



Shire of Lake Grace

25 March 2026

Ordinary Council Meeting

LIST OF ATTACHMENTS

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Audit and Risk Improvement Committee Terms of Reference

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Committee's Authority and Purpose

Authority

In accordance with Section 7.1A of the *Local Government Act 1995* (the Act) and the *Local Government Amendment Act 2024*, the Council of the Shire of Lake Grace (the Shire) has established an Audit and Risk Improvement Committee (the Committee). The Committee will operate in accordance with all relevant provisions of the Act, the *Local Government (Audit) Regulations 1996*, and the *Local Government (Administration) Regulations 1996*.

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

Purpose

The purpose of the Committee is to:

- Provide advice and assistance to Council regarding the annual audits of the Shire's financial statements (external audit).
- Monitor and receive reports concerning the development, implementation, and ongoing management of a risk management framework.
- Oversee internal audit activities and governance processes.
- Receive and review reports from the CEO under Regulation 17(3) and report to Council on the results of the review.

Committee's Responsibilities

The Committee shall:

- Meet with the Shire's external auditor at least once per year and provide a report to Council on matters discussed.
- Liaise with the CEO to ensure:
 - Assistance is provided to the external auditor in conducting audits.
 - External audits are conducted efficiently.
- Examine reports of the external auditor and ensure appropriate action is taken on identified matters.

- Review the Compliance Audit Return and report results to Council.
 - Oversee the development and implementation of the Shire’s internal audit function and risk management framework, including quarterly meetings to review the risk dashboard.
 - Consider the CEO’s biennial review of the appropriateness and effectiveness of the Shire’s risk management, internal control, and legislative compliance systems.
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Committee Membership

Composition

The Committee shall comprise of:

- Four elected members of the Council; and
- One external independent member to be the Presiding Member; and
- One external independent member to be the Deputy Presiding Member.

Appointment and Tenure

- Members shall be appointed by Council in accordance with Section 7.1A of the Act and the *Local Government Amendment Act 2024*.
 - The tenure of members shall comply with Section 5.11 of the Act, with terms expiring at the next ordinary Council elections.
 - External members shall be appointed via public advertisement and must possess relevant expertise in financial management, risk management, or governance.
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Role of Shire Staff

The following staff members shall be invited to attend Committee meetings to provide advice and guidance:

- Chief Executive Officer (CEO).
- Deputy Chief Executive Officer (DCEO).
- Manager of Corporate Services (MCCS).
- Internal audit service providers (if applicable).
- Other relevant staff as required.

These attendees do not have voting rights.

Committee Meetings

Quorum

A quorum shall be at least three (3) voting members.

Meeting Frequency

- The Committee shall meet at least quarterly.
- Additional meetings may be convened as required.

Agenda and Minutes

- Agendas will be distributed at least five days prior to meetings.
- Minutes shall be recorded and presented to the next Ordinary Council Meeting.

Public Attendance

- Meetings shall generally be open to the public as per Section 5.23 of the Act.
- Confidential matters may be discussed in a closed session as per legislative requirements.

Voting

- Voting shall be in accordance with Section 5.21 of the Act.

Confidentiality

All Committee members must adhere to confidentiality requirements, and no confidential information shall be disclosed to unauthorised persons.

Acknowledgement and Acceptance

Members of the Audit and Risk Improvement Committee acknowledge and agree to abide by these Terms of Reference.

Chairperson:

Name: _____

Signature: _____

Date: _____

Deputy Chairperson:

Name: _____

Signature: _____

Date: _____

Members:

Name: _____

Signature: _____

Date: _____

Members:

Name: _____

Signature: _____

Date: _____

Members:

Name: _____

Signature: _____

Date: _____

Members:

Name: _____

Signature: _____

Date: _____

Document Control

Effective Date	Next Review Due	Amendment Details	Prepared by	Endorsed by	Approved by
21 October 2015		Initial Adoption			Council
25 October 2023		Amendment to Membership of members	Alex Adams – Executive Assistant	Alan George - CEO	Council
March 2025	March 2026	Amendment to Terms of Reference	Alex Adams – Executive Assistant	Aaron Wooldridge - DCEO	Council
March 2026	March 2027	Amendment to Terms of Reference	Aaron Wooldridge - DCEO		

MUNICIPAL FUND				
Chq/EFT	Date	Description	Amount	Amount
EFT29154	09/01/2026	4 Rivers Plumbing Gas & Civil Contracting		-\$1,790.80
	06/01/2026	Pump Out Lake King Public Toilets (near Tavern) Septic Tanks -	\$1,790.80	
	17/12/2025			
EFT29155	09/01/2026	ABA Security and Electrical		-\$132.00
	05/01/2026	Annual Monitoring of Alarm System - Lake Grace Medical Centre January - March 2026	\$132.00	
EFT29156	09/01/2026	Australia Post		-\$172.26
	03/01/2026	Postage & Freight - December 2025	\$172.26	
EFT29157	09/01/2026	Australian Museums and Galleries Association		-\$165.00
	01/02/2026	AMaGA Membership Renewal	\$165.00	
EFT29158	09/01/2026	BGL Solutions		-\$7,956.30
	23/12/2025	Mowing of Lake King Ovals - December 2025	\$5,304.20	
	06/01/2026	Mowing of Lake King Ovals - January 2026	\$2,652.10	
EFT29159	09/01/2026	BOC Gases Australia Limited		-\$84.58
	31/12/2025	Container Service x 2 - LG Pool	\$84.58	
EFT29160	09/01/2026	Burgess Rawson Pty Ltd		-\$297.27
	22/12/2025	Reimbursement of Water Usage & Water Rates - Ngt Public Toilets	\$297.27	
EFT29161	09/01/2026	CHILD SUPPORT AGENCY		-\$1,776.04
	31/12/2025	Payroll Deductions/Contributions	\$1,776.04	
EFT29162	09/01/2026	Chargefox Pty Ltd		-\$82.52
	31/12/2025	29 Stubbs Street (Railway Station) - Management Fees for 2 EV Charging Points - December 2025	\$82.52	
EFT29163	09/01/2026	Department of Planning, Lands & Heritage		-\$275.00
	01/01/2026	Agreement No. K799794 Agreement Type S13: Lease Over Reserve (same purpose)- District Newdegate Agreement Purpose Hall Site, Medical Centre and Seniors Housing Lot No.195 - 01/01/2026 - 30/06/2026	\$275.00	
EFT29164	09/01/2026	Department of Water & Environmental Regulation		-\$1,042.80
	18/12/2025	Annual License Fee for Operation of Newdegate Waste Management Facility	\$1,042.80	
EFT29165	09/01/2026	Emu Essence Distributors Pty Ltd		-\$46.25
	05/01/2026	Consignments - December 2025	\$46.25	
EFT29166	09/01/2026	Fleetware		-\$363.00
	01/01/2026	Plant Tracking Access Fees & Satellite Data - January 2026	\$363.00	
EFT29167	09/01/2026	GS Mobile Mechanical Services		-\$3,283.50
	23/12/2025	4 x New Tyres & New Rim - 2024 Ford Everest Sport DSL STNSDN - LG002	\$3,283.50	
EFT29168	09/01/2026	Great Southern Fuel Supplies		-\$4,063.26
	31/12/2025	Fuel Card Purchase PSP01	\$498.07	
		Fuel Card Purchase LG001	\$975.48	
		Fuel Card Purchase LG139	\$569.91	
		Fuel Card Purchase CESM	\$882.42	
		Fuel Card Purchase LG004	\$502.22	
		Fuel Card Purchase LK2000	\$332.48	
		Fuel Card Purchase LG1825 - Doctor	\$234.99	
		Fuel Card Purchase LG049 - 2021 Ford Ranger Dual Cab	\$67.69	
EFT29169	09/01/2026	Integrated ICT		-\$896.39
	29/12/2025	Monthly Microsoft License Costs - December 2025	\$896.39	
EFT29170	09/01/2026	Ironstone Fabrications Pty Ltd		-\$913.00
	24/12/2025	Labour to Repair Borrowed Pipe Roller Trailer from Denaro Nominees	\$605.00	
	24/12/2025	Labour to Repair Borrowed Pipe Roller Trailer from Denaro Nominees	\$308.00	
EFT29171	09/01/2026	Joanne Oatridge (Staff Member)		-\$554.54
	06/01/2026	Reimbursement - Accommodation for Asbestos Awareness Training in Katanning 19/02 & 20/02/2026	\$554.54	
EFT29172	09/01/2026	Katanning Glazing & Security		-\$1,520.86
	07/01/2026	Reglaze 1 Door Panel with A Grade Clear Safety Glass Inc Travel - Varley Pavilion	\$1,520.86	
EFT29173	09/01/2026	Kristie Jade Stanton		-\$490.00
	23/12/2025	Contract - Lake Grace Parks & Gardens 25/11/2025 - 23/12/2025	\$490.00	

EFT29174	09/01/2026 Lake Grace Community Resource Centre		-\$666.00
	31/12/2025 Digital Archiving - Stage 1 AIM Hospital Museum Project	\$610.00	
	31/12/2025 14 x A1 Scans - Lake Grace Medical Centre Building Plans	\$56.00	
EFT29175	09/01/2026 Lake Grace Plaza		-\$148.65
	31/12/2025 Newspaper Subscription - December 2025	\$99.60	
	31/12/2025 Petty Cash Recoup - December 2025	\$49.05	
EFT29176	09/01/2026 Lake Grace Rural Supplies		-\$3,609.98
	06/01/2026 Blueline Poly Pipe, 110 mm diameter x 100 m roll x 2 & Compression Joiner, 110 x 110 mm x 3	\$3,609.98	
EFT29177	09/01/2026 Lakes Plumbing & Gas		-\$3,171.80
	01/01/2026 Install Reflux Valve - 11 Morrison Avenue, Lake Grace	\$3,171.80	
EFT29178	09/01/2026 Landgate		-\$145.44
	23/12/2025 Valuations Chargeable - Schedule R2025/9	\$145.44	
EFT29179	09/01/2026 Livingston Medical Pty Ltd		-\$24,359.50
	01/01/2026 Medical Centre Support Payment - January 2026	\$24,359.50	
EFT29180	09/01/2026 Mark Gillbard (Staff Member)		-\$90.08
	23/12/2025 Reimbursement - Replacement D-Shackles for the Lane Ropes at Lake Grace Swimming Pool	\$50.10	
	05/01/2026 Reimbursement - Phosphate Test Tablets - Lake Grace Pool	\$39.98	
EFT29181	09/01/2026 McKenzie's Home Hardware		-\$589.13
	31/12/2025 Hardware Supplies - December 2025	\$589.13	
EFT29182	09/01/2026 Mikaela Counsel (Staff Member)		-\$17.05
	08/01/2026 Reimbursement - Postal Fees for Medals Posted to Trophy Shop Albany for Engraving	\$17.05	
EFT29183	09/01/2026 Neu-Tech Auto Electrics		-\$490.79
	01/11/2025 Misc Parts for Small Plant & Newdegate Fogger	\$56.88	
	30/12/2025 Replacement 12V Battery - Ford Ranger 2020 Single Cab TTOP LG412	\$246.91	
	30/12/2025 Check for EGR Code Error - 2010 Isuzu Fire Truck - FSS550 - 1DMV703 - Varley BFB	\$187.00	
EFT29184	09/01/2026 Newdegate Bowling Club		-\$500.00
	05/01/2026 Sponsorship - Men's Classic 10 & 11 February 2026	\$500.00	
EFT29185	09/01/2026 Newdegate Cricket Club		-\$150.00
	20/12/2025 Bond Refund: Newdegate Pavilion 20/12/2025	\$150.00	
EFT29186	09/01/2026 Officeworks		-\$54.67
	23/12/2025 Various Office Stationery	\$54.67	
EFT29187	09/01/2026 Outback TV		-\$4,275.49
	31/12/2025 Make 30m 32Amp Extension Cable for Use with Gensets, Temporary Switchboards & Back Up Power Supply	\$813.45	
	31/12/2025 Investigate Issues with Retic Pump - Increase Pressure Switch - Newdegate Oval	\$346.50	
	31/12/2025 Bring Temporary Switchboard #1 Upto Current Standards	\$1,379.68	
	31/12/2025 Bring Temporary Switchboard #2 Upto Current Standards	\$1,528.18	
	31/12/2025 Set Up & Test & Tag Gensets, 3 Phase Extension Cables & Temporary Switchboards	\$207.68	
EFT29188	09/01/2026 Pauley & Co		-\$4,881.42
	29/12/2025 Remove & Replace 2 x Split Systems at Lake King Hall - Final Payment	\$4,675.17	
	29/12/2025 Remove & Replace 2 x Split Systems at Lake King Hall - Extra Works	\$206.25	
EFT29189	09/01/2026 Pool Robotics Perth		-\$144.25
	24/12/2025 Maytronics Dolphin Tracks inc Postage - Newdegate Pool	\$144.25	
EFT29190	09/01/2026 Price's Fabrication and Steel		-\$14,017.00
	07/01/2026 Supply & Installation of Pioneer Rural Gt250 Water Tank - Lake King Townsite - 50% Deposit	\$14,017.00	
EFT29191	09/01/2026 RingCentral Australia		-\$740.29
	04/01/2026 Shire Office Cloud Telephony System - December 2025	\$740.29	
EFT29192	09/01/2026 Ross Ramm		-\$72.00
	06/01/2026 Consignments - December 2025	\$72.00	
EFT29193	09/01/2026 Royal Flying Doctor Service Of Australia (Western Australian Section)		-\$100.00
	19/12/2025 Number Plate Donation - 108LG	\$100.00	
EFT29194	09/01/2026 S & L Trevenen		-\$96,470.04
	06/01/2026 Contract Maintenance Grading - Newdegate - December 2025	\$47,100.63	
	06/01/2026 Maintenance Grading - Lake Grace - December 2025	\$13,942.52	
	07/01/2026 Contract Maintenance Grading - Lake King/Varley - December 2025	\$35,426.89	

EFT29195	09/01/2026 Skytrust Intelligence Systems		-\$493.90
	04/01/2026 Access to Skytrust - January 2026	\$493.90	
EFT29196	09/01/2026 Synergy Electricity Generation and Retail Corp		-\$60.50
	24/12/2025 466713310 - Lot 32 Collier Street, Newdegate WA 6355	\$60.50	
EFT29197	09/01/2026 Team Global Express Pty Ltd		-\$270.05
	21/12/2025 Freight	\$177.65	
	28/12/2025 Freight - Replacement Window	\$57.44	
	04/01/2026 Freight - Protective Blanket	\$34.96	
EFT29198	09/01/2026 Telstra Limited		-\$455.12
	04/01/2026 Mobile Phone Charges 0407034641-Sewerage-Fail Safe	\$20.12	
	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	
EFT29199	09/01/2026 Vicki Faye O'Neill-Gray (Staff Member)		-\$260.00
	23/12/2025 Refund - Vicki overcharged a Visitor Centre customer by \$260.00 on 23/12/2025. Customer had already left Lake Grace before realizing the mistake and was unable to return. Vicki paid the customer back directly to their account from her personal account	\$260.00	
EFT29200	09/01/2026 WA Contract Ranger Services		-\$1,443.75
	24/12/2025 Contract Ranger Services - 11/12/2025 & 24/12/2025	\$1,443.75	
EFT29201	09/01/2026 Wallis Computer Solutions		-\$495.00
	22/12/2025 Decommissioning SOLG Server	\$495.00	
EFT29202	09/01/2026 Warren Blackwood Waste		-\$13,158.50
	01/01/2026 Recycling Pickups - December 2025	\$7,296.00	
	01/01/2026 Residential & Street Bin Pick Ups - December 2025	\$5,862.50	
EFT29203	09/01/2026 Water Corporation		-\$661.76
	11/12/2025 Water Usage - Stubbs Street Lake Grace Lot 352	\$52.73	
	11/12/2025 Water Usage - Collier Street Newdegate Lot 32 RES 23787	\$53.18	
	12/12/2025 Water Usage - Standpipe at Lake Grace-Newdegate Road, Lake Grace (Lot 551 RES 20629)	\$5.85	
	18/12/2025 Licence Reserve 38214 Lake King	\$550.00	
EFT29204	09/01/2026 Wazzas Complete Sheep Management		-\$660.00
	22/12/2025 Kanga Hire to Assist in Rolling Out Poly Pipe - Old Drinking Dam Pipeline to Newdegate Oval Tanks	\$660.00	
EFT29205	14/01/2026 Deputy Commissioner Of Taxation		-\$17,920.00
	31/12/2025 BAS - December 2025	\$17,920.00	
EFT29206	23/01/2026 A.P and J.M Keeble		-\$34.00
	07/01/2026 Consignments - December 2026	\$34.00	
EFT29207	23/01/2026 AAA Trailers Pty Ltd		-\$58,550.00
	15/01/2026 Purchase of a Tandem Axle Tag Trailer	\$58,550.00	
EFT29208	23/01/2026 Aaron Wooldridge (Staff Member)		-\$1,336.30
	16/01/2026 Reimbursement - Utility Charges (As per Employment Contract)	\$1,336.30	
EFT29209	23/01/2026 Australia's Golden Outback		-\$2,524.50
	13/10/2025 AGO Holiday Planner - Shire Page Advert	\$2,524.50	

EFT29210	23/01/2026 BGL Solutions		-\$43,552.28
	15/01/2026 Oval Maintenance - January 2026	\$36,593.19	
	16/01/2026 Identify & Repair Faults on Stations 6 & 10 - Newdegate Oval	\$4,306.99	
	20/01/2026 Mowing of Lake King Oval	\$2,652.10	
EFT29211	23/01/2026 CHILD SUPPORT AGENCY		-\$1,776.04
	15/01/2026 Payroll Deductions/Contributions	\$1,776.04	
EFT29212	23/01/2026 Carroll & Richardson - Flagworld Pty Ltd		-\$171.34
	19/01/2026 1 x Australian National Flag - Lake Grace Pool	\$171.34	
EFT29213	23/01/2026 Construct Engraving		-\$77.00
	20/01/2026 Australia Day Plaques 2026	\$77.00	
EFT29214	23/01/2026 Cr Anton Joseph Kuchling		-\$705.67
	31/01/2026 Councillor's Meeting Fees & IT Allowance	\$705.67	
EFT29215	23/01/2026 Cr Benjamin John Hyde		-\$705.67
	31/01/2026 Councillor's Meeting Fees & IT Allowance	\$705.67	
EFT29216	23/01/2026 Cr Debrah Susan Clarke		-\$705.67
	31/01/2026 Councillor's Meeting Fees & IT Allowance	\$705.67	
EFT29217	23/01/2026 Cr Jennifer Roche		-\$705.67
	31/01/2026 Councillor's Meeting Fees & IT Allowance	\$705.67	
EFT29218	23/01/2026 Cr Leonard William Armstrong		-\$5,336.22
	31/01/2026 President's Meeting Fees, Travel & IT Allowance	\$5,336.22	
EFT29219	23/01/2026 Cr Rosalind Alice Lloyd		-\$705.67
	31/01/2026 Councillor's Meeting Fees & IT Allowance	\$705.67	
EFT29220	23/01/2026 Cr Stephen Gordon Hunt		-\$1,173.84
	31/01/2026 Deputy President's Meeting Fees & IT Allowance	\$1,173.84	
EFT29221	23/01/2026 Department of Primary Industries and Regional Development		-\$120.81
	21/01/2026 Recoups - NGT Research Facility - Power 22/10/2025 - 18/12/2025	\$120.81	
EFT29222	23/01/2026 Department of Water & Environmental Regulation		-\$1,042.80
	14/01/2026 Annual License Fee for Operation of Lake Grace Tip	\$1,042.80	
EFT29223	23/01/2026 Edwards Isuzu Ute		-\$868.00
	14/01/2026 45,000km Service - Isuzu SX Crew Cab - LG62	\$868.00	
EFT29224	23/01/2026 Environex International Pty Ltd		-\$2,909.60
	14/01/2026 Pool Magic 15L - Lake Grace Swimming Pool	\$137.50	
	14/01/2026 Pool Broom & Accessories - Newdegate Swimming Pool	\$134.85	
	21/01/2026 Calcium Hypochlorite 70% 35 x 10kg Pails - Lake Grace Swimming Pool	\$2,637.25	
EFT29225	23/01/2026 Exurban Pty Ltd		-\$843.31
	12/01/2026 Town Planner Consultancy Fees - December 2025	\$843.31	
EFT29226	23/01/2026 Lake Grace Plaza		-\$15.20
	15/01/2026 Domestos - Newdegate Swimming Pool	\$15.20	
EFT29227	23/01/2026 Laserman Technologies		-\$1,833.00
	14/01/2026 Horizontal Rotating Laser Level Kit	\$1,833.00	
EFT29228	23/01/2026 Livingston Medical Pty Ltd		-\$330.00
	20/01/2026 Pre-employment Medical - Plant Operator/General Hand	\$330.00	
EFT29229	23/01/2026 M J Murray & K M Quartermaine		-\$253.50
	07/01/2026 Consignments - December 2025	\$253.50	
EFT29230	23/01/2026 Mark Digital Print Solutions		-\$187.00
	01/01/2026 Lake Grace AIM Hospital Paper Invitations x 30 with Envelopes	\$187.00	
EFT29231	23/01/2026 Medical And Scientific Services Pty Ltd		-\$539.00
	11/09/2025 Compliance Report & Certificate - Lake Grace Dental	\$539.00	
EFT29232	23/01/2026 Moore Australia (WA) Pty Ltd		-\$1,485.00
	14/01/2026 2026 Budget Workshop - 20/03/2026 - SFO	\$1,485.00	
EFT29233	23/01/2026 Nakita Archer (Staff Member)		-\$192.50
	20/01/2026 Reimbursement - Pre-employment Medical	\$192.50	
EFT29234	23/01/2026 Natural Area Consulting Management Services		-\$1,320.00
	12/01/2026 Newdegate Tip Revegetation Works - Year 2 - Reporting	\$1,320.00	
EFT29235	23/01/2026 Newdegate Community Resource Centre		-\$13.60
	13/01/2026 Printing & Laminating x 4 - 'Out of Order' Signs for the Newdegate Bouncy Pillow	\$13.60	
EFT29236	23/01/2026 Newdegate Gateway		-\$475.50
	19/01/2026 Reimbursement of 25/26 Rates - Council Resolution 14133	\$475.50	

