



# Shire of Lake Grace

## 21 February 2024

### Ordinary Council Meeting

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Shire of Lake Grace

Ordinary Council Meeting

# MINUTES

20 December 2023

Meeting Commencing at 3:00 pm

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## **Disclaimer**

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## **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.

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## **SHIRE OF LAKE GRACE**

Minutes of the Ordinary Council Meeting held at the Council Chambers, 1 Bishop Street, Lake Grace, WA on Wednesday 20 December 2023 commencing at 3:00pm.

### **1.0 DECLARATION OF OPENING ANNOUNCEMENT OF VISITORS**

President Cr Armstrong declared the meeting open and acknowledged the four (4) members of the public in the gallery.

### **2.0 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.

### **3.0 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)**

#### **3.1 PRESENT**

Cr LW Armstrong	Shire President
Cr SG Hunt	Deputy Shire President
Cr R Chappell	
Cr RA Lloyd	Attended from 3.28pm
Cr BJ Hyde	
Cr AJ Kuchling	
Cr DS Clarke	

#### **3.2 APOLOGIES**

Nil

#### **3.3 IN ATTENDANCE**

Mr. Alan George	Chief Executive Officer
Mr C Paget	Deputy Chief Executive Officer
Mr K Wilson	A/Manager Corporate Services
Mr C Elefsen	Manager Infrastructure Services
Mrs A Adams	Executive Assistant

#### **3.4 OBSERVERS / VISITORS**

There were four (4) members of the public present;  
Heidi Cowcher

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Peter Medlan  
Grant Medlan  
Ken Medlan

**3.5 LEAVE OF ABSENCE PREVIOUSLY GRANTED**

Cr R Chappell – is present at this meeting but Leave of Absence to 29 February still applies.

**4.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

**5.0 PUBLIC QUESTION TIME**

Nil

**6.0 PETITIONS/DEPUTATIONS/PRESENTATIONS**

Heidi Cowcher addressed Council behalf of the Medlan Family in relation to Item 14.4.2 – Development of RV Park on Lot 117 of Reserve 19517.

Heidi spoke against the proposed development for the following reasons:

- The proposed RV park would be in direct competition with the established Lake Grace Caravan Park
- The owners of the existing Lake Grace Caravan park have so far not been consulted
- The establishment of an RV park by Shire of Lake Grace would be in contradiction of the rules of competitive neutrality
- Increased visitor spending is negligible
- The ratepayer money used to establish the RV park would far outweigh any financial benefits

See attachment 6.0 for the full presentation.

**7.0 NOTATIONS OF INTEREST**

**7.1 DECLARATIONS OF FINANCIAL INTEREST – LOCAL GOVERNMENT ACT 1995  
SECTION 5.60A**

Deputy Chief Executive Officer Chris Paget declared an interest in Item 14.4.3 – Appointment of Acting Chief Executive Officer

**7.2 DECLARATIONS OF FINANCIAL PROXIMITY INTEREST – LOCAL GOVERNMENT ACT 1995 SECTION 5.60B**

Nil

**7.3 DECLARATIONS OF IMPARTIALITY INTEREST – ADMINISTRATION REGULATIONS 1996 SECTION 34C**

Nil

**8.0 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**9.0 ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION**

Nil

**10.0 CONFIRMATION OF MINUTES**

**10.1 ORDINARY COUNCIL MEETING – WEDNESDAY 22 NOVEMBER 2023**

**RECOMMENDATION / RESOLUTION**

**RESOLUTION** 13790

**Moved:** Cr Clarke  
**Seconded:** Cr Kuchling

That the Minutes of the Ordinary Council Meeting held on Wednesday 22 November 2023 be confirmed as a true and accurate record of the meeting.

**CARRIED** 6/0

**For:** Cr Armstrong, Cr Hunt, Cr Chappell, Cr Hyde, Cr Kuchling, Cr Clarke  
**Against:** Nil

**10.2 SPECIAL COUNCIL MEETING**

Nil

**10.3 ANNUAL MEETING OF ELECTORS**

Refer to Item 14.4.5 – 2022/23 Annual Financial Report and Auditors Report

**11.0 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**12.0 URGENT BUSINESS APPROVED BY THE PRESIDING MEMBER OR BY DECISION OF COUNCIL**

Nil

**13.0 REPORTS OF COMMITTEES**

**13.1 NEWDEGATE SWIMMING POOL MANAGEMENT COMMITTEE 23 NOVEMBER 2023**

**RECOMMENDATION / RESOLUTION**

**RESOLUTION**            **13791**

**Moved:**                 **Cr Hunt**  
**Seconded:**           **Cr Hyde**

That the Minutes of the Newdegate Swimming Pool Management Committee meeting held on 23 November 2023 be received.

**CARRIED**                **6/0**

**For:**                      **Cr Armstrong, Cr Hunt, Cr Chappell, Cr Hyde, Cr Kuchling, Cr Clarke**  
**Against:**               **Nil**

**13.2 NEWDEGATE LIBRARY RESOURCE AND COMMUNITY RESOURCE CENTRE  
MANAGEMENT COMMITTEE 23 NOVEMBER 2023**

**RECOMMENDATION / RESOLUTION**

**RESOLUTION**            **13792**

**Moved:**                **Cr Clarke**  
**Seconded:**           **Cr Hyde**

That the Minutes of the Newdegate Library Resource and Community Resource Centre Management Committee meeting held on 23 November 2023 be received.

**CARRIED**                **6/0**

**For:**                    **Cr Armstrong, Cr Hunt, Cr Chappell, Cr Hyde, Cr Kuchling, Cr Clarke**  
**Against:**              **Nil**

**RECOMMENDATION / RESOLUTION**

**RESOLUTION**            **13793**

**Moved:**                **Cr Kuchling**  
**Seconded:**           **Cr Hyde**

That Item 14.4.2 – Development of RV Park on Lot 117 of Reserve 19517, be moved up in the order of business.

**CARRIED**                **6/0**

**For:**                    **Cr Armstrong, Cr Hunt, Cr Chappell, Cr Hyde, Cr Kuchling, Cr Clarke**  
**Against:**              **Nil**

*Cr Lloyd entered the meeting at 3.28pm*

**14.4.2 DEVELOPMENT OF RV PARK ON LOT 117 OF RESERVE 19517**

<b>Applicant</b>	<b>Campervan &amp; Motorhome club of Australia Ltd</b>
<b>File No.</b>	<b>0359</b>
<b>Attachments</b>	<b>1. CMCA Proposal 2. Suggested survey questions</b>
<b>Author</b>	<b>Chief Executive Officer</b>
<b>Disclosure of Interest</b>	<b>Nil</b>
<b>Date of Report</b>	<b>12 December 2023</b>
<b>Senior Officer</b>	<b>Chief Executive Officer</b>

Summary

Council is to determine if they wish administration to continue to the next stage of the proposal to set up a low-cost short-stay RV park on Lot 117 of Reserve 19517 being progression to the public consultation stage.

Background

Some time ago council had a presentation from two Western Australian CMCA members regarding the club and its desire to set up low cost RV camps in WA. In June 2022 as a result of interest from Mr Shane Carruthers in setting up a site on the corner of Slarke St and Stubbs St Lake Grace two representatives of CMCA visited the site and other sites in the Shire to scope out possibilities. The Carruthers site was preferred due to its location to town however investigation carried out by the CMCA found the site to be cost prohibitive. All other sites were considered unsuitable given their locations in regard to proximity to towns and facilities.

Prior to this visit the 4WDL member Shires of Wagin, West Arthur, Dumbleyung and Lake Grace had commissioned a Short-Term Accommodation Plan which was presented to Councillors following the August 2022 Council meeting which revealed gaps in all shires including the following in Lake Grace;

- 20-25 room motel,
- 15-25 site caravan park,
- one or more RV parks (Varley Chicken Ranch style),
- one or more Jam Patch type campgrounds, and a
- hospitality facility with accommodation adjacent (e.g. motel / hotel, park cabins or tiny homes)

Following the receipt of the report and the visit by CMCA representatives the CEO and MIS began searching for suitable sites for an RV park which identified the above Lot as being suitable.

It was obvious that several of the other gaps identified could not be filled due to a lack of investors or current owners prepared to outlay the amount of funds required. CMCA was advised of the site and found that it was suitable and put forward a proposal for the development of the site.

At the December 23 Council meeting the following resolution was passed;

**RESOLUTION 13524**

**Moved: Cr Hunt**

**Seconded: Cr Kuchling**

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*That Council:*

- *considers the proposal from the Caravan & Motorhome Club of Australia Ltd for the development of a low-cost RV Park on Lot 117 of Reserve 19517 and;*
- *gives approval to administration to undertake further negotiations and planning with the Caravan & Motorhome Club of Australia Ltd and;*
- *to present the results to Council once determined*

**CARRIED: 7/0**

### Comment

Costings for the RV Park have been completed finally after waiting nearly 12 months to receive a quote from Western Power to install a transformer and dome to the site. The power is only to be supplied to the onsite park custodian.

Total estimated costings to set up the site totals \$101,215.00, this does not take into account ongoing electricity costs for the caretaker or water, rubbish collection etc.

As mentioned in previous discussions there has been some flak from the Lake Grace caravan park owners regarding this project as they see it as the shire setting up a caravan park in direct competition with themselves. However, as they were advised, we are only at the stage where we are investigating the setup of the short stay RV park as this was an area that was highlighted as being deficient in the shire. The object of setting up the park was not intended to compete against the existing park but to increase business in town by giving self-contained travellers another option to stop in town and to support town businesses.

The Shire of Beverley has an RV park in town and have provided us with a copy of their feedback register that they maintain at the park. The register contains a column in which visitors are requested to provide an estimate of their spend in town. In most cases the visitors indicate what they have spent between e.g. \$50 - \$100. Using the lesser amount indicated the spend for the year 2022/23 was \$12,430 + and the YTD to 20/11 2023 was \$7,100+.

Now that we have received the costings the next stage is to go out for public consultation to determine public and business support or otherwise for this project.

An example of the survey questions is attached.

### Legal Implications

A management agreement would need to be entered into with the CMCA if this proceeds.

### Policy Implications

Policy 1.12 Community Engagement refers.

The community will be consulted by way of a community survey outlining the details of the proposal and the reasons for the proposal. Community members will be asked a series of questions and will be given the opportunity to comment. Comments both for and against will be collated and provided to council for further deliberation.

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Consultation

Initial consultation was between the CEO, Manager Infrastructure Services and CMCA representatives in identifying the suitability of sites and what is required to set up a site. This next step is to go out for public consultation for comment.

The Shire of Beverley has a similar shire run RV site and there has been some discussion with them regarding its operation.

Financial Implications

There is \$100,000 in the 2023/24 Shire budget for this project.

At this stage there has been no discussion regarding a contribution to the project by the CMCA. They have indicated in the past that they may consider it however nothing further has been discussed. This will not be a “free camp” a small fee will be charged and indications are that it will be a 70/30 split with the CMCA. A fee of \$10.00 per night has been mooted.

Strategic Implications

**This item aligns with the Shire of Lake Grace Strategic Community Plan 2017-2027**

<b>Economic Objective - A prosperous agricultural based economy supporting diversification of industry</b>		
Outcome	1.2	A diverse and prosperous economy
Strategies	1.2.2	Support local business and promote further investment in the district
Outcome	1.3	An attractive destination for visitors
Strategies	1.3.1	Promote and develop tourism as part of a regional approach
	1.3.2	Maintain and enhance local iconic attractions and infrastructure
	1.3.3	Continue to provide and maintain visitor support services

Whilst this project supports Outcomes 1.2.2 and 1.3.1 in the Strategic Community Plan consideration also needs to be taken for existing businesses that this project may negatively affect. Anecdotal evidence from the industry is that where a low cost or free short-stay facility is available in a town for self-contained RVs and motor homes they are more likely to stop for a night or two instead of seeking a secluded site in an old gravel pit, roadside layby or bushland.

Voting Requirements

Simple majority



**RECOMMENDATION / RESOLUTION**

**RESOLUTION**                      **13794**

**Moved:**                              **Cr Hunt**  
**Seconded:**                        **Cr Kuchling**

That Council:  
Determines if they wish administration to continue to the next stage of the proposal to set up a low-cost short-term RV park on Lot 117 of Reserve 19517 being progression to the public consultation stage by way of a community survey.

**LOST**                                      **3/4**

**For:**                                      **Cr Armstrong, Cr Hunt, Cr Lloyd**  
**Against:**                                **Cr Chappell, Cr Hyde, Cr Kuchling, Cr Clarke**

**14.0      REPORTS OF OFFICERS**

**14.1      INFRASTRUCTURE SERVICES**

**14.1.1    ASTROTOURISM WA – DARK SKY FRIENDLIER LED STREETLIGHTING**

<b>Applicant</b>	<b>Astrotourism WA</b>
<b>File No.</b>	<b>0827</b>
<b>Attachments</b>	<b>1. Draft letter of support 2. Project Flyer</b>
<b>Author</b>	<b>Alex Adams – Executive Assistant</b>
<b>Disclosure of Interest</b>	<b>Nil</b>
<b>Date of Report</b>	<b>5 December 2023</b>
<b>Senior Officer</b>	<b>Alan George – Chief Executive Officer</b>

Summary

Council is requested to consider providing its written support for the development of a dark sky and wildlife friendlier LED streetlight luminaire for Local Governments to be able to choose as an installation option from Western Australian power companies where appropriate.

Background

The Shire of Lake Grace has been working with Astrotourism WA since 2019 on the development of Dark Sky Tourism for the region. Places of interest for Dark Sky Tourism visitors have been mapped out and dark sky measurements have been recorded. The Shire has also hosted

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numerous stargazing events that have engaged the local community on astronomy, light pollution and the development of Dark Sky Tourism for the local economy.

Carol Redford, CEO Astrotourism WA, has been progressing an initiative to secure a dark sky and wildlife friendlier LED streetlight luminaire for Local Governments. Meetings have been held with the WA Local Government Association (WALGA), Western Power, Horizon Power and recently the Department of Biodiversity, Conservation and Attractions (DBCA).

Tristan Simpson, Senior Environmental Officer DBCA, has also engaged WALGA, Local Government, WA's power companies and lighting manufacturers in pursuit of the same initiative.

Western Power is responsible for the procurement and purchasing of streetlights for the State, including those for Horizon Power.

In some Western Australian communities, Western Power and Horizon Power are installing 3000K or 4000K LED streetlights. These LED streetlights have environmental benefits, including a reduced carbon footprint from lower energy usage and lower maintenance needs.

However, improvements can be made to the lighting design to reduce the impacts to the night time environment and nocturnal wildlife species. As outlined in the Australian National Light Pollution Guidelines for Wildlife, "Animals perceive light differently from humans, and artificial light can disrupt critical behaviour and cause physiological changes in wildlife. For example, hatchling marine turtles may not be able to find the ocean when beaches are lit, and fledgling seabirds may not take their first flight if their nesting habitat never becomes dark."<sup>1</sup>

Improvements in streetlighting to reduce glare and correlated colour temperature will also lessen the impacts on human health. Current American Medical Association Policy supports efforts to reduce light pollution and states that "...pervasive use of night time lighting disrupts various biological processes, creating potentially harmful health effects related to disability glare and sleep disturbance."<sup>2</sup>

Below is the spectral power distribution curve based on a current 3000K streetlight model showing a blue light spike that is detrimental to many native and threatened species of wildlife and the dark night sky.

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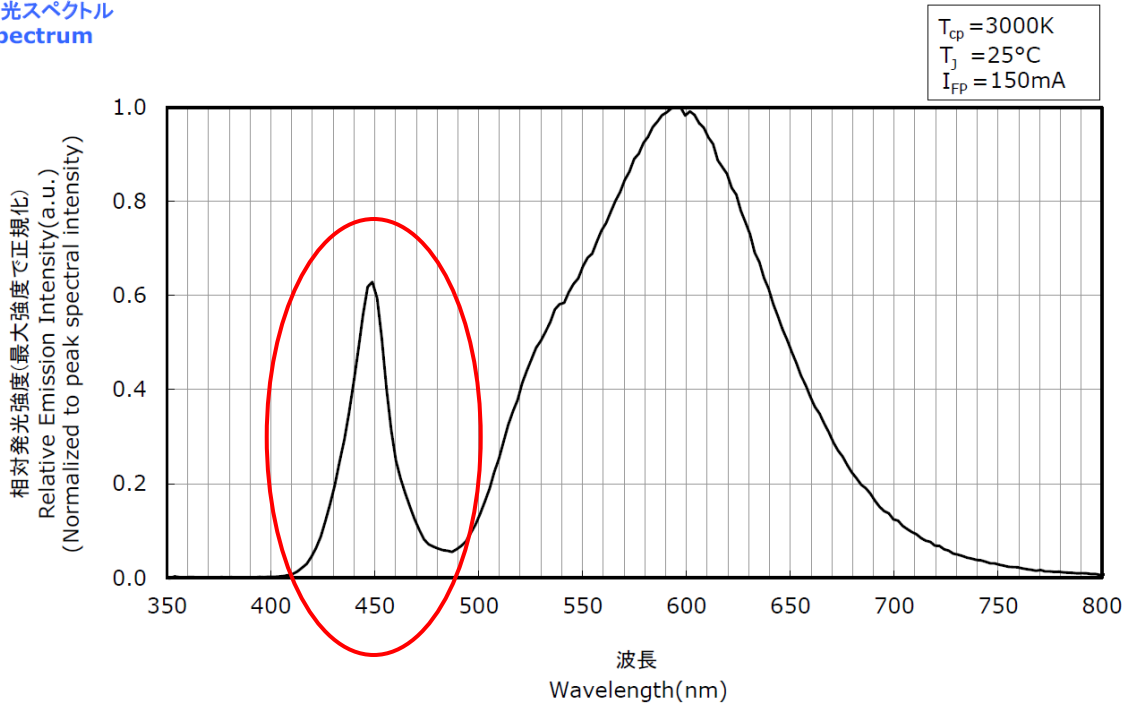
<sup>1</sup> Department of Climate Change, Energy, the Environment and Water, 2023, National Light Pollution Guidelines for Wildlife, Commonwealth of Australia, accessed 10 August 2023

(<https://www.dcceew.gov.au/sites/default/files/documents/national-light-pollution-guidelines-wildlife.pdf>)

<sup>2</sup> Louis J. Kraus et al., 2016, Human and Environmental Effects of Light Emitting Diode (LED) Community Lighting, American Medical Association, accessed 10 August 2023

([https://www.australasiandarkskyalliance.org/\\_files/ugd/2787e6\\_0ee945891153470e8afef4916d0b9615.pdf](https://www.australasiandarkskyalliance.org/_files/ugd/2787e6_0ee945891153470e8afef4916d0b9615.pdf))

発光スペクトル  
Spectrum



Comment

DBCA and Astrotourism WA will propose to Western Power that an additional dark sky and wildlife friendlier LED streetlight luminaire option be added to the existing catalogue for selection to install by Local Governments.

DBCA has completed preliminary discussions with lighting designers and has identified that this initiative is feasible with negligible additional cost and tariffs, and will be compatible with existing fittings and infrastructure. Additionally, it will be compliant with relevant Australian Standards, AS1158.1.2:2010 - Lighting for roads and public spaces. This initiative will have no impact on Local Governments.

Western Power has confirmed its provisional support for this initiative pending demonstrated and formal confirmation from a representative proportion of Western Australia's Local Governments.

Upon enough support being obtained, DBCA and Astrotourism WA will collaborate with Western Power to procure a qualified lighting designer to progress. Once developed, the final luminaire product design(s), specifications and costs will be provided to Local Governments who have registered their formal support for feedback prior to progressing any further with Western Power.

Western Power will then include the additional choice of LED streetlight luminaire in their product catalogue as an option for Local Governments.

At this preliminary stage, DBCA and Astrotourism WA seek Shire of Lake Grace's support to demonstrate demand from Local Governments for a dark sky and wildlife friendlier LED streetlight luminaire.

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Legal Implications

Nil

Policy Implications

Nil

Consultation

Lake Grace Visitor centre  
Manager Infrastructure Services  
Chief Executive Officer

Financial Implications

Nil. The cost of the design of a new dark sky and wildlife friendlier streetlight will be covered by DBCA. DBCA’s preliminary discussions with lighting designers has identified that this initiative is feasible with negligible additional cost and tariffs to Local Government.

Strategic Implications

**This item aligns with the Shire of Lake Grace Strategic Community Plan 2017-2027**

<b>Economic Objective - A prosperous agricultural based economy supporting diversification of industry</b>		
Outcome	1.3	An attractive destination for visitors
Strategies	1.3.1	Promote and develop tourism as part of a regional approach
<b>Environment Objective - Protect and enhance our natural and built environment</b>		
Outcome	3.1	A well maintained attractive built environment servicing the needs of the community
Strategies	3.1.1	Maintain, rationalise, improve or renew buildings and community infrastructure
Outcome	3.2	A natural environment for the benefit and enjoyment of current and future generations
Strategies	3.2.1	Manage and preserve the natural environment

Voting Requirements

Simple Majority

**RECOMMENDATION / RESOLUTION**

**RESOLUTION**                      **13795**

**Moved:**                              **Cr Clarke**

**Seconded:**                         **Cr Chappell**

That Council:

Endorse the letter of support to be sent to Western Power to prove the demand for a dark sky and wildlife friendlier LED streetlight luminaire to be made available for Local Government.

**CARRIED**                              **7/0**

**For:**                                      **Cr Armstrong, Cr Hunt, Cr Chappell, Cr Lloyd, Cr Hyde, Cr Kuchling, Cr Clarke**

**Against:**                               **Nil**

**14.1.2 INSTALLATION OF A DISABLED ACROD PARKING BAY AND ACCESSIBILITY RAMP AT LAKE GRACE DISTRICT HIGHSCHOOL**

<b>Applicant</b>	<b>Lake Grace District High School</b>
<b>File No.</b>	<b>0621</b>
<b>Attachments</b>	<b>1. Image of location of parking space</b>
<b>Author</b>	<b>Freyja Melling - Infrastructure Administration Officer</b>
<b>Disclosure of Interest</b>	<b>Nil</b>
<b>Date of Report</b>	<b>23 November 2023</b>
<b>Senior Officer</b>	<b>Craig Elefsen</b>

Summary

For Council to approve the installation of a disabled parking space and accessibility ramp at the entrance of Lake Grace District High School and thus approve the use of funds from account 121302: *Lake Grace Footpaths Cap Exp* for the project.

Background

The Lake Grace District High School (LGDHS) have requested at the cost of the Shire; for the installation of a disabled ACROD parking bay with associated signs, bollards and line markings. The proposed parking space is to be located at the front of the primary school building, designed to replace the current small stand-alone sign that reads "Accessibility Parking" (please see

attachment 1). LGDHS have also requested the installation of an accessibility ramp extending from the school boundary to the car park on Shire land.

A designated ACROD parking bay ensures compliance with the 1993 Disability Act, whereby individuals with disabilities have access to parking spaces reserved and/or designated for their needs. Parking within an ACROD bay is only permissible if the individual is a holder of an ACROD parking program permit. Such permits are issued free-of-charge by the NDS & Western Australian Government, given the individual satisfies the eligibility criteria.

In accordance with the *Local Government (Parking for People with Disabilities) Regulations 2014*, only authorised vehicles can park in the ACROD parking space. An authorised vehicle is defined as a vehicle used by the holder of a disability parking permit. Therefore, local governments *must* enforce the associated penalties of the 2014 regulation guidelines (see Legal Implications). Fines for illegally parking in an ACROD parking bay are \$500, with court – imposed penalties being a maximum of \$5000.

