



Shire of Lake Grace

27 August 2025

Ordinary Council Meeting

LIST OF ATTACHMENTS

TABLE OF CONTENTS

Item No.	Item Description / Title	Page *
13.1	Shire of Lake Grace Tourism Advisory Committee Minutes	2 - 8
14.5.1	Accounts for Payment – July 2025	9 - 18
14.5.2	Financial Reports – June 2025	19 - 45
14.5.3	Financial Reports – July 2025	46 - 70
16.0	Information Bulletin – August 2025 - Cover Page Only - Infrastructure Services Report - Regional Road Group Report – August - Roe Tourism Minutes – August - Lake Grace Library and CRC Management Committee Minutes - August	71 - 71

*** Page number as it appears in the completed PDF document**

Shire of Lake Grace

TOURISM ADVISORY COMMITTEE

MINUTES

DATE

Meeting Commencing at 9.30am on Tuesday 12th August 2025.

Disclaimer

No responsibility whatsoever is implied or accepted by the Shire of Lake Grace for any act, omission or statement or intimation occurring during Council or Committee meetings or during formal or informal conversations with staff. The Shire of Lake Grace disclaims any liability for any loss whatsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person's and or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for license, any statement or limitation or approval made by a member or officer of the Shire of Lake Grace during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Lake Grace. The Shire of Lake Grace warns that anyone who has an application lodged with the Shire of Lake Grace must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of the application and any conditions attaching to the decision made by the Shire of Lake Grace in respect of the application.

Acknowledgement of Country

I wish to acknowledge the traditional Custodians of the land on which we meet today and pay my respects.

I extend that respect to Aboriginal and Torres Strait Islander peoples here today.



CONTENTS

1.0	DECLARATION OF OPENING ANNOUNCEMENT OF VISITORS.....	3
2.0	PRESENT	3
3.0	APOLOGIES	4
4.0	CONFIRMATION OF MINUTES	4
5.0	MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	4
6.0	URGENT BUSINESS APPROVED BY THE CHAIRPERSON	4
7.0	MEMBERS REPORTS	ERROR! BOOKMARK NOT DEFINED.
7.1	VISITOR CENTRE MANAGER REPORT	ERROR! BOOKMARK NOT DEFINED.
7.2	AIM HOSPITAL REPORT	ERROR! BOOKMARK NOT DEFINED.
7.3	ROE TOURISM ASSOCIATION	ERROR! BOOKMARK NOT DEFINED.
7.4	AUSTRALIA'S GOLDEN OUTBACK	ERROR! BOOKMARK NOT DEFINED.
8.0	GENERAL BUSINESS	ERROR! BOOKMARK NOT DEFINED.
9.0	DATE OF NEXT MEETING	ERROR! BOOKMARK NOT DEFINED.
10.0	CLOSURE	ERROR! BOOKMARK NOT DEFINED.

SHIRE OF LAKE GRACE

Minutes of the Tourism Advisory Committee Meeting held at the Shire of Lake Grace Council Chambers on Tuesday 12th August 2025 commencing at 9.30am.

Objectives of the Shire of Lake Grace Tourism Advisory Council are to advise the Council on:

1. The identification, inclusion and implementation of tourism matters in Council's Strategic Community Plan (and other operational plans/annual budget) in order to increase tourism income in partnership with the Community, Commonwealth, State and Local government and other industry stakeholders
2. The coordination of and collaboration between Lake Grace Shire's tourist attractions, heritage museums (AIM Hospital etc), events, tourism promotion/marketing and services to visitors
3. Developing community understanding of the value of tourism
4. Industry development, employment and training to benefit tourism, heritage and events
5. Seeking funding to support and promote tourism and develop new and existing tourist attractions
6. Assisting in the development of current, quality information to visitors and stakeholders
7. Recognising and promoting excellence within the local tourism industry
8. To represent the Shire at Roe Tourism meetings and events

1.0 DECLARATION OF OPENING ANNOUNCEMENT OF VISITORS

Chairperson Cathie Kelly opened the meeting at 19.38am on Tuesday 12th August 2025.

2.0 PRESENT

Chairperson	Ms Catherine Kelly	Community Representative Newdegate
Deputy Chairperson	Mrs Suzanne Reeves	Community Representative Lake Grace
Committee Member	Mr Peter Stoffberg	Community Representative Lake Grace
Committee Member	Mr Kevin Penny	Community Representative Lake King
Committee Member	Mr Norm O'Neill	Community Representative Pingaring
Shire Representative	Mr Aaron Wooldridge	Lake Grace DCEO
Shire Representative	Mrs Jo Morgan	Lake Grace Visitor Centre Manager
Shire Representative	Mrs Vicki O'Neill-Gray	Lake Grace Visitor Centre Coordinator
Shire Representative	Mrs Vicki O'Neill-Gray	Lake Grace Visitor Centre Coordinator

3.0 APOLOGIES

Committee Member
Shire Councillor

Ms Carla Hyde
Mrs Deb Clarke

Community Representative Varley
Shire of Lake Grace

Resignation – Ms Sheena Zurnamer (moved town)

4.0 CONFIRMATION OF MINUTES

RESOLUTION

Moved: Mr Aaron Wooldridge

Seconded: Mr Peter Stoffberg

That the Minutes of the Shire of Lake Grace Tourism Advisory Committee Meeting held on Tuesday 12th August 2025 be confirmed as a true and accurate record of the meeting.

CARRIED 7/0

5.0 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

nil

6.0 URGENT BUSINESS APPROVED BY THE CHAIRPERSON

nil

7.0 MEMBERS REPORTS

Kevin Penny – Lake King

HH Battery Project

This week, we will hold our second "busy bee" for the HH Battery. Our first one was very successful, and we accomplished more than we anticipated. Working on the machine gave us a clearer understanding of the next steps.

We are also arranging to move the machine to Ed Wynyard's farm, just outside of LK. This will make it much easier to work on, especially if the weather is inclement.

Publicity and Events

TCWA is currently waiting for LKPA and LK School to set a date for our publicity day photo shoot. We hope to schedule this for late October 2025. This event will coincide with a visit from TCWA members as part of a "southeast wheatbelt soiree" supporting Agritourism.

We extend an open invitation to all SOLGTC members, and anyone else interested in this project. We will widely advertise the date as soon as it's confirmed.

Geotagging Proposal

Following one negative response to our proposal, it would be wise to ask for permission from current landowners before placing a geotag on their property.

While there is no law against geotagging, we don't want to upset anyone in our community. At a recent LK 100-year meeting that my wife, Trish, and I attended, the consensus was that the pushback came from a misunderstanding of what geotagging is. Whether this will change in the future remains to be seen.

To avoid any issues, we will proceed by placing geotags on roads or near the front gates of farms, as this is neither illegal nor a form of trespassing.

We will continue with the project of Geotagging Public places of heritage, ala Inherit Sites. This way the locals and public will get used to the idea and realise it to be beneficial and not intrusive on privacy.

Letter of Support (LOS)

I will be collecting letters of support from various organizations within the LG shire to assist the **LKPA** with future grant applications. These grants will fund the necessary infrastructure to put the **HH Battery** on display. I believe we may be able to secure grants from companies like CBH, Nutrien and CSBP.

I have already received a letter of support from the Ravensthorpe Historical Society (RHS). I would also like to make a motion for the **SOLGTC** to provide a letter of support.

Restricting Access to the SOLGTC Facebook Page

A recent glitch allowed a non-member to join our private Facebook group. Although no harm was done, I believe it's important to enforce our established rules to maintain the group's integrity.

The rules for this group, which was created on October 29, 2024, state that it is for **current and future SOLGTC members**, as well as **Lake Grace Shire councillors and staff**. Its purpose is to share and discuss ideas, photos, and other content to enhance tourism within the Shire.

My reasoning for restricting access is that we may need to discuss sensitive topics related to tourism in the LG Shire. We want to prevent non-members from commenting or reporting on these discussions, as the original context could be lost, leading to misunderstandings.

I encourage anyone who wishes to contribute to the SOLGTC to become a member through the proper channels first. This will ensure that our group is composed of individuals who are genuinely committed to local tourism.

On a recent trip to Lake King, I noticed that the signage at the major crossroads of Biddy Camm Road and Hyden Lake King Road is missing. It's unclear whether it was knocked over or souvenired, but I would like to request that we apply to the Shire for a new sign as soon as possible.

Norm O'Neill – Pingaring

Dump point planned for next year or 2.

7.1 VISITOR CENTRE MANAGER REPORT

- The SOLGTAC welcomed our new weekend casual Melissa to the team. Mel joined the meeting via teams' link. Committee also acknowledged Jodi Pearce is our extra casual when we need an extra set of hands.
- Tourism Strategic Plan – Aaron and Jo will prepare a plan for the committee to collect data from each town within the Shire. As a committee we will plan and set goals towards our Tourism Strategies for now and in the future with considerations to new technology, AI and red tape etc. We hope to start next meeting.
- Roe signs are held up with paperwork permissions from Main Roads. New replacement Wave signs will be put up at the same time. *** Update Thurs 14/8 Approval for Roe signs granted 13/8. Works crew plan to hang signs in next few weeks when time and weather permits
- Visibility of new digital sign near Visitor Centre This was discussed in a previous a meeting. Aaron will bring up again at next Council meeting to decide what to do to improve situation. Relocate tree that's blocking the view?
- The LG Visitor Centre staff will be at this year's Newdegate Field Day, along with Shire staff and Councillors. We encourage the committee to come visit the stand on the day and promote to others.
- Wildflower season has kicked off with Queen of Sheeba sightings already. It was agreed there are wildflowers 12 months of the year, the season when it's a full bloom. Dragon Rocks is possibly a great hotspot for wildflowers. Jeff McDonald lives near Dragon Rocks, he would like improved signage directing traffic to the rock around his farm. To all committee – please report to the Visitor Centre of any hotspots you encounter so we can share with visitors. Terry Dunham Facebook page includes wildflowers of our region, as does Judy Garlick and Kerry Argent.

7.2 AIM HOSPITAL REPORT

- The AIM working group continue with research and preparations for the upcoming interpretation and grants due end of the year. Mikaela & Jo will also run through event ideas for next year. Bounce ideas for Shire held event.

7.3 ROE TOURISM ASSOCIATION

- Next meeting in Quairading next Monday 18th August.

7.4 AUSTRALIA'S GOLDEN OUTBACK

- AGO planner and memberships due.

- AGO emailed after Agritourism meeting at Mary Nenke's farm. Decision made they will no longer be holding these meetings as difficult to coordinate with small towns and varying tourism budgets. Mary has taken up the task. Hosting Extravaganza evening, it was in August but now pushed back to next March.

8.0 GENERAL BUSINESS

- Norm requested we seek an easier way to access agendas and minutes of SOLGTAC.
- Peter noted he gets an average of 800 people through the door each day at the Roadhouse. Let's fill it with tourism information. VC staff give out maps to the cafés and felt sure the Roadhouse has this info too but will be sure to drop some off. Peter suggested a Shire map on his blank wall in the café space? With information for each area. This sort of map of information would be beneficial throughout the Shire. Would this be similar to Pioneer Park and Lake King info stops? Photos needed to check and possibly update on these signs.
- Aaron confirmed he is working with new tech company to improve the much-needed WIFI everywhere. In Lake Grace it needs to reach the electric car charge in order for that to work. By the Railway building is ideal also as it's a popular stop for tourists accessing rest stop.
- Cathie Kelly mentioned she has found errors in the Pathways to Wave Rock map. Google maps aren't always correct with their maps. Experiencing the drive firsthand, its quite different and can be confusing for our tourists. We need better accuracy. Google maps apparently are quite good at accepting corrections. Unfortunately, these maps have just been reproduced. Jo shall take this to next Roe Tourism meeting.
- Cathie Kelly shared an art design she would love developed as signage along the roads between Dumbleyung and our Shire. The Newdegate Road needs something interesting to look at along the long road. The sign id of trees is fauna ideally with the words Road trip country written on. Group discussion led to let's be visible from the sky. Let's get our town names or "art" on roof tops of buildings so we can be seen from the sky – similar to Jo's suggestion. Get the airlines involved. Cathie would like to alter the design, do we ask for this and pay the designer? November is next Road Wise meeting, perhaps we ask of these sorts of signs would be permitted along our roads first.

9.0 DATE OF NEXT MEETING

The next meeting is TO BE CONFIRMED (possibly late October) at the Shire of Lake Grace Council Chambers. Jo to be in touch with committee on suitable dates. Harvest to be considered etc.

10.0 CLOSURE

There being no further business, the Chairperson closed the meeting at 11.27am.

MUNICIPAL FUND

Chq/EFT	Date	Description	Amount	Amount
6	24/07/2025	Department of Transport & Major Infrastructure		-\$ 13,077.05
	21/07/2025	Fleet Renewal - 12 Months Expiry 31/07/2026	\$ 13,077.05	
		TOTAL CHEQUES		-\$13,077.05
EFT28304	01/07/2025	Aaron Wooldridge (Staff Member)		-\$ 657.65
	30/06/2025	Reimbursement - Accommodation, Meals and Parking - Attending Emergency Recovery Coordinator Course	\$ 657.65	
EFT28305	01/07/2025	Adobe Systems Software Ireland LTD		-\$ 1,431.94
	20/06/2025	Subscription to Creative Cloud All Apps 16/07/2025 - 15/03/2026	\$ 1,431.94	
EFT28306	01/07/2025	Allwork Civil		-\$ 3,200.00
	30/06/2025	Line Marking Refresh - Stubbs Street, Lake Grace	\$ 3,200.00	
EFT28307	01/07/2025	BGL Solutions		-\$ 18,253.32
	30/06/2025	Oval Maintenance - June 2025	\$ 18,253.32	
EFT28308	01/07/2025	BOC Gases Australia Limited		-\$ 13.80
	28/06/2025	Container Service: LG Pool - R400C Oxygen Medical C Size	\$ 13.80	
EFT28309	01/07/2025	Bitutek Pty Ltd		-\$ 63,479.03
	30/06/2025	Spray & Cover Lake Grace All Abilities Playground Carpark with Emulsion & Bitumen	\$ 63,479.03	
EFT28310	01/07/2025	Carroll & Richardson - Flagworld Pty Ltd		-\$ 1,345.56
	24/06/2025	Replacement Set of Flags - Lake Grace Visitor Centre	\$ 1,345.56	
EFT28311	01/07/2025	Fiona Palmer		-\$ 65.00
	01/07/2025	Consignments - June 2025	\$ 65.00	
EFT28312	01/07/2025	GS Mobile Mechanical Services		-\$ 2,178.00
	27/06/2025	Float Tyre Replacement on First Axle Group - 2007 Earnshaw Dropdeck Float - LG2388	\$ 2,178.00	
EFT28313	01/07/2025	Green Planet Grass		-\$ 115,000.00
	25/06/2025	Newdegate Bowling Club - Reconstruct & Resurface Bowling Green - 1st Instalment	\$ 115,000.00	
EFT28314	01/07/2025	IT Vision Software Pty Ltd		-\$ 70,764.32
	20/05/2025	Annual Subscription Renewal for Synergysoft & Readytech Payroll - 01/07/2025 - 30/06/2026	\$ 63,002.72	
	30/06/2025	BPMS Rates Service - May 2025	\$ 3,880.80	
	30/06/2025	BPMS Rates Service - June 2025	\$ 3,880.80	
EFT28315	01/07/2025	Key Civil Pty Ltd		-\$ 65,798.61
	30/06/2025	All Earthworks & Installation of Reconstituted Limestone Blocks - Lake King Park Upgrade	\$ 49,720.00	
	30/06/2025	Block Supply - Lake King Cemetery Fence	\$ 14,223.00	
	30/06/2025	Block Supply - Lake Grace Sporting Precinct Entrance	\$ 1,855.61	
EFT28316	01/07/2025	Lake Grace Rural Supplies		-\$ 10,659.22
	27/06/2025	Hardware Supplies - Newdegate Airstrip Dam	\$ 10,659.22	
EFT28317	01/07/2025	Landgate		-\$ 401.02
	27/06/2025	Valuations Chargeable - Schedule R2025/04	\$ 47.18	
	27/06/2025	Valuations Chargeable - Schedule R2025/05	\$ 188.72	
	28/06/2025	Valuations Chargeable - Schedule G2025/05	\$ 165.12	
EFT28318	01/07/2025	Newdegate Stock & Trading		-\$ 32,578.40
	26/06/2025	18070L Diesel - Lake Grace Depot Fuel Tank	\$ 32,578.40	
EFT28319	01/07/2025	Omnicom Media Group Australia Pty Limited		-\$ 582.60
	30/06/2025	Advertising - MIS Position - West Australian 14/06/2025	\$ 582.60	
EFT28320	01/07/2025	Outback TV		-\$ 5,387.14
	28/06/2025	Check Electric Car Charging Station - Lake Grace Railway Station	\$ 132.00	
	28/06/2025	Replace 2 x Faulty 15A GPOs - Lake Grace Sports Pavilion Kitchen	\$ 371.14	
	28/06/2025	Install 32 A 3-phase Inlet & Changeover Switch for Back-up Power Generator - Caravan Park Pump Station, Lake Grace	\$ 2,442.00	
	29/06/2025	Install 32 A 3-phase Inlet & Changeover Switch for Back-up Power Generator - Main Sewer Pump Station, Lake Grace	\$ 2,442.00	
EFT28321	01/07/2025	Rentokil Initial Pty Ltd		-\$ 14,750.79
	16/06/2025	Sanitary Disposal Service & Sharps Disposal - Annual Service Agreement 01/07/2025 - 30/06/2026	\$ 14,750.79	
EFT28322	01/07/2025	Ryan Sutherland (Staff Member)		-\$ 1,540.00
	27/06/2025	Reimbursement - 2 Day Ticket to attend the AFAC Conference	\$ 1,540.00	

