		634,720	Exp moved to 25/26 FY - Staff Housing Wattle Drive House 2
NEW JOB		Capital Expenses		(200,000)	434,720	Purchase Lot 352 Stubbs St (Pink Building)
NEW JOB		Capital Expenses		(12,000)	422,720	Toilet for Newdegate Depot
E137260		Capital Expenses	800,000		1,222,720	Lake Grace Residential Land - Carry forward to 25/26 financial year in line with funding
511734		Capital Expenses		(52,643)	1,170,078	Journal 2025.06.01 to record acquisition of In-kind contribution Fire Truck (Asset 215)
NEW JOB		Capital Expenses		(54,000)	1,116,078	RMX240 Mower x 2 (Lake Grace & Lake King)
PL04CAP		Capital Expenses		(80,000)	1,036,078	6 Wheel Tip Truck - Increase in cost
1210534		Capital Expenses	40,000		1,076,078	Ladyman Rd SLK 0.00 -4.00 - expenses decrease
113079		Capital Expenses		(212,100)	863,978	Newdegate Bowling Club Reconstruction and Resurfacing Project
E092186		Capital Expenses	16,022		880,000	205 - WACHS Housing Loan repayments moved to 25.26 FY (Redemption)
gs		Capital Revenue		(600,000)	280,000	206 - Staff Housing Loan - moved to 25/26 FY
I091960		Capital Revenue	750,000		280,000	205 - WACHS Housing Loan - Income from WATC
Transfers from Housing Reserve		Capital Revenue		(300,000)	(20,000)	Transfer to cover Staff Housing Wattle Drive House 2 to be moved to 25/26 FY
Transfers from Recreation Reserv		Capital Revenue	20,000		(0)	Newdegate Bowling Club Reconstruction and Resurfacing Project - Shire of Lake Grace contribution
					(0)	

Shire of Lake Grace

12 February 2025

Ordinary Council Meeting

INFORMATION BULLETIN

ITEM 16.0 - ATTACHMENTS

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