



Shire of Lake Grace

18 February 2026

Ordinary Council Meeting

LIST OF ATTACHMENTS

TABLE OF CONTENTS

| Item No. | Item Description / Title | Page * |
|----------|--|----------|
| 14.4.1 | <ul style="list-style-type: none">Combined Lakes Emergency Response & Recovery MoU | 2 – 7 |
| 14.4.2 | <ul style="list-style-type: none">Support of Lease of Crown Land – Lot 187 (4) Mclean Way Lake King | 8 – 16 |
| 14.4.4 | <ul style="list-style-type: none">Employee Code of Conduct Amendment | 17 – 46 |
| 14.4.5 | <ul style="list-style-type: none">Cashing out Accrued Long Service Leave | 47 – 49 |
| 14.4.6 | <ul style="list-style-type: none">Pavilion Hire Fees – Request for Reduction of Hire Fees | 50 – 57 |
| 14.5.1 | <ul style="list-style-type: none">Accounts for Payment – December 2025 | 58 – 68 |
| 14.5.2 | <ul style="list-style-type: none">Financial Reports – December 2025 | 69 – 94 |
| 14.5.3 | <ul style="list-style-type: none">2025/26 Budget Review | 95 – 103 |
| 16.0 | Information Bulletin – February 2026 - Cover Page Only <ul style="list-style-type: none">Infrastructure Services Report | 104 |

* Page number as it appears in the completed PDF document



Lakes Emergency Response and Recovery Memorandum of Understanding

Shire of Dumbleyung

Shire of Kent

Shire of Lake Grace

| | |
|--------------------------------|--|
| Adopted: | XX XX 2025 |
| Last Reviewed: | 27 March 2025 |
| Review Date: | Every 5 years or as required |
| Associated Legislation: | <i>Emergency Management Act 2005 (WA)</i> |
| Associated Documents: | State Emergency Management Policy and Procedure |

1.0 Name

The name of the Memorandum of Standing (MoU) is the Lakes Emergency Response and Recovery Memorandum of Understanding.

2.0 Parties

The local governments party to this agreement are:

- Shire of Dumbleyung
- Shire of Kent
- Shire of Lake Grace

3.0 Aim

This Memorandum of Understanding (MoU) sets out a basic framework for cooperation between the local governments of the Combines Lake Local Emergency Management Committee (LEMC), to promote cooperation in an emergency response and recovery which affects one or more of the partnering local governments.

The guiding principle of this MoU is that any support given to a partnering local government in a particular emergency event shall be voluntary and of a level that will not unduly compromise the operability of the partnering local government providing the support.

4.0 Purpose

To facilitate the provision of mutual aid between partnering local governments during emergencies and post incident recovery.

To enhance the capacity of our communities to cope in times of difficulty.

To demonstrate the capacity and willingness of participating local governments to work co-operatively and share resources within the region.

5.0 Partnering Objectives

Partners to this MoU, in times of community distress due to an emergency incident, agree where possible to:

1. Provide whatever resources may reasonably be available within the capacity of that local government to respond to the emergency incident if requested.
2. Provide at its absolute discretion, whatever resources may be available within the means of that local government to assist with post incident recovery in the community.

6.0 Allocation of Resources

Allocation of Resources

1. This MoU acknowledges that the allocation of a partnering local government 's personnel and plant resources is an operational issue, and as such is the responsibility of the Chief Executive Officer (CEO) of the local government seeking to offer aid.
2. This MoU seeks to demonstrate that the CEO's commitment to supporting other local governments in need is supported by the Elected Members of each participating Council.
3. This MoU acknowledges and accepts that each participating local government commits to make available at a minimum and if required the following resources (if not otherwise committed or needed) at no cost for up to thirty (30) days during and immediately following an event. Thereafter CEO discretion on allocation of these resources and cost recovery may apply:
 - Community Emergency Services Manager (CESM)
 - Local Recovery Coordinator (LRC)
 - Administration Officer
 - Plant Operator
 - Evacuation Centre Building
 - Animal Welfare Equipment
 - Community Bus (excludes fuel)
 - Emergency Generator (excludes fuel)

7.0 Cost Recovery

The Disaster Recovery Funding Arrangements, Western Australia (DRFAWA) guidelines provide for the reimbursement of expenditure incurred by partnering local governments during a disaster event. Each partnering local government is responsible for maintaining an accurate record of its expenditure during an event.

In the event the emergency is declared a Disaster, State and Commonwealth funding assistance will be sought in compliance with relevant State and Commonwealth Policies. The affected partnering local government area will claim these costs accordingly under the DRFAWA guidelines.

In the event a partnering local government 's resources and/or equipment are required to assist another partnering local government, these costs may not be claimable via DRFAWA. Therefore, any intended claim for reimbursement is a matter between partnering local governments.

8.0 Responsibilities

The partners to this MoU recognise their responsibilities to have adequate arrangements in place in order to be in a position to respond to non-natural and natural disasters. This MoU recognises that each local government will have its own LEMPs in place in accordance with the *Emergency Management Act 2005 (WA)*. However, the intention of this MoU is to improve the efficiency of joint response to a disaster, share experiences, enhance cooperation between partnering local governments and improve regional resilience to disaster events.

The parties acknowledge that the provisions of this document are not intended to create binding legal obligations between them.

The parties acknowledge that:

1. nothing in this document authorises a party to incur costs or expenses on behalf of the other party; and
2. a party has no authority to act for, or to create or assume any responsibility obligation or liability on behalf of, the other party.

9.0 Partnering Expectations

The parties of the MoU are to:

1. provide where possible both physical and human resources to assist with the immediate response and recovery. Ongoing protracted assistance may be needed, this may be subject to further negotiation and agreement in writing between the partners concerned.
2. Where possible, and if appropriate, the affected local government must utilise internal resources and local contractors before requesting assistance from another local government. This will ensure local governments are not seen to be competing with local businesses or offers of assistance.

3. All requests for support will be made through the Incident Controller (IC) of the designated Hazard Management Agency (HMA) for the incident, in consultation with the designated Local Recovery Coordinator (LRC) and the Local Emergency Coordinator (LEC).
4. All equipment provided must be covered by the partners own insurance, each local government is responsible for ensuring insurance policies allow for the provision of mutual aid.
5. Each individual Council will be responsible for continued salary and any workers compensation insurance for their own staff regardless of where they are operating during the disaster event.
6. Each local government will be responsible for any loss, damage or cost associated with the provision of support unless otherwise agreed in writing.
7. The local government requesting support will be responsible for all incidental costs associated with the provider's personnel and equipment such as catering, accommodation, OHS issues, transport, fuel, and storage.

10.0 Duration and Amendment

Effective when each party has signed. Amendments to this MoU require the written consent of all parties.

11.0 Term

Unless mutually extended, terminated or parties withdraw, this MoU will expire on 30 June 2028.

12.0 Withdrawal

Any partner may withdraw from this MoU by giving 90 days written notice to the partnering local governments.

13.0 Communications

Communications are to be addressed to the Executive Officer, Combined Lakes Local Emergency Management Arrangement.

14.0 Execution

This MoU is signed by the local governments as listed below:

| | |
|---|---|
| SHIRE OF DUMBLEYUNG In the presence of: President Chief Executive Officer | SHIRE OF KENT In the presence of: President Chief Executive Officer |
| SHIRE OF LAKE GRACE In the presence of: President Chief Executive Officer | |

OCM 18 February 2026

Attachment to Item 14.4.2

V.CROWN LAND
1990 m²

DP192522 192
2023 m²

DP192522,198
1990 m²

LGE P380694
1800 m²

DP192522,191
2065 m²

P ROAD
6701 m²

DP214126,155
1800 m²

DP214126 154
1782 m²

R 44058
4782 m²

DP192114 189
4782 m²

DP214126 153
4201 m²

DP214126 152
2579 m²

V CROWN LAND
3877 m²

DP190233 187
3877 m²

LGE Q076961
2911 m²

DP190233 188
2911 m²



CROWN LAND ENQUIRY FORM

General Request

Applicant Details

If you are applying on behalf of a customer please complete this section and the Customer Details section below.

| | | | |
|---------------------|--|-----------|-----|
| First Name | | Last Name | |
| Telephone | | Mobile | |
| Email Address | | | |
| Postal Address | | | |
| Billing Address | | | |
| Organisation | | | |
| ABN | | ACN | ICN |
| Your Case Reference | | | |

Customer Details

| | | | |
|-----------------|--|-----------|-----|
| First Name | | Last Name | |
| Telephone | | Mobile | |
| Organisation | | | |
| Email Address | | | |
| Postal Address | | | |
| Billing Address | | | |
| ABN | | ACN | ICN |

Documentation

| | |
|---|----|
| The following is required for submission of this request; please ensure the items are attached. <i>(If not attached, your request is incomplete and may be returned to you)</i> | |
| <input type="checkbox"/> If you are applying on behalf of a customer you must provide proof of consent | |
| <input type="checkbox"/> Documentation such as proposals, business case, deposited plans | Q1 |
| <input type="checkbox"/> Map(s) (mandatory) | Q2 |
| <input type="checkbox"/> Title(s) | Q3 |
| <input type="checkbox"/> Evidence of consultation with the Primary Interest Holder (if applicable) | Q3 |
| <input type="checkbox"/> Comments received from the Local Government Authority (LGA) (mandatory) | Q4 |
| <input type="checkbox"/> Any other supporting documentation such as photographs, other comments/consultations | Q5 |

Request Submission

| | |
|---|------|
| There are three methods of submission, please select <u>one method</u> by which to submit your request | |
| Email the completed and signed form to proposals@dplh.wa.gov.au | (or) |
| Post the completed and signed form to: Proposal – Crown land enquiry Department of Planning, Lands and Heritage Locked Bag 2506 PERTH WA 6001 | (or) |
| Hand deliver the completed and signed form to: Level 2 140 William Street PERTH WA 6000 | |

**For assistance completing this form please contact the Department of Planning, Lands and Heritage on
(08) 6551 8002 or 1800 735 784 (Country callers only)**

Q2. What are the details of the Crown land subject to this request?

Land Details *(list all applicable land details)*

| | Title (Vol/Folio) | Lot Number | Survey Number | Parcel identification number (PIN) <i>(if available)</i> |
|---|-------------------|------------|---------------|---|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |

Street Address *(list all applicable addresses)*

| | House/Unit Number | Street/Road Name | Locality/Suburb | Postcode |
|---|-------------------|------------------|-----------------|----------|
| 1 | | | | |
| 2 | | | | |
| 3 | | | | |
| 4 | | | | |
| 5 | | | | |

| | |
|---|--|
| Reserve Number/s <i>(if applicable)</i> | |
|---|--|

General/Other Information

(Example: coordinates, nearest road or crossroad)

Please attach all available Titles and maps showing all the land records involved in your request. If not attached, your request is incomplete and may be returned to you.



Land details can be accessed through Landgate.

Queries on using Landgate services can be directed to its Customer Service Centre on (08) 9273 7373 or by email to customerservice@landgate.wa.gov.au



A map with coordinates and address can be obtained by using Landgate's Map Viewer

Q3. Primary Interest Holders

| | Name on the Title | Are you the Primary Interest Holder? | No Title Available |
|---|-------------------|--|--------------------------|
| 1 | | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> |
| 2 | | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> |
| 3 | | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> |
| 4 | | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> |
| 5 | | <input type="checkbox"/> Yes <input type="checkbox"/> No | <input type="checkbox"/> |

Q3a. If you are not the Primary Interest Holder, have you consulted with the Primary Interest Holder to initiate this enquiry?

- Yes
 No ➔ Continue this form after consulting with the Primary Interest Holder

Please attach the correspondence you have had with the Primary Interest Holder

Note: If the request is on behalf of the Primary Interest Holder, registered entity or corporation, you must provide reasons and authorisation to enquire on behalf of the entity

Q4. Local Government Authorities (LGAs) in which the Crown land subject to this request is located

| | (list all) | Have you sought comment or advice? |
|---|------------|--|
| 1 | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 2 | | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 3 | | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Note: You are required to consult with the local government authority in which the Crown land subject to this request is located as they have information on planning or other proposals in their area which may assist or affect your request.

Q4a. If you have sought comment or advice, have you received the LGA's comments on this request?

- Yes
 No ➔ Please continue this form after receiving comment/advice from the LGA

Please provide brief details of the feedback received from the LGA



Certificate of Crown Land Titles or Certificates of Titles can be accessed through Landgate.

Queries on using Landgate services can be directed to its Customer Service Centre on (08) 9273 7373 or by email to: customerservice@landgate.wa.gov.au



Titles include ownership details such as the Primary Interest Holder (PIH) as well as details of the council/shire/local government authority (LGA) in which the land is located.

A certificate of title or a certificate of Crown Land Title can be obtained from Landgate.

A Certificate of Title may not be available for unallocated Crown land (land for which the Department of Planning, Lands and Heritage has direct management responsibility)

Terms and Conditions

By submitting a Crown land request, you understand and agree that:

The information provided is complete, true, accurate and correct to the best of your knowledge and belief.

The Department of Planning, Lands and Heritage (the department) may seek additional information from the applicant, customer or third party/ies that may assist in assessing the request. For that purpose the department may be required to release information submitted in this request to other agencies or parties or to seek further information from third parties or other agencies/departments. If any information supplied in this request contains confidential information or information subject to commercial in confidence, it is the responsibility of the applicant to clearly identify that material and the nature of the confidentiality and to obtain permission to refer to that confidential or commercial in confidence material in the request form. If no confidentiality is indicated the department reserves the right to provide the information to third parties other agencies/departments if required.

If the department supports a grant of tenure following assessment of the request, and the applicant chooses to proceed, the applicant is responsible for the payment of all costs and disbursements associated with the grant. These costs may include, but not be limited to:

- costs of negotiating and compensating native title parties and other existing land holders;
- applying for and approval of other statutory requirements;
- purchase price, lease rental, easement or license fees;
- survey and plan preparation costs;
- registration and document preparation fees; and
- GST on any of the above.

The department will not be liable for delay and/or costs borne by the applicant and/or customer through submission of this request, or in providing additional information required so the department can assess the request, as a result of any refusal to grant the request or to grant it on conditions that are unacceptable to the applicant and/or customer. The department has a duty to consider requests relating to Crown land in the best interests of the State.

It is the responsibility of the applicant to seek and obtain all approvals, licences, insurances and permits relating to the request and to comply with all terms and conditions of those approvals, licences, insurances and permits. The department is not responsible for obtaining any approvals for, or in connection with, this request, except for any required to be obtained by the department under any written law.

The applicant acknowledges that the provision of funding evidence in the form of a bank guarantee or other financial substantiation of the request may be required, and that insurance and indemnity arrangements may be further required to satisfy the department, dependent on the assessment of each request.

The applicant and/or customer shall indemnify the State, the Minister for Lands and the department from and against all claims, demands, actions, suits, proceedings, judgements, damages, costs, charges, expenses and losses or any nature whatsoever in connection of and with respect to the grant of any licence. The department shall have no liability in respect of or arising from any mishap, accident of misadventure in relation to any activity undertaken in relation the grant of any licence. The applicant and/or customer is responsible to have in place and to implement all necessary emergency risk management and response procedures.

The submission of this request does not in itself grant any right to access Crown land, and the department reserves the right to decline assessing the request in detail, to grant the request subject to conditions, or not to grant the request.

If you agree to accept these terms and conditions, selecting the 'Yes, I have read and agree with the above Terms and Conditions' and the submission of this request will demonstrate your acceptance of these terms and conditions.

If you do not agree with these terms and conditions, you must not submit a request.

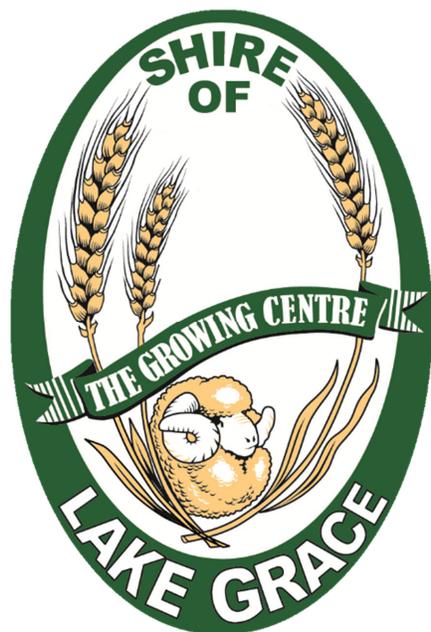
If you have any questions regarding these terms and conditions, phone (08) 6551 8002 or email proposals@dplh.wa.gov.au prior to proceeding.

Yes, I have read and agree with the above Terms and Conditions

| | | | |
|----------|------------------|-------------|--|
| V | f Applica | Date | |
|----------|------------------|-------------|--|

OFFICE USE ONLY

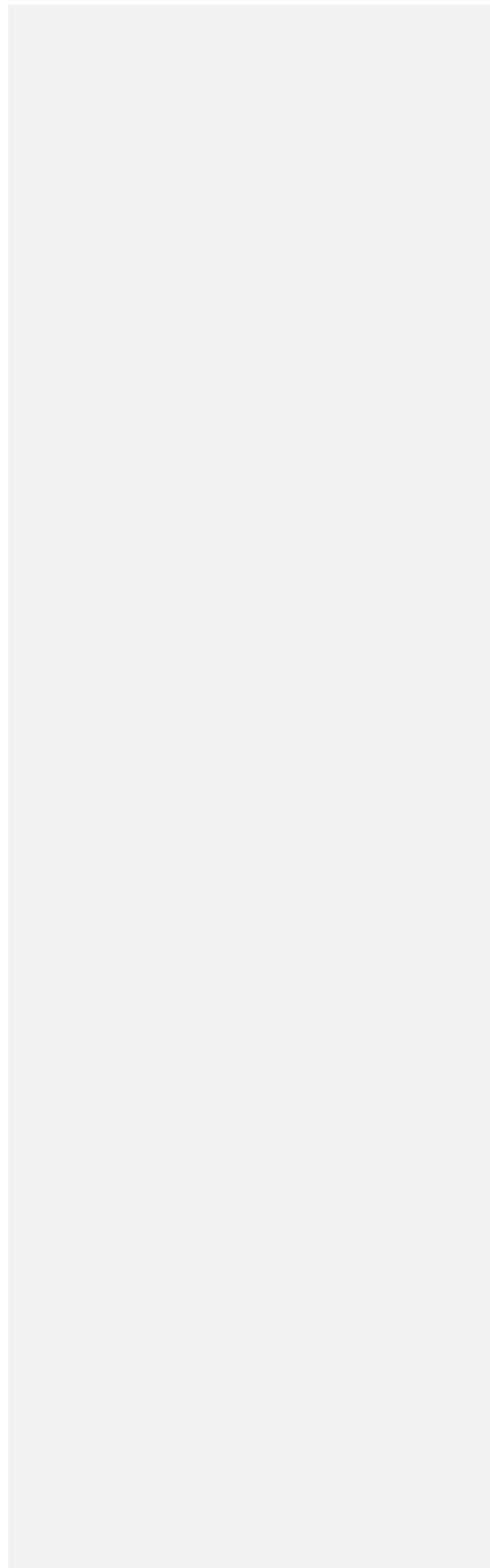
| Method of Receipt | | Information Received | | Response | |
|---|--|---------------------------------------|--|--|--|
| <input type="checkbox"/> Email | | <input type="checkbox"/> Sufficient | | <input type="checkbox"/> Acknowledgement of receipt letter | |
| <input type="checkbox"/> Letter | | <input type="checkbox"/> Insufficient | | <input type="checkbox"/> Further information required letter | |
| <input type="checkbox"/> Fax | | | | | |
| <input type="checkbox"/> Hand delivered | | | | | |
| <input type="checkbox"/> Other | | | | | |
| Date Received | | Date Reviewed | | Date Sent | |
| Objective ID | | Officer's Name | | Objective ID | |
| Comments | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |



SHIRE OF LAKE GRACE

CODE OF CONDUCT FOR EMPLOYEES

JANUARY 2026



Contents

| | | |
|----------|---|----------------------------------|
| 1 | Introduction | 3 |
| 1.1 | <i>Statutory environment</i> | 3 |
| 1.2 | <i>Application</i> | 3 |
| 2 | Code of Conduct | 4 |
| 2.1 | <i>Role of Employees</i> | 4 |
| 2.2 | <i>Principles affecting employment by the Shire of Lake Grace</i> | 4 |
| 2.3 | <i>Personal Behaviour</i> | 5 |
| 2.4 | <i>Honesty and Integrity</i> | 5 |
| 2.5 | <i>Performance of Duties</i> | 5 |
| 2.6 | <i>Compliance with Lawful and Reasonable Directions, Decisions and Policies</i> | 6 |
| 2.7 | <i>Administrative and Management Practices</i> | 6 |
| 2.8 | <i>Intellectual Property</i> | 6 |
| 2.9 | <i>Recordkeeping</i> | 6 |
| 2.10 | <i>Dealing with Other Employees</i> | 6 |
| 2.11 | <i>Dealing with community</i> | 6 |
| 2.12 | <i>Professional Communications</i> | 7 |
| 2.13 | <i>Personal Communications and Social Media</i> | 7 |
| 2.14 | <i>Personal Presentation</i> | 7 |
| 2.15 | <i>Gifts</i> | 7 |
| 2.16 | <i>Conflict of Interest</i> | 10 |
| 2.17 | <i>Secondary Employment</i> | 11 |
| 2.18 | <i>Disclosure of Financial Interests</i> | 11 |
| 2.19 | <i>Disclosure of Interests Relating to Impartiality</i> | 11 |
| 2.20 | <i>Use and Disclosure of Information</i> | 12 |
| 2.21 | <i>Improper or Undue Influence</i> | 13 |
| 2.22 | <i>Use of Shire of Lake Grace Resources</i> | 13 |
| 2.23 | <i>Use of Shire of Lake Grace Finances</i> | 13 |
| 2.24 | <i>Reporting of Suspected Breaches of the Code of Conduct</i> | 14 |
| 2.25 | <i>Handling of Suspected Breaches of the Code of Conduct</i> | 14 |
| 2.26 | <i>Reporting Suspected Unethical, Fraudulent, Dishonest, Illegal or Corrupt Behaviour</i> | 14 |
| 2.27 | <i>Handling of Suspected Unethical, Fraudulent, Dishonest, Illegal or Corrupt Behaviour</i> | 14 15 |

1 Introduction

The Shire of Lake Grace Code of Conduct (the Code) provides employees with clear guidelines for the standards of professional conduct expected of them in carrying out their functions and responsibilities.

The Code addresses the broader issue of ethical responsibility and encourages transparency and accountability. The Code expresses the Shire of Lake Grace's commitment to high standards of ethical and professional behaviour and outlines the principles in which individual responsibilities are based.

The Code is complementary to the principles adopted in the *Local Government Act 1995* (the Act) and associated regulations, which incorporate four fundamental aims:

- (a) better decision-making by local governments;*
- (b) greater community participation in the decisions and affairs of local governments;*
- (c) greater accountability of local governments to their communities; and*
- (d) more efficient and effective local government.*

1.1 Statutory environment

The Code addresses the requirement in section 5.51A of the Act for the CEO to prepare and implement a code of conduct to be observed by employees of the Local Government, and includes the matters prescribed in Part 4A of the *Local Government (Administration) Regulations 1996*. It also observes statutory requirements of the *Local Government Regulations Amendment (Employee Code of Conduct) Regulations 2021* and *Corruption, Crime and Misconduct Act 2003*.

The Code should be read in conjunction with the Act and associated regulations. Employees should ensure that they are aware of their statutory responsibilities under this and other legislation.

1.2 Application

For the purposes of the Code, the term employees includes persons employed by the Shire of Lake Grace or engaged by the Shire of Lake Grace under a contract for services. The Code applies to all employees, including the CEO, while on the Local Government's premises or while engaged in Local Government related activities. Clause 3.15 of this Code (Gifts), does not apply to the CEO (sections 5.71A and 5.71B of the *Local Government Act 1995* apply instead).

2 Code of Conduct

2.1 Role of Employees

The role of employees in Local Government is determined by the functions of the CEO as set out in section 5.41 of the Act.

5.41. Functions of CEO

The CEO's functions are to:

- (a) advise the council in relation to the functions of a local government under this Act and other written laws;*
- (b) ensure that advice and information is available to the council so that informed decisions can be made;*
- (c) cause council decisions to be implemented;*
- (d) manage the day to day operations of the local government;*
- (e) liaise with the mayor or president on the local government's affairs and the performance of the local government's functions;*
- (f) speak on behalf of the local government if the mayor or president agrees;*
- (g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees);*
- (h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and*
- (i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.*

Local Government Act 1995

2.2 Principles affecting employment by the Shire of Lake Grace

The principles set out in section 5.40 of the Act apply to the employment of the Shire of Lake Grace's employees:

5.40. Principles affecting employment by local governments

The following principles apply to a local government in respect of its employees —

- (a) employees are to be selected and promoted in accordance with the principles of merit and equity; and*
- (b) no power with regard to matters affecting employees is to be exercised on the basis of nepotism or patronage; and*
- (c) employees are to be treated fairly and consistently; and*

- (d) *there is to be no unlawful discrimination against employees or persons seeking employment by the City on a ground referred to in the Equal Opportunity Act 1984 or on any other ground; and*
- (e) *employees are to be provided with safe and healthy working conditions in accordance with the Occupational Safety and Health Act 1984; and*
- (f) *such other principles, not inconsistent with this Division, as may be prescribed.*

Local Government Act 1995

2.3 Personal Behaviour

Employees will:

- (a) act, and be seen to act, properly, professionally and in accordance with the requirements of the law, the terms of this Code and all policies of the Shire of Lake Grace;
- (b) perform their duties impartially and in the best interests of the Shire of Lake Grace, uninfluenced by fear or favour;
- (c) act in good faith (i.e. honestly, for the proper purpose, and without exceeding their powers) in the interests of the Shire of Lake Grace and the community;
- (d) make no allegations which are improper or derogatory (unless true and in the public interest);
- (e) refrain from any form of conduct, in the performance of their official or professional duties, which may cause any reasonable person unwarranted offence or embarrassment; and
- (f) always act in accordance with their obligation of fidelity to the Shire of Lake Grace.

2.4 Honesty and Integrity

Employees will:

- (a) observe the highest standards of honesty and integrity, and avoid conduct which might suggest any departure from these standards;
- (b) be frank and honest in their official dealing with each other; and
- (c) report any dishonesty or possible dishonesty on the part of any other employee to their Supervisor, Manager, DCEO or the CEO in accordance with this Code and the Shire of Lake Grace's policies.

2.5 Performance of Duties

While on duty, employees will give their whole time and attention to the Shire of Lake Grace's business and ensure that their work is carried out efficiently, economically and effectively, and that their standard of work reflects favourably both on them and on the Shire of Lake Grace.

2.6 Compliance with Lawful and Reasonable Directions, Decisions and Policies

- (a) Employees will comply with any lawful and reasonable direction given by any person having authority to make or give such an order, including but not limited to their Line Manager, Manager, DCEO or the CEO.
- (b) Employees will give effect to the lawful decisions and policies of the Shire of Lake Grace, whether or not they agree with or approve of them.

2.7 Administrative and Management Practices

Employees will ensure compliance with proper and reasonable administrative practices and conduct, and professional and responsible management practices.

2.8 Intellectual Property

The title to Intellectual Property in all duties relating to contracts of employment will be assigned to the Shire of Lake Grace upon its creation unless otherwise agreed by separate contract.

2.9 Recordkeeping

Employees will ensure complete and accurate local government records are created and maintained in accordance with the Shire of Lake Grace's Recordkeeping Plan and any associated procedures.

2.10 Dealing with Other Employees

- (a) Employees will treat other employees with respect, courtesy and professionalism, and refrain from behaviour that constitutes discrimination, bullying or harassment.
- (b) Employees must be aware of, and comply with their obligations under relevant law and the Shire of Lake Grace's policies regarding workplace behaviour and occupational safety and health, including:
 - Policy 1.17 – Bullying and Harassment
 - Policy 4.6 – Occupational Health and Safety
 - Policy 4.8 – Equal Employment Opportunity
- (c) Employee behaviour should reflect the Shire of Lake Grace's values and contribute towards creating and maintaining a safe and supportive workplace.

2.11 Dealing with community

- (a) Employees will treat all members of the community with respect, courtesy and professionalism.
- (b) All Shire of Lake Grace services must be delivered in accordance with relevant policies and procedures, and any issues resolved promptly, fairly and equitably in line with the Shire's Customer Service Charter.

2.12 Professional Communications

- (a) All aspects of communication by employees (including verbal, written and electronic), involving the Shire of Lake Grace's activities should reflect the status, values and objectives of the Shire of Lake Grace.
- (b) Communications should be accurate, polite and professional.

2.13 Personal Communications and Social Media

- (a) Personal communications and statements made privately in conversation, written, recorded, emailed or posted in personal social media, have the potential to be made public, whether intended or not.
- (b) Employees must not, unless undertaking a duty in accordance with their employment, disclose information, make comments or engage in communication activities about or on behalf of the Shire of Lake Grace, its Council Members, employees or contractors, which breach this Code. Employees must be aware of, and comply with their obligations under relevant law and the Shire of Lake Grace's policy 1.20 Usage of Information & Communication Technology including Social Media.
- (c) Employee comments which become public and breach the Code of Conduct, or any other operational policy or procedure, may constitute a disciplinary matter and may also be determined as misconduct and be notified in accordance with the *Corruption, Crime and Misconduct Act 2003*.