EFT29237	23/01/2026	Newdegate Stock & Trading		-\$20,909.52
	30/11/2025	Poly Pipe & Connectors for Connecting Old Drinking Water Dam Mains to Newdegate Oval Tanks	\$19,682.42	
	02/12/2025	Hardware Supplies - Newdegate Parks & Gardens	\$181.50	
	02/12/2025	Distillate - Newdegate Fire Truck	\$180.41	
	04/12/2025	Hardware Supplies - Newdegate Parks & Gardens	\$179.85	
	05/12/2025	Fuel - 2024 Isuzu D-MAX SX SPACE CAB 1IJD984 & Newdegate Mower	\$408.74	
	09/12/2025	Distillate - 2020 Ford Ranger Single Cab - LG035	\$276.60	
EFT29238	23/01/2026	Officeworks		-\$640.06
	21/01/2026	Evacuation Centre Supplies	\$640.06	
EFT29239	23/01/2026	Outback TV		-\$773.04
	14/01/2026	Replace Time Clock on Acid Mix Motor & Install Boost Pump on Chlorinator - Lake Grace Swimming Pool	\$773.04	
EFT29240	23/01/2026	Peter Hudson's Tyre & Mechanical Services Pty Ltd		-\$673.00
	13/01/2026	Replacement Tyre & Disposal - Volvo 3-axle Prime Mover LG255	\$673.00	
EFT29241	23/01/2026	Pivotel Satellite Pty Limited		-\$93.00
	15/01/2026	Monthly Satellite Tracking and SOS Devices for Isolated Workers Subscription - January 2026	\$93.00	
EFT29242	23/01/2026	Shire of Corrigin		-\$4,318.60
	09/01/2026	Environmental Health Officer - Regional Services Scheme - December 2025	\$4,318.60	
EFT29243	23/01/2026	Sigma Telford Group		-\$1,244.83
	09/01/2026	Pool Chemicals - Newdegate Swimming Pool	\$1,244.83	
EFT29244	23/01/2026	Sirm24 Pty Ltd		-\$2,970.00
	09/01/2026	Rangehood Deep Clean Service inc Fans, Filters & Vents - Lake Grace Pavilion	\$1,485.00	
	11/01/2026	Rangehood Deep Clean Service inc Fans, Filters & Vents - Newdegate Pavilion	\$1,485.00	
EFT29245	23/01/2026	Synergy Electricity Generation and Retail Corp		-\$21,470.91
	12/01/2026	127078400 Medical Centre Lot 116 Memorial Dr LG	\$529.46	
		129110870 Kindergarten Lot 233 Absolon St LG	\$204.27	
		118869830 Park Lot 186U Pump Hetherington Way, LK	\$133.85	
		134311810 Railway Station Lot 362 Stubbs St LG	\$365.29	
		138007430 Day Care Centre 2 Griffiths St LG	\$166.73	
		330844770 Staff housing U1 10 Gumtree Dr LG	\$87.44	
		355686650 Staff Housing 1 Quondong Crt LG	\$155.47	
		156576110 NGT Oval Lot 149 Waddell St NGT	\$1,394.06	
		250352580 RSL Hall - 24 Stubbs St LG	\$122.89	
		317611200 Staff Housing 36 Bennett St LG	\$76.04	
		697266750 Lakes Village Hall 2 Bennett St LG	\$267.47	
		732925950 NGT TV Transmitter Lot149 Waddell St NGT	\$298.65	
		995371470 Lake Grace Oval Lot 1 South Rd LG	\$124.31	
		935556670 Information Bay Stubbs St LG	\$128.46	
		201879730 Public Toilets Lot 2699 Maley St NGT	\$346.37	
		912435390 Lake Grace Hall McMahon St LG	\$469.85	
		237378050 Hainsworth Building Lot 60 Collier St NGT	\$89.42	
		797296030 NGT Fire Station Lot 196 May St NGT	\$220.83	
		076250900 LK TV Transmitter Lot 158 Church Ave LK	\$97.52	
		867084910 LK Hall Loc 20321 Ravensthorpe Rd LK	\$981.43	
		343939530 LG Oval retic Mason St LG	\$318.41	
		595320510 LG Pumping Station Lot 275 Mason St LG	\$431.82	
		450222670 Old Doctor's Surgery 31 Bennett St LG	\$189.78	
		327733870 LG Oval-Basketball Court Lot 75 Bishop St	\$123.85	
		632457350 LG TV Tower Lot 359 Dewar St LG	\$126.38	
		491541070 LG sewerage Stubbs St LG	\$301.63	
		901681390 Public Toilets Lot 59 Seward Ave Vrl	\$222.71	
		968110430 Town Clock Stubbs St LG	\$139.24	
		893222990 LG Swimming Pool Lot 75 Stubbs St LG	\$1,502.33	
		608222350 Station Masters House Visitor Cntr-Stubbs St	\$347.49	
		794657310 NGT Oval Lot 149P Waddell St NGT	\$361.52	
		693350310 Lakes Village Grnds Retic U2 Bennett St LG	\$200.86	
		511332320 Shire Office Lot 75 Stubbs St LG	\$698.45	
		336652990 Street Lighting LG 67.2%	\$4,501.81	
		336652990 Street Lighting NGT 23.1%	\$1,547.50	
		336652990 Street Lighting LK 5.9%	\$395.25	
		336652990 Street Lighting Vrl 3.8%	\$254.56	

	839490030 Shire Depot Lot 252 Absolon St LG	\$350.69	
	463275870 LG Sports Pavilion Bishop St LG	\$471.88	
	720436540 Park Lot 9 Maley St, NGT	\$132.39	
	783748990 LG Oval Lot 75 Bishop St LG	\$1,088.97	
	253091930 NGT Public Hall Lot 33 Maley St NGT	\$217.83	
	264043790 Varley Hall Lot 8 Pitt St	\$129.70	
	420692220 - Lot 145 North East Rd Newdegate	\$560.63	
	458597200 - Lot 352 Stubbs Street, Lake Grace	\$163.35	
	458792900 - U A 65 Bennett Street, Lake Grace	\$432.07	
EFT29246	23/01/2026 Team Global Express Pty Ltd		-\$202.60
	11/01/2026 Freight	\$133.89	
	18/01/2026 Freight - Library Books	\$68.71	
EFT29247	23/01/2026 Tegan Hall (Staff Member)		-\$325.80
	08/01/2026 Reimbursement - Uniform Order, Tax Practitioners Board Renewal & 2026 Planner	\$325.80	
EFT29248	23/01/2026 Telstra Limited		-\$6,307.07
	10/01/2026 SMS Service - Emergency Services	\$5,341.27	
	12/01/2026 Landline Charges Depot - 9865 1067	\$34.95	
	Lake Grace Pool - 9865 1144	\$34.95	
	Lake Grace Library - 9865 1185	\$96.40	
	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	\$35.40	
	Newdegate Medical Centre - 9871 1341	\$34.95	
	Newdegate Medical Centre - 9871 1528	\$65.88	
	Lake King Library - 9874 4147	\$34.95	
	Lake King Fire Station - 9874 4196	\$34.95	
	Lake King Fire Station Fax - 9874 4201	\$34.95	
	Lake King Library Internet - 9874 4234	\$34.95	
	Fire Ban Hotline - 9487 7191	\$36.63	
	Administration Office - 9880 2500	\$81.35	
	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	-\$52.35	
	Rounding	-\$0.09	
EFT29249	23/01/2026 The Trophy Shop Albany		-\$195.25
	16/01/2026 Medal Engraving - Australia Day Citizen of the Year 2026	\$195.25	
EFT29250	23/01/2026 Tourism Council WA		-\$605.00
	10/11/2025 2026 Membership - Lake Grace Visitor Centre	\$605.00	
EFT29251	23/01/2026 WALGA		-\$1,045.00
	15/01/2026 Councillor Training - Cr Lloyd	\$1,045.00	
EFT29252	23/01/2026 Water Corporation		-\$570.10
	10/12/2025 Water Usage - Lot 209 Unit 1/84 Bennett Street, Lake Grace	\$121.07	
	10/12/2025 Water Usage - Lot 209 Unit 2/84 Bennett Street, Lake Grace	\$112.86	
	09/01/2026 Water Usage - Standpipe at Lake Grace-Newdegate Road, Lake Grace (Lot 551 RES 20629)	\$232.83	
	12/01/2026 Water Usage - Lot 209 Unit 1/84 Bennett Street, Lake Grace	\$53.72	
	12/01/2026 Water Usage - Lot 209 Unit 2/84 Bennett Street, Lake Grace	\$49.62	
EFT29253	23/01/2026 Winc Australia		-\$775.07
	21/01/2026 Cleaning Supplies	\$775.07	
	TOTAL EFT		-\$410,085.07
DD11751.1	15/01/2026 Australian Retirement Trust		-\$39.74
	14/01/2026 Super Contributions for Pay Ending 14/01/2026	\$39.74	
DD11751.2	15/01/2026 REST Superannuation		-\$529.18
	14/01/2026 Super Contributions for Pay Ending 14/01/2026	\$529.18	
DD11751.3	15/01/2026 The Trustee for TLW Superannuation Fund		-\$546.71
	14/01/2026 Super Contributions for Pay Ending 14/01/2026	\$546.71	
DD11751.4	15/01/2026 Vanguard Super		-\$897.33
	14/01/2026 Super Contributions for Pay Ending 14/01/2026	\$897.33	

DD11751.5	15/01/2026 Australian Super Administration		-\$3,620.92
	14/01/2026 Super Contributions for Pay Ending 14/01/2026	\$3,620.92	
DD11751.6	15/01/2026 Aware Super		-\$6,606.30
	14/01/2026 Super Contributions for Pay Ending 14/01/2026	\$6,606.30	
DD11751.7	15/01/2026 The Trustee for Super Retirement Fund		-\$320.93
	14/01/2026 Super Contributions for Pay Ending 14/01/2026	\$320.93	
DD11751.8	15/01/2026 Hostplus		-\$712.76
	14/01/2026 Super Contributions for Pay Ending 14/01/2026	\$712.76	
DD11751.9	15/01/2026 Mercer Super Trust		-\$315.99
	14/01/2026 Super Contributions for Pay Ending 14/01/2026	\$315.99	
DD11751.10	15/01/2026 Panorama Super		-\$424.84
	14/01/2026 Super Contributions for Pay Ending 14/01/2026	\$424.84	
DD11751.11	15/01/2026 Prime Super		-\$551.96
	14/01/2026 Super Contributions for Pay Ending 14/01/2026	\$551.96	
DD11751.12	15/01/2026 Q Super		-\$300.06
	14/01/2026 Super Contributions for Pay Ending 14/01/2026	\$300.06	
DD11756.1	01/01/2026 Superloop Limited		-\$1,225.00
	01/01/2026 Shire office wired (fibre optic) internet Corporate Internet - Monthly Charge Unlimited	\$1,225.00	
DD11756.2	12/01/2026 Shire of Lake Grace Credit Card		-\$8,267.24
	12/01/2026 10/12/25 Satellite Internet Service for 3 Fire Stations: NGT, LK and Vrlly Starlink Australia Receipt #INV-DF-AUS-9773888-49822-39	\$417.00	
	10/12/25 Monthly Satellite Internet Service - Shire office Starlink Australia Receipt #INV-DF-AUS-9773888-49822-39	\$139.00	
	10/12/25 Monthly Satellite Internet Service - CESM vehicle Starlink Australia Receipt #INV-DF-AUS-9773888-49822-39	\$195.00	
	10/12/25 Monthly Satellite Internet Service - CESM vehicle. The pre-existing Starlink (defective) has been replaced with this new subscription Starlink Internet Receipt #INV-DF-AUS-9768293-31095-26	\$194.88	
	28/11/25 Gift for leaving staff member Post Lake Grace Lpo Receipt #00/17966 GST Not applicable	\$230.00	
	28/11/25 Gift Card Fee Post Lake Grace Lpo Receipt #00/17966	\$5.95	
	28/11/25 Drink for staff member leaving BBQ Magadashly Pty Ltd Receipt #66222	\$68.00	
	01/12/25 ISO subscription to Guidelines for Safe Pool Operations Royal Life Saving Receipt #R4NYC8CY-0001	\$69.70	
	04/12/25 Certificate Frames for Citizen of the Year recipients Spotlight Pty Ltd Receipt #S800135472267820251204	\$60.90	
	09/12/25 Fuel for PLVU64 Petro Fuels Karragullen Receipt #139150	\$101.39	
	10/12/25 Plate remake for PLVU63 Shire Of Lake Grace Receipt #161868886	\$52.10	
	12/12/25 Replacement garage remotes for 6 Blackbutt Way Wholesale Garage Doors Receipt #WG37917	\$182.80	
	12/12/25 Ppoly pips and connectors for connecting Water Corp dam water to fill up the oval irrigation tanks at the Newdegate ovals Acu-Tech Receipt #382310	\$4,709.80	
	12/12/25 'Acu-Tech payment fees Acu-Tech Receipt #382310	\$79.35	
	15/12/25 Council fridge refill Magadashly Pty Ltd Receipt #67226	\$68.00	
	15/12/25 Council fridge refill Magadashly Pty Ltd Receipt #67227	\$74.00	
	17/12/25 New ute plate change Shire Of Lake Grace Receipt #162059528	\$32.00	
	17/12/25 New ute registration Shire Of Lake Grace Receipt #162059975 -Insurance GST Incl	\$271.00	
	17/12/25 New ute registration Shire Of Lake Grace Receipt #162059975 GST Excl	\$28.90	
	27/11/25 Fuel for CESM Vehicle Petro Fuels Karragullen Receipt #136097	\$171.20	
	05/12/25 CESM vehicle mounted Starlink Mini with Integrated Wi-Fi Harvey Norman Online Receipt #31003032299	\$448.00	

	07/12/25 Vehicle Starlink mount and case Sp Kettle Customs Receipt #N/A	\$299.99	
	08/12/25 Phone/tablet car mount for appliance Sp Quad Lock Au Receipt #QL-AU-1428369	\$134.97	
	12/12/25 Fuel for CESM Vehicle Ampol North Dandalup Receipt #00695654	\$192.32	
	22/12/25 Ammunition box for storage of bushfire mitigation matches Supercheap Auto Receipt #26756	\$40.99	
DD11758.1	19/01/2026 Resimac Asset Finance Pty Ltd		-\$993.22
	19/01/2026 Chattel mortgage repayment - Lake Local Action Group Vehicle	\$993.22	
DD11764.1	23/01/2026 WA Treasury Corporation		-\$41,802.07
	23/01/2026 Loan 205 - WACHS Housing	\$36,150.51	
	23/01/2026 Government Guarantee fees payment for the period ending 31 December 2025	\$5,651.56	
DD11767.1	29/01/2026 Australian Super Administration		-\$3,232.76
	28/01/2026 Super Contributions for Pay Ending 28/01/2026	\$3,232.76	
DD11767.2	29/01/2026 REST Superannuation		-\$551.01
	28/01/2026 Super Contributions for Pay Ending 28/01/2026	\$551.01	
DD11767.3	29/01/2026 The Trustee for TLW Superannuation Fund		-\$546.71
	28/01/2026 Super Contributions for Pay Ending 28/01/2026	\$546.71	
DD11767.4	29/01/2026 Vanguard Super		-\$883.70
	28/01/2026 Super Contributions for Pay Ending 28/01/2026	\$883.70	
DD11767.5	29/01/2026 Aware Super		-\$6,509.97
	28/01/2026 Super Contributions for Pay Ending 28/01/2026	\$6,509.97	
DD11767.6	29/01/2026 The Trustee for Super Retirement Fund		-\$311.35
	28/01/2026 Super Contributions for Pay Ending 28/01/2026	\$311.35	
DD11767.7	29/01/2026 Hostplus		-\$633.57
	28/01/2026 Super Contributions for Pay Ending 28/01/2026	\$633.57	
DD11767.8	29/01/2026 Mercer Super Trust		-\$311.35
	28/01/2026 Super Contributions for Pay Ending 28/01/2026	\$311.35	
DD11767.9	29/01/2026 The Trustee for MLC Super Fund		-\$69.87
	28/01/2026 Super Contributions for Pay Ending 28/01/2026	\$69.87	
DD11767.10	29/01/2026 Panorama Super		-\$15.90
	28/01/2026 Super Contributions for Pay Ending 28/01/2026	\$15.90	
DD11767.11	29/01/2026 Prime Super		-\$541.07
	28/01/2026 Super Contributions for Pay Ending 28/01/2026	\$541.07	
DD11767.12	29/01/2026 Q Super		-\$300.06
	28/01/2026 Super Contributions for Pay Ending 28/01/2026	\$300.06	
	TOTAL DIRECT DEBITS		-\$81,061.57
	TOTAL MUNICIPAL FUND		-\$491,146.64

SHIRE OF LAKE GRACE

MONTHLY FINANCIAL REPORT

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

For the period ended 31 January 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF LAKE GRACE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

	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	5,152,031	5,144,626	(7,405)	(0.14%)	
Rates excluding general rates	320,074	320,074	319,031	(1,043)	(0.33%)	
Grants, subsidies and contributions	2,903,958	1,807,301	1,812,913	5,612	0.31%	
Fees and charges	569,599	360,018	336,538	(23,480)	(6.52%)	
Interest revenue	570,640	300,984	305,653	4,669	1.55%	
Other revenue	334,033	197,124	197,129	5	0.00%	
Profit on asset disposals	6,570	6,570	2,687	(3,883)	(59.10%)	
	9,860,241	8,144,102	8,118,577	(25,525)	(0.31%)	
Expenditure from operating activities						
Employee costs	(2,829,480)	(1,713,397)	(1,583,389)	130,008	7.59%	
Materials and contracts	(5,233,873)	(3,209,802)	(2,807,220)	402,582	12.54%	▲
Utility charges	(341,188)	(159,247)	(162,523)	(3,276)	(2.06%)	
Depreciation	(8,612,566)	(5,023,623)	(5,165,676)	(142,053)	(2.83%)	
Finance costs	(69,731)	(35,504)	(38,760)	(3,256)	(9.17%)	
Insurance	(299,544)	(299,496)	(306,465)	(6,969)	(2.33%)	
Other expenditure	(401,767)	(234,122)	(229,707)	4,415	1.89%	
Loss on asset disposals	(43,631)	(13,949)	(3,980)	9,969	71.47%	
	(17,831,780)	(10,689,140)	(10,297,720)	391,420	3.66%	
Non cash amounts excluded from operating activities	2(c) 8,666,041	5,039,678	5,175,645	135,967	2.70%	
Amount attributable to operating activities	694,502	2,494,640	2,996,502	501,862	20.12%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	6,713,507	2,101,829	2,101,829	0	0.00%	
Proceeds from disposal of assets	420,000	240,000	249,182	9,182	3.83%	
	7,133,507	2,341,829	2,351,011	9,182	0.39%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(6,217,242)	(2,300,793)	(1,404,237)	896,556	38.97%	▲
Acquisition of infrastructure	(6,585,361)	(3,814,031)	(2,084,371)	1,729,660	45.35%	▲
	(12,802,603)	(6,114,824)	(3,488,608)	2,626,216	42.95%	
Amount attributable to investing activities	(5,669,096)	(3,772,995)	(1,137,597)	2,635,398	69.85%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	692,709	0	0	0	0.00%	
	692,709	0	0	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(202,299)	(117,671)	(117,671)	0	0.00%	
Transfer to reserves	(865,562)	(168,939)	(168,939)	0	0.00%	
	(1,067,861)	(286,610)	(286,610)	0	0.00%	
Amount attributable to financing activities	(375,152)	(286,610)	(286,610)	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	694,502	2,494,640	2,996,502	501,862	20.12%	▲
Amount attributable to investing activities	(5,669,096)	(3,772,995)	(1,137,597)	2,635,398	69.85%	▲
Amount attributable to financing activities	(375,152)	(286,610)	(286,610)	0	0.00%	
Surplus or deficit after imposition of general rates	2,774	3,787,555	6,924,816	3,137,261	82.83%	▲

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 JANUARY 2026

	Actual 30 June 2025	Actual as at 31 January 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	13,321,525	16,844,152
Trade and other receivables	304,860	323,611
Inventories	34,505	22,297
TOTAL CURRENT ASSETS	13,660,890	17,190,060
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	47,684,924
Infrastructure	247,397,701	245,121,266
TOTAL NON-CURRENT ASSETS	294,836,287	292,908,744
TOTAL ASSETS	308,497,177	310,098,804
CURRENT LIABILITIES		
Trade and other payables	1,102,853	305,182
Capital grant/contributions liabilities	12,492	2,613,765
Borrowings	202,299	84,628
Employee related provisions	475,309	468,319
TOTAL CURRENT LIABILITIES	1,792,953	3,471,894
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	4,996,915
NET ASSETS	305,179,203	305,101,889
EQUITY		
Retained surplus	155,612,872	155,366,619
Reserve accounts	7,376,704	7,545,643
Revaluation surplus	142,189,627	142,189,627
TOTAL EQUITY	305,179,203	305,101,889

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 JANUARY 2026

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 19 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 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.