### Comment

In order to comply with both the *Disability Services Act of 1993* and the *Local Government (Parking for People with Disabilities) Regulations 2014*. Both consulting parties believe it is in the best interest of the Shire to install an ACROD parking bay and accessibility ramp to promote inclusivity and a sense of community within the school environment. Funds will be sought from the Lake Grace Footpaths Cap Exp account (121302), due to assurances made for funds to be available for such requests to suit community needs. Works are expected to be undertaken by contractors. A quote was sought for the supply and installation of the accessibility ramp. The quoted received was valued at \$3135.00 (including GST). The additional costs (line marking, bollard and sign ) have not been costed but an estimate of \$3300.00 including GST is expected.

### Legal Implications

#### *Disability Services Act 1993*

#### **28. Disability access and inclusion plans**

- (1) Each public authority must have a disability access and inclusion plan to ensure that in so far as its functions involve dealings with the general public, the performance of those functions furthers the principles in Schedule 1 and meets the objectives in Schedule 2.
- (2) A disability access and inclusion plan must meet any prescribed standards.

#### **Schedule 1 — Principles applicable to people with disability**

- (1) People with disability are individuals who have the inherent right to respect for their human worth and dignity without discrimination and with equality of opportunity.
- (2) People with disability, whatever the origin, nature, type or degree of disability, have the same human rights as other members of society and should be enabled to exercise those human rights.

- (4) People with disability have the same right as other members of society to access services that will support their choices, assist them to be as independent as possible and enable them to participate in all aspects of life.
- (8) People with disability have the right to access the type of services and supports that they believe are most appropriate to meet their needs.
- (9) People with disability who reside in country areas have a right, as far as is reasonable to expect, to have access to similar services provided to people with disability who reside in the metropolitan area.

*Local Government (Parking for People with Disabilities) Regulations 2014*

**4. Terms Used**

***permit parking area*** means a single vehicle parking bay —

- (a) on a road or in a parking facility; and
- (b) set aside for use by an authorised vehicle; and
- (c) identified in accordance with regulation 5.

[Regulation 4 amended: SL 2020/50 r. 4.]

**5. Specified manner of identification of permit parking area**

A permit parking area must be identified by —

- (a) a people with disabilities symbol (as depicted in the Road Traffic Code 2000 regulation 171(2)) clearly marked on the ground within the limits of the permit parking area so that the symbol has —
  - (i) a height of between 800 mm and 1 000 mm; and
  - (ii) a width of no more than 1 200 mm; and
- (b) a parking control sign of the kind referred to in paragraphs (i) and (k) of the definition of that term in the Road Traffic Code 2000 regulation 3 erected on or near the permit parking area.

**6. Identification of authorised vehicle**

- (1) An authorised vehicle must be identified by displaying a disability parking permit in a prominent position and in a manner that enables the expiry date and permit number to be clearly visible from the front exterior of the vehicle.
- (2) A person, other than the holder of a disability parking permit, must not identify or purport to identify a vehicle in accordance with subregulation (1).

Penalty for this subregulation: a fine of \$5 000.

[Regulation 6 amended: SL 2020/50 r. 5.]

**7. Standing or parking in permit parking area**

A person must not, in a permit parking area, stand or park a vehicle other than an authorised vehicle.

Penalty: a fine of \$5 000.

*[Regulation 7 amended: SL 2020/50 r. 6.]*

**8. Unauthorised identification of permit parking area prohibited**

A person must not identify or purport to identify a permit parking area in accordance with regulation 5 without the written authority of the local government.

Penalty: a fine of \$5 000.

*[Regulation 8 amended: SL 2020/50 r. 7.]*

**Schedule 1 — Infringement notice offences and modified penalties**

Column 1 Description of Offence	Column 2 \$
Identifying or purporting to identify a vehicle in contravention of regulation 6(2) .....	500
Standing a vehicle in a permit parking area in contravention of regulation 7 .....	500
Parking a vehicle in a permit parking area in contravention of regulation 7 .....	500
Identifying or purporting to identify a permit parking area in contravention of regulation 8 .....	500

*[Schedule 1 amended: SL 2020/50 r. 8.]*

Policy Implications

Shire of Lake Grace Policy – 4.1.7. Private Works

Consultation

Internal: Craig Elefsen

External: Lake Grace District High School

Financial Implications

Funds will be sought from the Lake Grace Footpaths Cap Exp account. The relevant job accounts will be impacted as follows:



All figures are presented without a GST component.

121302: Lake Grace Footpaths Cap Exp current budget	\$25,000.00
Expected expenditure	\$6,435.00
Remaining budget of Lake Grace Footpaths Cap EXP after project completion	\$18,565.00

Strategic Implications

**This item aligns with the Shire of Lake Grace Strategic Community Plan 2017-2027**

<b>Social Objective - A valued, healthy and inclusive community and life style</b>		
Outcome	2.1	An engaged, supportive and inclusive community
Strategies	2.1.1	Community services and infrastructure meeting the needs of the district
	2.1.2	Maintain and support the growth of education, childcare, youth and aged services
	2.1.3	Actively promote and support community events and activities within the district
<b>Environment Objective - Protect and enhance our natural and built environment</b>		
Outcome	3.1	A well maintained attractive built environment servicing the needs of the community
Strategies	3.1.1	Maintain, rationalise, improve or renew buildings and community infrastructure

Voting Requirements

Simple Majority Required.

**RECOMMENDATION / RESOLUTION**

**RESOLUTION 13796**

**Moved: Cr Hunt**  
**Seconded: Cr Lloyd**

That Council suspend Standing Orders

**CARRIED 7/0**

**For: Cr Armstrong, Cr Hunt, Cr Chappell, Cr Lloyd, Cr Hyde, Cr Kuchling, Cr Clarke**

**Against: Nil**

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**RECOMMENDATION / RESOLUTION**

**RESOLUTION**            **13797**

**Moved**                    **Cr Hunt**  
**Seconded**               **Cr Lloyd**

That Council reinstate Standing Orders.

**CARRIED 7/0**

**For:**                      **Cr Armstrong, Cr Hunt, Cr Chappell, Cr Lloyd, Cr Hyde, Cr Kuchling, Cr Clarke**

**Against:**                **Nil**

**RECOMMENDATION / RESOLUTION**

**RESOLUTION**            **13798**

**Moved:**                    **Cr Kuchling**  
**Seconded:**               **Cr Lloyd**

That Council approves the plans to install a disabled parking space ( ACROD ) and accessibility ramp at Lake District high school and use funds from account Lake Grace Footpaths Cap Exp (121302).

**LOST**                      **0/7**

**For:**                      **Nil**  
**Against:**                **Cr Armstrong, Cr Hunt, Cr Chappell, Cr Lloyd, Cr Hyde, Cr Kuchling, Cr Clarke**

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**Reason for change from Officer’s recommendation**

Council viewed the request as another exercise in cost-shifting by the state government and the cost appeared excessive.

**RECOMMENDATION / RESOLUTION**

**RESOLUTION**            **13799**

**Moved:**                    **Cr Kuchling**

**Seconded:**                **Cr Lloyd**

That Council advise the Lake Grace District High school that they approve the installation of the disabled parking bay and ramp and appropriate signage at no cost to the Shire, and that all works carried out on Shire land must be approved by the Manager Infrastructure Services or Technical officer.

**CARRIED**                    **7/0**

**For:**                         **Cr Armstrong, Cr Hunt, Cr Chappell, Cr Lloyd, Cr Hyde, Cr Kuchling,  
Cr Clarke**

**Against:**                    **Nil**

**14.2 PLANNING**

**14.2.1 DEVELOPMENT APPLICATION – ONE (1) NEW PERMANENT GRAIN STORAGE BULKHEAD & ASSOCIATED IMPROVEMENTS ON LOT 85 ON DP33429 HYDEN-LAKE KING ROAD, VARLEY**

<b>Applicant:</b>	Co-operative Bulk Handling Limited (Landowner)
<b>File No.:</b>	0365
<b>Attachments:</b>	1. Development Application Documentation and Plans
<b>Author:</b>	Joe Douglas – Town Planner
<b>Disclosure of Interest:</b>	Nil
<b>Date of Report:</b>	13 December 2023
<b>Senior Officer:</b>	Mr Alan George – Chief Executive Officer

Summary

This report recommends that Council grant conditional approval to a development application submitted by Co-operative Bulk Handling Limited requesting permanent approval for an existing grain storage bulkhead and various associated improvements constructed on Lot 85 on DP33429 Hyden-Lake King Road, Varley pursuant to a temporary approval granted by Council on 27 July 2022.

Background

Cooperative Bulk Handling Limited (CBH) has submitted a development application requesting Council's approval for the following permanent additions and upgrades to its existing grain handling and storage facility on Lot 85 on DP33429 Hyden-Lake King Road, Varley that were constructed pursuant to a temporary approval granted by Council on 27 July 2022 in accordance with the exemptions afforded by clause 61(1) and (2) of the Deemed Provisions in Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015* as they apply specifically to temporary works and uses:

- i) A new grain storage bulkhead comprising a total storage capacity of 27,510 tonnes on a new hardstand area located in the south-western portion of Lot 85;
- ii) New heavy vehicle accessways surrounding the grain storage bulkhead referred to in point i) above that tie into the existing heavy vehicle accessways previously constructed on the land, including safety signage; and
- iii) Stormwater drainage infrastructure constructed in accordance with a stormwater management strategy and drainage design prepared by a suitably qualified engineering consultant.

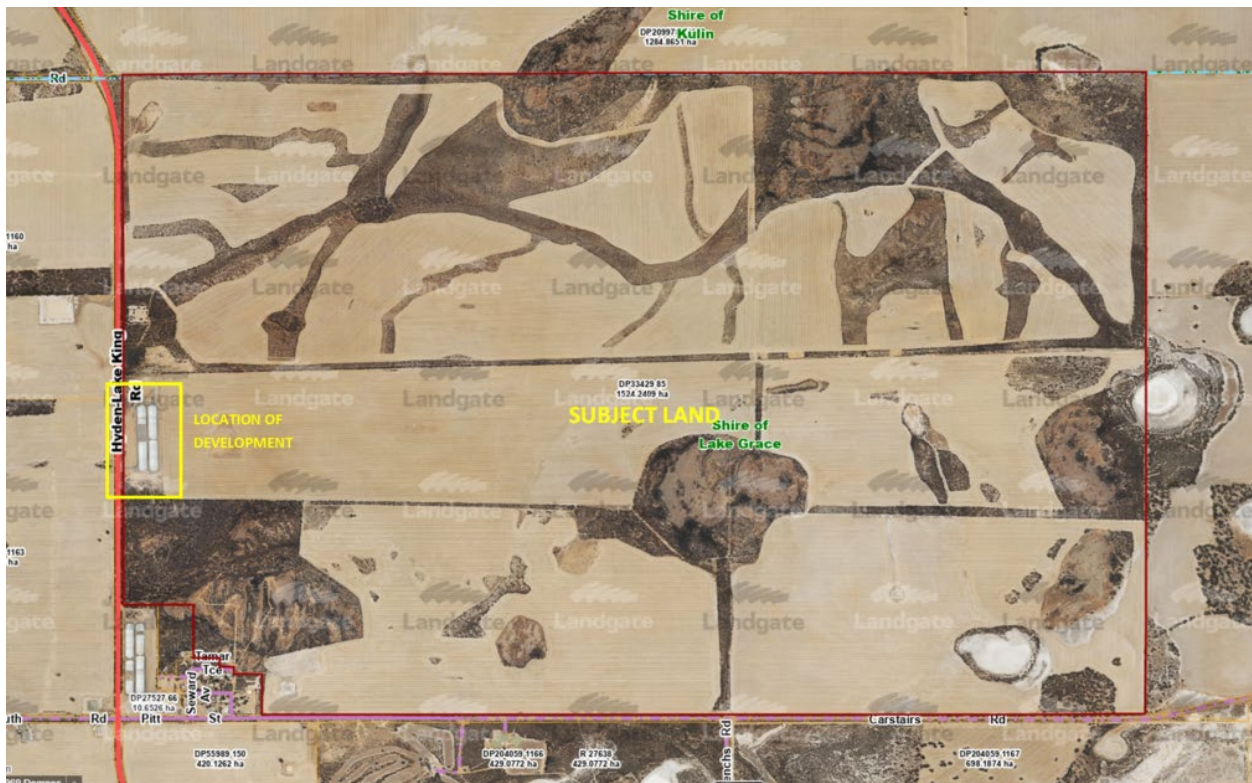
A full copy of the application submitted, including supporting documentation and plans, is provided in Attachment 1. Given CBH holds an interest as a purchaser under a contract to purchase the fee simple interest in a portion of the subject land, it has a legal right under the *Planning and Development (Local Planning Schemes) Regulations 2015* to act as the applicant and landowner.

Council should note under the terms of the temporary approval granted in July 2022 CBH were

required to cease the temporary use of the new grain storage bulkhead and associated improvements at the end of the twelve (12) month approval term, remove all the improvements constructed, and reinstate the relevant portion of the land to its pre-development condition.

CBH has advised the continued use of the grain storage bulkhead and associated improvements are integral to its ongoing operations and long-term strategic plan. As such, it is seeking Council's development approval to allow the works and associated use to be retained on a permanent basis.

That portion of the land where the development is proposed to be undertaken has been cleared of all native vegetation, does not contain any sites of cultural heritage significance, is not subject to inundation or flooding during extreme storm events, and has not been designated by the Fire and Emergency Services Commissioner as being bushfire prone.



Location & Lot Configuration Plan (Source: Landgate 2023)

### Comment

Assessment of the application in the context of the Shire's current local planning framework, including Local Planning Strategy, Local Planning Scheme No.4 (LPS4), the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* as well as the outcomes from the mandatory public advertising process and a recent site inspection by the Shire's Chief Executive Officer and Manager Infrastructure Services has confirmed the development is compliant or capable of compliance with the following relevant requirements:

- The general aims and objectives of the Shire's Local Planning Strategy and LPS4;
- Land use permissibility;

- 
- Land capability and suitability;
  - Land use compatibility including minimum separation distances to sensitive land uses;
  - Amenity of the locality including potential environmental, visual and social impacts;
  - Protection of the natural environment, water resources and cultural heritage significance;
  - Vehicle access, parking and traffic safety more generally;
  - Key essential services including stormwater drainage; and
  - Flood and bushfire risk management.

Notwithstanding the above conclusion Council should note the following key points when considering and determining the application:

i) Lot Boundary Setbacks

The proposed development does not strictly comply with the minimum lot boundary setback requirements of Local Planning Scheme No.4 (LPS4) as they apply specifically to all land classified 'General Agriculture' zone.

Under the terms of clause 4.11.2 of LPS4 the minimum required setback for any structure on a lot classified 'General Agriculture' zone must be 20 metres.

The existing grain storage bulkhead the subject of this application has a setback ranging from 12 to 16 metres to the land's frontage to Hyden-Lake King Road.

This proposed variation to the minimum boundary setback requirements of LPS4 has scope to be approved by Council pursuant to powers afforded by clause 4.5 of LPS4 if it is satisfied that:

- a) approval of the proposed development would be appropriate having regard to the matters set out in clause 67 of the Deemed Provisions in Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*; and
- b) the non-compliance will not have an adverse effect upon the occupiers or users of the development, the inhabitants of the locality or the likely future development of the locality.

It is concluded from assessment of the proposal that it adequately addresses the various matters set out in clause 67 of the Deemed Provisions of the Regulations and will not have any adverse effects upon the occupiers or users of the development, the inhabitants of the locality or the likely future development of the locality and may therefore be supported and approved by Council. It is acknowledged the development does have a minor negative impact on the visual amenity of the immediate locality when viewed from the public realm (i.e. Hyden-Lake King Road) due to the non-compliant front boundary setbacks however this is mitigated to some extent by the existing roadside vegetation which is expected to be retained on a long term basis.

Council should also note the reduced boundary setback is consistent with the setback of all existing approved grain storage bulkheads at CBH's main facility on Lot 66 Pitt Street, Varley which have not had any adverse impacts on the general amenity, safety or functionality of the immediate locality.

ii) Vehicle Access

The application was referred to Main Roads WA for review and comment given Hyden-Lake King Road is a regional distributor road under the care, control and management of that agency.

Main Roads WA has confirmed it supports the retention and continued use of the development subject to the following requirements:

- a) Only one (1) entry/exit point being provided to the development;
- b) The installation by CBH of a new 'Road Trains Entering' sign 300 metres south of the main site entry/exit; and
- c) Ongoing maintenance of the minimum required sight distance requirements at the main site entry/exit in accordance with Austroads standards as they apply specifically to the 110km/h speed zone along Hyden-Lake King Road.

In light of the advice received from Main Roads WA, it is considered appropriate to condition any permanent approval that may be granted by Council to reflect the recommendations provided above.

In conclusion, Council should note the development has been constructed in accordance with all information and plans previously submitted to and approved by the Shire and has not given rise to any known issues or complaints. In light of this fact, the development's compliance with all relevant town planning requirements, the outcomes from public advertising, and the significant benefits the development will have for local growers and the agricultural industry more generally, it is recommended Council approve the application subject to a range of conditions and advice notes.

Legal Implications

- *Planning and Development Act 2005*
- *Planning and Development (Local Planning Schemes) Regulations 2015*
- *Shire of Lake Grace Local Planning Scheme No.4*

Policy Implications

- *State Planning Policy 2.0 – Environment and Natural Resources Policy*
- *State Planning Policy 2.5 – Rural Planning*
- *State Planning Policy 2.9 – Water Resources*
- *State Planning Policy 4.1 – Industrial Interface*

Consultation

The application was advertised for public comment in excess of the minimum required period of fourteen (14) days with no submissions received from the local community.

As previously advised, the application was also referred to Main Roads WA for review and comment due to its direct interest in Hyden-Lake King Road, the outcomes from which are

documented above.

Financial Implications

There are no known financial implications in relation to this item aside from the administrative costs associated with processing the application which are provided for in Council’s annual budget and have been offset by the development application fee paid by the applicant / landowner. All costs associated with the proposed development will be met by the applicant / landowner.

It is significant to note should the applicant / landowner be aggrieved by Council’s final decision in this matter they have the right seek a formal review of that decision by the State Administrative Tribunal. Should this occur for whatever reason, which is considered unlikely in this particular instance, the Shire would need to respond. The cost to respond to an appeal cannot be determined at this preliminary stage but could be expected, based on the recent experience of other local government authorities in Western Australia, to range anywhere from \$5,000 to \$60,000 excluding GST depending upon how far the matter proceeds through the review process.

Strategic Implications

The development is considered to be consistent with the following elements of the Shire’s strategic planning framework:

- *Shire of Lake Grace Local Planning Strategy 2007* as it applies specifically to the following matters:
  - Economic Development Strategy (Agriculture): To achieve ecologically sustainable use of agricultural land in the Shire whilst providing diverse and compatible development opportunities in agricultural areas to promote the local economy.
- *Shire of Lake Grace Strategic Community Plan 2017-2027*:

<b>Economic Objective - A prosperous agricultural based economy supporting diversification of industry</b>		
Outcome	1.1	An innovative, productive agriculture industry
Strategies	1.1.1	Enhance and maintain transport network
	1.1.2	Improve flood mitigation for transport infrastructure
	1.1.3	Support and promote the agricultural productivity of the district
Outcome	1.2	A diverse and prosperous economy
Strategies	1.2.2	Support local business and promote further investment in the district

<b>Environment Objective - Protect and enhance our natural and built environment</b>		
Outcome	3.1	A well maintained attractive built environment servicing the needs of the community
Outcome	3.2	A natural environment for the benefit and enjoyment of current and future generations
Strategies	3.2.1	Manage and preserve the natural environment

Voting Requirements

Simple majority



## RECOMMENDATION / RESOLUTION

**RESOLUTION**            **13800**

**Moved:**                    **Cr Hyde**  
**Seconded:**                **Cr Clarke**

That the development application submitted Co-operative Bulk Handling Limited requesting permanent approval for an existing grain storage bulkhead and various associated improvements constructed on Lot 85 on DP33429 Hyden-Lake King Road, Varley pursuant to a temporary approval granted by Council on 27 July 2022 be **approved** subject to the following conditions and advice notes:

### Conditions:

1. The development hereby approved shall be undertaken strictly in accordance with the information and plans submitted in support of the application subject to any modifications required as a consequence of any condition/s of this approval or otherwise approved by the local government.
2. Any additional development which is not in accordance with the application the subject of this approval or any condition of approval will require the further approval of the local government.
3. The development hereby approved shall not encroach upon any part of any immediately adjoining property unless otherwise approved by the local government.
4. All stormwater drainage infrastructure shall be maintained by the proponent at its own cost to the specifications and satisfaction of the local government for the life of the development.
5. The proponent shall regularly monitor and manage all dust generated by the development. Should dust become an issue and the local government provides written notification to that affect, the proponent shall, at its own cost, arrange for the preparation and submission of a Dust Management Plan within sixty (60) days of receipt of notification for consideration and endorsement by the local government's Chief Executive Officer in consultation with the local government's Environmental Health Officer and/or the Department of Water and Environmental Regulation and implemented thereafter for the life of the development.
6. All access to/from the proposed development shall be via the existing crossover to Hyden-Lake King Road which shall be maintained at all times to the specifications and satisfaction of the local government for the life of the development.
7. The proponent shall within 90 days of the date of this approval, unless otherwise approved by the local government, arrange for the installation of a new 'Road Trains Entering' sign at its own cost. The sign required by this condition must be located within the Hyden-Lake King Road road reserve 300 metres south of the main site entry/exit.
8. The proponent shall ensure the minimum sight distance requirements at the main site entry/exit are provided and maintained in accordance with Austroads standards as they apply specifically to the 110km/h speed zone along Hyden-Lake King Road.

### Advice Notes:

1. This approval is not an authority to ignore any constraint to development on the land which may exist through contract or on title, such as an easement, memorial or restrictive covenant. It is the responsibility of the proponent and not the local government to investigate any such

constraints before commencing development. This approval will not necessarily have regard to any such constraint to development, regardless of whether or not it has been drawn to the local government's attention.

2. This is a development approval of the Shire of Lake Grace under its Local Planning Scheme No.4. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the proponent to obtain any other necessary approvals, consents, permits and licenses required under any other law, and to commence and carry out development in accordance with all relevant laws.
3. The proponent is responsible for ensuring the correct siting of all structures on the land the subject of this approval, including fill. An identification survey demonstrating correct siting and setbacks of structures and fill may be requested of the proponent by the local government to ensure compliance with this determination notice and all applicable provisions.
4. The proponent is required to contact Main Roads WA Wheatbelt Region Office prior to installation of the new 'Road Trains Entering' sign required by Condition 7 of this approval to address any legislative and regulatory requirements applicable.
5. The proponent is advised that only one (1) vehicular access point is permitted along the subject land's frontage to Hyden-Lake King Road unless otherwise approved by Main Roads WA.
6. The proponent is reminded of their obligation to ensure compliance with the specific standards and requirements of the Shire of Lake Grace Fire Hazard Reduction Notice as it applies to all land with an area greater than 4,000m<sup>2</sup> within the municipal district (<https://www.lakegrace.wa.gov.au/services/bushfire-emergency-management/fire-management-requirements.aspx>).
7. Failure to comply with any of the conditions of this development approval constitutes an offence under the provisions of the *Planning and Development Act 2005* and the Shire of Lake Grace Local Planning Scheme No.4 and may result in legal action being initiated by the local government.
8. If the proponent is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be submitted directly to the State Administrative Tribunal within 28 days of this determination.

**CARRIED**                      **7/0**

**For:**                              **Cr Armstrong, Cr Hunt, Cr Chappell, Cr Lloyd, Cr Hyde, Cr Kuchling,  
Cr Clarke**

**Against:**                        **Nil**

**14.3 HEALTH AND BUILDING**

Nil

**14.4 ADMINISTRATION**

**14.4.1 WITHDRAWAL OF MEMBERSHIP - RURAL WATER COUNCIL OF WA (INC)**

<b>Applicant</b>	<b>Chief Executive Officer – Alan George</b>
<b>File No.</b>	<b>0708</b>
<b>Attachments</b>	<b>Nil</b>
<b>Author</b>	<b>Chief Executive Officer – Alan George</b>
<b>Disclosure of Interest</b>	<b>Nil</b>
<b>Date of Report</b>	<b>5 December 2023</b>
<b>Senior Officer</b>	<b>Chief Executive Officer – Alan George</b>

Summary

Council is to consider withdrawal of its membership from the Rural Water Council of WA (Inc) as its relevance is no longer considered representative of our needs or requirements.