EFT28323	01/07/2025 S & L Trevenen		-\$	51,700.00
	26/06/2025 Grader Hire: Preparation works for Lake Grace AA Playground/Sportsman's Club Entrance Carpark for Bitumen	\$ 51,700.00		
EFT28324	01/07/2025 Safe Roads WA		-\$	6,294.75
	16/06/2025 Street patching on Griffin Street, Lake Grace	\$ 6,294.75		
EFT28325	01/07/2025 Scavenger Supplies Pty Ltd		-\$	6,957.50
	30/06/2025 Kestrel 3000 x 4 & Fire & Rescue Stick and Kit Bags x 3	\$ 6,957.50		
EFT28326	01/07/2025 Stirling Asphalt		-\$	58,802.04
	26/06/2025 Supply & Lay - Lake Grace Medical Centre Carpark	\$ 58,802.04		
EFT28327	01/07/2025 T - QUIP		-\$	27,346.00
	30/06/2025 Wessex RMX240 3PL Finishing Mower	\$ 27,346.00		
EFT28328	01/07/2025 WA Association of Caravan Clubs Inc		-\$	900.00
	16/06/2025 Advertising - July 2025 Edition Caravan & Camping Magazine	\$ 900.00		
EFT28329	11/07/2025 150 Square		-\$	2,742.25
	01/07/2025 Website Design & Launch	\$ 1,108.75		
	04/07/2025 Meeting Attendance in Canberra, Website Media & Postcards	\$ 1,633.50		
EFT28330	11/07/2025 ABA Security and Electrical		-\$	132.00
	01/07/2025 Monitoring of Alarm System - Lake Grace Medical Centre	\$ 132.00		
	01/07/2025 - 30/09/2025			
EFT28331	11/07/2025 Allwork Civil		-\$	2,200.00
	30/06/2025 Line marking - All Abilities Playground Carpark & Shire Office Carpark	\$ 2,200.00		
EFT28332	11/07/2025 Anna Scheepers		-\$	200.00
	06/07/2025 Contract - Cleaning of Varley Hall 23/06, 27/06, 30/06 & 04/07/2025	\$ 200.00		
EFT28333	11/07/2025 Australia Post		-\$	61.41
	03/07/2025 Postage & Freight - June 2025	\$ 61.41		
EFT28334	11/07/2025 CJD Equipment Pty Ltd		-\$	2,212.91
	04/07/2025 L90f Loader 2,000 Hour Service Kit x 2 & Oil - 2019 Volvo L90F Wheel Loader - 1HAK120 & 2021 Volvo L90F - LG094	\$ 2,212.91		
EFT28335	11/07/2025 Chargefox Pty Ltd		-\$	69.96
	02/07/2025 29 Stubbs Street (Railway Station) - Management Fees for 2 EV Charging Points - June 2025	\$ 69.96		
EFT28336	11/07/2025 Cloud Collections Pty Ltd		-\$	504.90
	31/05/2025 Debt Collection Services - May 2025	\$ 1,013.10		
	Credit Note - Incorrectly Charged for Solicitor Fee - Letter of Demand	-\$ 508.20		
EFT28337	11/07/2025 David Wills & Associates		-\$	13,783.00
	30/06/2025 Engagement of Civil Engineering Services for Design of Subdivision of 21 Residential Lots on Lot 9002 Wattle Drive	\$ 13,783.00		
EFT28338	11/07/2025 Department of Planning, Lands & Heritage		-\$	275.00
	01/07/2025 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 - 01/07/2025 - 31/12/2025	\$ 275.00		
EFT28339	11/07/2025 Down to Earth Training & Assessment		-\$	7,020.00
	02/07/2025 3 Day Traffic Management Course - Outside Staff	\$ 7,020.00		
EFT28340	11/07/2025 Exurban Pty Ltd		-\$	5,778.17
	09/07/2025 Town Planner Fees - June 2025	\$ 5,778.17		
EFT28341	11/07/2025 Fleetware		-\$	363.00
	01/07/2025 Plant Tracking Access Fees + Satellite Data - July 2025	\$ 363.00		
EFT28342	11/07/2025 Great Southern Fuel Supplies		-\$	2,626.62
	30/06/2025 Fuel Card Purchase LG002	\$ 109.65		
	Fuel Card Purchase PSP01	\$ 159.48		
	Fuel Card Purchase LG001	\$ 291.89		
	Fuel Card Purchase LG139	\$ 613.33		
	Fuel Card Purchase CESM	\$ 527.95		
	Fuel Card Purchase LG004	\$ 462.11		
	Fuel Card Purchase LG1825 - Doctor	\$ 83.55		
	Fuel Card Purchase LG3108 - Lake King Ovals	\$ 80.81		
	Fuel Card Purchase 2024 Isuzu D-MAX SX SPACE CAB 11JD984 - NGT Parks & Gardens	\$ 101.01		
	Fuel Card Purchase 2021 Volvo L90F - LG094 - wheel loader tool carrier - Construction	\$ 196.84		

EFT28343	11/07/2025	Green Planet Grass		-\$	20,000.00
	04/07/2025	Reconstruct & Resurface - Newdegate Bowling Green - 2nd Instalment	\$	20,000.00	
EFT28344	11/07/2025	ID Rent Pty Ltd		-\$	4,537.50
	30/06/2025	Hire of Bomag Multityre Roller for Maintenance Grading	\$	4,537.50	
	17/06/2025 - 30/06/2025				
EFT28345	11/07/2025	Integrated ICT		-\$	3,467.45
	30/06/2025	Microsoft 365 Licences - June 2025	\$	244.97	
	30/06/2025	Exclaimer for Office 365 (up to 50 Licences) - June 2025	\$	90.37	
	30/06/2025	Cloud Storage - Archive (Tier 4) & Veeam Cloud Connect - June 2025	\$	118.33	
	30/06/2025	IT Support June 2025	\$	2,362.36	
	30/06/2025	Microsoft 365 Business Premium Licenses x 18 - June 2025	\$	651.42	
EFT28346	11/07/2025	J W Naisbitt & Co		-\$	34,980.00
	25/06/2025	Purchase of Gravel from 1205 Jarring South Road for Jarring South Road SLK 6.00-11.50	\$	34,980.00	
EFT28347	11/07/2025	JLT Risk Solutions Pty Ltd		-\$	6,795.28
	07/07/2025	Salary Continuance 30/06/2025 - 30/06/2026	\$	6,448.78	
	07/07/2025	Marine Cargo - M1M032560CAN 30/06/2025 - 30/06/2026	\$	346.50	
EFT28348	11/07/2025	Jason Signmakers		-\$	802.25
	10/07/2025	Road Signs	\$	802.25	
EFT28349	11/07/2025	Jodi Louise Pearce (Staff Member)		-\$	63.80
	27/06/2025	Reimbursement - Police Clearance	\$	63.80	
EFT28350	11/07/2025	KULIN HARDWARE AND RURAL		-\$	1,347.60
	08/07/2025	Hardware Supplies	\$	147.60	
	09/07/2025	Timber for Youth Projects	\$	1,200.00	
EFT28351	11/07/2025	Key Civil Pty Ltd		-\$	36,854.35
	27/06/2025	Construction of Limestone Wall at Lake King Tavern Park	\$	36,854.35	
EFT28352	11/07/2025	Lake Grace Community Resource Centre		-\$	55.00
	30/06/2025	2 x 1/2 Page Advert Lakes Link News	\$	55.00	
EFT28353	11/07/2025	Lake Grace Plaza		-\$	122.10
	30/06/2025	Petty Cash Recoup - June 2025	\$	22.00	
	30/06/2025	Newspaper Subscriptions - June 2025	\$	100.10	
EFT28354	11/07/2025	Landgate		-\$	31.60
	01/07/2025	Certificate of Title	\$	31.60	
EFT28355	11/07/2025	Livingston Medical Pty Ltd		-\$	24,154.15
	26/06/2025	Pre-employment Medical - Casual Lake Grace Visitor Centre	\$	275.00	
	30/06/2025	Pre-employment Medical - Gardener	\$	275.00	
	01/07/2025	Medical Centre Support Payment - July 2025	\$	23,604.15	
EFT28356	11/07/2025	Local Government Professionals Australia WA Division		-\$	1,410.00
	01/07/2025	2025-26 Bronze Local Government Subscription	\$	660.00	
	01/07/2025	2025-2026 Affiliate Membership - CEDO	\$	190.00	
	01/07/2025	2025-26 Full Membership - DCEO	\$	560.00	
EFT28357	11/07/2025	Local Health Authorities Analytical Committee		-\$	534.28
	09/07/2025	Annual Analytical Services 2025-26	\$	534.28	
EFT28358	11/07/2025	Market Creations Agency Pty Ltd		-\$	14,619.00
	01/07/2025	Council Connect Hosting & Subscription 2025/2026	\$	14,619.00	
EFT28359	11/07/2025	McKenzie Concrete Co		-\$	97,033.55
	24/06/2025	Replace Brick Paving around Lake Grace Hall with Stencilled Concrete Footpath	\$	91,258.55	
	25/06/2025	Lake Grace Footpath Replacement/Repair Works	\$	5,775.00	
EFT28360	11/07/2025	McKenzie's Home Hardware		-\$	3,078.90
	30/06/2025	Hardware Supplies - June 2025	\$	3,078.90	
EFT28361	11/07/2025	McLeods Lawyers Pty Ltd		-\$	1,257.38
	30/06/2025	Advice & Settlement - Lot 352 Stubbs Street, Lake Grace	\$	1,257.38	
EFT28362	11/07/2025	Narrogin Chamber of Commerce		-\$	330.00
	26/05/2025	2025 - 26 Membership Renewal (Essential)	\$	330.00	
EFT28363	11/07/2025	Newdegate Machinery Field Day Inc.		-\$	1,062.00
	07/07/2025	Newdegate Machinery Field Day Site - Site 36 (Including Power)	\$	1,062.00	
EFT28364	11/07/2025	Newdegate Primary School		-\$	101.94
	04/07/2025	Reimbursement of Electricity Usage 50% for NGT Library/CRC	\$	101.94	
EFT28365	11/07/2025	Newdegate Stock & Trading		-\$	917.49
	28/05/2025	Fuel - Various Plant	\$	460.27	
	05/06/2025	Diesel - 2020 Ford Ranger Single Cab - LG035 - LG Parks & Gardens	\$	436.10	
	27/06/2025	Hardware Supplies - Newdegate Parks & Gardens	\$	21.12	

EFT28366	11/07/2025	OneMusic Australia		-\$	387.64
	09/07/2025	Music for Councils Rural - 01/07/2025 - 30/06/2026	\$	387.64	
EFT28367	11/07/2025	Outback TV		-\$	1,480.83
	08/07/2025	Replace 2 x GPOs on front of stage in Lake Grace Hall	\$	277.86	
	09/07/2025	Supply LED Lights for Stage Area - Lake Grace Hall	\$	545.82	
	09/07/2025	Repair Sewerage Pumping Station Control Panel	\$	657.15	
EFT28368	11/07/2025	Peter Hudson's Tyre & Mechanical Services Pty Ltd		-\$	572.80
	10/07/2025	Roadworthy Inspection - 2008 Mitsubishi Fuso Rosa Bus - LG.1444 - Lake Grace Community Bus	\$	286.40	
	10/07/2025	Roadworthy Inspection - 2024 BCI Proma Bus - LG021 - Lake Grace Community Bus	\$	286.40	
EFT28369	11/07/2025	RingCentral Australia		-\$	740.29
	04/07/2025	Shire Office Cloud Telephony System - June 2025	\$	740.29	
EFT28370	11/07/2025	Royal Flying Doctor Service Of Australia (Western Australian Section)		-\$	100.00
	02/07/2025	Number Plate Donation - 014LG	\$	100.00	
EFT28371	11/07/2025	S & L Trevenen		-\$	55,618.78
	03/07/2025	Contract Maintenance Grading - Newdegate 03/06/2025 - 23/06/2025	\$	24,158.75	
	03/07/2025	Contract Maintenance Grading - Lake King & Varley 01/06/2025 - 30/06/2025	\$	31,460.03	
EFT28372	11/07/2025	Shire Of Kent		-\$	6,529.29
	30/06/2025	CESM Vehicle 2024-25	\$	6,529.29	
EFT28373	11/07/2025	Skytrust Intelligence Systems		-\$	493.90
	04/07/2025	Access to Skytrust - July 2025	\$	493.90	
EFT28374	11/07/2025	Supagas Pty Ltd		-\$	10.00
	30/06/2025	Late Fee - 1 Quondong Court, Lake Grace	\$	10.00	
EFT28375	11/07/2025	Telstra Limited		-\$	415.06
	04/07/2025	Mobile Phone Charges 0407034641-Sewerage-Fail Safe	\$	20.06	
		0407148677 - DFES I-Pad	\$	20.00	
		0407225086-Sewerage-Fail Safe	\$	20.00	
		0407384735-Sewerage-Fail Safe	\$	20.00	
		0408320854 - MIS iPad	\$	20.00	
		0408411920-Sewerage-Fail Safe	\$	19.00	
		0417447647 - Fuel Tank	\$	20.00	
		0417621708-CEO Mobile	\$	19.00	
		0427651127 Supervisor Mobile	\$	19.00	
		0436386352 - Newdegate Digital Sign	\$	20.00	
		0436668242-CESM Mobile	\$	19.00	
		0448089092-MIS Mobile	\$	19.00	
		0456676658 - Sewerage Camera	\$	20.00	
		0457564350 - OSH iPad (ISO)	\$	20.00	
		0457999713 - Trail Camera	\$	20.00	
		0458004636 - Trail Camera	\$	20.00	
		0461294698 - Refuse Scheme Monitor	\$	20.00	
		0461302385 - Newdegate Pavilion Solar	\$	20.00	
		0487223282 - LG Sports Pav Solar backup battery storage	\$	20.00	
		0487225597 - Vrlly Sports Pav Solar backup battery storage	\$	20.00	
		0487234395 - LG Medical Centre Solar backup battery storage	\$	20.00	
EFT28376	11/07/2025	Thinkproject Australia Pty Ltd		-\$	12,318.34
	01/07/2025	Annual License Support and Maintenance Fee for RAMMs 01/07/2025 - 30/06/2026	\$	12,318.34	
EFT28377	11/07/2025	Varley Ag Solutions		-\$	245.52
	20/06/2025	Petrol for Varley Parks & Gardens Mower & Concrete x 12 for Chicken Ranch	\$	245.52	
EFT28378	11/07/2025	WESTRAC PTY LTD		-\$	4,177.22
	09/07/2025	1,000 Hour Service - 2022 CAT CW34 Road Roller - LG3498	\$	4,177.22	
EFT28379	11/07/2025	Wallis Computer Solutions		-\$	80,270.76
	30/06/2025	Replace UPS Backup for Server in Administration Office	\$	11,798.66	
	30/06/2025	Supply & Install New Server & Licencing	\$	68,472.10	
EFT28380	11/07/2025	Warren Blackwood Waste		-\$	9,695.20
	06/07/2025	Recycling Pickups - June 2025	\$	5,139.20	
	06/07/2025	Residential & Street Bins Pick Ups - June 2025	\$	4,556.00	
EFT28381	11/07/2025	Wazzas Complete Sheep Management		-\$	440.00
	07/07/2025	Kanga Hire for Oval Dam, Newdegate Tip & Buniche Tank	\$	440.00	
EFT28382	11/07/2025	Wendy Binks		-\$	451.25
	01/07/2025	Stock Purchases - Lake Grace Visitor Centre	\$	451.25	

EFT28383	11/07/2025 Western Power		-\$	371.63
	01/07/2025 Annual Mast Rental Fees for Telecommunications Site Sharing FY25/26 Located On McNamara Road LG (site C293 R129)	\$ 371.63		
EFT28384	17/07/2025 Brendan Brooks		-\$	16,200.00
	15/07/2025 Painting Front External Face of 1 Quondong Court - Deposit	\$ 4,200.00		
	16/07/2025 Complete Internal Painting of 65a Bennett Street - Walls, Ceilings, Window Frames, Door Frames & Doors - Deposit	\$ 12,000.00		
EFT28385	25/07/2025 4 Rivers Plumbing Gas & Civil Contracting		-\$	1,485.00
	22/07/2025 Pump Out Septic Tanks - Lake King Public Toilets	\$ 1,485.00		
EFT28386	25/07/2025 Anna Scheepers		-\$	200.00
	19/07/2025 Contract Cleaning of Varley Hall - 07/07, 11/07, 14/07 & 18/07/2025	\$ 200.00		
EFT28387	25/07/2025 Arcus Australia Pty Ltd		-\$	6,377.80
	15/04/2025 2 x Eswood SW400 Under Counter Glasswasher - Newdegate Country Club & Lake Grace Pavilion	\$ 6,377.80		
EFT28388	25/07/2025 BGL Solutions		-\$	3,482.38
	03/07/2025 Mow Football & Hockey Ovals at 22mm - Lake Grace 03/07/2025	\$ 1,741.19		
	18/07/2025 Mow Football & Hockey Ovals at 22mm - Lake Grace 18/07/2025	\$ 1,741.19		
EFT28389	25/07/2025 Best Office Systems		-\$	317.80
	24/07/2025 Photocopier Charges - July 2025	\$ 317.80		
EFT28390	25/07/2025 CHILD SUPPORT AGENCY		-\$	1,307.59
	17/07/2025 Payroll Deductions/Contributions	\$ 1,307.59		
EFT28391	25/07/2025 CJD Equipment Pty Ltd		-\$	1,510.08
	18/07/2025 Screws & Nuts	\$ 506.00		
	18/07/2025 Wear plates - 2019 Volvo L90F Wheel Loader - 1HAK120 & 2021 Volvo L90F - LG094	\$ 1,004.08		
EFT28392	25/07/2025 Emu Essence Distributors Pty Ltd		-\$	16.25
	14/07/2025 Consignments - June 2025	\$ 16.25		
EFT28393	25/07/2025 Fyfe Transport		-\$	16,825.32
	01/07/2025 Supply & Delivery of 7mm Roadbase for Lake Grace Sporting Precinct Entrance Sealing Works (tonnes)	\$ 16,825.32		
EFT28394	25/07/2025 Green Planet Grass		-\$	25,000.00
	17/07/2025 Reconstruct & Resurface - Newdegate Bowling Green - 3rd Instalment	\$ 25,000.00		
EFT28395	25/07/2025 Hose Quip Pty Ltd		-\$	2,420.00
	09/07/2025 Tilt Tray Hire - Transport Ranger LG412 from Lake Grace to Narrogin	\$ 1,210.00		
	17/07/2025 Tilt Tray Hire - Transport Ranger LG412 From Narrogin to Lake Grace	\$ 1,210.00		
EFT28396	25/07/2025 Industrial Automation		-\$	10,189.30
	14/07/2025 Remote Access Operational Costs for 15 x Standpipes - 2025-26 FY	\$ 10,189.30		
EFT28397	25/07/2025 Jason Signmakers		-\$	11,826.54
	21/07/2025 Replace Wave Entry Signs at Various Locations Throughout the Shire	\$ 11,826.54		
EFT28398	25/07/2025 Kristie Jade Stanton		-\$	437.85
	04/07/2025 Contract - Lake Grace Parks & Gardens 09/06/2025 - 04/07/2025	\$ 437.85		
EFT28399	25/07/2025 LGISWA		-\$	197,677.21
	07/07/2025 Insurance Policies 30/06/2025 - 30/06/2026	\$ 105,303.04		
	07/07/2025 Motor Vehicle Insurance 30/06/2025 - 30/06/2026	\$ 24,019.60		
	07/07/2025 Property Insurance 30/06/2025 - 30/06/2026	\$ 34,601.25		
	07/07/2025 Property Insurance 30/06/2025 - 30/06/2026	\$ 33,753.32		
EFT28400	25/07/2025 Ladelle Pty Ltd		-\$	759.85
	15/07/2025 Stock Purchases - Lake Grace Visitor Centre	\$ 759.85		
EFT28401	25/07/2025 Lake Grace District High School		-\$	3,225.45
	24/07/2025 25% Library Co-ordinator Wages Term 3 2025 & Cleaning Semester 2 2025	\$ 3,225.45		
EFT28402	25/07/2025 Lake Grace Leading Appliances		-\$	2,399.00
	22/07/2025 60cm Stainless Steel Oven/Stove - 65A Bennett Street, Lake Grace	\$ 2,399.00		
EFT28403	25/07/2025 Lake Grace Plaza		-\$	64.47
	18/07/2025 Refreshments for Meetings	\$ 64.47		
EFT28404	25/07/2025 Local Government Professionals Australia WA Division		-\$	1,105.00
	11/07/2025 Community Development Conference 10/09/2025 - CEDO	\$ 1,105.00		