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 JANUARY 2026

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 January 2026
	\$	\$	\$
Current assets			
Cash and cash equivalents	13,321,525	13,321,525	16,844,152
Trade and other receivables	304,859	304,860	323,611
Inventories	34,505	34,505	22,297
	<u>13,660,889</u>	<u>13,660,890</u>	<u>17,190,060</u>
Less: current liabilities			
Trade and other payables	(1,102,853)	(1,102,853)	(305,182)
Other liabilities	(12,492)	(12,492)	(2,613,765)
Borrowings	(202,299)	(202,299)	(84,628)
Employee related provisions	(475,309)	(475,309)	(468,319)
	<u>(1,792,953)</u>	<u>(1,792,953)</u>	<u>(3,471,894)</u>
Net current assets	11,867,936	11,867,937	13,718,166
Less: Total adjustments to net current assets	2(b) (6,515,416)	(6,515,416)	(6,793,350)
Closing funding surplus / (deficit)	5,352,520	5,352,521	6,924,816

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(7,376,704)	(7,376,704)	(7,545,643)
Less: Current assets not expected to be received at end of year			
- Municipal - restricted cash, Units in Local Government House Trust, Movement in provisions	(260,079)	(293,207)	(293,207)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings	202,299	202,299	84,628
- Capital grants In-kind contribution	573,390	573,390	573,390
- Current portion of employee benefit provisions held in reserve	345,678	378,806	387,482
Total adjustments to net current assets	2(a) (6,515,416)	(6,515,416)	(6,793,350)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	31 January 2026	31 January 2026
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(6,570)	(6,570)	(2,687)
Add: Loss on asset disposals	43,631	13,949	3,980
Add: Depreciation	8,612,566	5,023,623	5,165,676
Movement in current employee provisions associated with restricted cash	16,414	8,676	8,676
Total non-cash amounts excluded from operating activities	8,666,041	5,039,678	5,175,645

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 JANUARY 2026

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

Expenditure from operating activities

Materials and contracts

Below budget due to delay in operating jobs

Outflows from investing activities

Acquisition of property, plant and equipment

Bulk of Capital projects have not been initiated as yet (48.94%) or in early stage of completion

Acquisition of infrastructure

Bulk of Capital projects have not been initiated as yet (48.94%) or in early stage of completion

	Var. \$	Var. %	
	\$	%	
	402,582	12.54%	▲
	896,556	38.97%	▲
	1,729,660	45.35%	▲

SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION

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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 JANUARY 2026

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	\$3.79 M	\$6.92 M	\$3.14 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Cash and cash equivalents	\$16.84 M	
Unrestricted Cash	\$9.30 M	55.2%
Restricted Cash	\$7.55 M	44.8%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
Payables	\$0.31 M
Trade Payables	\$0.23 M
0 to 30 Days	99.9%
Over 30 Days	0.1%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$	%
Receivables	\$0.05 M	
Rates Receivable	\$0.27 M	95.0%
Trade Receivable	\$0.05 M	% Outstanding
Over 30 Days		14.7%
Over 90 Days		14.6%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.69 M	\$2.49 M	\$3.00 M	\$0.50 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	\$1.81 M	
YTD Budget	\$1.81 M	0.3%

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.34 M	
YTD Budget	\$0.36 M	(6.5%)

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)
(\$5.67 M)	(\$3.77 M)	(\$1.14 M)	\$2.64 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.25 M	
Adopted Budget	\$0.42 M	(40.7%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.08 M	
Adopted Budget	\$6.59 M	(68.3%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$2.10 M	
Adopted Budget	\$6.71 M	(68.7%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.38 M)	(\$0.29 M)	(\$0.29 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.12 M)
Interest expense	(\$0.04 M)
Principal due	\$1.50 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$7.55 M
Net Movement	\$0.17 M

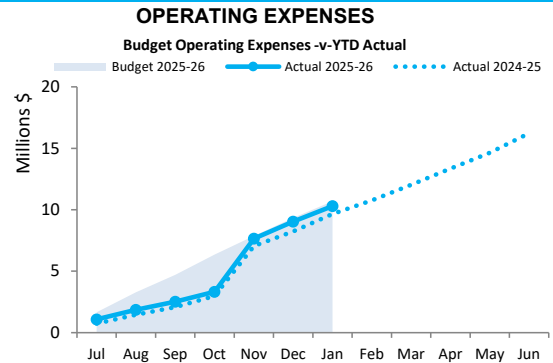
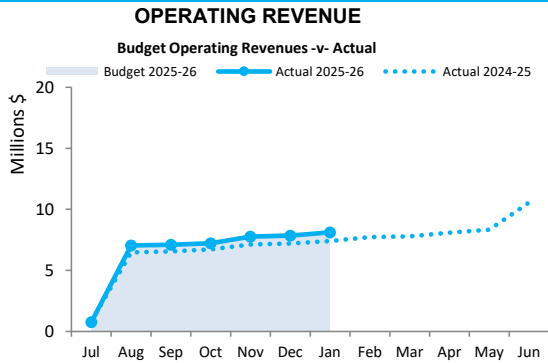
Refer to 4 - Cash Reserves

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

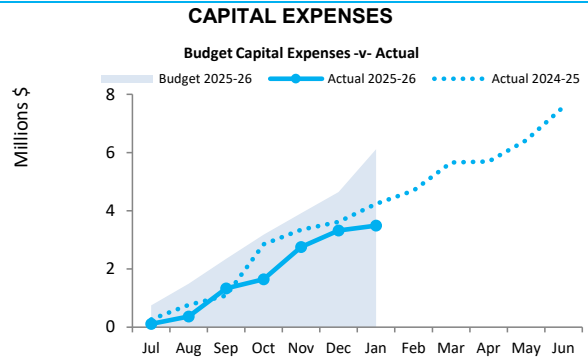
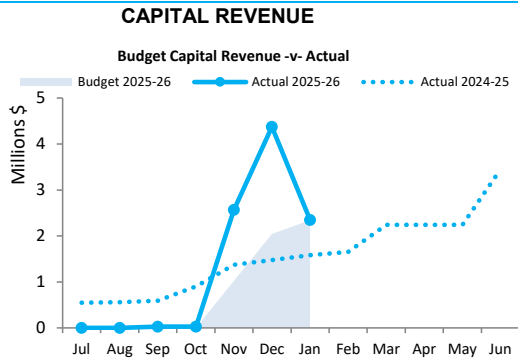
**SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026**

2 KEY INFORMATION - GRAPHICAL

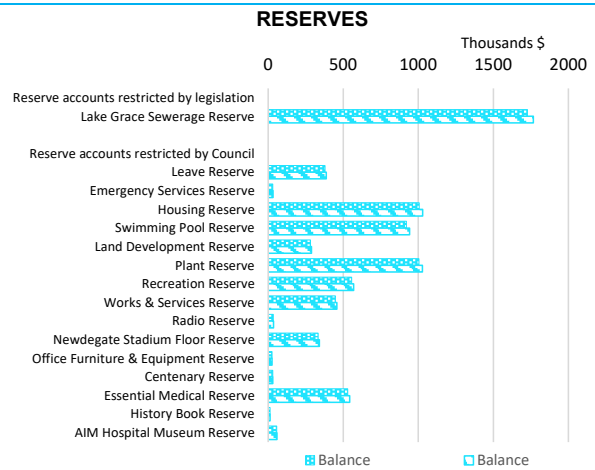
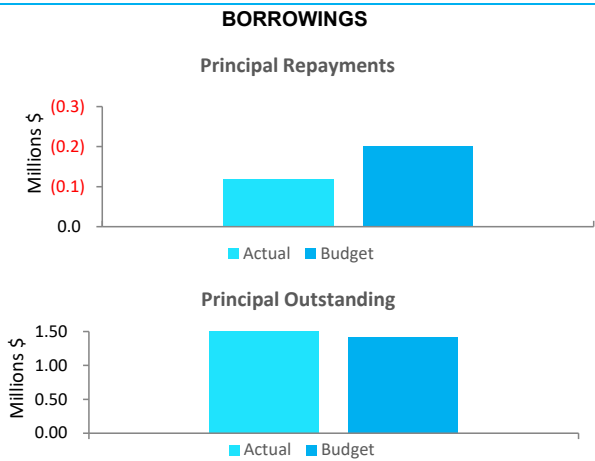
OPERATING ACTIVITIES



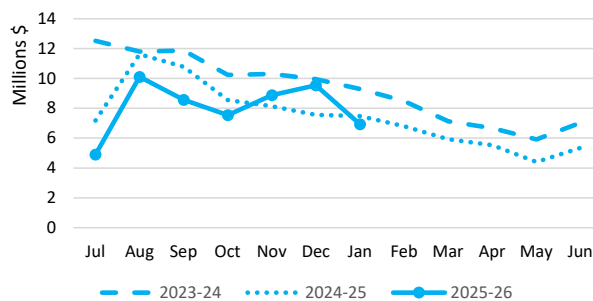
INVESTING ACTIVITIES



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 JANUARY 2026**

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	203,643		203,643		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	2,876,905		2,876,905		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	17,930	17,930		WATC	3.55%
Term deposit - Reserve Bank Account	Cash and cash equivalents	0	7,527,713	7,527,713		Commonwealth	4.42%
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	13,386	Commonwealth	N/A
Total		9,298,509	7,545,643	16,844,152	13,386		
Comprising							
Cash and cash equivalents		9,298,509	7,545,643	16,844,152	13,386		
		9,298,509	7,545,643	16,844,152	13,386		

KEY INFORMATION

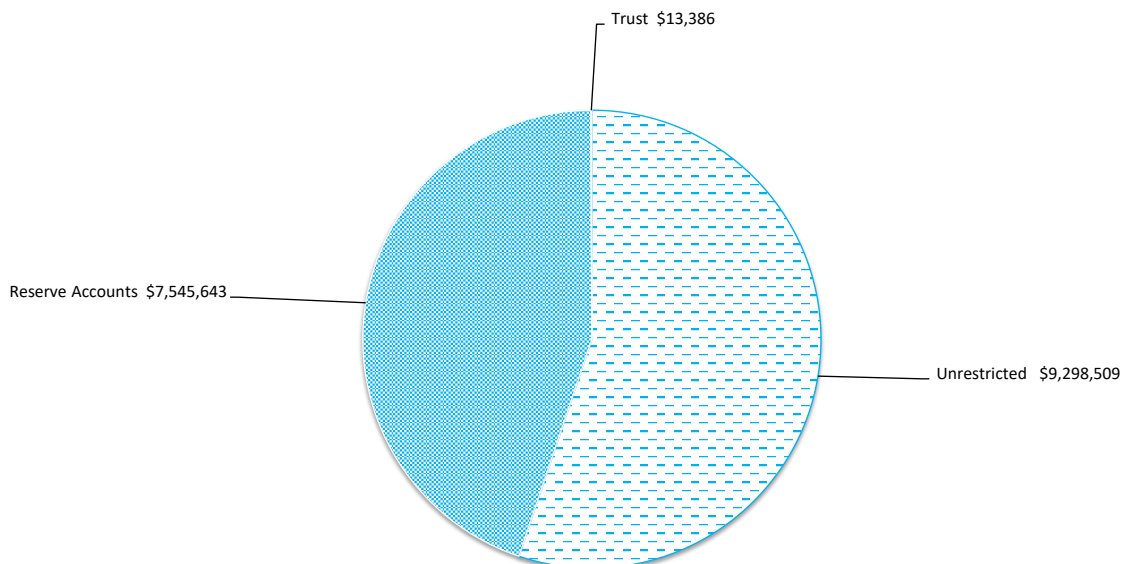
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 JANUARY 2026**

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	39,559	0	1,766,914
Reserve accounts restricted by Council								
Leave Reserve	378,806	13,195	0	392,001	378,806	8,676	0	387,482
Emergency Services Reserve	30,962	1,079	0	32,041	30,962	709	0	31,671
Housing Reserve	1,006,651	35,065	(129,709)	912,007	1,006,650	23,054	0	1,029,704
Swimming Pool Reserve	921,492	239,065	0	1,160,557	921,492	21,104	0	942,596
Land Development Reserve	281,698	9,812	0	291,510	281,698	6,451	0	288,149
Plant Reserve	1,004,386	34,986	(423,000)	616,372	1,004,387	23,002	0	1,027,389
Recreation Reserve	556,432	329,832	(40,000)	846,264	556,432	12,743	0	569,175
Works & Services Reserve	447,176	15,577	0	462,753	447,176	10,241	0	457,417
Radio Reserve	34,340	1,196	0	35,536	34,340	787	0	35,127
Newdegate Stadium Floor Reserve	332,848	11,594	0	344,442	332,848	7,622	0	340,470
Office Furniture & Equipment Reserve	25,199	878	0	26,077	25,199	578	0	25,777
Centenary Reserve	30,063	21,744	0	51,807	30,063	689	0	30,752
Essential Medical Reserve	530,623	18,483	(100,000)	449,106	530,623	12,152	0	542,775
History Book Reserve	11,929	416	0	12,345	11,930	273	0	12,203
AIM Hospital Museum Reserve	56,743	1,977	0	58,720	56,743	1,299	0	58,042
	7,376,704	865,562	(692,709)	7,549,557	7,376,704	168,939	0	7,545,643

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	3,346,735	557,789	60,151	(497,638)
Buildings - non-specialised	338,438	197,367	138,908	(58,459)
Buildings - specialised	988,069	576,281	92,631	(483,650)
Plant and equipment	1,544,000	969,356	1,112,547	143,191
Acquisition of property, plant and equipment	6,217,242	2,300,793	1,404,237	(896,556)
Infrastructure - roads	5,687,583	3,317,455	1,653,583	(1,663,872)
Infrastructure - parks, gardens, recreation facilities	832,040	458,239	369,550	(88,689)
Infrastructure - urban infrastructure	65,738	38,337	61,238	22,901
Acquisition of infrastructure	6,585,361	3,814,031	2,084,371	(1,729,660)
Total capital acquisitions	12,802,603	6,114,824	3,488,608	(2,626,216)
Capital Acquisitions Funded By:				
Capital grants and contributions	6,713,507	2,101,829	2,101,829	0
Other (disposals & C/Fwd)	420,000	240,000	249,182	9,182
Reserve accounts				
Housing Reserve	129,709	0	0	0
Plant Reserve	423,000	0	0	0
Recreation Reserve	40,000	0	0	0
Essential Medical Reserve	100,000	0	0	0
Contribution - operations	4,976,387	3,772,995	1,137,597	(2,635,398)
Capital funding total	12,802,603	6,114,824	3,488,608	(2,626,216)

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

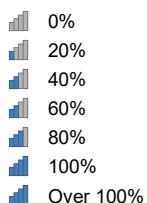
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

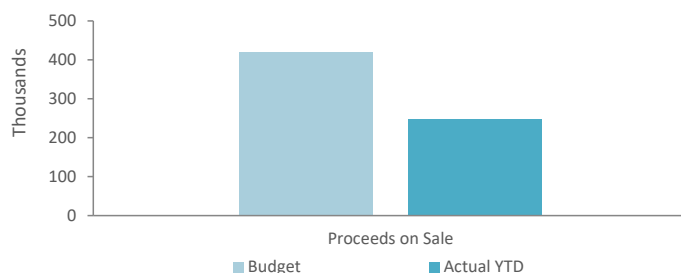


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description	Adopted		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
Land				0
E137260 Lake Grace Residential Land	3,346,735	557,789	60,151	497,638
Buildings - Non Specialised				0
E091960 (9196023) 1 Quondong Ct Cap Exp	12,500	7,289	9,200	(1,911)
E091960 (9196034) 5 Banksia Pl Cap Exp	37,196	21,680	0	21,680
E091960 (9196054) 36 Bennett St Cap Exp	38,000	22,156	0	22,156
E091960 (9196074) 54A Bennett St Cap Exp	28,800	16,792	0	16,792
E091960 (9196087) Staff Housing 8 Wattle Drive Cap Exp	40,000	23,332	0	23,332
E091960 (9196114) 3 Clark Ave Cap Exp	52,233	30,455	0	30,455
E092006 (9200015) 84 Bennett Street Wachs Housing Cap Exp	129,709	75,663	129,708	(54,045)
Buildings - Specialised				0
E091970 (9197094) 65A Bennett St Capital	38,000	22,163	36,644	(14,481)
E092120 (ILULG) Ilu Lot 107 Bennett St Lake Grace Cap Exp	5,000	2,907	0	2,907
E107715 (1071044) Lake Grace Community Bus Shed Cap Exp	15,000	8,747	0	8,747
E111007 (LGPHCAP) Lake Grace Public Hall Cap Exp	67,000	39,079	0	39,079
E111007 (LGVHCAP) Lake Grace Lakes Village Hall Cap Exp	40,000	23,327	0	23,327
E111007 (NGPHCAP) Newdegate Public Hall Cap Exp	20,000	11,666	0	11,666
E111007 (VLPHCAP) Varley Hall - Cap Exp	40,000	23,332	0	23,332
E113152 (113006) Lake Grace Sports Pavilion Capital Exp	71,000	41,405	0	41,405
E113152 (113014) Lake King Sports Pavilion Cap Ex	10,000	5,833	0	5,833
E113152 (113018) Lg Sporting Precinct - Final Stage Cap Exp	14,662	8,535	0	8,535
E113152 (B63CAP) Newdegate Recreation Centre Cap Exp	125,000	72,910	11,540	61,370
E113152 (B43CAP) Newdegate Golf & Bowling Club Cap Exp	7,000	4,081	0	4,081
E116106 Lot 352 Stubbs St (Pink Building) Cap Exp	50,000	29,165	0	29,165
E117041 (1170014) Aim Building Capital	15,000	8,747	15,000	(6,253)
E117042 (1170084) Rsl Hall Capex	30,000	17,499	0	17,499
E121502 (121304) Lake Grace Depot - Cap Exp	175,000	102,075	29,447	72,628
E121502 (121305) Newdegate Depot - Cap Exp	60,000	35,000	0	35,000
E132500 (1325014) Visitor Centre Improvements Cap Exp	45,407	26,482	0	26,482
E132502 (1322052) Hainesworth Museum Shed	160,000	93,328	0	93,328
Furniture & Equipment				0
Plant & Equipment				0
E042550 (LG001CA) CEO Vehicle	110,000	110,000	110,456	(456)
E077054 (1825CAP) Doctors Vehicle	55,000	55,000	39,315	15,685
E123059 (PL28CAP) Skid Steer Plant Trailer	68,000	39,662	52,500	(12,838)
E123059 (PL37CAP) NGT Community Bus	275,000	160,405	270,254	(109,849)
E123059 (PL04CAP) 6 Wheel Tip Truck	380,000	221,654	0	221,654
E123059 (PL40CAP) New Cat Cs16 Roller	215,000	125,407	214,833	(89,426)
E123059 (PL41CAP) Isuzu Ute Infrastructure/Works Supervisor	56,000	32,660	53,035	(20,375)
E123059 (PL42CAP) Loader	340,000	198,322	331,057	(132,735)
E132504 (1325042) Variable Message Sign Trailers	45,000	26,246	41,098	(14,852)
Infrastructure - Roads				0
E121300 Roadworks Capital Renewal	5,687,584	3,317,455	1,653,583	1,663,872
Parks, Gardens, Recreation Facilities				0
E107259 (113061) Lake King Cemetery New Fence	65,860	38,402	65,860	(27,458)
E113175 (113048) Lake Grace Sporting Complex Entry Cap Exp	15,750	9,181	15,296	(6,115)
E113175 (113055) Jam Patch New Bbq & Picnic Shelters Cap Exp	28,069	16,361	28,069	(11,708)
E113175 (113075) Lake King Park Upgrade Cap Exp	87,300	50,920	15,845	35,075
E113175 (113076) Jam Patch - New Walk Way Cap Exp	200,000	116,669	0	116,669
E113175 (113079) Newdegate Bowling Club Reconstruction And Resurfacing Projec	110,061	64,204	110,061	(45,857)
E132503 (1325031) Lg Lookout Upgrade	260,000	151,669	121,676	29,993
E136118 (1361181) Regional Drought Resilience - 2 Water Tanks	65,000	10,833	12,743	(1,910)
Sewerage				0
Urban Infrastructure				0
E101043 (1010431) Lake Grace & Newdegate Recycling Stations	4,500	2,620	0	2,620
E136501 (136009) Newdegate Airstrip Dam (Cwsp)	61,238	35,717	61,238	(25,521)
	12,802,604	6,114,824	3,488,608	2,626,216

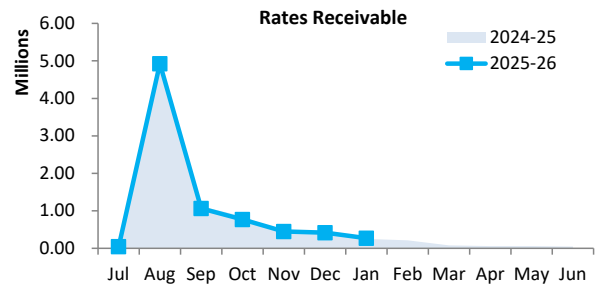
6 DISPOSAL OF ASSETS

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 WGN	101,210	100,000	0	(1,210)	0	0	0	0
196	PLVU53 - 2022 Mitsub Pajero Sport GXL	28,597	25,000	0	(3,597)	27,826	27,273	0	(553)
175	PROL10 - 2020 Multipac Steel Drum Roller	92,747	75,000	0	(17,747)	0	0	0	0
187	PLVU52 - 2021 Ford Ranger Dual Cab	25,352	15,000	0	(10,352)	25,336	21,909	0	(3,427)
150	PLOD07 - 2019 Volvo L90F Wheel Loader	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)	250,475	249,182	2,687	(3,980)



7 RECEIVABLES

Rates receivable	30 June 2025	31 Jan 2026
	\$	\$
Opening arrears previous year	56,487	46,707
Levied this year	4,977,436	5,463,657
Less - collections to date	(4,987,216)	(5,237,358)
Net rates collectable	46,707	273,006
% Collected	99.1%	95.0%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(242)	43,435	0	49	7,363	50,605
Percentage	(0.5%)	85.8%	0.0%	0.1%	14.6%	
Balance per trial balance						
Trade receivables	(242)	43,435	0	49	7,363	50,605
Total receivables general outstanding						50,605

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.