Background

At the invitation of the Rural Water Council the Shire of Lake Grace became a member in September 2010. Other members included the Shires of Nungarin, Merredin, Coorow, Moora, Victoria Plains, York, Goomalling and Wongan-Ballidu along with representatives from the Department of Water, Water Corporation and the Wheatbelt Development Commission.

The aims of the group were;

- 1) To endeavour to obtain equitable distribution state wide of funds for water supply improvement and minimise the difficulty caused by the inadequate domestic, spraying and stock water in dry land agricultural areas.
- 2) To work with all relevant Government agencies, Water Advisory Groups and other stakeholders to encourage and support research and development to optimise alternative management and use of water supplies.
- 3) To raise awareness of the need to maintain rural and town water supplies and infrastructure.
- 4) To contribute to regional planning for the use of water resources in dry land agricultural areas.
- 5) To represent the water needs of our member communities in dry land agriculture areas.
- 6) To raise awareness of the need to effectively manage water resources.

The shire appointed two representatives to the committee with meetings being held 3 times a year and invariably in Cunderdin or Northam.

Comment

All the other members of the Council are north of the Great Eastern Highway with farming conditions and weather being notably different from that experienced in this region.

In 2010 when this council joined it was a very dry year all round which may have influenced the shire's decision to join the group. The Rural Water Council is now mainly a discussion group about each members local areas which is now considered of little relevance or benefit to this shire. Times have changed and access to the Department of Water and the Water Corporation has improved and our shire has become more aware of its own situation especially as a result of the water deficiencies experienced in the not too distant past.

Membership to the Rural Water council is \$300.00 pa which is not significant however the continued membership is not considered relevant to our situation since joining and little or no benefit is seen in continuing.

It is therefore recommended that the Shire of Lake Grace not renew its membership and withdraws from the Rural Water Council (Inc).

Legal Implications

Nil

Policy Implications

Nil

Consultation

Cr Armstrong

Financial Implications

Of very minor impact.

Strategic Implications

**This item aligns with the Shire of Lake Grace Strategic Community Plan 2017-2027**

<b>Economic Objective - A prosperous agricultural based economy supporting diversification of industry</b>		
Outcome	1.1	An innovative, productive agriculture industry
Strategies	1.1.3	Support and promote the agricultural productivity of the district
	1.1.4	Maintain and provide water infrastructure and lobby to support drought-proofing and water-harvesting initiatives
	1.1.5	Liaise with key stakeholders for the improvement of the agricultural industry

Voting Requirements

Simple majority

**RECOMMENDATION / RESOLUTION**

**RESOLUTION**            **13801**

**Moved:**                    **Cr Hyde**  
**Seconded:**                **Cr Kuchling**

That Council:

Withdraws its membership from the Rural Water Council of WA (Inc) as its relevance is no longer considered representative of our needs or requirements.

**CARRIED**                    **7/0**

**For:**                            **Cr Armstrong, Cr Hunt, Cr Chappell, Cr Lloyd, Cr Hyde, Cr Kuchling, Cr Clarke**  
**Against:**                    **Nil**

**14.4.3 APPOINTMENT OF ACTING CHIEF EXECUTIVE OFFICER**

<b>Applicant</b>	<b>Chief Executive Officer</b>
<b>File No.</b>	<b>Personnel</b>
<b>Attachments</b>	<b>Nil</b>
<b>Author</b>	<b>Chief Executive Officer - Alan George</b>
<b>Disclosure of Interest</b>	<b>Chris Paget – Deputy Chief Executive Officer</b>
<b>Date of Report</b>	<b>29 November 2023</b>
<b>Senior Officer</b>	<b>Chief Executive Officer</b>

Summary

Council is to note the appointment of an Acting Chief Executive Officer whilst the Chief Executive Officer is on annual leave commencing 12 February 2024 and finishing 23 February 2024.

Background/Comment

The Chief Executive Officer intends to take annual leave for 10 days during the above dates.

Pursuant to Section 5.37 of the Local Government Act 1995, the following employees are designated as senior employees:

- a) Deputy Chief Executive Officer; and
- b) Manager Corporate Services; and
- c) Manager Infrastructure Services

For the purposes of Section 5.36 (2) of the Local Government Act 1995, the Council has determined that employees that are appointed in one of the above positions are suitably qualified to be appointed as Acting CEO by the CEO from time to time when the CEO is on periods of leave, subject to the following conditions;

- 1. The CEO is not and interim CEO or Acting in the position;
- 2. The term of appointment is not longer than 20 working days consecutive;
- 3. That the employee's employment conditions are not varied other than the employee is entitled at the CEO's discretion, no greater than the salary equivalent to that of the CEO during the Acting period.

In the case of the unavailability of the CEO due to an emergency, the Deputy Chief Executive Officer is automatically appointed as the Acting CEO for up to 2 weeks from commencement, and continuation is then subject to determination by the Council.

For the period of the leave requested by the CEO it is intended to appoint Chris Paget as Acting Chief Executive Officer and that they receive the salary equivalent to that of the CEO during the Acting period.

Legal Implications

Nil

Policy Implications

Shire Policy 4.12 applies

Consultation

Nil

Financial Implications

Acting Chief Executive Officer receive the salary equivalent to that of the CEO during the Acting period.

Strategic Implications

**Shire of Lake Grace Strategic Community Plan 2017-2027**

<b>Leadership Objective - Strong governance and leadership, demonstrating fair and equitable community values</b>		
Outcome	4.1	A strategically focused, unified Council functioning efficiently
Strategies	4.1.1	Provide informed leadership on behalf of the community
	4.1.2	Promote and advocate for the community and district
	4.1.3	Provide strategic leadership and governance
Outcome	4.2	An efficient and effective organisation
Strategies	4.2.1	Maintain accountability and financial responsibility through effective planning
	4.2.2	Comply with statutory and legislative requirements
	4.2.3	Provide a positive and safe workplace

Voting Requirements

Simple majority

**RECOMMENDATION / RESOLUTION**

**RESOLUTION                    13802**

**Moved:                            Cr Hyde**

**Seconded:                      Cr Kuchling**

That Council confirms the appointment of Chris Paget as Acting Chief Executive Officer For the period of 12 February 2024 to 23 February 2024.

**CARRIED                        7/0**

**For:                                Cr Armstrong, Cr Hunt, Cr Chappell, Cr Lloyd, Cr Hyde, Cr Kuchling, Cr Clarke**

**Against:                         Nil**

**14.4.4 REQUEST FOR WAIVER OF HALL HIRE FEES – LAKE GRACE RECONNECT**

<b>Applicant</b>	<b>Lake Grace Reconnect</b>
<b>File No.</b>	<b>0080</b>
<b>Attachments</b>	<b>Letter from Lake Grace Reconnect</b>
<b>Author</b>	<b>Amber McPherson – Administration Support Officer</b>
<b>Disclosure of Interest</b>	<b>Nil</b>
<b>Date of Report</b>	<b>13 December 2023</b>
<b>Senior Officer</b>	<b>Kevin Wilson – A/Manager Corporate Services</b>

Summary

For Council to consider the request to have the Lake Grace Hall hire fees waived for the Ladies Long Table Lunch event to be held on 09 March 2024.

Background

Lake Grace Reconnect are a group of five women formed early in 2023 whose purpose is to reconnect the community and surrounds through social and networking events.

Comment

Lake Grace Reconnect are holding an event aimed at promoting mental health awareness and connection within the community; specifically bringing attention to the impact on women living in rural communities. Living rural has its challenges, with mental, physical and social health becoming more recognised and in need of better support. Their aim is to bring people together; encouraging people to support one another, and to also reconnect people within themselves and to consider their own personal needs.

Lake Grace Reconnect believe that the waiving of the Lake Grace Shire Hall hire fees will allow them to use the monies elsewhere to help facilitate the event, and to keep the cost of tickets down.

The Shire have contributed to this event as part the 2023/24 Community Grant Program of \$5,000 as part of the Shire’s contribution to this community event.

Legal Implications

Nil

Policy Implications

Nil

Consultation

Kevin Wilson – A/Manager Corporate Services



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Financial Implications

The Lake Grace Reconnect Committee are requesting for the Hall Hire fees for the Lake Grace Hall be waived. This would result in a loss of revenue to the Shire of \$300.50.

Strategic Implications

**Shire of Lake Grace Strategic Community Plan 2017-2027**

<b>Social Objective - A valued, healthy and inclusive community and life style</b>		
Outcome	2.1	An engaged, supportive and inclusive community
Strategies	2.1.3	Actively promote and support community events and activities within the district

Voting Requirements

**RECOMMENDATION / RESOLUTION**

**RESOLUTION**            **13803**

**Moved:**                    **Cr Lloyd**

**Seconded:**              **Cr Hunt**

That Council:

Waive the hall hire fee of \$300.50 for the Lake Grace Reconnect Group to host the Ladies Long Table Lunch in March 2024.

**CARRIED:**                **5/2**

**For:**                        **Cr Armstrong, Cr Hunt, Cr Lloyd, Cr Hyde, Cr Kuchling**

**Against:**                **Cr Clarke, Cr Chappell**

**14.4.5 2022/23 ANNUAL FINANCIAL REPORT AND AUDITORS REPORT**

Applicant:	Internal Report
File No.	0274
Attachments:	<ul style="list-style-type: none"> <li>• 2022 / 2023 Annual Report and Financial Statements</li> <li>• OAG Audit Opinion/Report</li> <li>• Management Letter</li> </ul>
Author:	Mr Chris Paget – Deputy CEO
Disclosure of Interest	Nil
Date of Report	14 December 2023
Senior Officer	Mr Alan George - Chief Executive Officer

Summary

The purpose of this item is for Council to receive and consider the Audit Committee recommendation to accept the Auditors report and Annual Report for the year ended 30 June 2023, and to set a date for the Annual General Meeting of Electors.

Background

The Shire’s auditors AMD undertook the annual site visit to Lake Grace between 2 and 4 October 2023, with follow up work completed electronically and meetings at their offices in Bunbury throughout October and November. The exit meeting was held with the Office of the Auditor General and AMD on Monday 27 November, and the final audit opinion report was signed off by the OAG on 5 December. The Shire’s Audit Committee met prior to the commencement of this meeting to review and consider both reports and the recommendations arising from the audit management letter.

Section 5.54 of the *Local Government Act 1995 Acceptance of Annual Reports* requires an Annual Financial Statement to be accepted by Council by 31 December in each year, unless the Auditors Report is not available in time. The *Local Government Act 1995* Section 5.54(2) requires that if the Annual Report is not accepted by the Local Government by 31 December, then it must be presented within two months of the Auditors report becoming available.

Comment

The completion of the audit report confirms all figures for the 2022/23 year including the carried forward position as at 30 June 2023.

The audit management report has made two moderate findings and recommendations as detailed below:

- The Shire’s assessment of Land and Building assets last revalued in March 2021 lacked sufficient detail and consideration of market conditions and other factors (such as increases in building and construction indices) to adequately assess if the carrying amounts of these balances still represent fair value. Recommend that the Shire comply with the new fair value requirements of the updated FM Regulations for the 2023-24 period and onwards.
- A Business Continuity Plan (“BCP”) has not yet been finalised and adopted. As a result, no testing on the effectiveness of the Shire’s incident response capabilities has been undertaken. Recommend finalising and adopt the draft BCP ensuring the plan has been based on an evaluation of risks which may disrupt critical business functions. The

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evaluation should identify critical systems and processes, minimum resources and response times needed to assure/resume operations.

Once Council accepts the Auditor's Report and Annual Report it needs to determine a date for the Annual General Meeting of Electors. The CEO is required to provide sufficient public notice of the availability of the Auditor's Report and Annual Report, and the date of this Electors AGM. Section 5.27 of the Local Government Act requires the meeting to be held on a day selected by the local government not more than 56 days after the local government accepts the annual report for the previous financial year. Assuming Council accepts the annual report at our December meeting, the latest date for the Annual General Meeting of Electors would be Wednesday 14 February 2024. Therefore, it is recommended that the AGM be held at 6pm on Wednesday 7 February 2024 at the Shire Council Chambers in Lake Grace.

### Statutory Implications

#### *Local Government Act 1995*

##### Section 5.53 Annual Reports;

- (1) The local government is to prepare an annual report for each financial year.
- (2) The annual report is to contain —
  - (a) a report from the mayor or president; and
  - (b) a report from the CEO; and
  - [(c), (d) deleted]
  - (e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and
  - (f) the financial report for the financial year; and
  - (g) such information as may be prescribed in relation to the payments made to employees; and
  - (h) the auditor's report prepared under section 7.9(1) or 7.12AD (1) for the financial year; and
  - (ha) a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and
  - (hb) details of entries made under section 5.121 during the financial year in the register of complaints, including —
    - (i) the number of complaints recorded in the register of complaints; and
    - (ii) how the recorded complaints were dealt with; and
    - (iii) any other details that the regulations may require;
- (i) such other information as may be prescribed.

##### Section 5.54 Acceptance of Annual Reports;

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.

*\* Absolute majority required.*

- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

##### Section 5.55 Notice of Annual Reports;

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

##### Section 5.55A. Publication of Annual Reports;

The CEO is to publish the annual report on the local government’s official website within 14 days after the report has been accepted by the local government.

Policy Implications

Nil

Consultation

Internal     Alan George, Chief Executive Officer  
                  Kevin Wilson, Acting Manager Corporate Services  
                  Shire finance and administration staff

External     AMD (Contractors Auditors appointed by OAG)  
                  Office of Auditor General

Financial Implications

Nil

Strategic Implications

**Shire of Lake Grace Strategic Community Plan 2017 - 2027**

Leadership – Strong governance and leadership, demonstrating fair and equitable community values		
Outcome	4.2	An efficient and effective organisation
	4.2.1	Maintain accountability and financial responsibility through effective planning
	4.2.2	Comply with statutory and legislative requirements

Voting Requirement

*Absolute majority* required

**RECOMMENDATION / RESOLUTION**

**RESOLUTION   13804**

**Moved:           Cr Hunt**  
**Seconded:       Cr Hyde**

That Council:

1. In accordance with Sections 5.53 and 5.54 of the *Local Government Act 1995*, Council accepts the Annual Report for the 2022/2023 financial year;
2. In accordance with Section 5.55 of the *Local Government Act 1995*, Council authorise the Chief Executive Officer to give local public notice of the availability of the Shire of Lake Grace 2022/23 Annual Report from Wednesday 3 January 2024.
3. Schedules the Annual General Meeting of Electors to be held on Wednesday 7 February 2024 at the Shire Council Chambers in Lake Grace, commencing at 6pm.

**CARRIED       7/0**

**For:             Cr Armstrong, Cr Hunt, Cr Chappell, Cr Lloyd, Cr Hyde, Cr Kuchling, Cr Clarke**

**Against:       Nil**

**14.4.6 APPOINTMENT OF INDEPENDENT MEMBER TO AUDIT COMMITTEE**

<b>Applicant</b>	<b>Internal report</b>
<b>File No.</b>	<b>0625</b>
<b>Attachments</b>	<b>Nil</b>
<b>Author</b>	<b>Mr Chris Paget – Deputy CEO</b>
<b>Disclosure of Interest</b>	<b>Nil</b>
<b>Date of Report</b>	<b>18 December 2023</b>
<b>Senior Officer</b>	<b>Mr Alan George – Chief Executive Officer</b>

Summary

For Council to consider the appointment of an independent member to the Audit Committee.

Background

The Shire of Lake Grace Audit Committee is a standing committee of the Council established under the provisions of the *Local Government Act 1995*. Following the Local Government Elections and at the ordinary meeting of Council on 25 October 2023 Councillors Hunt, Armstrong, Hyde and Lloyd were appointed as members for a two-year term ending October 2025.

Comment

An advertisement was published on 14 November on the Shire’s website and social media pages and also placed on local community notice boards calling for expressions of interest from interested persons to nominate as independent members of various Shire committees. At the closing date of 1 December only one EOI had been received, and this was from Mr Peter Stoffberg for the role on the Audit Committee.

Mr Stoffberg is a local businessman and farmer, and was a former Shire of Lake Grace Councillor between 2017 and 2021. He also performed the role of Chairperson/Presiding Member of the Audit Committee for a number of years. It is considered that his background experience, skills and knowledge are entirely suitable for the position, and therefore it is recommended that he be appointed to the Committee by Council.

Statutory/Legal Implications

*Local Government Act 1995*

**7.1A. Audit committee**

(1) A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.

(2) The members of the audit committee of a local government are to be appointed\* by the local government and at least 3 of the members, and the majority of the members, are to be council members.

\* *Absolute majority required.*

**5.11. Committee membership, tenure of**

(2) Where a person is appointed as a member of a committee other than under section 5.10(4) or (5), the person’s membership of the committee continues until -

- (a) the term of the person’s appointment as a committee member expires; or
- (b) the local government removes the person from the office of committee member or the office of committee member otherwise becomes vacant; or
- (c) the committee is disbanded; or
- (d) the next ordinary elections day, whichever happens first.

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Local Government (Audit) Regulations 1996

**16. Functions of the Audit Committee**

An audit committee has the following functions -

- (a) to guide and assist the local government in carrying out -
  - (i) its functions under Part 6 of the Act; and
  - (ii) its functions relating to other audits and other matters related to financial management;
- (b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;
- (c) to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to –
  - (i) report to the council the results of that review; and
  - (ii) give a copy of the CEO's report to the council;
- (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under -
  - (i) regulation 17(1); and
  - (ii) the Local Government (Financial Management) Regulations 1996 regulation 5(2)[c];
- (e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;
- (f) to oversee the implementation of any action that the local government -
  - (i) is required to take by section 7.12A(3); and
  - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)[a]; and
  - (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
  - (iv) has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
- (g) to perform any other function conferred on the audit committee by these regulations or another written law.

[Regulation 16 inserted: Gazette 26 Jun 2018 p. 2386-7.]

Local Government (Administration) Regulations 1996

**14C. Attendance at meetings by electronic means may be authorised (Act s. 5.25(1)[ba])**

- (2) A member of a council or committee may attend a meeting by electronic means -
  - (a) if -
    - (i) a public health emergency or state of emergency exists or a natural disaster has occurred; and
    - (ii) because of the public health emergency, state of emergency or natural disaster, the member is unable, or considers it inappropriate, to be present in person at the meeting; and
    - (iii) the member is authorised to attend the meeting by electronic means by the mayor, president or council;
  - or
  - (b) if the member is otherwise authorised to attend the meeting by electronic means by the mayor, president or council.

Policy Implications

Code of Conduct for Council Members, Committee Members and Candidates.

Consultation

Alan George – Chief Executive Officer  
Kevin Wilson – Acting Manager Corporate Services

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Financial Implications

There are no major financial implications; any payment is currently limited to the reimbursement of reasonable expenses associated with the costs of attending audit committee meetings. Note that amendments to section 5.100 of the *Local Government Act 1995* have been proposed to allow for committee meeting fee payments to non-Council and non-employee members; this is likely to occur in 2024.

Strategic Implications

**This item aligns with the Shire of Lake Grace Strategic Community Plan 2017-2027:**

<b>Leadership - Strong governance and leadership, demonstrating fair and equitable community values</b>		
Outcome	4.2	An efficient and effective organisation
	4.2.1	Maintain accountability and financial responsibility through effective planning
	4.2.2	Comply with statutory and legislative requirements

Voting Requirements

Absolute majority required

**RECOMMENDATION / RESOLUTION**

**RESOLUTION**            **13805**

**Moved:**                    **Cr Hunt**  
**Seconded:**                **Cr Lloyd**

That Council appoints Mr Peter Stoffberg as an independent member of the Audit Committee.

**CARRIED**                **7/0**

**For:**                        **Cr Armstrong, Cr Hunt, Cr Chappell, Cr Lloyd, Cr Hyde, Cr Kuchling, Cr Clarke**  
**Against:**                 **Nil**

**14.4.7 ANNUAL REVIEW OF DELEGATIONS**

<b>Applicant</b>	<b>Shire of Lake Grace</b>
<b>File No.</b>	<b>0052</b>
<b>Attachments</b>	<b>Register of Delegations 2023/2024</b>
<b>Author</b>	<b>Mr Chris Paget – DCEO</b>
<b>Disclosure of Interest</b>	<b>Nil</b>
<b>Date of Report</b>	<b>14 December 2023</b>
<b>Senior Officer</b>	<b>Mr Alan George - Chief Executive Officer</b>

Summary

The purpose of this report is to present the reviewed and updated Shire of Lake Grace 2023/24 Register of Delegations for endorsement and adoption by Council.

Background

Delegations are granted to the Chief Executive Officer and, in some cases, other Officers to assist in the efficient running of the Shire administration and organisation. The aim of delegated authority is to assist with improving the time taken to make decisions subject to any constraints determined by Council or by the relevant legislation. The Delegations Register is consistent with legislation and the Shire's Strategic Community Plan directions. In particular it assists Council to achieve its obligations at law to carry out the statutory responsibilities of Local Government and thus maximise service to members of the public, residents and ratepayers.

Comment

The last review and update of delegations for the Shire of Lake Grace was presented to and accepted by Council at the OCM held on 21 December 2022. In accordance with the requirements of the *Local Government Act 1995, s 5.46 (2)* the local government is to review its delegations made under this division at least once each financial year, and this in turn is subject to the annual external audit process.

The attached Delegation Register details where the Council has delegated powers and duties to the Chief Executive Officer, and where the Chief Executive Officer has on-delegated to other employees.

With a number of delegations the current legislative power refers to Local Government Act 1995, s5.42 '*Delegations of some powers and duties to the CEO*', this is just informing that the local government may delegate, and it is not the head of power that is being delegated. This will continue to be reviewed to ensure that staff are aware of the legislative power they are operating from. Note that the WA State Government's ongoing Local Government Act reform process means that there is likely to be a number of significant changes to legislation over the course of 2024 that will require further review and revision of our Council's delegations register sooner than the scheduled annual review date.

Management have reviewed the full register and number of the delegations require minor amendments to the wording, including some of the legislative powers. Each delegation includes



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cross reference to Council policy and/or separately appointed Authorised Officers where appropriate. A summary of the changes is as follows:

1. Minor formatting, duplication and typographical error corrections;
2. Amended BF11 “Prosecution of Offences” to include CESM and Shire Rangers;
3. Incorporated the most recent legislation updates;
4. Addition of/amendments to any relevant referenced council policies, and review dates updated.

### Statutory/Legal Implications

*Local Government Act 1995:*

#### **Delegation of some powers and duties to CEO**

(1) A local government may delegate\* to the CEO the exercise of any of its powers or the discharge of any of its duties under —

- (a) this Act other than those referred to in section 5.43; or
- (b) the *Planning and Development Act 2005* section 214(2), (3) or (5).

\* *Absolute majority required.*

(2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

*[Section 5.42 amended: No. 1 of 1998 s. 13; No. 28 of 2010 s. 70.]*

#### **Limits on delegations to CEO**

A local government cannot delegate to a CEO any of the following powers or duties —

- (a) any power or duty that requires a decision of an absolute majority of the council;
- (b) accepting a tender which exceeds an amount determined by the local government for the purpose of this paragraph;
- (c) appointing an auditor;
- (d) acquiring or disposing of any property valued at an amount exceeding an amount determined by the local government for the purpose of this paragraph;
- (e) any of the local government’s powers under section 5.98, 5.98A, 5.99, 5.99A or 5.100;
- (f) borrowing money on behalf of the local government;
- (g) hearing or determining an objection of a kind referred to in section 9.5;
- (ha) the power under section 9.49A(4) to authorise a person to sign documents on behalf of the local government;
- (h) any power or duty that requires the approval of the Minister or the Governor;
- (i) such other powers or duties as may be prescribed.