2.14 Personal Presentation

Employees are expected to comply with professional, neat and responsible dress standards at all times, in accordance with the Shire of Lake Grace's relevant policies:

- Policy 4.9 – Staff Uniform
- Policy 4.10 – Outdoor Work Clothing / Skin Damage Prevention
- Policy 4.11 – Fitness for Work
- Policy 4.12 – Staff Dress Code

2.15 Gifts

- (a) Application

This clause does not apply to the CEO.

- (b) Definitions

In this clause –

activity involving a local government discretion has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

activity involving a local government discretion means an activity —

- (a) that cannot be undertaken without an authorisation from the local government; or
- (b) by way of a commercial dealing with the local government;

[r.19AA of the *Local Government (Administration) Regulations 1996*]

associated person has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

associated person means a person who —

- (a) is undertaking or seeking to undertake an activity involving a local government discretion; or
- (b) it is reasonable to believe, is intending to undertake an activity involving a local government discretion

[r.19AA of the *Local Government (Administration) Regulations 1996*]

gift has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

gift —

- (a) has the meaning given in section 5.57 [of the *Local Government Act 1995*]; but
- (b) does not include —
 - (i) a gift from a relative as defined in section 5.74(1); or
 - (ii) a gift that must be disclosed under the *Local Government (Elections) Regulations 1997* regulation 30B; or
 - (iii) a gift from a statutory authority, government instrumentality or non-profit association for professional training; or
 - (iv) a gift from WALGA, the Australian Local Government Association Limited (ABN 31 008 613 876), the Local Government Professionals Australia WA (ABN 91 208 607 072) or the LG Professionals Australia (ABN 85 004 221 818);

[r.19AA of the *Local Government (Administration) Regulations 1996*]

gift means —

- (a) a conferral of a financial benefit (including a disposition of property) made by 1 person in favour of another person unless adequate consideration in money or money's worth passes from the person in whose favour the conferral is made to the person who makes the conferral; or
- (b) a travel contribution;

travel includes accommodation incidental to a journey;

travel contribution means a financial or other contribution made by 1 person to travel undertaken by another person

[Section 5.57 of the Local Government Act 1995]

relative, in relation to a relevant person, means any of the following —

- (a) a parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descendant of the relevant person or of the relevant person's spouse or de facto partner;
- (b) the relevant person's spouse or de facto partner or the spouse or de facto partner of any relative specified in paragraph (a),

whether or not the relationship is traced through, or to, a person whose parents were not actually married to each other at the time of the person's birth or subsequently, and whether the relationship is a natural relationship or a relationship established by a written law;

[Section 5.74(1) of the Local Government Act 1995]

prohibited gift has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

prohibited gift, in relation to a local government employee, means —

- (a) a gift worth the threshold amount or more; or
- (b) a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth the threshold amount or more;

[r.19AA of the *Local Government (Administration) Regulations 1996*]

reportable gift means:

- (i) a gift worth more than \$50 but less than \$300; or
- (ii) a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth more than \$50 but less than \$300.

threshold amount has the meaning given to it in the *Local Government (Administration) Regulations 1996*, subject to the CEO's determination under subclause (c);

threshold amount, for a prohibited gift, means —

- (a) a gift worth the threshold amount or more; or
- (b) a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth the threshold amount or more;

[r.19AA of the *Local Government (Administration) Regulations 1996*]

(c) **Determination**

In accordance with Regulation 19AF of the *Local Government (Administration) Regulations 1996* the CEO has determined \$300 as the threshold amount for prohibited gifts.

- (d) Employees must not accept a prohibited gift from an associated person.
- (e) An employee who accepts a reportable gift from an associated person is to notify the CEO in accordance with subclause (f) and within 10 days of accepting the gift.
- (f) The notification of the acceptance of a reportable gift must be in writing and include:
- (i) the name of the person who gave the gift; and
 - (ii) the date on which the gift was accepted; and
 - (iii) a description, and the estimated value, of the gift; and
 - (iv) the nature of the relationship between the person who is an employee and the person who gave the gift; and
 - (v) if the gift is one of two or more accepted from the same person within a period of one year:
 - (1) a description;
 - (2) the estimated value; and
 - (3) the date of acceptance,of each other gift accepted within the one-year period.
- (g) The CEO will maintain a register of reportable gifts and record in it details of notifications given to comply with subclause (f).
- (h) The CEO will arrange for the register maintained under subclause (g) to be published on the Shire of Lake Grace's official website.
- (i) As soon as practicable after a person ceases to be an employee, the CEO will remove from the register all records relating to that person. The removed records will be retained for a period of at least 5 years.

2.16 Conflict of Interest

- (a) Employees will ensure that there is no actual (or perceived) conflict of interest between their personal interests and the impartial fulfilment of their professional duties.
- (b) Employees will not engage in private work with or for any person or body with an interest in a proposed or current contract with the Shire of Lake Grace, without first disclosing the interest to the CEO. In this respect, it does not matter whether advantage is in fact obtained, as any

appearance that private dealings could conflict with performance of duties must be scrupulously avoided.

- (c) Employees will lodge written notice with the CEO describing an intention to undertake a dealing in land which is within the district of the Shire of Lake Grace, or which may otherwise be in conflict with the Local Government's functions (other than purchasing the principal place of residence).
- (d) Employees who exercise a recruitment or any other discretionary function will disclose any actual (or perceived) conflict of interest to the CEO before dealing with relatives or friends and will disqualify themselves from dealing with those persons.
- (e) Employees will conduct themselves in an apolitical manner and refrain from political activities which could cast doubt on their neutrality and impartiality in acting in their professional capacity.

2.17 Secondary Employment

~~In accordance with Regulation 19ADA of the *Local Government (Administration) Regulations 1996*, employees must obtain the Chief Executive Officer's prior written approval before engaging in any secondary employment, whether paid or unpaid. An employee must not engage in secondary employment (including paid and unpaid work) without receiving the prior written approval of the CEO.~~

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2.18 Disclosure of Financial Interests

- (a) All employees will apply the principles of disclosure of financial interest as contained within the Act.
- (b) Employees who have been delegated a power or duty, have been nominated as 'designated employees' or provide advice or reports to Council or Committees, must ensure that they are aware of, and comply with, their statutory obligations under the Act.

2.19 Disclosure of Interests Relating to Impartiality

- (a) In this clause, **interest** has the meaning given to it in the *Local Government (Administration) Regulations 1996*.

interest –

- (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
- (b) includes an interest arising from kinship, friendship or membership of an association.

[r.19AA of the *Local Government (Administration) Regulations 1996*]

- (b) An employee who has an interest in any matter to be discussed at a Council or Committee meeting attended by the employee is required to disclose the nature of the interest:
 - (i) in a written notice given to the CEO before the meeting; or
 - (ii) at the meeting immediately before the matter is discussed.

- (c) An employee who has given, or will give, advice in respect of any matter to be discussed at a Council or Committee meeting not attended by the employee is required to disclose the nature of any interest the employee has in the matter:
 - (i) in a written notice given to the CEO before the meeting; or
 - (ii) at the time the advice is given.
- (d) A requirement described under (b) and (c) excludes an interest referred to in Section 5.60 of the Act.
- (e) An employee is excused from a requirement made under (b) or (c) to disclose the nature of an interest because they did not now and could not reasonably be expected to know:
 - (i) that they had an interest in the matter; or
 - (ii) that the matter in which they had an interest would be discussed at the meeting and they disclosed the nature of the interest as soon as possible after the discussion began.
- (f) If an employee makes a disclosure in a written notice given to the CEO before a meeting to comply with requirements of (b) or (c), then:
 - (i) before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
 - (ii) at the meeting the person presiding must bring the notice and its contents to the attention of persons present immediately before a matter to which the disclosure relates is discussed.
- (g) If:
 - (i) to comply with a requirement made under item (b), the nature of an employee's interest in a matter is disclosed at a meeting; or
 - (ii) a disclosure is made as described in item (e)(ii) at a meeting; or
 - (iii) to comply with a requirement made under item (f)(ii), a notice disclosing the nature of an employee's interest in a matter is brought to the attention of the persons present at a meeting,
 the nature of the interest is to be recorded in the minutes of the meeting.

2.20 Use and Disclosure of Information

- (a) Employees must not access, use or disclose information held by the Shire of Lake Grace except as directly required for, and in the course of, the performance of their duties.
- (b) Employees will handle all information obtained, accessed or created in the course of their duties responsibly, and in accordance with this Code, the Shire of Lake Grace's policies and procedures.
- (c) Employees must not access, use or disclose information to gain improper advantage for themselves or another person or body, in ways which are inconsistent with their obligation to act impartially and in good faith, or to improperly cause harm, detriment or impairment to any person, body, or the Shire of Lake Grace.
- (d) Due discretion must be exercised by all employees who have access to confidential, private or sensitive information.
- (e) Nothing in this section prevents an employee from disclosing information if the disclosure:
 - (i) is authorised by the CEO or the CEO's delegate; or

(ii) is permitted or required by law.

2.21 Improper or Undue Influence

- (a) Employees will not take advantage of their position to improperly influence Council Members or employees in the performance of their duties or functions, in order to gain undue or improper (direct or indirect) advantage or gain for themselves or for any other person or body.
- (b) Employees must not take advantage of their position to improperly influence any other person in order to gain undue or improper (direct or indirect) advantage or gain, pecuniary or otherwise, for themselves or for any other person or body.
- (c) Employees must not take advantage of their positions to improperly disadvantage or cause detriment to the local government or any other person.

2.22 Use of Shire of Lake Grace Resources

- (a) In this clause –

Shire of Lake Grace resources includes local government property and services provided or paid for by the Shire of Lake Grace;

local government property has the meaning given to it in the Act.

local government property means anything, whether land or not, that belongs to, or is vested in, or under the care, control or management of, the local government

[Section 1.4 of the *Local Government Act 1995*]

- (b) Employees will:
 - (i) be honest in their use of the Shire of Lake Grace resources and must not misuse them or permit their misuse (or the appearance of misuse) by any other person or body;
 - (ii) use the Shire of Lake Grace resources entrusted to them effectively, economically, in the course of their duties and in accordance with relevant policies and procedures; and
 - (iii) not use the Shire of Lake Grace's resources (including the services of employees) for private purposes (other than when supplied as part of a contract of employment), unless properly authorised to do so, and appropriate payments are made (as determined by the CEO).

2.23 Use of Shire of Lake Grace Finances

- (a) Employees are expected to act responsibly and exercise sound judgment with respect to matters involving the Shire of Lake Grace's finances.
- (b) Employees will use Shire of Lake Grace finances only within the scope of their authority as defined in their position descriptions and delegations, and all of the Shire policies relating to Finance and Accounting along with all associated administrative procedures.

- (c) Employees with financial management responsibilities will comply with the requirements of the *Local Government (Financial Management) Regulations 1996*.
- (d) Employees exercising purchasing authority will comply with the Shire of Lake Grace's Purchasing Policy, and the systems and procedures established by the CEO in accordance with regulation 5 of the *Local Government (Financial Management) Regulations 1996*.
- (e) Employees will act with care, skill, diligence, honesty and integrity when using local government finances.
- (f) Employees will ensure that any use of Shire of Lake Grace finances is appropriately documented in accordance with the relevant policy and procedure, including the Shire of Lake Grace's Recordkeeping Plan.

2.24 Reporting of Suspected Breaches of the Code of Conduct

Employees may report suspected breaches of the Code to their Supervisor, any Manager, DCEO or the CEO, in accordance with the Shire of Lake Grace's policies for complaints handling.

2.25 Handling of Suspected Breaches of the Code of Conduct

Suspected breaches of the Code will be dealt with in accordance with the relevant Shire of Lake Grace disciplinary and grievance policies and procedures, depending on the nature of the suspected breach.

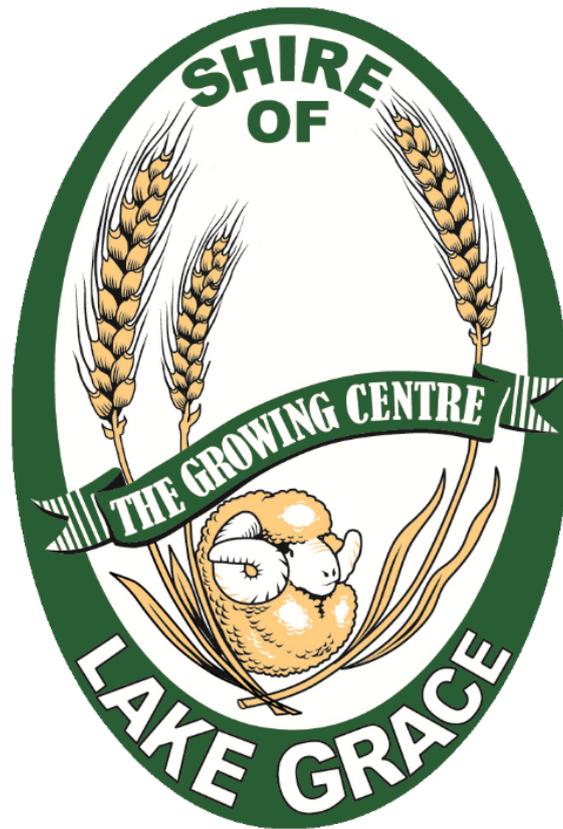
2.26 Reporting Suspected Unethical, Fraudulent, Dishonest, Illegal or Corrupt Behaviour

- (a) Employees may report suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour to their supervisor, any Manager, DCEO or the CEO in accordance with Shire of Lake Grace Policy 1.23 – Fraud and Corruption.
- (b) In accordance with the *Corruption, Crime and Misconduct Act 2003*, if the CEO suspects on reasonable grounds that the alleged behaviour may constitute misconduct as defined in that Act, the CEO will notify:
 - (i) the Corruption and Crime Commission, in the case of serious misconduct; or
 - (ii) the Public Sector Commissioner, in the case of minor misconduct.
- (a) Employees, or any person, may also report suspected serious misconduct to the Corruption and Crime Commission or suspected minor misconduct to the Public Sector Commissioner.
- (d) Employees, or any person, may also make a Public Interest Disclosure to report suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour, using the Shire of Lake Grace's Public Interest Disclosure Procedures, published on the Shire of Lake Grace's website.

2.27 Handling of Suspected Unethical, Fraudulent, Dishonest, Illegal or Corrupt Behaviour

Suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour will be dealt with in accordance with the appropriate Shire of Lake Grace policies and procedures, and where relevant, in accordance with the lawful directions of the appropriate statutory body.

| Document Control Box | | | | | | | |
|-----------------------------------|--|----------------------|---------------------------------|-----------|--|--------------|--|
| Document Responsibilities: | | | | | | | |
| Owner: | | Owner Business Unit: | | | | | |
| Reviewer: | | Decision Maker: | CEO | | | | |
| Compliance Requirements: | | | | | | | |
| Legislation: | Local Government Act 1995 Local Government (Administration) Regulations 1996 Local Government Regulations Amendment (Local Government Amendment Act 2024) Regulations 2025 | | | | | | |
| Other: | | | | | | | |
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SHIRE OF LAKE GRACE

CODE OF CONDUCT FOR EMPLOYEES

JANUARY 2026

Contents

| | | |
|----------|---|----------|
| 1 | Introduction | 3 |
| 1.1 | <i>Statutory environment</i> | 3 |
| 1.2 | <i>Application</i> | 3 |
| 2 | Code of Conduct | 4 |
| 2.1 | <i>Role of Employees</i> | 4 |
| 2.2 | <i>Principles affecting employment by the Shire of Lake Grace</i> | 4 |
| 2.3 | <i>Personal Behaviour</i> | 5 |
| 2.4 | <i>Honesty and Integrity</i> | 5 |
| 2.5 | <i>Performance of Duties</i> | 5 |
| 2.6 | <i>Compliance with Lawful and Reasonable Directions, Decisions and Policies</i> | 6 |
| 2.7 | <i>Administrative and Management Practices</i> | 6 |
| 2.8 | <i>Intellectual Property</i> | 6 |
| 2.9 | <i>Recordkeeping</i> | 6 |
| 2.10 | <i>Dealing with Other Employees</i> | 6 |
| 2.11 | <i>Dealing with community</i> | 6 |
| 2.12 | <i>Professional Communications</i> | 7 |
| 2.13 | <i>Personal Communications and Social Media</i> | 7 |
| 2.14 | <i>Personal Presentation</i> | 7 |
| 2.15 | <i>Gifts</i> | 7 |
| 2.16 | <i>Conflict of Interest</i> | 10 |
| 2.17 | <i>Secondary Employment</i> | 11 |
| 2.18 | <i>Disclosure of Financial Interests</i> | 11 |
| 2.19 | <i>Disclosure of Interests Relating to Impartiality</i> | 11 |
| 2.20 | <i>Use and Disclosure of Information</i> | 12 |
| 2.21 | <i>Improper or Undue Influence</i> | 13 |
| 2.22 | <i>Use of Shire of Lake Grace Resources</i> | 13 |
| 2.23 | <i>Use of Shire of Lake Grace Finances</i> | 13 |
| 2.24 | <i>Reporting of Suspected Breaches of the Code of Conduct</i> | 14 |
| 2.25 | <i>Handling of Suspected Breaches of the Code of Conduct</i> | 14 |
| 2.26 | <i>Reporting Suspected Unethical, Fraudulent, Dishonest, Illegal or Corrupt Behaviour</i> | 14 |
| 2.27 | <i>Handling of Suspected Unethical, Fraudulent, Dishonest, Illegal or Corrupt Behaviour</i> | 14 |

1 Introduction

The Shire of Lake Grace Code of Conduct (the Code) provides employees with clear guidelines for the standards of professional conduct expected of them in carrying out their functions and responsibilities.

The Code addresses the broader issue of ethical responsibility and encourages transparency and accountability. The Code expresses the Shire of Lake Grace's commitment to high standards of ethical and professional behaviour and outlines the principles in which individual responsibilities are based.

The Code is complementary to the principles adopted in the *Local Government Act 1995* (the Act) and associated regulations, which incorporate four fundamental aims:

- (a) better decision-making by local governments;*
- (b) greater community participation in the decisions and affairs of local governments;*
- (c) greater accountability of local governments to their communities; and*
- (d) more efficient and effective local government.*

1.1 Statutory environment

The Code addresses the requirement in section 5.51A of the Act for the CEO to prepare and implement a code of conduct to be observed by employees of the Local Government, and includes the matters prescribed in Part 4A of the *Local Government (Administration) Regulations 1996*. It also observes statutory requirements of the *Local Government Regulations Amendment (Employee Code of Conduct) Regulations 2021* and *Corruption, Crime and Misconduct Act 2003*.

The Code should be read in conjunction with the Act and associated regulations. Employees should ensure that they are aware of their statutory responsibilities under this and other legislation.

1.2 Application

For the purposes of the Code, the term employees includes persons employed by the Shire of Lake Grace or engaged by the Shire of Lake Grace under a contract for services. The Code applies to all employees, including the CEO, while on the Local Government's premises or while engaged in Local Government related activities. Clause 3.15 of this Code (Gifts), does not apply to the CEO (sections 5.71A and 5.71B of the *Local Government Act 1995* apply instead).

2 Code of Conduct

2.1 Role of Employees

The role of employees in Local Government is determined by the functions of the CEO as set out in section 5.41 of the Act.

5.41. Functions of CEO

The CEO's functions are to:

- (a) advise the council in relation to the functions of a local government under this Act and other written laws;*
- (b) ensure that advice and information is available to the council so that informed decisions can be made;*
- (c) cause council decisions to be implemented;*
- (d) manage the day to day operations of the local government;*
- (e) liaise with the mayor or president on the local government's affairs and the performance of the local government's functions;*
- (f) speak on behalf of the local government if the mayor or president agrees;*
- (g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees);*
- (h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and*
- (i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.*

Local Government Act 1995

2.2 Principles affecting employment by the Shire of Lake Grace

The principles set out in section 5.40 of the Act apply to the employment of the Shire of Lake Grace's employees:

5.40. Principles affecting employment by local governments

The following principles apply to a local government in respect of its employees —

- (a) employees are to be selected and promoted in accordance with the principles of merit and equity; and*
- (b) no power with regard to matters affecting employees is to be exercised on the basis of nepotism or patronage; and*
- (c) employees are to be treated fairly and consistently; and*

- (d) *there is to be no unlawful discrimination against employees or persons seeking employment by the City on a ground referred to in the Equal Opportunity Act 1984 or on any other ground; and*
 - (e) *employees are to be provided with safe and healthy working conditions in accordance with the Occupational Safety and Health Act 1984; and*
 - (f) *such other principles, not inconsistent with this Division, as may be prescribed.*
- Local Government Act 1995*

2.3 Personal Behaviour

Employees will:

- (a) act, and be seen to act, properly, professionally and in accordance with the requirements of the law, the terms of this Code and all policies of the Shire of Lake Grace;
- (b) perform their duties impartially and in the best interests of the Shire of Lake Grace, uninfluenced by fear or favour;
- (c) act in good faith (i.e. honestly, for the proper purpose, and without exceeding their powers) in the interests of the Shire of Lake Grace and the community;
- (d) make no allegations which are improper or derogatory (unless true and in the public interest);
- (e) refrain from any form of conduct, in the performance of their official or professional duties, which may cause any reasonable person unwarranted offence or embarrassment; and
- (f) always act in accordance with their obligation of fidelity to the Shire of Lake Grace.

2.4 Honesty and Integrity

Employees will:

- (a) observe the highest standards of honesty and integrity, and avoid conduct which might suggest any departure from these standards;
- (b) be frank and honest in their official dealing with each other; and
- (c) report any dishonesty or possible dishonesty on the part of any other employee to their Supervisor, Manager, DCEO or the CEO in accordance with this Code and the Shire of Lake Grace's policies.

2.5 Performance of Duties

While on duty, employees will give their whole time and attention to the Shire of Lake Grace's business and ensure that their work is carried out efficiently, economically and effectively, and that their standard of work reflects favourably both on them and on the Shire of Lake Grace.

2.6 Compliance with Lawful and Reasonable Directions, Decisions and Policies

- (a) Employees will comply with any lawful and reasonable direction given by any person having authority to make or give such an order, including but not limited to their Line Manager, Manager, DCEO or the CEO.
- (b) Employees will give effect to the lawful decisions and policies of the Shire of Lake Grace, whether or not they agree with or approve of them.

2.7 Administrative and Management Practices

Employees will ensure compliance with proper and reasonable administrative practices and conduct, and professional and responsible management practices.

2.8 Intellectual Property

The title to Intellectual Property in all duties relating to contracts of employment will be assigned to the Shire of Lake Grace upon its creation unless otherwise agreed by separate contract.

2.9 Recordkeeping

Employees will ensure complete and accurate local government records are created and maintained in accordance with the Shire of Lake Grace's Recordkeeping Plan and any associated procedures.

2.10 Dealing with Other Employees

- (a) Employees will treat other employees with respect, courtesy and professionalism, and refrain from behaviour that constitutes discrimination, bullying or harassment.
- (b) Employees must be aware of, and comply with their obligations under relevant law and the Shire of Lake Grace's policies regarding workplace behaviour and occupational safety and health, including:
 - Policy 1.17 – Bullying and Harassment
 - Policy 4.6 – Occupational Health and Safety
 - Policy 4.8 – Equal Employment Opportunity
- (c) Employee behaviour should reflect the Shire of Lake Grace's values and contribute towards creating and maintaining a safe and supportive workplace.

2.11 Dealing with community

- (a) Employees will treat all members of the community with respect, courtesy and professionalism.
- (b) All Shire of Lake Grace services must be delivered in accordance with relevant policies and procedures, and any issues resolved promptly, fairly and equitably in line with the Shire's Customer Service Charter.

2.12 Professional Communications

- (a) All aspects of communication by employees (including verbal, written and electronic), involving the Shire of Lake Grace's activities should reflect the status, values and objectives of the Shire of Lake Grace.
- (b) Communications should be accurate, polite and professional.

2.13 Personal Communications and Social Media

- (a) Personal communications and statements made privately in conversation, written, recorded, emailed or posted in personal social media, have the potential to be made public, whether intended or not.
- (b) Employees must not, unless undertaking a duty in accordance with their employment, disclose information, make comments or engage in communication activities about or on behalf of the Shire of Lake Grace, its Council Members, employees or contractors, which breach this Code. Employees must be aware of, and comply with their obligations under relevant law and the Shire of Lake Grace's policy 1.20 Usage of Information & Communication Technology including Social Media.
- (c) Employee comments which become public and breach the Code of Conduct, or any other operational policy or procedure, may constitute a disciplinary matter and may also be determined as misconduct and be notified in accordance with the *Corruption, Crime and Misconduct Act 2003*.

2.14 Personal Presentation

Employees are expected to comply with professional, neat and responsible dress standards at all times, in accordance with the Shire of Lake Grace's relevant policies:

- Policy 4.9 – Staff Uniform
- Policy 4.10 – Outdoor Work Clothing / Skin Damage Prevention
- Policy 4.11 – Fitness for Work
- Policy 4.12 – Staff Dress Code

2.15 Gifts

- (a) Application

This clause does not apply to the CEO.

- (b) Definitions

In this clause –

activity involving a local government discretion has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

activity involving a local government discretion means an activity —

- (a) that cannot be undertaken without an authorisation from the local government; or
- (b) by way of a commercial dealing with the local government;

[r.19AA of the *Local Government (Administration) Regulations 1996*]

associated person has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

associated person means a person who —

- (a) is undertaking or seeking to undertake an activity involving a local government discretion; or
- (b) it is reasonable to believe, is intending to undertake an activity involving a local government discretion

[r.19AA of the *Local Government (Administration) Regulations 1996*]

gift has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

gift —

- (a) has the meaning given in section 5.57 [of the *Local Government Act 1995*]; but
- (b) does not include —
 - (i) a gift from a relative as defined in section 5.74(1); or
 - (ii) a gift that must be disclosed under the *Local Government (Elections) Regulations 1997* regulation 30B; or
 - (iii) a gift from a statutory authority, government instrumentality or non-profit association for professional training; or
 - (iv) a gift from WALGA, the Australian Local Government Association Limited (ABN 31 008 613 876), the Local Government Professionals Australia WA (ABN 91 208 607 072) or the LG Professionals Australia (ABN 85 004 221 818);

[r.19AA of the *Local Government (Administration) Regulations 1996*]

gift means —

- (a) a conferral of a financial benefit (including a disposition of property) made by 1 person in favour of another person unless adequate consideration in money or money's worth passes from the person in whose favour the conferral is made to the person who makes the conferral; or
- (b) a travel contribution;

travel includes accommodation incidental to a journey;

travel contribution means a financial or other contribution made by 1 person to travel undertaken by another person

[Section 5.57 of the Local Government Act 1995]

relative, in relation to a relevant person, means any of the following —

- (a) a parent, grandparent, brother, sister, uncle, aunt, nephew, niece, lineal descendant of the relevant person or of the relevant person's spouse or de facto partner;
- (b) the relevant person's spouse or de facto partner or the spouse or de facto partner of any relative specified in paragraph (a),

whether or not the relationship is traced through, or to, a person whose parents were not actually married to each other at the time of the person's birth or subsequently, and whether the relationship is a natural relationship or a relationship established by a written law;

[Section 5.74(1) of the Local Government Act 1995]

prohibited gift has the meaning given to it in the *Local Government (Administration) Regulations 1996*;

prohibited gift, in relation to a local government employee, means —

- (a) a gift worth the threshold amount or more; or
- (b) a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth the threshold amount or more;

[r.19AA of the *Local Government (Administration) Regulations 1996*]

reportable gift means:

- (i) a gift worth more than \$50 but less than \$300; or
- (ii) a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth more than \$50 but less than \$300.

threshold amount has the meaning given to it in the *Local Government (Administration) Regulations 1996*, subject to the CEO's determination under subclause (c);

threshold amount, for a prohibited gift, means —

- (a) a gift worth the threshold amount or more; or
- (b) a gift that is 1 of 2 or more gifts given to the local government employee by the same person within a period of 1 year that are in total worth the threshold amount or more;

[r.19AA of the *Local Government (Administration) Regulations 1996*]

(c) Determination

In accordance with Regulation 19AF of the *Local Government (Administration) Regulations 1996* the CEO has determined \$300 as the threshold amount for prohibited gifts.

- (d) Employees must not accept a prohibited gift from an associated person.
- (e) An employee who accepts a reportable gift from an associated person is to notify the CEO in accordance with subclause (f) and within 10 days of accepting the gift.
- (f) The notification of the acceptance of a reportable gift must be in writing and include:
- (i) the name of the person who gave the gift; and
 - (ii) the date on which the gift was accepted; and
 - (iii) a description, and the estimated value, of the gift; and
 - (iv) the nature of the relationship between the person who is an employee and the person who gave the gift; and
 - (v) if the gift is one of two or more accepted from the same person within a period of one year:
 - (1) a description;
 - (2) the estimated value; and
 - (3) the date of acceptance,of each other gift accepted within the one-year period.
- (g) The CEO will maintain a register of reportable gifts and record in it details of notifications given to comply with subclause (f).
- (h) The CEO will arrange for the register maintained under subclause (g) to be published on the Shire of Lake Grace's official website.
- (i) As soon as practicable after a person ceases to be an employee, the CEO will remove from the register all records relating to that person. The removed records will be retained for a period of at least 5 years.