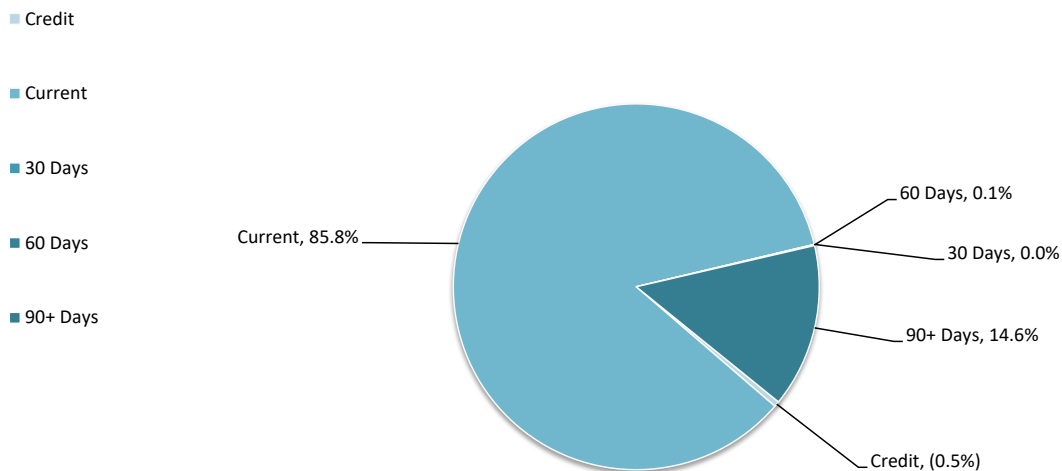
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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 January 202
	\$	\$	\$	\$
Inventory				
Fuel	34,505	81,627	(93,835)	22,297
Total other current assets	34,505	81,627	(93,835)	22,297

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

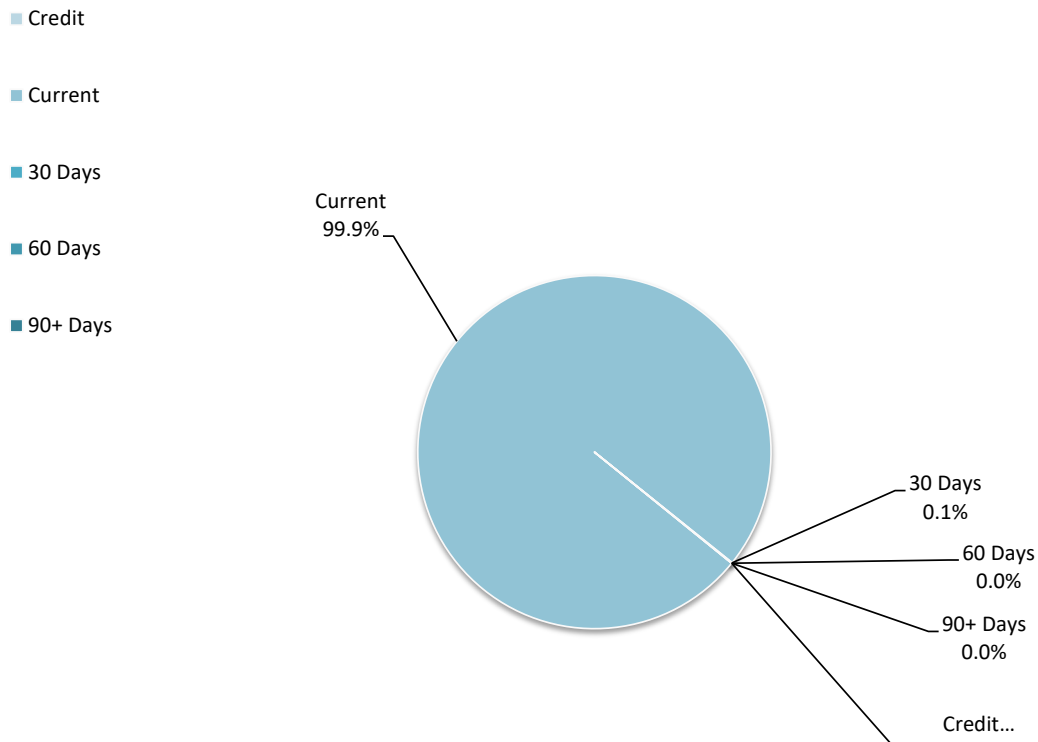
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	230,665	149	0	0	230,814
Percentage	0.0%	99.9%	0.1%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	230,665	149	0	0	230,814
ESL Levied & Prepaid rates		62,627				62,627
Liabilities held for Others - Prepaid Rates		11,741				11,741
Total payables general outstanding						305,182

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	(2,705)	(9,510)
Staff Housing & CEO's Residence	L204	280,503	0	0	(24,936)	(49,984)	255,567	230,519	(2,765)	(4,216)
LG Sports Pavillion	L182	45,886	0	0	(10,941)	(22,228)	34,945	23,658	(925)	(2,612)
LG Residential Land	L189	73,239	0	0	(6,383)	(12,958)	66,856	60,281	(2,776)	(4,808)
Purchase & Develop Industrial Lan	L203	311,277	0	0	(30,085)	(60,397)	281,192	250,880	(3,555)	(6,489)
WACHS Housing	L205	750,000	0	0	(34,241)	(34,241)	715,759	715,759	(26,034)	(42,096)
		1,617,248	0	0	(117,671)	(202,299)	1,499,577	1,414,949	(38,760)	(69,731)
Total		1,617,248	0	0	(117,671)	(202,299)	1,499,577	1,414,949	(38,760)	(69,731)
Current borrowings		202,299					84,628			
Non-current borrowings		1,414,949					1,414,949			
		1,617,248					1,499,577			

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

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 January 2026 \$
Other current liabilities						
Other liabilities						
Contract liabilities		0	0			0
Capital grant/contributions liabilities		12,492	0	4,518,355	(1,917,082)	2,613,765
Other Liabilities [describe]		0	0			0
Other Liabilities [describe]		0	0			0
Total other liabilities		12,492	0	4,518,355	(1,917,082)	2,613,765
Employee Related Provisions						
Provision for annual leave		230,716	0	0	(6,990)	223,726
Provision for long service leave		244,593	0	0	0	244,593
Other employee leave provisions		0	0			0
Other leave provisions [describe]		0	0			0
Employment on-costs		0	0			0
Total Provisions		475,309	0	0	(6,990)	468,319
Other Provisions						
Make good provisions		0	0			0
Other provisions [describe]		0	0			0
Other provisions [describe]		0	0			0
Other provisions [describe]		0	0			0
Other provisions [describe]		0	0			0
Other provisions [describe]		0	0			0
Other provisions [describe]		0	0			0
Total Other Provisions		0	0	0	0	0
Total other current liabilities		487,801	0	4,518,355	(1,924,072)	3,082,084

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 Jan 2026	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	1,030,175	515,088	515,088
Grants Commission - Roads	0	0	0	0	0	852,703	426,352	426,352
Grant - DFES LGGS Operating	0	0	0	0	0	125,000	93,750	93,750
Grant - DFES Op Exp	0	0	0	0	0	10,312	10,312	10,312
Grants - Senior Activities	0	0	0	0	0	1,000	581	0
Grants - Youth Activities	0	0	0	0	0	5,000	5,000	5,000
State Library of WA Grant	0	0	0	0	0	5,500	5,287	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	73,455	73,455
Direct Grant - MRWA	0	0	0	0	0	476,803	476,803	476,803
Skeleton Weed Programm Grant	0	0	0	0	0	185,000	185,000	185,000
	0	0	0	0	0	2,881,758	1,796,321	1,795,804
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	287	0
Contributions - Other Culture	0	0	0	0	0	1,000	581	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	112	745
Community Gardens Grant Program 2024	0	0	0	0	0	0	0	6,364
	0	0	0	0	0	22,200	10,980	17,109
TOTALS	0	0	0	0	0	2,903,958	1,807,301	1,812,913

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 Jan 2026	Current Liability 31 Jan 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Contribution To New Community Bus	0	0	0	0	0	100,000	100,000	100,000
Local Roads & Community Program	0	58,236	(58,236)	0	0	58,236	58,236	58,236
Drought & Community	0	103,490	(103,490)	0	0	103,490	103,490	103,490
Local Roads & Community Program - Public Halls, Civic Centres	0	161,617	(161,617)	0	0	161,617	161,617	161,617
Roads to Recovery	12,492	968,096	(980,588)	0	0	1,223,248	980,588	980,588
Regional Road Group	0	440,822	(109,621)	331,201	331,201	1,132,054	109,621	109,621
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	131,542	71,542	71,542
NGT Bowling Club Reconstruction and Resurfacing Project	0	0	0	0	0	13,206	13,206	13,206
Housing Support Program Stream 2 Community Enabling	0	0	0	0	0	0	0	0
Infrastructure - Wattle Drive Extension Cap Inc	0	2,342,715	(60,151)	2,282,564	2,282,564	3,346,735	60,151	60,151
	12,492	4,518,355	(1,917,082)	2,613,765	2,613,765	6,713,507	2,101,829	2,101,829

**SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026**

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 January 2026
	\$	\$	\$	\$
Standpipe bonds	12,774	663	(51)	13,386
	12,774	663	(51)	13,386

**SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JANUARY 2026**

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	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
I030301 - Grants Commission - General	RES 14155	Operating Revenue		(89,087)	(89,087)
I030302 - Grants Commission - Road Funds	RES 14155	Operating Revenue		(100,919)	(190,006)
I160210 - Interest On Investment Municipal	RES 14155	Operating Revenue		(105,000)	(295,006)
I160215 - Interest On Investment Resrve	RES 14155	Operating Revenue	27,200		(267,806)
E042029 - Move to engineering consultants	RES 14155	Operating Expenses	60,000		(207,806)
E042140 - Additional IT Changeover costs, Executive Staff Laptops	RES 14155	Operating Expenses		(48,000)	(255,806)
I042442 - Dept Education LK Oval 24/25 (will have further income for 25/26)	RES 14155	Operating Revenue	25,200		(230,606)
512013 - AWARE 25/26 Grant Funding co-contribution \$4,248	RES 14155	Operating Expenses	26,842		(203,764)
I051450 - AWARE 25/26 Grant Funding \$10,312	RES 14155	Operating Revenue		(19,688)	(223,452)
E052270 - Contract Ranger Services	RES 14155	Operating Expenses		(5,000)	(228,452)
175001 - Larviciding Equipment & Pesticide	RES 14155	Operating Expenses	3,000		(225,452)
175001 - Mosquito Control	RES 14155	Operating Expenses	2,000		(223,452)
7703022 - Medical Centres - Building Mtc	RES 14155	Operating Expenses		(5,000)	(228,452)
7703052 - LG Medical Centre - Garden Mtc - Gardening Invoices	RES 14155	Operating Expenses	5,000		(223,452)
BLD25 - Lake Grace Medical Centre - Operating Costs	RES 14155	Operating Expenses	5,000		(218,452)
VLG1825 - Doctor Vehicle LG1825	RES 14155	Operating Expenses	5,000		(213,452)
8300022 - Lake Grace Playgroup - Building Mtc - Completion of LRCIP project (not claimed under program)	RES 14155	Operating Expenses		(3,000)	(216,452)
8300022 - Lake Grace Playgroup - Building Mtc - Completion of LRCIP project (not claimed under program)	RES 14155	Operating Expenses		(4,000)	(220,452)
8300042 - Lake Grace Playgroup - Playground Mtc - Completion of LRCIP project (not claimed under program)	RES 14155	Operating Expenses	7,000		(213,452)
I083210 - Local Roads & Community Program amendments	RES 14155	Capital Revenue		(683)	(214,135)
E087101 - Youth Activities Exp increase by \$2,000 due to The Next Gen Arts grant	RES 14155	Operating Expenses		(2,000)	(216,135)
E087101 - Youth Activities Exp decrease due to Creativity for Schools grant decrease	RES 14155	Operating Expenses	60,000		(156,135)
I087010 - Youth Activities - Will not be applying for Youth Week WA Grant this year	RES 14155	Operating Revenue		(3,000)	(159,135)
I087010 - Youth Activities additional grant - The Next Gen Arts grant	RES 14155	Operating Revenue	5,000		(154,135)
I087011 - Grant reduction - DLGSC Creativity for Schools	RES 14155	Operating Revenue		(60,000)	(214,135)
9200015 - 84 Bennett Street WACHS Housing - offset by Reserve Transfer	RES 14155	Capital Expenses		(63,844)	(277,979)
I092410 - Delay in WACHS Housing lease	RES 14155	Operating Revenue		(6,500)	(284,479)
SANLKTI - Lake King Tip - Tyre disposal and Tip Front Fence & Gates	RES 14155	Operating Expenses		(9,000)	(293,479)
SANLKTI - Lake King Tip - Tyre disposal and Tip Front Fence & Gates	RES 14155	Operating Expenses		(10,000)	(303,479)
SANLKTI - Lake King Tip - Tyre disposal and Tip Front Fence & Gates	RES 14155	Operating Expenses		(30,000)	(333,479)
SANNGTI - Newdegate Tip expenses decrease	RES 14155	Operating Expenses	9,000		(324,479)
SANNGTI - Newdegate Tip expenses decrease	RES 14155	Operating Expenses	10,000		(314,479)
SANNGTI - Newdegate Tip expenses decrease	RES 14155	Operating Expenses	30,000		(284,479)
CEMLK - Lake King Cemetery Maintenance expenses decrease	RES 14155	Operating Expenses	12,560		(271,919)
TOILKWA - Lake King Public Toilets Cleaning Wages & Materials expenses decrease	RES 14155	Operating Expenses	10,000		(261,919)
TOIVLWA - Varley Public Toilets Cleaning Wages & Materials expenses increase	RES 14155	Operating Expenses		(10,000)	(271,919)

FOR THE PERIOD ENDED 31 JANUARY 2026

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$
113061 - Lake King Cemetery New Fence expenses increase	RES 14155	Capital Expenses		(12,560)	(284,479)
I111413 - Local Roads & Community Program amendments	RES 14155	Capital Revenue		(215,884)	(500,363)
I111414 - Local Roads & Community Program amendments	RES 14155	Capital Revenue		(15,750)	(516,113)
E112020 - Lake Grace Pool expenses increase	RES 14155	Operating Expenses		(10,000)	(526,113)
E112021 - Newdegate Pool - Late start to season	RES 14155	Operating Expenses	6,000		(520,113)
E112021 - Newdegate Pool - Late start to season	RES 14155	Operating Expenses	4,000		(516,113)
113055 - Jam Patch New Bbq & Picnic Shelters Cap Exp	RES 14155	Capital Expenses		(2,990)	(519,103)
113079 - Newdegate Bowling Club Reconstruction and Resurfacing Project Additional cost	RES 14155	Capital Expenses		(27,606)	(546,709)
113022 - Ngt Pioneer Park - Buildings expenses decrease	RES 14155	Operating Expenses	2,000		(544,709)
113022 - Ngt Pioneer Park - Buildings expenses decrease	RES 14155	Operating Expenses	3,000		(541,709)
I113183 - Ngt Bowling green overspend reimbursement	RES 14155	Capital Revenue	13,206		(528,503)
E115022 - State Library of WA Grant	RES 14155	Operating Expenses		(5,000)	(533,503)
E115025 - Varley Library Operating expenses increase	RES 14155	Operating Expenses		(200)	(533,703)
I115901 - State Library of WA Grant	RES 14155	Operating Revenue	5,000		(528,703)
1160033 - Old St John Building NGT expenses increase	RES 14155	Operating Expenses		(500)	(529,203)
E116047 - Lot 352 Stubbs Street (Pink Building) Bld Mtc expenses increase	RES 14155	Operating Expenses		(3,000)	(532,203)
E116054 - Newdegate Cricket Club nets project - Shire Contribution	RES 14155	Operating Expenses		(20,000)	(552,203)
1170072 - Lake Grace Railway Building Mtc expenses decrease	RES 14155	Operating Expenses	3,500		(548,703)
1170072 - Lake Grace Railway Building Mtc expenses decrease	RES 14155	Operating Expenses	5,400		(543,303)
1170072 - Lake Grace Railway Building Mtc expenses decrease	RES 14155	Operating Expenses	1,100		(542,203)
1210523 - Crooks/Kent Slk 0.0-4.0 expenses increase	RES 14155	Capital Expenses		(114,824)	(657,027)
1213042 - Bairstow Road Slk 3.76 - 8.72 expenses decrease	RES 14155	Capital Expenses	150,000		(507,027)
1213048 - West Kuender Rd Seal Slk 6.40-11.40 Second Coat Seal	RES 14155	Capital Expenses		(184,000)	(691,027)
1213050 - Aylemore Slk 8.80 - 13.80 Second Coat Seal	RES 14155	Capital Expenses		(77,850)	(768,877)
1213051 - Naisbitt Rd Slk 0 - 3.10 - Meant to be Crooks/Kent	RES 14155	Capital Expenses	101,201		(667,676)
1213054 - Biddy Camm Rd Slk 4.25-12.07 Second Coat Seal	RES 14155	Capital Expenses		(283,000)	(950,676)
121302 - LG Footpath expenses decrease	RES 14155	Capital Expenses	50,000		(900,676)
121303 - NGT Footpath expenses decrease	RES 14155	Capital Expenses	50,000		(850,676)
121305 - Newdegate Depot - Replace chain mesh fence around entire site	RES 14155	Capital Expenses		(30,000)	(880,676)
I121771 - Regional Road Group - Additional grant funding	RES 14155	Capital Revenue	592,054		(288,622)
122703 - Engineering Consultant: Road Asset Condition Assessment System (RACAS) Pick-up + Strategic Road Plan	RES 14155	Operating Expenses		(60,000)	(348,622)
I121782 - Local Roads & Community Program amendments	RES 14155	Capital Revenue	213,784		(134,838)
1260022 - Lake Grace Airstrip Maintenance expenses decrease	RES 14155	Operating Expenses	6,000		(128,838)
1260022 - Lake Grace Airstrip Maintenance expenses decrease	RES 14155	Operating Expenses	4,000		(124,838)
1260032 - Newdegate Airstrip Maintenance expenses decrease	RES 14155	Operating Expenses	5,000		(119,838)

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$
1260042 - Lake King Airstrip Maintenance expenses decrease	RES 14155	Operating Expenses	5,000		(114,838)
1265012 - Lake Grace Airstrip - Building Maintenance expenses decrease	RES 14155	Operating Expenses	5,000		(109,838)
1310012 - Noxious Weeds expenses decrease	RES 14155	Operating Expenses	5,000		(104,838)
HISTBK - History Books - half to be carried forward to 26/27	RES 14155	Operating Expenses			
LOCAL - Local Promotion - AIM celebrations expenses decrease	RES 14155	Operating Expenses	6,000		(98,838)
STATEWD - Statewide Promotion - photographer expenses decrease	RES 14155	Operating Expenses	10,000		(88,838)
132005 - Harvest Festival savings	RES 14155	Operating Expenses	10,000		(78,838)
CHRSTMS - Christmas savings	RES 14155	Operating Expenses	3,000		(75,838)
EXHIBIT - Exhibition expenses decrease - grant application not happening	RES 14155	Operating Expenses	10,000		(65,838)
1325031 - Lg Lookout Upgrade expenses increase	RES 14155	Capital Expenses		(130,000)	(135,838)
I132003 - No longer applying for Australia Day grant	RES 14155	Operating Revenue		(10,000)	(145,838)
I132414 - No longer applying for DLGSC Arts Activities in Regional Communities grant	RES 14155	Operating Revenue		(60,000)	(205,838)
E133010 - Salaries & Wages - Building expenses decrease	RES 14155	Operating Expenses	10,000		(195,838)
1361181 - Regional Drought Resilience - 2 water tanks Exp	RES 14155	Capital Expenses		(65,000)	(260,838)
136009 - Newdegate Airstrip Dam (Cwsp) expenses increase	RES 14155	Capital Expenses		(8,181)	(269,019)
I134413 - Increase of DWER Contribution toward new NGT Dam construction	RES 14155	Capital Revenue	7,949		(261,070)
I134413 - Additional Grant - Regional Drought Resilience - 2 water tanks	RES 14155	Capital Revenue	60,000		(201,070)
E137260 - Housing Support Program Stream 2 Community Enabling Infrastructure Exp	RES 14155	Capital Expenses		(3,346,735)	(3,547,805)
E137350 - Lake Grace Industrial Land Cap Exp Reduction - carried forward to 26/27	RES 14155	Capital Expenses	300,000		(3,247,805)
I150038 - Housing Support Program Stream 2 Community Enabling Infrastructure Inc	RES 14155	Capital Revenue	3,346,735		98,930
Transfers from Recreation Reserve - Newdegate Bowling Club Reconstruction and Resurfacing Project - Shire of Lake Grace contribution	RES 14155		20,000		118,930
Transfers from Recreation Reserve - Newdegate Cricket Club nets project - Shire Contribution	RES 14155		20,000		138,930
Transfers from Housing Reserve - WACHS Housing	RES 14155		63,844		202,774
Transfers from Land Development Reserve - Industrial Land moved to 26/27	RES 14155			(200,000)	2,774
			5,590,575	(5,587,801)	2,774

Municipal Bank Statement

Summary:

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

Statement No 86
Statement Date 31/01/2026

Opening Balance	9,461,756.24
Deposits	\$443,571.29
Payments	-491,146.64
Fees	-21,842.25
Adjustments	-143,020.37
Closing Balance	9,249,318.27

Opening Balance	9,461,597.24
<u>Reconciled Items</u>	
Deposits	443,172.65
Payments	-491,146.64
Fees	-21,842.25
Adjustments	-143,020.37
Closing Balance	9,249,101.02

The Bank Statement balances to the General Ledger

<u>Unreconciled Items</u>	
Deposits	217.25
Payments	0.00
Fees	0.00
Adjustments	0.00
Unreconciled Closing Balance	217.25
Total - To agree with GL	9,249,318.27

Municipal Account - Reconciliation to 31/01/2026

G/L Account (as at Month End):

Fees:

Dept of Transport	-\$30,741.25
Bank Fees	-\$571.88
LESS: Interest Received	\$9,470.88
	-\$21,842.25

Adjustments

Payroll	-\$142,320.37
Payroll Rent Deduction	-\$700.00
	-\$143,020.37

<u>Unreconciled Items:</u>	\$217.25
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<u>Outstanding Deposits</u>	
Cash/Chq 30/01/2026	\$217.25
	\$217.25

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

ENTERED

By Victoria Fasano - SFO I&R at 10:52 am, Feb 06, 2026

APPROVED

By Tegan Hall - MCS at 1:50 pm, Feb 09, 2026

Trust Bank Statement

Summary:

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

Statement No 86
 Statement Date 31/01/2026

Opening Balance	13,283.90
Deposits	\$102.00
Payments	0.00
Fees	0.00
Adjustments	0.00
Closing Balance	13,385.90

Opening Balance	13,283.90
<u>Reconciled Items</u>	
Deposits	102.00
Payments	0.00
Fees	0.00
Adjustments	0.00
Closing Balance	13,385.90

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	13,385.90

ENTERED

By Victoria Fasano - SFO I&R at 3:01 pm, Feb 03, 2026

APPROVED

By Tegan Hall - MCS at 10:33 am, Feb 04, 2026

Shire of Lake Grace



Reserve Bank Statement

Reserve No	Reserve Account Name		Balance
11	Emergency Services Reserve Bank	\$	31,670.97
12	Housing Reserve Bank	\$	1,029,704.33
13	Swimming Pool (Lake Grace) Reserve Bank	\$	942,595.95
14	Land Development Reserve Bank	\$	288,149.37
15	Leave Reserve Bank	\$	387,481.58
16	Plant Replacement Reserve Bank	\$	1,027,388.71
17	Recreation Reserve Bank	\$	569,175.32
18	Works & Services Reserve Bank	\$	457,417.17
20	Radio Reserve Bank	\$	35,126.88
31	Lake Grace Sewerage Scheme Reserve Bank	\$	1,766,914.14
36	Newdegate Stadium Floor Reserve Bank	\$	340,470.31
40	Office Furniture & Equipment Reserve Bank	\$	25,776.50
41	Centenary Reserve	\$	30,751.84
42	History Book Reserve Bank	\$	12,202.86
43	Essential Medical Services Reserve Bank	\$	542,774.68
44	AIM Hospital Museum Reserve	\$	58,042.38
			<u>\$ 7,545,642.99</u>

Bank Balance

31/01/2026

CBA Reserve Acc	\$0.08
WATC Reserve Acc	\$17,929.75
CBA Reserve Term Deposit 1	\$0.00
CBA Reserve Term Deposit	<u>\$7,527,713.16</u>
	<u>\$7,545,642.99</u>

Variance \$0.00

ENTERED

By Victoria Fasano - SFO I&R at 2:36 pm, Feb 03, 2026

APPROVED

By Tegan Hall - MCS at 10:33 am, Feb 04, 2026

Reserves Fund Statement

MUNICIPAL FUND

Chq/EFT	Date	Description	Amount	Amount
EFT29254	06/02/2026	4 Rivers Plumbing Gas & Civil Contracting		-\$2,309.60
	29/01/2026	5/01/2026 - Respond to blockage at Lake King Tavern Public Toilets	\$2,309.60	
EFT29255	06/02/2026	AFGRI Equipment Australia		-\$354.98
	28/01/2026	Gear Head & Collar Nut	\$354.98	
EFT29256	06/02/2026	Addelec Power Services Pty Ltd		-\$3,148.74
	30/01/2026	Remote Diagnosis & Travel to Lake Grace to Repair the Railway Building EV Charger	\$3,148.74	
EFT29257	06/02/2026	Allan Keith Duckworth		-\$4,875.00
	23/01/2026	Lakes Local Action Group - Skeleton Weed Search, Summer Search Contractors for Skeleton Weed 12/01/2026 - 18/01/2026 (65 Hours)	\$4,875.00	
EFT29258	06/02/2026	Australia Day Council Of West Australia		-\$69.75
	27/01/2026	5 x Extra Medals - Citizen of the Year Awards 26/01/26	\$69.75	
EFT29259	06/02/2026	Australia Post		-\$369.57
	03/02/2026	Postage & Freight - January 2026	\$369.57	
EFT29260	06/02/2026	BOC Gases Australia Limited		-\$39.06
	29/01/2026	Container Service: LG Pool - 2 x Oxygen Medical CD Size	\$39.06	
EFT29261	06/02/2026	Best Office Systems		-\$339.51
	27/01/2026	Photocopier Charges - January 2026	\$339.51	
EFT29262	06/02/2026	Bridget Anne Michell (Staff Member)		-\$225.00
	28/01/2026	Reimbursement - Bronze Medallion Re-qualification, Lifeguard Re-qualification & Aquatic Trainer Licence	\$225.00	
EFT29263	06/02/2026	CHILD SUPPORT AGENCY		-\$1,776.04
	29/01/2026	Payroll Deductions/Contributions	\$1,776.04	
EFT29264	06/02/2026	Chargefox Pty Ltd		-\$82.52
	31/01/2026	29 Stubbs Street (Railway Station) - Management Fees for 2 EV Charging Points - January 2026	\$82.52	
EFT29265	06/02/2026	Cloud Collections Pty Ltd		-\$2,827.00
	29/01/2026	Court Filing Fees - A4044, A4577, A5256, A6720, A6935 & A3524	\$2,827.00	
EFT29266	06/02/2026	David Gray & Co Pty Ltd		-\$1,602.92
	29/01/2026	30 x Green Bins with Lids	\$1,602.92	
EFT29267	06/02/2026	Econisis Pty Ltd		-\$7,012.50
	06/01/2026	Regional WA GP Subsidy Benefits & Opportunity Costs Evaluation (Draft Report - 50%)	\$7,012.50	
EFT29268	06/02/2026	Exurban Pty Ltd		-\$543.75
	02/02/2026	Town Planner Consultancy Fees - January 2026	\$543.75	
EFT29269	06/02/2026	Fleetware		-\$363.00
	01/02/2026	Plant Tracking Access Fees & Satellite Data - February 2026	\$363.00	
EFT29270	06/02/2026	Great Southern Fuel Supplies		-\$5,701.99
	31/01/2026	Fuel Card Purchase PSP01	\$318.05	
		Fuel Card Purchase LG001	\$782.95	
		Fuel Card Purchase LG139	\$685.79	
		Fuel Card Purchase CESM	\$1,424.79	
		Fuel Card Purchase LG004	\$432.82	
		Fuel Card Purchase LK2000	\$1,284.88	
		Fuel Card Purchase 1DMV703	\$614.98	
		Fuel Card Purchase LG1825 - Doctor	\$157.73	
EFT29271	06/02/2026	Greenfield Technical Services		-\$2,750.00
	03/02/2026	Evaluation Report - Aylmore Road	\$1,100.00	
	03/02/2026	RFQ Template - Future Projects	\$1,650.00	
EFT29272	06/02/2026	Helene Pty Ltd		-\$9,137.70
	03/02/2026	Initial 50% Fee Recruitment Services - EA & CEDO	\$9,137.70	
EFT29273	06/02/2026	Hyden Community Resource Centre		-\$27.95
	06/11/2026	Laminating & 4 Port USB Hub with Cable Storage - LLAG	\$27.95	
EFT29274	06/02/2026	IT Vision Software Pty Ltd		-\$3,326.40
	23/01/2026	BPMS Rates Services - January 2026	\$3,326.40	
EFT29275	06/02/2026	Integrated ICT		-\$896.39
	30/01/2026	Monthly Microsoft License Costs - January 2026	\$896.39	
EFT29276	06/02/2026	Intelife Group Limited		-\$33,100.10
	31/01/2026	Clearing Vegetation - Mordetta Road	\$33,100.10	
EFT29277	06/02/2026	Lake Grace Community Resource Centre		-\$257.50
	31/01/2026	Australia Day Flyers - Printed & Trimmed	\$257.50	

EFT29278	06/02/2026	Lake Grace Plaza		-\$278.55
	29/01/2026	Council Meeting Refreshments	\$48.95	
	31/01/2026	Newspaper Subscriptions - January 2026	\$124.70	
	31/01/2026	Petty Cash Recoup - January 2026	\$100.90	
	05/02/2026	Cleaning Supplies	\$4.00	
EFT29279	06/02/2026	Lake Grace Rural Supplies		-\$3,704.05
	23/01/2026	WP40 GX270 Honda 4 Transfer Pump & Battery Kit - Mack Truck Prime Mover - LG970"	\$3,569.85	
	27/01/2026	Small Tools	\$134.20	
EFT29280	06/02/2026	Lake Grace Transport		-\$194.29
	30/01/2026	Freight - Cleaning Supplies	\$71.50	
	31/01/2026	Freight - Cleaning Supplies	\$122.79	
EFT29281	06/02/2026	Lions Club of Lake Grace		-\$1,500.00
	22/01/2026	Australia Day Breakfast - Shire Contribution 2026	\$1,500.00	
EFT29282	06/02/2026	Livingston Medical Pty Ltd		-\$24,359.50
	01/02/2026	Medical Centre Support Payment - February 2026	\$24,359.50	
EFT29283	06/02/2026	M & L Australasia PTY LTD		-\$25.10
	11/12/2025	Name Badge - MIS	\$15.40	
	22/01/2026	Name Badge - Freight from Midland	\$9.70	
EFT29284	06/02/2026	McKenzie's Home Hardware		-\$776.48
	31/01/2026	Hardware Supplies - January 2026	\$776.48	
EFT29285	06/02/2026	Newdegate Gateway		-\$700.00
	29/01/2026	Australia Day Breakfast Newdegate - Shire Contribution 2026	\$700.00	
EFT29286	06/02/2026	Nutrien Ag Solutions Limited		-\$532.82
	23/01/2026	Freight - Pool Chemicals Newdegate Pool 16/12/2025 & 13/01/2026	\$532.82	
EFT29287	06/02/2026	Officeworks		-\$91.65
	22/01/2026	Thermal Rolls - EFT Machine	\$91.65	
EFT29288	06/02/2026	Rachel Elizabeth Winyard (Staff Member)		-\$9.70
	15/01/2026	Reimbursement - Postage for Inter-library Loan	\$9.70	
EFT29289	06/02/2026	Royal Flying Doctor Service Of Australia (Western Australian Section)		-\$200.00
	23/01/2026	Number Plate Donation - 4900LG	\$100.00	
	05/02/2026	Number Plate Donation - 219LG	\$100.00	
EFT29290	06/02/2026	S & L Trevenen		-\$69,410.00
	30/01/2026	Contract Maintenance Grading - Lake King/Varley - January 2026	\$33,660.00	
	02/02/2026	Contract Maintenance Grading - Newdegate - January 2026	\$28,710.00	
	04/02/2026	Harvest Festival Preparation - Make Safe Footpaths & Walkways - Lake Grace All Abilities Playground	\$7,040.00	
EFT29291	06/02/2026	Skytrust Intelligence Systems		-\$493.90
	04/02/2026	Access to Skytrust - February 2026	\$493.90	
EFT29292	06/02/2026	Southwest Vehicle Group		-\$13,246.01
	29/01/2026	Purchase of white QG Pajero Sport GLX 2.4D, 8AT 4WD - Doctors Car	\$13,246.01	
EFT29293	06/02/2026	Tamora Plumbing & Gas		-\$1,838.10
	02/02/2026	Install Dosing Pump & Hose Tap - Lake Grace Swimming Pool	\$1,838.10	
EFT29294	06/02/2026	Team Global Express Pty Ltd		-\$357.52
	25/01/2026	Freight	\$357.52	
EFT29295	06/02/2026	Telstra Limited		-\$775.06
	20/01/2026	Satellite Phones BFB	\$320.00	
	04/02/2026	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	
EFT29296	06/02/2026 Telus Health (Australia) Pty Ltd		-\$5,225.00
	23/01/2026 Employee Assistance Program 2026	\$5,225.00	
EFT29297	06/02/2026 WA Contract Ranger Services		-\$1,848.00
	01/02/2026 Contract Ranger Services 16/01/2026 & 29/01/2026	\$1,848.00	
EFT29298	06/02/2026 Wallis Computer Solutions		-\$14,663.00
	21/01/2026 Microsoft 365 Licences - 28/02/2026 - 28/02/2027	\$14,580.50	
	29/01/2026 Secure Erase - Drive Eraser	\$82.50	
EFT29299	06/02/2026 Warren Blackwood Waste		-\$9,970.00
	01/02/2026 Residential & Street Bin Pick Ups - January 2026	\$4,690.00	
	01/02/2026 Recycling Pickups - January 2026	\$5,280.00	
EFT29300	06/02/2026 Water Corporation		-\$3,451.34
	29/01/2026 Water Usage - Sports Ground at Pingaring-Varley Rd Kulin Lot 2059(24691)	\$21.08	
	30/01/2026 Water Usage - 9007807318 Standpipe #7 Gimbel Rd	\$794.96	
	30/01/2026 Water Usage - 9015200049 Standpipe #10 Mordetta Rd Dicko's Corner	\$2,635.30	
EFT29301	06/02/2026 Williams Creative Co. Pty Ltd		-\$2,598.75
	22/01/2026 AIM Centenary MC Fee - Dean Clairs (29/03/2026) - 50% Deposit	\$2,598.75	
EFT29302	19/02/2026 150 Square		-\$2,358.40
	10/02/2026 Federal Budget Submission, Local Government Sustainability Review & Communique and Additional Communications	\$1,452.00	
	15/02/2026 Facilitation - Pink Building Meeting	\$906.40	
EFT29303	19/02/2026 4 Rivers Plumbing Gas & Civil Contracting		-\$1,790.80
	17/02/2026 Lake King Tavern Toilets - Septic Pump Out 16/02/2026	\$1,790.80	
EFT29304	19/02/2026 Asbestos & You Pty Ltd		-\$3,782.00
	13/01/2026 Staff Training - Conduct Air Monitoring & Clearance Inspections for Asbestos Removal Work 19/02 - 20/02/2026 - TO & ISO	\$3,782.00	
EFT29305	19/02/2026 BGL Solutions		-\$41,897.39
	03/02/2026 Mowing of Lake King Sports Oval	\$2,652.10	
	15/02/2026 Oval Maintenance - February 2026	\$36,593.19	
	17/02/2026 Mowing of Lake King Ovals	\$2,652.10	
EFT29306	19/02/2026 Burgess Rawson Pty Ltd		-\$368.18
	18/02/2026 Reimbursement of Water Usage & Water Rates - Ngt Public Toilets	\$368.18	
EFT29307	19/02/2026 CBH GROUP		-\$275.00
	09/02/2026 Bond & Key Bond Refund: Lake Grace Pavilion 09/02/2026	\$275.00	
EFT29308	19/02/2026 CHILD SUPPORT AGENCY		-\$1,776.04
	12/02/2026 Payroll Deductions/Contributions	\$1,776.04	
EFT29309	19/02/2026 CJD Equipment Pty Ltd		-\$191.13
	11/02/2026 V-Belts x 3 - 2021 Volvo L90F - LG094	\$191.13	
EFT29310	19/02/2026 Cloud Collections Pty Ltd		-\$5,086.40
	31/01/2026 Debt Collection Services - January 2026	\$5,086.40	
EFT29311	19/02/2026 Construct Engraving		-\$60.50
	05/02/2026 2 x Plaques - Australia Day 2026	\$60.50	
EFT29312	19/02/2026 David Wills & Associates		-\$12,705.00
	09/02/2026 Undertaking of Civil Engineering Services - 500 Wattle Drive Lake Grace Sub Division	\$12,705.00	
EFT29313	19/02/2026 Department of Primary Industries and Regional Development		-\$51.00
	12/02/2026 Recoups - NGT Research Facility - Water 04/12/2025 - 09/02/2026	\$51.00	
EFT29314	19/02/2026 Deputy Commissioner Of Taxation		-\$12,063.00
	31/01/2026 BAS - January 2026	\$12,063.00	
EFT29315	19/02/2026 Edwards Isuzu Ute		-\$2,000.80
	07/01/2026 45,000km Service - 2023 Isuzu D-Max 4x4 Space (Extra) Cab - LG950	\$2,000.80	

EFT29316	19/02/2026	Emu Essence Distributors Pty Ltd		-\$31.20
	03/02/2026	Consignments - January 2026	\$31.20	
EFT29317	19/02/2026	Fyfe Transport		-\$49,314.18
	31/01/2026	Supply & Delivery of 513.85 Tonnes of 14mm Basalt - Biddy Buniche Road SLK 5.66	\$49,314.18	
EFT29318	19/02/2026	GS Mobile Mechanical Services		-\$13,303.13
	03/02/2026	5 x New Tyres - 2020 CATERPILLAR 140 Motor Grader - LG393 & 2024 John Deere 7670G Grader - LG041	\$13,151.88	
	16/02/2026	Troubleshoot Electronic Issues - 2017 Mitsubishi Fuso Canter Crew-cab - LG3362	\$151.25	
EFT29319	19/02/2026	Gangells AgSolutions Pty Ltd		-\$748.00
	13/02/2026	2 x 500kg Bulker Bag - General Purpose Cement	\$748.00	
EFT29320	19/02/2026	Great Southern Fuel Supplies		-\$133.60
	31/12/2025	Fuel Card Purchases - Lakes Local Action Group - December 2025	\$133.60	
EFT29321	19/02/2026	Hersey's Safety Pty Ltd		-\$715.55
	11/02/2026	Hardware Supplies - Lake Grace Depot	\$715.55	
EFT29322	19/02/2026	LG Best Practices		-\$1,980.00
	02/02/2026	Rates 101 Course - SFO	\$1,980.00	
EFT29323	19/02/2026	Lake Grace District High School		-\$4,419.69
	06/02/2026	Cost Sharing Agreement	\$4,419.69	
EFT29324	19/02/2026	Lake Grace Sub Centre St John Ambulance Western Australia Ltd.		-\$200.00
	18/02/2026	Donation towards Open Day to be held on 08/03/2026	\$200.00	
EFT29325	19/02/2026	Lake King Roadhouse & Agencies		-\$3,025.00
	01/02/2026	Tidy up of Lake King Tip - January 2026	\$3,025.00	
EFT29326	19/02/2026	M J Murray & K M Quartermaine		-\$91.50
	09/02/2026	Consignments - December 2025	\$91.50	
EFT29327	19/02/2026	ME & MJ Cugley		-\$31,350.00
	13/02/2026	Gravel - Dykes Road (m3)	\$31,350.00	
EFT29328	19/02/2026	Melissa Ann Humphries		-\$1,683.00
	05/02/2026	Catering - Dunn Rock Fire Debrief	\$1,320.00	
	18/02/2026	Catering - OCM 18/02/2026	\$363.00	
EFT29329	19/02/2026	Neu-Tech Auto Electrics		-\$369.62
	31/01/2026	Replace Tail Light Assembly - 2021 Isuzu 8,7 ton Crew Cab - LG984	\$301.64	
	02/02/2026	Inspect Power Supply Issue - 2021 Hino 3 Ton Tip Truck - LG029	\$67.98	
EFT29330	19/02/2026	Newdegate Primary School		-\$424.37
	13/02/2026	Reimbursement of Electricity Usage 50% for NGT Library/CRC	\$280.82	
	13/02/2026	Carpet Cleaning of Newdegate Library - 33% as per Management Agreement	\$143.55	
EFT29331	19/02/2026	Newdegate Stock & Trading		-\$33,715.62
	05/01/2026	Fuel - 2020 Ford Ranger Single Cab - LG035	\$130.76	
	07/01/2026	Fuel - Fuel - Isuzu D-Max 11JD984	\$397.58	
	08/01/2026	Hardware Supplies - Newdegate Parks & Gardens	\$65.56	
	09/01/2026	Fuel - Newdegate Parks & Gardens	\$48.07	
	19/01/2026	Fuel - 2020 Isuzu Fire Truck NGT31 Newdegate BFB	\$845.75	
	22/01/2026	Fuel, Tyre Inflator & Chainsaw Oil - 2020 Isuzu Fire Truck NGT31 Newdegate BFB	\$760.01	
	23/01/2026	Fuel - 2023 CAT 444 Backhoe loader - LG3565	\$241.68	
	17/02/2026	18660L DIESEL for Shire Depot	\$31,226.21	
EFT29332	19/02/2026	Officeworks		-\$256.50
	09/02/2026	4 x Laptop Bags	\$165.95	
	18/02/2026	Various Office Stationary	\$90.55	
EFT29333	19/02/2026	Outback TV		-\$385.00
	17/02/2026	Find RCD Fault & Isolate Water Fountain - Lake Grace Depot	\$154.00	
	17/02/2026	Check Fault in Main Sewer Pump 1 & Repair	\$231.00	
EFT29334	19/02/2026	Patricia Ruth Furphy-Cameron		-\$276.92
	18/02/2026	Rates refund for assessment A6963 499 HARVEY ROAD NORTH LAKE GRACE 6353	\$276.92	
EFT29335	19/02/2026	Peter Hudson's Tyre & Mechanical Services Pty Ltd		-\$286.75
	29/01/2026	Replace A/C & Alternator Belt - 2002 HINO Ranger Fuel Truck - LG364	\$286.75	