*[Section 5.43 amended: No. 49 of 2004 s. 16(3) and 47; No. 17 of 2009 s. 23; No. 16 of 2019 s. 23.]*

#### **CEO may delegate powers and duties to other employees**

(1) A CEO may delegate to any employee of the local government the exercise of any of the CEO’s powers or the discharge of any of the CEO’s duties under this Act other than this power of delegation.

(2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

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- (3) This section extends to a power or duty the exercise or discharge of which has been delegated by a local government to the CEO under section 5.42, but in the case of such a power or duty —
- (a) the CEO's power under this section to delegate the exercise of that power or the discharge of that duty; and
  - (b) the exercise of that power or the discharge of that duty by the CEO's delegate, are subject to any conditions imposed by the local government on its delegation to the CEO.
- (4) Subsection (3)(b) does not limit the CEO's power to impose conditions or further conditions on a delegation under this section.
- (5) In subsections (3) and (4) — *conditions* includes qualifications, limitations or exceptions.  
[Section 5.44 amended: No. 1 of 1998 s. 14(1).]

### **Other matters relevant to delegations under this Division**

- (1) Without limiting the application of sections 58 and 59 of the *Interpretation Act 1984* —
- (a) a delegation made under this Division has effect for the period of time specified in the delegation or where no period has been specified, indefinitely; and
  - (b) any decision to amend or revoke a delegation by a local government under this Division is to be by an absolute majority.
- (2) Nothing in this Division is to be read as preventing —
- (a) a local government from performing any of its functions by acting through a person other than the CEO; or
  - (b) a CEO from performing any of his or her functions by acting through another person.

### **Register of, and records relevant to, delegations to CEO and employees**

- (1) The CEO is to keep a register of the delegations made under this Division to the CEO and to employees.
- (2) At least once every financial year, delegations made under this Division are to be reviewed by the delegator.
- (3) A person to whom a power or duty is delegated under this Act is to keep records in accordance with regulations in relation to the exercise of the power or the discharge of the duty.

### Policy Implications

Council Policies:           1.1 – Policy Manual Amendments  
                                  1.13 - Risk Management  
                                  1.21 – Internal Controls  
                                  1.22 – Legislative Compliance

### Financial Implications

Nil

Strategic Implications

**Shire of Lake Grace Strategic Community Plan 2017 – 2027:**

Leadership Objective – Strong governance and leadership, demonstrating fair and equitable community values		
Outcome	4.1	A strategically focused, unified Council functioning efficiently
	4.1.1	Provide informed leadership on behalf of the community
	4.1.3	Provide strategic leadership and governance
Outcome	4.2	An efficient and effective organisation
	4.2.1	Maintain accountability and financial responsibility through effective planning
	4.2.2	Comply with statutory and legislative requirements

Voting Requirements

Absolute majority required.

**RECOMMENDATION / RESOLUTION**

**RESOLUTION            13806**

**Moved:                    Cr Lloyd**

**Seconded:               Cr Hunt**

That Council endorses and adopts the Shire of Lake Grace Register of Delegations for 2023/2024.

**CARRIED                    7/0**

**For:                            Cr Armstrong, Cr Hunt, Cr Chappell, Cr Lloyd, Cr Hyde, Cr Kuchling, Cr Clarke**

**Against:                    Nil**

**14.5 FINANCE**

**14.5.1 ACCOUNTS FOR PAYMENT – NOVEMBER 2023**

<b>Applicant</b>	<b>Internal Report</b>
<b>File No</b>	<b>0277</b>
<b>Attachments</b>	<b>List of Accounts Payable</b>
<b>Author</b>	<b>Kevin Wilson – Acting Manager Corporate Services</b>
<b>Disclosure of Interest</b>	<b>Nil</b>
<b>Date of Report</b>	<b>4 December 2023</b>
<b>Senior Officer</b>	<b>Mr Alan George - Chief Executive Officer</b>

Summary

For Council to ratify expenditures incurred for the month of November 2023.

Background

List of payments for the month of November through the Municipal and Trust accounts is attached.

Comment

In accordance with the requirements of the Local Government Act 1996, a list of creditors and Credit cards and Fuel Cards transactions is to be completed for each month showing:

- (a) The payee's name
- (b) The amount of the payment
- (c) Sufficient information to identify the transaction
- (d) The date of payment

The attached list meets the requirements of the Financial Management Regulations.

Legal Implications

Local Government (Financial Management) Regulations 1996 – Reg 12  
Local Government (Financial Management) Regulations 1996 – Reg 13 and Reg 13A

Policy Implications

Policy 3.6 - Authorised Use of Credit Card/Fuel Cards  
Policy 3.7 - Purchasing Policy

Consultation

Nil

Financial Implications

The list of creditors paid for the month of November 2023 from the Municipal Account  
Total \$1,130,067.90

Strategic Implications

This aligns with the Leadership Objective of the Shire of Lake Grace Strategic Community Plan 2017-2027 particularly Outcome 4.2 and Strategies 4.2.1 and 4.2.2 :

Leadership Objective		Strong governance and leadership, demonstrating fair and equitable community values
Outcome	4.2	An efficient and effective organisation
Strategy	4.2.1	Maintain accountability and financial responsibility through effective planning
	4.2.2	Comply with statutory and legislative requirements

Voting Requirements

Simple majority required.

**RECOMMENDATION / RESOLUTION**

**RESOLUTION 13807**

**Moved: Cr Chappell**  
**Seconded: Cr Kuchling**

That Council ratify the list of payments totalling \$1,130,067.90 as presented for the month of November 2023 incorporating:

Payment Method	Cheque/EFT/DD Number	Amount
Electronic Funds Transfers	EFT25706 – EFT25858	\$1,062,161.24
Municipal Account Cheques	37100 - 37105	\$5,004.22
Direct Debits	DD10731.1– DD10762.1	\$53,344.33
Credit Cards	DD10754.1	\$5,008.13
Fuel Cards	EFT25775 & EFT25787	\$4,549.98
	<b>TOTAL</b>	<b>\$1,130,067.90</b>

**CARRIED 7/0**

**For: Cr Armstrong, Cr Hunt, Cr Chappell, Cr Lloyd, Cr Hyde, Cr Kuchling, Cr Clarke**  
**Against: Nil**

# Shire of Lake Grace



## CERTIFICATE OF EXPENDITURE November 2023

This Schedule of Accounts to be passed for payment, covering

<b>Payment Method</b>	<b>Cheque/EFT/DD Number</b>	<b>Amount</b>
Electronic Funds Transfers	EFT25706 – EFT25858	\$1,062,161.24
Municipal Account Cheques	37100 - 37105	\$5,004.22
Direct Debits	DD10731.1– DD10762.1	\$53,344.33
Credit Cards	DD10754.1	\$5,008.13
Fuel Cards	EFT25775 & EFT25787	\$4,549.98
	<b>TOTAL</b>	<b>\$1,130,067.90</b>

to the Municipal Account, totalling \$1,130,067.90 which were submitted to each member of the Council on 20 December 2023, have been checked and fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costing's and the amounts shown are due for payment.

\_\_\_\_\_  
Alan George  
**CHIEF EXECUTIVE OFFICER**

**14.5.2 FINANCIAL REPORTS – 30 NOVEMBER 2023**

Applicant:	Internal Report
File No.	0275
Attachments:	<ul style="list-style-type: none"> <li>• Monthly Financial Reports</li> <li>• Bank Reconciliations – November 2023</li> </ul>
Author:	Mrs Victoria Fasano Senior Finance Officer - Investments & Reporting
Disclosure of Interest	Nil
Date of Report	30 November 2023
Senior Officer	Mr Alan George Chief Executive Officer

Summary

Consideration of the Monthly Financial Reports for the period ending 30 November 2023 and Bank Reconciliations for the month ending 30 November 2023.

Background

The provisions of the Local Government (Financial Management) Regulations 1996 require a monthly financial report to be presented at an Ordinary Council meeting within two (2) months of the period end date.

Comment

As at 30 November 2023, operating revenue is over the target by \$180,424 (2.81%), mainly due to unbudgeted Rates overpayment of over 100K and additional FAGS received, but not budgeted for. Interest revenue is higher due to higher interest rates. Profit on Asset disposal is lower due to increased cost of subdivision of industrial land sold. Fees and charges are below the budget due to decrease in demand for standpipe water and private works.

Operating expenditure is over YTD budget by \$1,279,324 (24.13%), mainly due to Depreciation being over the budgeted threshold due to an increase in Roads assets valuation, performed at 22/23 financial year end, but not budgeted for. Other expenditure is over the target due to overpaid rates returned to the customer of around \$100K. Materials and contracts are down because of delays in operating jobs. Employee costs are slightly under budget due to vacancies in works and services. Utility charges below the budget due to decrease in water and power supply. Loss on asset disposal is slightly under the budget threshold due to several vehicles sold at higher than anticipated price.

Capital revenue is below the target by \$169,723 (7.91%). Some of "Local Roads & Community" and "Drought & Community" projects are not yet initiated/finalised, funds will be recognised later in financial year. Proceeds from disposal of assets on the other hand are higher than anticipated.

Capital expenses are below the target by \$1,837,721 (47.86%) due to a large portion of Capital projects not being initiated as yet (61%) or in an early stage of completion.

Cash at bank is similar to the corresponding period last year, an investment agreement for 3 term deposits with Commonwealth Bank is in place (\$13,081,370), as well as Overnight Cash Deposit with WA Treasury Corporation for \$2,196,313.

Outstanding rates are tracking well and have recovered 91.1% to date.

General debtor is \$71,510 with no major outstanding debts to follow up.

The monthly financial reports include the accompanying Local Government special purpose financial statements for the Shire of Lake Grace, which comprises the Statement of Financial Activity (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 30 November 2023. The financial statements have been compiled to meet compliance with the Local Government Act 1995 and associated regulations.

The Shire of Lake Grace is responsible for the information contained in the financial statements and is responsible for maintenance of an appropriate accounting system in accordance with relevant legislation.

#### Legal Implications

Section 6.4 of the Local Governments Act 1995 provides for the preparation of financial reports.

In accordance with Regulation 34(5), a report on variances greater than the materiality threshold (\$5,000 or 10% whichever is greater) must be compiled and adopted by Council. As this report is composed at a program level, variance commentary considers the most significant items that comprise the variance.

#### Policy Implications

Nil

#### Consultation

Internal Mr Kevin Wilson – Manager Corporate Services

#### Financial Implications

Nil

#### Strategic Implications

#### **Shire of Lake Grace Strategic Community Plan 2017 - 2027**

Leadership – Strong governance and leadership, demonstrating fair and equitable community values		
Outcome	4.2	An efficient and effective organisation
Strategies	4.2.1	Maintain accountability and financial responsibility through effective planning
	4.2.2	Comply with statutory and legislative requirements



## RECOMMENDATION / RESOLUTION

**RESOLUTION 13808**

**Moved: Cr Hyde**  
**Seconded: Cr Hunt**

That Council in accordance with *Regulation 34 of the Local Government (Financial Management) Regulations 1996* receives the attached:

1. Statements of Financial activity for the period ended 30 November 2023 and
2. Municipal, Trust and Reserve Funds bank reconciliations for the period ended 30 November 2023.

**CARRIED 7/0**

**For: Cr Armstrong, Cr Hunt, Cr Chappell, Cr Lloyd, Cr Hyde, Cr Kuchling, Cr Clarke**  
**Against: Nil**

### 14.5.3 APPROVAL FOR WRITE OFF OF LEGAL FEES INCURRED ON OUTSTANDING RATES

<b>Applicant</b>	<b>Internal Report</b>
<b>File No.</b>	<b>A6160 – 1 Sugg Road, Lake King</b>
<b>Attachments</b>	<b>Letter from M Moran</b>
<b>Author</b>	<b>Kevin Wilson – A/Manager Corporate Services</b>
<b>Disclosure of Interest</b>	<b>Nil</b>
<b>Date of Report</b>	<b>8 December 2023</b>
<b>Senior Officer</b>	<b>Alan George – Chief Executive Officer</b>

#### Summary

For Council consider the write off of the legal fees incurred of \$6,840.85 on outstanding rates for the above property, leaving the owner to pay the outstanding balance of \$3,380.74 by a direct debit instalment plan.

#### Background

Mr Moran owns this vacant block in Lake King and has not paid the rates for several years, as a result the debt was passed on to the Shire of Lake Grace debt collectors AMPACC. Over several years AMPACC made every effort to contact Mr Moran but without success. As a result the legal fees pursuing Mr Moran accumulated to the amount raised above.

I have been in contact with Mr Moran several times over the past few months and he is adamant that he has not had any contact with the debt collection agency although they made every effort to send notices etc to his post office box in Karratha.

When I decided to contact Mr Moran some time ago I was easily able to get in touch on his mobile so I am not sure why AMPACC were having problems, but I do believe he thought he was being scammed and he ignored the calls if he was getting any from them. At that time I stopped the debt collectors from pursuing Mr Moran and tried to get him to undertake a time to pay arrangement. He however will not do anything until the legal fee debt is waived.

#### Comment

After discussion with the CEO we agreed that the best thing to do was give him two options, being:

Option 1. The Shire of Lake Grace will offer to write off the legal fees of \$6,840.85 and Mr Moran will have to formally agree to sign a direct debit time to pay arrangement of \$150.00 per month until the remaining debt is cleared.

Option 2. Mr Moran formally hands over the property to the Shire of Lake Grace who will then sell the property and pass to him any net profit after all fees and charges are met, including current and future legal fees.

Mr Moran has accepted the first option and we have already initiated the Direct Debit of \$75 per fortnight. If Mr Moran defaults on his direct debit arrangement than the Shire should pursue the second option through legal means.

#### Legal Implication

Nil

#### Policy Implications

Policy 3.9 Outstanding Rates Debtors

#### Consultation

Internal: Alan George, Chief Executive Officer  
Nicola Kuching, Finance Officer – Receipting, Creditors & Payroll  
Amber McPherson, Administration Support Officer/Rates/Debtors  
External AMPACC Debt Collection  
Cloud Payment Group Debt Collection

#### Financial Implications

All loss of revenue of \$6,840.85 will occur with the write off of the legal fees on these outstanding rates

#### Strategic Implications

**This item aligns with the Shire of Lake Grace Strategic Community Plan 2017-2027**

Objective	Leadership – Strong governance and leadership, demonstrating fair and equitable community values
Outcome	4.2 – Maintain accountability and financial responsibility through effective planning

Strategies	4.2.2 Comply with statutory and legislative requirements
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Voting Requirements

Simple majority

**RECOMMENDATION / RESOLUTION**

**RESOLUTION**                      **13809**

**Moved:**                              **Cr Hyde**  
**Seconded:**                        **Cr Hunt**

That Council pursuant to *S6.12(c) of the Local Government Act 1995*, write off the outstanding legal charges of \$6,840.85 on the vacant property 1 Sugg Road, Lake King (A6160) 85 and Mr Moran will have to formally agree to sign a direct debit time to pay arrangement of \$150.00 per month until the remaining debt is cleared.

If Mr Moran fails to meet three consecutive payments then he formally hands over the property to the Shire of Lake Grace who will then sell the property and pass to him any net profit after all fees and charges are met, including current and future legal fees.

**CARRIED**                              **7/0**

**For:**                                    **Cr Armstrong, Cr Hunt, Cr Chappell, Cr Lloyd, Cr Hyde, Cr Kuchling, Cr Clarke**  
**Against:**                            **Nil**

<b>14.6    COMMUNITY SERVICES</b>
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Nil

<b>15.0    QUESTIONS OF WHICH DUE NOTICE HAS BEEN GIVEN</b>
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Nil

## 16.0 INFORMATION BULLETIN – DECEMBER 2023

<b>Applicant:</b>	Internal Report
<b>File No.</b>	Nil
<b>Attachments:</b>	Information Bulletin Cover Page Only
<b>Author:</b>	Alex Adams Executive Assistant
<b>Disclosure of Interest:</b>	Nil
<b>Date of Report:</b>	15 December 2023
<b>Senior Officer:</b>	Mr Chris Paget - Deputy Chief Executive Officer

### Summary

The purpose of the Information Bulletin is to keep Elected Members informed on matters of interest and importance to Council.

### Background / Comment

The Information Bulletin Reports deal with monthly standing items and other information of a strategic nature relevant to Council. Copies of other relevant Councillor information are distributed via email.

The December 2023 Information Bulletin attachments include:

### Reports:

- Infrastructure Services Report

### External Organisations

- Minutes of the WALGA Central Country Zone meeting held 17 November 2023
- WALGA State Budget Submission 2024-25
- Astrotourism WA update

### Circulars, Media Releases, Newsletters, Letters

- Emailed

### Legal Implications

Nil

### Policy Implications

Nil

Consultation

Nil

Financial Implications

Nil

Strategic Implications

This aligns with the Leadership Objective of the Shire of Lake Grace Strategic Community Plan 2017 – 2027

<b>Leadership Objective - Strong governance and leadership, demonstrating fair and equitable community values</b>		
Outcome	4.1	A strategically focused, unified Council functioning efficiently
Strategy	4.1.1	Provide informed leadership on behalf of the community
	4.1.2	Promote and advocate for the community and district
	4.1.3	Provide strategic leadership and governance
Outcome	4.2	An efficient and effective organisation
Strategy	4.2.1	Maintain accountability and financial responsibility through effective planning
	4.2.2	Comply with statutory and legislative requirements

Voting Requirements

Simple majority required.

**RECOMMENDATION / RESOLUTION**

**RESOLUTION** 13810

**Moved:** Cr Lloyd  
**Seconded:** Cr Chappell

That Council accepts the Information Bulletin Report for December 2023.

**CARRIED** 7/0

**For:** Cr Armstrong, Cr Hunt, Cr Chappell, Cr Lloyd, Cr Hyde, Cr Kuchling, Cr Clarke

**Against:** Nil

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**17.0 CONFIDENTIAL ITEMS AS PER LOCAL GOVERNMENT ACT S5.23 (2)**

Nil

**18.0 DATE OF NEXT MEETING – 21 FEBRUARY 2024**

The next Ordinary Council Meeting is scheduled to take place on Wednesday 21 February 2024 commencing at 3:30pm at the Council Chambers, 1 Bishop Street, Lake Grace.

**19.0 CLOSURE**

President Cr Armstrong made the following statement:

Prior to the closing of the meeting I would like to take this opportunity to wish everyone a very merry Christmas and prosperous New Year and implore you all to stay safe during the festive season. Drive carefully, if you are driving, and arrive and return safely. Thank you all as part of the Shire family for your input throughout the year – thank you.

There being no further business, the Shire President closed the meeting at 4.13 pm.

**20.0 CERTIFICATION**

I, Leonard William Armstrong, certify that the minutes of the Meeting held on Wednesday 20 December 2023 as shown were confirmed as a true record of the meeting.

---

Signature

---

Date

Shire of Lake Grace

Annual Meeting of Electors

# Minutes

7 February 2024

Meeting Commencing at 6.00 pm



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## 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/Committee meetings or during formal/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/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.

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## **SHIRE OF LAKE GRACE**

Minutes of the Shire of Lake Grace Annual General Meeting of Electors held at Shire of Lake Grace Council Chambers, 1 Bishop Street Lake Grace, WA on Wednesday 7 February 2024.

### **1.0 DECLARATION OF OPENING & ANNOUNCEMENT OF VISITORS**

The Shire President opened the meeting at 6.02 pm

### **2.0 RECORD OF ATTENDANCE / APOLOGIES**

#### **Present**

Cr LW Armstrong	Shire President
Cr SG Hunt	Deputy Shire President
Cr RA Lloyd	(from 6.04pm)

#### **In Attendance**

Mr A George	Chief Executive Officer
Mr C Paget	Deputy Chief Executive Officer
Mr C Elefsen	Manager Infrastructure Services

*There were no members of the public in attendance*

#### **Leave of Absence**

Cr A Kuchling  
Cr RC Chappell

#### **Apologies**

Cr BJ Hyde  
Cr DS Clarke  
Mrs T Hall

Manager Corporate Services

### **3.0 MINUTES OF PREVIOUS ANNUAL MEETING OF ELECTORS 8 FEBRUARY 2023**

The Minutes of the Annual Meeting of Electors held on 8 February 2023 were confirmed at the Ordinary Meeting of Council on 15 February 2023 as follows:

#### **RESOLUTION 13539**

**Moved:** Cr Clarke  
**Seconded:** Cr Chappell

*That the Minutes of the Annual General Meeting of Electors held on Wednesday 8 February 2023 be confirmed as a true and accurate record of the meeting.*

**CARRIED:** 8/0

**4.0 2022/2023 ANNUAL REPORT – PRESIDENTS REPORT 30 JUNE 2023**

Shire President Cr Leonard William Armstrong presented the President's Report.

**RESOLUTION 036**

**Moved: Cr Hunt**  
**Seconded: Cr Lloyd**

That the President's Report for the year ended 30 June 2023 as presented be received.

**CARRIED 3/0**

**5.0 2022/2023 ANNUAL REPORT – CHIEF EXECUTIVE OFFICER'S REPORT 30 JUNE 2023**

The Chief Executive Officer Mr Alan George presented the Chief Executive Officer's Report.

**RESOLUTION 037**

**Moved: Cr Lloyd**  
**Seconded: Cr Hunt**

That the Chief Executive Officer's Report for the year ended 30 June 2023 as presented be received.

**CARRIED 3/0**

**6.0 2022/2023 ANNUAL REPORT – FINANCIAL STATEMENTS 30 JUNE 2023**

**RESOLUTION 038**

**Moved: Cr Hunt**  
**Seconded: Cr Lloyd**

That the Shire of Lake Grace Annual Financial Statements for the year ended 30 June 2023 as presented be received.

**CARRIED 3/0**

**7.0 2022/2023 ANNUAL REPORT – AUDITOR’S REPORT 30 JUNE 2023**

**RESOLUTION 039**

**Moved:** Cr Lloyd

**Seconded:** Cr Hunt

That the Shire of Lake Grace Auditors Report for the year ended 30 June 2023 be received and accepted.

**CARRIED 3/0**

**8.0 OTHER INFORMATION AND QUESTION TIME**

Nil

**9.0 GENERAL BUSINESS**

Nil

**10.0 CLOSURE**

There being no further business, the Shire President closed the meeting at 6.05 pm.

**11.0 CERTIFICATION**

I, Leonard William Armstrong, certify that the minutes of the meeting held on the 7 February 2024 as shown were confirmed as a true record of the meeting.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**From:** Robert Barwick <[robbie@citizensparty.org.au](mailto:robbie@citizensparty.org.au)>  
**Sent:** Monday, 3 October 2022 6:03 AM  
**To:** Cr Debrah Clarke <[crclarke@lakegrace.wa.gov.au](mailto:crclarke@lakegrace.wa.gov.au)>  
**Subject:** Your support needed for a public post office bank.



Robert Barwick  
Research Director  
Australian Citizens Party  
M: 0409 014 265  
E: [robbie@citizensparty.org.au](mailto:robbie@citizensparty.org.au)

Dear Councillor Clarke,

I am writing to ask you and your Council for your support for the growing campaign for a public post office bank in Australia, like those which operate successfully in many countries around the world.

As a local councillor, you would know the impact that the wave of closures of bank branches is having on communities, especially regional communities.

This impact is compounded by the reduction in bank lending into regional communities.

The Australian Citizens Party is part of a nationwide campaign to establish a new government bank, like the original Commonwealth Bank, to operate in post offices, which would guarantee face-to-face financial services for all communities, and force the Big Four banks to compete on both cost and service.

The post office bank would also:

- Guarantee deposits, because it is a government bank;
- Maintain cash payments and processing, which the private banks are trying to do away with;
- Increase lending to individuals and small businesses in regional communities;
- Invest in more infrastructure, including through local government.

*Please note:* This policy is different to the existing banking service in post offices, Bank@Post, because it is a dedicated postal bank that will increase competition, whereas Bank@Post is just an agency service for the existing banks which can withdraw any time. It is also different to community banks, which do an admirable job, but, again, they don't increase competition.