2.16 Conflict of Interest

- (a) Employees will ensure that there is no actual (or perceived) conflict of interest between their personal interests and the impartial fulfilment of their professional duties.
- (b) Employees will not engage in private work with or for any person or body with an interest in a proposed or current contract with the Shire of Lake Grace, without first disclosing the interest to the CEO. In this respect, it does not matter whether advantage is in fact obtained, as any

appearance that private dealings could conflict with performance of duties must be scrupulously avoided.

- (c) Employees will lodge written notice with the CEO describing an intention to undertake a dealing in land which is within the district of the Shire of Lake Grace, or which may otherwise be in conflict with the Local Government's functions (other than purchasing the principal place of residence).
- (d) Employees who exercise a recruitment or any other discretionary function will disclose any actual (or perceived) conflict of interest to the CEO before dealing with relatives or friends and will disqualify themselves from dealing with those persons.
- (e) Employees will conduct themselves in an apolitical manner and refrain from political activities which could cast doubt on their neutrality and impartiality in acting in their professional capacity.

2.17 Secondary Employment

In accordance with Regulation 19ADA of the *Local Government (Administration) Regulations 1996*, employees must obtain the Chief Executive Officer's prior written approval before engaging in any secondary employment, whether paid or unpaid.

2.18 Disclosure of Financial Interests

- (a) All employees will apply the principles of disclosure of financial interest as contained within the Act.
- (b) Employees who have been delegated a power or duty, have been nominated as 'designated employees' or provide advice or reports to Council or Committees, must ensure that they are aware of, and comply with, their statutory obligations under the Act.

2.19 Disclosure of Interests Relating to Impartiality

- (a) In this clause, **interest** has the meaning given to it in the *Local Government (Administration) Regulations 1996*.

interest —

- (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
- (b) includes an interest arising from kinship, friendship or membership of an association.

[r.19AA of the *Local Government (Administration) Regulations 1996*]

- (b) An employee who has an interest in any matter to be discussed at a Council or Committee meeting attended by the employee is required to disclose the nature of the interest:
 - (i) in a written notice given to the CEO before the meeting; or
 - (ii) at the meeting immediately before the matter is discussed.

- (c) An employee who has given, or will give, advice in respect of any matter to be discussed at a Council or Committee meeting not attended by the employee is required to disclose the nature of any interest the employee has in the matter:
 - (i) in a written notice given to the CEO before the meeting; or
 - (ii) at the time the advice is given.
- (d) A requirement described under (b) and (c) excludes an interest referred to in Section 5.60 of the Act.
- (e) An employee is excused from a requirement made under (b) or (c) to disclose the nature of an interest because they did not now and could not reasonably be expected to know:
 - (i) that they had an interest in the matter; or
 - (ii) that the matter in which they had an interest would be discussed at the meeting and they disclosed the nature of the interest as soon as possible after the discussion began.
- (f) If an employee makes a disclosure in a written notice given to the CEO before a meeting to comply with requirements of (b) or (c), then:
 - (i) before the meeting the CEO is to cause the notice to be given to the person who is to preside at the meeting; and
 - (ii) at the meeting the person presiding must bring the notice and its contents to the attention of persons present immediately before a matter to which the disclosure relates is discussed.
- (g) If:
 - (i) to comply with a requirement made under item (b), the nature of an employee's interest in a matter is disclosed at a meeting; or
 - (ii) a disclosure is made as described in item (e)(ii) at a meeting; or
 - (iii) to comply with a requirement made under item (f)(ii), a notice disclosing the nature of an employee's interest in a matter is brought to the attention of the persons present at a meeting,
 the nature of the interest is to be recorded in the minutes of the meeting.

2.20 Use and Disclosure of Information

- (a) Employees must not access, use or disclose information held by the Shire of Lake Grace except as directly required for, and in the course of, the performance of their duties.
- (b) Employees will handle all information obtained, accessed or created in the course of their duties responsibly, and in accordance with this Code, the Shire of Lake Grace's policies and procedures.
- (c) Employees must not access, use or disclose information to gain improper advantage for themselves or another person or body, in ways which are inconsistent with their obligation to act impartially and in good faith, or to improperly cause harm, detriment or impairment to any person, body, or the Shire of Lake Grace.
- (d) Due discretion must be exercised by all employees who have access to confidential, private or sensitive information.
- (e) Nothing in this section prevents an employee from disclosing information if the disclosure:
 - (i) is authorised by the CEO or the CEO's delegate; or

- (ii) is permitted or required by law.

2.21 Improper or Undue Influence

- (a) Employees will not take advantage of their position to improperly influence Council Members or employees in the performance of their duties or functions, in order to gain undue or improper (direct or indirect) advantage or gain for themselves or for any other person or body.
- (b) Employees must not take advantage of their position to improperly influence any other person in order to gain undue or improper (direct or indirect) advantage or gain, pecuniary or otherwise, for themselves or for any other person or body.
- (c) Employees must not take advantage of their positions to improperly disadvantage or cause detriment to the local government or any other person.

2.22 Use of Shire of Lake Grace Resources

- (a) In this clause –

Shire of Lake Grace resources includes local government property and services provided or paid for by the Shire of Lake Grace;

local government property has the meaning given to it in the Act.

local government property means anything, whether land or not, that belongs to, or is vested in, or under the care, control or management of, the local government

[Section 1.4 of the *Local Government Act 1995*]

- (b) Employees will:
 - (i) be honest in their use of the Shire of Lake Grace resources and must not misuse them or permit their misuse (or the appearance of misuse) by any other person or body;
 - (ii) use the Shire of Lake Grace resources entrusted to them effectively, economically, in the course of their duties and in accordance with relevant policies and procedures; and
 - (iii) not use the Shire of Lake Grace's resources (including the services of employees) for private purposes (other than when supplied as part of a contract of employment), unless properly authorised to do so, and appropriate payments are made (as determined by the CEO).

2.23 Use of Shire of Lake Grace Finances

- (a) Employees are expected to act responsibly and exercise sound judgment with respect to matters involving the Shire of Lake Grace's finances.
- (b) Employees will use Shire of Lake Grace finances only within the scope of their authority as defined in their position descriptions and delegations, and all of the Shire policies relating to Finance and Accounting along with all associated administrative procedures.

- (c) Employees with financial management responsibilities will comply with the requirements of the *Local Government (Financial Management) Regulations 1996*.
- (d) Employees exercising purchasing authority will comply with the Shire of Lake Grace's Purchasing Policy, and the systems and procedures established by the CEO in accordance with regulation 5 of the *Local Government (Financial Management) Regulations 1996*.
- (e) Employees will act with care, skill, diligence, honesty and integrity when using local government finances.
- (f) Employees will ensure that any use of Shire of Lake Grace finances is appropriately documented in accordance with the relevant policy and procedure, including the Shire of Lake Grace's Recordkeeping Plan.

2.24 Reporting of Suspected Breaches of the Code of Conduct

Employees may report suspected breaches of the Code to their Supervisor, any Manager, DCEO or the CEO, in accordance with the Shire of Lake Grace's policies for complaints handling.

2.25 Handling of Suspected Breaches of the Code of Conduct

Suspected breaches of the Code will be dealt with in accordance with the relevant Shire of Lake Grace disciplinary and grievance policies and procedures, depending on the nature of the suspected breach.

2.26 Reporting Suspected Unethical, Fraudulent, Dishonest, Illegal or Corrupt Behaviour

- (a) Employees may report suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour to their supervisor, any Manager, DCEO or the CEO in accordance with Shire of Lake Grace Policy 1.23 – Fraud and Corruption.
- (b) In accordance with the *Corruption, Crime and Misconduct Act 2003*, if the CEO suspects on reasonable grounds that the alleged behaviour may constitute misconduct as defined in that Act, the CEO will notify:
 - (i) the Corruption and Crime Commission, in the case of serious misconduct; or
 - (ii) the Public Sector Commissioner, in the case of minor misconduct.
- (a) Employees, or any person, may also report suspected serious misconduct to the Corruption and Crime Commission or suspected minor misconduct to the Public Sector Commissioner.
- (d) Employees, or any person, may also make a Public Interest Disclosure to report suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour, using the Shire of Lake Grace's Public Interest Disclosure Procedures, published on the Shire of Lake Grace's website.

2.27 Handling of Suspected Unethical, Fraudulent, Dishonest, Illegal or Corrupt Behaviour

Suspected unethical, fraudulent, dishonest, illegal or corrupt behaviour will be dealt with in accordance with the appropriate Shire of Lake Grace policies and procedures, and where relevant, in accordance with the lawful directions of the appropriate statutory body.

| Document Control Box | | | | | | | |
|-----------------------------------|--|-----------------------------|---------------------------------|------------------|--|---------------------|--|
| Document Responsibilities: | | | | | | | |
| Owner: | | Owner Business Unit: | | | | | |
| Reviewer: | | Decision Maker: | | CEO | | | |
| Compliance Requirements: | | | | | | | |
| Legislation: | Local Government Act 1995 Local Government (Administration) Regulations 1996 Local Government Regulations Amendment (Local Government Amendment Act 2024) Regulations 2025 | | | | | | |
| Other: | | | | | | | |
| Organisational: | | | | | | | |
| Document Management: | | | | | | | |
| Risk Rating: | [low / med / high] | Review Frequency: | [annual / biennial / triennial] | Next Due: | | Records Ref: | |
| Version # | Decision Reference: | Synopsis: | | | | | |
| 1. | | | | | | | |
| 2. | | | | | | | |

SECTION 4 – STAFF

POLICY #: 4.19

POLICY: Cashing Out Accrued Long Service Leave Policy

VERSION: New Policy

REVIEWED BY: Chief Executive Officer / Deputy Chief Executive Officer

POLICY

The Shire of Lake Grace may permit eligible employees to voluntarily cash out part of their accrued long service leave entitlement, subject to compliance with the *Local Government (Long Service Leave) Regulations 2024*.

Cashing out may only occur after the entitlement has accrued and must be supported by a written agreement signed by both the employee and the Shire. Employees must receive not less than the ordinary pay that would have been payable had the leave taken.

OBJECTIVE

To provide flexibility to employees in managing accrued long service leave, reduce excessive leave liabilities, support workforce planning, and ensure legislative compliance while maintaining employee wellbeing.

SCOPE

This policy applies to all permanent full-time and permanent part-time employees of the Shire of Lake Grace. Casual employees are eligible only where long service leave entitlements are accrued under legislation.

GUIDELINES

- Participation is voluntary.
- Requests must be submitted in writing.
- A written agreement must specify the amount of leave to be cashed out and payment details.
- Payment will be calculated at the employee's ordinary pay rate at the time of agreement.
- Overtime and penalties are excluded unless legislatively required.

- Cashing out will generally be limited to a maximum of fifty percent (50%) of the employee's accrued long service leave balance. Any request to exceed this limit will only be approved in exceptional circumstances and at the discretion of the Chief Executive Officer.
- Payments will be taxed in accordance with ATO requirements.
- Accurate records must be maintained and balances adjusted accordingly.
- Approval is subject to operational requirements and CEO discretion.

RESPONSIBILITIES

Employees – submit written requests and understand the impact on future leave.

Managers – assess operational implications.

Payroll/HR – calculate payments and maintain records.

Chief Executive Officer – approve or decline requests.

RELATED DOCUMENTS

Local Government (Long Service Leave) Regulations 2024

Shire of Lake Grace Leave Procedures

Payroll Procedures

HISTORY

Adopted: Council Resolution – XXXX

New Policy

REVIEW

Deputy Chief Executive Officer – review every three (3) years or upon legislative change.

Part 3 — Payments in substitution for long service leave

19. While in employment: cashing out of entitlement to long service leave

- (1) An employee who is entitled to long service leave may forego the leave, or part of the leave, and all associated entitlements under this Part, if —
 - (a) the employee makes a written request to the employer, specifying the period of long service leave (the *cached-out leave*) to be foregone; and
 - (b) the employer agrees in writing; and
 - (c) the employer makes an adequate payment to the employee in lieu of the cashed-out leave.
- (2) For the purposes of subregulation (1)(c) a payment is not adequate unless it is at least equal to the payment the employee would have been entitled to under regulation 15 if the employee had taken the cashed-out leave.
- (3) Nothing in this regulation enables an employee to forego a period of long service leave, entitlement to which has not yet accrued under regulation 8.

20. On termination of employment: payment in substitution for entitlement to long service leave

- (1) In this regulation —

remaining long service leave entitlement of an employee means an amount of long service leave —

 - (a) to which the employee has become entitled under regulation 11; and
 - (b) which the employee has not taken and has not forgone under regulation 19.



Shire of Lake Grace
 Ph: 08 9890 2500
 Fax: 08 9890 2599
 PO Box 50, Lake Grace WA 6353
shire@lakegrace.wa.gov.au

Facility Hire

File 0080

Record No. H1369

Local Government Property Local Law 2015

Facility Hire Application

| APPLICANT DETAILS | | | |
|----------------------------------|---|--|---|
| Name of Hirer | Emma Blundell | | |
| Name of Company/ Organisation | Dance Move Fitness | ABN | 74830060434 |
| Address of Hirer | 12 Blackbutt Way, Lake Grace | | |
| Phone | 0400143250 | Email | dancemovefitness@gmail.com |
| FUNCTION DETAILS | | | |
| Venue Required | <input checked="" type="radio"/> Lake Grace Hall <input type="radio"/> Newdegate Hall <input type="radio"/> Lake King Hall <input type="radio"/> Varley Hall | <input type="radio"/> Lake Grace Pavilion <input type="radio"/> Newdegate Pavilion <input type="radio"/> Lake King Pavilion <input type="radio"/> Varley Pavilion | <input type="radio"/> Lakes Village Hall |
| Area for hire | <input checked="" type="radio"/> Main Hall | <input type="radio"/> Lesser Hall | <input type="radio"/> Kitchen <input type="radio"/> Full Venue |
| Nature of function | <input checked="" type="radio"/> Regular booking <input type="radio"/> One-off event | Regular Booking Day/s required | <input checked="" type="radio"/> Weekly <input type="radio"/> Fortnightly <input type="radio"/> Monthly Day/s_____ |
| Description of function | Dance classes (Tiny Ballerina, After school dance) | | |
| Date/s required | Wednesdays Term 1 4/3-1/4 | Time Required | 9-10am 3-5pm |
| Setting up / rehearsals? | <input type="radio"/> Yes <input checked="" type="radio"/> No | From: | To: |
| Additional Requirements | Tables (No.) | Chairs (No.) | |
| How many people attending? | | Will alcohol be consumed or served? | <input type="radio"/> Yes <input checked="" type="radio"/> No |

How to return this form:

- Attach completed PDF to an email and send to shire@lakegrace.wa.gov.au
- Post to PO Box 50, Lake Grace WA 6353
- Hand in to the Shire Front Reception at 1 Bishop St, Lake Grace





Shire of Lake Grace

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Facility Hire

File 0080

Record No. _____

If Alcohol will be consumed please fill out form *Permission to Consume Liquor on Shire Property*. Alcohol consumption on Shire premises is subject to CEO approval.

In addition if alcohol is to be **sold** please contact the Department of Racing, Gaming and Liquor <https://www.dlgsc.wa.gov.au/racing-gaming-and-liquor>

BOND REFUND DETAILS

| | | | |
|--------------------------|---|----------------|-----------|
| Bond to be reimbursed to | <input type="radio"/> Organisation <input checked="" type="radio"/> Individual | | |
| Account Name | Emma Blundell | | |
| BSB Number | 016253 | Account Number | 154921689 |
| Declaration | <i>I, the Applicant, make a request to be refunded the amount sought to the bank account specified above.</i> | | |
| Signature | <i>E Blundell</i> | Date | 20/1/2026 |

Please read and sign the Conditions of Hire and return this form to the Shire of Lake Grace

Please note booking is only confirmed upon payment of fees

I agree to comply with all provisions of the Shire of Lake Grace Local Government Property Local Law and other written laws pertaining to the proposed use, including any condition which may be imposed on the permit of hire requiring me to indemnify the local government in respect of any injury to any person or any damages to any property which may occur in connection with the hire of local government property.

I have read and agree to the Conditions of Hire attached to this application.

E Blundell

Applicant's Signature

20/1/2026

Date

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Facility Hire

File 0080

Record No. _____

| OFFICE USE ONLY | | | |
|---------------------------------------|--|---|--|
| Application Approved | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | Liquor Consumption (if applicable) approved | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| Hire Charge | \$ 105 | Bond | \$ HELD |
| Receipt Number | | Confirmation Letter Sent - Date | |
| Hold bond until ____ / ____ / ____ | <input type="checkbox"/> Property Damage \$ <input type="checkbox"/> Extra Cleaning \$ <input type="checkbox"/> Keys not returned \$ | Key Bond Amount | \$ |
| Bond Withheld | | | |
| Key Hired | | Number of Keys Returned | |
| Refund Full Amount | <input type="checkbox"/> Yes <input type="checkbox"/> No | Amount Withheld | \$ |
| Authorising Officer Signature: | | Manager Signature: (if amount withheld) | |

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| Address of Hirer | 12 Blackbutt Way, Lake Grace | | |
| Phone | 0400143250 | Email | dancemovefitness@gmail.com |
| FUNCTION DETAILS | | | |
| Venue Required | <input checked="" type="radio"/> Lake Grace Hall <input type="radio"/> Newdegate Hall <input type="radio"/> Lake King Hall <input type="radio"/> Varley Hall | <input type="radio"/> Lake Grace Pavilion <input type="radio"/> Newdegate Pavilion <input type="radio"/> Lake King Pavilion <input type="radio"/> Varley Pavilion | <input type="radio"/> Lakes Village Hall |
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| Nature of function | <input checked="" type="radio"/> Regular booking <input type="radio"/> One-off event | Regular Booking Day/s required | <input checked="" type="radio"/> Weekly <input type="radio"/> Fortnightly <input type="radio"/> Monthly Day/s _____ |
| Description of function | Dance classes (Tiny Ballerina, After school dance) | | |
| Date/s required | Wednesdays Term 2 20/5-24/6 | | Time Required 9-10am 3-5pm |
| Setting up / rehearsals? | <input type="radio"/> Yes <input checked="" type="radio"/> No | From: | To: |
| Additional Requirements | Tables (No.) | Chairs (No.) | |
| How many people attending? | | Will alcohol be consumed or served? | <input type="radio"/> Yes <input checked="" type="radio"/> No |

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Facility Hire

File 0080

Record No. _____

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In addition if alcohol is to be **sold** please contact the Department of Racing, Gaming and Liquor <https://www.dlgsc.wa.gov.au/racing-gaming-and-liquor>

BOND REFUND DETAILS

| | | | |
|--------------------------|---|----------------|-----------|
| Bond to be reimbursed to | <input type="radio"/> Organisation <input checked="" type="radio"/> Individual | | |
| Account Name | Emma Blundell | | |
| BSB Number | 016253 | Account Number | 154921689 |
| Declaration | <i>I, the Applicant, make a request to be refunded the amount sought to the bank account specified above.</i> | | |
| Signature | <i>E Blundell</i> | Date | 20/1/2026 |

Please read and sign the Conditions of Hire and return this form to the Shire of Lake Grace

Please note booking is only confirmed upon payment of fees

I agree to comply with all provisions of the Shire of Lake Grace Local Government Property Local Law and other written laws pertaining to the proposed use, including any condition which may be imposed on the permit of hire requiring me to indemnify the local government in respect of any injury to any person or any damages to any property which may occur in connection with the hire of local government property.

I have read and agree to the Conditions of Hire attached to this application.

E Blundell

Applicant's Signature

20/1/2026

Date

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Facility Hire

File 0080

Record No. _____

| OFFICE USE ONLY | | | |
|---------------------------------------|---|---|---|
| Application Approved | <input checked="" type="radio"/> Yes <input type="radio"/> No | Liquor Consumption (if applicable) approved | <input type="radio"/> Yes <input checked="" type="radio"/> No |
| Hire Charge | \$ 126 | Bond | \$ HELD |
| Receipt Number | | Confirmation Letter Sent - Date | |
| Hold bond until ____ / ____ / ____ | <input type="radio"/> Property Damage \$ <input type="radio"/> Extra Cleaning \$ <input type="radio"/> Keys not returned \$ | Key Bond Amount | \$ |
| Bond Withheld | | | |
| Key Hired | | Number of Keys Returned | |
| Refund Full Amount | <input type="radio"/> Yes <input type="radio"/> No | Amount Withheld | \$ |
| Authorising Officer Signature: | | Manager Signature: (if amount withheld) | |

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MUNICIPAL FUND

| Chq/EFT | Date | Description | Amount | Amount |
|----------|-------------------------|---|--------------|----------------------|
| 10 | 11/12/2025 | Department of Transport & Major Infrastructure | | -\$1,044.15 |
| | 04/11/2025 | Vehicle Registration - 1HPE847 Lakes Local Action Group | \$1,044.15 | |
| | 16/12/2025 - 15/12/2026 | | | |
| | | TOTAL CHQ | | -\$1,044.15 |
| EFT29000 | 12/12/2025 | 35 Degrees South | | -\$4,070.00 |
| | 27/11/2025 | Feature & Contour Survey of Lot 500 Wattle Drive, Lake Grace | \$4,070.00 | |
| EFT29001 | 12/12/2025 | 4 Rivers Plumbing Gas & Civil Contracting | | -\$1,030.26 |
| | 27/11/2025 | Inspection of Backing up of Varley Pavilion Toilets/Drains | \$1,030.26 | |
| EFT29002 | 12/12/2025 | A1Locksmiths | | -\$504.00 |
| | 01/12/2025 | New Lock - Varley Hall Supper Room Door | \$504.00 | |
| EFT29003 | 12/12/2025 | AFGRI Equipment Australia | | -\$499.00 |
| | 06/11/2025 | BG 86-Z Blower - Lake Grace Pool | \$499.00 | |
| EFT29004 | 12/12/2025 | Agent Sales & Services Pty Ltd | | -\$1,716.00 |
| | 01/12/2025 | Sodium Bisulphate 25kg - Lake Grace Pool | \$1,716.00 | |
| EFT29005 | 12/12/2025 | Albany Irrigation & Drilling | | -\$19,986.50 |
| | 04/12/2025 | Supply & Install Nastec 4hs Solar Pumping System | \$19,986.50 | |
| EFT29006 | 12/12/2025 | Albany Records Management | | -\$655.05 |
| | 30/11/2025 | Destruction of Records in Line with General Retention of Disposal Authority for Local Government DA2023-005 | \$655.05 | |
| EFT29007 | 12/12/2025 | Australia Post | | -\$125.66 |
| | 03/12/2025 | Postage & Freight - November 2025 | \$125.66 | |
| EFT29008 | 12/12/2025 | Australia's Golden Outback | | -\$350.00 |
| | 30/07/2025 | Gold Annual Membership - 1/07/2025 to 30/06/2026 | \$350.00 | |
| EFT29009 | 12/12/2025 | BCI Sales Pty Ltd | | -\$297,205.70 |
| | 04/12/2025 | Purchase - Newdegate Community Bus | \$297,205.70 | |
| EFT29010 | 12/12/2025 | BGL Solutions | | -\$4,709.93 |
| | 01/12/2025 | Mower Hire - Lake King Ovals | \$2,652.10 | |
| | 01/12/2025 | Investigate Surging Oval Solenoid & Repair - Newdegate Rec Ground | \$2,057.83 | |
| EFT29011 | 12/12/2025 | BOC Gases Australia Limited | | -\$14.40 |
| | 28/11/2025 | Container Service: LG Pool: R400c Oxygen Medical C Size | \$14.40 | |
| EFT29012 | 12/12/2025 | Best Office Systems | | -\$288.84 |
| | 24/11/2025 | Photocopier Charges - November 2025 | \$288.84 | |
| EFT29013 | 12/12/2025 | Bunnings Group Limited | | -\$1,065.47 |
| | 19/11/2025 | BBQ with Gas Bottle, Table & Chairs - Lake Grace Swimming Pool | \$1,109.01 | |
| | 28/11/2025 | Returned Items - Mimosa Square Aluminium Coffee Table x 2 | -\$338.00 | |
| | 26/11/2025 | Storage Containers - Varley Parks & Gardens | \$87.36 | |
| | 26/11/2025 | 2 x Clothesline for WACHS Houses, 84 Bennett Street, Lake Grace | \$207.10 | |
| EFT29014 | 12/12/2025 | CHILD SUPPORT AGENCY | | -\$1,776.04 |
| | 04/12/2025 | Payroll Deductions/Contributions | \$1,776.04 | |
| EFT29015 | 12/12/2025 | Chargefox Pty Ltd | | -\$79.86 |
| | 30/11/2025 | 29 Stubbs Street (Railway Station) - Management Fees for 2 EV Charging Points - November 2025 | \$79.86 | |
| EFT29016 | 12/12/2025 | Cr Anton Joseph Kuchling | | -\$705.67 |
| | 30/11/2025 | Councillor's Meeting Fees & IT Allowance | \$705.67 | |
| EFT29017 | 12/12/2025 | Cr Benjamin John Hyde | | -\$705.67 |
| | 30/11/2025 | Councillor's Meeting Fees & IT Allowance | \$705.67 | |
| EFT29018 | 12/12/2025 | Cr Debrah Susan Clarke | | -\$705.67 |
| | 30/11/2025 | Councillor's Meeting Fees & IT Allowance | \$705.67 | |
| EFT29019 | 12/12/2025 | Cr Jennifer Roche | | -\$705.67 |
| | 30/11/2025 | Councillor's Meeting Fees & IT Allowance | \$705.67 | |
| EFT29020 | 12/12/2025 | Cr Leonard William Armstrong | | -\$2,958.83 |
| | 30/11/2025 | President's Meeting Fees & IT Allowance | \$2,958.83 | |
| EFT29021 | 12/12/2025 | Cr Rosalind Alice Lloyd | | -\$788.75 |
| | 30/11/2025 | Councillor's Meeting Fees, Travel & IT Allowance | \$788.75 | |
| EFT29022 | 12/12/2025 | Cr Stephen Gordon Hunt | | -\$1,173.84 |
| | 30/11/2025 | Deputy President's Meeting Fees & IT Allowance | \$1,173.84 | |