EFT29336	19/02/2026	Phyllis Dunham		-\$22.00
	11/02/2026	Consignments - January 2026	\$17.00	
	11/02/2026	Consignments - January 2026	\$5.00	
EFT29337	19/02/2026	Pivotel Satellite Pty Limited		-\$93.00
	15/02/2026	Monthly Satellite Tracking & SOS Devices for Isolated Workers Subscription - February 2026	\$93.00	
EFT29338	19/02/2026	RingCentral Australia		-\$740.29
	05/02/2026	Shire Office Cloud Telephony System - January 2026	\$740.29	
EFT29339	19/02/2026	Rio Tinto Exploration Pty Ltd		-\$72.30
	18/02/2026	Rates refund for assessment A6903 E70/06570 EXPLORATION LICENCE LAKE GRACE WA 6353	\$72.30	
EFT29340	19/02/2026	Roe Tourism Association		-\$6,000.00
	11/02/2026	Roe Tourism Membership & Contribution to Executive Officer Position	\$6,000.00	
EFT29341	19/02/2026	Ross Ramm		-\$81.00
	10/02/2026	Consignments - January 2026	\$81.00	
EFT29342	19/02/2026	S & L Trevenen		-\$48,356.00
	17/02/2026	Gravel Carting - Dykes Rd 5.90-13.48	\$48,356.00	
EFT29343	19/02/2026	Scavenger Supplies Pty Ltd		-\$1,144.00
	10/02/2026	Hardware Items for 2010 Isuzu Fire Truck - FSS550 - 1DMV703 - Varley BFB	\$1,144.00	
EFT29344	19/02/2026	Shire of Corrigin		-\$6,174.30
	11/02/2026	Environmental Health Officer - Regional Services Scheme - January 2026	\$6,174.30	
EFT29345	19/02/2026	Shire of Narrogin		-\$225.00
	31/12/2025	Building Surveyor Services - December 2025	\$225.00	
EFT29346	19/02/2026	String Musicians Australia Pty Ltd		-\$5,000.00
	17/02/2026	String Quartet Entertainment for AIM Centenary Event 29/03/2026	\$5,000.00	
EFT29347	19/02/2026	Synergy Electricity Generation and Retail Corp		-\$10,946.46
	12/02/2026	118869830 Park Lot 186U Pump Hetherington Way, LK	\$153.98	
		156576110 NGT Oval Lot 149 Waddell St NGT	\$1,401.33	
		129094750 Vrl Rec Grnd/Oval LOC 1166 UA Carstairs Rd	\$120.16	
		455735630 LK Golf Pavilion Lot 161 Hyden-Lake King Rd	\$419.00	
		076250900 LK TV Transmitter Lot 158 Church Ave LK	\$98.04	
		867084910 LK Hall Loc 20321 Ravensthorpe Rd LK	\$1,236.04	
		837171710 Ping Sports Pav-n Loc 2266 Pingaring-Vrl Rd	\$120.16	
		624795400 Emergency Services Lot215 The Crossing LK	\$278.29	
		546144710 LK Recreation Grnd Loc 20321 U Pump Ravensthorpe Rd LK	\$987.17	
		946946910 LG Airstrip LOC 19914 Dumblebung-LG Rd	\$119.57	
		968110430 Town Clock Stubbs St LG	\$143.88	
		893222990 LG Swimming Pool Lot 75 Stubbs St LG	\$1,581.91	
		791802670 Vrlly Pavilion Loc 1166 Carstairs Rd Vrl	\$223.33	
		336652990 Street Lighting LG 67.2%	\$2,287.80	
		336652990 Street Lighting NGT 23.1%	\$786.44	
		336652990 Street Lighting LK 5.9%	\$200.86	
		336652990 Street Lighting Vrl 3.8%	\$129.37	
		463275870 LG Sports Pavilion Bishop St LG	\$532.52	
		587508750 LG Oval - Loc 12722 Elliott Rd, South LG	\$126.61	
EFT29348	19/02/2026	TG & VM Medlen		-\$3,270.85
	18/02/2026	Rates refund for assessment A3052 404 DUCKWORTH ROAD BEENONG WA 6353	\$2,562.55	
	18/02/2026	Rates refund for assessment A6405 756 DUCKWORTH ROAD BEENONG WA 6353	\$708.30	
EFT29349	19/02/2026	Team Global Express Pty Ltd		-\$593.70
	08/02/2026	Freight - Rubbish Bins	\$494.56	
	15/02/2026	Freight	\$99.14	
EFT29350	19/02/2026	Telstra Limited		-\$4,446.55
	10/02/2026	SMS Service - Emergency Services	\$3,478.26	
	12/02/2026	Landline Charges Depot - 9865 1067	\$34.95	
		Lake Grace Pool - 9865 1144	\$34.95	
		Lake Grace Library - 9865 1185	\$96.23	
		Depot - 9865 1493	\$34.95	
		AIM - 9865 1646	\$35.10	
		Lake Grace Airstrip - 9865 1656	\$34.95	
		338 Memorial Drive - 9865 1978	\$50.00	
		Depot - 9865 1985	\$34.95	

	Depot - 9865 1986	\$34.95	
	Lake Grace Visitor Centre Fax - 9865 2141	\$34.95	
	Licensing Office - 9865 2275	\$34.95	
	Newdegate Medical Centre - 9871 1105	\$36.60	
	Newdegate Medical Centre - 9871 1341	\$34.95	
	Newdegate Medical Centre - 9871 1528	\$67.28	
	Lake King Library - 9874 4147	\$34.95	
	Lake King Fire Station - 9874 4196	\$34.95	
	Lake King Fire Station Fax - 9874 4201	\$34.95	
	Lake King Library Internet - 9874 4234	\$34.95	
	Fire Ban Hotline - 9487 7191	\$36.54	
	Administration Office - 9880 2500	\$81.07	
	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	-\$52.11	
	Rounding	-\$0.05	
EFT29351	19/02/2026 WESTRAC PTY LTD		-\$2,164.50
	17/02/2026 250hr Service - 2020 CATERPILLAR 140 Motor Grader - LG393	\$1,347.78	
	17/02/2026 500hr Service - 2022 CAT CW34 Road Roller - LG3498	\$816.72	
EFT29352	19/02/2026 WURTH AUSTRALIA PTY LTD		-\$241.63
	06/02/2026 Windscreen Cleaner - 320ml x 25 & 5Ltr x 1	\$241.63	
EFT29353	19/02/2026 Water Corporation		-\$37,680.49
	06/02/2026 Water Usage - Standpipe at Lake Grace-Newdegate Road, Lake Grace (Lot 551 RES 20629)	\$848.54	
	10/02/2026 Water Usage - Standpipe #1 North Lake Grace	\$1,632.30	
	10/02/2026 Water Usage - Kulin-Lake Grace Rd Katanning - Sale Yard	\$100.65	
	10/02/2026 Water Usage - Standpipe #2 Mallee Hill Rd	\$108.23	
	10/02/2026 Water Usage - Standpipe #5 Newdegate North	\$638.34	
	10/02/2026 Water Usage - Standpipe #4 Biddy-Camm/Mission Rd	\$921.47	
	10/02/2026 Water Usage - Standpipe #11 Newman Rd	\$2,578.07	
	10/02/2026 Water Usage - Standpipe #6 Burngup Sth Rd	\$807.01	
	10/02/2026 Water Usage - Standpipe #9 Biddy/Rodger Rd	\$2,695.54	
	11/02/2026 Water Usage - Lot Res 20321 - Lake King Hall	\$352.40	
	11/02/2026 Water Usage - 158l Church Av Lake King Lot 158 RES 36037 - Lake King Public Toilets	\$135.54	
	11/02/2026 Water Usage - Hetherington Wy Lot 186-Fountain LK	\$108.43	
	11/02/2026 Water Usage - Lot 7-8 - Varley Public Hall	\$75.30	
	11/02/2026 Water Usage - Lot 22 Seward Av Vrl (south)-Public Toilets	\$253.01	
	11/02/2026 Water Usage - LK Lot 214 Res 46461-Fire Station (4 the Crossing)	\$219.67	
	12/02/2026 Water Usage - RSL Hall Stubbs St LG Lot 4 Res 17442	\$584.33	
	12/02/2026 Water Usage - Lot 23-24 Res 20856 - LG Hall 33 Bennett St	\$430.72	
	12/02/2026 Water Usage - Absolon St LG Lot 252 Res 28516 - Shire Depot	\$39.16	
	12/02/2026 Water Usage - 6 Banksia PI Lake Grace Lot 75 - Staff Housing	\$285.95	
	12/02/2026 Water Usage - 5 Banksia PI LG Lot 80 - Staff Housing	\$221.03	
	12/02/2026 Water Usage - 8 Wattle Dr LG Lot 30 - Staff Housing	\$119.81	
	12/02/2026 Water Usage - 14 Blackbutt Dr LG-Shire Housing	\$47.99	
	12/02/2026 Water Usage - 54A Bennett St LG Lot 340-Staff Housing	\$101.34	
	12/02/2026 Water Usage - 54B Bennett St LG Lot 340-Staff Housing	\$427.34	
	12/02/2026 Water Usage - 10A Gumtree Dr LG Lot 60 - Staff Housing	\$47.99	
	12/02/2026 Water Usage - 10B Gumtree Drive Lake Grace - Staff Housing	\$54.15	
	12/02/2026 Water Usage - Standpipe #13 at Boulton St Lake Grace	\$2,584.09	
	12/02/2026 Water Usage - 6 Blackbutt Dr LG Lot 201-Staff housing	\$47.99	
	12/02/2026 Water Usage - 65B Bennett St LG Lot 184-Staff Housing	\$70.56	
	12/02/2026 Water Usage - 65A Bennett St LG Lot 184-Staff Housing	\$140.33	
	12/02/2026 Water Usage - Staff housing (CEO) 1 Quondong Ct LG Lot 219	\$346.07	
	13/02/2026 Water Usage - LG Railway Station 33 Stubbs St (Public Toilets)	\$557.22	
	13/02/2026 Water Usage - Garden Lot 362 Res 46768, 29 Stubbs St LG	\$460.84	
	13/02/2026 Water Usage - Stubbs St Lake Grace - Median Strip Garden	\$114.46	
	13/02/2026 Water Usage - Garden at Stubbs St LG - Median Strip Garden	\$250.00	

	13/02/2026	Water Usage - Garden at Stubbs St Lake Grace Lot Median Strip	\$60.24	
	13/02/2026	Water Usage - Garden at Stubbs St Lake Grace Lot Median Strip	\$352.40	
	13/02/2026	Water Usage - Lot 361 Res 46768 (Station Master)-19 Stubbs St Visitor Centre Toilets	\$162.90	
	13/02/2026	Water Usage - Park at 75 Stubbs St LG Lot 75	\$12.05	
	13/02/2026	Water Usage - Stubbs St LG - Median Strip Garden	\$307.22	
	13/02/2026	Water Usage - Hall at 23 May St NGT Lot 195 Res 19136	\$807.74	
	13/02/2026	Water Usage - Standpipe at Maley St Newdegate Lot 198 Res 17616	\$7,665.34	
	13/02/2026	Water Usage - Maley St NGT - Newdegate Skate Park	\$469.87	
	13/02/2026	Water Usage - Boulton St Lake Grace Lot 9000 - Standpipe - Truck Wash-down Bay	\$448.58	
	13/02/2026	Water Usage - 23 Absolon St LG Lot 61-Staff Housing	\$68.51	
	13/02/2026	Water Usage - LG Lot 233-234 Res 27864 - Kindergarten 1 Griffiths St	\$313.25	
	13/02/2026	Water Usage - Admin Office at Stubbs St LG Lot 75	\$289.15	
	13/02/2026	Water Usage - Bishop St Lot 75 - LG Swimming Pool	\$6,286.04	
	13/02/2026	Water Usage - Bishop St LG Lot 75, Sporting Grounds	\$108.43	
	13/02/2026	Water Usage - 3 Clark Av LG Lot 241 - Staff Housing	\$76.72	
	13/02/2026	Water Usage - Dillon St Newdegate Lot 149 (29080) - Public Toilets	\$210.84	
	13/02/2026	Water Usage - Park at 15 Maley St NGT	\$355.42	
	13/02/2026	Water Usage - Lot 338 Res 45958 - LG Medical Centre 11 Memorial Drive	\$108.43	
	13/02/2026	Water Usage - 9007734569 Lot 145 Newdegate Rd North - Newdegate Depot	\$292.16	
	13/02/2026	Water Usage - Unit 1-7/2 Bennett St LG Lot 500-Lakes Village Gardens	\$378.72	
	13/02/2026	Water Usage - 33A Absolon St, Lake Grace	\$125.97	
	13/02/2026	Water Usage - Staff Housing - 33B Absolon Street, Lake Grace	\$201.15	
	17/02/2026	Water Usage - Lot 60 Collier St NGT - Hainsworth Building	\$74.06	
	17/02/2026	Water Usage - 36 Bennett St LG Lot 42-Staff Housing	\$47.99	
	17/02/2026	Water Usage - Lot 196 Res 42416 - NGT Fire Station 28 May St	\$51.44	
EFT29354	19/02/2026	Wazzas Complete Sheep Management		-\$2,447.50
	26/01/2026	Laying & Joining More Pressure Poly Pipe - Old Newdegate Drinking Dam Pipeline to Oval Tanks	\$550.00	
	12/02/2026	2400 x 100 x 1.6mm Corten Garden Edging with 20mm Rolled Edge	\$1,897.50	
EFT29355	19/02/2026	Western Australian Electoral Commission		-\$4,733.64
	06/02/2026	Conduct Local Government Ordinary Election 2025	\$4,733.64	
EFT29356	19/02/2026	Williams Creative Co. Pty Ltd		-\$2,598.75
	09/02/2026	AIM Centenary MC Fee - Dean Clairs 29/03/2026	\$2,598.75	
		TOTAL EFT		-\$601,533.02
DD11775.1	01/02/2026	Superloop Limited		-\$1,225.00
	01/02/2026	Shire office wired (fibre optic) internet Corporate Internet - Monthly Charge Unlimited	\$1,225.00	
DD11775.2	01/02/2026	WA Treasury Corporation		-\$13,079.58
	01/02/2026	Loan 204 - CEO Residence	\$13,079.58	
DD11781.1	12/02/2026	Anz Smart Choice Super		-\$101.33
	11/02/2026	Super Contributions for Pay Ending 11/02/2026	\$101.33	
DD11781.2	12/02/2026	Q Super		-\$302.00
	11/02/2026	Super Contributions for Pay Ending 11/02/2026	\$302.00	
DD11781.3	12/02/2026	REST Superannuation		-\$728.23
	11/02/2026	Super Contributions for Pay Ending 11/02/2026	\$728.23	
DD11781.4	12/02/2026	The Trustee for TLW Superannuation Fund		-\$546.71
	11/02/2026	Super Contributions for Pay Ending 11/02/2026	\$546.71	
DD11781.5	12/02/2026	Vanguard Super		-\$883.70
	11/02/2026	Super Contributions for Pay Ending 11/02/2026	\$883.70	
DD11781.6	12/02/2026	Australian Super Administration		-\$3,121.72
	11/02/2026	Super Contributions for Pay Ending 11/02/2026	\$3,121.72	
DD11781.7	12/02/2026	Aware Super		-\$6,424.35
	11/02/2026	Super Contributions for Pay Ending 11/02/2026	\$6,424.35	

DD11781.8	12/02/2026	The Trustee for Super Retirement Fund		-\$312.35
	11/02/2026	Super Contributions for Pay Ending 11/02/2026	\$312.35	
DD11781.9	12/02/2026	Hostplus		-\$593.97
	11/02/2026	Super Contributions for Pay Ending 11/02/2026	\$593.97	
DD11781.10	12/02/2026	Mercer Super Trust		-\$317.28
	11/02/2026	Super Contributions for Pay Ending 11/02/2026	\$317.28	
DD11781.11	12/02/2026	The Trustee for MLC Super Fund		-\$312.35
	11/02/2026	Super Contributions for Pay Ending 11/02/2026	\$312.35	
DD11781.12	12/02/2026	Panorama Super		-\$281.54
	11/02/2026	Super Contributions for Pay Ending 11/02/2026	\$281.54	
DD11781.13	12/02/2026	Prime Super		-\$401.03
	11/02/2026	Super Contributions for Pay Ending 11/02/2026	\$401.03	
DD11789.1	10/02/2026	Shire of Lake Grace Credit Card		-\$2,876.68
	10/02/2026	Satellite Internet Service for 3 Fire Stations: NGT, LK and Vrly	\$417.00	
		Satellite Internet Service for Shire Office	\$139.00	
		Satellite Internet Service for CESM vehicle	\$203.50	
	06/01/26	Fuel for PLVU64 Atlas Sawyers Receipt #0040400660527	\$170.34	
	12/01/26	A police clearance search for a new employee	\$64.90	
		Australia Post WA Receipt #92B0212DE8		
	13/01/26	Reissue of Class 1 RAV – Oversize – Period Permit for PTCK25 Main Roads WA Receipt #202601130010	\$50.00	
	13/01/26	WALGA Regional Risk Day Conference for MIS and ISO Trybooking Receipt #5420a2b-79e8-4ca0-b959-e6dc529bb0f6	\$265.00	
	24/12/25	Subscription charges Canva Receipt #04740-1963263	\$416.99	
	14/01/26	Tape and adhesive for training labels and charts JV And SP Mckenzie Receipt #10037098	\$35.95	
	30/12/25	Case for CESM mobile Phonefix Pty Ltd Receipt #N/A	\$55.00	
	30/12/25	Mobile phone for CESM Jb Hi Fi Armadale Receipt #309174284-170	\$1,049.00	
	02/01/26	Annual Fee CBA Receipt #N/A	\$10.00	
DD11789.2	17/02/2026	Resimac Asset Finance Pty Ltd		-\$993.22
	17/02/2026	Chattel mortgage repayment - Lake Local Action Group Vehicle	\$993.22	
TOTAL DIRECT DEBITS				-\$32,501.04
TOTAL MUNICIPAL FUND				-\$634,034.06

SHIRE OF LAKE GRACE

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 28 February 2026

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF LAKE GRACE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

	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	5,152,697	5,144,626	(8,071)	(0.16%)	
Rates excluding general rates	320,074	320,074	319,031	(1,043)	(0.33%)	
Grants, subsidies and contributions	2,903,958	2,346,291	2,351,697	5,406	0.23%	
Fees and charges	569,599	394,967	371,248	(23,719)	(6.01%)	
Interest revenue	570,640	351,100	357,922	6,822	1.94%	
Other revenue	334,033	235,469	237,482	2,013	0.85%	
Profit on asset disposals	6,570	6,570	2,687	(3,883)	(59.10%)	
	9,860,241	8,807,168	8,784,693	(22,475)	(0.26%)	
Expenditure from operating activities						
Employee costs	(2,829,480)	(1,940,216)	(1,787,547)	152,669	7.87%	
Materials and contracts	(5,233,873)	(3,611,234)	(3,153,894)	457,340	12.66%	▲
Utility charges	(341,188)	(208,931)	(212,428)	(3,497)	(1.67%)	
Depreciation	(8,612,566)	(5,741,038)	(5,827,487)	(86,449)	(1.51%)	
Finance costs	(69,731)	(39,153)	(39,330)	(177)	(0.45%)	
Insurance	(299,544)	(299,496)	(306,465)	(6,969)	(2.33%)	
Other expenditure	(401,767)	(267,558)	(259,020)	8,538	3.19%	
Loss on asset disposals	(43,631)	(31,696)	(40,969)	(9,273)	(29.26%)	
	(17,831,780)	(12,139,322)	(11,627,140)	512,182	4.22%	
Non cash amounts excluded from operating activities	2(c) 8,666,041	5,774,842	5,874,447	99,605	1.72%	
Amount attributable to operating activities	694,502	2,442,688	3,032,000	589,312	24.13%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	6,713,507	2,366,127	2,366,127	0	0.00%	
Proceeds from disposal of assets	420,000	315,000	303,678	(11,322)	(3.59%)	
	7,133,507	2,681,127	2,669,805	(11,322)	(0.42%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(6,217,242)	(2,526,149)	(1,439,721)	1,086,428	43.01%	▲
Acquisition of infrastructure	(6,585,361)	(4,368,062)	(2,362,498)	2,005,564	45.91%	▲
	(12,802,603)	(6,894,211)	(3,802,219)	3,091,992	44.85%	
Amount attributable to investing activities	(5,669,096)	(4,213,084)	(1,132,414)	3,080,670	73.12%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	692,709	0	0	0	0.00%	
	692,709	0	0	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(202,299)	(130,181)	(130,181)	0	0.00%	
Transfer to reserves	(865,562)	(168,993)	(168,993)	0	0.00%	
	(1,067,861)	(299,174)	(299,174)	0	0.00%	
Amount attributable to financing activities	(375,152)	(299,174)	(299,174)	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	694,502	2,442,688	3,032,000	589,312	24.13%	▲
Amount attributable to investing activities	(5,669,096)	(4,213,084)	(1,132,414)	3,080,670	73.12%	▲
Amount attributable to financing activities	(375,152)	(299,174)	(299,174)	0	0.00%	
Surplus or deficit after imposition of general rates	2,774	3,282,950	6,952,933	3,669,983	111.79%	▲

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 28 FEBRUARY 2026

	Actual 30 June 2025	Actual as at 28 February 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	13,321,525	16,713,773
Trade and other receivables	304,860	468,632
Inventories	34,505	36,313
TOTAL CURRENT ASSETS	13,660,890	17,218,718
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	47,535,337
Infrastructure	247,397,701	244,831,168
TOTAL NON-CURRENT ASSETS	294,836,287	292,469,059
TOTAL ASSETS	308,497,177	309,687,777
CURRENT LIABILITIES		
Trade and other payables	1,102,853	472,927
Capital grant/contributions liabilities	12,492	2,446,940
Borrowings	202,299	72,118
Employee related provisions	475,309	467,888
TOTAL CURRENT LIABILITIES	1,792,953	3,459,873
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	4,984,894
NET ASSETS	305,179,203	304,702,883
EQUITY		
Retained surplus	155,612,872	154,967,559
Reserve accounts	7,376,704	7,545,697
Revaluation surplus	142,189,627	142,189,627
TOTAL EQUITY	305,179,203	304,702,883

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 28 FEBRUARY 2026

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 19 March 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 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.