This campaign is supported by the Licensed Post Office Group (LPOG), which represents the interests of the almost 3,000 community post offices which are run as small businesses, the majority of the Australia Post network.

And it is supported by Katter's Australian Party, One Nation, the Greens, senior members of the National Party, and members of the Liberal and Labor parties.

On 7 September, the [LPOG hosted a public forum in Parliament House on the postal bank policy](#), which was attended by Member for Kennedy Bob Katter, Liberal Senator Gerard Rennick, Nationals Senator Ross Cadell, One Nation Senator Malcolm Roberts, and staffers representing MPs from all the parties in Parliament. You can view the entire forum at this link:

<https://www.youtube.com/watch?v=yWizMx7BqJs>

The featured speaker was former New Zealand Cabinet Minister Matt Robson, whose party started NZ's postal bank, called Kiwibank, in 2002.

Mr Robson recounted Kiwibank's immediate success, including how New Zealanders flocked to open accounts, and how the private banks, suddenly having to compete, announced a moratorium on branch closures.

A public postal bank would have a similar impact in Australia.

We are seeking local government support for this campaign, to send a message to Canberra that this policy is what local communities need to improve essential services and investment.

The Citizens Party has produced the following short videos to explain benefits of the policy:

1. [\*\*CREATE A PUBLIC POST OFFICE BANK! – The solution to the closure of local bank branches\*\*](#)

[\(https://www.youtube.com/watch?v=eMiwrvvNnP0\)](https://www.youtube.com/watch?v=eMiwrvvNnP0)

The major banks have closed more than 350 bank branches in the last two years and research shows that since 1975, regional Australia has lost 62% of its banks!

2. [\*\*CREATE A PUBLIC POST OFFICE BANK! The solution to the financing needs of local government\*\*](#)

This second video shows how a postal bank, because it is a public bank, could be a source of long-term, low-interest, flexible credit for local governments to meet their infrastructure responsibilities, as the Commonwealth Bank was when it started in post offices in 1912.

[\(https://www.youtube.com/watch?v=oNve8bPPNAM\)](https://www.youtube.com/watch?v=oNve8bPPNAM)

## How Councils can support

Bob Katter MP is preparing a bill to introduce into Parliament, called the Commonwealth Postal Savings Bank Bill.

We are asking local Councils to pass motions to endorse the bill, and communicate the endorsement to your local federal Member of Parliament.

Five Councils have now passed motions:

1. Narrabri Shire Council (NSW)
2. Banana Shire Council (QLD)
3. Yilgarn Shire Council (WA)
4. Cobar Shire Council (NSW)
5. Strathfield City Council (NSW)

You can see the motions on our website:

<https://citizensparty.org.au/campaigns/public-post-office-bank/post-bank-resolutions>.

Alternatively, download a PDF of the five motions:

<https://citizensparty.org.au/sites/default/files/2022-09/202209-Post-Office-Bank-PASSED-Council-Motions.pdf>

Please raise this policy for consideration by your council, with a view to passing a motion of support.

I am available for a phone call and to address your council and answer questions on the policy. Please don't hesitate to contact me on the numbers below.



Yours sincerely,

Robert Barwick  
Research Director  
Australian Citizens Party

03 9354 0544  
0409 014 265

[robbie@citizensparty.org.au](mailto:robbie@citizensparty.org.au)

Australian Citizens Party, 595 Sydney Rd, Coburg, Vic 3058, Australia, 1800 636 432

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Shire of Lake Grace

Audit Committee Meeting

# Minutes

20 December 2023

Meeting Commencing at 2:30pm



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## **SHIRE OF LAKE GRACE**

Minutes of the Audit Committee Meeting held at Council Chambers, 1 Bishop Street, Lake Grace, WA on Wednesday 20 December 2023.

### **1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

*The Chief Executive Officer opened the meeting at 2.30pm and advised that the first order of business for today's Audit Committee Meeting will be the election of the Presiding Member (Chairperson).*

*The CEO is to preside at the meeting until the office is filled and will then hand over the meeting to the Chairperson.*

### **1.1 ELECTION OF PRESIDING MEMBER**

Section 5.12 of the Local Government Act 1995 states that the members of the committee are to elect a Presiding Member from amongst themselves. Nominations are to be provided to the CEO.

**Moved**            **Cr Armstrong**  
**Seconded**      **Cr Hyde**

That Cr Stephen Hunt be elected as Presiding Member of the Shire of Lake Grace Audit Committee.

**CARRIED**      **3/0**

Cr Hunt took the Chair.

### **2.0 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.

### **3.0 RECORD OF ATTENDANCE/APOLOGIES/ LEAVE OF ABSENCE (PREVIOUSLY APPROVED)**

#### **Present**

Cr L Armstrong  
Cr S Hunt  
Cr B Hyde

### **In Attendance**

Mr A George	Chief Executive Officer
Mr C Paget	Deputy Chief Executive officer
Mr K Wilson	A/Manager Corporate Services
Mr C Elefsen	Manager Infrastructure Services

### **Apologies**

Cr R Lloyd

### **Observers/Visitors**

Mr P Stoffberg (Committee Appointee-elect)

#### **4.0 RESPONSE TO PREVIOUS PULIC QUESTIONS TAKEN ON NOTICE**

Nil

#### **5.0 PUBLIC QUESTION TIME**

Nil

#### **6.0 PETITIONS/DEPUTATIONS/PRESENTATIONS**

Nil

#### **7.0 NOTATIONS OF INTEREST**

##### **7.1 DECLARATIONS OF FINANCIAL INTEREST – LOCAL GOVERNMENT ACT 1995 SECTION 5.60A**

Nil

##### **7.2 DECLARATIONS OF PROXIMITY INTEREST – LOCAL GOVERNMENT ACT 1995 SECTION 5.60B**

Nil

##### **7.3 DECLARATIONS OF IMPARTIALITY INTEREST – ADMINISTRATION REGULATIONS 1996 SECTION 34C**

Nil

#### **8.0 ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION**

Nil

## 9.0 CONFIRMATION OF MINUTES

### 9.1 AUDIT COMMITTEE MEETING – 23 MARCH 2023

#### RECOMMENDATION / RESOLUTION

**Moved:** Cr Armstrong  
**Seconded:** Cr Hyde

That the minutes of the Audit Committee Meeting of Council held on 23 March 2023 be confirmed as a true and accurate record.

**CARRIED 3/0**

## 10.0 REPORTS

### 10.1 2022/2023 ANNUAL FINANCIAL REPORT AND AUDITOR'S REPORT

Applicant:	Internal Report
File No.	0274
Attachments:	<ul style="list-style-type: none"> <li>• 2022 / 2023 Annual Report and Financial Statements</li> <li>• OAG Audit Opinion/Report</li> <li>• Management Letter</li> </ul>
Author:	Mr Chris Paget – Deputy CEO
Disclosure of Interest	Nil
Date of Report	14 December 2023
Senior Officer	Mr Alan George - Chief Executive Officer

#### Summary

The purpose of this item is for the Audit Committee to recommend that Council accept the Auditors report and Annual Report for the year ended 30 June 2023, and to set a date for the Annual General Meeting of Electors.

#### Background

The Shire's auditors AMD undertook the annual site visit to Lake Grace between 2 and 4 October 2023, with follow up work completed electronically and meetings at their offices in Bunbury throughout October and November. The exit meeting was held with the Office of the Auditor General and AMD on Monday 27 November, and the final audit opinion report was signed off by the OAG on 5 December. The Shire's Audit Committee met prior to the commencement of this meeting to review and consider both reports and the recommendations arising from the audit management letter.

Section 5.54 of the *Local Government Act 1995 Acceptance of Annual Reports* requires an Annual Financial Statement to be accepted by Council by 31 December in each year, unless the Auditors Report is not available in time. The *Local Government Act 1995* Section 5.54(2) requires that if

the Annual Report is not accepted by the Local Government by 31 December, then it must be presented within two months of the Auditors report becoming available.

### Comment

The completion of the audit report confirms all figures for the 2022/23 year including the carried forward position as at 30 June 2023.

The audit management report has made two moderate findings and recommendations as detailed below:

- The Shire's assessment of Land and Building assets last revalued in March 2021 lacked sufficient detail and consideration of market conditions and other factors (such as increases in building and construction indices) to adequately assess if the carrying amounts of these balances still represent fair value. Recommend that the Shire comply with the new fair value requirements of the updated FM Regulations for the 2023-24 period and onwards.
- A Business Continuity Plan ("BCP") has not yet been finalised and adopted. As a result, no testing on the effectiveness of the Shire's incident response capabilities has been undertaken. Recommend finalising and adopt the draft BCP ensuring the plan has been based on an evaluation of risks which may disrupt critical business functions. The evaluation should identify critical systems and processes, minimum resources and response times needed to assure/resume operations.

Once Council accepts the Auditor's Report and Annual Report it needs to determine a date for the Annual General Meeting of Electors. The CEO is required to provide sufficient public notice of the availability of the Auditor's Report and Annual Report, and the date of this Electors AGM. Section 5.27 of the Local Government Act requires the meeting to be held on a day selected by the local government not more than 56 days after the local government accepts the annual report for the previous financial year. Assuming Council accepts the annual report at our December meeting, the latest date for the Annual General Meeting of Electors would be Wednesday 14 February 2024. Therefore, it is recommended that the AGM be held at 6pm on Wednesday 7 February 2024 at the Shire Council Chambers in Lake Grace.

### Statutory Implications

#### *Local Government Act 1995*

##### Section 5.53 Annual Reports;

- (1) The local government is to prepare an annual report for each financial year.
- (2) The annual report is to contain —
  - (a) a report from the mayor or president; and
  - (b) a report from the CEO; and
  - [(c), (d) deleted]
  - (e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and
  - (f) the financial report for the financial year; and
  - (g) such information as may be prescribed in relation to the payments made to employees; and
  - (h) the auditor's report prepared under section 7.9(1) or 7.12AD (1) for the financial year; and

- (ha) a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and
- (hb) details of entries made under section 5.121 during the financial year in the register of complaints, including —
- (i) the number of complaints recorded in the register of complaints; and
  - (ii) how the recorded complaints were dealt with; and
  - (iii) any other details that the regulations may require;
- and
- (i) such other information as may be prescribed.

#### Section 5.54 Acceptance of Annual Reports;

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.

\* *Absolute majority required.*

- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

#### Section 5.55 Notice of Annual Reports;

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

#### Section 5.55A. Publication of Annual Reports;

The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.

#### Policy Implications

Nil

#### Consultation

Internal      Alan George, Chief Executive Officer  
                   Kevin Wilson, Acting Manager Corporate Services  
                   Shire finance and administration staff

External      AMD (contract Auditors appointed by OAG)  
                   Office of Auditor General

#### Financial Implications

Nil

#### Strategic Implications

#### **Shire of Lake Grace Strategic Community Plan 2017 - 2027**

Leadership – Strong governance and leadership, demonstrating fair and equitable community values		
Outcome	4.2	An efficient and effective organisation
	4.2.1	Maintain accountability and financial responsibility through effective planning
	4.2.2	Comply with statutory and legislative requirements

#### Voting Requirement

*Absolute majority* required

## RECOMMENDATION / RESOLUTION

**Moved:** Cr Armstrong

**Seconded:** Cr Hyde

That the Audit Committee recommends Council:

1. Accept the Annual Report for the 2022/2023 financial year in accordance with sections 5.53 and 5.54 of the *Local Government Act 1995*;
2. Authorise the Chief Executive Officer to give local public notice of the availability of the Shire of Lake Grace 2022/23 Annual Report from Wednesday 3 January 2024, in accordance with Section 5.55 of the Local Government Act 1995;
3. Schedule the Annual General Meeting of Electors to be held on Wednesday 7 February 2024 at the Shire Council Chambers in Lake Grace, commencing at 6pm.

**CARRIED 3/0**

## 11.0 CLOSURE

There being no further business, the Presiding Member closed the meeting at 2.41pm.

## 12.0 CERTIFICATION

I, Stephen Gordon Hunt, certify that the minutes of the Meeting held on Wednesday 20 December 2023 as shown were confirmed as a true record of the meeting.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



## ATTACHMENT 1

6<sup>th</sup> December 2023

Shire of Lake Grace  
PO Box 50  
Lake Grace WA 6353

Attention: Planning Department

Re: Lot 2221 (750) Easton Road, Mount Sheridan, WA

Please find attached a copy of the Signed planning approval application form, Certificate of Title and Plans to assess the planning application.

Please note that the proposed residence will be for the Owners son and he will be residing in the residence as the 'Farm Manager'.

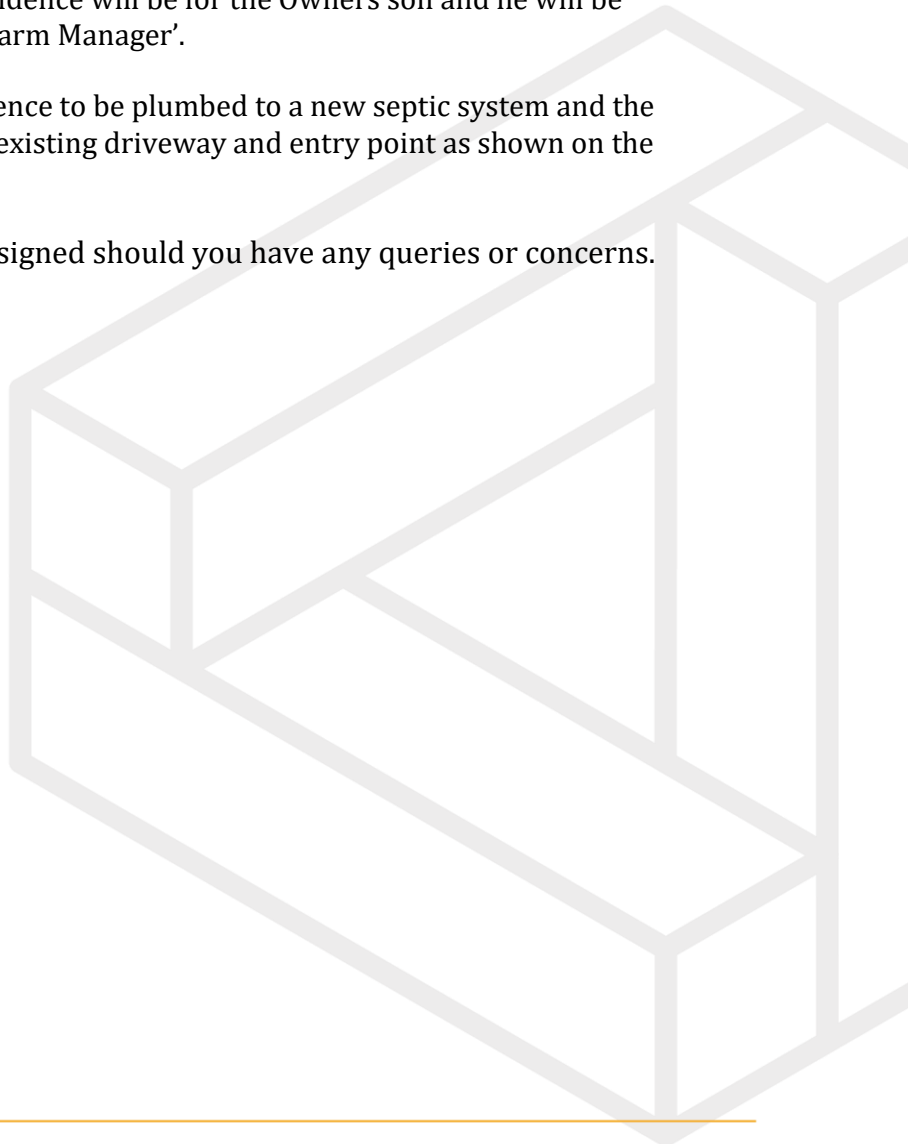
The proposal is for the new residence to be plumbed to a new septic system and the residence will be serviced by the existing driveway and entry point as shown on the plans.

Please feel free to call the undersigned should you have any queries or concerns.

Yours faithfully  
**MODULAR WA**

*Fiona Ryan*

CONTRACTS MANAGER  
Ph: 08 6454 0919



## SHIRE OF LAKE GRACE LOCAL PLANNING SCHEME NO.4



## FORM 1 - APPLICATION FOR DEVELOPMENT APPROVAL

**Owner Details**

Name/s: MURRAY STEWART RINTOUL AND PATRICIA ROSE RINTOUL

ABN (if applicable):

Postal Address: 750 EASTON ROAD, MOUNT SHERIDAN WA

Postcode: 6355

Work Phone: 0438 926978

Fax:

E-mail: sammy14@hotmail.co.uk

Home Phone:

Mobile Phone:

Contact Person for Correspondence: SAMANTHA HORSFIELD

Signature: DocuSigned by: Murray Rintoul Date: 22/12/2023

Signature: DocuSigned by: Patricia Rintoul Date: 22/12/2023

**NOTES:**

- i) Use and attach a separate copy of this page where there are more than two (2) landowners.
- ii) The signature/s of all registered owner(s) as listed on the land's Certificate of Title is required. This application cannot proceed without the required signature/s. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2). Land owned by an incorporated body (i.e. a company) must be signed by:
- 1 director of the company, accompanied by the company seal; or
  - 2 directors of the company; or
  - 1 director and 1 secretary of the company; or
  - 1 director if a sole proprietorship company.
- Print the full names and positions of company signatories underneath the signatures.
- iii) A copy of the Certificate of Title for all land the subject of this application must be provided and can be purchased through Landgate directly if required.
- iv) Development Applications relating to Unallocated Crown Land, Unmanaged Crown Reserves, land under management order to the Shire of Lake Grace where the development is not consistent with the reserve's purpose, or is used for commercial purposes, or land which is subject to a lease issued under the Land Administration Act 1997 need to be referred to the Lands Division of the Department of Planning, Lands and Heritage for consideration and signing.

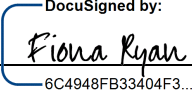
**Applicant Details (if different from owner)**

Name/s: MODULARIS PTY LTD TRADING AS MODULAR WA

Address: PO BOX 1786, WANGARA WA

Postcode: 6947



Work Phone: 64540919 Home Phone: Mobile Phone:	Fax:	E-mail: fiona@modularwa.com.au
Contact Person for Correspondence: FIONA RYAN		
Signature:  6C4948FB33404F3...	Date: 22/12/2023	
<p><b>NOTES:</b></p> <p>i) Failure to provide a suitably completed development application form, a copy of the relevant Certificate/s of Title, sufficient plans and other supporting information and/or the correct application fee may result in the application being returned or placed on hold.</p> <p>ii) The application fee payable will be confirmed by the local government following receipt of the application. Processing of the application will not commence until the fee is paid in full.</p> <p>iii) As per Schedule 2 clause 64 of the Planning and Development (Local Planning Schemes) Regulations 2015, the information and plans provided with this application may be made available by the local government for public viewing in connection with the application.</p> <p>iv) If public advertising of the application is required by the local government an additional fee in accordance with the local government's adopted schedule of fees and charges will be payable by the applicant. Further processing of the application following completion of public advertising will not proceed until the additional fee is paid in full.</p> <p>v) The original of this application and supporting information and plans will be retained by the local government for its records and will not be returned to the applicant/landowner following final determination.</p>		
<b>Property Details</b>		
NOTE: The details provided must match those shown on the relevant Certificate/s of Title.		
Lot No: 2221	House/Street No: 750	Location No:
Survey Diagram or Plan No: 206939	Certificate of Title Volume No: 2037	Certificate of Title Folio No: 615
Title encumbrances (e.g. easements, restrictive covenants etc. as listed on the Second Schedule of the relevant Certificate/s of Title):  REFER CERTIFICATE OF TITLE		
Street name: EASTON ROAD	Suburb: MOUNT SHERIDAN	
Nearest street intersection: WEBB ROAD		
<b>Proposed Development:</b>		
Nature of development: <input checked="" type="checkbox"/> Works (New construction works with no change of land use) <input type="checkbox"/> Use (Change of use of land with no construction works) <input type="checkbox"/> Works and Use		
NOTE: If the proposal involves advertising signage the Additional Information for Development Approval for Advertisements form (i.e. a Form 2) must be completed and submitted with this application.		
Is an exemption from development claimed for part of the development? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
If yes, is the exemption for: <input type="checkbox"/> Works <input type="checkbox"/> Use		

Description of proposed works and/or land use:  NEW SINGLE STOREY MODULAR RESIDENCE	
Description of exemption claimed (if relevant):  NA	
Nature of any existing buildings and/or land use:  EXTENSIVE AGRICULTURE (IE. CROPPING AND GRAZING), INCLUDING A SINGLE HOUSE AND VARIOUS ASSOCIATED IMPROVEMENTS	
Approximate cost of proposed development (excluding GST):	\$396,707
<b>OFFICE USE ONLY</b>	
Date application received:	
Received by:	
Application reference number:	
Application fee payable: \$	
Date of receipt of application fee from applicant:	
Receipt number for application fee:	

WESTERN



AUSTRALIA

REGISTER NUMBER <b>2221/DP206939</b>	
DUPLICATE EDITION <b>1</b>	DATE DUPLICATE ISSUED <b>8/4/2003</b>

**RECORD OF CERTIFICATE OF TITLE**  
UNDER THE TRANSFER OF LAND ACT 1893

VOLUME 2037 FOLIO 615

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.

*BGRoberts*  
REGISTRAR OF TITLES



**LAND DESCRIPTION:**

LOT 2221 ON DEPOSITED PLAN 206939

**REGISTERED PROPRIETOR:**  
(FIRST SCHEDULE)

MURRAY STEWART RINTOUL  
PATRICIA ROSE RINTOUL  
BOTH OF POST OFFICE BOX 41, NEWDEGATE  
AS TENANTS IN COMMON IN EQUAL SHARES

(T G561192 ) REGISTERED 20/8/1997

**LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS:**  
(SECOND SCHEDULE)

1. I427174 MORTGAGE TO RABOBANK AUSTRALIA LTD REGISTERED 27/3/2003.

Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required.  
\* Any entries preceded by an asterisk may not appear on the current edition of the duplicate certificate of title.  
Lot as described in the land description may be a lot or location.

-----END OF CERTIFICATE OF TITLE-----

**STATEMENTS:**

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

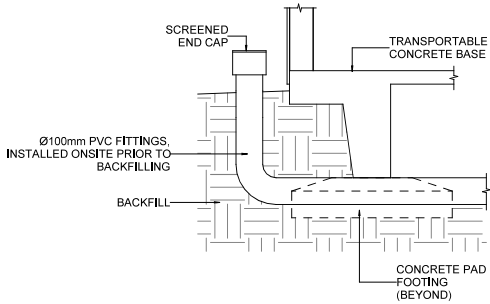
SKETCH OF LAND: 2037-615 (2221/DP206939)  
PREVIOUS TITLE: 1793-23  
PROPERTY STREET ADDRESS: 750 EASTON RD, MOUNT SHERIDAN.  
LOCAL GOVERNMENT AUTHORITY: SHIRE OF LAKE GRACE

NOTE 1: A000001A LAND PARCEL IDENTIFIER OF ROE LOCATION 2221 (OR THE PART THEREOF) ON SUPERSEDED PAPER CERTIFICATE OF TITLE CHANGED TO LOT 2221 ON DEPOSITED PLAN 206939 ON 23-SEP-02 TO ENABLE ISSUE OF A DIGITAL CERTIFICATE OF TITLE.  
NOTE 2: THE ABOVE NOTE MAY NOT BE SHOWN ON THE SUPERSEDED PAPER CERTIFICATE OF TITLE OR ON THE CURRENT EDITION OF DUPLICATE CERTIFICATE OF TITLE.