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|----------|------------|--|-------------|---------------------|
| EFT29023 | 12/12/2025 | Department of Fire and Emergency Services | | -\$34,859.41 |
| | 21/11/2025 | In accordance with the Department of Fire & Emergency Services of WA Act 1998, Part 6A - Emergency Services Levy - Section 36ZJ & Option B Agreement Arrangements. ESL 2nd Qtr Contribution. | \$34,859.41 | |
| EFT29024 | 12/12/2025 | Department of Local Government, Industry Regulation and Safety | | -\$56.65 |
| | 12/11/2025 | BSL LG-B2526-05 - Perth Patio Magic, 41 Bennett Street, Lake Grace | \$56.65 | |
| EFT29025 | 12/12/2025 | Department of Primary Industries and Regional Development | | -\$662.71 |
| | 27/11/2025 | Recoups - NGT Research Facility - Power 22/08/2025 - 21/10/2025 | \$128.06 | |
| | 10/12/2025 | Recoups - NGT Research Facility - Water 07/10/2025 - 04/12/2025 | \$534.65 | |
| EFT29026 | 12/12/2025 | Digga - West | | -\$5,329.72 |
| | 27/11/2025 | Planetary Auger Drive Unit & Other Various Parts | \$5,329.72 | |
| EFT29027 | 12/12/2025 | Dormakaba Australia | | -\$176.00 |
| | 02/12/2025 | Automatic Door Service - Shire Office | \$176.00 | |
| EFT29028 | 12/12/2025 | E-Plas Pty Ltd | | -\$55.00 |
| | 28/11/2025 | 650mmx385mmx3mm Clear Polycarbonate Sheet for Window Replacement - Newdegate Tennis Building | \$55.00 | |
| EFT29029 | 12/12/2025 | Econisis Pty Ltd | | -\$7,012.50 |
| | 05/12/2025 | Regional WA GP Subsidy Benefits & Opportunity Cost Evaluation (Inception 50%) | \$7,012.50 | |
| EFT29030 | 12/12/2025 | Edwards Isuzu Ute | | -\$34,238.50 |
| | 10/12/2025 | Supply Isuzu D-Mac Cew Cab & Accessories | \$34,238.50 | |
| EFT29031 | 12/12/2025 | Emu Essence Distributors Pty Ltd | | -\$104.65 |
| | 09/12/2025 | Consignments - October 2025 | \$49.40 | |
| | 09/12/2025 | Consignments - November 2025 | \$55.25 | |
| EFT29032 | 12/12/2025 | Exact Images Design & Print | | -\$261.00 |
| | 03/12/2025 | Shire Business Cards | \$261.00 | |
| EFT29033 | 12/12/2025 | Exurban Pty Ltd | | -\$2,609.82 |
| | 01/12/2025 | Town Planner Consultancy Fees - November 2025 | \$2,609.82 | |
| EFT29034 | 12/12/2025 | Farmbot Australia Pty Ltd | | -\$851.40 |
| | 01/11/2025 | Annual Service & Access Plan - Remote Pump Control & Water Level Reader Platform - Lake Grace Turkey Nests & Lake Grace Oval Tanks | \$851.40 | |
| EFT29035 | 12/12/2025 | Fiona Palmer | | -\$575.00 |
| | 02/12/2025 | Consignments - November 2025 | \$575.00 | |
| EFT29036 | 12/12/2025 | Fleetware | | -\$363.00 |
| | 01/12/2025 | Plant Tracking Access Fees & Satellite Data - December 2025 | \$363.00 | |
| EFT29037 | 12/12/2025 | Fyfe Transport | | -\$854.00 |
| | 12/11/2025 | Supply 28kl Water to Hold Down Second Steel Water Tank - Newdegate Airstrip Dam CWSP Project | \$854.00 | |
| EFT29038 | 12/12/2025 | GS Mobile Mechanical Services | | -\$5,276.44 |
| | 26/11/2025 | Glass Hub, Gasket & Plug Kit & Hub Cap Gasket - 2021 Isuzu 9 Ton Tip Truck - 1HGD799 | \$38.72 | |
| | 02/12/2025 | Service - 2021 Hino 3 Ton Tip Truck - LG029 | \$1,773.92 | |
| | 02/12/2025 | Service - 2017 Mitsubishi Fuso Canter Crewcab - LG3362 | \$1,836.38 | |
| | 02/12/2025 | Tyre Repair - 2009 Dolly Trailer - LG10040 | \$58.85 | |
| | 03/12/2025 | Window Replacement - 2021 Isuzu 8,7 ton Crew Cab - LG984 | \$1,568.57 | |
| EFT29039 | 12/12/2025 | George the Farmer | | -\$569.10 |
| | 01/10/2025 | Stock Purchases - Lake Grace Visitor Centre | \$371.10 | |
| | 27/11/2025 | Stock Purchases - Lake Grace Visitor Centre | \$198.00 | |
| EFT29040 | 12/12/2025 | Great Southern Fuel Supplies | | -\$3,664.69 |
| | 30/11/2025 | Fuel Card Purchase PSP01 | \$471.46 | |
| | | Fuel Card Purchase LG001 | \$572.06 | |
| | | Fuel Card Purchase LG139 | \$997.29 | |
| | | Fuel Card Purchase CESM | \$652.73 | |
| | | Fuel Card Purchase LG004 | \$650.78 | |
| | | Fuel Card Purchase LK2000 | \$179.55 | |
| | | Fuel Card Purchase LG1825 - Doctor | \$140.82 | |
| EFT29041 | 12/12/2025 | Hall Electrical & Data Services | | -\$430.11 |
| | 28/11/2025 | Install Point-to-Point Link from Shire Office to Swimming Pool Office to Enable Internet Access | \$430.11 | |

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| EFT29042 | 12/12/2025 | Hersey's Safety Pty Ltd | | -\$2,487.00 |
| | 02/12/2025 | Hardware Supplies - Lake Grace Depot | \$1,943.60 | |
| | 02/12/2025 | Hardware Supplies - Lake Grace Depot | \$543.40 | |
| EFT29043 | 12/12/2025 | House of Sharday | | -\$394.70 |
| | 03/12/2025 | Stock Purchases - Lake Grace Visitor Centre | \$394.70 | |
| EFT29044 | 12/12/2025 | ID Rent Pty Ltd | | -\$10,444.53 |
| | 30/11/2025 | Water Cart Hire 1/11/25 - 30/11/25 | \$10,444.53 | |
| EFT29045 | 12/12/2025 | IT Vision Software Pty Ltd | | -\$3,326.40 |
| | 27/11/2025 | BPMS Rates Services - November 2025 | \$3,326.40 | |
| EFT29046 | 12/12/2025 | Integrated ICT | | -\$896.39 |
| | 30/11/2025 | Monthly Microsoft License costs - November 2025 | \$896.39 | |
| EFT29047 | 12/12/2025 | Lake Grace Community Resource Centre | | -\$581.80 |
| | 26/11/2025 | Lakes Link Subscriptions 2026 - Lake Grace Visitors Centre, Cr Armstrong & Cr Lloyd | \$360.00 | |
| | 28/11/2025 | Administration for Roadwise Meeting 20/11/2025 | \$121.80 | |
| | 28/11/2025 | 2 x Full Page Adverts in the Lakes Link - Singing in the Sticks & Movie Night | \$100.00 | |
| EFT29048 | 12/12/2025 | Lake Grace Plaza | | -\$208.45 |
| | 28/11/2025 | Catering - Staff BBQ 28/11/2025 | \$53.85 | |
| | 30/11/2025 | Newspapers Subscriptions - November 2025 | \$113.60 | |
| | 30/11/2025 | Petty Cash Recoup - November 2025 | \$41.00 | |
| EFT29049 | 12/12/2025 | Lake Grace Roadhouse & Accommodation | | -\$380.00 |
| | 17/11/2025 | Refreshments - Bushfire Incident 12/11/2025 | \$380.00 | |
| EFT29050 | 12/12/2025 | Lake Grace Rural Supplies | | -\$50.60 |
| | 03/12/2025 | End Connector 3G Metric 50 x 2 - Newdegate Airstrip Dam | \$50.60 | |
| EFT29051 | 12/12/2025 | Lake Grace Transport | | -\$540.35 |
| | 27/11/2025 | Freight - Cleaning Supplies | \$155.79 | |
| | 27/11/2025 | Freight - | \$302.06 | |
| | 05/12/2025 | Freight - Auger | \$82.50 | |
| EFT29052 | 12/12/2025 | Landgate | | -\$96.96 |
| | 10/12/2025 | Valuations Chargeable - Schedule R2025/8 | \$96.96 | |
| EFT29053 | 12/12/2025 | Leisure Institute of WA Aquatic | | -\$300.00 |
| | 27/11/2025 | 2025/26 Season LIWA Membership & Accreditation - Fiona Chatfield | \$150.00 | |
| | 27/11/2025 | 2025/26 Season LIWA Membership & Accreditation - Debb Carruthers | \$150.00 | |
| EFT29054 | 12/12/2025 | Livingston Medical Pty Ltd | | -\$24,359.50 |
| | 01/12/2025 | Medical Centre Support Payment - December 2025 | \$24,359.50 | |
| EFT29055 | 12/12/2025 | Lynka Rec | | -\$8,427.65 |
| | 28/11/2025 | Installation of Swing set at Lake King Playground - Final Payment | \$8,427.65 | |
| EFT29056 | 12/12/2025 | M & L Australasia PTY LTD | | -\$15.40 |
| | 25/11/2025 | Name Badge - MIS | \$15.40 | |
| EFT29057 | 12/12/2025 | Malcolm Thompson Pumps Pty Ltd | | -\$2,542.10 |
| | 08/12/2025 | Parts for Chlorine Dosing Pump - Lake Grace Pool | \$2,542.10 | |
| EFT29058 | 12/12/2025 | Mark Gillbard (Staff Member) | | -\$158.51 |
| | 01/12/2025 | Reimbursement - Uniform | \$158.51 | |
| EFT29059 | 12/12/2025 | McKenzie's Home Hardware | | -\$1,946.05 |
| | 30/11/2025 | Hardware Supplies - November 2025 | \$1,946.05 | |
| EFT29060 | 12/12/2025 | Melissa Ann Humphries | | -\$330.00 |
| | 26/11/2025 | Catering - OCM 26/11/2025 | \$330.00 | |
| EFT29061 | 12/12/2025 | Michelle Slarke | | -\$16,500.00 |
| | 20/11/2025 | AIM Hospital Museum Interpretation - 40% on Submission of Draft Plan | \$13,200.00 | |
| | 27/11/2025 | AIM Hospital Museum Interpretation - Design Concepts - 10% on Acceptance of Final Plan | \$3,300.00 | |
| EFT29062 | 12/12/2025 | Mikaela Counsel (Staff Member) | | -\$32.60 |
| | 01/12/2025 | Refreshments - YAC Meeting 01/12/2025 | \$32.60 | |
| EFT29063 | 12/12/2025 | Narrogin Toyota | | -\$814.23 |
| | 26/11/2025 | 70,000km Service & Repairs to Front Bumper - 2023 Toyota Landcruiser DSL WGN - 1ISR310 | \$814.23 | |
| EFT29064 | 12/12/2025 | Newdegate Primary School | | -\$86.57 |
| | 21/11/2025 | Reimbursement of Electricity Usage 50% for NGT Library/CRC | \$86.57 | |

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| EFT29065 | 12/12/2025 | Newdegate Stock & Trading | | -\$1,750.63 |
| | 30/10/2025 | Fuel - 2024 Isuzu D-MAX SX SPACE CAB 11JD984 | \$111.63 | |
| | 01/11/2025 | Hardware Supplies - Newdegate Rec Ground | \$580.14 | |
| | 05/11/2025 | Fuel - 2024 Isuzu D-MAX SX SPACE CAB 11JD984 & 2025 Z Master 4000 60 Toro Mower - 1INX097 - Newdegate Parks & Gardens | \$367.96 | |
| | 08/11/2025 | Fuel - 2020 Ford Ranger Single Cab - LG035 & 2012 Hustler Slasher - Newdegate Oval Ride-on Mower | \$441.42 | |
| | 12/11/2025 | Fuel - 2020 Isuzu Fire Truck NGT31 Newdegate BFB | \$249.48 | |
| EFT29066 | 12/12/2025 | Office of the Auditor General | | -\$44,269.50 |
| | 26/11/2025 | Fee for Attest Audit for the Year Ended 30 June 2025 | \$44,269.50 | |
| EFT29067 | 12/12/2025 | Officeworks | | -\$136.95 |
| | 26/11/2025 | Various Office Stationary | \$136.95 | |
| EFT29068 | 12/12/2025 | Omnicom Media Group Australia Pty Limited | | -\$1,337.83 |
| | 30/11/2025 | Advertisement in West Australian - 08/11/2025 - Proposed Amendments to Local Planning Scheme No. 4 | \$1,337.83 | |
| EFT29069 | 12/12/2025 | Outback TV | | -\$608.30 |
| | 01/12/2025 | Installation of Sensor Lights at Front Entry - WACHS Houses 84 Bennett Street, Lake Grace | \$608.30 | |
| EFT29070 | 12/12/2025 | Peter Hudson's Tyre & Mechanical Services Pty Ltd | | -\$4,675.00 |
| | 28/11/2025 | Site Visit to Repair Tyre - 2021 Volvo L90F - LG094 | \$4,675.00 | |
| EFT29071 | 12/12/2025 | Philip Burgess (Staff Member) | | -\$3,231.50 |
| | 09/12/2025 | Reimbursement - Police Clearance, Pre-employment Medical, Relocation Expenses & Temporary Movement Permit | \$3,231.50 | |
| EFT29072 | 12/12/2025 | Pitstop Mechanical & Tyre Services | | -\$51.71 |
| | 10/12/2025 | Parts - 2024 Coastmac 10x7 Flat Top Tipper Trailer - 1UAT922 | \$51.71 | |
| EFT29073 | 12/12/2025 | RJD Contracting (WA) Pty Ltd | | -\$41,250.00 |
| | 05/12/2025 | Mobilise & Demobilise Cat D8T Dozer including Pilot. Push up 15,000 m3 of Gravel at Varley farms for Carstairs Road | \$41,250.00 | |
| EFT29074 | 12/12/2025 | Redtail Express | | -\$506.00 |
| | 22/11/2025 | Freight of Pool Purchases - Bunnings in Albany to Lake Grace | \$297.00 | |
| | 27/11/2025 | Freight | \$209.00 | |
| EFT29075 | 12/12/2025 | RingCentral Australia | | -\$740.29 |
| | 05/12/2025 | Shire Office Cloud Telephony System - November 2025 | \$740.29 | |
| EFT29076 | 12/12/2025 | Ross Ramm | | -\$100.00 |
| | 08/12/2025 | Consignments - October & November 2025 | \$100.00 | |
| EFT29077 | 12/12/2025 | Royal Flying Doctor Service Of Australia (Western Australian Section) | | -\$100.00 |
| | 24/11/2025 | Number Plate Donation - 48LG | \$100.00 | |
| EFT29078 | 12/12/2025 | S & L Trevenen | | -\$125,323.02 |
| | 04/12/2025 | Contract Maintenance Grading - Lake King/Varley Area - November 2025 | \$18,000.13 | |
| | 04/12/2025 | Gravel pushing - Approx 11,000+ m3 | \$47,520.00 | |
| | 04/12/2025 | Contract Maintenance Grading - Newdegate Area - November 2025 | \$59,802.89 | |
| EFT29079 | 12/12/2025 | Shire Of Kent | | -\$6,814.50 |
| | 21/11/2025 | Bushfire Brigade Equipment - PPE Helmets x 15 & Stowage Bags x 15 | \$6,814.50 | |
| EFT29080 | 12/12/2025 | Shire of Corrigin | | -\$4,033.70 |
| | 02/12/2025 | Environmental Health Officer - Regional Services Scheme - November 2025 | \$4,033.70 | |
| EFT29081 | 12/12/2025 | Shire of Dumbleyung | | -\$1,666.50 |
| | 09/12/2025 | Contribution - Regional Housing Support Fund (Whitney Consulting) | \$1,666.50 | |
| EFT29082 | 12/12/2025 | Silken Twine | | -\$342.75 |
| | 02/12/2025 | Stock Purchases - Lake Grace Visitor Centre | \$342.75 | |
| EFT29083 | 12/12/2025 | Skytrust Intelligence Systems | | -\$493.90 |
| | 04/12/2025 | Access to Skytrust - December 2025 | \$493.90 | |
| EFT29084 | 12/12/2025 | Team Global Express Pty Ltd | | -\$143.25 |
| | 23/11/2025 | Freight | \$88.68 | |
| | 30/11/2025 | Freight - Library Books | \$54.57 | |

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| EFT29085 | 12/12/2025 Telstra Limited | | -\$6,479.68 |
| | 20/11/2025 Satellite Phones BFB | \$320.00 | |
| | 04/12/2025 Mobile Phone Charges 0407034641-Sewerage-Fail Safe | \$20.06 | |
| | 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 | |
| | 0417381385 - Lake Grace Oval Retic Controller | \$20.00 | |
| | 0417447647 - Fuel Tank | \$20.00 | |
| | 0417584586 - Newdegate Oval Retic Controller | \$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 - Vrlly Sports Pav Solar backup battery storage | \$20.00 | |
| | 0487234395 - LG Medical Centre Solar backup battery storage | \$20.00 | |
| | 10/12/2025 SMS Service - Emergency Services | \$5,704.62 | |
| EFT29086 | 12/12/2025 The Trustee for Movat Trust | | -\$250.00 |
| | 06/12/2025 MOVAT Subscription for 2026 | \$250.00 | |
| EFT29087 | 12/12/2025 WA Contract Ranger Services | | -\$2,194.50 |
| | 30/11/2025 Contract Ranger Services - 16/11, 21/11 & 25/11/2025 | \$2,194.50 | |
| EFT29088 | 12/12/2025 Wallis Computer Solutions | | -\$2,505.80 |
| | 27/11/2025 Windows 11 PC Upgrades | \$1,369.50 | |
| | 27/11/2025 Establish Wi-Fi Network to Lake Grace Swimming Pool | \$921.80 | |
| | 07/12/2025 Setup MIS on System | \$214.50 | |
| EFT29089 | 12/12/2025 Warren Blackwood Waste | | -\$9,970.00 |
| | 01/12/2025 Recycling Pickups - November 2025 | \$5,280.00 | |
| | 01/12/2025 Residential & Street Bin Pick Ups - November 2025 | \$4,690.00 | |
| EFT29090 | 12/12/2025 Water Corporation | | -\$24,978.26 |
| | 24/11/2025 Water Usage - 9007807318 Standpipe #7 Gimbel Rd | \$513.57 | |
| | 25/11/2025 Water Usage - 9015200049 Standpipe #10 Mordetta Rd Dicko's Corner | \$618.99 | |
| | 25/11/2025 Water Usage - Sports Ground at Pingaring-Varley Rd Kulin Lot 2059(24691) | \$27.11 | |
| | 05/12/2025 Water Usage - Standpipe #4 Biddy-Camm/Mission Rd | \$52.73 | |
| | 05/12/2025 Water Usage - Standpipe #11 Newman Rd | \$302.73 | |
| | 05/12/2025 Water Usage - Standpipe #6 Burngup Sth Rd | \$242.49 | |
| | 05/12/2025 Water Usage - Standpipe #9 Biddy/Rodger Rd | \$643.08 | |
| | 05/12/2025 Water Usage - Standpipe #5 Newdegate North | \$582.84 | |
| | 05/12/2025 Water Usage - Standpipe #1 North Lake Grace | \$4,507.48 | |
| | 05/12/2025 Water Usage - Kulin-Lake Grace Rd Katanning - Sale Yard | \$161.95 | |
| | 05/12/2025 Water Usage - Standpipe #2 Mallee Hill Rd | \$215.38 | |
| | 08/12/2025 Water Usage - Lot Res 20321 - Lake King Hall | \$343.37 | |
| | 08/12/2025 Water Usage - LK Lot 214 Res 46461-Fire Station (4 the Crossing) | \$260.56 | |
| | 08/12/2025 Water Usage - 158l Church Av Lake King Lot 158 RES 36037 - Lake King Public Toilets | \$66.26 | |
| | 08/12/2025 Water Usage - Hetherington Wy Lot 186-Fountain LK | \$114.46 | |
| | 08/12/2025 Water Usage - Lot 1166 res 27683-Golf Course Varley | \$18.07 | |
| | 08/12/2025 Water Usage - Lot 7-8 - Varley Public Hall | \$75.30 | |
| | 08/12/2025 Water Usage - Lot 22 Seward Av Vrl (south)-Public Toilets | \$123.49 | |
| | 10/12/2025 Water Usage - RSL Hall Stubbs St LG Lot 4 Res 17442 | \$560.23 | |
| | 10/12/2025 Water Usage - 6 Banksia Pl Lake Grace Lot 75 - Staff Housing | \$208.59 | |
| | 10/12/2025 Water Usage - 5 Banksia Pl LG Lot 80 - Staff Housing | \$137.86 | |
| | 10/12/2025 Water Usage - 8 Wattle Dr LG Lot 30 - Staff Housing | \$100.92 | |
| | 10/12/2025 Water Usage - Lot 23-24 Res 20856 - LG Hall 33 Bennett St | \$367.46 | |

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| | 10/12/2025 Water Usage - Lot 124 Bennett St LG - Lakes Village Hall | \$45.18 |
| | 10/12/2025 Water Usage - 36 Bennett St LG Lot 42-Staff Housing | \$55.78 |
| | 10/12/2025 Water Usage - Absolon St LG Lot 252 Res 28516 - Shire Depot | \$24.10 |
| | 10/12/2025 Water Usage - 23 Absolon St LG Lot 61-Staff Housing | \$94.76 |
| | 10/12/2025 Water Usage - 10B Gumtree Drive Lake Grace - Staff Housing | \$119.39 |
| | 10/12/2025 Water Usage - 9007734569 Lot 145 Newdegate Rd North - Newdegate Depot | \$150.60 |
| | 10/12/2025 Water Usage - Unit 1-7/2 Bennett St LG Lot 500-Lakes Village Gardens | \$280.03 |
| | 10/12/2025 Water Usage - 14 Blackbutt Dr LG-Shire Housing | \$49.62 |
| | 10/12/2025 Water Usage - 54A Bennett St LG Lot 340-Staff Housing | \$107.08 |
| | 10/12/2025 Water Usage - 54B Bennett St LG Lot 340-Staff Housing | \$273.29 |
| | 10/12/2025 Water Usage -Standpipe #13 at Boulton St Lake Grace | \$1,474.39 |
| | 10/12/2025 Water Usage - Hall at 23 May St NGT Lot 195 Res 19136 | \$999.34 |
| | 10/12/2025 Water Usage - Standpipe at Maley St Newdegate Lot 198 Res 17616 | \$1,908.12 |
| | 10/12/2025 Water Usage - Maley St NGT - Newdegate Skate Park | \$331.32 |
| | 10/12/2025 Water Usage - 6 Blackbutt Dr LG Lot 201-Staff housing | \$49.62 |
| | 10/12/2025 Water Usage - Park at 15 Maley St NGT | \$153.61 |
| | 10/12/2025 Water Usage - 65B Bennett St LG Lot 184-Staff Housing | \$70.14 |
| | 10/12/2025 Water Usage - 65A Bennett St LG Lot 184-Staff Housing | \$129.65 |
| | 10/12/2025 Water Usage - Staff housing (CEO) 1 Quondong Ct LG Lot 219 | \$215.83 |
| | 10/12/2025 Water Usage - 33A Absolon St Lake Grace | \$98.87 |
| | 10/12/2025 Water Usage - Staff Housing - 33B Absolon Street, Lake Grace | \$168.64 |
| | 11/12/2025 Water Usage -Stubbs St Lake Grace - Median Strip Garden | \$117.47 |
| | 11/12/2025 Water Usage - Garden at Stubbs St LG - Median Strip Garden | \$107.37 |
| | 11/12/2025 Water Usage - Garden at Stubbs St Lake Grace Lot Median Strip | \$60.24 |
| | 11/12/2025 Water Usage - Garden at Stubbs St Lake Grace Lot Median Strip | \$361.44 |
| | 11/12/2025 Water Usage - Lot 361 Res 46768 (Station Master)-19 Stubbs St Visitor Centre Toilets | \$100.92 |
| | 11/12/2025 Water Usage - Boulton St Lake Grace Lot 9000 - Standpipe - Truck Wash-down Bay | \$390.07 |
| | 11/12/2025 Water Usage - LG Railway Station 33 Stubbs St (Public Toilets) | \$457.82 |
| | 11/12/2025 Water Usage - Garden Lot 362 Res 46768, 29 Stubbs St LG | \$448.79 |
| | 11/12/2025 Water Usage - Bishop St LG Lot 75, Sporting Grounds | \$91.02 |
| | 11/12/2025 Water Usage - 3 Clark Av LG Lot 241 - Staff Housing | \$78.35 |
| | 11/12/2025 Water Usage - 10A Gumtree Dr LG Lot 60 - Staff Housing | \$49.62 |
| | 11/12/2025 Water Usage -LG Lot 233-234 Res 27864 - Kindergarten 1 Griffiths St | \$262.04 |
| | 11/12/2025 Water Usage - Admin Office at Stubbs St LG Lot 75 | \$325.30 |
| | 11/12/2025 Water Usage - Bishop St Lot 75 - LG Swimming Pool | \$4,593.30 |
| | 11/12/2025 Water Usage - Lot 196 Res 42416 - NGT Fire Station 28 May St | \$53.18 |
| | 11/12/2025 Water Usage - Park at 75 Stubbs St LG Lot 75 | \$6.02 |
| | 11/12/2025 Water Usage - Stubbs St LG - Median Strip Garden | \$234.94 |
| | 11/12/2025 Water Usage - Lot 60 Collier St NGT - Hainsworth Building | \$76.57 |
| | 11/12/2025 Water Usage - Dillon St Newdegate Lot 149 (29080) - Public Toilets | \$30.12 |
| | 11/12/2025 Water Usage - Lot 338 Res 45958 - LG Medical Centre 11 Memorial Drive | \$89.40 |
| EFT29091 | 12/12/2025 Wazzas Complete Sheep Management | -\$220.00 |
| | 25/11/2025 Kanga Hire & Spread Bluemetal around Second Steel Tank - Newdegate Airstrip Dam CWSP Project | \$220.00 |
| EFT29092 | 12/12/2025 Artistralia | -\$440.00 |
| | 18/11/2025 Movie Screening License The Grinch (2000)" - 12/12/2025" | \$440.00 |
| EFT29093 | 12/12/2025 William Marwick (Staff Member) | -\$63.50 |
| | 03/12/2025 Reimbursement - Learners Permit Fee for HC Licence | \$63.50 |

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|----------|------------|---|-------------|---------------------|
| EFT29094 | 12/12/2025 | Zone 50 Engineering Surveys Pty Ltd | | -\$4,447.52 |
| | 27/11/2025 | Survey & Re-design - Entire Newdegate-Pingrup Road - Overlay Design & Produce Drawings | \$4,447.52 | |
| EFT29095 | 23/12/2025 | ABCO Products | | -\$851.87 |
| | 16/12/2025 | Toilet Roll Dispensers & Toilet Roll - Lake Grace Pool | \$851.87 | |
| EFT29096 | 23/12/2025 | Acumentis South West (WA) | | -\$1,100.00 |
| | 03/12/2025 | Valuation of 33B Absolon Street Lake Grace | \$1,100.00 | |
| EFT29097 | 23/12/2025 | Adage Furniture | | -\$6,275.50 |
| | 03/12/2025 | Tables, Table Trolley & Chair Trolley - Lake Grace Pavilion & Lake Grace Hall | \$6,275.50 | |
| EFT29098 | 23/12/2025 | Arts Collide Pty Ltd | | -\$1,782.00 |
| | 22/12/2025 | Photographer - Harvest Festival 19/12/2025 | \$1,782.00 | |
| EFT29099 | 23/12/2025 | BGL Solutions | | -\$36,593.19 |
| | 15/12/2025 | Oval Maintenance - December 2025 | \$36,593.19 | |
| EFT29100 | 23/12/2025 | Best Office Systems | | -\$214.51 |
| | 15/12/2025 | Photocopier Charges - December 2025 | \$214.51 | |
| EFT29101 | 23/12/2025 | CHILD SUPPORT AGENCY | | -\$1,776.04 |
| | 18/12/2025 | Payroll Deductions/Contributions | \$1,776.04 | |
| EFT29102 | 23/12/2025 | Cr Anton Joseph Kuchling | | -\$705.67 |
| | 31/12/2025 | Councillor's Meeting Fees & IT Allowance | \$705.67 | |
| EFT29103 | 23/12/2025 | Cr Benjamin John Hyde | | -\$914.90 |
| | 31/12/2025 | Councillor's Meeting Fees, Travel & IT Allowance | \$914.90 | |
| EFT29104 | 23/12/2025 | Cr Debrah Susan Clarke | | -\$705.67 |
| | 31/12/2025 | Councillor's Meeting Fees & IT Allowance | \$705.67 | |
| EFT29105 | 23/12/2025 | Cr Jennifer Roche | | -\$705.67 |
| | 31/12/2025 | Councillor's Meeting Fees & IT Allowance | \$705.67 | |
| EFT29106 | 23/12/2025 | Cr Leonard William Armstrong | | -\$2,958.83 |
| | 31/12/2025 | President's Meeting Fees, Travel & IT Allowance | \$2,958.83 | |
| EFT29107 | 23/12/2025 | Cr Rosalind Alice Lloyd | | -\$821.27 |
| | 31/12/2025 | Councillor's Meeting Fees, Travel & IT Allowance | \$821.27 | |
| EFT29108 | 23/12/2025 | Cr Stephen Gordon Hunt | | -\$1,173.84 |
| | 31/12/2025 | Deputy President's Meeting Fees & IT Allowance | \$1,173.84 | |
| EFT29109 | 23/12/2025 | David Wills & Associates | | -\$13,948.00 |
| | 16/12/2025 | Engagement of Civil Engineering Services - Tender Documentation and Administration - 71.5% - 100% | \$2,365.00 | |
| | 17/12/2025 | Site Inspection & Structural Assessment - Lake Grace Medical Centre, Lake Grace Town Hall, Lake Grace Shire Office, Newdegate Pavilion Limestone Wall & Lake King Hall - 65% Complete | \$11,583.00 | |
| EFT29110 | 23/12/2025 | Department of Fire and Emergency Services | | -\$8,558.56 |
| | 30/10/2025 | 2025/26 ESL in accordance with the Fire & Emergency Services Act 1998 Part 6A - Emergency Services Levy - Section 36L & 36M | \$8,558.56 | |
| EFT29111 | 23/12/2025 | Donna Virginia Scott | | -\$39.00 |
| | 10/12/2025 | Consignments - November 2025 | \$39.00 | |
| EFT29112 | 23/12/2025 | Fyfe Transport | | -\$44,747.52 |
| | 31/10/2025 | Supply & Delivery 503.80 Tonnes of 14mm Basalt for New Seal Works on West Kuender Road | \$44,747.52 | |
| EFT29113 | 23/12/2025 | GS Mobile Mechanical Services | | -\$814.01 |
| | 18/12/2025 | 2024 Ford Everest Sport DSL STNSDN - LG002 (MIS) | \$242.00 | |
| | 18/12/2025 | Filters - 2002 HINO Ranger Fuel Truck - LG364 | \$572.01 | |
| EFT29114 | 23/12/2025 | Great Southern Fuel Supplies | | -\$120.97 |
| | 30/11/2025 | Fuel Card Purchases - Lakes Local Action Group - November 2025 | \$120.97 | |
| EFT29115 | 23/12/2025 | Hose Quip Pty Ltd | | -\$2,827.00 |
| | 18/12/2025 | Pickup & Delivery - 110mm BlueLine Poly Pipe for Newdegate Old Drinking Dam Connection | \$2,827.00 | |
| EFT29116 | 23/12/2025 | IT Vision Software Pty Ltd | | -\$3,326.40 |
| | 18/12/2025 | BPMS Rates Services - December 2025 | \$3,326.40 | |
| EFT29117 | 23/12/2025 | Interfire Agencies | | -\$4,022.17 |
| | 11/12/2025 | Supertherm Lite Personal Protective Bushfire Blankets x 11 | \$3,686.99 | |
| | 22/12/2025 | Supertherm Lite Personal Protective Bushfire Blanket x 1 | \$335.18 | |
| EFT29118 | 23/12/2025 | JLT Risk Solutions Pty Ltd | | -\$5,225.00 |
| | 11/12/2025 | Regional Risk Co-ordinator Fees - December 2025 | \$5,225.00 | |
| EFT29119 | 23/12/2025 | Joan Clark | | -\$698.59 |
| | 15/12/2025 | Rates refund for assessment A6036 4 TAMAR TERRACE VARLEY TOWN CENTRE WA 6355 | \$698.59 | |