EFT28405	25/07/2025	Melissa Ann Humphries		-\$	762.00
	22/07/2025	Catering - LGIS Regional Workshop	\$ 180.00		
	23/07/2025	Catering - OCM 23/07/2025	\$ 330.00		
	25/07/2025	Catering - Alliance of Councils Workshop	\$ 252.00		
EFT28406	25/07/2025	Mrs G Catering		-\$	1,487.50
	12/07/2025	Catering - Staff Social Function (MIS Send Off)	\$ 1,487.50		
EFT28407	25/07/2025	Narrogin Carpets & Curtains		-\$	8,745.00
	17/07/2025	Supply & Install Flooring in Kitchen, Living Room & Passage Way - 65A Bennett Street, Lake Grace	\$ 8,745.00		
EFT28408	25/07/2025	Narrogin Ford		-\$	5,534.02
	16/07/2025	90,000km Service Inc Steering Assist Malfunction Repair - Ford Ranger 2020 Single Cab TTOP LG412	\$ 5,534.02		
EFT28409	25/07/2025	Nathan & Joanna Buegge		-\$	126.00
	03/07/2025	Bond & Key Bond Refund: Lake Grace Pavilion	\$ 126.00		
EFT28410	25/07/2025	Neu-Tech Auto Electrics		-\$	166.16
	20/06/2025	6/9 dB Gain Mobile Antenna - 2021 Isuzu 8,7 ton Crew Cab - LG984	\$ 94.87		
	21/06/2025	Replace Trailer Socket Due to Broken Clip - 2023 Isuzu D-Max 4x4 Space (Extra) Cab - LG950	\$ 71.29		
EFT28411	25/07/2025	Newdegate Community Resource Centre		-\$	3,589.86
	09/07/2025	Gatepost Subscription 2025/26	\$ 106.00		
	09/07/2025	Gatepost Subscription 2025/26 - Cr Clarke	\$ 106.00		
	17/07/2025	Liberty Hosting Extended Services Plan, Support & Maintenance for Year Ending September 2026	\$ 3,377.86		
EFT28412	25/07/2025	Newdegate Historical Society Inc.		-\$	20.00
	14/07/2025	Consignments - June 2025	\$ 20.00		
EFT28413	25/07/2025	Pingarning Pty Ltd		-\$	2,750.00
	06/06/2025	General Maintenance/Emergency Works - Traffic Management Planning May 2025 - May 2026	\$ 2,750.00		
EFT28414	25/07/2025	Pivotel Satellite Pty Limited		-\$	93.00
	15/07/2025	Monthly Satellite Tracking and SOS Devices for Isolated Workers Subscription - July 2025	\$ 93.00		
EFT28415	25/07/2025	Readytech User Group WA Inc		-\$	847.00
	24/07/2025	2025-26 Membership Fees	\$ 847.00		
EFT28416	25/07/2025	Ross Ramm		-\$	42.00
	14/07/2025	Consignments - June 2025	\$ 42.00		
EFT28417	25/07/2025	Royal Flying Doctor Service Of Australia (Western Australian Section)		-\$	100.00
	17/07/2025	Number Plate Donation - 49LG	\$ 100.00		
EFT28418	25/07/2025	S & L Trevenen		-\$	104,465.66
	04/06/2025	Contract Maintenance Grading - Lake King & Varley	\$ 29,225.66		
		- 30/05/2025			
	16/06/2025	Komatsu Dozer Hire to Push Up Gravel - Jarring South Rd Resheet Slk 6. 00-11. 50	\$ 75,240.00		
EFT28419	25/07/2025	Shire of Corrigin		-\$	4,415.40
	11/07/2025	Environmental Health Officer - Regional Services Scheme - June 2025	\$ 4,415.40		
EFT28420	25/07/2025	Shire of Gnowangerup		-\$	1,364.64
	02/07/2025	Reimbursement of Canberra Travel Expenses	\$ 1,364.64		
EFT28421	25/07/2025	Shire of Narrogin		-\$	187.50
	15/07/2025	Building Surveyor Services - June 2025	\$ 187.50		
EFT28422	25/07/2025	Silken Twine		-\$	201.90
	15/07/2025	Stock Purchases - Lake Grace Visitor Centre	\$ 201.90		
EFT28423	25/07/2025	St John Ambulance Western Australia		-\$	1,937.59
	03/07/2025	Country Kit Service Fee - Admin & Depot	\$ 1,937.59		
EFT28424	25/07/2025	Synergy Electricity Generation and Retail Corp		-\$	17,273.92
	11/07/2025	127078400 Medical Centre Lot 116 Memorial Dr LG	\$ 880.53		
		129110870 Kindergarten Lot 233 Absolon St LG	\$ 350.77		
		134311810 Railway Station Lot 362 Stubbs St LG	\$ 607.34		
		387878630 Staff Housing 6 Banksia Pl, LG	\$ 80.26		
		330844770 Staff housing U1 10 Gumtree Dr LG	\$ 117.83		
		355686650 Staff Housing 1 Quondong Crt LG	\$ 155.65		
		156576110 NGT Oval Lot 149 Waddell St NGT	\$ 1,827.23		
		250352580 RSL Hall - 24 Stubbs St LG	\$ 122.85		
		697266750 Lakes Village Hall 2 Bennett St LG	\$ 238.25		
		732925950 NGT TV Transmitter Lot149 Waddell St NGT	\$ 214.03		
		995371470 Lake Grace Oval Lot 1 South Rd LG	\$ 119.26		
		935556670 Information Bay Stubbs St LG	\$ 113.19		

		129094750 Vrl Rec Grnd/Oval LOC 1166 UA Carstairs Rd	\$	143.92	
		201879730 Public Toilets Lot 2699 Maley St NGT	\$	291.54	
		912435390 Lake Grace Hall McMahon St LG	\$	368.16	
		237378050 Hainsworth Building Lot 60 Collier St NGT	\$	98.04	
		797296030 NGT Fire Station Lot 196 May St NGT	\$	264.15	
		076250900 LK TV Transmitter Lot 158 Church Ave LK	-\$	109.18	
		343939530 LG Oval retic Mason St LG	\$	166.98	
		595320510 LG Pumping Station Lot 275 Mason St LG	\$	404.12	
		450222670 Old Doctor's Surgery 31 Bennett St LG	\$	189.68	
		327733870 LG Oval-Basketball Court Lot 75 Bishop St	\$	230.34	
		632457350 LG TV Tower Lot 359 Dewar St LG	\$	113.19	
		491541070 LG sewerage Stubbs St LG	\$	143.22	
		901681390 Public Toilets Lot 59 Seward Ave Vrl	\$	266.95	
		946946910 LG Airstrip LOC 19914 Dumbleyung-LG Rd	\$	124.03	
		968110430 Town Clock Stubbs St LG	\$	144.07	
		893222990 LG Swimming Pool Lot 75 Stubbs St LG	\$	1,323.16	
		791802670 Vrlly Pavilion Loc 1166 Carstairs Rd Vrl	\$	350.22	
		608222350 Station Masters House Visitor Cntr-Stubbs St	\$	487.06	
		794657310 NGT Oval Lot 149P Waddell St NGT	\$	193.08	
		693350310 Lakes Village Grnds Retic U2 Bennett St LG	\$	207.74	
		511332320 Shire Office Lot 75 Stubbs St LG	\$	1,155.53	
		336652990 Street Lighting LG 67.2%	\$	2,122.82	
		336652990 Street Lighting NGT 23.1%	\$	729.72	
		336652990 Street Lighting LK 5.9%	\$	186.38	
		336652990 Street Lighting Vrl 3.8%	\$	120.04	
		839490030 Shire Depot Lot 252 Absolon St LG	\$	328.75	
		463275870 LG Sports Pavilion Bishop St LG	\$	939.54	
		720436540 Park Lot 9 Maley St, NGT	\$	134.74	
		783748990 LG Oval Lot 75 Bishop St LG	\$	353.33	
		253091930 NGT Public Hall Lot 33 Maley St NGT	\$	184.43	
		264043790 Varley Hall Lot 8 Pitt St	\$	174.52	
		420692220 - Lot 145 North East Rd Newdegate	\$	616.46	
EFT28425	25/07/2025	Team Global Express Pty Ltd	-\$		196.30
	13/07/2025	Freight	\$	196.30	
EFT28426	25/07/2025	Telstra Limited	-\$		1,293.27
	10/07/2025	SMS Service - Emergency Services	\$	5.07	
	12/07/2025	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	\$	36.45	
		Newdegate Medical Centre - 9871 1341	\$	34.95	
		Newdegate Medical Centre - 9871 1528	\$	67.23	
		Lake King Library - 9874 4147	\$	35.10	
		Lake King Fire Station - 9874 4196	\$	34.95	
		Lake King Fire Station Fax - 9874 4201	\$	34.95	
		Lake King Library Internet - 9874 4234	\$	34.95	
		Fire Ban Hotline - 9487 7191	\$	36.63	
		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	-\$	52.49	
		Rounding	-\$	0.10	
	20/07/2025	Satellite Phones BFB	\$	320.00	
EFT28427	25/07/2025	Varley Ag Solutions	-\$		394.90
	15/07/2025	Diesel - 2007 New Holland Tractor - LG3006 - Varley Golf Club & Battery - Varley Parks & Gardens	\$	394.90	
EFT28428	25/07/2025	WA Contract Ranger Services	-\$		1,617.00
	19/07/2025	Contract Ranger Services 04/07/2025 & 17/07/2025	\$	1,617.00	

EFT28429	25/07/2025 Wallis Computer Solutions		-\$	6,033.70
	30/06/2025 Additional Ubiquiti Equipment - Rack Gear Upgrades - Shire Office	\$	6,033.70	
EFT28430	25/07/2025 Water Corporation		-\$	2,196.81
	15/07/2025 Water Usage - 9007807318 Standpipe #7 Gimbel Rd	\$	182.91	
	16/07/2025 Water Usage - Sports Ground at Pingaring-Varley Rd Kulin Lot 2059(24691)	\$	32.33	
	16/07/2025 Water Usage - 9015200049 Standpipe #10 Mordetta Rd Dicko's Corner	\$	1,981.57	
EFT28431	25/07/2025 Western Power		-\$	126.00
	02/07/2025 Bond & Key Bond Refund: Lake King Hall 02/07/2025	\$	126.00	
EFT28432	25/07/2025 William Andrew Trevenen		-\$	40.00
	21/07/2025 Consignments - June 2025	\$	40.00	
	TOTAL EFT			-\$1,494,764.06
DD11511.1	03/07/2025 Australian Super Administration		-\$	2,603.36
	02/07/2025 Super Contributions for Pay Ending 02/07/2025	\$	2,603.36	
DD11511.2	03/07/2025 Q Super		-\$	293.19
	02/07/2025 Super Contributions for Pay Ending 02/07/2025	\$	293.19	
DD11511.3	03/07/2025 REST Superannuation		-\$	430.74
	02/07/2025 Super Contributions for Pay Ending 02/07/2025	\$	430.74	
DD11511.4	03/07/2025 Vanguard Super		-\$	883.70
	02/07/2025 Super Contributions for Pay Ending 02/07/2025	\$	883.70	
DD11511.5	03/07/2025 Aware Super		-\$	6,762.23
	02/07/2025 Super Contributions for Pay Ending 02/07/2025	\$	6,762.23	
DD11511.6	03/07/2025 The Trustee for Super Retirement Fund		-\$	303.23
	02/07/2025 Super Contributions for Pay Ending 02/07/2025	\$	303.23	
DD11511.7	03/07/2025 GESB Superannuation		-\$	638.57
	02/07/2025 Super Contributions for Pay Ending 02/07/2025	\$	638.57	
DD11511.8	03/07/2025 HESTA		-\$	530.77
	02/07/2025 Super Contributions for Pay Ending 02/07/2025	\$	530.77	
DD11511.9	03/07/2025 Hostplus		-\$	1,158.12
	02/07/2025 Super Contributions for Pay Ending 02/07/2025	\$	1,158.12	
DD11511.10	03/07/2025 Mercer Super Trust		-\$	302.26
	02/07/2025 Super Contributions for Pay Ending 02/07/2025	\$	302.26	
DD11511.11	03/07/2025 Panorama Super		-\$	300.92
	02/07/2025 Super Contributions for Pay Ending 02/07/2025	\$	300.92	
DD11511.12	03/07/2025 Prime Super		-\$	309.08
	02/07/2025 Super Contributions for Pay Ending 02/07/2025	\$	309.08	
DD11516.1	01/07/2025 Superloop Limited		-\$	1,225.00
	01/07/2025 Shire office wired (fibre optic) internet Corporate Internet - Monthly Charge Unlimited	\$	1,225.00	
DD11531.1	17/07/2025 Anz Smart Choice Super		-\$	229.54
	16/07/2025 Super Contributions for Pay Ending 16/07/2025	\$	229.54	
DD11531.2	17/07/2025 Q Super		-\$	293.19
	16/07/2025 Super Contributions for Pay Ending 16/07/2025	\$	293.19	
DD11531.3	17/07/2025 REST Superannuation		-\$	287.72
	16/07/2025 Super Contributions for Pay Ending 16/07/2025	\$	287.72	
DD11531.4	17/07/2025 Vanguard Super		-\$	883.70
	16/07/2025 Super Contributions for Pay Ending 16/07/2025	\$	883.70	
DD11531.5	17/07/2025 Australian Super Administration		-\$	2,333.69
	16/07/2025 Super Contributions for Pay Ending 16/07/2025	\$	2,333.69	
DD11531.6	17/07/2025 Aware Super		-\$	6,408.93
	16/07/2025 Super Contributions for Pay Ending 16/07/2025	\$	6,408.93	
DD11531.7	17/07/2025 The Trustee for Super Retirement Fund		-\$	303.23
	16/07/2025 Super Contributions for Pay Ending 16/07/2025	\$	303.23	
DD11531.8	17/07/2025 HESTA		-\$	530.77
	16/07/2025 Super Contributions for Pay Ending 16/07/2025	\$	530.77	
DD11531.9	17/07/2025 Hostplus		-\$	1,304.99
	16/07/2025 Super Contributions for Pay Ending 16/07/2025	\$	1,304.99	
DD11531.10	17/07/2025 Mercer Super Trust		-\$	303.23
	16/07/2025 Super Contributions for Pay Ending 16/07/2025	\$	303.23	
DD11531.11	17/07/2025 Panorama Super		-\$	277.77
	16/07/2025 Super Contributions for Pay Ending 16/07/2025	\$	277.77	
DD11531.12	17/07/2025 Prime Super		-\$	296.36
	16/07/2025 Super Contributions for Pay Ending 16/07/2025	\$	296.36	

DD11533.1	15/07/2025	Shire of Lake Grace Credit Card		-\$	2,893.12
	15/07/2025	10/06/25 Satellite Internet Service for 3 Fire Stations: NGT, LK and Vrlly Starlink Australia Receipt #INV-AUS-7087543-35032-28	\$	417.00	
		10/06/25 Monthly Satellite Internet Service - Shire office Starlink Australia Receipt #INV-AUS-7087543-35032-28	\$	139.00	
		10/06/25 Monthly Satellite Internet Service - CESM vehicle Starlink Australia Receipt #INV-AUS-7087543-35032-28	\$	195.00	
		10/06/25 Fleetware subscription for satellite tracking of vehicles Fleetware Receipt #INV-11506	\$	363.00	
		27/05/25 Councillors fridge refill Magadashly Pty Ltd Receipt #56713	\$	142.00	
		02/06/25 Annual Fee CBA Receipt #N/A	\$	24.00	
		13/06/25 Fuel for CEO vehicle Petro Fuels Karragullen Receipt #N/A	\$	103.47	
		17/06/25 Meals while attending Varley Progress Association meeting: CEO, DCEO, Cr Armstrong, Cr Lloyd Lake King Tavern Receipt #252286	\$	148.00	
		23/06/25 Group taxi travel for attendees of ALGA National Assembly of LG Aerial CG Receipt #220799602	\$	33.71	
		23/06/25 Group Meals for attendees of ALGA National Assembly of LG QT Canberra ICP Receipt #1679	\$	57.65	
		24/06/25 Group taxi travel for attendees of ALGA National Assembly of LG ACT Cabs Receipt #062939	\$	13.97	
		24/06/25 Group taxi travel for attendees of ALGA National Assembly of LG Aerial CG Receipt #221396951	\$	10.08	
		25/06/25 Group taxi travel for attendees of ALGA National Assembly of LG ACT Cabs Receipt #045172	\$	21.89	
		25/06/25 Staff Uniform CEO ACT Cabs Receipt #099874	\$	59.12	
		25/06/25 Group taxi travel for attendees of ALGA National Assembly of LG Aerial CG Receipt #221572619	\$	36.12	
		02/06/25 Annual Fee CBA Receipt #N/A	\$	24.00	
		03/06/25 Fuel for PLVU60 Caltex Lesmurdie Receipt #87487	\$	94.76	
		10/06/25 licencing expenses for PTR36 Shire of Lake Grace Receipt #156520185 & 156520186	\$	428.50	
		15/06/25 Fuel for PLVU60 Petro Fuels Karragullen Receipt #101823	\$	54.94	
		17/06/25 Lakes Local Action Group, Vehicle Insurance Renewal 26/05/25 - 26/05/26 Elders Insurance Receipt #P1370793083	\$	330.00	
		23/06/25 Fuel for PLVU60 Petro Fuels Karragullen Receipt #103383	\$	75.91	
		25/06/25 Catering for Traffic Management Training Lake Grace Plaza Receipt #03/5062 GST Incl	\$	51.40	
		25/06/25 Catering for Traffic Management Training Lake Grace Plaza Receipt #03/5062 GST Excl	\$	12.60	
		02/06/25 Annual Fee CBA Receipt #N/A	\$	24.00	
		17/06/25 Lakes Local Action Group, Vehicle Insurance Stamp duty Elders Insurance Receipt #P1370793083 GST Excl	\$	33.00	
DD11541.1	17/07/2025	Resimac Asset Finance Pty Ltd		-\$	993.22
	17/07/2025	Chattel mortgage repayment - Lake Local Action Group Vehicle	\$	993.22	
DD11541.2	23/07/2025	WA Treasury Corporation		-\$	41,718.47
	23/07/2025	Loan 205 - WACHS Housing	\$	36,150.51	
	23/07/2025	Government Guarantee fees payment for the period ending 30 June 2025	\$	5,567.96	
DD11546.1	31/07/2025	Anz Smart Choice Super		-\$	274.91
	30/07/2025	Super Contributions for Pay Ending 30/07/2025	\$	274.91	
DD11546.2	31/07/2025	REST Superannuation		-\$	356.31
	30/07/2025	Super Contributions for Pay Ending 30/07/2025	\$	356.31	
DD11546.3	31/07/2025	The Trustee for TLW Superannuation Fund		-\$	562.65
	30/07/2025	Super Contributions for Pay Ending 30/07/2025	\$	562.65	
DD11546.4	31/07/2025	Vanguard Super		-\$	887.30
	30/07/2025	Super Contributions for Pay Ending 30/07/2025	\$	887.30	
DD11546.5	31/07/2025	Australian Super Administration		-\$	2,475.91
	30/07/2025	Super Contributions for Pay Ending 30/07/2025	\$	2,475.91	

DD11546.6	31/07/2025 Aware Super		-\$	6,336.63
	30/07/2025 Super Contributions for Pay Ending 30/07/2025	\$	6,336.63	
DD11546.7	31/07/2025 The Trustee for Super Retirement Fund		-\$	321.19
	30/07/2025 Super Contributions for Pay Ending 30/07/2025	\$	321.19	
DD11546.8	31/07/2025 Hostplus		-\$	1,607.58
	30/07/2025 Super Contributions for Pay Ending 30/07/2025	\$	1,607.58	
DD11546.9	31/07/2025 Mercer Super Trust		-\$	318.77
	30/07/2025 Super Contributions for Pay Ending 30/07/2025	\$	318.77	
DD11546.10	31/07/2025 Panorama Super		-\$	333.92
	30/07/2025 Super Contributions for Pay Ending 30/07/2025	\$	333.92	
DD11546.11	31/07/2025 Prime Super		-\$	303.50
	30/07/2025 Super Contributions for Pay Ending 30/07/2025	\$	303.50	
DD11546.12	31/07/2025 Q Super		-\$	310.54
	30/07/2025 Super Contributions for Pay Ending 30/07/2025	\$	310.54	
TOTAL DIRECT DEBITS				-\$88,888.31
TOTAL MUNICIPAL FUND				-\$1,596,729.42