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 28 FEBRUARY 2026

2 NET CURRENT ASSETS INFORMATION

	Adopted Budget Opening	Actual as at	Actual as at
(a) Net current assets used in the Statement of Financial Activity	1 July 2025	30 June 2025	28 February 2026
Note	\$	\$	\$
Current assets			
Cash and cash equivalents	13,321,525	13,321,525	16,713,773
Trade and other receivables	304,859	304,860	468,632
Inventories	34,505	34,505	36,313
	<u>13,660,889</u>	<u>13,660,890</u>	<u>17,218,718</u>
Less: current liabilities			
Trade and other payables	(1,102,853)	(1,102,853)	(472,927)
Other liabilities	(12,492)	(12,492)	(2,446,940)
Borrowings	(202,299)	(202,299)	(72,118)
Employee related provisions	(475,309)	(475,309)	(467,888)
	<u>(1,792,953)</u>	<u>(1,792,953)</u>	<u>(3,459,873)</u>
Net current assets	11,867,936	11,867,937	13,758,845
Less: Total adjustments to net current assets	2(b) (6,515,416)	(6,515,416)	(6,805,912)
Closing funding surplus / (deficit)	5,352,520	5,352,521	6,952,933
(b) Current assets and liabilities excluded from budgeted deficiency			
Adjustments to net current assets			
Less: Reserve accounts	(7,376,704)	(7,376,704)	(7,545,697)
Less: Current assets not expected to be received at end of year			
- Municipal - restricted cash, Units in Local Government House Trust, Movement in provisions	(260,079)	(293,207)	(293,207)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings	202,299	202,299	72,118
- Capital grants In-kind contribution	573,390	573,390	573,390
- Current portion of employee benefit provisions held in reserve	345,678	378,806	387,484
Total adjustments to net current assets	2(a) (6,515,416)	(6,515,416)	(6,805,912)
	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	28 February 2026	28 February 2026
	\$	\$	\$
(c) Non-cash amounts excluded from operating activities			
Adjustments to operating activities			
Less: Profit on asset disposals	(6,570)	(6,570)	(2,687)
Add: Loss on asset disposals	43,631	31,696	40,969
Add: Depreciation	8,612,566	5,741,038	5,827,487
Movement in current employee provisions associated with restricted cash	16,414	8,678	8,678
Total non-cash amounts excluded from operating activities	8,666,041	5,774,842	5,874,447

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 28 FEBRUARY 2026

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

Expenditure from operating activities

Materials and contracts

Below budget due to delay in operating jobs

Outflows from investing activities

Acquisition of property, plant and equipment

Bulk of Capital projects have not been initiated as yet (46.81%) or in early stage of completion

Acquisition of infrastructure

Bulk of Capital projects have not been initiated as yet (46.81%) or in early stage of completion

	Var. \$	Var. %	
	\$	%	
	457,340	12.66%	▲
	1,086,428	43.01%	▲
	2,005,564	45.91%	▲

SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION

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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 28 FEBRUARY 2026

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	\$3.28 M	\$6.95 M	\$3.67 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Cash and cash equivalents	\$16.71 M	
Unrestricted Cash	\$9.17 M	54.9%
Restricted Cash	\$7.55 M	45.1%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
Payables	\$0.47 M
Trade Payables	\$0.45 M
0 to 30 Days	98.4%
Over 30 Days	1.6%
Over 90 Days	1.6%

Refer to 9 - Payables

Receivables		
	\$	%
Receivables	\$0.23 M	
Rates Receivable	\$0.24 M	95.7%
Trade Receivable	\$0.23 M	% Outstanding
Over 30 Days		2.9%
Over 90 Days		2.7%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.69 M	\$2.44 M	\$3.03 M	\$0.59 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$5.14 M	
YTD Budget	\$5.15 M	(0.2%)

Grants and Contributions		
	\$	% Variance
YTD Actual	\$2.35 M	
YTD Budget	\$2.35 M	0.2%

Refer to 12 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.37 M	
YTD Budget	\$0.39 M	(6.0%)

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)
(\$5.67 M)	(\$4.21 M)	(\$1.13 M)	\$3.08 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.30 M	
Adopted Budget	\$0.42 M	(27.7%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.36 M	
Adopted Budget	\$6.59 M	(64.1%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$2.37 M	
Adopted Budget	\$6.71 M	(64.8%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.38 M)	(\$0.30 M)	(\$0.30 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.13 M)
Interest expense	(\$0.04 M)
Principal due	\$1.49 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$7.55 M
Net Movement	\$0.17 M

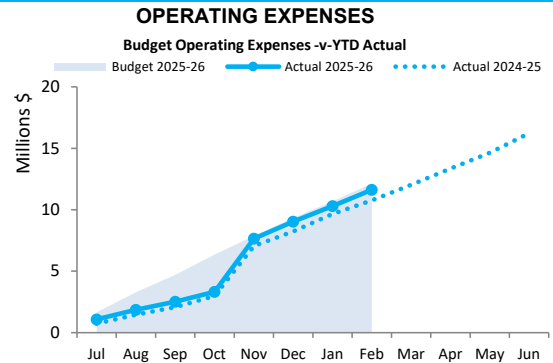
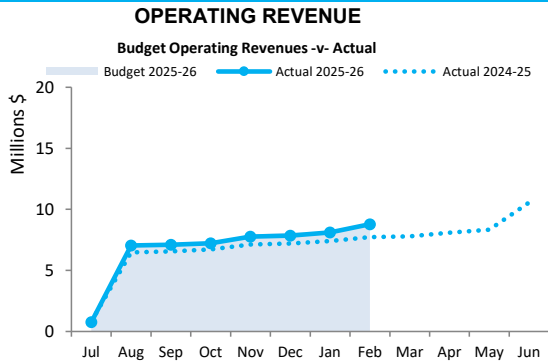
Refer to 4 - Cash Reserves

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

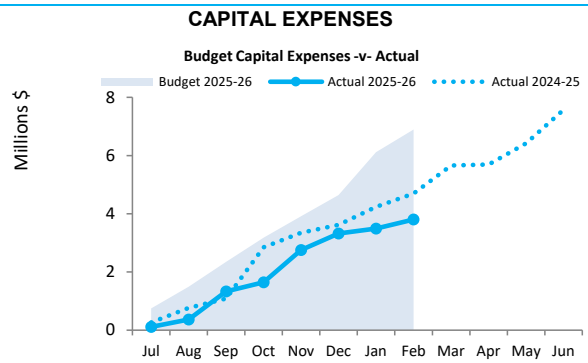
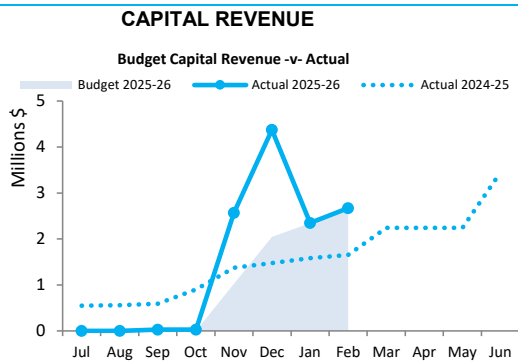
**SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

2 KEY INFORMATION - GRAPHICAL

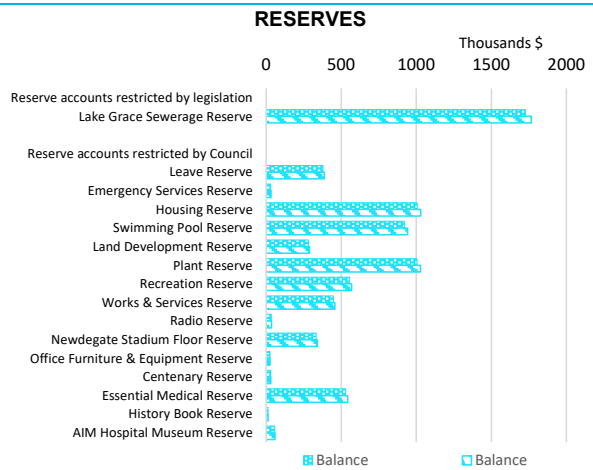
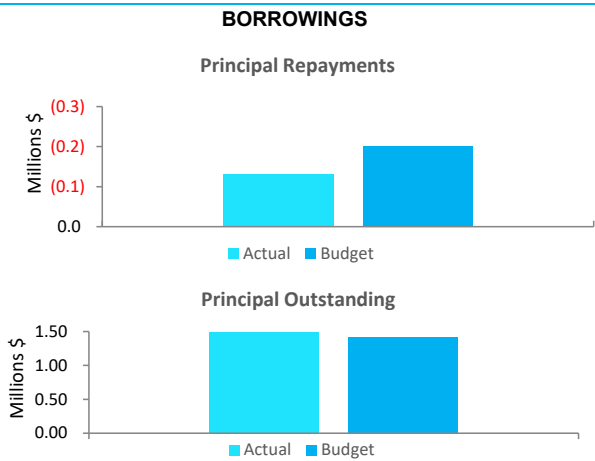
OPERATING ACTIVITIES



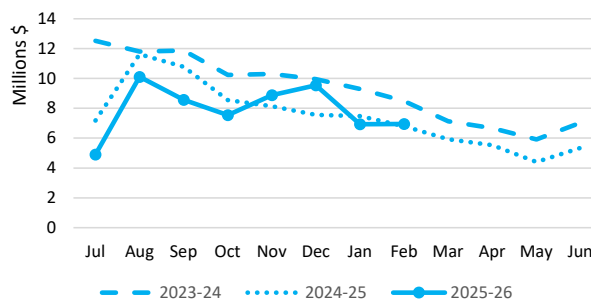
INVESTING ACTIVITIES



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 28 FEBRUARY 2026**

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	222,375		222,375		Commonwealth	3.25%
Term deposit 1 - Municipal Bank account	Cash and cash equivalents	2,358,951		2,358,951		Commonwealth	4.25%
Term deposit 2 - Municipal Bank account	Cash and cash equivalents	3,500,000		3,500,000		Commonwealth	4.32%
WATC Overnight Deposit Municipal	Cash and cash equivalents	3,036,178		3,036,178		WATC	3.80%
Petty Cash and Floats	Cash and cash equivalents	500		500		Cash on Hand	N/A
WATC Overnight Deposit Reserve	Cash and cash equivalents	0	17,984	17,984		WATC	3.80%
Term deposit - Reserve Bank Account	Cash and cash equivalents	0	7,527,713	7,527,713		Commonwealth	4.42%
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	13,692	Commonwealth	N/A
Total		9,168,076	7,545,697	16,713,773	13,692		
Comprising							
Cash and cash equivalents		9,168,076	7,545,697	16,713,773	13,692		
		9,168,076	7,545,697	16,713,773	13,692		

KEY INFORMATION

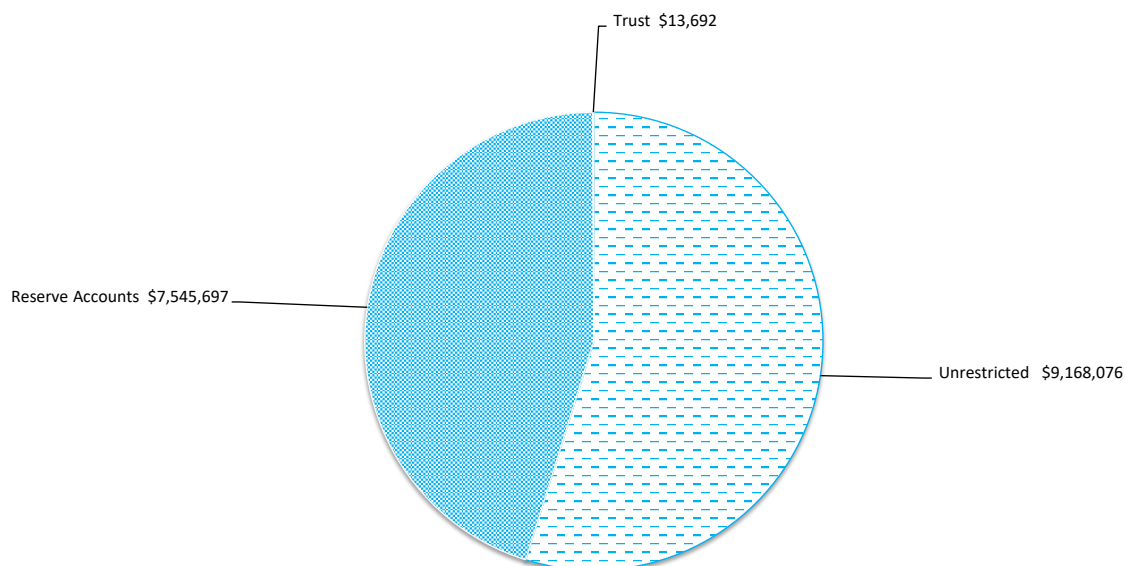
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 28 FEBRUARY 2026**

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	39,572	0	1,766,927
Reserve accounts restricted by Council								
Leave Reserve	378,806	13,195	0	392,001	378,806	8,678	0	387,484
Emergency Services Reserve	30,962	1,079	0	32,041	30,962	709	0	31,671
Housing Reserve	1,006,651	35,065	(129,709)	912,007	1,006,650	23,062	0	1,029,712
Swimming Pool Reserve	921,492	239,065	0	1,160,557	921,492	21,111	0	942,603
Land Development Reserve	281,698	9,812	0	291,510	281,698	6,453	0	288,151
Plant Reserve	1,004,386	34,986	(423,000)	616,372	1,004,387	23,009	0	1,027,396
Recreation Reserve	556,432	329,832	(40,000)	846,264	556,432	12,747	0	569,179
Works & Services Reserve	447,176	15,577	0	462,753	447,176	10,244	0	457,420
Radio Reserve	34,340	1,196	0	35,536	34,340	787	0	35,127
Newdegate Stadium Floor Reserve	332,848	11,594	0	344,442	332,848	7,625	0	340,473
Office Furniture & Equipment Reserve	25,199	878	0	26,077	25,199	578	0	25,777
Centenary Reserve	30,063	21,744	0	51,807	30,063	689	0	30,752
Essential Medical Reserve	530,623	18,483	(100,000)	449,106	530,623	12,156	0	542,779
History Book Reserve	11,929	416	0	12,345	11,930	273	0	12,203
AIM Hospital Museum Reserve	56,743	1,977	0	58,720	56,743	1,300	0	58,043
	7,376,704	865,562	(692,709)	7,549,557	7,376,704	168,993	0	7,545,697

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	3,346,735	557,789	73,851	(483,938)
Buildings - non-specialised	338,438	225,556	138,908	(86,648)
Buildings - specialised	988,069	658,580	114,414	(544,166)
Plant and equipment	1,544,000	1,084,224	1,112,547	28,323
Acquisition of property, plant and equipment	6,217,242	2,526,149	1,439,721	(1,086,428)
Infrastructure - roads	5,687,583	3,791,266	1,915,786	(1,875,480)
Infrastructure - parks, gardens, recreation facilities	832,040	532,984	385,473	(147,511)
Infrastructure - urban infrastructure	65,738	43,812	61,239	17,427
Acquisition of infrastructure	6,585,361	4,368,062	2,362,498	(2,005,564)
Total capital acquisitions	12,802,603	6,894,211	3,802,219	(3,091,992)
Capital Acquisitions Funded By:				
Capital grants and contributions	6,713,507	2,366,127	2,366,127	0
Other (disposals & C/Fwd)	420,000	315,000	303,678	(11,322)
Reserve accounts				
Housing Reserve	129,709	0	0	0
Plant Reserve	423,000	0	0	0
Recreation Reserve	40,000	0	0	0
Essential Medical Reserve	100,000	0	0	0
Contribution - operations	4,976,387	4,213,084	1,132,414	(3,080,670)
Capital funding total	12,802,603	6,894,211	3,802,219	(3,091,992)

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

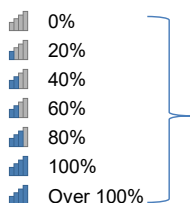
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

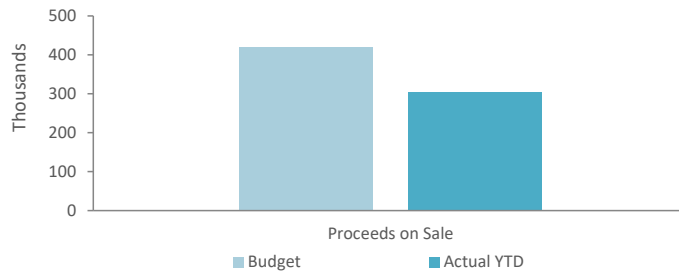


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description	Adopted		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
Land				0
E137260 Lake Grace Residential Land	3,346,735	557,789	73,851	483,938
Buildings - Non Specialised				0
E091960 (9196023) 1 Quondong Ct Cap Exp	12,500	8,330	9,200	(870)
E091960 (9196034) 5 Banksia Pl Cap Exp	37,196	24,776	0	24,776
E091960 (9196054) 36 Bennett St Cap Exp	38,000	25,320	0	25,320
E091960 (9196074) 54A Bennett St Cap Exp	28,800	19,190	0	19,190
E091960 (9196087) Staff Housing 8 Wattle Drive Cap Exp	40,000	26,664	0	26,664
E091960 (9196114) 3 Clark Ave Cap Exp	52,233	34,804	0	34,804
E092006 (9200015) 84 Bennett Street Wachs Housing Cap Exp	129,709	86,472	129,708	(43,236)
Buildings - Specialised				0
E091970 (9197094) 65A Bennett St Capital	38,000	25,328	36,644	(11,316)
E092120 (ILULG) Ilu Lot 107 Bennett St Lake Grace Cap Exp	5,000	3,322	0	3,322
E107715 (1071044) Lake Grace Community Bus Shed Cap Exp	15,000	9,996	0	9,996
E111007 (LGPHCAP) Lake Grace Public Hall Cap Exp	67,000	44,660	0	44,660
E111007 (LGVHCAP) Lake Grace Lakes Village Hall Cap Exp	40,000	26,658	0	26,658
E111007 (NGPHCAP) Newdegate Public Hall Cap Exp	20,000	13,332	0	13,332
E111007 (VLPHCAP) Varley Hall - Cap Exp	40,000	26,664	0	26,664
E113152 (113006) Lake Grace Sports Pavilion Capital Exp	71,000	47,318	0	47,318
E113152 (113014) Lake King Sports Pavilion Cap Ex	10,000	6,666	0	6,666
E113152 (113018) Lg Sporting Precinct - Final Stage Cap Exp	14,662	9,754	0	9,754
E113152 (B63CAP) Newdegate Recreation Centre Cap Exp	125,000	83,322	11,540	71,782
E113152 (B43CAP) Newdegate Golf & Bowling Club Cap Exp	7,000	4,664	0	4,664
E116106 Lot 352 Stubbs St (Pink Building) Cap Exp	50,000	33,330	0	33,330
E117041 (1170014) Aim Building Capital	15,000	9,996	15,000	(5,004)
E117042 (1170084) Rsl Hall Capex	30,000	19,998	0	19,998
E121502 (121304) Lake Grace Depot - Cap Exp	175,000	116,652	29,670	86,982
E121502 (121305) Newdegate Depot - Cap Exp	60,000	40,000	21,560	18,440
E132500 (1325014) Visitor Centre Improvements Cap Exp	45,407	30,264	0	30,264
E132502 (1322052) Hainesworth Museum Shed	160,000	106,656	0	106,656
Furniture & Equipment				0
Plant & Equipment				0
E042550 (LG001CA) CEO Vehicle	110,000	110,000	110,456	(456)
E077054 (1825CAP) Doctors Vehicle	55,000	55,000	39,315	15,685
E123059 (PL28CAP) Skid Steer Plant Trailer	68,000	45,326	52,500	(7,174)
E123059 (PL37CAP) NGT Community Bus	275,000	183,312	270,254	(86,942)
E123059 (PL04CAP) 6 Wheel Tip Truck	380,000	253,308	0	253,308
E123059 (PL40CAP) New Cat Cs16 Roller	215,000	143,316	214,833	(71,517)
E123059 (PL41CAP) Isuzu Ute Infrastructure/Works Supervisor	56,000	37,324	53,035	(15,711)
E123059 (PL42CAP) Loader	340,000	226,644	331,057	(104,413)
E132504 (1325042) Variable Message Sign Trailers	45,000	29,994	41,098	(11,104)
Infrastructure - Roads				0
E121300 Roadworks Capital Renewal	5,687,584	3,791,266	1,915,786	1,875,480
Parks, Gardens, Recreation Facilities				0
E107259 (113061) Lake King Cemetery New Fence	65,860	43,888	65,860	(21,972)
E113175 (113048) Lake Grace Sporting Complex Entry Cap Exp	15,750	10,492	18,477	(7,985)
E113175 (113055) Jam Patch New Bbq & Picnic Shelters Cap Exp	28,069	18,698	28,069	(9,371)
E113175 (113075) Lake King Park Upgrade Cap Exp	87,300	58,192	15,845	42,347
E113175 (113076) Jam Patch - New Walk Way Cap Exp	200,000	133,336	0	133,336
E113175 (113079) Newdegate Bowling Club Reconstruction And Resurfacing Projec	110,061	73,376	110,061	(36,685)
E132503 (1325031) Lg Lookout Upgrade	260,000	173,336	121,676	51,660
E136118 (1361181) Regional Drought Resilience - 2 Water Tanks	65,000	21,666	25,485	(3,819)
Sewerage				0
Urban Infrastructure				0
E101043 (1010431) Lake Grace & Newdegate Recycling Stations	4,500	2,994	0	2,994
E136501 (136009) Newdegate Airstrip Dam (Cwsp)	61,238	40,818	61,239	(20,421)
	12,802,604	6,894,211	3,802,219	3,091,992

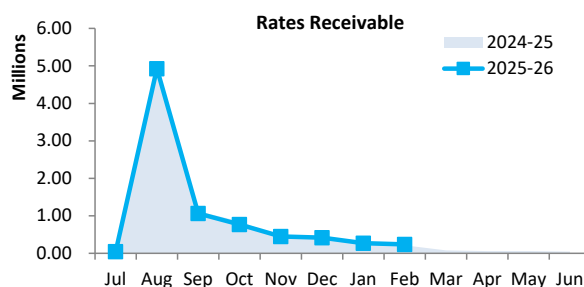
6 DISPOSAL OF ASSETS

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 WGN	101,210	100,000	0	(1,210)	0	0	0	0
196	PLVU53 - 2022 Mitsub Pajero Sport GXL	28,597	25,000	0	(3,597)	27,826	27,273	0	(553)
175	PROL10 - 2020 Multipac Steel Drum Roller	92,747	75,000	0	(17,747)	91,485	54,496	0	(36,989)
187	PLVU52 - 2021 Ford Ranger Dual Cab	25,352	15,000	0	(10,352)	25,336	21,909	0	(3,427)
150	PLOD07 - 2019 Volvo L90F Wheel Loader	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)	341,960	303,678	2,687	(40,969)



7 RECEIVABLES

Rates receivable	30 June 2025	28 Feb 2026
	\$	\$
Opening arrears previous year	56,487	46,707
Levied this year	4,977,436	5,463,657
Less - collections to date	(4,987,216)	(5,273,108)
Net rates collectable	46,707	237,256
% Collected	99.1%	95.7%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(206)	224,778	486	11	6,307	231,376
Percentage	(0.1%)	97.1%	0.2%	0.0%	2.7%	
Balance per trial balance						
Trade receivables	(206)	224,778	486	11	6,307	231,376
Total receivables general outstanding						231,376

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.