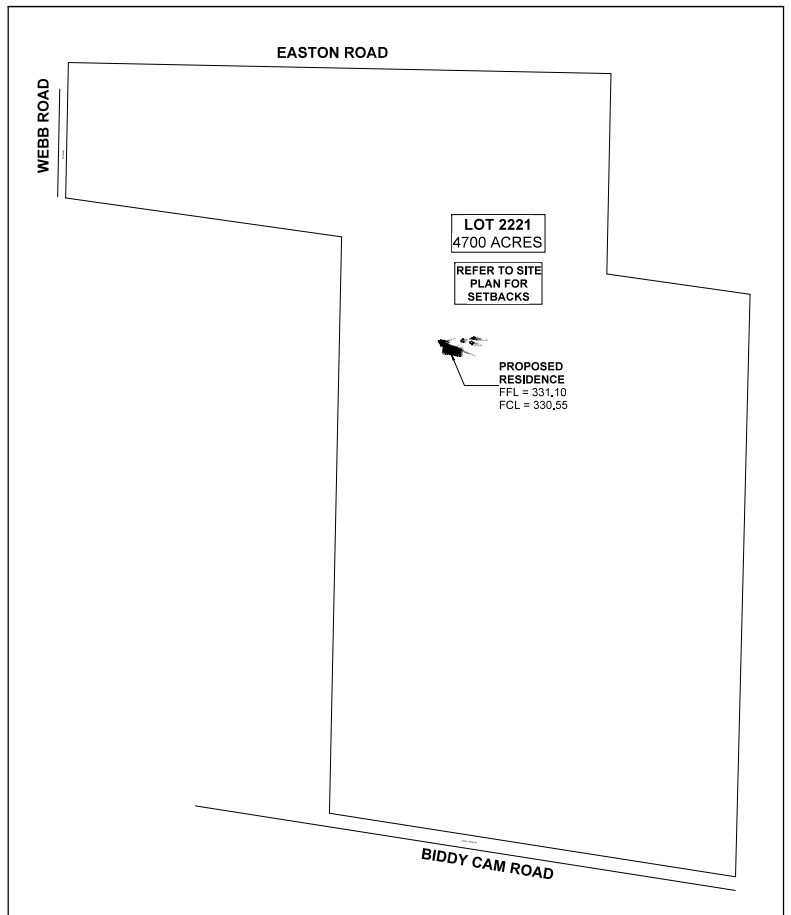
F.F.L - FINISHED FLOOR LEVEL  
 F.C.L - FINISHED CUT/COMPACT LEVEL  
 N.G.L - NATURAL GROUND LEVEL



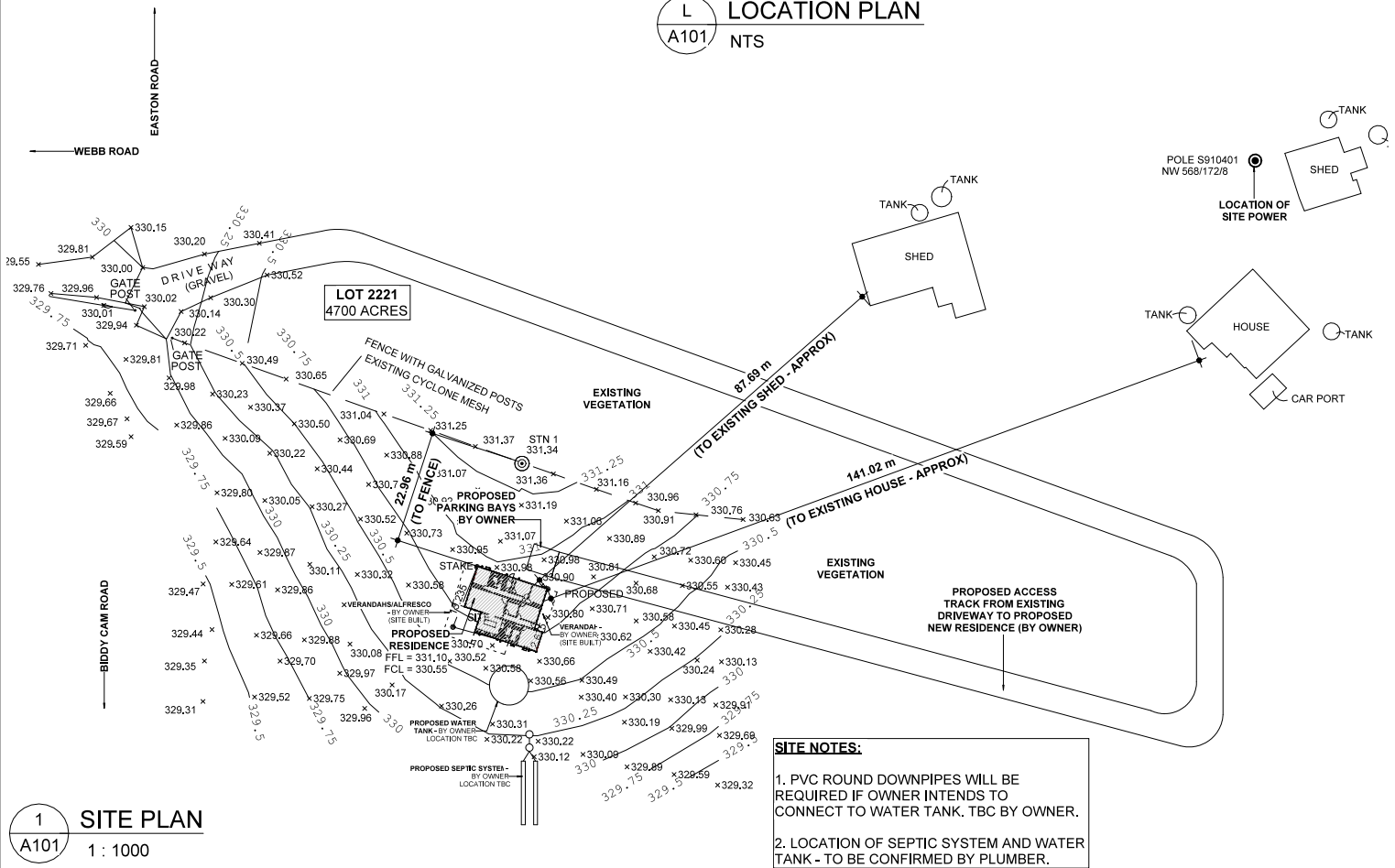
NOTE:  
 SUB-FLOOR VENT TO HAVE A 2m RADIUS  
 EXCLUSION ZONE FROM CENTER OF HOOD  
 & GAS REG LOCATION



SV SUB FLOOR VENTILATION  
 A101 1 : 20



L LOCATION PLAN  
 A101 NTS



**SITE NOTES:**

- PVC ROUND DOWNPIPES WILL BE REQUIRED IF OWNER INTENDS TO CONNECT TO WATER TANK. TBC BY OWNER.
- LOCATION OF SEPTIC SYSTEM AND WATER TANK - TO BE CONFIRMED BY PLUMBER.

1 SITE PLAN  
 A101 1 : 1000

CLIENT: LS RINTOUL & CO. T/AS M&P RINTOUL FAMILY TRUST  
 ADDRESS: LOT 2221 (#750) EASTON ROAD  
 MOUNT SHERIDAN, WA 6355  
 HOUSE TYPE: TEAGUE TRADITIONAL (MODIFIED)

Rev	Description	Date
0	Issued for construction	16/11/2023
1	CIP dim updated on concrete slab plan	17/11/2023
2	BV-2, and temporary barge amended	27/11/2023
3	BV-3	30/11/2023

JOB No.	23055
DATE:	30/11/2023 10:58:20 AM
DRAWN:	SS
CHECKED:	JP
REV:	SHEET
SCALE:	3
As indicated	A101

T: 08 64540919 F: 08 64540918  
 W: modularwa.com.au  
 e: sales@modularwa.com.au  
 Builders reg # 101630

Use figured dimensions in preference to scaled. Copyright All dimensions to be verified and checked on the job. © .

**GENERAL NOTES:**

- DO NOT SCALE FROM THIS DRAWING. ALL CONTRACTORS TO CHECK DIMENSIONS AND NOTES PRIOR TO COMMENCEMENT OF ANY WORKS AND ANY DISCREPANCIES TO BE NOTIFIED TO THE SITE SUPERVISOR WITHOUT DELAY.
- DIMENSIONS SHOWN ON THIS PLAN ARE TO STEEL FRAME AND DOES NOT INCLUDE EXTERNAL CLADDING OR INTERNAL LINING WIDTH.
- OWNER TO CONFIRM ROOF FITCH OF ALL EXTERNAL STRUCTURES, OWNER TO CONFIRM GUTTERING / POP/ DP REQUIREMENTS TO APPLICABLE AREAS.
- 13mm FIRE RESISTANT PLASTERBOARD TO FIREPLACE ADJACENT WALLS & 1200mm BEYOND, 13mm STANDARD PLASTERBOARD FLUSHED BEYOND.

**ABBREVIATION LEGEND**

HP	HOT PLATE	B	BASIN
RH	RANGEHOOD	OBS	OBSOURE
UBO	UNDERBENCH OVEN	TF	TIMBER FRAME
OHC	OVERHEAD CUPBOARD	AF	ALUMINIUM FRAME
DR	DRAWER	SD	SLIDING DOOR
FR/FZ REC	FRIDGE / FREEZER RECESS	D	DOOR
DW REC	DISHWASHER RECESS	W	WINDOW
TR	TROUGH	AW	AWNING WINDOW
WM REC	WASHING MACHINE RECESS	FW	FIXED WINDOW
TRH	TOILET ROLL HOLDER	COL	COLUMN
DTR	DOUBLE TOWEL RAIL	H/H	HEAD HEIGHT
TRG	TOWEL RING	RWP	RAIN WATER PIPE
SR	SHOWER RAIL / ROSE	SV	SUB-FLOOR VENT
CAP	CEILING ACCESS PANEL	P	PRIVACY LATCH
BRM	BROOM	LOH	LIFT OFF HINGE
V	VANITY		

**BUSHFIRE ATTACK LEVEL (BAL): LOW**

**WIND CLASSIFICATION: REGION A**

**SOIL CLASSIFICATION: "S"**



**CLIENT NOTE:**

THIS PLAN IS TO BE READ IN CONJUNCTION WITH MODULAR WA ADDENDA AND ENGINEERED CERTIFIED DRAWINGS.

**CARPENTERS NOTE:**

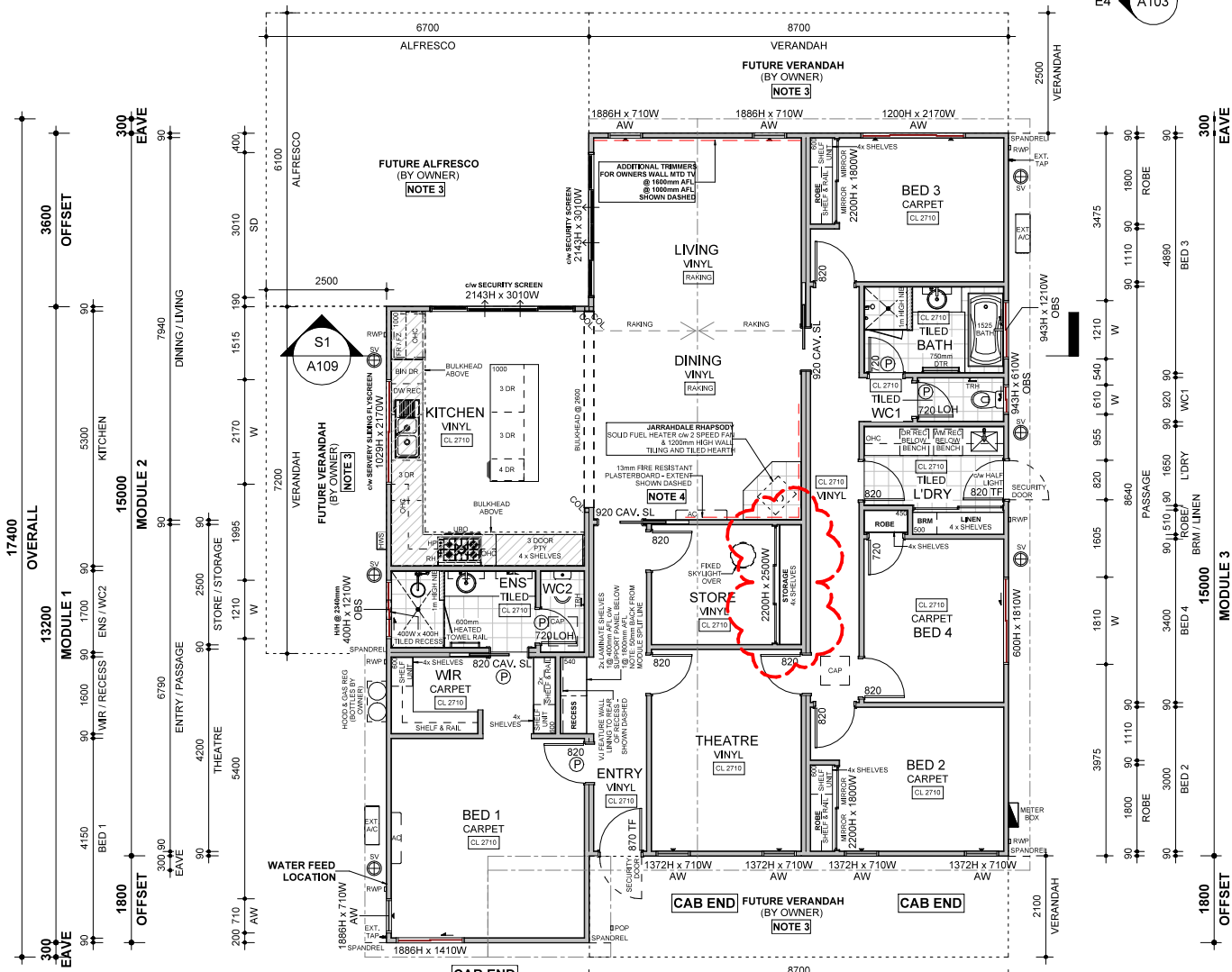
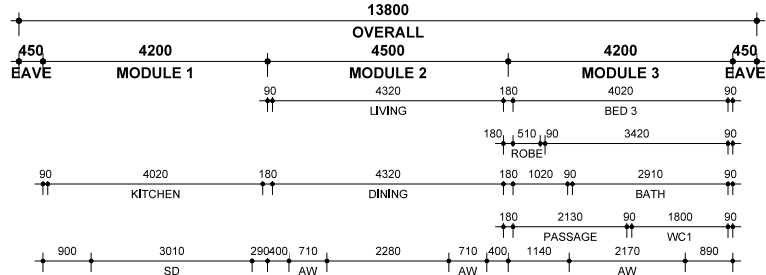
SILICONE BEAD REQUIRED AT BASE OF WALL FRAMES TO ALL TILED WET AREAS

**INTERNAL OPENINGS:**

DHO: FLUSHED DOOR HEIGHT OPENING 2080mm A.F.L  
FHO: FULL HEIGHT OPENING

**WINDOWS**

WINDOW HEAD HEIGHT TO BE 2143mm A.F.L UNLESS NOTED OTHERWISE



BUILDING AREA	
BUILDING	185.94m <sup>2</sup>
ALFRESCO	N/A
GARAGE / CARPORT	N/A
PORCH	N/A
<b>TOTAL</b>	<b>185.94m<sup>2</sup></b>

ROOF AREA	
ROOF (YARD BUILT)	206.19m <sup>2</sup>
ROOF (SITE BUILT)	N/A
<b>TOTAL</b>	<b>206.19m<sup>2</sup></b>

**1 FLOOR PLAN**  
1 : 100

CLIENT:	LS RINTOUL & CO. T/AS M&P RINTOUL FAMILY TRUST
ADDRESS:	LOT 2221 (#750) EASTON ROAD MOUNT SHERIDAN, WA 6355
HOUSE TYPE:	TEAGUE TRADITIONAL (MODIFIED)

Rev	Description	Date
0	Issued for construction	16/11/2023
1	CIP dim updated on concrete slab plan	17/11/2023
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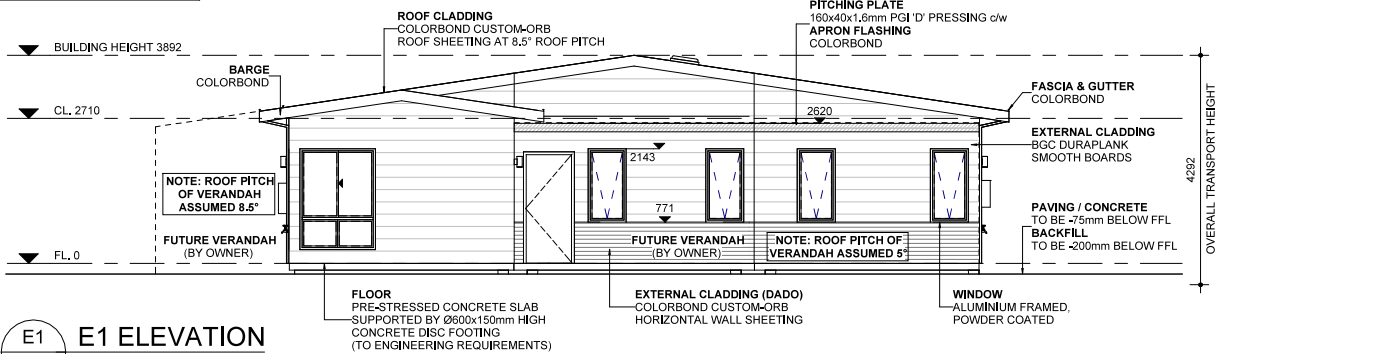
JOB No.	23055
DATE:	30/11/2023 10:58:20 AM
DRAWN:	SS
CHECKED:	JP
REV:	SHEET
SCALE:	3

T: 08 64540919 F: 08 64540918  
W: modularwa.com.au  
e: sales@modularwa.com.au  
Builders reg # 101630

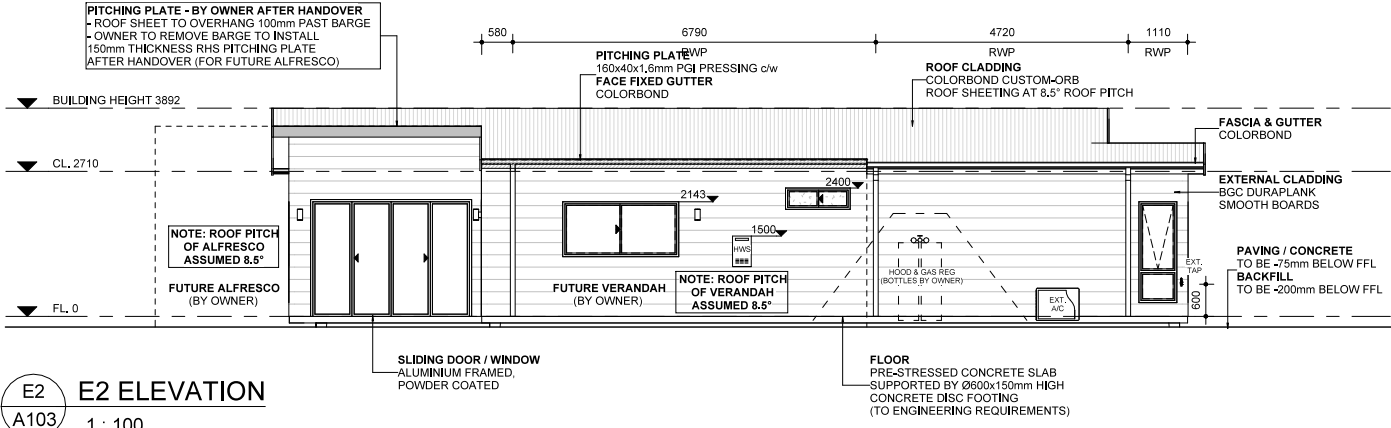
Use figured dimensions in preference to scaled. Copyright All dimensions to be verified and checked on the job. © .

**A102**

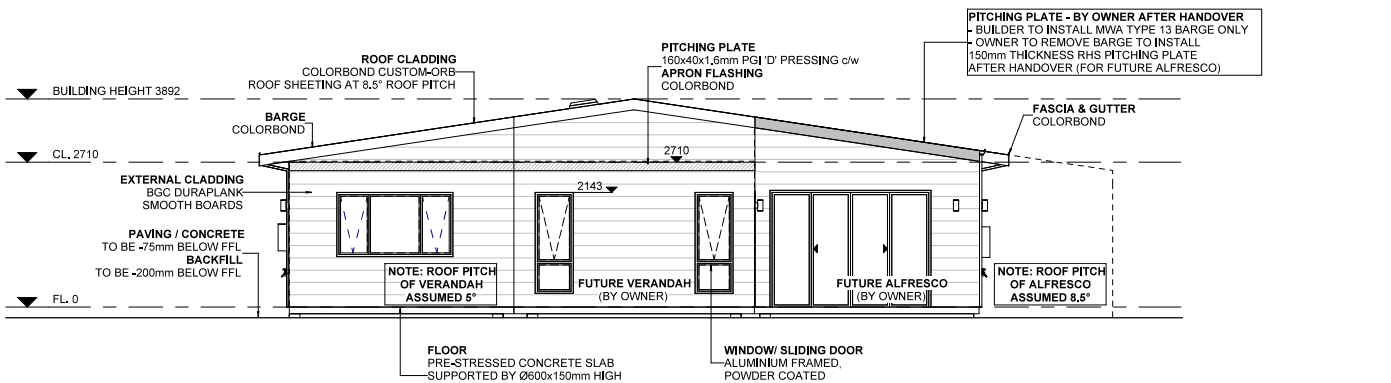
# BACKFILL BY OWNER



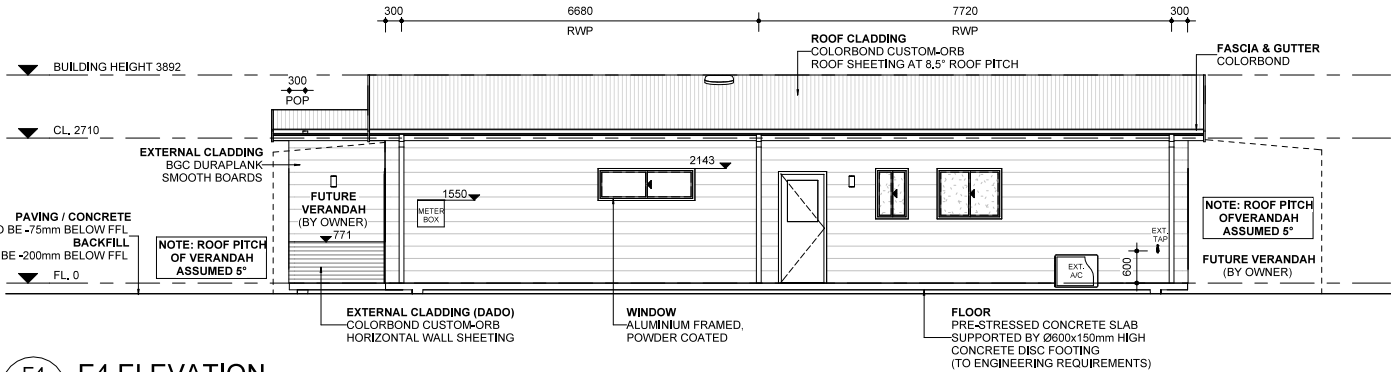
**E1 E1 ELEVATION**  
A103 1: 100



**E2 E2 ELEVATION**  
A103 1: 100



**E3 E3 ELEVATION**  
A103 1: 100



**E4 E4 ELEVATION**  
A103 1: 100

CLIENT: LS RINTOUL & CO. T/AS M&P RINTOUL FAMILY TRUST  
ADDRESS: LOT 2221 (#750) EASTON ROAD MOUNT SHERIDAN, WA 6355  
HOUSE TYPE: TEAGUE TRADITIONAL (MODIFIED)