SHIRE OF LAKE GRACE

MONTHLY FINANCIAL REPORT

**(Containing the required statement of financial activity and statement of financial position)
For the period ended 30 June 2025**

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Net Current Assets Information	5
Note 3 Explanation of Material Variances	6

SHIRE OF LAKE GRACE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025

Note	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	4,978,543	4,978,543	4,977,436	(1,107)	(0.02%)	
Rates excluding general rates	317,191	317,191	318,683	1,492	0.47%	
Grants, subsidies and contributions	1,453,872	1,453,872	3,605,676	2,151,804	148.01%	▲
Fees and charges	452,735	452,735	467,414	14,679	3.24%	
Interest revenue	587,419	587,419	639,106	51,687	8.80%	
Other revenue	332,829	332,829	357,878	25,049	7.53%	
Profit on asset disposals	198,291	198,291	198,290	(1)	(0.00%)	
	8,320,880	8,320,880	10,564,483	2,243,603	26.96%	
Expenditure from operating activities						
Employee costs	(2,579,645)	(2,579,645)	(2,718,475)	(138,830)	(5.38%)	
Materials and contracts	(5,420,151)	(5,420,151)	(4,028,436)	1,391,715	25.68%	▲
Utility charges	(319,468)	(319,468)	(351,120)	(31,652)	(9.91%)	
Depreciation	(8,350,957)	(8,350,957)	(8,398,407)	(47,450)	(0.57%)	
Finance costs	(38,276)	(38,276)	(50,320)	(12,044)	(31.47%)	▼
Insurance	(291,597)	(291,597)	(293,402)	(1,805)	(0.62%)	
Other expenditure	(402,685)	(402,685)	(368,926)	33,759	8.38%	
Loss on asset disposals	(11,060)	(11,060)	(11,061)	(1)	(0.01%)	
Fair value adjustments to financial assets at fair value through profit or loss	0	0	(4,440)	(4,440)	0.00%	
	(17,413,839)	(17,413,839)	(16,224,587)	1,189,252	6.83%	
Non cash amounts excluded from operating activities	2(c) 8,180,141	8,180,141	8,262,658	82,517	1.01%	
Amount attributable to operating activities	(912,818)	(912,818)	2,602,554	3,515,372	385.11%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	3,737,458	3,737,458	2,931,012	(806,446)	(21.58%)	▼
Proceeds from disposal of assets	515,660	515,660	515,661	1	0.00%	
	4,253,118	4,253,118	3,446,673	(806,445)	(18.96%)	
Outflows from investing activities						
Payments for property, plant and equipment	(5,170,175)	(5,170,175)	(2,830,034)	2,340,141	45.26%	▲
Payments for construction of infrastructure	(5,752,619)	(5,752,619)	(4,742,410)	1,010,209	17.56%	▲
	(10,922,794)	(10,922,794)	(7,572,444)	3,350,350	30.67%	
Amount attributable to investing activities	(6,669,676)	(6,669,676)	(4,125,771)	2,543,905	38.14%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new borrowings	750,000	750,000	750,000	0	0.00%	
Transfer from reserves	1,161,816	1,161,816	454,762	(707,054)	(60.86%)	▼
	1,911,816	1,911,816	1,204,762	(707,054)	(36.98%)	
Outflows from financing activities						
Repayment of borrowings	(169,214)	(169,214)	(169,214)	0	0.00%	
Transfer to reserves	(1,195,533)	(1,195,533)	(1,195,234)	299	0.03%	
	(1,364,747)	(1,364,747)	(1,364,448)	299	0.02%	
Amount attributable to financing activities	547,069	547,069	(159,686)	(706,755)	(129.19%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 7,035,425	7,035,425	7,035,424	(1)	(0.00%)	
Amount attributable to operating activities	(912,818)	(912,818)	2,602,554	3,515,372	385.11%	▲
Amount attributable to investing activities	(6,669,676)	(6,669,676)	(4,125,771)	2,543,905	38.14%	▲
Amount attributable to financing activities	547,069	547,069	(159,686)	(706,755)	(129.19%)	▼
Surplus or deficit after imposition of general rates	0	0	5,352,521	5,352,521	1982415075%	▲

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 30 JUNE 2025

	Actual 30 June 2024	Actual as at 30 June 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	13,636,877	13,321,525
Trade and other receivables	179,743	304,860
Inventories	17,796	34,505
TOTAL CURRENT ASSETS	13,834,416	13,660,890
NON-CURRENT ASSETS		
Trade and other receivables	3,030	3,030
Other financial assets	103,964	99,524
Property, plant and equipment	46,013,080	47,336,032
Infrastructure	249,875,048	247,397,701
TOTAL NON-CURRENT ASSETS	295,995,122	294,836,287
TOTAL ASSETS	309,829,538	308,497,177
CURRENT LIABILITIES		
Trade and other payables	374,153	1,102,853
Other liabilities	4,043	12,492
Borrowings	169,214	202,299
Employee related provisions	443,553	475,309
TOTAL CURRENT LIABILITIES	990,963	1,792,953
NON-CURRENT LIABILITIES		
Borrowings	867,248	1,414,949
Employee related provisions	63,032	110,072
TOTAL NON-CURRENT LIABILITIES	930,280	1,525,021
TOTAL LIABILITIES	1,921,243	3,317,974
NET ASSETS	307,908,295	305,179,203
EQUITY		
Retained surplus	159,082,436	155,612,872
Reserve accounts	6,636,232	7,376,704
Revaluation surplus	142,189,627	142,189,627
TOTAL EQUITY	307,908,295	305,179,203

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 13 August 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

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

Critical accounting estimates and judgements

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease

SHIRE OF LAKE GRACE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2025

2 NET CURRENT ASSETS INFORMATION

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

	Amended Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 30 June 2025
Note	\$	\$	\$
Current assets			
Cash and cash equivalents	13,648,984	13,636,877	13,321,525
Trade and other receivables	179,743	179,743	304,860
Inventories	17,796	17,796	34,505
	<u>13,846,523</u>	<u>13,834,416</u>	<u>13,660,890</u>
Less: current liabilities			
Trade and other payables	(386,259)	(374,153)	(1,102,853)
Other liabilities	(4,043)	(4,043)	(12,492)
Borrowings	(169,214)	(169,214)	(202,299)
Employee related provisions	(443,553)	(443,553)	(475,309)
	<u>(1,003,069)</u>	<u>(990,963)</u>	<u>(1,792,953)</u>
Net current assets	<u>12,843,454</u>	<u>12,843,453</u>	<u>11,867,937</u>
Less: Total adjustments to net current assets	2(b) (5,808,029)	(5,808,029)	(6,515,416)
Closing funding surplus / (deficit)	7,035,425	7,035,424	5,352,521

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(6,636,232)	(6,636,232)	(7,376,704)
Less: Current assets not expected to be received at end of year			
- Municipal restricted cash and Units in Local Government House Trust	(260,079)	(260,079)	(293,207)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings	169,214	169,214	202,299
- Capital grants In-kind contribution	573,390	573,390	573,390
- Current portion of employee benefit provisions held in reserve	345,678	345,678	378,806
Total adjustments to net current assets	2(a) (5,808,029)	(5,808,029)	(6,515,416)

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates 30 June 2025	YTD Budget Estimates 30 June 2025	YTD Actual 30 June 2025
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(198,291)	(198,291)	(198,290)
Less: Fair value adjustments to financial assets at amortised cost	0	0	4,440
Add: Loss on asset disposals	11,060	11,060	11,061
Add: Depreciation	8,350,957	8,350,957	8,398,407
Movement in current employee provisions associated with restricted cash	16,415	16,415	0
Non-cash movements in non-current assets and liabilities:			
- Employee provisions	0	0	47,040
Total non-cash amounts excluded from operating activities	8,180,141	8,180,141	8,262,658

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 30 JUNE 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2024-25 year is \$10,000 and 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	2,151,804	148.01%	▲
Portion of 25/26 FY Financial Assistance Grants paid in advance			
Expenditure from operating activities			
Materials and contracts	1,391,715	25.68%	▲
Below budget due to delay in operating jobs			
Finance costs	(12,044)	(31.47%)	▼
Accrued interest on Loan 205 WACHS Housing was not budgeted for			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(806,446)	(21.58%)	▼
"Local Roads & Community" program income is lower than predicted.			
Outflows from investing activities			
Payments for property, plant and equipment	2,340,141	45.26%	▲
Some of Capital projects have not been initiated as yet (30%) or in early stage of completion			
Payments for construction of infrastructure	1,010,209	17.56%	▲
Some of Capital projects have not been initiated as yet (30%) or in early stage of completion			

SHIRE OF LAKE GRACE

SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key Information	2
2	Key Information - Graphical	3
3	Cash and Financial Assets	4
4	Reserve Accounts	5
5	Capital Acquisitions	6
6	Disposal of Assets	8
7	Receivables	9
8	Other Current Assets	10
9	Payables	11
10	Borrowings	12
11	Other Current Liabilities	13
12	Grants and contributions	14
13	Capital grants and contributions	15
14	Trust Fund	16
15	Budget Amendments	17

BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$7.04 M	\$7.04 M	\$7.04 M	(\$0.00 M)
Closing	\$0.00 M	\$0.00 M	\$5.35 M	\$5.35 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$13.32 M	% of total
Unrestricted Cash	\$5.94 M	44.6%
Restricted Cash	\$7.38 M	55.4%

Refer to 3 - Cash and Financial Assets

Payables	
	\$1.10 M % Outstanding
Trade Payables	\$0.99 M
0 to 30 Days	99.3%
Over 30 Days	0.7%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$0.26 M	% Collected
Rates Receivable	\$0.05 M	99.1%
Trade Receivable	\$0.26 M	% Outstanding
Over 30 Days		1.0%
Over 90 Days		0.9%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.91 M)	(\$0.91 M)	\$2.60 M	\$3.52 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$4.98 M	% Variance
YTD Budget	\$4.98 M	(0.0%)

Grants and Contributions		
YTD Actual	\$3.61 M	% Variance
YTD Budget	\$1.45 M	148.0%

Refer to 12 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.47 M	% Variance
YTD Budget	\$0.45 M	3.2%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$6.67 M)	(\$6.67 M)	(\$4.13 M)	\$2.54 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.52 M	%
Amended Budget	\$0.52 M	0.0%

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$4.74 M	% Spent
Amended Budget	\$5.75 M	(17.6%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$2.38 M	% Received
Amended Budget	\$3.74 M	(36.2%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.55 M	\$0.55 M	(\$0.16 M)	(\$0.71 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.17 M)
Interest expense	(\$0.05 M)
Principal due	\$1.62 M

Refer to 10 - Borrowings

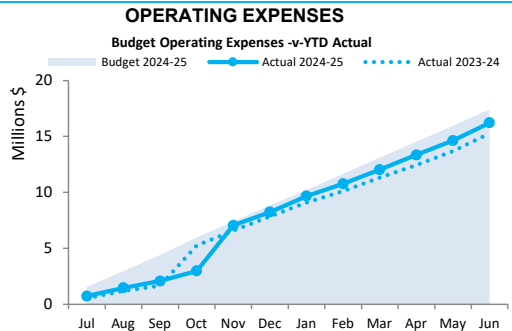
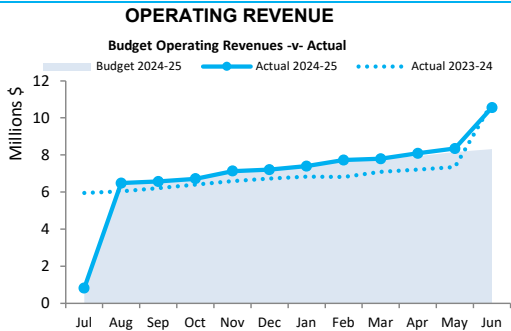
Reserves	
Reserves balance	\$7.38 M
Net Movement	\$0.74 M

Refer to 4 - Cash Reserves

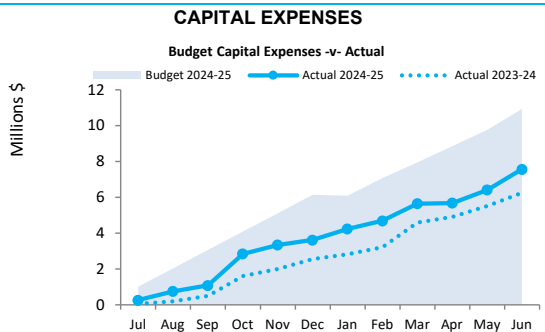
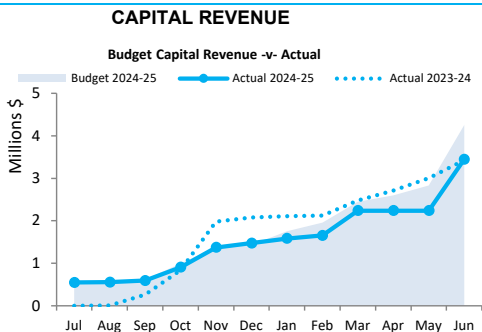
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

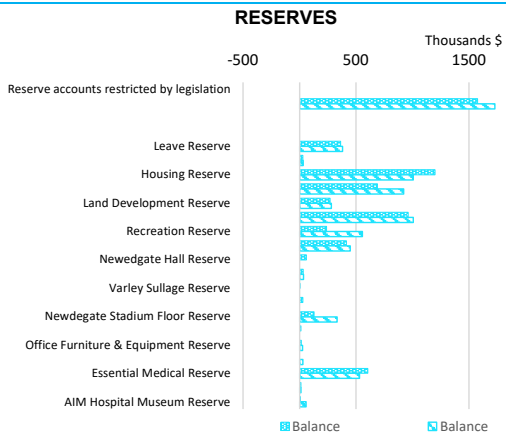
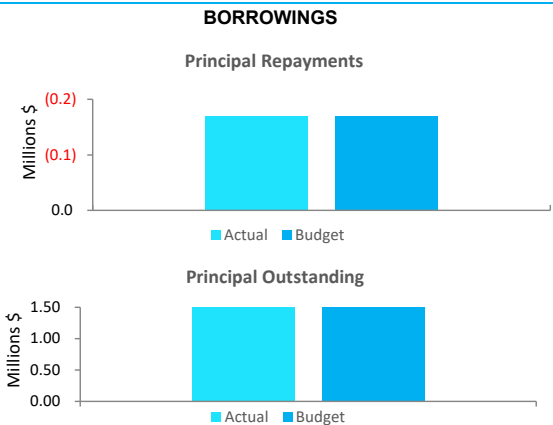
OPERATING ACTIVITIES



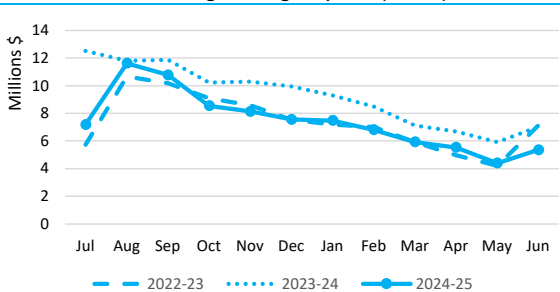
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Bank account - CBA	Cash and cash equivalents	158,646		158,646		Commonwealth	3.25%	N/A
WATC Overnight Deposit Municipal	Cash and cash equivalents	5,735,803		5,735,803		WATC	3.80%	N/A
Petty Cash and Floats	Cash and cash equivalents	300		300		Cash on Hand	N/A	N/A
Reserve Bank Account - CBA	Cash and cash equivalents	0	433,191	433,191		Commonwealth	3.25%	N/A
WATC Overnight Deposit Reserve	Cash and cash equivalents	0	6,943,513	6,943,513		WATC	3.80%	N/A
Restricted LOGCHOP Housing	Cash and cash equivalents	44,669	0	44,669		Commonwealth	N/A	N/A
Rural Town Salinity Program	Cash and cash equivalents	5,403	0	5,403		Commonwealth	N/A	N/A
	Cash and cash equivalents	0	0	0	12,774	Commonwealth	N/A	N/A
Total		5,944,821	7,376,704	13,321,525	12,774			
Comprising								
Cash and cash equivalents		5,944,821	7,376,704	13,321,525	12,774			
		5,944,821	7,376,704	13,321,525	12,774			

KEY INFORMATION

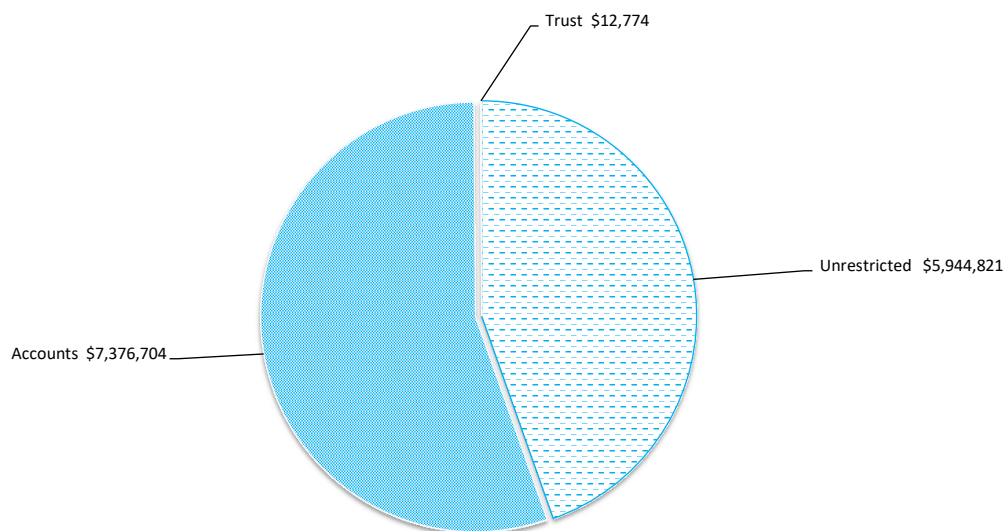
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 30 JUNE 2025

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Lake Grace Sewerage Reserve	1,576,313	150,899	0	1,727,212	1,576,313	151,042	0	1,727,355
Reserve accounts restricted by Council								
Leave Reserve	362,091	15,932	0	378,023	362,090	16,716	0	378,806
Emergency Services Reserve	29,595	1,302	0	30,897	29,596	1,366	0	30,962
Housing Reserve	1,199,089	52,760	(334,000)	917,849	1,199,090	54,835	(247,274)	1,006,651
Swimming Pool Reserve	689,250	239,127	0	928,377	689,250	232,242	0	921,492
Land Development Reserve	269,267	11,848	(200,000)	81,115	269,267	12,431	0	281,698
Plant Reserve	960,064	42,243	(423,000)	579,307	960,064	44,322	0	1,004,386
Recreation Reserve	238,519	311,334	0	549,853	238,519	317,913	0	556,432
Works & Services Reserve	412,569	33,683	0	446,252	412,568	34,608	0	447,176
Newedgate Hall Reserve	60,778	0	(60,778)	0	60,778	2,672	(63,450)	(0)
Radio Reserve	32,825	1,444	0	34,269	32,825	1,515	0	34,340
Varley Sullage Reserve	1,815	0	(1,816)	(1)	1,816	0	(1,816)	0
Newedgate Sports Dam Reserve	29,163	0	(29,163)	0	29,163	0	(29,163)	0
Newdegate Stadium Floor Reserve	126,582	214,370	0	340,952	126,582	206,266	0	332,848
Community Water Supplies Reserve	13,059	0	(13,059)	0	13,059	0	(13,059)	0
Office Furniture & Equipment Reserve	14,509	11,078	0	25,587	14,508	10,691	0	25,199
Centenary Reserve	0	30,000	0	30,000	0	30,063	0	30,063
Essential Medical Reserve	602,996	26,532	(100,000)	529,528	602,996	27,627	(100,000)	530,623
History Book Reserve	11,403	502	0	11,905	11,403	526	0	11,929
AIM Hospital Museum Reserve	6,345	52,479	0	58,824	6,345	50,398	0	56,743
	6,636,232	1,195,533	(1,161,816)	6,669,949	6,636,232	1,195,234	(454,762)	7,376,704