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| EFT29120 | 23/12/2025 Katanning Glazing & Security | | -\$1,085.70 |
| | 18/12/2025 Reglaze Entry Door - Lake Grace Swimming Pool | \$1,085.70 | |
| EFT29121 | 23/12/2025 Lake Grace Community Resource Centre | | -\$27.50 |
| | 28/11/2025 1/2 Page Advert in the Lakes Link - Lakes Local Action Group | \$27.50 | |
| EFT29122 | 23/12/2025 Lake Grace District High School | | -\$375.13 |
| | 12/12/2025 33% Water Usage & 33% Electricity Usage for Lake Grace Community Library/Resource Centre | \$375.13 | |
| EFT29123 | 23/12/2025 Lake Grace Leading Appliances | | -\$814.00 |
| | 15/12/2025 Replacement Audio Lead - LG/NGT Projector | \$15.00 | |
| | 17/12/2025 Teco 454L F/F Top Mount Fridge - Shire Depot | \$799.00 | |
| EFT29124 | 23/12/2025 Lake Grace Plaza | | -\$284.51 |
| | 15/12/2025 Refreshments - OCM 17/12/2025 | \$69.55 | |
| | 19/12/2025 Soft Drink & Water - YAC Harvest Festival Fundraiser 19/12/2025 | \$214.96 | |
| EFT29125 | 23/12/2025 Lake Grace Sub Centre St John Ambulance Western Australia Ltd. | | -\$100.00 |
| | 12/12/2025 Number Plate Donation - 0069LG | \$100.00 | |
| EFT29126 | 23/12/2025 Lake Grace Transport | | -\$491.16 |
| | 11/12/2025 Freight | \$491.16 | |
| EFT29127 | 23/12/2025 Lake King Progress Association | | -\$150.00 |
| | 13/12/2025 Bond Refund: Lake King Hall 13/12/2025 | \$150.00 | |
| EFT29128 | 23/12/2025 Lake King Roadhouse & Agencies | | -\$2,420.00 |
| | 16/12/2025 Clean Up - Lake King Tip | \$2,420.00 | |
| EFT29129 | 23/12/2025 Laserman Technologies | | -\$5,010.00 |
| | 12/12/2025 Radio Detection CAT4+ KIT Underground Services Locator, Genny4 Signal Transmitter & 100mm Signal Clamp | \$5,010.00 | |
| EFT29130 | 23/12/2025 M J Murray & K M Quartermaine | | -\$206.50 |
| | 10/12/2025 Consignments - November 2025 | \$206.50 | |
| EFT29131 | 23/12/2025 Magadashly Pty Ltd | | -\$710.00 |
| | 20/12/2025 Accommodation for Harvest Festival - Band & Face Painter | \$710.00 | |
| EFT29132 | 23/12/2025 Malcolm Thompson Pumps Pty Ltd | | -\$2,238.89 |
| | 18/12/2025 Service Technician - Secondary Service to Dosing Pump - Lake Grace Pool | \$2,238.89 | |
| EFT29133 | 23/12/2025 Melissa Ann Humphries | | -\$363.00 |
| | 17/12/2025 Catering - OCM 17/12/2025 | \$363.00 | |
| EFT29134 | 23/12/2025 Natural Area Consulting Management Services | | -\$5,740.35 |
| | 15/12/2025 Newdegate Tip Revegetation Works - Year 2 - Seed Collection | \$5,740.35 | |
| EFT29135 | 23/12/2025 Newdegate Stock & Trading | | -\$25,330.80 |
| | 16/12/2025 15000L Diesel for Lake Grace Shire Depot Fuel Tank | \$25,330.80 | |
| EFT29136 | 23/12/2025 Nutrien Ag Solutions Limited | | -\$275.00 |
| | 12/12/2025 Bond & Key Bond Refund: Lake Grace Pavilion 16/12/2025 | \$275.00 | |
| EFT29137 | 23/12/2025 Outback TV | | -\$2,636.10 |
| | 18/12/2025 Newdegate Oval Irrigation Pressure Cut-out Investigation | \$2,636.10 | |
| EFT29138 | 23/12/2025 Perth Arbor Services Pty Ltd | | -\$20,955.00 |
| | 15/12/2025 Arbor Services on Various Trees - Lake King & Lake Grace | \$20,955.00 | |
| EFT29139 | 23/12/2025 Peter Hudson's Tyre & Mechanical Services Pty Ltd | | -\$952.00 |
| | 16/12/2025 New Tyres - 2024 Isuzu MU-X 4x4 SUV LG004 (DCEO) | \$952.00 | |
| EFT29140 | 23/12/2025 Pivotal Satellite Pty Limited | | -\$93.00 |
| | 15/12/2025 Monthly Satellite Tracking and SOS Devices for Isolated Workers Subscription - December 2025 | \$93.00 | |
| EFT29141 | 23/12/2025 Royal Life Saving Society WA | | -\$165.00 |
| | 15/12/2025 2025/26 Season Watch Around Water Registration - Lake Grace Pool | \$165.00 | |
| EFT29142 | 23/12/2025 S & L Trevenen | | -\$48,757.50 |
| | 18/12/2025 Gravel Pushing for Bairstow Road SLK 3.76-8.72 | \$35,887.50 | |
| | 19/12/2025 Lake Grace Maintenance Grading - 29/11 - 15/12/2025 | \$12,870.00 | |
| EFT29143 | 23/12/2025 Shire of Narrogin | | -\$400.00 |
| | 30/11/2025 Building Surveyor Services - November 2025 | \$400.00 | |
| EFT29144 | 23/12/2025 Sigma Telford Group | | -\$1,024.94 |
| | 16/12/2025 Pool Chemicals - Newdegate Pool | \$1,024.94 | |

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| EFT29145 | 23/12/2025 | Synergy Electricity Generation and Retail Corp | | -\$4,809.04 |
| | 12/12/2025 | 156576110 NGT Oval Lot 149 Waddell St NGT | \$1,211.94 | |
| | | 129094750 Vrl Rec Grnd/Oval LOC 1166 UA Carstairs Rd | \$113.95 | |
| | | 455735630 LK Golf Pavilion Lot 161 Hyden-Lake King Rd | \$374.59 | |
| | | 076250900 LK TV Transmitter Lot 158 Church Ave LK | -\$94.83 | |
| | | 546144710 LK Recreation Grnd Loc 20321 U Pump Ravensthorpe Rd LK | \$429.75 | |
| | | 901681390 Public Toilets Lot 59 Seward Ave Vrl | \$232.60 | |
| | | 968110430 Town Clock Stubbs St LG | \$143.88 | |
| | | 893222990 LG Swimming Pool Lot 75 Stubbs St LG | \$1,407.97 | |
| | | 463275870 LG Sports Pavilion Bishop St LG | \$486.01 | |
| | | 510645320 Dunn Rock Community Dam 4383 Mallee Rd Magenta (Lot 3019 U A Koornong Rd Ravensthorpe) | \$259.66 | |
| | | 264043790 Varley Hall Lot 8 Pitt St | \$129.11 | |
| | 19/12/2025 | Electricity Charges - 84 Bennett Street - Final Bill | \$114.41 | |
| EFT29146 | 23/12/2025 | Team Global Express Pty Ltd | | -\$131.93 |
| | 07/12/2025 | Freight - Library Books | \$67.73 | |
| | 14/12/2025 | Freight - Signs | \$64.20 | |
| EFT29147 | 23/12/2025 | Telstra Limited | | -\$1,288.74 |
| | 12/12/2025 | Landline Charges Depot - 9865 1067 | \$34.95 | |
| | | Lake Grace Pool - 9865 1144 | \$34.95 | |
| | | Lake Grace Library - 9865 1185 | \$96.39 | |
| | | Depot - 9865 1493 | \$34.95 | |
| | | AIM - 9865 1646 | \$34.95 | |
| | | 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 | \$37.05 | |
| | | Newdegate Medical Centre - 9871 1341 | \$34.95 | |
| | | Newdegate Medical Centre - 9871 1528 | \$67.21 | |
| | | Lake King Library - 9874 4147 | \$35.10 | |
| | | 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 | \$36.62 | |
| | | Administration Office - 9880 2500 | \$81.29 | |
| | | 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 | -\$52.45 | |
| | | Rounding | -\$0.10 | |
| | 20/12/2025 | Satellite Phones BFB | \$320.00 | |
| EFT29148 | 23/12/2025 | VMS Trailer Signs Pty Ltd | | -\$45,207.80 |
| | 15/12/2025 | Colour VMS Solar Powered Trailer x 2 | \$45,207.80 | |
| EFT29149 | 23/12/2025 | Walkers Hill Vineyard | | -\$3,131.50 |
| | 20/12/2025 | Visitor Centre Staff & Committee - Christmas Lunch | \$435.00 | |
| | 20/12/2025 | Shire Christmas Dinner - 2025 | \$2,696.50 | |
| EFT29150 | 23/12/2025 | Watts - WA Test & Tag | | -\$107.80 |
| | 09/12/2025 | Test & Tag - Lake Grace Swimming | \$107.80 | |
| EFT29151 | 23/12/2025 | Wilson's Sign Solutions | | -\$104.50 |
| | 16/12/2025 | Wooden Desk Name Plate - MIS | \$104.50 | |
| EFT29152 | 23/12/2025 | Winc Australia | | -\$1,684.00 |
| | 10/12/2025 | Cleaning Supplies | \$1,684.00 | |
| EFT29153 | 23/12/2025 | Wonderfully Whimsical Artistry | | -\$620.00 |
| | 20/12/2025 | Face Painter - Harvest Festival 19/12/25 | \$620.00 | |
| | | TOTAL EFT | | -\$1,122,412.46 |
| DD11706.1 | 04/12/2025 | Australian Retirement Trust | | -\$33.78 |
| | 03/12/2025 | Super Contributions for Pay Ending 03/12/2025 | \$33.78 | |
| DD11706.2 | 04/12/2025 | REST Superannuation | | -\$397.86 |
| | 03/12/2025 | Super Contributions for Pay Ending 03/12/2025 | \$397.86 | |
| DD11706.3 | 04/12/2025 | The Trustee for TLW Superannuation Fund | | -\$546.71 |
| | 03/12/2025 | Super Contributions for Pay Ending 03/12/2025 | \$546.71 | |

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| DD11706.4 | 04/12/2025 Vanguard Super | | -\$883.70 |
| | 03/12/2025 Super Contributions for Pay Ending 03/12/2025 | \$883.70 | |
| DD11706.5 | 04/12/2025 Australian Super Administration | | -\$3,158.72 |
| | 03/12/2025 Super Contributions for Pay Ending 03/12/2025 | \$3,158.72 | |
| DD11706.6 | 04/12/2025 Aware Super | | -\$6,317.87 |
| | 03/12/2025 Super Contributions for Pay Ending 03/12/2025 | \$6,317.87 | |
| DD11706.7 | 04/12/2025 The Trustee for Super Retirement Fund | | -\$312.35 |
| | 03/12/2025 Super Contributions for Pay Ending 03/12/2025 | \$312.35 | |
| DD11706.8 | 04/12/2025 Hostplus | | -\$673.16 |
| | 03/12/2025 Super Contributions for Pay Ending 03/12/2025 | \$673.16 | |
| DD11706.9 | 04/12/2025 Mercer Super Trust | | -\$354.13 |
| | 03/12/2025 Super Contributions for Pay Ending 03/12/2025 | \$354.13 | |
| DD11706.10 | 04/12/2025 Panorama Super | | -\$214.58 |
| | 03/12/2025 Super Contributions for Pay Ending 03/12/2025 | \$214.58 | |
| DD11706.11 | 04/12/2025 Prime Super | | -\$577.12 |
| | 03/12/2025 Super Contributions for Pay Ending 03/12/2025 | \$577.12 | |
| DD11706.12 | 04/12/2025 Q Super | | -\$302.00 |
| | 03/12/2025 Super Contributions for Pay Ending 03/12/2025 | \$302.00 | |
| DD11708.1 | 01/12/2025 Superloop Limited | | -\$1,225.00 |
| | 01/12/2025 Shire office wired (fibre optic) internet Corporate Internet - Monthly Charge Unlimited | \$1,225.00 | |
| DD11725.1 | 18/12/2025 Australian Super Administration | | -\$3,218.78 |
| | 17/12/2025 Super Contributions for Pay Ending 17/12/2025 | \$3,218.78 | |
| DD11725.2 | 18/12/2025 The Trustee for TLW Superannuation Fund | | -\$546.71 |
| | 17/12/2025 Super Contributions for Pay Ending 17/12/2025 | \$546.71 | |
| DD11725.3 | 18/12/2025 Vanguard Super | | -\$883.70 |
| | 17/12/2025 Super Contributions for Pay Ending 17/12/2025 | \$883.70 | |
| DD11725.4 | 18/12/2025 Aware Super | | -\$6,374.73 |
| | 17/12/2025 Super Contributions for Pay Ending 17/12/2025 | \$6,374.73 | |
| DD11725.5 | 18/12/2025 The Trustee for Super Retirement Fund | | -\$312.35 |
| | 17/12/2025 Super Contributions for Pay Ending 17/12/2025 | \$312.35 | |
| DD11725.6 | 18/12/2025 Hostplus | | -\$620.37 |
| | 17/12/2025 Super Contributions for Pay Ending 17/12/2025 | \$620.37 | |
| DD11725.7 | 18/12/2025 Mercer Super Trust | | -\$312.35 |
| | 17/12/2025 Super Contributions for Pay Ending 17/12/2025 | \$312.35 | |
| DD11725.8 | 18/12/2025 Panorama Super | | -\$15.90 |
| | 17/12/2025 Super Contributions for Pay Ending 17/12/2025 | \$15.90 | |
| DD11725.9 | 18/12/2025 Prime Super | | -\$598.00 |
| | 17/12/2025 Super Contributions for Pay Ending 17/12/2025 | \$598.00 | |
| DD11725.10 | 18/12/2025 Q Super | | -\$302.00 |
| | 17/12/2025 Super Contributions for Pay Ending 17/12/2025 | \$302.00 | |
| DD11725.11 | 18/12/2025 REST Superannuation | | -\$476.81 |
| | 17/12/2025 Super Contributions for Pay Ending 17/12/2025 | \$476.81 | |
| DD11726.1 | 17/12/2025 Bond Administrator | | -\$6,690.08 |
| | 17/12/2025 Housing Bond Lodgement - WACHS 84A & B Bennett Street, Lake Grace | \$6,690.08 | |
| DD11727.1 | 15/12/2025 Shire of Lake Grace Credit Card | | -\$3,143.02 |
| | 15/12/2025 10/11/25 Satellite Internet Service for 3 Fire Stations: NGT, LK and Vrly Starlink Australia Receipt #INV-DF-AUS-9263791-29844-28 | \$417.00 | |
| | 10/11/25 Monthly Satellite Internet Service - Shire office Starlink Australia Receipt #INV-DF-AUS-9263791-29844-28 | \$139.00 | |
| | 10/11/25 Monthly Satellite Internet Service - CESM vehicle Starlink Australia Receipt #INV-DF-AUS-9263791-29844-28 | \$195.00 | |
| | 30/10/25 Accommodation for CEO to attend a Rural Health Alliance meeting Qty Resort Receipt #BB25102819391941 | \$231.29 | |
| | 30/10/25 Deposit of Heavy Combination Drivers Licence course for Maintenance Grader Operator Busselton Adv Driver Receipt #48271 | \$200.00 | |
| | 18/11/25 Fuel for CEO car Petro Fuels Karragulen Receipt #133874 | \$117.45 | |
| | 19/11/25 Fuel for CEO car Petro Fuels Karragulen Receipt #134451 | \$175.63 | |
| | 26/09/25 Accommodation for Maintenance Grader Operator to attend the Heavy Combination driving course Ezi*The Bussleton Mote Receipt ##21810 | \$509.53 | |

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| | 26/09/25 2 tables for LG pool Temple & Webster Receipt #2929720385 | \$420.93 | |
| | 30/09/25 Refreshments for the council meeting Magdashly Pty Ltd Receipt #034488 | \$56.00 | |
| | 28/10/25 Accommodation for volunteer firefighter Alex Wilson attending Incident Controller Level 1 training in Narrogin Albert Facey Motor Narrogin Receipt #9A0CAA15EE | \$302.47 | |
| | 04/11/25 1 x heavy duty storage box for BFB Training Material and Equipment and extension power lead Bunnings Armadale Receipt #093-55203-2432-2025-11-03 | \$227.90 | |
| | 07/11/25 Welfare Liaison Officer Training Lunch with Department of Communities (LEMC) Lake Grace Plaza Receipt #03/5166 GST Incl | \$9.35 | |
| | 07/11/25 Welfare Liaison Officer Training Lunch with Department of Communities (LEMC) Lake Grace Plaza Receipt #03/5166 GST Excl | \$4.50 | |
| | 10/11/25 Welfare Liaison Officer Training Lunch with Department of Communities (LEMC) Rosies Cafe Receipt #000179479 GST Incl | \$72.00 | |
| | 10/11/25 Welfare Liaison Officer Training Lunch with Department of Communities (LEMC) Rosies Cafe Receipt #000179479 GST Excl | \$0.97 | |
| | 12/11/25 Heavy duty storage boxes for BFB Training Material and Equipment Bunnings Cannington Receipt #001-25231-2438-2025-11-11 | \$64.00 | |
| DD11727.2 | 17/12/2025 Resimac Asset Finance Pty Ltd | | -\$993.22 |
| | 17/12/2025 Chattel mortgage repayment - Lake Local Action Group Vehicle | \$993.22 | |
| DD11735.1 | 31/12/2025 Australian Super Administration | | -\$3,097.79 |
| | 31/12/2025 Super Contributions for Pay Ending 31/12/2025 | \$3,097.79 | |
| DD11735.2 | 31/12/2025 Vanguard Super | | -\$910.94 |
| | 31/12/2025 Super Contributions for Pay Ending 31/12/2025 | \$910.94 | |
| DD11735.3 | 31/12/2025 Aware Super | | -\$6,506.84 |
| | 31/12/2025 Super Contributions for Pay Ending 31/12/2025 | \$6,506.84 | |
| DD11735.4 | 31/12/2025 The Trustee for Super Retirement Fund | | -\$325.16 |
| | 31/12/2025 Super Contributions for Pay Ending 31/12/2025 | \$325.16 | |
| DD11735.5 | 31/12/2025 Hostplus | | -\$501.59 |
| | 31/12/2025 Super Contributions for Pay Ending 31/12/2025 | \$501.59 | |
| DD11735.6 | 31/12/2025 Mercer Super Trust | | -\$325.16 |
| | 31/12/2025 Super Contributions for Pay Ending 31/12/2025 | \$325.16 | |
| DD11735.7 | 31/12/2025 Prime Super | | -\$599.98 |
| | 31/12/2025 Super Contributions for Pay Ending 31/12/2025 | \$599.98 | |
| DD11735.8 | 31/12/2025 Q Super | | -\$314.22 |
| | 31/12/2025 Super Contributions for Pay Ending 31/12/2025 | \$314.22 | |
| DD11735.9 | 31/12/2025 REST Superannuation | | -\$428.53 |
| | 31/12/2025 Super Contributions for Pay Ending 31/12/2025 | \$428.53 | |
| DD11735.10 | 31/12/2025 The Trustee for TLW Superannuation Fund | | -\$546.71 |
| | 31/12/2025 Super Contributions for Pay Ending 31/12/2025 | \$546.71 | |
| DD11738.1 | 31/12/2025 WA Treasury Corporation | | -\$8,594.73 |
| | 31/12/2025 Loan 189 - Lake Grace Residential Land | \$8,594.73 | |
| | TOTAL DIRECT DEBITS | | -\$61,636.65 |
| | TOTAL MUNICIPAL FUND | | -\$1,185,093.26 |

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 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

| | |
|--|---|
| Statement of financial activity | 2 |
| Statement of financial position | 3 |
| Note 1 Basis of preparation | 4 |
| Note 2 Net current assets information | 5 |
| Note 3 Explanation of variances | 6 |

SHIRE OF LAKE GRACE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

| | Adopted Budget Estimates | YTD Budget Estimates | YTD Actual | Variance* \$ | Variance* % | Var. |
|--|--------------------------------|----------------------------|--------------------|------------------|-----------------|------|
| Note | (a) | (b) | (c) | (c) - (b) | ((c) - (b))/(b) | |
| | \$ | \$ | \$ | \$ | % | |
| OPERATING ACTIVITIES | | | | | | |
| Revenue from operating activities | | | | | | |
| General rates | 5,155,367 | 5,151,365 | 5,144,149 | (7,216) | (0.14%) | |
| Rates excluding general rates | 320,074 | 320,074 | 319,031 | (1,043) | (0.33%) | |
| Grants, subsidies and contributions | 3,236,652 | 1,982,745 | 1,775,229 | (207,516) | (10.47%) | ▼ |
| Fees and charges | 550,899 | 335,069 | 308,649 | (26,420) | (7.88%) | |
| Interest revenue | 648,440 | 140,831 | 144,434 | 3,603 | 2.56% | |
| Other revenue | 334,033 | 161,279 | 163,598 | 2,319 | 1.44% | |
| Profit on asset disposals | 6,570 | 6,570 | 2,687 | (3,883) | (59.10%) | |
| | 10,252,035 | 8,097,933 | 7,857,777 | (240,156) | (2.97%) | |
| Expenditure from operating activities | | | | | | |
| Employee costs | (2,863,379) | (1,503,496) | (1,401,726) | 101,770 | 6.77% | |
| Materials and contracts | (5,385,180) | (2,864,843) | (2,537,265) | 327,578 | 11.43% | ▲ |
| Utility charges | (340,688) | (136,731) | (137,773) | (1,042) | (0.76%) | |
| Depreciation | (8,612,566) | (4,306,208) | (4,432,849) | (126,641) | (2.94%) | |
| Finance costs | (69,731) | (16,143) | (14,295) | 1,848 | 11.45% | |
| Insurance | (299,544) | (299,496) | (306,465) | (6,969) | (2.33%) | |
| Other expenditure | (401,763) | (200,686) | (198,303) | 2,383 | 1.19% | |
| Loss on asset disposals | (43,631) | (10,352) | (3,426) | 6,926 | 66.90% | |
| | (18,016,482) | (9,337,955) | (9,032,102) | 305,853 | 3.28% | |
| Non cash amounts excluded from operating activities | 2(c) 8,666,041 | 4,310,909 | 4,434,507 | 123,598 | 2.87% | |
| Amount attributable to operating activities | 901,594 | 3,070,887 | 3,260,182 | 189,295 | 6.16% | |
| INVESTING ACTIVITIES | | | | | | |
| Inflows from investing activities | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 2,712,096 | 1,828,879 | 4,150,730 | 2,321,851 | 126.95% | ▲ |
| Proceeds from disposal of assets | 420,000 | 215,000 | 221,909 | 6,909 | 3.21% | |
| | 3,132,096 | 2,043,879 | 4,372,639 | 2,328,760 | 113.94% | |
| Outflows from investing activities | | | | | | |
| Acquisition of property, plant and equipment | (3,076,663) | (1,565,724) | (1,312,423) | 253,301 | 16.18% | ▲ |
| Acquisition of infrastructure | (6,030,551) | (3,080,050) | (2,005,265) | 1,074,785 | 34.90% | ▲ |
| | (9,107,214) | (4,645,774) | (3,317,688) | 1,328,086 | 28.59% | |
| Amount attributable to investing activities | (5,975,118) | (2,601,895) | 1,054,951 | 3,656,846 | 140.55% | |
| FINANCING ACTIVITIES | | | | | | |
| Inflows from financing activities | | | | | | |
| Transfer from reserves | 788,865 | 0 | 0 | 0 | 0.00% | |
| | 788,865 | 0 | 0 | 0 | 0.00% | |
| Outflows from financing activities | | | | | | |
| Repayment of borrowings | (202,299) | (100,334) | (100,334) | 0 | 0.00% | |
| Transfer to reserves | (865,562) | (17,914) | (17,914) | 0 | 0.00% | |
| | (1,067,861) | (118,248) | (118,248) | 0 | 0.00% | |
| Amount attributable to financing activities | (278,996) | (118,248) | (118,248) | 0 | 0.00% | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | |
| Surplus or deficit at the start of the financial year | 2(a) 5,352,520 | 5,352,520 | 5,352,521 | 1 | 0.00% | |
| Amount attributable to operating activities | 901,594 | 3,070,887 | 3,260,182 | 189,295 | 6.16% | |
| Amount attributable to investing activities | (5,975,118) | (2,601,895) | 1,054,951 | 3,656,846 | 140.55% | ▲ |
| Amount attributable to financing activities | (278,996) | (118,248) | (118,248) | 0 | 0.00% | |
| Surplus or deficit after imposition of general rates | 0 | 5,703,264 | 9,549,406 | 3,846,142 | 67.44% | ▲ |

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 2025

| | Actual 30 June 2025 | Actual as at 31 December 2025 |
|---|------------------------|----------------------------------|
| | \$ | \$ |
| CURRENT ASSETS | | |
| Cash and cash equivalents | 13,321,525 | 16,906,946 |
| Trade and other receivables | 304,860 | 435,843 |
| Inventories | 34,505 | 35,613 |
| TOTAL CURRENT ASSETS | 13,660,890 | 17,378,402 |
| NON-CURRENT ASSETS | | |
| Trade and other receivables | 3,030 | 3,030 |
| Other financial assets | 99,524 | 99,524 |
| Property, plant and equipment | 47,336,032 | 47,724,853 |
| Infrastructure | 247,397,701 | 245,671,071 |
| TOTAL NON-CURRENT ASSETS | 294,836,287 | 293,498,478 |
| TOTAL ASSETS | 308,497,177 | 310,876,880 |
| CURRENT LIABILITIES | | |
| Trade and other payables | 1,102,853 | 231,792 |
| Capital grant/contributions liabilities | 12,492 | 393,322 |
| Borrowings | 202,299 | 101,965 |
| Employee related provisions | 475,309 | 469,172 |
| TOTAL CURRENT LIABILITIES | 1,792,953 | 1,196,251 |
| NON-CURRENT LIABILITIES | | |
| Borrowings | 1,414,949 | 1,414,949 |
| Employee related provisions | 110,072 | 110,072 |
| TOTAL NON-CURRENT LIABILITIES | 1,525,021 | 1,525,021 |
| TOTAL LIABILITIES | 3,317,974 | 2,721,272 |
| NET ASSETS | 305,179,203 | 308,155,608 |
| EQUITY | | |
| Retained surplus | 155,612,872 | 158,571,363 |
| Reserve accounts | 7,376,704 | 7,394,618 |
| Revaluation surplus | 142,189,627 | 142,189,627 |
| TOTAL EQUITY | 305,179,203 | 308,155,608 |

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

SHIRE OF LAKE GRACE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

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 05 February 2026

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 2025-26 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
- Measurement of employee benefits

SHIRE OF LAKE GRACE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

2 NET CURRENT ASSETS INFORMATION

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

| | Adopted Budget Opening | Actual as at | Actual as at |
|---|------------------------------|--------------------|--------------------|
| Note | 1 July 2025 | 30 June 2025 | 31 December 2025 |
| | \$ | \$ | \$ |
| Current assets | | | |
| Cash and cash equivalents | 13,321,525 | 13,321,525 | 16,906,946 |
| Trade and other receivables | 304,859 | 304,860 | 435,843 |
| Inventories | 34,505 | 34,505 | 35,613 |
| | <u>13,660,889</u> | <u>13,660,890</u> | <u>17,378,402</u> |
| Less: current liabilities | | | |
| Trade and other payables | (1,102,853) | (1,102,853) | (231,792) |
| Other liabilities | (12,492) | (12,492) | (393,322) |
| Borrowings | (202,299) | (202,299) | (101,965) |
| Employee related provisions | (475,309) | (475,309) | (469,172) |
| | <u>(1,792,953)</u> | <u>(1,792,953)</u> | <u>(1,196,251)</u> |
| Net current assets | 11,867,936 | 11,867,937 | 16,182,151 |
| Less: Total adjustments to net current assets | 2(b) (6,515,416) | (6,515,416) | (6,632,745) |
| Closing funding surplus / (deficit) | 5,352,520 | 5,352,521 | 9,549,406 |

(b) Current assets and liabilities excluded from budgeted deficiency

| | | | |
|--|-------------------------|--------------------|--------------------|
| Adjustments to net current assets | | | |
| Less: Reserve accounts | (7,376,704) | (7,376,704) | (7,394,618) |
| Less: Current assets not expected to be received at end of year | | | |
| Add: Current liabilities not expected to be cleared at the end of the year | | | |
| - Current portion of borrowings | 202,299 | 202,299 | 101,965 |
| - Capital grants In-kind contribution | 573,390 | 573,390 | 573,390 |
| - Current portion of employee benefit provisions held in reserve | 345,678 | 378,806 | 379,725 |
| Total adjustments to net current assets | 2(a) (6,515,416) | (6,515,416) | (6,632,745) |

(c) Non-cash amounts excluded from operating activities

| | Adopted Budget Estimates | YTD Budget Estimates | YTD Actual |
|---|--------------------------------|----------------------------|------------------|
| | 30 June 2026 | 31 December 2025 | 31 December 2025 |
| | \$ | \$ | \$ |
| Adjustments to operating activities | | | |
| Less: Profit on asset disposals | (6,570) | (6,570) | (2,687) |
| Add: Loss on asset disposals | 43,631 | 10,352 | 3,426 |
| Add: Depreciation | 8,612,566 | 4,306,208 | 4,432,849 |
| Movement in current employee provisions associated with restricted cash | 16,414 | 919 | 919 |
| Total non-cash amounts excluded from operating activities | 8,666,041 | 4,310,909 | 4,434,507 |

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.