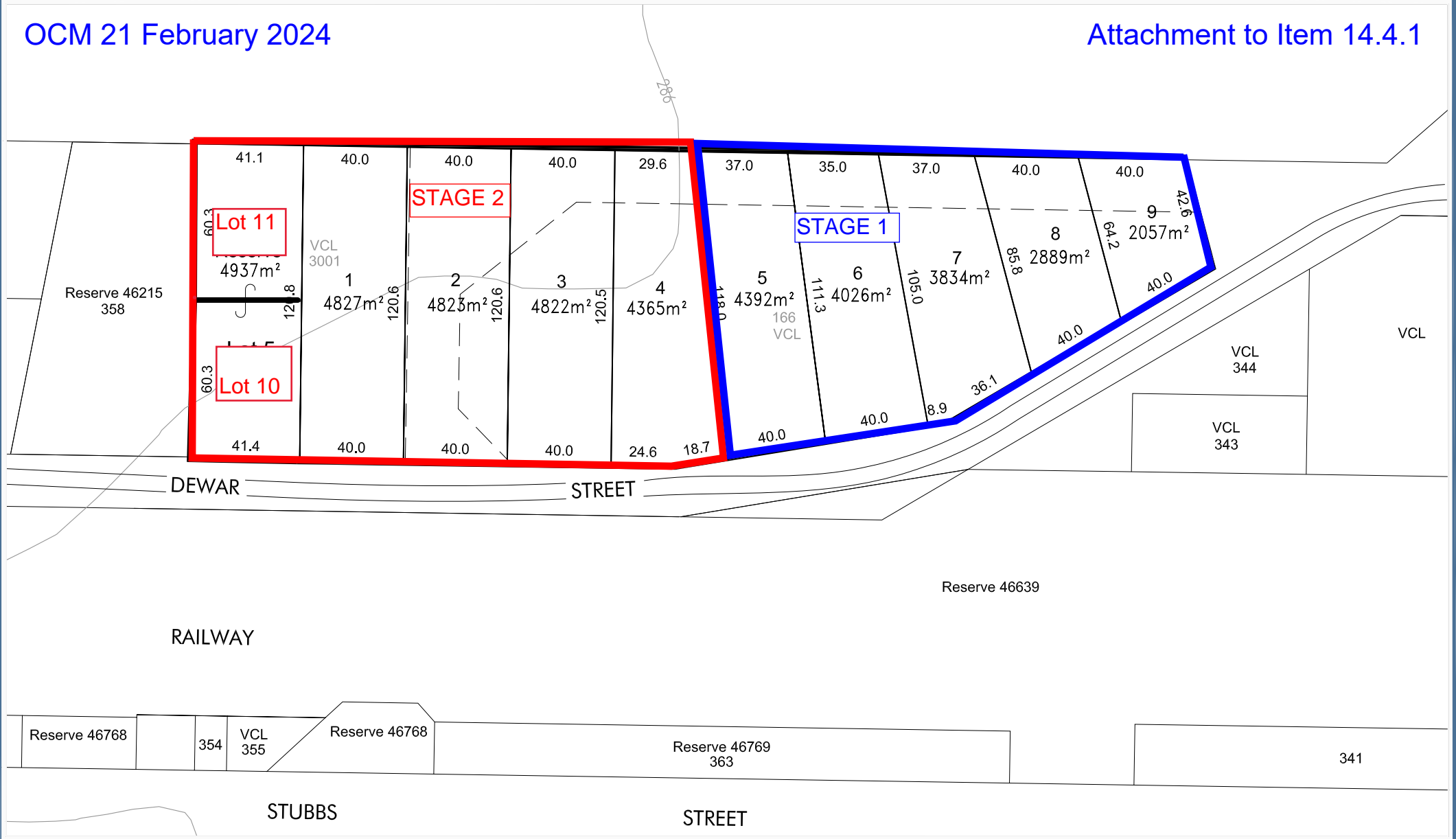
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JOB No.	23055
DATE:	30/11/2023 10:58:21 AM
DRAWN:	SS
CHECKED:	JP
REV:	SHEET
SCALE:	3
	A103
	1: 100



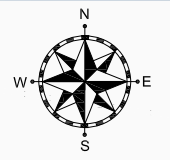
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e: sales@modularwa.com.au  
Builders reg # 101630

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urban & rural perspectives

TOWN PLANNERS & BUILDING DESIGNERS  
 Unit 6, 41 Holder Way MALAGA WA 6090 Tel: (08) 9248 8777 Fax: (08) 9248 4040

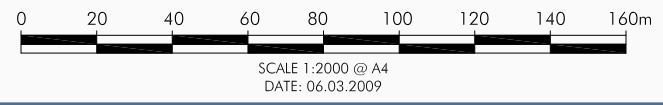


- LEGEND:**
- Subject Land Boundary...
  - Existing Lot Boundaries...
  - Proposed Lot Boundaries...

**DEVELOPMENT TABLE:**  
 Total Land Area: 4.097ha  
 Number of proposed lots: 9  
 + extension to existing Crown reserve

**PROPOSED  
 SUBDIVISION PLAN  
 Plan 5**

PROPOSED SERVICE COMMERCIAL SUBDIVISION  
 VARIOUS CROWN LANDHOLDINGS  
 DEWAR STREET, LAKE GRACE  
 SHIRE OF LAKE GRACE



Note: Areas and dimensions subject to survey.

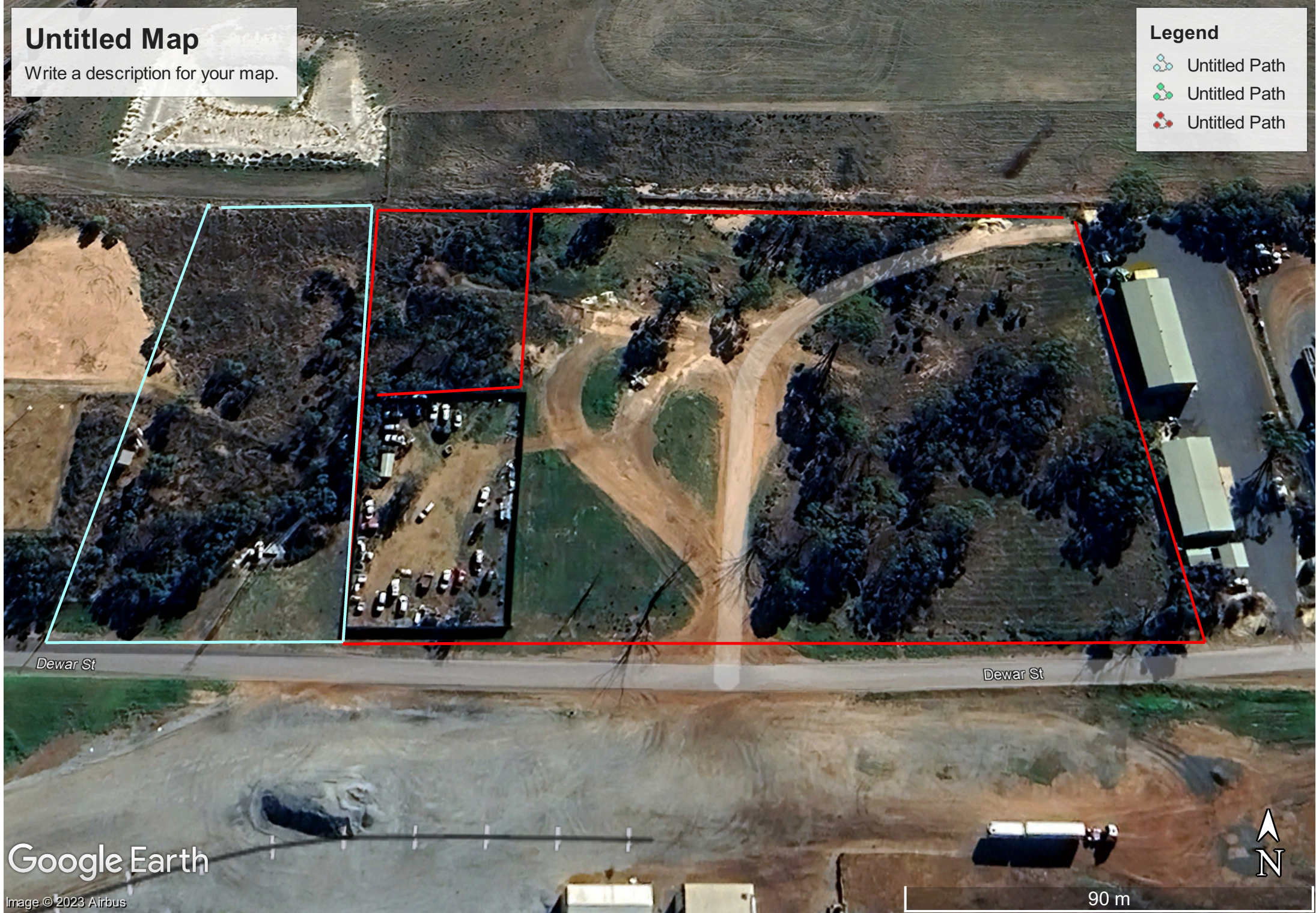


# Untitled Map

Write a description for your map.

## Legend

- Untitled Path
- Untitled Path
- Untitled Path



Dewar St

Dewar St

Google Earth

Image © 2023 Airbus

90 m





# Lease of Reserve 20960 – Golf Course & Bowling Green

---

Shire of Lake Grace

Newdegate Country Club Incorporated



**McLEODS**

Lawyers

Stirling Law Chambers | 220 Stirling Highway | CLAREMONT WA 6010

Tel: (08) 9383 3133 | Fax: (08) 9383 4935

Email: [mcleods@mcleods.com.au](mailto:mcleods@mcleods.com.au)

Ref: FG:RA:LAKE:51682

# Copyright notice

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# Details

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## Parties

### **Shire of Lake Grace**

of PO Box 50, Lake Grace, Western Australia, 6353  
(Lessor)

### **Newdegate Country Club Incorporated**

Registration No. A0820596G  
of Lot 156, Magenta Road, Newdegate, Western Australia, 6355  
(Lessee)

## Background

- A The Lessor has the care, control and management of the Land pursuant to a management order.
- B The Lessor has agreed to lease and the Lessee has agreed to take a lease of the Premises upon the terms and conditions contained in this Lease.

## Agreed terms

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### 1. Definitions

Unless otherwise required by the context or subject matter the following words have these meanings in this Lease:

**Amounts Payable** means the Rent and any other money payable by the Lessee under this Lease;

**Basic Consideration** means all consideration (whether in money or otherwise) to be paid or provided by the Lessee for any supply or use of the Premises and any goods, services or other things provided by the Lessor under this Lease (other than tax payable pursuant to this clause);

**CEO** means the Chief Executive Officer for the time being of the Lessor or any person appointed by the Chief Executive Officer to perform any of her or his functions under this Lease;

**Commencement Date** means the date of commencement of the Term specified in **Item 4** of the Schedule;

**Common Areas** means the areas of the Land the Lessor provides for common use and includes car parks, footpaths, toilets, access ways, entrances and stairs;

**Contaminated Sites Act** means the *Contaminated Sites Act 2003* (WA);

**CPI** means the Consumer Price Index (All Groups) Perth number published from time to time by the Australian Bureau of Statistics;

**CPI Review** means the rent review process described in **clause 5.3**;

**Encumbrance** means a mortgage, charge, lien, pledge, easement, restrictive covenant, writ, warrant or caveat and the claim stated in the caveat or anything described as an encumbrance on the Certificate of Title for the Land;

**Environmental Contamination** has the same meaning as the word “contaminated” in the Contaminated Sites Act;

**Facilities** mean lavatories, sinks, drains, drainage or other sewerage or plumbing facilities, and gas or electrical fittings or appliances, telecommunications fittings or appliances, kitchen fittings and appliances, air-conditioning fittings and equipment, fire equipment and lifts and escalators (if any) and any other mechanical, electric, hydraulic or electronic service including pipes, wires, and cables the Lessor provides for the common use of users and occupiers of the Land, but does not include the services flowing or being conducted through those facilities;

**Further Terms** means the further terms (if any) specified in **Item 3** of the Schedule;

**Good Repair** means good and substantial tenantable repair and in clean, good working order and condition;

**GST** has the meaning that it bears in the GST Act;

**GST Act** means *A New Tax System (Goods and Services Tax) Act 1999* (Cth) and any legislation substituted for, replacing or amending that Act;

**GST Adjustment Rate** means the amount of any increase in the rate of tax imposed by the GST Law;

**GST Law** has the meaning that it bears in section 195-1 of the GST Act;

**GST Rate** means 10%, or such other figure equal to the rate of tax imposed by the GST Law;

**Input Tax Credit** has the meaning that it bears in section 195-1 of the GST Act;

**Interest Rate** means the rate at the time the payment falls due being 2% greater than the Lessor’s general overdraft rate on borrowings from its bankers on amounts not exceeding \$100,000.00;

**Land** means the land described at **Item 1** of the Schedule;

**Lease** means this deed as supplemented, amended or varied from time to time;

**Lessee’s Agents** includes:

- (a) the sublessees, employees, agents, contractors, invitees and licensees of the Lessee;
- and

(b) any person on the Premises by the authority of a person specified in paragraph (a);

**Lessee's Covenants** means the covenants, agreements and obligations set out or implied in this Lease or imposed by law to be performed and observed by the Lessee;

**Lessor's Covenants** means the covenants, agreements and obligations set out or implied in this Lease, or imposed by law to be performed and observed by the Lessor;

**Lessor's Fixtures and Fittings** means all fixtures, fittings and equipment installed in or provided to the Premises by the Lessor at the Commencement Date or at any time during the Term, and includes without limitation the items (if any) listed in **Annexure 4**;

**Market Review** means the rent review process specified in **clause 5.4**;

**Mechanical Services** means all air conditioning, heating or ventilation equipment, fire protection systems, automatic door systems, lifts, elevators and public address and communication systems in the Premises or the Land;

**Notice** means each notice, demand, consent or authority given or made to any person under this Lease;

**Party** means the Lessor or the Lessee according to the context;

**Permitted Purpose** means the purpose or purposes set out in **Item 6** of the Schedule;

**Premises** means the area of the Land to be leased to the Lessee as more particularly described at **Item 1** of the Schedule;

**Rent** means the rent specified in **Item 5** of the Schedule as varied from time to time under this Lease;

**Rent Review Date** means a date identified in **Item 8** of the Schedule;

**Reservations** means the right of the Lessor to use the exterior walls and the roof of the Premises for advertising and other purposes and the right of the Lessor to install, maintain, use, repair, alter and replace, pipes, ducts, conduits and wires leading through the Premises and to pass and run gas water heat oil electricity and other power telephone lines and air-conditioning through such pipes ducts and conduits and wires, and to enter and remain on the Premises with or without workmen, contractors, employees and materials, plant and equipment for such purposes;

**Schedule** means the Schedule to this Lease;

**Tax Invoice** has the meaning which it bears in section 195-1 of the GST Act;

**Taxable Supply** has the meaning which it bears in section 195-1 of the GST Act;

**Term** means the term of years specified in **Item 2** of the Schedule;

**Termination** means the date of:

- (a) expiry of the Term or any Further Term by effluxion of time;
- (b) sooner determination of the Term or any Further Term; or



- (c) determination of any period of holding over; and

**Written Law** includes all acts and statutes (State or Federal) for the time being enacted and all regulations, schemes, ordinances, local laws, by-laws, requisitions, orders or statutory instruments made under any Act from time to time by any statutory, public or other competent authority.

## 2. Grant of lease

- (1) Subject to paragraph (2), the Lessor leases to the Lessee the Premises for the Term subject to:
  - (a) all Encumbrances and Reservations;
  - (b) the payment of the Amounts Payable; and
  - (c) the performance and observance of the Lessee's Covenants.
- (2) This Lease is subject to and conditional on the approval of the Minister for Lands under the *Land Administration Act 1997*. The parties acknowledge that the Minister for Lands' consent to this Lease annexed hereto as **Annexure 2**.

## 3. Quiet enjoyment

Except as provided in the Lease, and subject to the performance and observance of the Lessee's Covenants the Lessee may quietly hold and enjoy the Premises during the Term without any interruption or disturbance from the Lessor or persons lawfully claiming through or under the Lessor.

## 4. Rent and other payments

### 4.1 Rent

The Lessee covenants with the Lessor to pay to the Lessor the Rent in the manner set out at **Item 5** of the Schedule on and from the Commencement Date clear of any deductions.

### 4.2 Outgoings

- (1) The Lessee covenants with the Lessor to pay to the Lessor or to such person as the Lessor may from time to time direct punctually all the following outgoings or charges, assessed or incurred in respect of the Premises:
  - (a) water, drainage and sewerage rates, charges for disposal of stormwater, meter rent and excess water charges;
  - (b) telephone, electricity, gas and other power and light charges including but not limited to meter rents and the cost of installation of any meter, wiring or telephone connection AND where possible the Lessee shall ensure that any accounts for all charges and outgoings in respect of telephone, electricity, gas and other power and light charges are taken out and issued in the name of the Lessee; and
  - (c) any other consumption charge or cost, statutory impost or other obligation incurred or payable by reason of the Lessee's use and occupation of the Premises.

- (2) If the Premises are not separately charged or assessed the Lessee will pay to the Lessor a proportionate part of any charges or assessments referred to in **clause 4.2(1)** being the proportion that the Premises bears to the total area of the land or premises included in the charge or assessment.

### **4.3 Interest**

Without affecting the rights, power and remedies of the Lessor under this Lease, the Lessee covenants to pay to the Lessor interest on demand on any Amounts Payable which are unpaid for 7 days computed from the due date for payment until payment is made and any interest payable under this paragraph will be charged at the Interest Rate.

### **4.4 Costs**

- (1) The Lessee covenants with the Lessor to pay to the Lessor on demand:
- (a) the Lessor's administration fee for preparation and execution of this Lease;
  - (b) the valuation fees (if any) incurred by the Lessor in determining the market review rent at the commencement of this Lease;
  - (c) all legal costs of and incidental to the instructions for the preparation, execution and stamping of this Lease and all copies;
  - (d) all duty, fines and penalties payable under the *Duties Act 2008* and other statutory duties or taxes payable on or in connection with this Lease; and
  - (e) all registration fees in connection with this Lease (if any).
- (2) The Lessee covenants with the Lessor to pay to the Lessor all costs, legal fees, disbursements and payments incurred by or for which the Lessor is liable in connection with or incidental to:
- (a) the Amounts Payable or obtaining or attempting to obtain payment of the Amounts Payable under this Lease;
  - (b) any breach of covenant by the Lessee or the Lessee's Agents;
  - (c) the preparation and service of a notice under section 81 of the *Property Law Act 1969* requiring the Lessee to remedy a breach even though forfeiture for the breach may be avoided in a manner other than by relief granted by a Court;
  - (d) any work done at the Lessee's request; and
  - (e) any action or proceedings arising out of or incidental to any matters referred to in this clause or any matter arising out of this Lease.

### **4.5 Payment of Money**

Amounts Payable to the Lessor under this Lease must be paid to the Lessor at the address of the Lessor referred to in this Lease or as otherwise directed by the Lessor by Notice from time to time.

### **4.6 Accrual of amounts payable**

The parties agree that Amounts Payable accrue on a daily basis.

## 5. Rent Review

### 5.1 Rent to be Reviewed

The Rent will be reviewed on and from each Rent Review Date to determine the Rent to be paid by the Lessee until the next Rent Review Date.

### 5.2 Methods of Review

The basis for each rent review is as identified for each Rent Review Date in **Item 8** of the Schedule.

### 5.3 CPI Review

- (1) A rent review based on CPI will increase the amount of Rent payable during the immediately preceding period by the percentage of any increase in CPI having regard to the quarterly CPI published immediately prior to the later of the Commencement Date or the last Rent Review Date as the case may be and the quarterly CPI published immediately prior to the relevant Rent Review Date.
- (2) If there is a decrease in CPI having regard to the relevant CPI publications the Rent payable from the relevant Rent Review Date will be the same as the Rent payable during the immediately preceding period.
- (3) Should the CPI be discontinued or suspended at any time or its method of computation substantially altered, the Parties shall endeavour to agree upon the substitution of the CPI with an equivalent index, or failing agreement by the parties, the substitution shall be made by a Valuer appointed in accordance with **clause 5.4(d)**.

### 5.4 Market Review

A rent review based on a market review will establish the current market rent for the Premises by agreement between the Parties and failing agreement will be determined in accordance with the following provisions:

- (a) The Lessor shall notify the Lessee of the amount that it reasonably considers is the current market rent for the Premises.
- (b) If the Lessee does not dispute the amount notified, that amount becomes the Rent.
- (c) If the Lessee disputes the current market rent, it must notify the Lessor of that dispute (**Dispute Notice**) within 14 days after receiving the Lessee's notification. The Lessee must comply with this time limit to dispute the notified amount.
- (d) If the Lessee gives a Dispute Notice to the Lessor, then the current market rent for the Premises will be determined at the expense of the Lessee by a valuer (**Valuer**) licensed under the *Land Valuers Licensing Act 1978 (WA)*, to be appointed, at the request of either Party, by the President for the time being of the Australian Property Institute (Western Australian Division) (or if such body no longer exists, such other body which is then substantially performing the functions performed at the Commencement Date by that Institute).
- (e) The Valuer will act as an expert and not as an arbitrator and his or her decision will be final and binding on the Parties. The Parties will be entitled to make submissions to the Valuer.

- (f) In this clause, “current market rent” means the rent obtainable for the Premises in a free and open market if the Premises were unoccupied and offered for rental for the use for which the Premises are permitted pursuant to this Lease and on the same terms and conditions contained in this Lease, BUT will not include:
  - (i) any improvements made or effected to the Premises by the Lessee; and
  - (ii) any rent free periods, discounts or other rental concessions.

## **5.5 Rent will not decrease following Review**

Notwithstanding the provisions in this clause, the Rent following any Rent review will not be less than the Rent payable in the period immediately preceding such Rent Review Date.

## **5.6 Lessor’s right to review**

The Lessor may institute a rent review notwithstanding the Rent Review Date has passed and the Lessor did not institute a rent review on or prior to that Rent Review Date, and in which case the Rent agreed or determined shall date back to and be payable from the Rent Review Date for which such review is made.

# **6. Insurance**

## **6.1 Public Liability Insurance**

The Lessee must effect and maintain with insurers approved by the Lessor noting the Lessor and the Lessee for their respective rights and interests in the Premises for the time being adequate public liability insurance for a sum not less than the sum set out at **Item 7** of the Schedule in respect of any one claim or such greater amount as the Lessor may from time to time reasonably require.

## **6.2 Lessor to obtain building insurance**

The Lessor will obtain building insurance for any of its buildings constructed on the Premises and the Lessee will reimburse the Lessor for any premiums, excess or other costs arising therefrom. For the avoidance of doubt, the parties agree:

- (a) that if such premium or cost does not include a separate assessment or identification of the Premises or the Land, the Lessee must pay a proportionate part of such premium or cost determined by the Lessor acting reasonably; and
- (b) such insurance will include insurance for the full replacement value of such buildings.

## **6.3 Contents Insurance**

The Lessee must effect and maintain insurance to cover the Lessee’s fixtures and fittings against loss or damage by fire, fusion, smoke, lightning, flood, storm, tempest, earthquake, sprinkler leakage, water damage and other usual risks against which a Lessee can and does ordinarily insure in their full replacement value, and loss from theft or burglary.

## **6.4 Details and receipts**

In respect of the insurances required by this clause, the Lessee must:

- (a) supply to the Lessor annually on each anniversary of the Commencement Date and upon written demand details of the insurances and copies of the certificates of currency in relation to those insurances; and
- (b) notify the Lessor immediately:
  - (i) when an event occurs which gives rise or might give rise to a claim under or which could prejudice a policy of insurance; or
  - (ii) when a policy of insurance is cancelled.