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	300,000	300,000	0	(300,000)
Buildings - non-specialised	1,194,495	1,194,495	1,026,813	(167,682)
Buildings - specialised	1,383,537	1,383,537	495,063	(888,474)
Furniture and equipment	80,000	80,000	36,673	(43,327)
Plant and equipment	2,212,143	2,212,143	1,271,485	(940,658)
Acquisition of property, plant and equipment	5,170,175	5,170,175	2,830,034	(2,340,141)
Infrastructure - roads	4,155,924	4,155,924	3,809,610	(346,315)
Infrastructure - parks, gardens, recreation facilities	1,007,636	1,007,636	615,535	(392,101)
Infrastructure - urban infrastructure	589,058	589,058	317,266	(271,792)
Acquisition of infrastructure	5,752,619	5,752,619	4,742,410	(1,010,208)
Total of PPE and Infrastructure.	10,922,794	10,922,794	7,572,444	(3,350,350)
Total capital acquisitions	10,922,794	10,922,794	7,572,444	(3,350,349)
Capital Acquisitions Funded By:				
Capital grants and contributions	3,737,458	3,199,207	2,382,895	(816,312)
Borrowings	750,000	750,000	750,000	0
Other (disposals & C/Fwd)	515,660	515,660	515,661	1
Reserve accounts				
Housing Reserve	334,000	247,274	247,274	0
Land Development Reserve	200,000	0	0	0
Plant Reserve	423,000	0	0	0
Newedgate Hall Reserve	60,778	63,450	63,450	0
Varley Sullage Reserve	1,816	1,816	1,816	0
Newedgate Sports Dam Reserve	29,163	29,163	29,163	0
Community Water Supplies Reserve	13,059	13,059	13,059	0
Essential Medical Reserve	100,000	100,000	100,000	0
Contribution - operations	4,757,860	6,003,165	3,469,126	(2,534,039)
Capital funding total	10,922,794	10,922,794	7,572,444	(3,350,350)

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

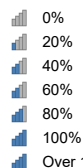
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

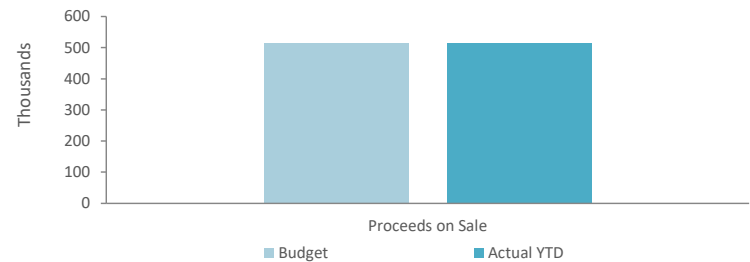


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Amended		Variance	
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
Land					
E137350	Lake Grace Industrial Land	300,000	300,000	0	300,000
Buildings - Non Specialised					
E091960 (9196114)	3 Clark Ave Capital	30,000	30,000	0	30,000
E091960 (9196034)	5 Banksia Pl Capital	29,494	29,494	17,704	11,790
E091960 (9196054)	36 Bennett St Capital	31,000	31,000	6,735	24,265
E091970 (9197094)	65A Bennett St Capital	15,000	15,000	0	15,000
E092006 (9200014)	14 Blackbutt Way Capital Exp	5,000	5,000	5,100	(100)
E092006 (9200015)	84 Bennett Street Wachs Housing Cap Exp	1,084,000	1,084,000	997,274	86,726
Buildings - Specialised					
E042549 (4205024)	Admin Office Building - Cap Exp	80,000	80,000	87,298	(7,298)
E051172 (51171)	Lake King Fire Shed Cap Exp	8,000	8,000	7,984	16
E077502 (B93CAP)	8 Wattle Drive	38,000	38,000	6,735	31,265
E083101 (8300102)	Relocate Toy Library To Daycare Centre	80,000	80,000	58,236	21,764
E091970 (9197124)	10A Gumtree Dr Capital	7,000	7,000	6,500	500
E091970 (9197134)	10B Gumtree Dr Capital	7,000	7,000	6,500	500
E092120 (ILULG)	llu Lot 107 Bennett St Lake Grace	10,000	10,000	0	10,000
E107715 (1071044)	Lake Grace Community Bus Shed Cap Exp	15,000	15,000	0	15,000
E111007 (LGPHCAP)	Lake Grace Public Hall	69,547	69,547	7,737	61,810
E111007 (LGVHCAP)	Lake Grace Lakes Village Hall	50,000	50,000	0	50,000
E111007 (NGPHCAP)	Newdegate Public Hall	55,000	55,000	38,185	16,815
E113152 (113018)	Lg Sporting Precinct - Final Stage Cap Ex	40,000	40,000	0	40,000
E113152 (B63CAP)	Newdegate Recreation Centre	65,000	65,000	25,974	39,027
E113152 (113002)	Lake Grace Sporting Precinct - New Lawn Area	6,990	6,990	6,990	0
E113154 (1131543)	Purchase Of Lot 352 Stubbs Street Building Cap Exp	200,000	200,000	200,000	0
E117041 (1170014)	Aim Building Capital	30,000	30,000	15,000	15,000
E117042 (1170084)	Rsl Hall Capex	30,000	30,000	0	30,000
E121502 (121304)	Lake Grace Depot - Cap Exp	300,000	300,000	0	300,000
E132500 (1325014)	Visitor Centre Improvements Cap Exp	80,000	80,000	2,528	77,472
E132502 (1322051)	Lk Tractor Museum Shed	40,000	40,000	25,395	14,605
E132502 (1322052)	Hainesworth Museum Shed	160,000	160,000	0	160,000
E143318	Newdegate Depot Upgrades Cap Exp	12,000	12,000	0	12,000
Furniture & Equipment					
E112521 (1125211)	Lake Grace Pool	50,000	50,000	0	50,000
E113178 (1131781)	Lg Football Electronic Score Board	30,000	30,000	36,673	(6,673)
Plant & Equipment					
E042550 (LG74CAP)	Mcs Vehicle	50,000	50,000	55,542	(5,542)
E042550 (LG139CA)	Dceo Vehicle	50,000	50,000	55,542	(5,542)
E042550 (LG75CAP)	Mis Vehicle	71,500	71,500	70,466	1,034
E051174 (511734)	Fire Truck In-Kind Contribution	52,643	52,643	52,643	0
E053550 (053551)	Lg & Ngt Digital Speed Signs	8,000	8,000	1,505	6,495
E053550 (53552)	Lg & Ngt Town Cctv	120,000	120,000	0	120,000
E123059 (P27CAP)	Newdegate Parks And Gardens Plant And Equipment	98,000	98,000	84,685	13,315
E123059 (PL04CAP)	6 Wheel Tip Truck	380,000	380,000	0	380,000
E123059 (PL06CAP)	Mobile Trailer Generators	60,000	60,000	56,488	3,512
E123059 (PL11CAP)	Maintenance Grader Lg	565,000	565,000	500,000	65,000
E123059 (PL15CAP)	Varley Mower - Toro Z Master	21,000	21,000	20,380	620
E123059 (PL19CAP)	Supervisor Vehicle Isuzu	51,000	51,000	50,864	136
E123059 (PL28CAP)	Skid Steer Plant Trailer	68,000	68,000	0	68,000
E123059 (PL37CAP)	Ngt Community Bus	253,000	253,000	0	253,000
E123059 (PL38CAP)	Side Tipper Trailer - Construction	290,000	290,000	253,740	36,260
E123059 (PL39CAP)	Rmx240 Mower X 2 (Lake Grace & Lake King)	54,000	54,000	49,720	4,280
E132504 (1325041)	LG & NGT Digital Display Sign	20,000	20,000	19,910	90
Infrastructure - Roads					
E121200	Roadworks Capital Renewal	4,155,924	4,155,924	3,809,610	346,315
Parks, Gardens, Recreation Facilities					
E107259 (113061)	Lake King Cemetery New Fence	60,000	60,000	12,930	47,070
E113175 (113037)	Lake Grace Football Field Lighting Upgrade Cap Exp	25,000	25,000	16,547	8,453
E113175 (113048)	Lake Grace Sporting Complex Entry Cap Exp	150,000	150,000	109,287	40,713
E113175 (113053)	Lake King Walk Trail Upgrade Cap Exp	3,436	3,436	0	3,436
E113175 (113055)	Jam Patch New Bbq & Picnic Shelters Cap Exp	45,000	45,000	18,378	26,622
E113175 (113070)	Lighting Install Lg & Lk Pg	60,000	60,000	56,088	3,912
E113175 (113071)	Padley Park Stormwater Capture (Cwsp)	5,000	5,000	5,555	(555)
E113175 (113075)	Lake King Park Upgrade	150,000	150,000	96,195	53,805
E113175 (113076)	Jam Patch - New Walk Way	2,100	2,100	0	2,100
E113175 (113079)	Newdegate Bowling Club Reconstruction And Resurfacing Project	212,100	212,100	104,545	107,555
E132503 (1325031)	LG Lookout Upgrade	45,000	45,000	0	45,000
E113293 (113203)	Lake Grace Pump Track	250,000	250,000	196,009	53,991
Sewerage					
Urban Infrastructure					
E077504 (775041)	Lg Medical Centre Carpark Asphaltting Cap Exp	55,000	55,000	53,456	1,544
E101043 (1010431)	Lake Grace & Newdegate Recycling Stations	4,500	4,500	1,337	3,163
E121312 (121302)	Lake Grace Footpaths Cap Exp	266,000	266,000	208,916	57,084
E121312 (121303)	Newdegate Footpath Cap Exp	150,000	150,000	0	150,000
E136501 (136009)	Newdegate Airstrip Dam (Cwsp)	113,558	113,558	53,557	60,001
		10,922,793	10,922,793	7,572,444	3,350,348

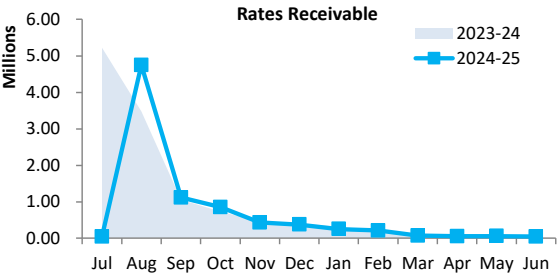
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
222	PLVU55 Isuzu MU-X (MCS)	44,429	41,818	0	(2,611)	44,416	41,818	0	(2,598)
219	PLVU54 Isuzu MU-X (DCEO)	40,570	41,818	1,248	0	41,423	41,818	395	0
231	PLVU57 Toyota Prado (MIS)	56,732	61,810	5,078	0	57,826	61,810	3,984	0
1409	PTRA24 Coastmac Skid Steer Loader Trailer	1,931	5,768	3,837	0	2,154	5,768	3,614	0
1417	PCB01 Toyota Coaster Bus NGT Comm Bus	12,760	4,446	0	(8,314)	12,909	4,446	0	(8,463)
1003	PTRA12 Roadwest Side Tipper Trailer	15,592	75,000	59,408	0	8,276	75,000	66,724	0
1393	PTOR04 John Deere Ride-on-Mower	0	0	0	0	0	0	0	0
187	PLVU52 Ford Ranger Infrastructure/Works Supervisor	135	0	0	(135)	0	0	0	0
1002	PTRA13 Roadwest Tri-axle Side Tipper	8,687	75,000	66,313	0	8,957	75,000	66,043	0
1419	PGRA07 John Deere 770G Grader LG Maint	147,593	210,000	62,407	0	152,469	210,000	57,531	0
		328,429	515,660	198,291	(11,060)	328,430	515,661	198,290	(11,061)



7 RECEIVABLES

Rates receivable	30 June 2024	30 Jun 2025
	\$	\$
Opening arrears previous year	75,681	56,487
Levied this year	5,146,844	4,977,436
Less - collections to date	(5,166,038)	(4,987,216)
Net rates collectable	56,487	46,707
% Collected	98.9%	99.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(258)	255,874	311	0	2,226	258,153
Percentage	(0.1%)	99.1%	0.1%	0.0%	0.9%	
Balance per trial balance						
Trade receivables	(258)	255,874	311	0	2,226	258,153
Total receivables general outstanding						258,153

Amounts shown above include GST (where applicable)

KEY INFORMATION

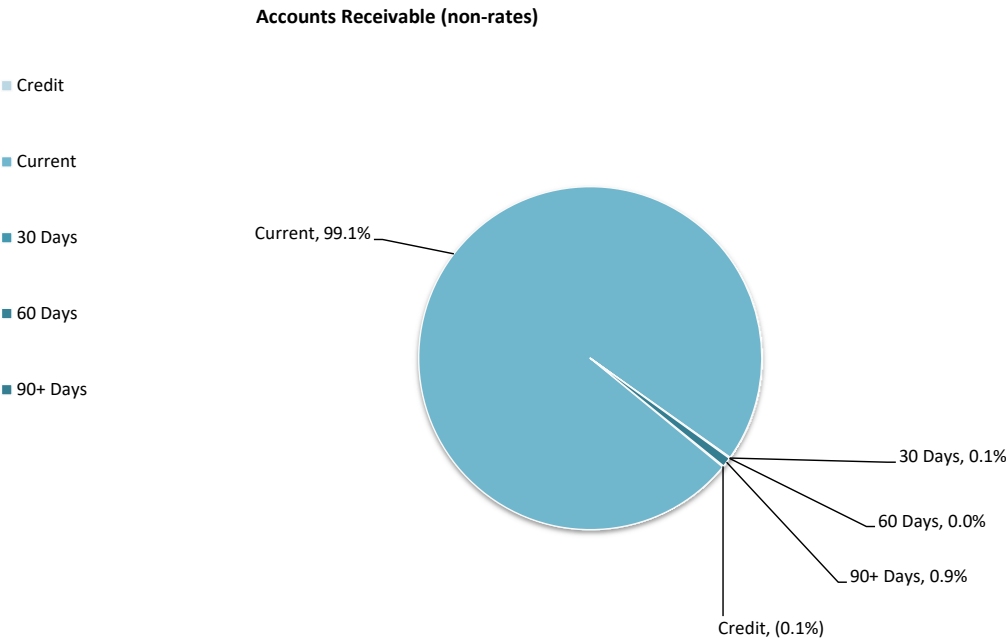
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 30 June 2025
Other current assets	\$	\$	\$	\$
Inventory				
Stock on Hand - Fuel	17,796	179,915	(163,206)	34,505
Total other current assets	17,796	179,915	(163,206)	34,505

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.

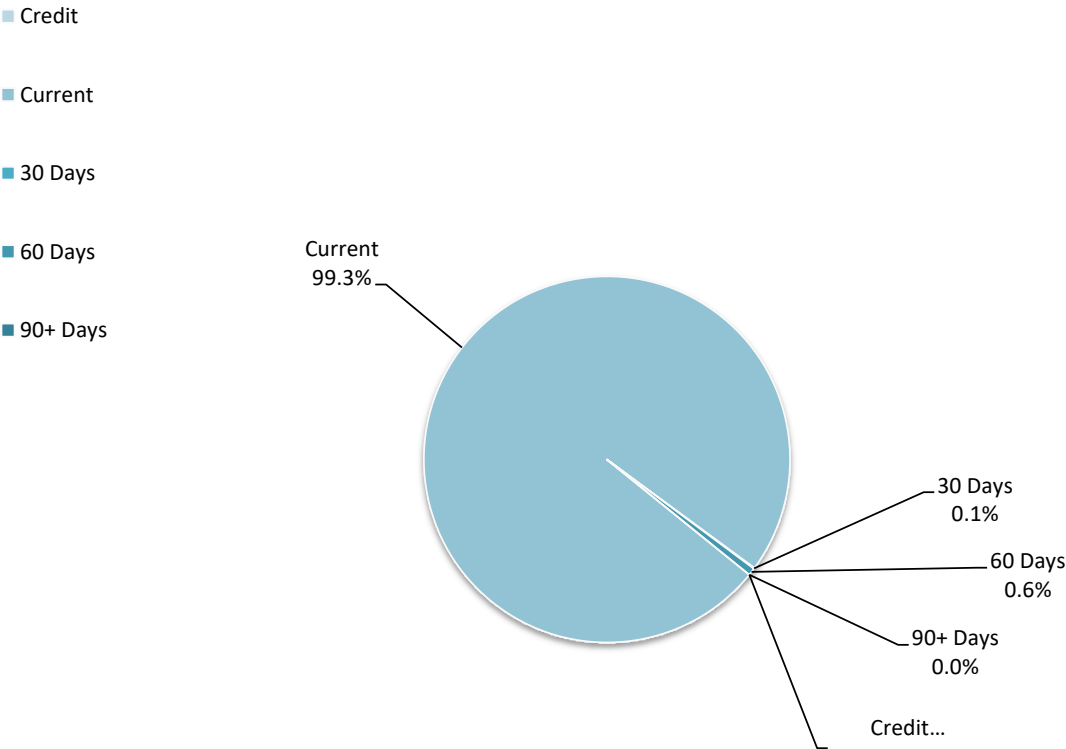
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	983,443	965	6,378	0	990,786
Percentage	0.0%	99.3%	0.1%	0.6%	0.0%	
Balance per trial balance						
Sundry creditors	0	986,796	965	6,378	0	994,139
Accrued salaries and wages		77,719				77,719
Accrued Interest		22,275				22,275
ESL Levied & Prepaid rates		(3,115)				(3,115)
Liabilities held for Others - Prepaid Rates		11,835				11,835
Total payables general outstanding						1,102,853
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		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Office Refurbishment	L181	177,588	0	0	(21,245)	(21,245)	156,343	156,343	(10,869)	(11,276)
Staff Housing & CEO's Residence	L204	330,043	0	0	(49,540)	(49,541)	280,503	280,502	(5,009)	(5,081)
LG Sports Pavillion	L182	66,771	0	0	(20,885)	(20,885)	45,886	45,886	(4,026)	(4,464)
LG Residential Land	L189	91,287	0	0	(18,048)	(18,048)	73,239	73,239	(5,628)	(8,387)
Purchase & Develop Industrial Land	L203	370,773	0	0	(59,496)	(59,495)	311,277	311,278	(7,803)	(7,992)
LG Precinct	L198	0	0	0	0	0	0	0	(76)	(76)
WACHS Housing	L205	0	750,000	750,000	0	0	750,000	750,000	(16,907)	0
Total		1,036,462	750,000	750,000	(169,214)	(169,214)	1,617,248	1,617,248	(50,320)	(37,276)
Current borrowings		169,214					202,299			
Non-current borrowings		867,248					1,414,949			
		1,036,462					1,617,248			

All debenture repayments were financed by general purpose revenue.