SHIRE OF LAKE GRACE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

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 2025-26 year is \$10,000 and 10.00% whichever is the greater.

| Description | Var. \$ | Var. % | |
|--|-----------|----------|---|
| | \$ | % | |
| Revenue from operating activities | | | |
| Grants, subsidies and contributions | (207,516) | (10.47%) | ▼ |
| Financial Assistance Grants are lower than budgeted. Applications will no longer be submitted for the DLGSC Arts Activities in Regional Communities grant or the Australia Day grant. Funding from the DLGSC Creativity for Schools Grant has been reduced. | | | |
| Expenditure from operating activities | | | |
| Materials and contracts | 327,578 | 11.43% | ▲ |
| Below budget due to delay in operating jobs | | | |
| Inflows from investing activities | | | |
| Proceeds from capital grants, subsidies and contributions | 2,321,851 | 126.95% | ▲ |
| Received unbudgeted funds: Housing Support Program Stream 2 – Community Enabling Infrastructure (Wattle Drive Extension) | | | |
| Outflows from investing activities | | | |
| Acquisition of property, plant and equipment | 253,301 | 16.18% | ▲ |
| Bulk of Capital projects have not been initiated as yet (55.32%) or in early stage of completion | | | |
| Acquisition of infrastructure | 1,074,785 | 34.90% | ▲ |
| Bulk of Capital projects have not been initiated as yet (55.32%) or in early stage of completion | | | |

SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

| | | |
|----|----------------------------------|----|
| 1 | Key information | 2 |
| 2 | Key information - graphical | 3 |
| 3 | Cash and financial assets | 4 |
| 4 | Reserve accounts | 5 |
| 5 | Capital acquisitions | 6 |
| 6 | Disposal of assets | 8 |
| 7 | Receivables | 9 |
| 8 | Other current assets | 10 |
| 9 | Payables | 11 |
| 10 | Borrowings | 12 |
| 11 | Other current liabilities | 13 |
| 12 | Grants and contributions | 14 |
| 13 | Capital grants and contributions | 15 |
| 14 | Trust fund | 16 |
| 15 | Budget amendments | 17 |

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 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

| Funding surplus / (deficit) | | | | |
|-----------------------------|----------------|----------------|----------------|-----------------|
| | Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| Opening | \$5.35 M | \$5.35 M | \$5.35 M | \$0.00 M |
| Closing | \$0.00 M | \$5.70 M | \$9.55 M | \$3.85 M |

Refer to Statement of Financial Activity

| Cash and cash equivalents | | |
|----------------------------------|------------------|------------|
| | \$ | % of total |
| Cash and cash equivalents | \$16.91 M | |
| Unrestricted Cash | \$9.51 M | 56.3% |
| Restricted Cash | \$7.39 M | 43.7% |

Refer to 3 - Cash and Financial Assets

| Payables | |
|-----------------|-----------------|
| | % Outstanding |
| Payables | \$0.23 M |
| Trade Payables | \$0.17 M |
| 0 to 30 Days | 100.0% |
| Over 30 Days | 0.0% |
| Over 90 Days | 0.0% |

Refer to 9 - Payables

| Receivables | | |
|--------------------|-----------------|---------------|
| | \$ | % |
| Receivables | \$0.02 M | |
| Rates Receivable | \$0.42 M | 92.4% |
| Trade Receivable | \$0.02 M | % Outstanding |
| Over 30 Days | | 61.1% |
| Over 90 Days | | 60.1% |

Refer to 7 - Receivables

Key Operating Activities

| Amount attributable to operating activities | | | |
|---|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| \$0.90 M | \$3.07 M | \$3.26 M | \$0.19 M |

Refer to Statement of Financial Activity

| Rates Revenue | | |
|---------------|----------|------------|
| | \$ | % Variance |
| YTD Actual | \$5.14 M | |
| YTD Budget | \$5.15 M | (0.1%) |

| Grants and Contributions | | |
|--------------------------|----------|------------|
| | \$ | % Variance |
| YTD Actual | \$1.78 M | |
| YTD Budget | \$1.98 M | (10.5%) |

Refer to 12 - Grants and Contributions

| Fees and Charges | | |
|------------------|----------|------------|
| | \$ | % Variance |
| YTD Actual | \$0.31 M | |
| YTD Budget | \$0.34 M | (7.9%) |

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) |
| (\$5.98 M) | (\$2.60 M) | \$1.05 M | \$3.66 M |

Refer to Statement of Financial Activity

| Proceeds on sale | | |
|------------------|----------|---------|
| | \$ | % |
| YTD Actual | \$0.22 M | |
| Adopted Budget | \$0.42 M | (47.2%) |

Refer to 6 - Disposal of Assets

| Asset Acquisition | | |
|-------------------|----------|---------|
| | \$ | % Spent |
| YTD Actual | \$2.01 M | |
| Adopted Budget | \$6.03 M | (66.7%) |

Refer to 5 - Capital Acquisitions

| Capital Grants | | |
|----------------|----------|------------|
| | \$ | % Received |
| YTD Actual | \$4.15 M | |
| Adopted Budget | \$2.71 M | 53.0% |

Refer to 5 - Capital Acquisitions

Key Financing Activities

| Amount attributable to financing activities | | | |
|---|----------------|----------------|-----------------|
| Adopted Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) |
| (\$0.28 M) | (\$0.12 M) | (\$0.12 M) | \$0.00 M |

Refer to Statement of Financial Activity

| Borrowings | |
|----------------------|------------|
| Principal repayments | (\$0.10 M) |
| Interest expense | (\$0.01 M) |
| Principal due | \$1.52 M |

Refer to 10 - Borrowings

| Reserves | |
|------------------|----------|
| Reserves balance | \$7.39 M |
| Net Movement | \$0.02 M |

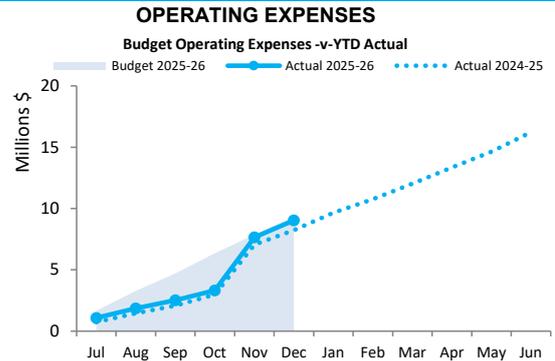
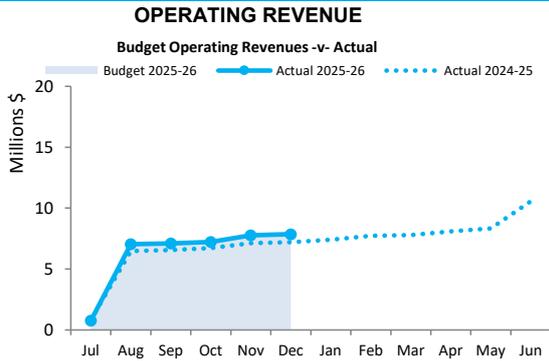
Refer to 4 - Cash Reserves

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

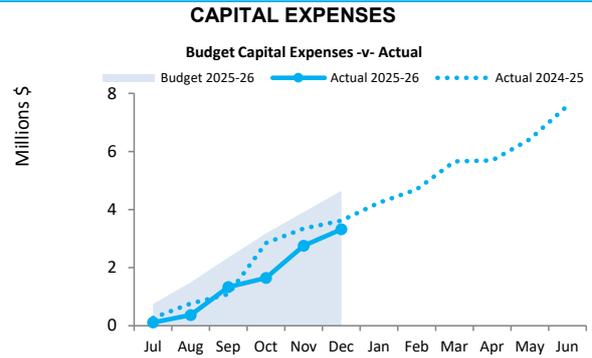
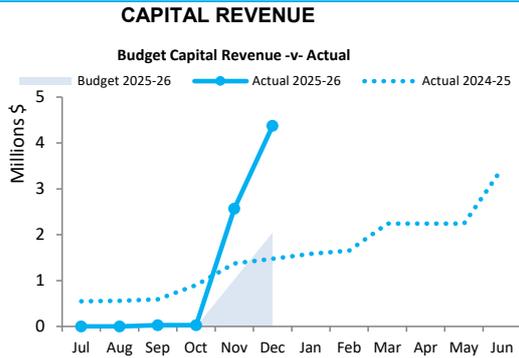
**SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025**

2 KEY INFORMATION - GRAPHICAL

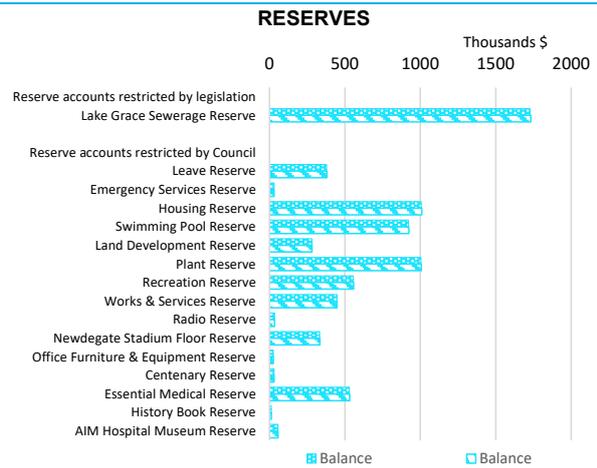
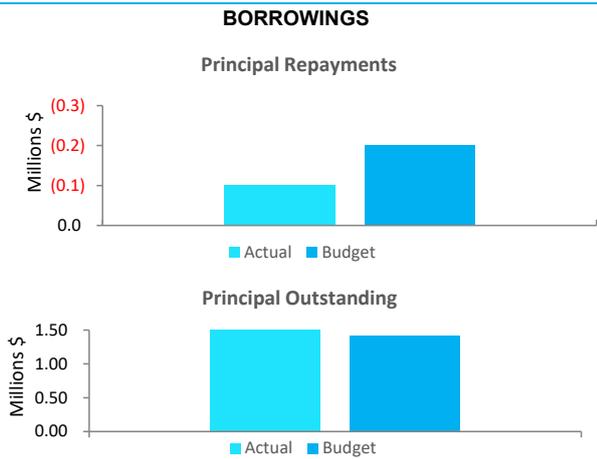
OPERATING ACTIVITIES



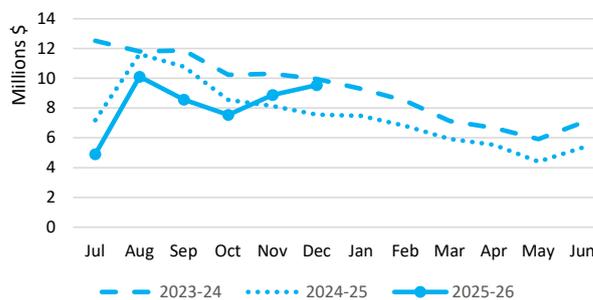
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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 2025**

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

| Description | Classification | Unrestricted | Reserve Accounts | Total | Trust | Institution | Interest Rate |
|---|---------------------------|------------------|------------------|-------------------|---------------|--------------|---------------|
| | | \$ | \$ | \$ | \$ | | |
| Municipal Bank account - CBA | Cash and cash equivalents | 6,132 | | 6,132 | | Commonwealth | 3.00% |
| Term deposit 1 - Municipal Bank account | Cash and cash equivalents | 2,342,715 | | 2,342,715 | | Commonwealth | 4.08% |
| Term deposit 2 - Municipal Bank account | Cash and cash equivalents | 3,824,674 | | 3,824,674 | | Commonwealth | 4.08% |
| WATC Overnight Deposit Municipal | Cash and cash equivalents | 3,288,235 | | 3,288,235 | | WATC | 3.55% |
| Petty Cash and Floats | Cash and cash equivalents | 500 | | 500 | | Cash on Hand | N/A |
| WATC Overnight Deposit Reserve | Cash and cash equivalents | 0 | 17,875 | 17,875 | | WATC | 3.55% |
| Term deposit - Reserve Bank Account | Cash and cash equivalents | 0 | 7,376,743 | 7,376,743 | | Commonwealth | 4.15% |
| Restricted LOGCHOP Housing | Cash and cash equivalents | 44,669 | 0 | 44,669 | | Commonwealth | N/A |
| Rural Town Salinity Program | Cash and cash equivalents | 5,403 | 0 | 5,403 | | Commonwealth | N/A |
| | | 0 | 0 | 0 | 13,284 | Commonwealth | N/A |
| Total | | 9,512,328 | 7,394,618 | 16,906,946 | 13,284 | | |
| Comprising | | | | | | | |
| Cash and cash equivalents | | 9,512,328 | 7,394,618 | 16,906,946 | 13,284 | | |
| | | 9,512,328 | 7,394,618 | 16,906,946 | 13,284 | | |

KEY INFORMATION

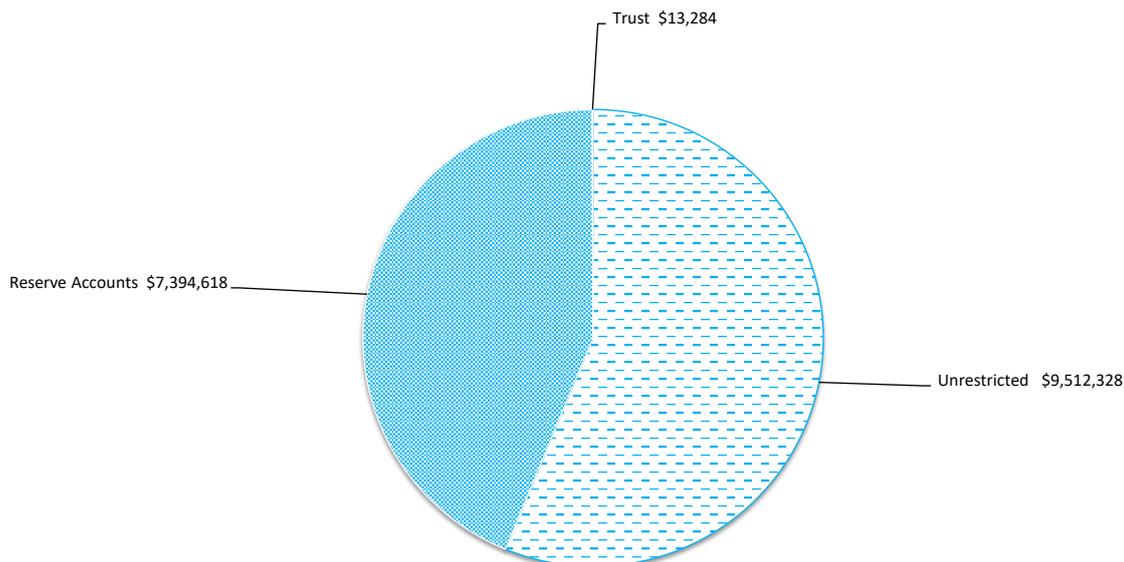
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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



**SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025**

4 RESERVE ACCOUNTS

| Reserve account name | Budget | | | | Actual | | | |
|---|------------------|------------------|-------------------|------------------|------------------|------------------|-------------------|------------------|
| | 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 | 1,727,355 | 130,663 | 0 | 1,858,018 | 1,727,355 | 4,195 | 0 | 1,731,550 |
| Reserve accounts restricted by Council | | | | | | | | |
| Leave Reserve | 378,806 | 13,195 | 0 | 392,001 | 378,806 | 919 | 0 | 379,725 |
| Emergency Services Reserve | 30,962 | 1,079 | 0 | 32,041 | 30,962 | 75 | 0 | 31,037 |
| Housing Reserve | 1,006,651 | 35,065 | (65,865) | 975,851 | 1,006,650 | 2,445 | 0 | 1,009,095 |
| Swimming Pool Reserve | 921,492 | 239,065 | 0 | 1,160,557 | 921,492 | 2,238 | 0 | 923,730 |
| Land Development Reserve | 281,698 | 9,812 | (200,000) | 91,510 | 281,698 | 684 | 0 | 282,382 |
| Plant Reserve | 1,004,386 | 34,986 | (423,000) | 616,372 | 1,004,387 | 2,439 | 0 | 1,006,826 |
| Recreation Reserve | 556,432 | 329,832 | 0 | 886,264 | 556,432 | 1,351 | 0 | 557,783 |
| Works & Services Reserve | 447,176 | 15,577 | 0 | 462,753 | 447,176 | 1,086 | 0 | 448,262 |
| Radio Reserve | 34,340 | 1,196 | 0 | 35,536 | 34,340 | 84 | 0 | 34,424 |
| Newdegate Stadium Floor Reserve | 332,848 | 11,594 | 0 | 344,442 | 332,848 | 808 | 0 | 333,656 |
| Office Furniture & Equipment Reserve | 25,199 | 878 | 0 | 26,077 | 25,199 | 62 | 0 | 25,261 |
| Centenary Reserve | 30,063 | 21,744 | 0 | 51,807 | 30,063 | 73 | 0 | 30,136 |
| Essential Medical Reserve | 530,623 | 18,483 | (100,000) | 449,106 | 530,623 | 1,288 | 0 | 531,911 |
| History Book Reserve | 11,929 | 416 | 0 | 12,345 | 11,930 | 29 | 0 | 11,959 |
| AIM Hospital Museum Reserve | 56,743 | 1,977 | 0 | 58,720 | 56,743 | 138 | 0 | 56,881 |
| | 7,376,704 | 865,562 | (788,865) | 7,453,401 | 7,376,704 | 17,914 | 0 | 7,394,618 |

5 CAPITAL ACQUISITIONS

| Capital acquisitions | Adopted | | YTD Actual | YTD Variance |
|--|------------------|------------------|------------------|--------------------|
| | Budget | YTD Budget | | |
| | \$ | \$ | \$ | \$ |
| Land - freehold land | 300,000 | 150,000 | 60,151 | (89,849) |
| Buildings - non-specialised | 274,594 | 137,254 | 138,908 | 1,654 |
| Buildings - specialised | 958,069 | 478,982 | 92,631 | (386,351) |
| Plant and equipment | 1,544,000 | 799,488 | 1,020,733 | 221,245 |
| Acquisition of property, plant and equipment | 3,076,663 | 1,565,724 | 1,312,423 | (253,301) |
| Infrastructure - roads | 5,279,110 | 2,639,372 | 1,587,352 | (1,052,020) |
| Infrastructure - parks, gardens, recreation facilities | 593,884 | 361,912 | 356,807 | (5,105) |
| Infrastructure - urban infrastructure | 157,557 | 78,766 | 61,106 | (17,660) |
| Acquisition of infrastructure | 6,030,551 | 3,080,050 | 2,005,265 | (1,074,785) |
| Total capital acquisitions | 9,107,214 | 4,645,774 | 3,317,688 | (1,328,086) |
| Capital Acquisitions Funded By: | | | | |
| Capital grants and contributions | 2,712,096 | 1,828,879 | 4,150,730 | 2,321,851 |
| Other (disposals & C/Fwd) | 420,000 | 215,000 | 221,909 | 6,909 |
| Reserve accounts | | | | |
| Housing Reserve | 65,865 | 0 | 0 | 0 |
| Land Development Reserve | 200,000 | 0 | 0 | 0 |
| Plant Reserve | 423,000 | 0 | 0 | 0 |
| Essential Medical Reserve | 100,000 | 0 | 0 | 0 |
| Contribution - operations | 5,186,253 | 2,601,895 | (1,054,951) | (3,656,846) |
| Capital funding total | 9,107,214 | 4,645,774 | 3,317,688 | (1,328,086) |

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

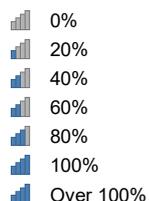
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

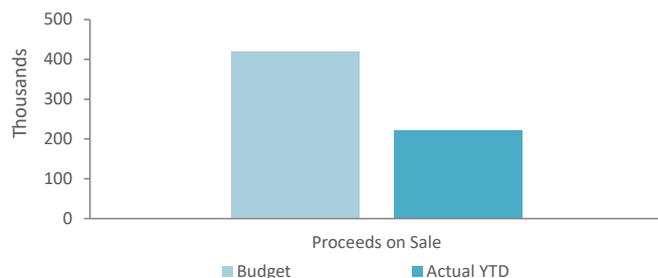


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

| | | Adopted | | | Variance |
|--|---|------------------|------------------|------------------|------------------|
| Account Description | | Budget | YTD Budget | YTD Actual | (Under)/Over |
| | | \$ | \$ | \$ | \$ |
| Land | | | | | |
| | E137260 Lake Grace Residential Land | 0 | 0 | 60,151 | (60,151) |
| | E137350 Lake Grace Industrial Land | 300,000 | 150,000 | 0 | 150,000 |
| Buildings - Non Specialised | | | | | |
| | E091960 (9196023) 1 Quondong Ct Cap Exp | 12,500 | 6,248 | 9,200 | (2,952) |
| | E091960 (9196034) 5 Banksia Pl Cap Exp | 37,196 | 18,584 | 0 | 18,584 |
| | E091960 (9196054) 36 Bennett St Cap Exp | 38,000 | 18,992 | 0 | 18,992 |
| | E091960 (9196074) 54A Bennett St Cap Exp | 28,800 | 14,394 | 0 | 14,394 |
| | E091960 (9196087) Staff Housing 8 Wattle Drive Cap Exp | 40,000 | 20,000 | 0 | 20,000 |
| | E091960 (9196114) 3 Clark Ave Cap Exp | 52,233 | 26,106 | 0 | 26,106 |
| | E092006 (9200015) 84 Bennett Street Wachs Housing Cap Exp | 65,865 | 32,930 | 129,708 | (96,778) |
| Buildings - Specialised | | | | | |
| | E091970 (9197094) 65A Bennett St Capital | 38,000 | 18,998 | 36,644 | (17,646) |
| | E092120 (ILULG) Ilu Lot 107 Bennett St Lake Grace Cap Exp | 5,000 | 2,492 | 0 | 2,492 |
| | E107715 (1071044) Lake Grace Community Bus Shed Cap Exp | 15,000 | 7,498 | 0 | 7,498 |
| | E111007 (LGPHCAP) Lake Grace Public Hall Cap Exp | 67,000 | 33,498 | 0 | 33,498 |
| | E111007 (LGVHCAP) Lake Grace Lakes Village Hall Cap Exp | 40,000 | 19,996 | 0 | 19,996 |
| | E111007 (NGPHCAP) Newdegate Public Hall Cap Exp | 20,000 | 10,000 | 0 | 10,000 |
| | E111007 (VLPHCAP) Varley Hall - Cap Exp | 40,000 | 20,000 | 0 | 20,000 |
| | E113152 (113006) Lake Grace Sports Pavilion Capital Exp | 71,000 | 35,492 | 0 | 35,492 |
| | E113152 (113014) Lake King Sports Pavilion Cap Ex | 10,000 | 5,000 | 0 | 5,000 |
| | E113152 (113018) Lg Sporting Precinct - Final Stage Cap Ex | 14,662 | 7,316 | 0 | 7,316 |
| | E113152 (B63CAP) Newdegate Recreation Centre Cap Exp | 125,000 | 62,498 | 11,540 | 50,958 |
| | E113152 (B43CAP) Newdegate Golf & Bowling Club Cap Exp | 7,000 | 3,498 | 0 | 3,498 |
| | E116106 Lot 352 Stubbs St (Pink Building) Cap Exp | 50,000 | 25,000 | 0 | 25,000 |
| | E117041 (1170014) Aim Building Capital | 15,000 | 7,498 | 15,000 | (7,502) |
| | E117042 (1170084) Rsl Hall Capex | 30,000 | 15,000 | 0 | 15,000 |
| | E121502 (121304) Lake Grace Depot - Cap Exp | 175,000 | 87,498 | 29,447 | 58,051 |
| | E121502 (121305) Newdegate Depot - Cap Exp | 30,000 | 15,000 | 0 | 15,000 |
| | E132500 (1325014) Visitor Centre Improvements Cap Exp | 45,407 | 22,700 | 0 | 22,700 |
| | E132502 (1322052) Hainesworth Museum Shed | 160,000 | 80,000 | 0 | 80,000 |
| Furniture & Equipment | | | | | |
| Plant & Equipment | | | | | |
| | E042550 (LG001CA) CEO Vehicle | 110,000 | 110,000 | 110,456 | (456) |
| | E077054 (1825CAP) Doctors Vehicle | 55,000 | 0 | 0 | 0 |
| | E123059 (PL28CAP) Skid Steer Plant Trailer | 68,000 | 33,998 | 0 | 33,998 |
| | E123059 (PL37CAP) NGT Community Bus | 275,000 | 137,498 | 270,254 | (132,756) |
| | E123059 (PL04CAP) 6 Wheel Tip Truck | 380,000 | 190,000 | 0 | 190,000 |
| | E123059 (PL40CAP) New Cat Cs16 Roller | 215,000 | 107,498 | 214,833 | (107,335) |
| | E123059 (PL41CAP) Isuzu Ute Infrastructure/Works Supervisor | 56,000 | 27,996 | 53,035 | (25,039) |
| | E123059 (PL42CAP) Loader | 340,000 | 170,000 | 331,057 | (161,057) |
| | E132504 (1325042) Variable Message Sign Trailers | 45,000 | 22,498 | 41,098 | (18,600) |
| Infrastructure - Roads | | | | | |
| | E121300 Roadworks Capital Renewal | 5,279,111 | 2,639,372 | 1,587,352 | 1,052,020 |
| Parks, Gardens, Recreation Facilities | | | | | |
| | E107259 (113061) Lake King Cemetery New Fence | 53,300 | 26,638 | 65,860 | (39,222) |
| | E113175 (113048) Lake Grace Sporting Complex Entry Cap Exp | 15,750 | 7,870 | 15,296 | (7,426) |
| | E113175 (113055) Jam Patch New Bbq & Picnic Shelters Cap Exp | 25,079 | 12,530 | 28,069 | (15,539) |
| | E113175 (113075) Lake King Park Upgrade Cap Exp | 87,300 | 43,648 | 15,845 | 27,803 |
| | E113175 (113076) Jam Patch - New Walk Way Cap Exp | 200,000 | 100,002 | 0 | 100,002 |
| | E113175 (113079) Newdegate Bowling Club Reconstruction And Resurfacing Projec | 82,455 | 41,224 | 110,061 | (68,837) |
| | E132503 (1325031) Lg Lookout Upgrade | 130,000 | 130,000 | 121,676 | 8,324 |
| 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 | 50,000 | 25,000 | 0 | 25,000 |
| | E136501 (136009) Newdegate Airstrip Dam (Cwsp) | 53,057 | 26,520 | 61,106 | (34,586) |
| | | 9,107,215 | 4,645,774 | 3,317,688 | 1,328,086 |

6 DISPOSAL OF ASSETS

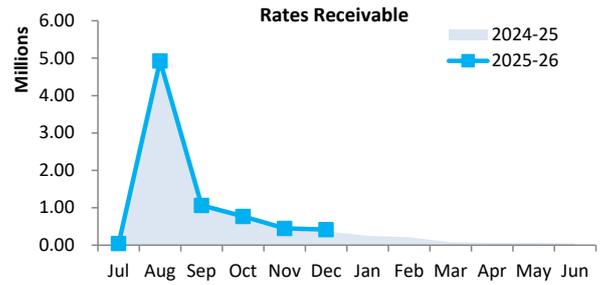
| Asset Ref. | Asset description | Budget | | | | YTD Actual | | | |
|----------------------------|-------------------------------------|----------------|----------------|--------------|-----------------|----------------|----------------|--------------|----------------|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Plant and equipment | | | | | | | | | |
| 225 | PLVU56 - 2023 Toyota Landcruiser W | 101,210 | 100,000 | 0 | (1,210) | 0 | 0 | 0 | 0 |
| 196 | PLVU53 - 2022 Mitsub Pajero Sport G | 28,597 | 25,000 | 0 | (3,597) | 0 | 0 | 0 | 0 |
| 175 | PROL10 - 2020 Multipac Steel Drum F | 92,747 | 75,000 | 0 | (17,747) | 0 | 0 | 0 | 0 |
| 187 | PLVU52 - 2021 Ford Ranger Dual Cal | 25,352 | 15,000 | 0 | (10,352) | 25,335 | 21,909 | 0 | (3,426) |
| 150 | PLOD07 - 2019 Volvo L90F Wheel Lo | 193,430 | 200,000 | 6,570 | 0 | 197,313 | 200,000 | 2,687 | 0 |
| 1284 | PCB02 - 2008 Mitsub Fuso Rosa Bus | 15,725 | 5,000 | 0 | (10,725) | 0 | 0 | 0 | 0 |
| | | 457,061 | 420,000 | 6,570 | (43,631) | 222,648 | 221,909 | 2,687 | (3,426) |



7 RECEIVABLES

Rates receivable

| | 30 Jun 2025 | 31 Dec 2025 |
|-------------------------------|---------------|----------------|
| | \$ | \$ |
| Opening arrears previous year | 56,487 | 46,707 |
| Levied this year | 4,977,436 | 5,463,180 |
| Less - collections to date | (4,987,216) | (5,091,554) |
| Net rates collectable | 46,707 | 418,333 |
| % Collected | 99.1% | 92.4% |



Receivables - general

| | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|--------|---------|---------|---------|----------|---------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (609) | 7,430 | 168 | 0 | 10,521 | 17,510 |
| Percentage | (3.5%) | 42.4% | 1.0% | 0.0% | 60.1% | |
| Balance per trial balance | | | | | | |
| Trade receivables | (609) | 7,430 | 168 | 0 | 10,521 | 17,510 |
| Total receivables general outstanding | | | | | | 17,510 |

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.