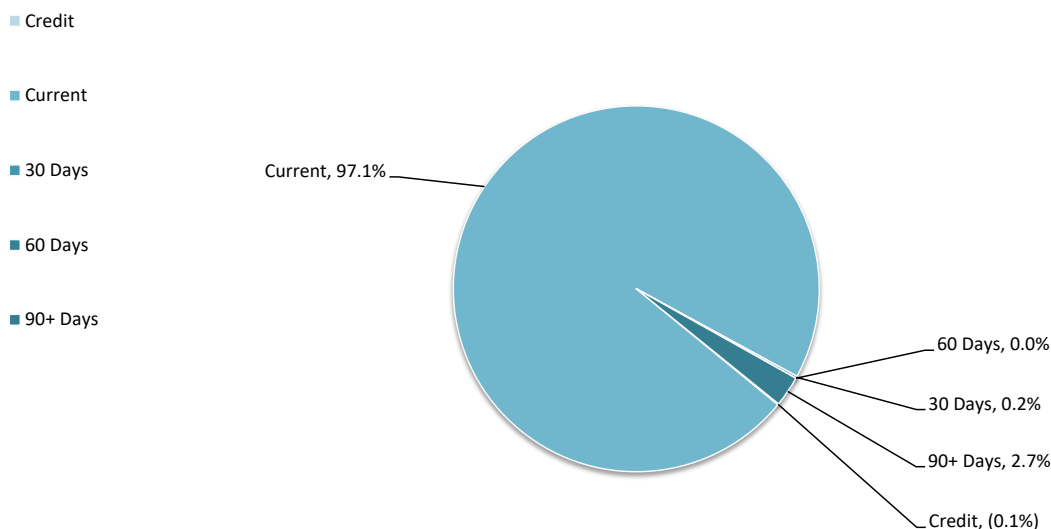
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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 28 February 202
	\$	\$	\$	\$
Inventory				
Fuel	34,505	110,015	(108,207)	36,313
Total other current assets	34,505	110,015	(108,207)	36,313

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

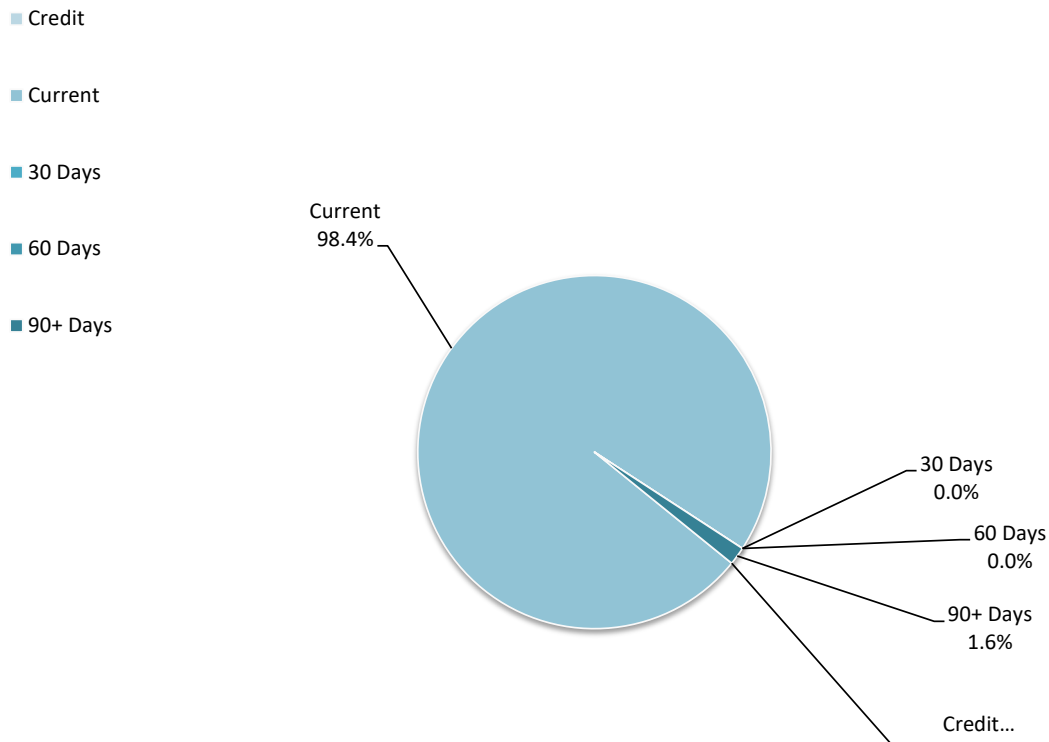
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	443,847	0	0	7,425	451,272
Percentage	0.0%	98.4%	0.0%	0.0%	1.6%	
Balance per trial balance						
Sundry creditors	0	443,847	0	0	7,425	451,272
ESL Levied & Prepaid rates		9,609				9,609
Liabilities held for Others - Prepaid Rates		12,046				12,046
Total payables general outstanding						472,927

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	(2,705)	(9,510)
Staff Housing & CEO's Residence	L204	280,503	0	0	(37,446)	(49,984)	243,057	230,519	(3,335)	(4,216)
LG Sports Pavillion	L182	45,886	0	0	(10,941)	(22,228)	34,945	23,658	(925)	(2,612)
LG Residential Land	L189	73,239	0	0	(6,383)	(12,958)	66,856	60,281	(2,776)	(4,808)
Purchase & Develop Industrial Lan	L203	311,277	0	0	(30,085)	(60,397)	281,192	250,880	(3,555)	(6,489)
WACHS Housing	L205	750,000	0	0	(34,241)	(34,241)	715,759	715,759	(26,034)	(42,096)
		1,617,248	0	0	(130,181)	(202,299)	1,487,067	1,414,949	(39,330)	(69,731)
Total		1,617,248	0	0	(130,181)	(202,299)	1,487,067	1,414,949	(39,330)	(69,731)
Current borrowings		202,299					72,118			
Non-current borrowings		1,414,949					1,414,949			
		1,617,248					1,487,067			

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 28 February 2026 \$
Other liabilities						
Capital grant/contributions liabilities		12,492	0	4,757,288	(2,322,840)	2,446,940
Total other liabilities		12,492	0	4,757,288	(2,322,840)	2,446,940
Employee Related Provisions						
Provision for annual leave		230,716	0	0	(7,421)	223,295
Provision for long service leave		244,593	0	0	0	244,593
Total Provisions		475,309	0	0	(7,421)	467,888
Total other current liabilities		487,801	0	4,757,288	(2,330,261)	2,914,828

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 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 28 Feb 2026	Current Liability 28 Feb 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	1,030,175	772,631	772,631
Grants Commission - Roads	0	0	0	0	0	852,703	639,527	639,527
Grant - DFES LGGS Operating	0	0	0	0	0	125,000	93,750	93,750
Grant - DFES Op Exp	0	0	0	0	0	10,312	10,312	10,312
Grants - Senior Activities	0	0	0	0	0	1,000	664	0
Grants - Youth Activities	0	0	0	0	0	5,000	5,000	5,000
State Library of WA Grant	0	0	0	0	0	5,500	5,328	5,350
Grant AIM Hospital interpretation project	0	0	0	0	0	4,694	4,694	4,694
Grant - WSNF	0	0	0	0	0	185,571	141,461	141,461
Direct Grant - MRWA	0	0	0	0	0	476,803	476,803	476,803
Skeleton Weed Programm Grant	0	0	0	0	0	185,000	185,000	185,000
	0	0	0	0	0	2,881,758	2,335,171	2,334,529
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	328	0
Contributions - Other Culture	0	0	0	0	0	1,000	664	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	128	805
Community Gardens Grant Program 2024	0	0	0	0	0	0	0	6,364
	0	0	0	0	0	22,200	11,120	17,168
TOTALS	0	0	0	0	0	2,903,958	2,346,291	2,351,697

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 28 Feb 2026	Current Liability 28 Feb 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Contribution To New Community Bus	0	0	0	0	0	100,000	100,000	100,000
Local Roads & Community Program	0	58,236	(58,236)	0	0	58,236	58,236	58,236
Drought & Community	0	103,490	(103,490)	0	0	103,490	103,490	103,490
Local Roads & Community Program - Public Halls, Civic Centres	0	161,617	(161,617)	0	0	161,617	161,617	161,617
Roads to Recovery	12,492	968,096	(980,588)	0	0	1,223,248	980,588	980,588
Regional Road Group	0	679,755	(501,680)	178,075.33	178,075	1,132,054	360,219	360,219
Local Roads & Community Program	0	334,092	(334,092)	0.00	0	334,092	334,092	334,092
Local Roads & Community Program	0	109,287	(109,287)	0.00	0	109,287	109,287	109,287
DWER Contribution toward new NGT Dam construction	0	0	0	0.00	0	131,542	71,542	71,542
NGT Bowling Club Reconstruction and Resurfacing Project	0	0	0	0.00	0	13,206	13,206	13,206
Housing Support Program Stream 2 Community Enabling								
Infrastructure - Wattle Drive Extension Cap Inc	0	2,342,715	(73,851)	2,268,864.23	2,268,864	3,346,735	73,851	73,851
	12,492	4,757,288	(2,322,840)	2,446,940	2,446,940	6,713,507	2,366,127	2,366,127

**SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

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 28 February 2026
	\$	\$	\$	\$
Standpipe bonds	12,774	969	(51)	13,692
	12,774	969	(51)	13,692

**SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended
			Adjustment	Available	Available	Budget Running
			\$	Cash	Cash	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
I030301 - Grants Commission - General	RES 14155	Operating Revenue			(89,087)	(89,087)
I030302 - Grants Commission - Road Funds	RES 14155	Operating Revenue			(100,919)	(190,006)
I160210 - Interest On Investment Municipal	RES 14155	Operating Revenue			(105,000)	(295,006)
I160215 - Interest On Investment Resrve	RES 14155	Operating Revenue		27,200		(267,806)
E042029 - Move to engineering consultants	RES 14155	Operating Expenses		60,000		(207,806)
E042140 - Additional IT Changeover costs, Executive Staff Laptops	RES 14155	Operating Expenses			(48,000)	(255,806)
I042442 - Dept Education LK Oval 24/25 (will have further income for 25/26)	RES 14155	Operating Revenue		25,200		(230,606)
512013 - AWARE 25/26 Grant Funding co-contribution \$4,248	RES 14155	Operating Expenses		26,842		(203,764)
I051450 - AWARE 25/26 Grant Funding \$10,312	RES 14155	Operating Revenue			(19,688)	(223,452)
E052270 - Contract Ranger Services	RES 14155	Operating Expenses			(5,000)	(228,452)
175001 - Larviciding Equipment & Pesticide	RES 14155	Operating Expenses		3,000		(225,452)
175001 - Mosquito Control	RES 14155	Operating Expenses		2,000		(223,452)
7703022 - Medical Centres - Building Mtc	RES 14155	Operating Expenses			(5,000)	(228,452)
7703052 - LG Medical Centre - Garden Mtc - Gardening Invoices	RES 14155	Operating Expenses		5,000		(223,452)
BLD25 - Lake Grace Medical Centre - Operating Costs	RES 14155	Operating Expenses		5,000		(218,452)
VLG1825 - Doctor Vehicle LG1825	RES 14155	Operating Expenses		5,000		(213,452)
8300022 - Lake Grace Playgroup - Building Mtc - Completion of LRCIP project (not claimed under program)	RES 14155	Operating Expenses			(3,000)	(216,452)
8300022 - Lake Grace Playgroup - Building Mtc - Completion of LRCIP project (not claimed under program)	RES 14155	Operating Expenses			(4,000)	(220,452)
8300042 - Lake Grace Playgroup - Playground Mtc - Completion of LRCIP project (not claimed under program)	RES 14155	Operating Expenses		7,000		(213,452)
I083210 - Local Roads & Community Program amendments	RES 14155	Capital Revenue			(683)	(214,135)
E087101 - Youth Activities Exp increase by \$2,000 due to The Next Gen Arts grant	RES 14155	Operating Expenses			(2,000)	(216,135)
E087101 - Youth Activities Exp decrease due to Creativity for Schools grant decrease	RES 14155	Operating Expenses		60,000		(156,135)
I087010 - Youth Activities - Will not be applying for Youth Week WA Grant this year	RES 14155	Operating Revenue			(3,000)	(159,135)
I087010 - Youth Activities additional grant - The Next Gen Arts grant	RES 14155	Operating Revenue		5,000		(154,135)
I087011 - Grant reduction - DLGSC Creativity for Schools	RES 14155	Operating Revenue			(60,000)	(214,135)
9200015 - 84 Bennett Street WACHS Housing - offset by Reserve Transfer	RES 14155	Capital Expenses			(63,844)	(277,979)
I092410 - Delay in WACHS Housing lease	RES 14155	Operating Revenue			(6,500)	(284,479)
SANLKTI - Lake King Tip - Tyre disposal and Tip Front Fence & Gates	RES 14155	Operating Expenses			(9,000)	(293,479)
SANLKTI - Lake King Tip - Tyre disposal and Tip Front Fence & Gates	RES 14155	Operating Expenses			(10,000)	(303,479)
SANLKTI - Lake King Tip - Tyre disposal and Tip Front Fence & Gates	RES 14155	Operating Expenses			(30,000)	(333,479)
SANNGTI - Newdegate Tip expenses decrease	RES 14155	Operating Expenses		9,000		(324,479)
SANNGTI - Newdegate Tip expenses decrease	RES 14155	Operating Expenses		10,000		(314,479)
SANNGTI - Newdegate Tip expenses decrease	RES 14155	Operating Expenses		30,000		(284,479)
CEMLK - Lake King Cemetery Maintenance expenses decrease	RES 14155	Operating Expenses		12,560		(271,919)
TOILKWA - Lake King Public Toilets Cleaning Wages & Materials expenses decrease	RES 14155	Operating Expenses		10,000		(261,919)
TOIVLWA - Varley Public Toilets Cleaning Wages & Materials expenses increase	RES 14155	Operating Expenses			(10,000)	(271,919)
113061 - Lake King Cemetery New Fence expenses increase	RES 14155	Capital Expenses			(12,560)	(284,479)
I111413 - Local Roads & Community Program amendments	RES 14155	Capital Revenue			(215,884)	(500,363)
I111414 - Local Roads & Community Program amendments	RES 14155	Capital Revenue			(15,750)	(516,113)
E112020 - Lake Grace Pool expenses increase	RES 14155	Operating Expenses			(10,000)	(526,113)

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended
			Adjustment	Available	Available	Budget Running
			\$	Cash	Cash	Balance
				\$	\$	\$
E112021 - Newdegate Pool - Late start to season	RES 14155	Operating Expenses		6,000		(520,113)
E112021 - Newdegate Pool - Late start to season	RES 14155	Operating Expenses		4,000		(516,113)
113055 - Jam Patch New Bbq & Picnic Shelters Cap Exp	RES 14155	Capital Expenses			(2,990)	(519,103)
113079 - Newdegate Bowling Club Reconstruction and Resurfacing Project Additional cost	RES 14155	Capital Expenses			(27,606)	(546,709)
113022 - Ngt Pioneer Park - Buildings expenses decrease	RES 14155	Operating Expenses		2,000		(544,709)
113022 - Ngt Pioneer Park - Buildings expenses decrease	RES 14155	Operating Expenses		3,000		(541,709)
I113183 - Ngt Bowling green overspend reimbursement	RES 14155	Capital Revenue		13,206		(528,503)
E115022 - State Library of WA Grant	RES 14155	Operating Expenses			(5,000)	(533,503)
E115025 - Varley Library Operating expenses increase	RES 14155	Operating Expenses			(200)	(533,703)
I115901 - State Library of WA Grant	RES 14155	Operating Revenue		5,000		(528,703)
1160033 - Old St John Building NGT expenses increase	RES 14155	Operating Expenses			(500)	(529,203)
E116047 - Lot 352 Stubbs Street (Pink Building) Bld Mtc expenses increase	RES 14155	Operating Expenses			(3,000)	(532,203)
E116054 - Newdegate Cricket Club nets project - Shire Contribution	RES 14155	Operating Expenses			(20,000)	(552,203)
1170072 - Lake Grace Railway Building Mtc expenses decrease	RES 14155	Operating Expenses		3,500		(548,703)
1170072 - Lake Grace Railway Building Mtc expenses decrease	RES 14155	Operating Expenses		5,400		(543,303)
1170072 - Lake Grace Railway Building Mtc expenses decrease	RES 14155	Operating Expenses		1,100		(542,203)
1210523 - Crooks/Kent Slk 0.0-4.0 expenses increase	RES 14155	Capital Expenses			(114,824)	(657,027)
1213042 - Bairstow Road Slk 3.76 - 8.72 expenses decrease	RES 14155	Capital Expenses		150,000		(507,027)
1213048 - West Kuender Rd Seal Slk 6.40-11.40 Second Coat Seal	RES 14155	Capital Expenses			(184,000)	(691,027)
1213050 - Aylemore Slk 8.80 - 13.80 Second Coat Seal	RES 14155	Capital Expenses			(77,850)	(768,877)
1213051 - Naisbitt Rd Slk 0 - 3.10 - Meant to be Crooks/Kent	RES 14155	Capital Expenses		101,201		(667,676)
1213054 - Biddy Camm Rd Slk 4.25-12.07 Second Coat Seal	RES 14155	Capital Expenses			(283,000)	(950,676)
121302 - LG Footpath expenses decrease	RES 14155	Capital Expenses		50,000		(900,676)
121303 - NGT Footpath expenses decrease	RES 14155	Capital Expenses		50,000		(850,676)
121305 - Newdegate Depot - Replace chain mesh fence around entire site	RES 14155	Capital Expenses			(30,000)	(880,676)
I121771 - Regional Road Group - Additional grant funding	RES 14155	Capital Revenue		592,054		(288,622)
122703 - Engineering Consultant: Road Asset Condition Assessment System (RACAS) Pick-up + Strategic Road Plan	RES 14155	Operating Expenses			(60,000)	(348,622)
I121782 - Local Roads & Community Program amendments	RES 14155	Capital Revenue		213,784		(134,838)
1260022 - Lake Grace Airstrip Maintenance expenses decrease	RES 14155	Operating Expenses		6,000		(128,838)
1260022 - Lake Grace Airstrip Maintenance expenses decrease	RES 14155	Operating Expenses		4,000		(124,838)
1260032 - Newdegate Airstrip Maintenance expenses decrease	RES 14155	Operating Expenses		5,000		(119,838)
1260042 - Lake King Airstrip Maintenance expenses decrease	RES 14155	Operating Expenses		5,000		(114,838)
1265012 - Lake Grace Airstrip - Building Maintenance expenses decrease	RES 14155	Operating Expenses		5,000		(109,838)
1310012 - Noxious Weeds expenses decrease	RES 14155	Operating Expenses		5,000		(104,838)
HISTBK - History Books - half to be carried forward to 26/27	RES 14155	Operating Expenses		6,000		(98,838)
LOCAL - Local Promotion - AIM celebrations expenses decrease	RES 14155	Operating Expenses		10,000		(88,838)
STATEWD - Statewide Promotion - photographer expenses decrease	RES 14155	Operating Expenses		10,000		(78,838)
132005 - Harvest Festival savings	RES 14155	Operating Expenses		3,000		(75,838)
CHRSTMS - Christmas savings	RES 14155	Operating Expenses		10,000		(65,838)

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 \$
EXHIBIT - Exhibition expenses decrease - grant application not happening	RES 14155	Operating Expenses		60,000		(5,838)
1325031 - Lg Lookout Upgrade expenses increase	RES 14155	Capital Expenses			(130,000)	(135,838)
I132003 - No longer applying for Australia Day grant	RES 14155	Operating Revenue			(10,000)	(145,838)
I132414 - No longer applying for DLGSC Arts Activities in Regional Communities grant	RES 14155	Operating Revenue			(60,000)	(205,838)
E133010 - Salaries & Wages - Building expenses decrease	RES 14155	Operating Expenses		10,000		(195,838)
1361181 - Regional Drought Resilience - 2 water tanks Exp	RES 14155	Capital Expenses			(65,000)	(260,838)
136009 - Newdegate Airstrip Dam (Cwsp) expenses increase	RES 14155	Capital Expenses			(8,181)	(269,019)
I134413 - Increase of DWER Contribution toward new NGT Dam construction	RES 14155	Capital Revenue		7,949		(261,070)
I134413 - Additional Grant - Regional Drought Resilience - 2 water tanks	RES 14155	Capital Revenue		60,000		(201,070)
E137260 - Housing Support Program Stream 2 Community Enabling Infrastructure Exp	RES 14155	Capital Expenses			(3,346,735)	(3,547,805)
E137350 - Lake Grace Industrial Land Cap Exp Reduction - carried forward to 26/27	RES 14155	Capital Expenses		300,000		(3,247,805)
I150038 - Housing Support Program Stream 2 Community Enabling Infrastructure Inc	RES 14155	Capital Revenue		3,346,735		98,930
Transfers from Recreation Reserve - Newdegate Bowling Club Reconstruction and Resurfacing Project - Shire of Lake Grace contribution	RES 14155			20,000		118,930
Transfers from Recreation Reserve - Newdegate Cricket Club nets project - Shire Contribution	RES 14155			20,000		138,930
Transfers from Housing Reserve - WACHS Housing	RES 14155			63,844		202,774
Transfers from Land Development Reserve - Industrial Land moved to 26/27	RES 14155				(200,000)	2,774
				5,590,575	(5,587,801)	2,774



Shire of Lake Grace

25 MARCH 2026

Ordinary Council Meeting

INFORMATION BULLETIN

ITEM 16.0 - ATTACHMENTS

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