New borrowings 2024-25

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

KEY INFORMATION

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

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

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 30 June 2025 \$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		4,043	0	2,657,468	(2,649,019)	12,492
Total other liabilities		4,043	0	2,657,468	(2,649,019)	12,492
Employee Related Provisions						
Provision for annual leave		227,910	0	0	2,806	230,716
Provision for long service leave		215,643	(47,040)	75,990	0	244,593
Total Provisions		443,553	(47,040)	75,990	2,806	475,309
Total other current liabilities		447,596	(47,040)	2,733,458	(2,646,213)	487,801
Amounts shown above include GST (where applicable)						

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2024		(As revenue)	30 Jun 2025	30 Jun 2025	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	282,958	282,958	1,402,220
Grants Commission - Roads	0	0	0	0	0	154,704	154,704	1,108,326
Grant - DFES LGGS Operating	0	0	0	0	0	154,605	154,605	237,078
Grants - Senior Activities	0	0	0	0	0	1,000	1,000	0
Grants - Youth Activities	0	0	0	0	0	4,000	4,000	3,000
Direct Grant - MRWA	0	0	0	0	0	487,005	487,005	487,005
Skeleton Weed Programm Grant	0	0	0	0	0	200,000	200,000	200,000
Heritage Council of WA - LG AIM Hospital Interpretati	0	0	0	0	0	19,900	19,900	19,900
DFES - AWARE Grant Funding 2024/25	0	0	0	0	0	18,000	18,000	18,000
NearMiss Lake Grace Intersection Monitoring Grant	0	0	0	0	0	0	0	87,060
Grant AIM Hospital interpretation project	0	0	0	0	0	0	0	10,306
	0	0	0	0	0	1,322,172	1,322,172	3,572,895
Contributions								
ESL Administration Fee	0	0	0	0	0	4,000	4,000	4,000
Contribution To New Community Bus	0	0	0	0	0	100,000	100,000	0
Lake King Pavilion / Oval - Hire Fees	0	0	0	0	0	500	500	0
Contributions - Other Culture	0	0	0	0	0	1,000	1,000	0
Contributions - Street Lighting	0	0	0	0	0	10,000	10,000	10,431
Other Contributions	0	0	0	0	0	6,000	6,000	6,000
AIM Contributions	0	0	0	0	0	200	200	1,627
Community Gardens Grant Program 2024	0	0	0	0	0	10,000	10,000	10,000
State Library of WA - TDI Grant 2023/24	0	0	0	0	0	0	0	723
	0	0	0	0	0	131,700	131,700	32,781
TOTALS	0	0	0	0	0	1,453,872	1,453,872	3,605,676

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2024	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2025	Current Liability 30 Jun 2025	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Local Roads & Community Program	0	0	0	0	0	40,000	40,000	0
Local Roads & Community Program - Public Halls, Civic Centres	0	692,598	(692,598)	0	0	1,150,331	1,150,331	692,598
Local Roads & Community Program - Swimming Pools	0	45,909	(45,909)	0	0	50,000	50,000	45,909
Roads to Recovery	0	1,449,776	(1,437,284)	12,492	12,492	1,449,776	1,449,776	1,437,284
Regional Road Group	4,043	426,770	(430,813)	0	0	430,813	430,813	430,813
Local Roads & Community Program	0	0	0	0	0	77,500	77,500	0
Local Roads & Community Program	0	42,415	(42,415)	0	0	142,415	142,415	42,415
DWER Contributions toward Dams revitalisations and other works	0	0	0	0	0	151,880	151,880	47,949
Grant - DFES In-kind contribution LK Fire Truck addtnl cost	0	0	0	0	0	52,643	52,643	52,643
NGT Bowling Club Reconstruction and Resurfacing Project	0	0	0	0	0	192,100	192,100	181,400
TOTALS	4,043	2,657,468	(2,649,019)	12,492	12,492	3,737,458	3,737,458	2,931,012

SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

14 TRUST FUND

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

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 30 June 2025
	\$	\$	\$	\$
Standpipe bonds	12,107	867	(200)	12,774
	12,107	867	(200)	12,774

SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						0
1325014 - Visitor Centre Improvement Cap Exp	Res 13945	Capital expenses		80,000		80,000
113077 - Jam Patch Modus Toilet Cap Exp	Res 13945	Capital expenses			(80,000)	0
1210529 - Dykes Rd Resheet SLK 0.00-5.00	Res 13966	Capital expenses		50,382		50,382
1210536 - Biddy Camm Rd SLK 62.83 - 68.10	Res 13966	Capital expenses			(50,382)	0
P27CAP - Newdegate Parks and Gardens plant and equipment	Res 13968	Capital expenses			(98,000)	(98,000)
122701 - Depot Tools & Miscellaneous Items	Res 13968	Operating expenses			(12,000)	(110,000)
A001316 - Plant Replacement Reserve Bank	Res 13968	Reserve		110,000		0
I030135 - Interim Rates	Res 14008	Operating Revenue			(14,000)	(14,000)
I051040 - 22.23 BFB Supplement Operating Grant	Res 14008	Operating Revenue		34,605		20,605
I030301 - Grants Commission - General	Res 14008	Operating Revenue			(28,199)	(7,594)
I030302 - Grants Commission - Road Funds	Res 14008	Operating Revenue			(116,118)	(123,712)
I113452 - Community Gardens Grant Program 2024 - Department of Communities	Res 14008	Operating Revenue		10,000		(113,712)
I051450 - 2024/25 AWARE Grant Funding Agreement	Res 14008	Operating Revenue		18,000		(95,712)
I132412 - Heritage Grants Program 21/22 and 24/25 - Claim for Interpretation Plan - Lake Grace AIM Hospital	Res 14008	Operating Revenue		19,900		(75,812)
I087010 - Grant - Youth Activities MUN	Res 14008	Operating Revenue		3,000		(72,812)
I132415 - Increase in tickets income	Res 14008	Operating Revenue		3,000		(69,812)
I106110 - Town Planning Fees - increased demand of the service	Res 14008	Operating Revenue		30,000		(39,812)
I160210 - Interest On Investment - Municipal Funds	Res 14008	Operating Revenue			(70,000)	(109,812)
I160215 - Interest On Investment - Reserve Funds	Res 14008	Operating Revenue			(37,974)	(147,786)
I136992 - The new lease has been signed for NGT Research station with \$1 cost	Res 14008	Operating Revenue			(67,829)	(215,615)
I077410 - Provision of Medical Services in Rural WA Group - other shire contributions	Res 14008	Operating Revenue		30,000		(185,615)
I053105 - Emergency Services Officer Income	Res 14008	Operating Revenue		10,000		(175,615)
I123910 - Profit On Sale Of Assets	Res 14008	Non Cash Item	Non Cash Item	86,430		(175,615)
CONCERT - Reduction in Events Expenses	Res 14008	Operating Expenses		3,500		(172,115)
E136992 - The new lease has been signed for NGT Research station with \$1 cost	Res 14008	Operating Expenses		67,829		(104,286)
E077023 - Provision of Medical Services in Rural WA Group	Res 14008	Operating Expenses			(30,000)	(134,286)
E042029 - Provision of Medical Services in Rural WA Group - LG contribution	Res 14008	Operating Expenses			(5,000)	(139,286)
121302 - AWARE expenditure increase to match the \$18,000 income	Res 14008	Operating Expenses			(15,000)	(154,286)
122503 - Backslopes & Weed Spraying - expenses decrease	Res 14008	Operating Expenses		17,000		(137,286)
E092022 - 205 - WACHS Housing Loan repayments moved to 25.26 FY (Interest)	Res 14008	Operating Expenses		21,750		(115,536)
E077019 - Medical Centre - Support Payment Increase	Res 14008	Operating Expenses			(7,500)	(123,036)
E042920 - Loss on sale of vehicles lower than anticipated	Res 14008	Non Cash Item	Non Cash Item	24,712		(123,036)
I116511 - Stage 1 of the AIM Hospital Museum Project (Heritage Council of WA), the rest \$15K in 25/26 FY	Res 14008	Capital Revenue				(123,036)
I051440 - Journal 2025.06.01 to record acquisition of In-kind contribution Fire Truck (Asset 215)	Res 14008	Capital Revenue		52,643		(70,393)
I111413 - All Drought and community funding received in 23/24 FY	Res 14008	Capital Revenue			(103,489)	(173,882)
I121771 - Grant Regional Road Group increase	Res 14008	Capital Revenue		4,043		(169,839)
I121782 - Local Roads & Community Program - Grant reduction	Res 14008	Capital Revenue			(45,802)	(215,641)
I134413 - Community Water Supplies Program grant reduction, final milestone moved to 26/25	Res 14008	Capital Revenue			(15,898)	(231,539)
I113183 - NGT Bowling Club Reconstruction and Resurfacing Project: \$70,700 – CSRFF Grant, \$70,700 – Newdegate Machinery Field Days, \$50,700 – Newdegate Bowling Club	Res 14008	Capital Revenue		192,100		(39,439)

SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2025

15 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
I150038 - Grants - Wattle Drive Extension - Carry forward to 25/26 financial year in line with funding	Res 14008	Capital Revenue		0	(600,000)	(639,439)
I123115 - Proceeds Sale Of Vehicles	Res 14008	Capital Revenue		89,160		(550,279)
1170014 - AIM Interpretive Design	Res 14008	Capital Expenses			(15,000)	(565,279)
9196085 - Exp moved to 25/26 FY - Staff Housing Wattle Drive House 1	Res 14008	Capital Expenses		600,000		34,721
9196086 - Exp moved to 25/26 FY - Staff Housing Wattle Drive House 2	Res 14008	Capital Expenses		600,000		634,721
1131543 - Purchase Lot 352 Stubbs St (Pink Building)	Res 14008	Capital Expenses			(200,000)	434,721
E143318 - Toilet for Newdegate Depot	Res 14008	Capital Expenses			(12,000)	422,721
E137260 - Lake Grace Residential Land - Carry forward to 25/26 financial year in line with funding	Res 14008	Capital Expenses		800,000		1,222,721
511734 - Journal 2025.06.01 to record acquisition of In-kind contribution Fire Truck (Asset 215)	Res 14008	Capital Expenses			(52,643)	1,170,078
PL39CAP - RMX240 Mower x 2 (Lake Grace & Lake King)	Res 14008	Capital Expenses			(54,000)	1,116,078
PL04CAP - 6 Wheel Tip Truck - Increase in cost	Res 14008	Capital Expenses			(80,000)	1,036,078
1210534 - Ladyman Rd SLK 0.00 -4.00 - expenses decrease	Res 14008	Capital Expenses		40,000		1,076,078
113079 - Newdegate Bowling Club Reconstruction and Resurfacing Project	Res 14008	Capital Expenses			(212,100)	863,978
E092186 - 205 - WACHS Housing Loan repayments moved to 25.26 FY (Redemption)	Res 14008	Capital Expenses		16,022		880,000
206 - Staff Housing Loan - moved to 25/26 FY	Res 14008	Capital Revenue			(600,000)	280,000
I091960 - 205 - WACHS Housing Loan - Income from WATC	Res 14008	Capital Revenue		750,000		280,000
Transfers from Housing Reserve - Transfer to cover Staff Housing Wattle Drive House 2 to be moved to 25/26 FY	Res 14008	Capital Revenue			(300,000)	(20,000)
Transfers from Recreation Reserve - Newdegate Bowling Club Reconstruction and Resurfacing Project - Shire of Lake Grace contribution	Res 14008	Capital Revenue		20,000		(0)
1210532 - Lockhart Road SLK 3 - 5.00	Res 14020	Capital expenses		42,000		42,000
122505 - Drainage	Res 14020	Operating expenses		20,000		62,000
1040101 - Urban Stormwater Drainage	Res 14020	Operating expenses			(62,000)	(0)
1210533 - Fitzgerald Rd Resheet SLK 0.00 - 9.76	Res 14030	Capital expenses		273,500		273,500
1210022 - Jarring South Rd SLK 6.00-11.50	Res 14030	Capital expenses			(273,500)	(0)
121302 - Lake Grace Footpaths Cap Exp	Res 14042	Capital expenses			(216,000)	(216,000)
775041 - LG Medical Centre Carpark Asphalting	Res 14042	Capital expenses			(55,000)	(271,000)
1325031 - LG Lookout Upgrade	Res 14042	Capital expenses		55,000		(216,000)
LGPHCAP - Lake Grace Public Hall Cap Exp	Res 14042	Capital expenses		84,100		(131,900)
113014 - Lake King Sports Pavilion Cap Ex	Res 14042	Capital expenses		10,000		(121,900)
113076 - Jam Patch – New Walk Way Cap Exp	Res 14042	Capital expenses		121,900		(0)
				4,390,576	(3,529,435)	(0)

Municipal Bank Statement

Summary:

G/L Account (as at Month End)

1A0011010 Municipal Bank Account MUN

Opening Balance	4,172,435.10
Deposits	\$3,353,326.84
Payments	-1,049,903.71
Fees	3,291.15
Adjustments	-584,700.62
Closing Balance	5,894,448.76

The Bank Statement balances to the General Ledger

Statement No 79
Statement Date 30/06/2025

Opening Balance	4,172,435.10
<u>Reconciled Items</u>	
Deposits	3,352,636.84
Payments	-1,474,529.04
Fees	3,291.15
Adjustments	-151,509.62
Closing Balance	5,894,438.76

Unreconciled Items

Deposits	10.00
Payments	0.00
Fees	0.00
Adjustments	0.00
Unreconciled Closing Balance	10.00
Total - To agree with GL	5,894,448.76

Municipal Account - Reconciliation to 30/06/2025

G/L Account (as at Month End):

<u>Fees:</u>	
Dept of Transport	-\$34,255.35
Bank Fees	-\$414.57
LESS: Interest Received	\$37,961.07
	\$3,291.15

<u>Adjustments</u>	
Payroll	-\$150,829.62
Payroll Rent Deduction	-\$680.00
	-\$151,509.62

<u>Unreconciled Items:</u>	\$10.00
----------------------------	----------------

<u>Outstanding Deposits</u>	
Cash/Chq 27/06/2025	\$10.00
	\$10.00

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

ENTERED

By Victoria Fasano - SFO I&R at 1:00 pm, Jul 03, 2025

APPROVED

By Tegan Hall - MCS at 1:32 pm, Jul 03, 2025

Trust Bank Statement

Summary:

G/L Account (as at Month End)

1A0013050 Trust Fund Cash At Bank MUN

Statement No 79

Statement Date 30/06/2025

Page 2 of 2

Opening Balance	12,727.50
Deposits	\$51.00
Payments	0.00
Fees	-4.60
Adjustments	0.00
Closing Balance	12,773.90

Opening Balance	12,727.50
<u>Reconciled Items</u>	
Deposits	51.00
Payments	0.00
Fees	-4.60
Adjustments	0.00
Closing Balance	12,773.90

Unreconciled Items

Deposits	0.00
Payments	0.00
Fees	0.00
Adjustments	0.00
Unreconciled Closing Balance	0.00
Total - To agree with GL	12,773.90

The Bank Statement balances to the General Ledger

ENTERED

By Victoria Fasano - SFO I&R at 11:08 am, Jul 03, 2025

APPROVED

By Tegan Hall - MCS at 11:40 am, Jul 03, 2025

Shire of Lake Grace



Reserve Bank Statement

Reserve No	Reserve Account Name	Balance
11	Emergency Services Reserve Bank	\$ 30,961.88
12	Housing Reserve Bank	\$ 1,006,650.36
13	Swimming Pool (Lake Grace) Reserve Bank	\$ 921,492.23
14	Land Development Reserve Bank	\$ 281,698.03
15	Leave Reserve Bank	\$ 378,806.29
16	Plant Replacement Reserve Bank	\$ 1,004,386.60
17	Recreation Reserve Bank	\$ 556,432.09
18	Works & Services Reserve Bank	\$ 447,176.09
19	Newdegate Hall Reserve Bank	\$ -
20	Radio Reserve Bank	\$ 34,340.43
23	Varley Sullage Reserve Bank	\$ -
31	Lake Grace Sewerage Scheme Reserve Bank	\$ 1,727,354.83
35	Newdegate Sports Dam Reserve Bank	\$ -
36	Newdegate Stadium Floor Reserve Bank	\$ 332,847.56
37	Community Water Supply Reserve Bank	\$ -
40	Office Furniture & Equipment Reserve Bank	\$ 25,199.39
41	Centenary Reserve	\$ 30,063.34
42	History Book Reserve Bank	\$ 11,929.65
43	Essential Medical Services Reserve Bank	\$ 530,622.53
44	AIM Hospital Museum Reserve	\$ 56,742.84

\$ 7,376,704.14

Bank Balance

30/06/2025

CBA Reserve Acc	\$433,191.00
WATC Reserve Acc	\$6,943,513.14
CBA Reserve Term Deposit 1	\$0.00
CBA Reserve Term Deposit	\$0.00
	\$7,376,704.14

ENTERED

By Victoria Fasano - SFO I&R at 2:41 pm, Jul 03, 2025

Variance \$0.00

APPROVED

By Tegan Hall - MCS at 3:37 pm, Jul 03, 2025

Reserves Fund Statement

SHIRE OF LAKE GRACE

MONTHLY FINANCIAL REPORT

**(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 July 2025**

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

TABLE OF CONTENTS

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Net Current Assets Information	5
Note 3 Explanation of Material Variances	6

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

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	5,155,367	666	0	(666)	(100.00%)	
Rates excluding general rates	320,074	0	0	0	0.00%	
Grants, subsidies and contributions	3,236,652	698,564	693,123	(5,441)	(0.78%)	
Fees and charges	550,899	53,039	45,968	(7,071)	(13.33%)	
Interest revenue	648,440	18,738	15,677	(3,061)	(16.34%)	
Other revenue	334,033	12,927	8,382	(4,545)	(35.16%)	
Profit on asset disposals	6,570	0	0	0	0.00%	
	10,252,035	783,934	763,150	(20,784)	(2.65%)	
Expenditure from operating activities						
Employee costs	(2,863,379)	(284,198)	(284,515)	(317)	(0.11%)	
Materials and contracts	(5,385,180)	(446,489)	(612,033)	(165,544)	(37.08%)	▼
Utility charges	(340,688)	(12,870)	(2,465)	10,405	80.85%	▲
Depreciation	(8,612,566)	(717,415)	0	717,415	100.00%	▲
Finance costs	(69,731)	(2,562)	(2,540)	22	0.86%	
Insurance	(299,544)	(149,748)	(152,691)	(2,943)	(1.97%)	
Other expenditure	(401,763)	(33,436)	(29,522)	3,914	11.71%	
Loss on asset disposals	(43,631)	(3,334)	0	3,334	100.00%	
	(18,016,482)	(1,650,052)	(1,083,766)	566,286	34.32%	
Non cash amounts excluded from operating activities	2(c) 8,666,041	720,751	2	(720,749)	(100.00%)	▼
Amount attributable to operating activities	901,594	(145,367)	(320,614)	(175,247)	(120.55%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	2,712,096	0	0	0	0.00%	
Proceeds from disposal of assets	420,000	0	0	0	0.00%	
	3,132,096	0	0	0	0.00%	
Outflows from investing activities						
Payments for property, plant and equipment	(3,076,663)	(242,522)	(56,164)	186,358	76.84%	▲
Payments for construction of infrastructure	(6,030,551)	(502,307)	(56,205)	446,102	88.81%	▲
	(9,107,214)	(744,829)	(112,369)	632,460	84.91%	
Amount attributable to investing activities	(5,975,118)	(744,829)	(112,369)	632,460	84.91%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	788,865	0	0	0	0.00%	
	788,865	0	0	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(202,299)	(16,903)	(16,903)	0	0.00%	
Transfer to reserves	(865,562)	(39)	(39)	0	0.00%	
	(1,067,861)	(16,942)	(16,942)	0	0.00%	
Amount attributable to financing activities	(278,996)	(16,942)	(16,942)	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 5,352,520	5,352,520	5,352,521	1	0.00%	
Amount attributable to operating activities	901,594	(145,367)	(320,614)	(175,247)	(120.55%)	▼
Amount attributable to investing activities	(5,975,118)	(744,829)	(112,369)	632,460	84.91%	▲
Amount attributable to financing activities	(278,996)	(16,942)	(16,942)	0	0.00%	
Surplus or deficit after imposition of general rates	0	4,445,382	4,902,596	457,214	10.29%	▲