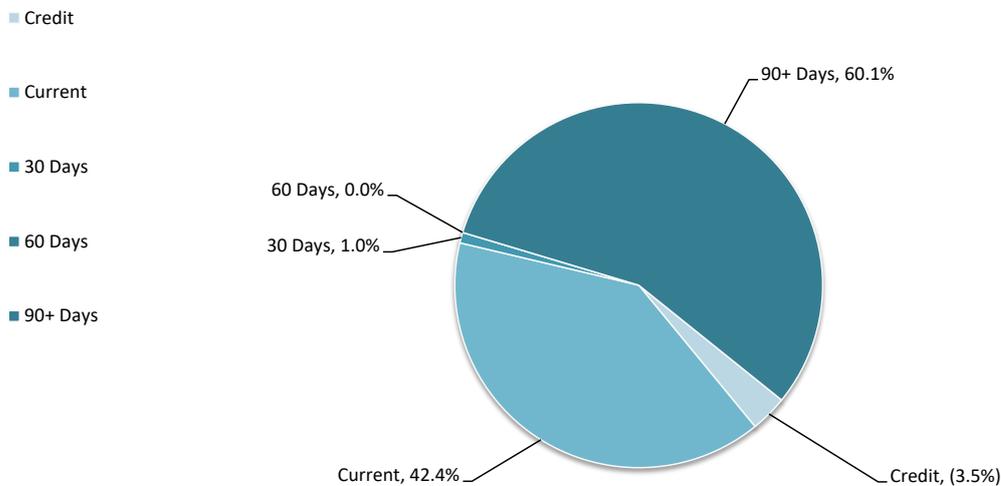
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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.

Accounts Receivable (non-rates)



8 OTHER CURRENT ASSETS

| Other current assets | Opening Balance 1 July 2025 | Asset Increase | Asset Reduction | Closing Balance 31 December 2025 |
|-----------------------------------|--|---------------------------|----------------------------|---|
| | \$ | \$ | \$ | \$ |
| Inventory | | | | |
| Fuel | 34,505 | 81,627 | (80,519) | 35,613 |
| Total other current assets | 34,505 | 81,627 | (80,519) | 35,613 |

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

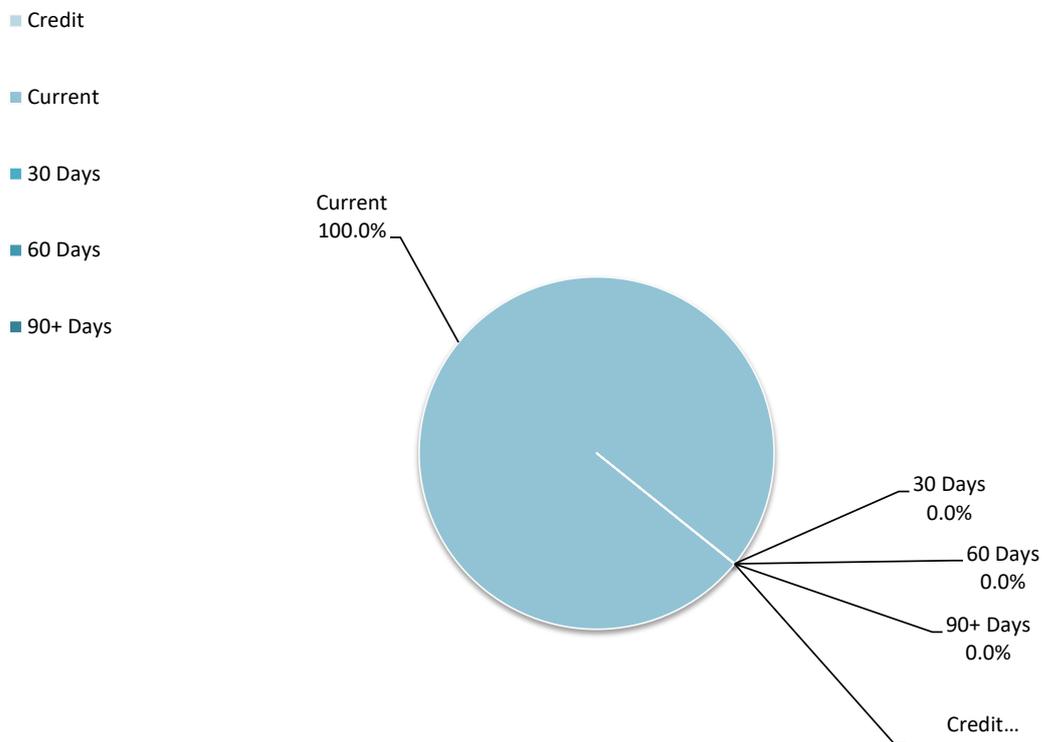
| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 173,157 | 0 | 57 | 0 | 173,213 |
| Percentage | 0.0% | 100.0% | 0.0% | 0.0% | 0.0% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | 0 | 173,157 | 0 | 57 | 0 | 173,213 |
| ESL Levied & Prepaid rates | | 47,403 | | | | 47,403 |
| Liabilities held for Others - Prepaid Rates | | 11,176 | | | | 11,176 |
| Total payables general outstanding | | | | | | 231,792 |

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.

Aged Payables



10 BORROWINGS

Repayments - borrowings

| Information on borrowings Particulars | Loan No. | New Loans | | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--|----------|------------------|----------|----------|----------------------|------------------|-----------------------|------------------|---------------------|-----------------|
| | | 1 July 2025 | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Office Refurbishment | L181 | 156,343 | 0 | 0 | (11,085) | (22,491) | 145,258 | 133,852 | (2,126) | (9,510) |
| Staff Housing & CEO's Residence | L204 | 280,503 | 0 | 0 | (24,936) | (49,984) | 255,567 | 230,519 | (1,826) | (4,216) |
| LG Sports Pavillion | L182 | 45,886 | 0 | 0 | (10,941) | (22,228) | 34,945 | 23,658 | (722) | (2,612) |
| LG Residential Land | L189 | 73,239 | 0 | 0 | (6,383) | (12,958) | 66,856 | 60,281 | (2,495) | (4,808) |
| Purchase & Develop Industrial Lan | L203 | 311,277 | 0 | 0 | (30,085) | (60,397) | 281,192 | 250,880 | (2,501) | (6,489) |
| WACHS Housing | L205 | 750,000 | 0 | 0 | (16,904) | (34,241) | 733,096 | 715,759 | (4,626) | (42,096) |
| | | 1,617,248 | 0 | 0 | (100,334) | (202,299) | 1,516,914 | 1,414,949 | (14,295) | (69,731) |
| Total | | 1,617,248 | 0 | 0 | (100,334) | (202,299) | 1,516,914 | 1,414,949 | (14,295) | (69,731) |
| Current borrowings | | 202,299 | | | | | 101,965 | | | |
| Non-current borrowings | | 1,414,949 | | | | | 1,414,949 | | | |
| | | 1,617,248 | | | | | 1,516,914 | | | |

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

The Shire 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 2025 | Liability transferred from/(to) non current | Liability Increase | Liability Reduction | Closing Balance 1 December 2025 |
|---|------|-----------------------------------|--|-----------------------|------------------------|---------------------------------------|
| | | \$ | \$ | \$ | \$ | \$ |
| Other liabilities | | | | | | |
| Capital grant/contributions liabilities | | 12,492 | 0 | 2,175,640 | (1,794,810) | 393,322 |
| Total other liabilities | | 12,492 | 0 | 2,175,640 | (1,794,810) | 393,322 |
| Employee Related Provisions | | | | | | |
| Provision for annual leave | | 230,716 | 0 | 0 | (6,137) | 224,579 |
| Provision for long service leave | | 244,593 | 0 | 0 | 0 | 244,593 |
| Total Provisions | | 475,309 | 0 | 0 | (6,137) | 469,172 |
| Total other current liabilities | | 487,801 | 0 | 2,175,640 | (1,800,947) | 862,494 |

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 | | |
|---|--|-------------|--------------|-------------|-----------|-----------------------|------------------|------------------|
| | Liability | Increase in | Decrease in | Liability | Current | Adopted | YTD | YTD |
| | 1 July 2025 | Liability | Liability | 31 Dec 2025 | Liability | Budget | Budget | Revenue |
| | \$ | \$ | (As revenue) | \$ | \$ | \$ | \$ | \$ |
| Grants and subsidies | | | | | | | | |
| Grants Commission - General | 0 | 0 | 0 | 0 | 0 | 1,119,262 | 559,630 | 515,088 |
| Grants Commission - Roads | 0 | 0 | 0 | 0 | 0 | 953,622 | 476,810 | 426,352 |
| Grant - DFES LGGS Operating | 0 | 0 | 0 | 0 | 0 | 125,000 | 62,500 | 62,500 |
| Grant - DFES Op Exp | 0 | 0 | 0 | 0 | 0 | 30,000 | 30,000 | 10,312 |
| Grants - Senior Activities | 0 | 0 | 0 | 0 | 0 | 1,000 | 498 | 0 |
| Grants - Youth Activities | 0 | 0 | 0 | 0 | 0 | 3,000 | 1,496 | 5,000 |
| Grant - DLGSC Creativity for Schools | 0 | 0 | 0 | 0 | 0 | 60,000 | 30,000 | 0 |
| State Library of WA Grant | 0 | 0 | 0 | 0 | 0 | 500 | 246 | 5,350 |
| Grant AIM Hospital interpretation project | 0 | 0 | 0 | 0 | 0 | 4,694 | 4,694 | 4,694 |
| Grant - Tourism | 0 | 0 | 0 | 0 | 0 | 185,571 | 74,228 | 73,455 |
| Direct Grant - MRWA | 0 | 0 | 0 | 0 | 0 | 476,803 | 476,803 | 476,803 |
| Australia Day Grant | 0 | 0 | 0 | 0 | 0 | 10,000 | 10,000 | 0 |
| NearMiss Lake Grace Intersection Monitoring Grant | 0 | 0 | 0 | 0 | 0 | 60,000 | 60,000 | 0 |
| Skeleton Weed Programm Grant | 0 | 0 | 0 | 0 | 0 | 185,000 | 185,000 | 185,000 |
| | 0 | 0 | 0 | 0 | 0 | 3,214,452 | 1,971,905 | 1,764,554 |
| Contributions | | | | | | | | |
| ESL Administration Fee | 0 | 0 | 0 | 0 | 0 | 4,000 | 4,000 | 4,000 |
| 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 | 10,500 | 0 | 0 |
| Other Contributions | 0 | 0 | 0 | 0 | 0 | 6,000 | 6,000 | 6,000 |
| AIM Contributions | 0 | 0 | 0 | 0 | 0 | 200 | 96 | 675 |
| | 0 | 0 | 0 | 0 | 0 | 22,200 | 10,840 | 10,675 |
| TOTALS | 0 | 0 | 0 | 0 | 0 | 3,236,652 | 1,982,745 | 1,775,229 |

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Capital grant/contribution liabilities | | | | | Capital grants, subsidies and | | |
|---|--|--------------------------|--|--------------------------|-------------------------------------|-------------------------------|------------------|--------------------------|
| | Liability 1 July 2025 | Increase in Liability | Decrease in Liability (As revenue) | Liability 31 Dec 2025 | Current Liability 31 Dec 2025 | Adopted Budget Revenue | YTD Budget | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Capital grants and subsidies | | | | | | | | |
| Contribution To New Community Bus | 0 | 0 | 0 | 0 | 0 | 100,000 | 0 | 0 |
| Local Roads & Community Program | 0 | 58,236 | (58,236) | 0 | 0 | 58,919 | 58,919 | 58,236 |
| Drought & Community | 0 | 103,490 | (103,490) | 0 | 0 | 105,590 | 105,590 | 103,490 |
| Local Roads & Community Program - Public Halls, Civic Centres | 0 | 161,617 | (161,617) | 0 | 0 | 177,367 | 177,367 | 161,617 |
| Roads to Recovery | 12,492 | 968,096 | (980,588) | 0 | 0 | 1,223,248 | 611,624 | 980,588 |
| Regional Road Group | 0 | 440,822 | (47,500) | 393,322 | 393,322 | 540,000 | 432,000 | 47,500 |
| Local Roads & Community Program | 0 | 334,092 | (334,092) | 0 | 0 | 334,092 | 334,092 | 334,092 |
| Local Roads & Community Program | 0 | 109,287 | (109,287) | 0 | 0 | 109,287 | 109,287 | 109,287 |
| DWER Contribution toward new NGT Dam construction | 0 | 0 | 0 | 0 | 0 | 63,593 | 0 | 0 |
| NGT Bowling Club Reconstruction and Resurfacing Project | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,206 |
| Housing Support Program Stream 2 Community Enabling | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - Wattle Drive Extension Cap Inc | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,342,715 |
| | 12,492 | 2,175,640 | (1,794,810) | 393,322 | 393,322 | 2,712,096 | 1,828,879 | 4,150,730 |

**SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025**

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 2025 | Amount Received | Amount Paid | Closing Balance 31 December 2025 |
|--------------------|--|----------------------------|------------------------|---|
| | \$ | \$ | \$ | \$ |
| Standpipe bonds | 12,774 | 561 | (51) | 13,284 |
| | 12,774 | 561 | (51) | 13,284 |

**SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025**

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 |
| 1325031 - LG Lookout Upgrade | RES 14103 | Capital expenses | | | (130,000) | (130,000) |
| 113076 - Jam Patch - New Walk Way | RES 14103 | Capital expenses | | 130,000 | | 0 |
| | | | | 130,000 | (130,000) | 0 |

Municipal Bank Statement

Summary:

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

Statement No 85
Statement Date 31/12/2025

| | |
|-----------------|---------------------|
| Opening Balance | 8,623,737.18 |
| Deposits | \$2,289,944.25 |
| Payments | -1,185,093.26 |
| Fees | -49,392.64 |
| Adjustments | -217,439.29 |
| Closing Balance | 9,461,756.24 |

| | |
|-------------------------|---------------|
| Opening Balance | 8,627,868.28 |
| <u>Reconciled Items</u> | |
| Deposits | 2,288,445.64 |
| Payments | -1,187,435.61 |
| Fees | -51,226.39 |
| Adjustments | -217,439.29 |
| Closing Balance | 9,461,597.24 |

The Bank Statement balances to the General Ledger

| | |
|------------------------------|---------------------|
| <u>Unreconciled Items</u> | |
| Deposits | 159.00 |
| Payments | 0.00 |
| Fees | 0.00 |
| Adjustments | 0.00 |
| Unreconciled Closing Balance | 159.00 |
| Total - To agree with GL | 9,461,756.24 |

Municipal Account - Reconciliation to 31/12/2025

G/L Account (as at Month End):

| | |
|-------------------------|----------------------------|
| <u>Fees:</u> | |
| Dept of Transport | -\$78,909.15 |
| Bank Fees | -\$751.20 |
| LESS: Interest Received | \$30,267.71 |
| | <u>-\$49,392.64</u> |

| | |
|------------------------|-----------------------------|
| <u>Adjustments</u> | |
| Payroll | -\$216,414.29 |
| Payroll Rent Deduction | -\$1,025.00 |
| | <u>-\$217,439.29</u> |

| | |
|-----------------------------------|------------------------|
| <u>Unreconciled Items:</u> | <u>\$159.00</u> |
|-----------------------------------|------------------------|

| | |
|-----------------------------|------------------------|
| <u>Outstanding Deposits</u> | |
| Cash/Chq 24/12/2025 | \$159.00 |
| | <u>\$159.00</u> |

| | |
|-----------------------------|----------------------|
| <u>Outstanding Payments</u> | <u>\$0.00</u> |
|-----------------------------|----------------------|

ENTERED

By Victoria Fasano - SFO I&R at 2:54 pm, Jan 09, 2026

APPROVED

By Tegan Hall - MCS at 3:17 pm, Jan 09, 2026

Trust Bank Statement

Summary:

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

Statement No 85
Statement Date 31/12/2025

| | |
|-----------------|------------------|
| Opening Balance | 13,181.90 |
| Deposits | \$102.00 |
| Payments | 0.00 |
| Fees | 0.00 |
| Adjustments | 0.00 |
| Closing Balance | 13,283.90 |

| | |
|-------------------------|-----------|
| Opening Balance | 13,130.90 |
| <u>Reconciled Items</u> | |
| Deposits | 153.00 |
| Payments | 0.00 |
| Fees | 0.00 |
| Adjustments | 0.00 |
| Closing Balance | 13,283.90 |

The Bank Statement balances to the General Ledger

| | |
|------------------------------|------------------|
| <u>Unreconciled Items</u> | |
| Deposits | 0.00 |
| Payments | 0.00 |
| Fees | 0.00 |
| Adjustments | 0.00 |
| Unreconciled Closing Balance | 0.00 |
| Total - To agree with GL | 13,283.90 |

ENTERED

By Victoria Fasano - SFO I&R at 6:05 pm, Jan 07, 2026

APPROVED

By Tegan Hall - MCS at 8:38 am, Jan 08, 2026

Shire of Lake Grace



Reserve Bank Statement

| Reserve No | Reserve Account Name | | Balance |
|------------|---|----|-------------------------------|
| 11 | Emergency Services Reserve Bank | \$ | 31,037.08 |
| 12 | Housing Reserve Bank | \$ | 1,009,095.01 |
| 13 | Swimming Pool (Lake Grace) Reserve Bank | \$ | 923,730.08 |
| 14 | Land Development Reserve Bank | \$ | 282,382.12 |
| 15 | Leave Reserve Bank | \$ | 379,726.21 |
| 16 | Plant Replacement Reserve Bank | \$ | 1,006,825.74 |
| 17 | Recreation Reserve Bank | \$ | 557,783.39 |
| 18 | Works & Services Reserve Bank | \$ | 448,262.06 |
| 20 | Radio Reserve Bank | \$ | 34,423.82 |
| 31 | Lake Grace Sewerage Scheme Reserve Bank | \$ | 1,731,549.71 |
| 36 | Newdegate Stadium Floor Reserve Bank | \$ | 333,655.87 |
| 40 | Office Furniture & Equipment Reserve Bank | \$ | 25,260.59 |
| 41 | Centenary Reserve | \$ | 30,136.35 |
| 42 | History Book Reserve Bank | \$ | 11,958.62 |
| 43 | Essential Medical Services Reserve Bank | \$ | 531,911.15 |
| 44 | AIM Hospital Museum Reserve | \$ | 56,880.67 |
| | | | <u>\$ 7,394,618.47</u> |

Bank Balance

31/12/2025

| | |
|----------------------------|------------------------------|
| CBA Reserve Acc | \$0.08 |
| WATC Reserve Acc | \$17,875.82 |
| CBA Reserve Term Deposit 1 | \$0.00 |
| CBA Reserve Term Deposit | \$7,376,742.57 |
| | <u>\$7,394,618.47</u> |

Variance \$0.00

ENTERED

By Victoria Fasano - SFO I&R at 1:17 pm, Jan 08, 2026

APPROVED

By Tegan Hall - MCS at 8:41 am, Jan 08, 2026

Reserves Fund Statement

SHIRE OF LAKE GRACE

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2025

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

TABLE OF CONTENTS

| | |
|---|---|
| Statement of Budget Review | 2 |
| Note 1 Basis of Preparation | 3 |
| Note 2 Summary Graphs - Budget Review | 4 |
| Note 3 Net Current Funding Position | 5 |
| Note 4 Predicted Variances / Future Budget Amendments | 6 |
| Note 5 Budget Amendments | 8 |

SHIRE OF LAKE GRACE
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 DECEMBER 2025

| Budget v Actual | | | | | |
|--|----------------|----------------|---------------------|----------------------------------|------------------------------|
| Note | Adopted Budget | Updated Budget | | Estimated Year at End Amount (b) | Predicted Variance (b) - (a) |
| | | Estimates (a) | Year to Date Actual | | |
| | \$ | \$ | \$ | \$ | \$ |
| OPERATING ACTIVITIES | | | | | |
| Revenue from operating activities | | | | | |
| General rates | 5,155,367 | 5,155,367 | 5,144,149 | 5,155,367 | 0 |
| Rates excluding general rates | 320,074 | 320,074 | 319,031 | 320,074 | 0 |
| Grants, subsidies and contributions | 3,236,652 | 3,236,652 | 1,775,229 | 2,903,958 | (332,694) ▼ |
| Fees and charges | 550,899 | 550,899 | 308,649 | 569,599 | 18,700 ▲ |
| Interest revenue | 648,440 | 648,440 | 144,434 | 570,640 | (77,800) ▼ |
| Other revenue | 334,033 | 334,033 | 163,598 | 334,033 | 0 |
| Profit on asset disposals | 6,570 | 6,570 | 2,687 | 6,570 | 0 |
| | 10,252,035 | 10,252,035 | 7,857,777 | 9,860,241 | (391,794) |
| Expenditure from operating activities | | | | | |
| Employee costs | (2,863,379) | (2,863,379) | (1,401,726) | (2,829,479) | 33,900 ▲ |
| Materials and contracts | (5,385,180) | (5,385,180) | (2,537,265) | (5,233,878) | 151,302 ▲ |
| Utility charges | (340,688) | (340,688) | (137,773) | (341,188) | (500) ▼ |
| Depreciation | (8,612,566) | (8,612,566) | (4,432,849) | (8,612,566) | 0 |
| Finance costs | (69,731) | (69,731) | (14,295) | (69,731) | 0 |
| Insurance | (299,544) | (299,544) | (306,465) | (299,544) | 0 |
| Other expenditure | (401,763) | (401,763) | (198,303) | (401,763) | 0 |
| Loss on asset disposals | (43,631) | (43,631) | (3,426) | (43,631) | 0 |
| | (18,016,482) | (18,016,482) | (9,032,102) | (17,831,780) | 184,702 |
| Non-cash amounts excluded from operating activities | 8,666,041 | 8,666,041 | 4,434,507 | 8,666,041 | 0 |
| Amount attributable to operating activities | 901,594 | 901,594 | 3,260,182 | 694,502 | (207,092) |
| INVESTING ACTIVITIES | | | | | |
| Inflows from investing activities | | | | | |
| Capital grants, subsidies and contributions | 2,712,096 | 2,712,096 | 4,150,730 | 6,713,507 | 4,001,411 ▲ |
| Proceeds from disposal of assets | 420,000 | 420,000 | 221,909 | 420,000 | 0 |
| | 3,132,096 | 3,132,096 | 4,372,639 | 7,133,507 | 4,001,411 |
| Outflows from investing activities | | | | | |
| Purchase of land and buildings | (1,532,663) | (1,532,663) | (291,690) | (4,700,848) | (3,168,185) ▼ |
| Purchase of plant and equipment | (1,544,000) | (1,544,000) | (1,020,733) | (1,544,000) | 0 |
| Purchase and construction of infrastructure-roads | (5,279,110) | (5,279,110) | (1,587,352) | (5,687,583) | (408,473) ▼ |
| Purchase and construction of infrastructure-other | (751,441) | (751,441) | (417,913) | (870,172) | (118,731) ▼ |
| | (9,107,214) | (9,107,214) | (3,317,688) | (12,802,603) | (3,695,389) |
| Amount attributable to investing activities | (5,975,118) | (5,975,118) | 1,054,951 | (5,669,096) | 306,022 |
| FINANCING ACTIVITIES | | | | | |
| Cash inflows from financing activities | | | | | |
| Transfers from reserve accounts | 788,865 | 788,865 | 0 | 692,709 | (96,156) ▼ |
| | 788,865 | 788,865 | 0 | 692,709 | (96,156) |
| Cash outflows from financing activities | | | | | |
| Repayment of borrowings | (202,299) | (202,299) | (100,334) | (202,299) | 0 |
| Transfers to reserve accounts | (865,562) | (865,562) | (17,914) | (865,562) | 0 |
| | (1,067,861) | (1,067,861) | (118,248) | (1,067,861) | 0 |
| Amount attributable to financing activities | (278,996) | (278,996) | (118,248) | (375,152) | (96,156) |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | |
| Surplus or deficit at the start of the financial year | 4.12 | 5,352,520 | 5,352,520 | 5,352,521 | 0 ▲ |
| Amount attributable to operating activities | | 901,594 | 901,594 | 694,502 | (207,092) |
| Amount attributable to investing activities | | (5,975,118) | (5,975,118) | (5,669,096) | 306,022 |
| Amount attributable to financing activities | | (278,996) | (278,996) | (375,152) | (96,156) |
| Surplus or deficit after imposition of general rates | 3(a),4.13 | 0 | 0 | 2,774 | 2,774 ▲ |

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 the 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.

Year to Date Actual balances

Balances shown in this budget as Year to Date Actual are based on records at the time of preparation of the budget review and are subject to final adjustments.

Rounding off figures

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

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.

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 budget review.