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 JULY 2025

	Actual 30 June 2025	Actual as at 31 July 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	13,321,525	12,276,141
Trade and other receivables	304,860	313,289
Inventories	34,505	16,765
TOTAL CURRENT ASSETS	13,660,890	12,606,195
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	47,454,276
Infrastructure	247,397,701	247,391,826
TOTAL NON-CURRENT ASSETS	294,836,287	294,948,656
TOTAL ASSETS	308,497,177	307,554,851
CURRENT LIABILITIES		
Trade and other payables	1,102,853	498,553
Other liabilities	12,492	12,492
Borrowings	202,299	185,396
Employee related provisions	475,309	474,802
TOTAL CURRENT LIABILITIES	1,792,953	1,171,243
NON-CURRENT LIABILITIES		
Borrowings	1,414,949	1,414,949
Employee related provisions	110,072	110,072
TOTAL NON-CURRENT LIABILITIES	1,525,021	1,525,021
TOTAL LIABILITIES	3,317,974	2,696,264
NET ASSETS	305,179,203	304,858,587
EQUITY		
Retained surplus	155,612,872	155,292,217
Reserve accounts	7,376,704	7,376,743
Revaluation surplus	142,189,627	142,189,627
TOTAL EQUITY	305,179,203	304,858,587

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 21 August 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICES

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

Critical accounting estimates and judgements

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease

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

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	31 July 2025
	\$	\$	\$
Current assets			
Cash and cash equivalents	13,321,525	13,321,525	12,276,141
Trade and other receivables	304,859	304,860	313,289
Inventories	34,505	34,505	16,765
	13,660,889	13,660,890	12,606,195
Less: current liabilities			
Trade and other payables	(1,102,853)	(1,102,853)	(498,553)
Other liabilities	(12,492)	(12,492)	(12,492)
Borrowings	(202,299)	(202,299)	(185,396)
Employee related provisions	(475,309)	(475,309)	(474,802)
	(1,792,953)	(1,792,953)	(1,171,243)
Net current assets	11,867,936	11,867,937	11,434,952
Less: Total adjustments to net current assets	2(b) (6,515,416)	(6,515,416)	(6,532,356)
Closing funding surplus / (deficit)	5,352,520	5,352,521	4,902,596

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(7,376,704)	(7,376,704)	(7,376,743)
Less: Current assets not expected to be received at end of year			
- Municipal restricted cash and Units in Local Government House Trust	(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	185,396
- Capital grants In-kind contribution	573,390	573,390	573,390
- Current portion of employee benefit provisions held in reserve	345,678	378,806	378,808
Total adjustments to net current assets	2(a) (6,515,416)	(6,515,416)	(6,532,356)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2026	31 July 2025	31 July 2025
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(6,570)	0	0
Add: Loss on asset disposals	43,631	3,334	0
Add: Depreciation	8,612,566	717,415	0
Movement in current employee provisions associated with restricted cash	16,414	2	2
Total non-cash amounts excluded from operating activities	8,666,041	720,751	2

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 JULY 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2025-26 year is \$10,000 and 10.00% whichever is the greater.

Description

Expenditure from operating activities

Materials and contracts

Below budget due to delay in operating jobs

Utility charges

Decrease in water and power demand

Depreciation

Will be posted after 24/25 Annual Financial Statement audit

Non cash amounts excluded from operating activities

See note 2b - mostly due to the depreciation which will be posted after 24/25 Annual Financial Statement audit

Outflows from investing activities

Payments for property, plant and equipment

Bulk of Capital projects have not been initiated as yet (89%) or in early stage of completion

Payments for construction of infrastructure

Bulk of Capital projects have not been initiated as yet (89%) or in early stage of completion

Var. \$	Var. %	
\$	%	
(165,544)	(37.08%)	▼
10,405	80.85%	▲
717,415	100.00%	▲
(720,749)	(100.00%)	▼
186,358	76.84%	▲
446,102	88.81%	▲

SHIRE OF LAKE GRACE
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key Information	2
2	Key Information - Graphical	3
3	Cash and Financial Assets	4
4	Reserve Accounts	5
5	Capital Acquisitions	6
6	Disposal of Assets	8
7	Receivables	9
8	Other Current Assets	10
9	Payables	11
10	Borrowings	12
11	Other Current Liabilities	13
12	Grants and contributions	14
13	Capital grants and contributions	15
14	Trust Fund	16

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 JULY 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$5.35 M	\$5.35 M	\$5.35 M	\$0.00 M
Closing	\$0.00 M	\$4.45 M	\$4.90 M	\$0.46 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$12.28 M	% of total
Unrestricted Cash	\$4.90 M	39.9%
Restricted Cash	\$7.38 M	60.1%

Refer to 3 - Cash and Financial Assets

Payables		
	\$0.50 M	% Outstanding
Trade Payables	\$0.49 M	
0 to 30 Days		99.6%
Over 30 Days		0.4%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		
	\$0.27 M	% Collected
Rates Receivable	\$0.05 M	2.2%
Trade Receivable	\$0.27 M	% Outstanding
Over 30 Days		9.9%
Over 90 Days		0.8%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.90 M	(\$0.15 M)	(\$0.32 M)	(\$0.18 M)

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$0.00 M	% Variance
YTD Budget	\$0.00 M	(100.0%)

Grants and Contributions		
YTD Actual	\$0.69 M	% Variance
YTD Budget	\$0.70 M	(0.8%)

Refer to 12 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.05 M	% Variance
YTD Budget	\$0.05 M	(13.3%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$5.98 M)	(\$0.74 M)	(\$0.11 M)	\$0.63 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.42 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.06 M	% Spent
Adopted Budget	\$6.03 M	(99.1%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.00 M	% Received
Adopted Budget	\$2.71 M	(100.0%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.28 M)	(\$0.02 M)	(\$0.02 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.02 M)
Interest expense	(\$0.00 M)
Principal due	\$1.60 M

Refer to 10 - Borrowings

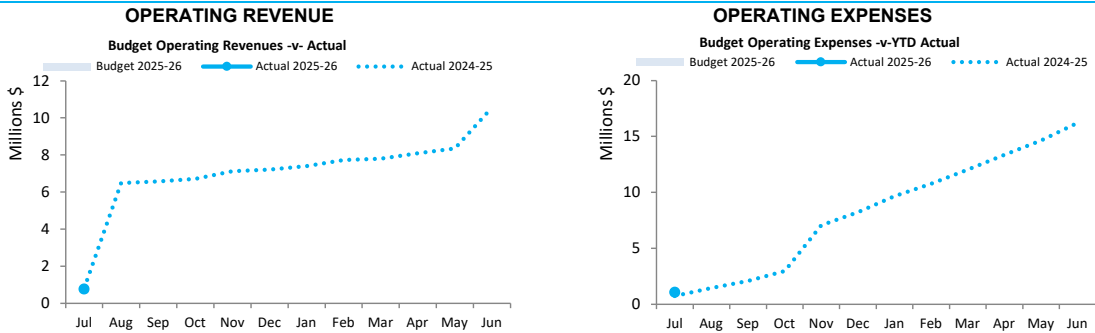
Reserves	
Reserves balance	\$7.38 M
Net Movement	\$0.00 M

Refer to 4 - Cash Reserves

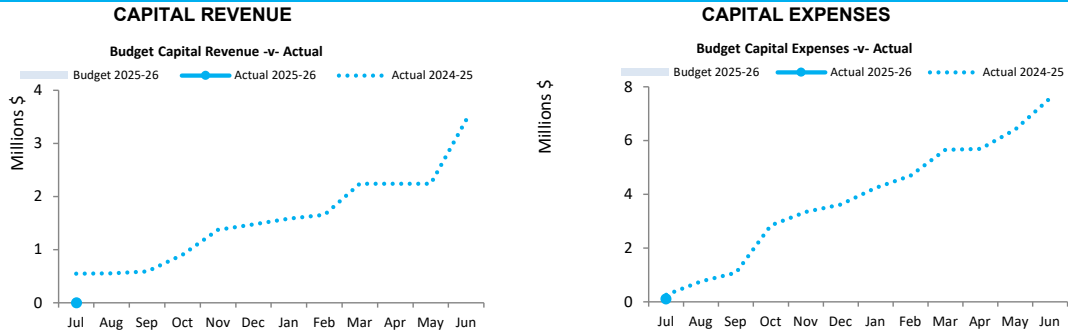
This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

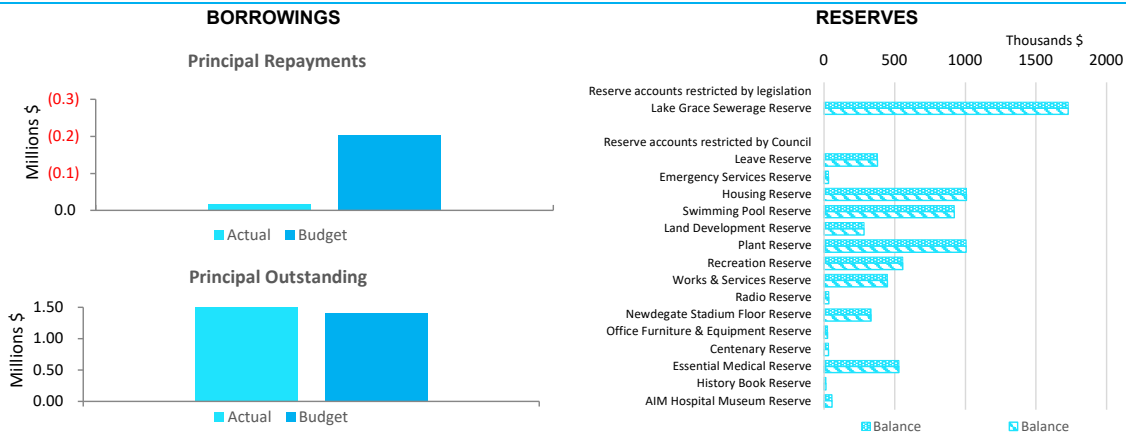
OPERATING ACTIVITIES



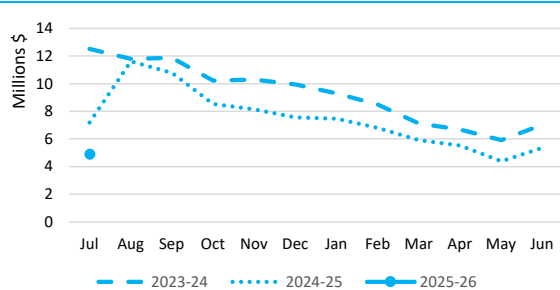
INVESTING ACTIVITIES



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 JULY 2025

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Bank account - CBA	Cash and cash equivalents	129,005		129,005		Commonwealth	3.25%	N/A
Term deposit - Municipal Bank account	Cash and cash equivalents	2,000,000		2,000,000		Commonwealth	4.18%	11/2025
WATC Overnight Deposit Municipal	Cash and cash equivalents	2,720,021		2,720,021		WATC	3.80%	N/A
Petty Cash and Floats	Cash and cash equivalents	300		300		Cash on Hand	N/A	N/A
Term deposit - Reserve Bank Account	Cash and cash equivalents	0	7,376,743	7,376,743		Commonwealth	4.18%	01/2026
Restricted LOGCHOP Housing	Cash and cash equivalents	44,669	0	44,669		Commonwealth	N/A	N/A
Rural Town Salinity Program	Cash and cash equivalents	5,403	0	5,403		Commonwealth	N/A	N/A
	Cash and cash equivalents	0	0	0	12,774	Commonwealth	N/A	N/A
Total		4,899,398	7,376,743	12,276,141	12,774			
Comprising								
Cash and cash equivalents		4,899,398	7,376,743	12,276,141	12,774			
		4,899,398	7,376,743	12,276,141	12,774			

KEY INFORMATION

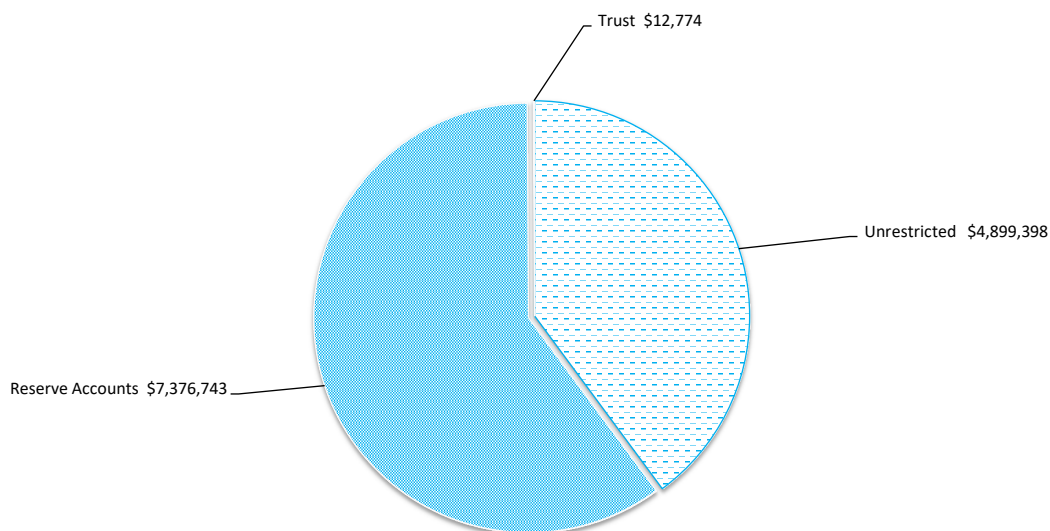
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 JULY 2025

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Lake Grace Sewerage Reserve	1,727,355	130,663	0	1,858,018	1,727,355	9		1,727,364
Reserve accounts restricted by Council								
Leave Reserve	378,806	13,195	0	392,001	378,806	2		378,808
Emergency Services Reserve	30,962	1,079	0	32,041	30,962	0		30,962
Housing Reserve	1,006,651	35,065	(65,865)	975,851	1,006,650	6		1,006,656
Swimming Pool Reserve	921,492	239,065	0	1,160,557	921,492	5		921,497
Land Development Reserve	281,698	9,812	(200,000)	91,510	281,698	1		281,699
Plant Reserve	1,004,386	34,986	(423,000)	616,372	1,004,387	5		1,004,392
Recreation Reserve	556,432	329,832	0	886,264	556,432	3		556,435
Works & Services Reserve	447,176	15,577	0	462,753	447,176	2		447,178
Radio Reserve	34,340	1,196	0	35,536	34,340	1		34,341
Newdegate Stadium Floor Reserve	332,848	11,594	0	344,442	332,848	1		332,849
Office Furniture & Equipment Reserve	25,199	878	0	26,077	25,199	1		25,200
Centenary Reserve	30,063	21,744	0	51,807	30,063	1		30,064
Essential Medical Reserve	530,623	18,483	(100,000)	449,106	530,623	2		530,625
History Book Reserve	11,929	416	0	12,345	11,930	0		11,930
AIM Hospital Museum Reserve	56,743	1,977	0	58,720	56,743	0		56,743
	7,376,704	865,562	(788,865)	7,453,401	7,376,704	39	0	7,376,743

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	300,000	24,990	0	(24,990)
Buildings - non-specialised	274,594	22,866	19,520	(3,346)
Buildings - specialised	958,069	79,798	36,644	(43,154)
Plant and equipment	1,544,000	114,868	0	(114,868)
Acquisition of property, plant and equipment	3,076,663	242,522	56,164	(186,358)
Infrastructure - roads	5,279,110	439,719	0	(439,719)
Infrastructure - parks, gardens, recreation facilities	593,884	49,466	56,205	6,739
Infrastructure - urban infrastructure	157,557	13,122	0	(13,122)
Acquisition of infrastructure	6,030,551	502,307	56,205	(446,102)
Total of PPE and Infrastructure.	9,107,214	744,829	112,369	(632,460)
Total capital acquisitions	9,107,214	744,829	112,369	(632,460)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,712,096	0	0	0
Other (disposals & C/Fwd)	420,000	0	0	0
Reserve accounts				
Housing Reserve	65,865	0	0	0
Land Development Reserve	200,000	0	0	0
Plant Reserve	423,000	0	0	0
Essential Medical Reserve	100,000	0	0	0
Contribution - operations	5,186,253	744,829	112,369	(632,460)
Capital funding total	9,107,214	744,829	112,369	(632,460)

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

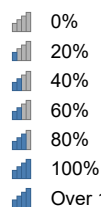
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