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 current financial year:

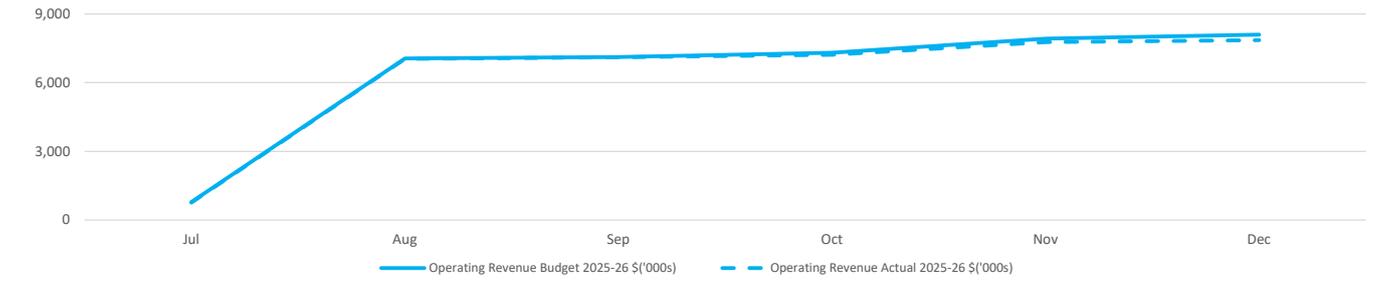
- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

MATERIAL ACCOUNTING POLICIES

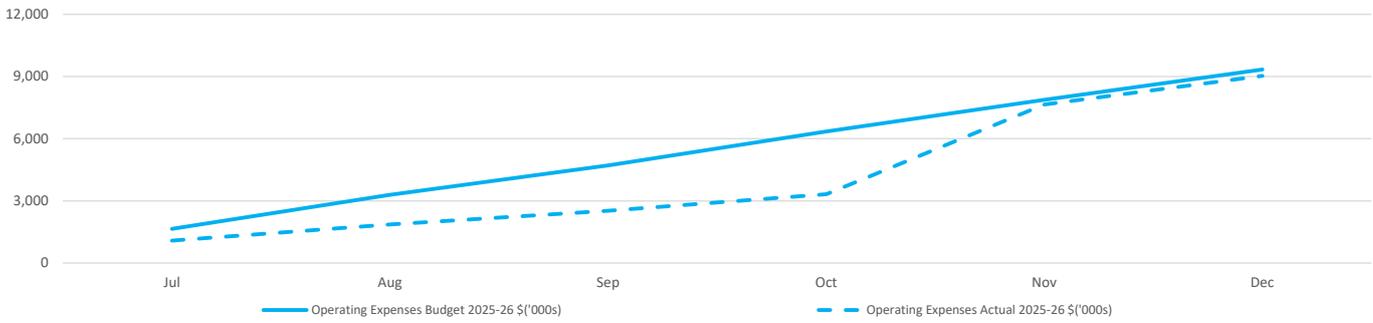
Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

2. SUMMARY GRAPHS - BUDGET REVIEW

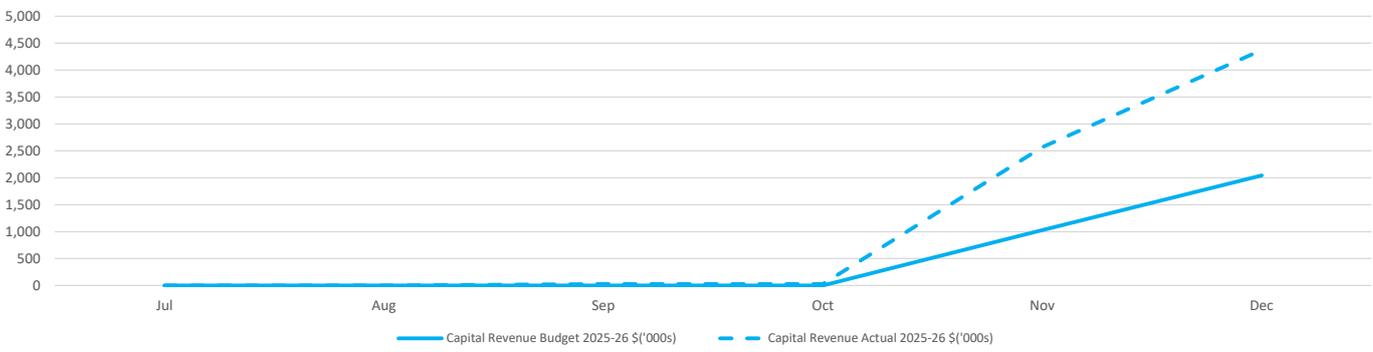
Operating Revenue



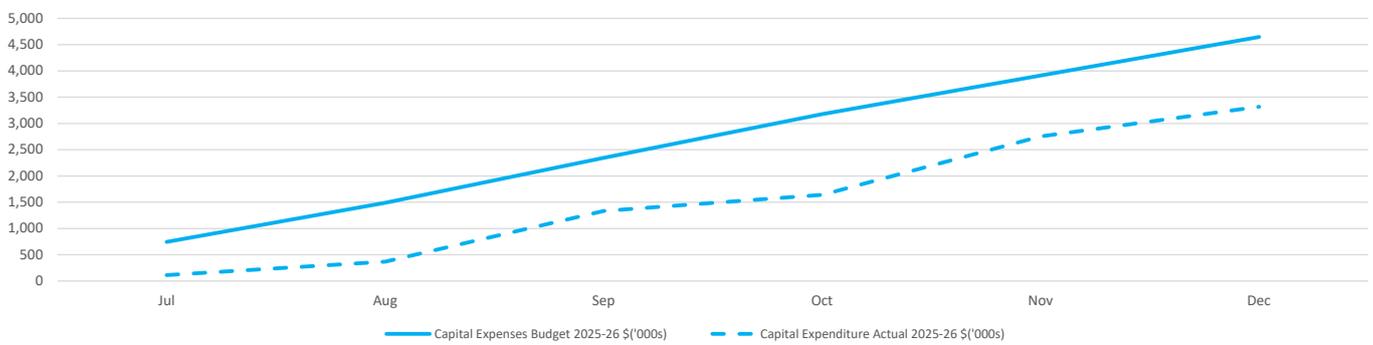
Operating Expenses



Capital Revenue



Capital Expenditure



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

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

| | Audited Actual 30 June 2025 | Adopted Budget 30 June 2026 | Updated Budget Estimates 30 June 2026 | Year to Date Actual 31 December 2025 | Estimated Year at End Amount 30 June 2026 |
|--|--------------------------------|--------------------------------|---|---|---|
| | \$ | \$ | \$ | \$ | \$ |
| (a) Composition of estimated net current assets | | | | | |
| Current assets | | | | | |
| Cash and cash equivalents | 13,321,525 | 8,029,288 | 8,029,288 | 16,906,946 | 8,029,288 |
| Trade and other receivables | 304,860 | 304,859 | 304,859 | 435,843 | 304,859 |
| Inventories | 34,505 | 34,505 | 34,505 | 35,613 | 34,505 |
| | 13,660,890 | 8,368,652 | 8,368,652 | 17,378,402 | 8,368,652 |
| Less: current liabilities | | | | | |
| Trade and other payables | (1,102,853) | (1,102,853) | (1,102,853) | (231,792) | (1,102,853) |
| Other liabilities | (12,492) | (12,492) | (12,492) | (393,322) | (12,492) |
| Borrowings | (202,299) | | 0 | (101,965) | 0 |
| Employee related provisions | (475,309) | (475,309) | (475,309) | (469,172) | (475,309) |
| | (1,792,953) | (1,590,654) | (1,590,654) | (1,196,251) | (1,590,654) |
| Net current assets | 11,867,937 | 6,777,998 | 6,777,998 | 16,182,151 | 6,777,998 |
| Less: Total adjustments to net current assets | (6,515,416) | (6,777,998) | (6,777,998) | (6,632,745) | (6,777,998) |
| Closing funding surplus / (deficit) | 5,352,521 | 0 | 0 | 9,549,406 | 0 |

(b) Current assets and liabilities excluded from budgeted deficiency

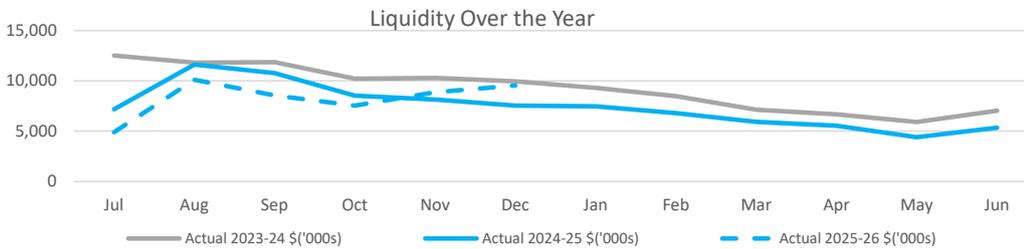
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

| | Audited Actual 30 June 2025 | Adopted Budget 30 June 2026 | Updated Budget Estimates 30 June 2026 | Year to Date Actual 31 December 2025 | Estimated Year at End Amount 30 June 2026 |
|--|--------------------------------|--------------------------------|---|---|---|
| | \$ | \$ | \$ | \$ | \$ |
| Adjustments to net current assets | | | | | |
| Less: Reserve accounts | (7,376,704) | (7,453,401) | (7,453,401) | (7,394,618) | (7,453,401) |
| Less: Financial assets at amortised cost | (293,207) | (260,079) | (260,079) | (293,207) | (260,079) |
| Add: Current liabilities not expected to be cleared at end of year | | | | | |
| - Current portion of borrowings | 202,299 | 0 | 0 | 101,965 | 0 |
| - Capital grants In-kind contribution | 573,390 | 573,390 | 573,390 | 573,390 | 573,390 |
| - Employee benefit provisions | 378,806 | 362,092 | 362,092 | 379,725 | 362,092 |
| Total adjustments to net current assets | (6,515,416) | (6,777,998) | (6,777,998) | (6,632,745) | (6,777,998) |

(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 2025 | Adopted Budget 30 June 2026 | Updated Budget Estimates 30 June 2026 | Year to Date Actual 31 December 2025 | Estimated Year at End Amount 30 June 2026 |
|---|--------------------------------|--------------------------------|---|---|---|
| | \$ | \$ | \$ | \$ | \$ |
| Adjustments to operating activities | | | | | |
| Less: Profit on asset disposals | (198,290) | (6,570) | (6,570) | (2,687) | (6,570) |
| Less: Fair value adjustments to financial assets at fair value through profit or loss | 4,440 | 0 | 0 | 0 | 0 |
| Add: Loss on disposal of assets | 11,061 | 43,631 | 43,631 | 3,426 | 43,631 |
| Add: Depreciation on assets | 8,398,407 | 8,612,566 | 8,612,566 | 4,432,849 | 8,612,566 |
| Non-cash movements in non-current assets and liabilities: | | | | | |
| Employee benefit provisions | 47,040 | 16,414 | 16,414 | 919 | 16,414 |
| Non-cash amounts excluded from operating activities | 8,262,658 | 8,666,041 | 8,666,041 | 4,434,507 | 8,666,041 |



SHIRE OF LAKE GRACE
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 DECEMBER 2025

4 PREDICTED VARIANCES

| | Variance |
|--|-----------------|
| | \$ |
| Revenue from operating activities | |
| 4.1 Grants, subsidies and contributions | (332,694) ▼ |
| Grants Commission - General | (89,087) |
| Grants Commission - Road Funds | (100,919) |
| AWARE 25/26 Grant Funding \$10,312 | (19,688) |
| Youth Activities - Will not be applying for Youth Week WA Grant this year | (3,000) |
| Youth Activities additional grant - The Next Gen Arts grant | 5,000 |
| Grant reduction - DLGSC Creativity for Schools | (60,000) |
| State Library of WA Grant | 5,000 |
| No longer applying for DLGSC Arts Activities in Regional Communities grant | (60,000) |
| No longer applying for Australia Day grant | (10,000) |
| 4.2 Fees and charges | 18,700 ▲ |
| Dept Education LK Oval 24/25 (will have further income for 25/26) | 25,200 |
| Delay in WACHS Housing lease | (6,500) |
| 4.3 Interest revenue | (77,800) ▼ |
| Interest On Investment Municipal | (105,000) |
| Interest On Investment Resrve | 27,200 |
| Expenditure from operating activities | |
| 4.4 Employee costs | 33,900 ▲ |
| Mosquito Control | 2,000 |
| Lake Grace Medical Centre - Operating Costs | 5,000 |
| Lake Grace Playgroup - Building Mtc - Completion of LRCIP project (not claimed under program) | (3,000) |
| Lake King Tip - Tyre disposal and Tip Front Fence & Gates | (19,000) |
| Newdegate Tip expenses decrease | 19,000 |
| Lake King Public Toilets Cleaning Wages & Materials expenses decrease | 10,000 |
| Varley Public Toilets Cleaning Wages & Materials expenses increase | (10,000) |
| Newdegate Pool - Late start to season | 6,000 |
| Ngt Pioneer Park - Buildings expenses decrease | 2,000 |
| Lot 352 Stubbs Street (Pink Building) Bld Mtc expenses increase | (3,000) |
| Lake Grace Railway Building Mtc expenses decrease | 8,900 |
| Lake Grace Airstrip Maintenance expenses decrease | 6,000 |
| Salaries & Wages - Building expenses decrease | 10,000 |
| 4.5 Materials and contracts | 151,302 ▲ |
| Move to engineering consultants | 60,000 |
| Additional IT Changeover costs, Executive Staff Laptops | (48,000) |
| AWARE 25/26 Grant Funding co-contribution \$4,248 | 26,842 |
| Contract Ranger Services | (5,000) |
| Larviciding Equipment & Pesticide | 3,000 |
| Medical Centres - Building Mtc | (5,000) |
| LG Medical Centre - Garden Mtc - Gardening Invoices | 5,000 |
| Doctor Vehicle LG1825 | 5,000 |
| Lake Grace Playgroup - Building Mtc - Completion of LRCIP project (not claimed under program) | (4,000) |
| Lake Grace Playgroup - Playground Mtc - Completion of LRCIP project (not claimed under program) | 7,000 |
| Youth Activities Exp increase by \$2,000 due to The Next Gen Arts grant | (2,000) |
| Youth Activities Exp decrease due to Creativity for Schools grant decrease | 60,000 |
| Lake King Tip - Tyre disposal and Tip Front Fence & Gates | (30,000) |
| Newdegate Tip expenses decrease | 30,000 |
| Lake King Cemetery Maintenance expenses decrease | 12,560 |
| Lake Grace Pool expenses increase | (10,000) |
| Newdegate Pool - Late start to season | 4,000 |
| Ngt Pioneer Park - Buildings expenses decrease | 3,000 |
| State Library of WA Grant | (5,000) |
| Varley Library Operating expenses increase | (200) |
| Lake Grace Railway Building Mtc expenses decrease | 1,100 |
| Engineering Consultant: Road Asset Condition Assessment System (RACAS) Pick-up + Strategic Road Plan | (60,000) |
| Lake Grace Airstrip Maintenance expenses decrease | 4,000 |
| Newdegate Airstrip Maintenance expenses decrease | 5,000 |
| Lake King Airstrip Maintenance expenses decrease | 5,000 |

SHIRE OF LAKE GRACE
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 DECEMBER 2025

4 PREDICTED VARIANCES

| | | Variance |
|-------------|--|-----------------|
| | | \$ |
| | Lake Grace Airstrip - Building Maintenance expenses decrease | 5,000 |
| | Noxious Weeds expenses decrease | 5,000 |
| | History Books - half to be carried forward to 26/27 | 6,000 |
| | Local Promotion - AIM celebrations expenses decrease | 10,000 |
| | Statewide Promotion - photographer expenses decrease | 10,000 |
| | Exhibition expenses decrease - grant application not happening | 60,000 |
| | Harvest Festival savings | 3,000 |
| | Christmas savings | 10,000 |
| | Newdegate Cricket Club nets project - Shire Contribution | (20,000) |
| 4.6 | Utility charges | (500) ▼ |
| | Old St John Building NGT expenses increase | (500) |
| | Inflows from investing activities | |
| 4.7 | Capital grants, subsidies and contributions | 4,001,411 ▲ |
| | Increase of DWER Contribution toward new NGT Dam construction | 7,949 |
| | Additional Grant - Regional Drought Resilience - 2 water tanks | 60,000 |
| | Housing Support Program Stream 2 Community Enabling Infrastructure Inc | 3,346,735 |
| | Ngt Bowling green overspend reimbursement | 13,206 |
| | Local Roads & Community Program amendments | (18,533) |
| | Regional Road Group - Additional grant funding | 592,054 |
| | Outflows from investing activities | |
| 4.8 | Purchase of land and buildings | (3,168,185) ▼ |
| | 84 Bennett Street WACHS Housing - offset by Reserve Transfer | (63,844) |
| | Housing Support Program Stream 2 Community Enabling Infrastructure Exp | (3,346,735) |
| | Newdegate Bowling Club Reconstruction and Resurfacing Project Additional cost | (27,606) |
| | Newdegate Depot - Replace chain mesh fence around entire site | (30,000) |
| | Lake Grace Industrial Land Cap Exp Reduction - carried forward to 26/27 | 300,000 |
| 4.9 | Purchase and construction of infrastructure-roads | (408,473) ▼ |
| | Crooks/Kent Slk 0.0-4.0 expenses increase | (114,824) |
| | Bairstow Road Slk 3.76 - 8.72 expenses decrease | 150,000 |
| | Naisbitt Rd Slk 0 - 3.10 - Meant to be Crooks/Kent | 101,201 |
| | West Kuender Rd Seal Slk 6.40-11.40 Second Coat Seal | (184,000) |
| | Aylemore Slk 8.80 - 13.80 Second Coat Seal | (77,850) |
| | Biddy Camm Rd Slk 4.25-12.07 Second Coat Seal | (283,000) |
| 4.10 | Purchase and construction of infrastructure-other | (118,731) ▼ |
| | Regional Drought Resilience - 2 water tanks Exp | (65,000) |
| | Lake King Cemetery New Fence expenses increase | (12,560) |
| | LG Footpath expenses decrease | 50,000 |
| | NGT Footpath expenses decrease | 50,000 |
| | Lg Lookout Upgrade expenses increase | (130,000) |
| | Jam Patch New Bbq & Picnic Shelters Cap Exp | (2,990) |
| | Newdegate Airstrip Dam (Cwsp) expenses increase | (8,181) |
| | Cash inflows from financing activities | |
| 4.11 | Transfers from reserve accounts | (96,156) ▼ |
| | Newdegate Bowling Club Reconstruction and Resurfacing Project - Shire of Lake Grace contribution | 20,000 |
| | Newdegate Cricket Club nets project - Shire Contribution | 20,000 |
| | WACHS Housing | 63,844 |
| | Industrial Land moved to 26/27 | (200,000) |
| 4.13 | Surplus or deficit after imposition of general rates | 2,774 ▲ |

SHIRE OF LAKE GRACE
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025

5. BUDGET AMENDMENTS

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

| Description | Classification | 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 | | | |
| I030301 | Operating Revenue | | (89,087) | (89,087) | Grants Commission - General |
| I030302 | Operating Revenue | | (100,919) | (190,006) | Grants Commission - Road Funds |
| I160210 | Operating Revenue | | (105,000) | (295,006) | Interest On Investment Municipal |
| I160215 | Operating Revenue | 27,200 | | (267,806) | Interest On Investment Resrve |
| E042029 | Operating Expenses | 60,000 | | (207,806) | Move to engineering consultants |
| E042140 | Operating Expenses | | (48,000) | (255,806) | Additional IT Changeover costs, Executive Staff Laptops |
| I042442 | Operating Revenue | 25,200 | | (230,606) | Dept Education LK Oval 24/25 (will have further income for 25/26) |
| 512013 | Operating Expenses | 26,842 | | (203,764) | AWARE 25/26 Grant Funding co-contribution \$4,248 |
| I051450 | Operating Revenue | | (19,688) | (223,452) | AWARE 25/26 Grant Funding \$10,312 |
| E052270 | Operating Expenses | | (5,000) | (228,452) | Contract Ranger Services |
| 175001 | Operating Expenses | 3,000 | | (225,452) | Larviciding Equipment & Pesticide |
| 175001 | Operating Expenses | 2,000 | | (223,452) | Mosquito Control |
| 7703022 | Operating Expenses | | (5,000) | (228,452) | Medical Centres - Building Mtc |
| 7703052 | Operating Expenses | 5,000 | | (223,452) | LG Medical Centre - Garden Mtc - Gardening Invoices |
| BLD25 | Operating Expenses | 5,000 | | (218,452) | Lake Grace Medical Centre - Operating Costs |
| VLG1825 | Operating Expenses | 5,000 | | (213,452) | Doctor Vehicle LG1825 |
| 8300022 | Operating Expenses | | (3,000) | (216,452) | Lake Grace Playgroup - Building Mtc - Completion of LRCIP project (not claimed under program) |
| 8300022 | Operating Expenses | | (4,000) | (220,452) | Lake Grace Playgroup - Building Mtc - Completion of LRCIP project (not claimed under program) |
| 8300042 | Operating Expenses | 7,000 | | (213,452) | Lake Grace Playgroup - Playground Mtc - Completion of LRCIP project (not claimed under program) |
| I083210 | Capital Revenue | | (683) | (214,135) | Local Roads & Community Program amendments |
| E087101 | Operating Expenses | | (2,000) | (216,135) | Youth Activities Exp increase by \$2,000 due to The Next Gen Arts grant |
| E087101 | Operating Expenses | 60,000 | | (156,135) | Youth Activities Exp decrease due to Creativity for Schools grant decrease |
| I087010 | Operating Revenue | | (3,000) | (159,135) | Youth Activities - Will not be applying for Youth Week WA Grant this year |
| I087010 | Operating Revenue | 5,000 | | (154,135) | Youth Activities additional grant - The Next Gen Arts grant |
| I087011 | Operating Revenue | | (60,000) | (214,135) | Grant reduction - DLGSC Creativity for Schools |
| 9200015 | Capital Expenses | | (63,844) | (277,979) | 84 Bennett Street WACHS Housing - offset by Reserve Transfer |
| I092410 | Operating Revenue | | (6,500) | (284,479) | Delay in WACHS Housing lease |
| SANLKTI | Operating Expenses | | (9,000) | (293,479) | Lake King Tip - Tyre disposal and Tip Front Fence & Gates |
| SANLKTI | Operating Expenses | | (10,000) | (303,479) | Lake King Tip - Tyre disposal and Tip Front Fence & Gates |
| SANLKTI | Operating Expenses | | (30,000) | (333,479) | Lake King Tip - Tyre disposal and Tip Front Fence & Gates |
| SANNGTI | Operating Expenses | 9,000 | | (324,479) | Newdegate Tip expenses decrease |
| SANNGTI | Operating Expenses | 10,000 | | (314,479) | Newdegate Tip expenses decrease |
| SANNGTI | Operating Expenses | 30,000 | | (284,479) | Newdegate Tip expenses decrease |
| CEMLK | Operating Expenses | 12,560 | | (271,919) | Lake King Cemetery Maintenance expenses decrease |
| TOILKWA | Operating Expenses | 10,000 | | (261,919) | Lake King Public Toilets Cleaning Wages & Materials expenses decrease |
| TOIVLWA | Operating Expenses | | (10,000) | (271,919) | Varley Public Toilets Cleaning Wages & Materials expenses increase |
| 113061 | Capital Expenses | | (12,560) | (284,479) | Lake King Cemetery New Fence expenses increase |
| I111413 | Capital Revenue | | (215,884) | (500,363) | Local Roads & Community Program amendments |
| I111414 | Capital Revenue | | (15,750) | (516,113) | Local Roads & Community Program amendments |
| E112020 | Operating Expenses | | (10,000) | (526,113) | Lake Grace Pool expenses increase |
| E112021 | Operating Expenses | 6,000 | | (520,113) | Newdegate Pool - Late start to season |
| E112021 | Operating Expenses | 4,000 | | (516,113) | Newdegate Pool - Late start to season |
| 113055 | Capital Expenses | | (2,990) | (519,103) | Jam Patch New Bbq & Picnic Shelters Cap Exp |
| 113079 | Capital Expenses | | (27,606) | (546,709) | Newdegate Bowling Club Reconstruction and Resurfacing Project Additional cost |
| 113022 | Operating Expenses | 2,000 | | (544,709) | Ngt Pioneer Park - Buildings expenses decrease |
| 113022 | Operating Expenses | 3,000 | | (541,709) | Ngt Pioneer Park - Buildings expenses decrease |
| I113183 | Capital Revenue | 13,206 | | (528,503) | Ngt Bowling green overspend reimbursement |
| E115022 | Operating Expenses | | (5,000) | (533,503) | State Library of WA Grant |
| E115025 | Operating Expenses | | (200) | (533,703) | Varley Library Operating expenses increase |
| I115901 | Operating Revenue | 5,000 | | (528,703) | State Library of WA Grant |
| 1160033 | Operating Expenses | | (500) | (529,203) | Old St John Building NGT expenses increase |

SHIRE OF LAKE GRACE
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2025

5. BUDGET AMENDMENTS

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

| Description | Classification | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance | Comments |
|---|--------------------|----------------------------|----------------------------|--------------------------------|--|
| | | \$ | \$ | \$ | |
| E116047 | Operating Expenses | | (3,000) | (532,203) | Lot 352 Stubbs Street (Pink Building) Bld Mtc expenses increase |
| E116054 | Operating Expenses | | (20,000) | (552,203) | Newdegate Cricket Club nets project - Shire Contribution |
| 1170072 | Operating Expenses | 3,500 | | (548,703) | Lake Grace Railway Building Mtc expenses decrease |
| 1170072 | Operating Expenses | 5,400 | | (543,303) | Lake Grace Railway Building Mtc expenses decrease |
| 1170072 | Operating Expenses | 1,100 | | (542,203) | Lake Grace Railway Building Mtc expenses decrease |
| 1210523 | Capital Expenses | | (114,824) | (657,027) | Crooks/Kent Slk 0.0-4.0 expenses increase |
| 1213042 | Capital Expenses | 150,000 | | (507,027) | Bairstow Road Slk 3.76 - 8.72 expenses decrease |
| 1213048 | Capital Expenses | | (184,000) | (691,027) | West Kuender Rd Seal Slk 6.40-11.40 Second Coat Seal |
| 1213050 | Capital Expenses | | (77,850) | (768,877) | Aylemore Slk 8.80 - 13.80 Second Coat Seal |
| 1213051 | Capital Expenses | 101,201 | | (667,676) | Naisbitt Rd Slk 0 - 3.10 - Meant to be Crooks/Kent |
| 1213054 | Capital Expenses | | (283,000) | (950,676) | Biddy Camm Rd Slk 4.25-12.07 Second Coat Seal |
| 121302 | Capital Expenses | 50,000 | | (900,676) | LG Footpath expenses decrease |
| 121303 | Capital Expenses | 50,000 | | (850,676) | NGT Footpath expenses decrease |
| 121305 | Capital Expenses | | (30,000) | (880,676) | Newdegate Depot - Replace chain mesh fence around entire site |
| I121771 | Capital Revenue | 592,054 | | (288,622) | Regional Road Group - Additional grant funding |
| 122703 | Operating Expenses | | (60,000) | (348,622) | Engineering Consultant: Road Asset Condition Assessment System (RACAS) Pick-up + Strategic Road Plan |
| I121782 | Capital Revenue | 213,784 | | (134,838) | Local Roads & Community Program amendments |
| 1260022 | Operating Expenses | 6,000 | | (128,838) | Lake Grace Airstrip Maintenance expenses decrease |
| 1260022 | Operating Expenses | 4,000 | | (124,838) | Lake Grace Airstrip Maintenance expenses decrease |
| 1260032 | Operating Expenses | 5,000 | | (119,838) | Newdegate Airstrip Maintenance expenses decrease |
| 1260042 | Operating Expenses | 5,000 | | (114,838) | Lake King Airstrip Maintenance expenses decrease |
| 1265012 | Operating Expenses | 5,000 | | (109,838) | Lake Grace Airstrip - Building Maintenance expenses decrease |
| 1310012 | Operating Expenses | 5,000 | | (104,838) | Noxious Weeds expenses decrease |
| HISTBK | Operating Expenses | 6,000 | | (98,838) | History Books - half to be carried forward to 26/27 |
| LOCAL | Operating Expenses | 10,000 | | (88,838) | Local Promotion - AIM celebrations expenses decrease |
| STATEWD | Operating Expenses | 10,000 | | (78,838) | Statewide Promotion - photographer expenses decrease |
| 132005 | Operating Expenses | 3,000 | | (75,838) | Harvest Festival savings |
| CHRSTMS | Operating Expenses | 10,000 | | (65,838) | Christmas savings |
| EXHIBIT | Operating Expenses | 60,000 | | (5,838) | Exhibition expenses decrease - grant application not happening |
| 1325031 | Capital Expenses | | (130,000) | (135,838) | Lg Lookout Upgrade expenses increase |
| I132003 | Operating Revenue | | (10,000) | (145,838) | No longer applying for Australia Day grant |
| I132414 | Operating Revenue | | (60,000) | (205,838) | No longer applying for DLGSC Arts Activities in Regional Communities grant |
| E133010 | Operating Expenses | 10,000 | | (195,838) | Salaries & Wages - Building expenses decrease |
| 1361181 | Capital Expenses | | (65,000) | (260,838) | Regional Drought Resilience - 2 water tanks Exp |
| 136009 | Capital Expenses | | (8,181) | (269,019) | Newdegate Airstrip Dam (Cwsp) expenses increase |
| I134413 | Capital Revenue | 7,949 | | (261,070) | Increase of DWER Contribution toward new NGT Dam construction |
| I134413 | Capital Revenue | 60,000 | | (201,070) | Additional Grant - Regional Drought Resilience - 2 water tanks |
| E137260 | Capital Expenses | | (3,346,735) | (3,547,805) | Housing Support Program Stream 2 Community Enabling Infrastructure Exp |
| E137350 | Capital Expenses | 300,000 | | (3,247,805) | Lake Grace Industrial Land Cap Exp Reduction - carried forward to 26/27 |
| I150038 | Capital Revenue | 3,346,735 | | 98,930 | Housing Support Program Stream 2 Community Enabling Infrastructure Inc |
| Transfers from Recreation Reserve | | 20,000 | | 118,930 | Newdegate Bowling Club Reconstruction and Resurfacing Project - Shire of Lake Grace contribution |
| Transfers from Recreation Reserve | | 20,000 | | 138,930 | Newdegate Cricket Club nets project - Shire Contribution |
| Transfers from Housing Reserve | | 63,844 | | 202,774 | WACHS Housing |
| Transfers from Land Development Reserve | | | (200,000) | 2,774 | Industrial Land moved to 26/27 |
| | | | | 2,774 | |



Shire of Lake Grace

18 FEBRUARY 2026

Ordinary Council Meeting

INFORMATION BULLETIN

ITEM 16.0 - ATTACHMENTS

TABLE OF CONTENTS

REPORTS:

| Title of Report | No of Pages |
|--|--------------------|
| Infrastructure Services Report | 2 – 11 |
| Lake Grace Visitors Centre Quarterly Report | 12 – 23 |
| Lake Grace Environmental Health Officer Quarterly Report | 24 – 27 |
| Lake Grace Library Quarterly Report | 28 – 28 |
| Lake King Library Quarterly Report | 29 – 31 |
| Newdegate Library Quarterly Report | 32 – 33 |

EXTERNAL ORGANISATIONS

| | |
|--|---|
| | 0 |
|--|---|

CIRCULARS, MEDIA RELEASES & NEWSLETTERS:

| | |
|---|---|
| Community Newsletters as circulated via email | 0 |
|---|---|