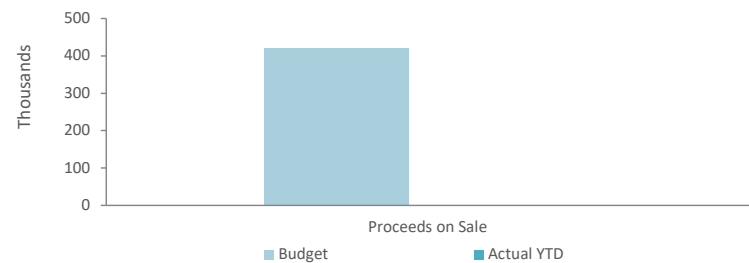


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Adopted		Variance	
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
Land					
E137350	Lake Grace Industrial Land	300,000	24,990	0	24,990
Buildings - Non Specialised					
E091960 (9196023)	1 Quondong Ct Cap Exp	12,500	1,041	9,200	(8,159)
E091960 (9196034)	5 Banksia Pl Cap Exp	37,196	3,096	0	3,096
E091960 (9196054)	36 Bennett St Cap Exp	38,000	3,164	0	3,164
E091960 (9196074)	54A Bennett St Cap Exp	28,800	2,398	0	2,398
E091960 (9196087)	Staff Housing 8 Wattle Drive Cap Exp	40,000	3,332	0	3,332
E091960 (9196114)	3 Clark Ave Cap Exp	52,233	4,349	0	4,349
E092006 (9200015)	84 Bennett Street Wachs Housing Cap Exp	65,865	5,486	10,320	(4,834)
Buildings - Specialised					
E091970 (9197094)	65A Bennett St Capital	38,000	3,165	36,644	(33,479)
E092120 (ILULG)	Ilu Lot 107 Bennett St Lake Grace Cap Exp	5,000	415	0	415
E107715 (1071044)	Lake Grace Community Bus Shed Cap Exp	15,000	1,249	0	1,249
E111007 (LGPHCAP)	Lake Grace Public Hall Cap Exp	67,000	5,581	0	5,581
E111007 (LGVHCAP)	Lake Grace Lakes Village Hall Cap Exp	40,000	3,331	0	3,331
E111007 (NGPHCAP)	Newdegate Public Hall Cap Exp	20,000	1,666	0	1,666
E111007 (VLPHCAP)	Varley Hall - Cap Exp	40,000	3,332	0	3,332
E113152 (113006)	Lake Grace Sports Pavilion Capital Exp	71,000	5,913	0	5,913
E113152 (113014)	Lake King Sports Pavilion Cap Ex	10,000	833	0	833
E113152 (113018)	Lg Sporting Precinct - Final Stage Cap Ex	14,662	1,219	0	1,219
E113152 (B63CAP)	Newdegate Recreation Centre Cap Exp	125,000	10,412	0	10,412
E113152 (B43CAP)	Newdegate Golf & Bowling Club Cap Exp	7,000	583	0	583
E116106	Lot 352 Stubbs St (Pink Building) Cap Exp	50,000	4,165	0	4,165
E117041 (1170014)	Aim Building Capital	15,000	1,249	0	1,249
E117042 (1170084)	Rsl Hall Capex	30,000	2,499	0	2,499
E121502 (121304)	Lake Grace Depot - Cap Exp	175,000	14,577	0	14,577
E121502 (121305)	Newdegate Depot - Cap Exp	30,000	2,499	0	2,499
E132500 (1325014)	Visitor Centre Improvements Cap Exp	45,407	3,782	0	3,782
E132502 (1322052)	Hainesworth Museum Shed	160,000	13,328	0	13,328
Furniture & Equipment					
Plant & Equipment					
E042550 (LG001CA)	Geo Vehicle	110,000	0	0	0
E077054 (1825CAP)	Doctors Vehicle	55,000	0	0	0
E123059 (PL28CAP)	Skid Steer Plant Trailer	68,000	5,664	0	5,664
E123059 (PL37CAP)	Ngt Community Bus	275,000	22,907	0	22,907
E123059 (PL04CAP)	6 Wheel Tip Truck	380,000	31,654	0	31,654
E123059 (PL40CAP)	New Cat Cs16 Roller	215,000	17,909	0	17,909
E123059 (PL41CAP)	Isuzu Ute Infrastructure/Works Supervisor	56,000	4,664	0	4,664
E123059 (PL42CAP)	Loader	340,000	28,322	0	28,322
E132504 (1325042)	Variable Message Sign Trailers	45,000	3,748	0	3,748
Infrastructure - Roads					
E121300	Roadworks Capital Renewal	5,279,111	439,719	0	439,719
Parks, Gardens, Recreation Facilities					
E107259 (113061)	Lake King Cemetery New Fence	53,300	4,438	0	4,438
E113175 (113048)	Lake Grace Sporting Complex Entry Cap Exp	15,750	1,311	15,296	(13,985)
E113175 (113055)	Jam Patch New Bbq & Picnic Shelters Cap Exp	25,079	2,088	0	2,088
E113175 (113075)	Lake King Park Upgrade Cap Exp	87,300	7,272	0	7,272
E113175 (113076)	Jam Patch - New Walk Way Cap Exp	330,000	27,489	0	27,489
E113175 (113079)	Newdegate Bowling Club Reconstruction And Resurfacing Project	82,455	6,868	40,909	(34,041)
Sewerage					
Urban Infrastructure					
E101043 (1010431)	Lake Grace & Newdegate Recycling Stations	4,500	374	0	374
E121312 (121302)	Lake Grace Footpaths Cap Exp	50,000	4,165	0	4,165
E121312 (121303)	Newdegate Footpath Cap Exp	50,000	4,165	0	4,165
E136501 (136009)	Newdegate Airstrip Dam (Cwsp)	53,057	4,418	0	4,418
		9,107,215	744,829	112,369	632,460

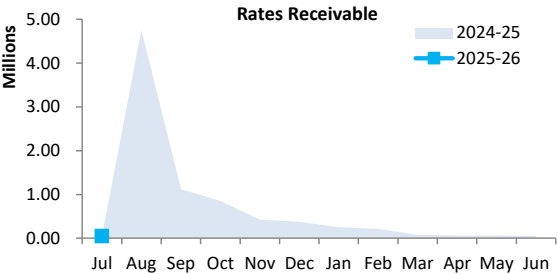
6 DISPOSAL OF ASSETS

Asset		Budget				YTD Actual			
		Net Book		Profit	(Loss)	Net Book		Profit	(Loss)
		Value	Proceeds			Value	Proceeds		
Ref.	Asset description	\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
225	PLVU56 - 2023 Toyota Landcruiser WGN	101,210	100,000	0	(1,210)			0	0
196	PLVU53 - 2022 Mitsub Pajero Sport GXL	28,597	25,000	0	(3,597)			0	0
175	PROL10 - 2020 Multipac Steel Drum Roller	92,747	75,000	0	(17,747)			0	0
187	PLVU52 - 2021 Ford Ranger Dual Cab	25,352	15,000	0	(10,352)			0	0
150	PLOD07 - 2019 Volvo L90F Wheel Loader	193,430	200,000	6,570	0			0	0
1284	PCB02 - 2008 Mitsub Fuso Rosa Bus	15,725	5,000	0	(10,725)			0	0
		457,061	420,000	6,570	(43,631)	0	0	0	0



7 RECEIVABLES

Rates receivable	30 Jun 2025	31 Jul 2025
	\$	\$
Opening arrears previous year	56,487	46,707
Levied this year	4,977,436	0
Less - collections to date	(4,987,216)	(1,038)
Net rates collectable	46,707	45,669
% Collected	99.1%	2.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(294)	241,318	24,375	0	2,222	267,620
Percentage	(0.1%)	90.2%	9.1%	0.0%	0.8%	
Balance per trial balance						
Trade receivables	(294)	241,318	24,375	0	2,222	267,620
Total receivables general outstanding						267,620

Amounts shown above include GST (where applicable)

KEY INFORMATION

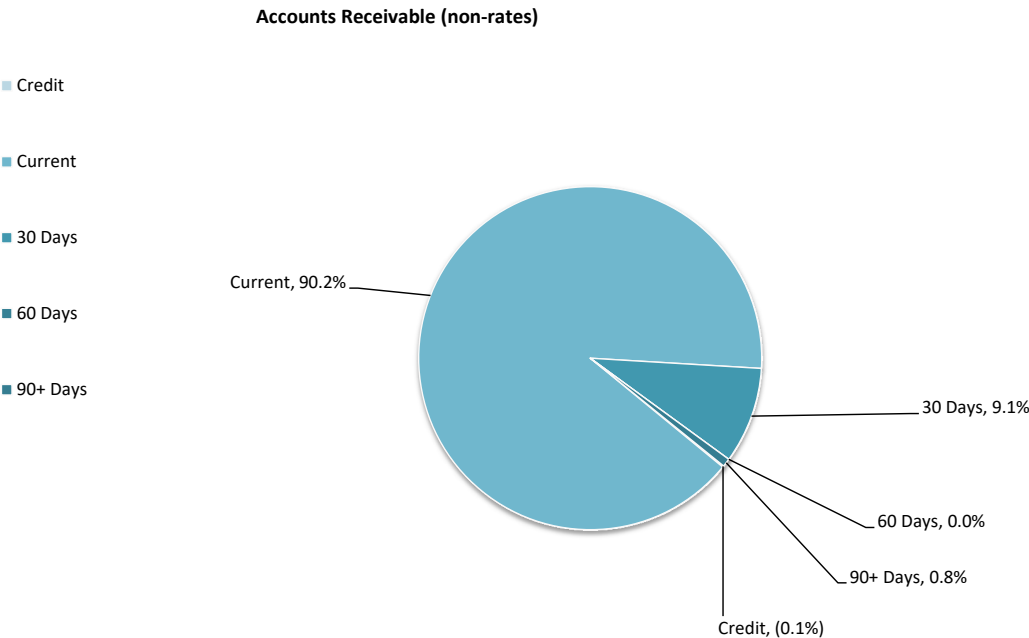
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 July 2025
Other current assets	\$	\$	\$	\$
Inventory				
Stock on Hand - Fuel	34,505	0	(17,740)	16,765
Total other current assets	34,505	0	(17,740)	16,765

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

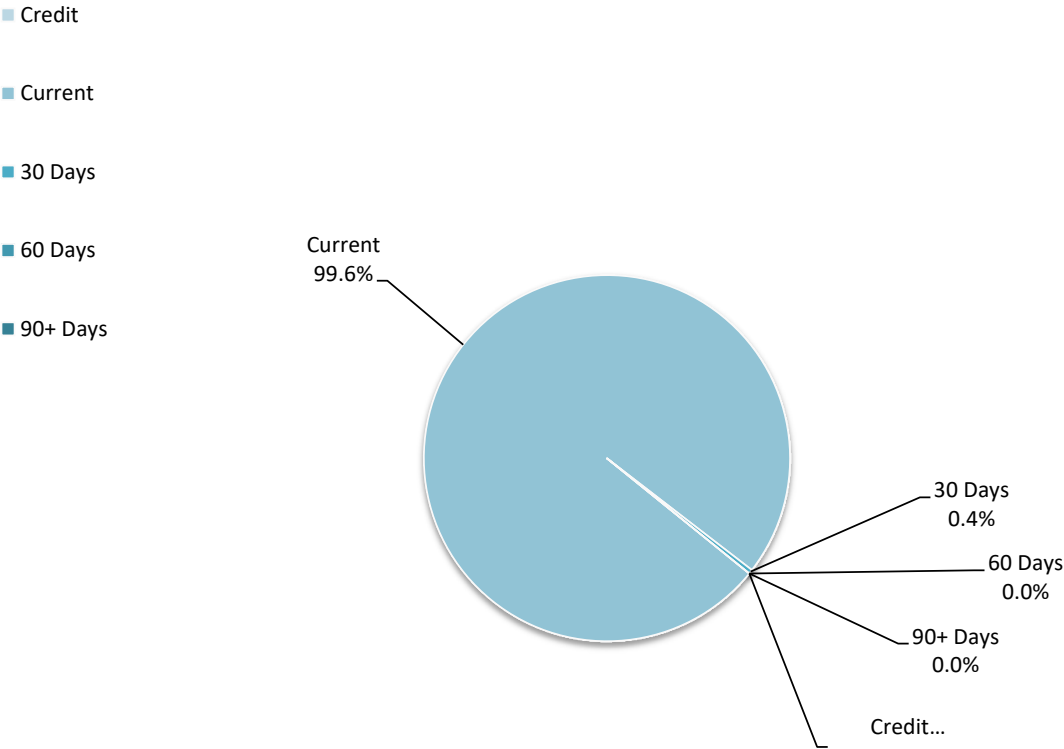
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	480,742	1,812	0	0	482,554
Percentage	0.0%	99.6%	0.4%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	485,101	1,812	0	0	486,913
ESL Levied & Prepaid rates		(243)				(243)
Liabilities held for Others - Prepaid Rates		11,883				11,883
Total payables general outstanding						498,553

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		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Office Refurbishment	L181	156,343	0	0	0	(22,491)	156,343	133,852	2,393	(9,510)
Staff Housing & CEO's Residence	L204	280,503	0	0	0	(49,984)	280,503	230,519	(603)	(4,216)
LG Sports Pavillion	L182	45,886	0	0	0	(22,228)	45,886	23,658	731	(2,612)
LG Residential Land	L189	73,239	0	0	0	(12,958)	73,239	60,281	(283)	(4,808)
Purchase & Develop Industrial Land	L203	311,277	0	0	0	(60,397)	311,277	250,880	(151)	(6,489)
WACHS Housing	L205	750,000	0	0	(16,903)	(34,241)	733,097	715,759	(4,626)	(42,096)
Total		1,617,248	0	0	(16,903)	(202,299)	1,600,345	1,414,949	(2,540)	(69,731)
Current borrowings		202,299					185,396			
Non-current borrowings		1,414,949					1,414,949			
		1,617,248					1,600,345			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

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

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

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 July 2025 \$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		12,492	0	0	0	12,492
Total other liabilities		12,492	0	0	0	12,492
Employee Related Provisions						
Provision for annual leave		230,716	0	0	(507)	230,209
Provision for long service leave		244,593	0	0	0	244,593
Total Provisions		475,309	0	0	(507)	474,802
Total other current liabilities		487,801	0	0	(507)	487,294
Amounts shown above include GST (where applicable)						

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD
	1 July 2025		(As revenue)	31 Jul 2025	31 Jul 2025	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	1,119,262	0	0
Grants Commission - Roads	0	0	0	0	0	953,622	0	0
Grant - DFES LGGS Operating	0	0	0	0	0	125,000	31,250	31,250
Grant - DFES Op Exp	0	0	0	0	0	30,000	0	0
Grants - Senior Activities	0	0	0	0	0	1,000	83	0
Grants - Youth Activities	0	0	0	0	0	3,000	249	0
Grants - Youth Activities	0	0	0	0	0	60,000	4,998	0
State Library of WA Grant	0	0	0	0	0	500	41	0
Grant AIM Hospital interpretation project	0	0	0	0	0	4,694	0	0
Grant - Tourism	0	0	0	0	0	185,571	0	0
Direct Grant - MRWA	0	0	0	0	0	476,803	476,803	476,803
Australia Day Grant	0	0	0	0	0	10,000	0	0
NearMiss Lake Grace Intersection Monitoring Grant	0	0	0	0	0	60,000	0	0
Skeleton Weed Programm Grant	0	0	0	0	0	185,000	185,000	185,000
	0	0	0	0	0	3,214,452	698,424	693,053
Contributions								
ESL Administration Fee	0	0	0	0	0	4,000	0	0
Lake King Pavilion / Oval - Hire Fees	0	0	0	0	0	500	41	0
Contributions - Other Culture	0	0	0	0	0	1,000	83	0
Contributions - Street Lighting	0	0	0	0	0	10,500	0	0
Other Contributions	0	0	0	0	0	6,000	0	0
AIM Contributions	0	0	0	0	0	200	16	70
	0	0	0	0	0	22,200	140	70
TOTALS	0	0	0	0	0	3,236,652	698,564	693,123

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2025	Current Liability 31 Jul 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Contribution To New Community Bus	0	0	0	0	0	100,000	0	0
Local Roads & Community Program	0	0	0	0	0	58,919	0	0
Drought & Community	0	0	0	0	0	319,374	0	0
Local Roads & Community Program - Public Halls, Civic Centres	0	0	0	0	0	177,367	0	0
Roads to Recovery	12,492	0	0	12,492	12,492	1,223,248	0	0
Regional Road Group	0	0	0	0	0	540,000	0	0
Local Roads & Community Program	0	0	0	0	0	120,308	0	0
Local Roads & Community Program	0	0	0	0	0	109,287	0	0
DWER Contribution toward new NGT Dam construction	0	0	0	0	0	63,593	0	0
	12,492	0	0	12,492	12,492	2,712,096	0	0
TOTALS	12,492	0	0	12,492	12,492	2,712,096	0	0

SHIRE OF LAKE GRACE

SUPPLEMENTARY INFORMATION

FOR THE PERIOD ENDED 31 JULY 2025

14 TRUST FUND

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

Description	Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 31 July 2025
	\$	\$	\$	\$
Standpipe bonds	12,774	0	0	12,774
	12,774	0	0	12,774

Municipal Bank Statement

Summary:

G/L Account (as at Month End)

1A0011010 Municipal Bank Account MUN

Statement No 80

Statement Date 31/07/2025

Page 6 of 6

Opening Balance	5,894,448.76
Deposits	\$824,492.15
Payments	-1,596,729.42
Fees	-49,380.11
Adjustments	-223,805.21
Closing Balance	4,849,026.17

Opening Balance	5,894,438.76
<u>Reconciled Items</u>	
Deposits	823,482.15
Payments	-1,596,729.42
Fees	-49,380.11
Adjustments	-223,805.21
Closing Balance	4,849,026.17

Unreconciled Items

Deposits	0.00
Payments	0.00
Fees	0.00
Adjustments	0.00
Unreconciled Closing Balance	0.00
Total - To agree with GL	4,849,026.17

The Bank Statement balances to the General Ledger

Municipal Account - Reconciliation to 31/07/2025

G/L Account (as at Month End):

Fees:

Dept of Transport	-\$64,419.35
Bank Fees	-\$403.41
LESS: Interest Received	\$15,442.65
	<u>-\$49,380.11</u>

Adjustments

Payroll	-\$222,785.21
Payroll Rent Deduction	-\$1,020.00
	<u>-\$223,805.21</u>

Unreconciled Items: **\$0.00**

Outstanding Deposits

\$0.00

Outstanding Payments

\$0.00

ENTERED

By Victoria Fasano - SFO I&R at 9:14 am, Aug 05, 2025

APPROVED

By Tegan Hall - MCS at 3:38 pm, Aug 06, 2025

Trust Bank Statement

Summary:

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

Statement No 80
Statement Date 31/07/2025

Opening Balance	12,773.90
Deposits	\$0.00
Payments	0.00
Fees	0.00
Adjustments	0.00
Closing Balance	12,773.90

Opening Balance	12,773.90
<u>Reconciled Items</u>	
Deposits	0.00
Payments	0.00
Fees	0.00
Adjustments	0.00
Closing Balance	12,773.90

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	12,773.90

ENTERED

By Victoria Fasano - SFO I&R at 4:50 pm, Aug 04, 2025

APPROVED

By Tegan Hall - MCS at 3:37 pm, Aug 06, 2025

Shire of Lake Grace



Reserve Bank Statement

Reserve No	Reserve Account Name	Balance
11	Emergency Services Reserve Bank	\$ 30,962.04
12	Housing Reserve Bank	\$ 1,006,655.62
13	Swimming Pool (Lake Grace) Reserve Bank	\$ 921,497.05
14	Land Development Reserve Bank	\$ 281,699.50
15	Leave Reserve Bank	\$ 378,808.27
16	Plant Replacement Reserve Bank	\$ 1,004,391.85
17	Recreation Reserve Bank	\$ 556,435.00
18	Works & Services Reserve Bank	\$ 447,178.43
20	Radio Reserve Bank	\$ 34,340.61
31	Lake Grace Sewerage Scheme Reserve Bank	\$ 1,727,363.86
36	Newdegate Stadium Floor Reserve Bank	\$ 332,849.30
40	Office Furniture & Equipment Reserve Bank	\$ 25,199.52
41	Centenary Reserve	\$ 30,063.50
42	History Book Reserve Bank	\$ 11,929.71
43	Essential Medical Services Reserve Bank	\$ 530,625.30
44	AIM Hospital Museum Reserve	\$ 56,743.15
		\$ 7,376,742.71

Bank Balance

31/07/2025

CBA Reserve Acc	\$0.00
WATC Reserve Acc	\$0.14
CBA Reserve Term Deposit 1	\$0.00
CBA Reserve Term Deposit	\$7,376,742.57
	\$7,376,742.71

ENTERED

By Victoria Fasano - SFO I&R at 6:16 pm, Aug 06, 2025

Variance \$0.00

APPROVED

By Tegan Hall - MCS at 7:52 pm, Aug 06, 2025

Reserves Fund Statement



Shire of Lake Grace

27 AUGUST 2025

Ordinary Council Meeting

INFORMATION BULLETIN

ITEM 16.0 - ATTACHMENTS

TABLE OF CONTENTS

REPORTS:

Title of Report	No of Pages
Infrastructure Services Report - August	2- 9

EXTERNAL ORGANISATIONS

Regional Road Group Report – August	10 - 11
Roe Tourism Minutes – August	12 - 15
Lake Grace Library and CRC Management Committee Minutes – August	16 - 17

CIRCULARS, MEDIA RELEASES & NEWSLETTERS:

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