## **6.5 Not to invalidate**

The Lessee must not do or omit to do any act or thing or bring or keep anything on the Premises which might:

- (a) make any insurance effected under this clause on the Premises, or any adjoining premises, void or voidable; or
- (b) cause the rate of a premium to be increased for the Premises or any adjoining premises (except insofar as an approved development may lead to an increased premium).

## **6.6 Report**

Each Party must report to the other promptly in writing, and in addition verbally in an emergency:

- (a) any damage to the Premises of which they are aware; and
- (b) any circumstances of which they are aware and which are likely to be a danger or cause any damage or danger to the Premises or to any person in or on the Premises.

## **6.7 Lessee's equipment and possessions**

The Lessee acknowledges it is responsible to obtain all relevant insurances to cover any damage and/or theft to its property. The Lessor does not take any responsibility for the loss or damage of the Lessee's property.

# **7. Indemnity**

## **7.1 Lessee responsibilities**

- (1) The Lessee is subject to the same responsibilities relating to persons and property to which the Lessee would be subject if during the Term the Lessee were the owner and occupier of the freehold of the Premises.
- (2) The Lessee is responsible and liable for all acts or omissions of the Lessee's Agents on the Premises and for any breach by them of any covenants or terms in this Lease required to be performed or complied with by the Lessee.

## 7.2 Indemnity

The Lessee indemnifies, and shall keep indemnified, the Lessor and the Minister for Lands from and against all actions, claims, costs, proceedings, suits and demands whatsoever which may at any time be incurred or suffered by the Lessor and/or the Minister for Lands, or brought, maintained or made against the Lessor and/or the Minister for Lands, in respect of:

- (a) any loss whatsoever (including loss of use);
- (b) injury or damage of, or to, any kind of property or thing; and
- (c) the death of, or injury suffered by, any person,

caused by, contributed to, or arising out of, or in connection with, whether directly or indirectly:

- (d) the use or occupation of the Premises by the Lessee or the Lessee's Agents;
- (e) any work carried out by or on behalf of the Lessee on the Premises;
- (f) the Lessee's activities, operations or business on, or other use of any kind of, the Premises;
- (g) the presence of any Environmental Contamination or pollution in on or under the Premises or adjoining land caused or contributed to by the act, neglect or omission of the Lessee or the Lessee's Agents;
- (h) any default by the Lessee in the due and punctual performance, observance and compliance with any of the Lessee's covenants or obligations under this Lease; or
- (i) an act or omission of the Lessee.

## 7.3 Obligations Continuing

The obligations of the Lessee under this clause:

- (a) are unaffected by the obligation of the Lessee to take out insurance, and the obligations of the Lessee to indemnify are paramount, however if insurance money is received by the Lessor for any of the obligations set out in this clause then the Lessee's obligations under **clause 7.2** will be reduced by the extent of such payment; and
- (b) continue after the expiration or earlier determination of this Lease in respect of any act, deed, matter or thing occurring or arising as a result of an event which occurs before the expiration or earlier determination of this Lease.

## 7.4 No indemnity for Lessor's negligence

The parties agree that nothing in this clause shall require the Lessee to indemnify the Lessor, its officers, servants, or agents against any loss, damage, expense, action or claim arising out of a negligent or wrongful act or omission of the Lessor, or its servants, agents, contractors or invitees.

## **7.5 Release**

- (1) The Lessee:
  - (a) agrees to occupy and use the Premises at the risk of the Lessee; and
  - (b) releases to the full extent permitted by law, the Lessor and the Minister for Lands from:
    - (i) any liability which may arise in respect of any accident or damage to property, the death of any person, injury to any person, or illness suffered by any person, occurring on the Premises or arising from the Lessee's use or occupation of the Premises by the Lessee;
    - (ii) loss of or damage to the Premises or personal property of the Lessee; and
    - (iii) all claims, actions, loss, damage, liability, costs and expenses arising from or connected with (directly or indirectly) the presence of any Environmental Contamination or pollution in, on or under the Premises or surrounding areaexcept to the extent that such loss or damage arises out of a negligent or wrongful act or omission of the Lessor, or its servants, agents, contractors or invitees.
- (2) The release by the Lessee continues after the expiration or earlier determination of this Lease in respect of any act, deed, matter or thing occurring or arising as a result of an event which occurs before the expiration or earlier determination of this Lease.

## **7.6 Limit of Lessor's liability**

- (1) The Lessor is only liable for breaches of the Lessor's Covenants set out in this Lease which occur while the Lessor is the management body.
- (2) The Lessor will not be liable for any failure to perform and observe any of the Lessor's Covenants due to any cause beyond the Lessor's control.

# **8. Maintenance, repair and cleaning**

## **8.1 Generally**

- (1) Subject to paragraph (3) below, the Lessee AGREES during the Term and for so long as the Lessee remains in possession or occupation of the Premises to maintain, replace, repair, clean and keep the Premises (which for the avoidance of doubt includes the Lessor's fixtures and fittings) clean and in Good Repair having regard to the age of the Premises at the Commencement Date PROVIDED THAT this subclause shall not impose on the Lessee any obligation:
  - (a) to carry out repairs or replacement that are necessary as a result of fair and reasonable wear and tear, EXCEPT when such repair or replacement is necessary because of any act or omission of or on the part of the Lessee or the Lessee's Agents, or the Lessor's insurances are invalidated by any act, neglect or default by the Lessee or the Lessee's Agents; and
  - (b) in respect of any structural or capital maintenance, replacement or repair EXCEPT when such maintenance, repair or replacement is necessary because of any act or

omission of or on the part of the Lessee or the Lessee's Agents, or by the Lessee's particular use or occupancy of the Premises.

- (2) In discharging the obligations imposed on the Lessee under this subclause, the Lessee shall where maintaining, replacing or repairing in or on the Premises:
- (a) any electrical fittings and fixtures;
  - (b) any plumbing;
  - (c) any air-conditioning fittings and fixtures;
  - (d) any gas fittings and fixtures; and
  - (e) any painting

use only licensed trades persons, or such trades persons as may be approved by the Lessor and notified to the Lessee, which approval shall not be unreasonably withheld.

- (3) For the avoidance of doubt, the Lessee is responsible for minor internal repairs to the Premises. For example, repair and replacement of door handles, door locks, light fittings, globe replacement, and internal glass breakages.
- (4) For the avoidance of doubt, the Lessor is responsible for all structural repairs, sewerage, plumbing, electrical, air-conditioning and external glass breakages to the Premises EXCEPT when such repair or replacement is necessary because of any act or omission of or on the part of the Lessee or the Lessee's Agents, or the Lessor's insurances are invalidated by any act, neglect or default by the Lessee or the Lessee's Agents.
- (5) Notwithstanding paragraph (4) above, the Lessee acknowledges and agrees that the Lessor may have limited, or no, funds set aside within its budget for structural maintenance of the Premises, and as a consequence the Lessor will not be able to rectify any major maintenance or structural defect or problem unless it has sufficient monies set aside in its budget for such purpose and/or the Lessor's Council has approved such expenditure.
- (6) Notwithstanding any other provision of this Lease, the Lessee will be responsible for any repair or replacement which is necessary because of any act or omission of or on the part of the Lessee or the Lessee's Agents, or the Lessor's insurances are invalidated by any act, neglect or default by the Lessee or the Lessee's Agents.

## **8.2 Comply with all reasonable conditions**

The Lessee must comply with all reasonable conditions that may be imposed by the Lessor from time to time in relation to the Lessee's maintenance of the Premises (and any structures or buildings constructed on the Premises).

## **8.3 Cleaning**

- (1) The Lessee must at all times keep the Premises clean, tidy, unobstructed and free from rubbish.
- (2) The Lessee must keep the Premises free from dirt and rubbish and to store and keep all trade waste and garbage in proper receptacles.



#### **8.4 Pest control**

The Lessee must keep the Premises free of any vermin or any other recognised pests and the cost of extermination will be borne by the Lessee.

#### **8.5 Lessor's Fixtures and Fittings**

The Lessee covenants and agrees that the Lessor's Fixtures and Fittings:

- (a) will remain the property of the Lessor and must not be removed from the Premises at any time; and
- (b) must be present and accounted for at the termination of each twelve-month period of the Term.

#### **8.6 Responsibility for Securing the Premises**

The Lessee must ensure the Premises, including Lessor's Fixtures and Fittings, are appropriately secured at all times.

#### **8.7 Maintain surroundings**

- (1) The Lessee must regularly inspect and maintain in good condition any part of the Premises which surrounds any buildings including but not limited to any flora, gardens lawns, shrubs, hedges and trees.
- (2) Notwithstanding any other provision of this Lease, the Lessee will be responsible for any care, maintenance, repair and replacement of any part of the Premises which comprises of the golf course and bowling green.
- (3) The Lessee must comply with and implement any landscaping, reticulation and similar plans approved by the Lessor (in its capacity as responsible local authority) pursuant to any condition or conditions of development approval for the Premises.
- (4) The Lessee must care for such trees on the Premises as the Lessor may from time to time reasonably require.
- (5) Unless permitted to do so under a development approval, the Lessee may not remove any trees, shrubs or hedges without first consulting with and obtaining the approval of the Lessor, except where necessary for urgent safety reasons.

#### **8.8 Comply with Maintenance Schedule**

- (1) The Lessee shall comply with the Lessee's maintenance obligations as set out in the Maintenance Schedule annexed as **Annexure 3**.
- (2) The Lessor shall use reasonable endeavours, subject to any budgetary and resourcing constraints, to comply with the Lessor's maintenance obligations as set out in the Maintenance Schedule annexed as **Annexure 3**.

#### **8.9 Acknowledgement of state of repair of Premises**

- (1) The Lessee accepts the Premises in its present condition relying upon its own enquiries and investigations.

- (2) The Lessor does not expressly or impliedly warrant that the Premises is or will remain suitable or adequate for all or any of the purposes of the Lessee or for the business which the Lessee is authorised to conduct thereon and to the extent permitted by law, all warranties (if any) as to suitability and adequacy of the Premises implied by law are hereby expressly negated.

## 9. Alterations

### 9.1 Restriction

- (1) The Lessee must not without prior written consent:
- (a) (i) from the Lessor;
  - (ii) from any other person from whom consent is required under this Lease;
  - (iii) required under statute in force from time to time, including but not limited to the planning approval of the Lessee under a town planning scheme of the Lessee;
  - (b) install any new signage;
  - (c) make or allow to be made any alteration, addition or improvements to or demolish any part of the Premises; or
  - (d) remove alter or add to any fixtures, fittings or facilities in or on the Premises.
- (2) The Lessee acknowledges and agrees that all alterations must be in strict accordance with any planning or building approvals for such alterations.

### 9.2 Consent

If the Lessor and any other person whose consent is required under this Lease or at law consents to any matter referred to in **clause 9.1** the Lessor may:

- (a) consent subject to conditions; and
  - (i) require that work be carried out in accordance with plans and specifications approved by the Lessor or any other person giving consent;
  - (ii) require that work be carried out in accordance with the Building Code of Australia; and
  - (iii) require that any alteration be carried out to the satisfaction of the Lessor under the supervision of an engineer or other consultant; and
- (b) if the Lessor consents to any matter referred to in **clause 9.1**:
  - (i) the Lessor gives no warranty that the Lessor will issue any consents, approvals, authorities, permits or policies under any statute for such matters; and
  - (ii) the Lessee must apply for and obtain all such consent, approvals, authorities, permits or policies as are required at law before undertaking any alterations,

additions, improvements or demolitions and must strictly comply with such consents or approvals.

### **9.3 Cost of Works**

All works undertaken under this clause will be carried out at the Lessee's expense.

### **9.4 Conditions**

If any of the consents given by the Lessor or other persons whose consent is required under this Lease or at law require other works to be done by the Lessee as a condition of giving consent, then the Lessee must at the option of the Lessor either:

- (a) carry out those other works at the Lessee's expense; or
- (b) permit the Lessor to carry out those other works at the Lessee's expense, in accordance with the Lessor's requirements.

## **10. Use**

### **10.1 Restrictions on use**

The Lessee must not and must not suffer or permit a person to:

- (a) (i) use the Premises or any part of it for any purpose other than the Permitted Purpose; or
- (ii) use the Premises for any purpose which is not permitted under any town planning scheme or any law relating to health;
- (b) do or carry out on the Premises any harmful, offensive or illegal act, matter or thing;
- (c) do or carry out on the Premises any thing which causes a nuisance, damage or disturbance to the Lessor or to owners or occupiers of adjoining properties;
- (d) store any dangerous compound or substance on or in the Premises without prior written approval of the Lessor;
- (e) do any act or thing which might result in excessive stress or harm to any part of the Premises;
- (f) display from or affix any signs, notices or advertisements on the Premises without the prior written consent of the Lessor;
- (g) not use or permit toilets or other sanitary appliances on the Premises to be used for any purpose other than that for which they were constructed and must not allow any act or thing to be done that might obstruct or otherwise affect or damage the same;
- (h) to use or allow the Premises to be used for the consumption of alcohol without first obtaining the written consent of the Lessor; or
- (i) use the Premises as the residence or sleeping place of any person.

## **10.2 Keys and access**

- (1) The Lessee must take appropriate measures to ensure the security of keys and access cards to the Premises, at all times.
- (2) Unless otherwise approved by the Lessor in writing, the Lessee must not have additional sets of keys or access cards copied or cut.
- (3) The Lessee must notify the Lessor of any loss of keys or access cards immediately. The Lessor will arrange for replacement keys to be issued to the Lessee at the Lessee's cost, to ensure all keys conform to the Lessor's master keys.
- (4) The Lessee must not change any of the Premises' locks, without the prior approval of the Lessor. If the locks are changed the Lessee must provide the Lessor with keys to access all areas of the Premises.
- (5) If the Lessor requires access to the Premises pursuant to its powers under this Lease, and is unable to access the Premises due to an unauthorised change in locks, the Lessor may take all such measures to enter the Premises and to re-secure the Premises, and the Lessee will bear all costs associated with such measures.

## **10.3 Operation of Business**

The Lessee must:

- (a) conduct its business on the Premises at all times in a proper efficient and reputable manner and must not use the Premises nor permit the Premises to be used for any illegal, immoral or improper use or purpose;
- (b) not without the prior written consent of the Lessor use or permit to be used any other method in lighting the Premises other than by electricity and will not use or permit or suffer to be used any method of heating other than by electricity, gas or oil;
- (c) keep in force all licences and permits required for the carrying on of any business conducted by it in or upon the Premises; and
- (d) deliver to the Lessor any notices or orders served on or received by the Lessee in respect of the Premises or the conduct of the Lessee's business on the Premises.

## **10.4 Lessee to Observe Copyright**

In the event that the Lessee or any person sub-leasing, hiring, or in temporary occupation of the Premises provides, contracts for, or arranges for the performance, exhibition or display of any music or work of art the copyright of which is not vested in the Lessee or that person, the Lessee shall ensure that all obligations in regard to payment of copyright or licensing fees with the owner or licensor of the copyright are met before any such performance, exhibition or display is held.

## **10.5 Minimise nuisance to neighbours**

- (1) The Lessee acknowledges that the Premises are located in close proximity to other premises.
- (2) The Lessee must take all reasonable action to minimise and prevent disruption, nuisance and disturbance to surrounding premises, particularly during and following social events held at the Premises.

- (3) The Lessee must comply with all reasonable conditions and directions that may be imposed by the Lessor from time to time in relation to the minimisation and prevention of disruption, nuisance and disturbance to surrounding premises.

## **10.6 No Warranty**

The Lessor gives no warranty:

- (a) as to the use to which the Premises may be put; or
- (b) that the Lessor will issue any consents, approvals, authorities, permits or licences required by the Lessee under any Written Law for its use of the Premises.

## **10.7 Premises Subject to Restriction**

The Lessee accepts the Premises for the Term subject to any existing prohibition or restriction on the use of the Premises.

## **10.8 Sale of Alcohol**

The Lessee must not sell or supply liquor from the Premises or allow liquor to be sold or supplied from the Premises unless it has the necessary licences or consents for such sale or supply, and such sale or supply complies strictly with the provisions of the *Liquor Control Act 1988*, *Health (Food Hygiene) Regulations 1993*, *Liquor Licensing Regulations 1989* and any other relevant written laws that may be in force from time to time.

# **11. Lessor's right of entry**

## **11.1 Entry on Reasonable Notice**

- (1) The Lessee must permit entry by the Lessor onto the Premises without notice in the case of an emergency, and otherwise upon reasonable notice:
- (a)
    - (i) at all reasonable times;
    - (ii) with or without workmen and others; and
    - (iii) with or without plant, equipment, machinery and materials;
  - (b) for each of the following purposes:
    - (i) to inspect the state of repair of the Premises and to ensure compliance with the terms of this Lease;
    - (ii) to carry out any survey, painting or works which the Lessor considers necessary, however the Lessor will not be liable to the Lessee for any compensation for such survey or works provided they are carried out in a manner which causes as little inconvenience as is reasonably possible to the Lessee;
    - (iii) to comply with the Lessor's Covenants or to comply with any notice or order of any authority in respect of the Premises for which the Lessor is liable; and
    - (iv) to do all matters or things to rectify any breach by the Lessee of any term of this Lease but the Lessor is under no obligation to rectify any breach and any

rectification under this clause is without prejudice to the Lessor's other rights, remedies or powers under this Lease.

- (2) The Lessee agrees to comply with any direction of the Lessor pursuant to this clause, including and without limitation, the temporary cessation of all activity on the Premises and temporary prohibition on entry to the Premises.

### **11.2 Costs of Rectifying Breach**

All costs and expenses incurred by the Lessor as a result of any breach referred to at **clause 11.1(1)(b)(iv)** together with any interest payable on such sums will be a debt due to the Lessor and payable to the Lessor by the Lessee on demand

### **11.3 Notice to Relet**

During the last three (3) months prior to the expiry of the Lease the Lessee must:

- (a) permit the Lessor to affix upon any part of the Premises a notice for reletting the same;
- (b) not remove, conceal or deface such notice to relet; and
- (c) permit intending tenants at all reasonable times to view the Premises.

## **12. Statutory obligations and notices**

### **12.1 Comply with Statutes**

The Lessee must:

- (a) comply promptly with all statutes and local laws from time to time in force relating to the Premises, including without limitation all relevant laws relating to occupational health and safety and the health and safety of all persons entering upon the Premises;
- (b) apply for, obtain and maintain in force all consents, approvals, authorities, licences and permits required under any statute for the use of the Premises specified at **clause 10**;
- (c) comply with all relevant state and commonwealth law and all relevant codes, including without limitation the Building Code of Australia, and all relevant standards published by Standards Australia;
- (d) ensure that all obligations in regard to payment for copyright or licensing fees are paid to the appropriate person for all performances, exhibitions or displays held on the Premises; and
- (e) comply promptly with all orders, notices, requisitions or directions of any competent authority relating to the Premises or to the business the Lessee carries on at the Premises.

### **12.2 Safety & Testing Obligations**

- (1) The Lessee acknowledges and agrees that it is fully responsible at its cost for ensuring that the Premises, and any fixtures or fittings located on the Premises, are regularly tested, maintained

and inspected to ensure that the Premises and such fixtures and fittings comply with all statutory requirements and are safe for use.

- (2) To comply with its obligation pursuant to **clause 12.2(1)** above, the Lessee acknowledges that it will be required to, amongst other things:
- (a) comply with the requirements of the *Work Health and Safety Act 2020*, including without limitation the requirement for all portable plug-in electrical equipment and residual current devices to be safe and appropriately inspected, tested and maintained by a competent person;
  - (b) comply with all relevant requirements of the Department of Fire & Emergency Services (**DFES**), including without limitation the requirement to ensure that all fire protection and firefighting equipment located, or installed at or on the Premises, is tested regularly for compliance with Australian Standards and DFES's requirements; and
  - (c) ensure that the emergency/exit lighting systems on the Premises (if applicable) are adequately maintained in accordance with the requirements of the Building Code of Australia and relevant Australian Standards.

### **12.3 Indemnity if Lessee Fails to Comply**

The Lessee indemnifies the Lessor against:

- (a) failing to perform, discharge or execute any of the items referred to in **clauses 12.1 and 12.2**; and
- (b) any claims, demands, costs or other payments of or incidental to any of the items referred to in **clauses 12.1 and 12.2**.

### **12.4 No Fetter**

Notwithstanding any other provision of this Lease, the Parties acknowledge that the Lessor is a local government established by the *Local Government Act 1995*, and in that capacity, the Lessor may be obliged to determine applications for consents, approvals, authorities, licences and permits having regard to any written law governing such applications including matters required to be taken into consideration and formal processes to be undertaken, and the Lessor shall not be taken to be in default under this Lease by performing its statutory obligations or exercising its statutory discretions, nor shall any provision of this Lease fetter the Lessor in performing its statutory obligations or exercising any discretion.

## **13. Report to Lessor**

The Lessee must immediately report to the Lessor:

- (a) any act of vandalism or any incident which occurs on or near the Premises which involves or is likely to involve a breach of the peace or become the subject of a report or complaint to the police and of which the Lessee is aware or should be aware;
- (b) any occurrence or circumstances in or near the Premises of which it becomes aware, which might reasonably be expected to cause, in or on the Premises, pollution of the environment; and

- (c) all notices, orders and summonses received by the Lessee and which affect the Premises and immediately deliver them to the Lessor.

## 14. Default

### 14.1 Events of Default

- (1) Subject to **clause 14.1(2)**, a default occurs if:
  - (a) any Amounts Payable remain unpaid after becoming due and remains unpaid for one month after written notice has been given to the Lessee to pay such Amounts Payable;
  - (b) the Lessee is in breach of any of the Lessee's Covenants other than the covenant to pay the Amounts Payable for 28 days after written notice has been given to the Lessee to rectify the breach;
  - (c) an order is made or a resolution effectively passed for the winding up of the Lessee unless the winding up is for the purpose of amalgamation or reconstruction;
  - (d) a controller, as defined by the *Corporations Act 2001* is appointed in respect of the Lessee's interest in the Premises under this Lease;
  - (e) a mortgagee takes possession of the Lessee's interest in the Premises under this Lease;
  - (f) the Premises are vacated and remain so for a continuous period of 28 days;
  - (g) the registration of the Lessee is cancelled or dissolved under the *Corporations Act 2001* or the *Associations Incorporation Act 2015*, as the case may be; or
  - (h) a person other than the Lessee or a permitted sublessee or assignee is in occupation or possession of the Premises or in receipt of a rent and profits.
- (2) For the purposes of **clause 14.1(1)** the Lessor agrees that the Lessee will not be in default under the Lease if, at any time, an administrator, as defined by the *Corporations Act 2001*, is appointed in respect of the Lessee except where the administration comes to an end by reason of the Lessee's creditors resolving that the Lessee should be wound up.

### 14.2 Forfeiture

On the occurrence of any of the events of default specified in **clause 14.1(1)**, the Lessor may:

- (a) upon written notice to the Lessee, at any time enter the Premises and on re-entry the Term will immediately determine;
- (b) by notice to the Lessee determine this Lease and from the date of giving such notice this Lease will be absolutely determined; and
- (c) by notice to the Lessee elect to convert the unexpired portion of the Term into a tenancy from month to month when this Lease will be determined as from the giving of the notice and until the tenancy is determined the Lessee will hold the Premises from the Lessor as a tenant from month to month under **clause 17**,

but without affecting the right of action or other remedy which the Lessor has in respect of any other breach by the Lessee of the Lessee's Covenants or releasing the Lessee from liability in respect of the Lessee's Covenants.



### **14.3 Lessor may Remedy Lessee's default**

If the Lessee:

- (a) fails or neglects to pay the Amounts Payable by the Lessee under this Lease; or
- (b) does or fails to do anything which constitutes a breach of the Lessee's Covenants,

then, after the Lessor has given to the Lessee notice of the breach and the Lessee has failed to rectify the breach within a reasonable time, the Lessor may without affecting any right, remedy or power arising from that default pay the money due or do or cease the doing of the breach as if it were the Lessee and the Lessee must pay to the Lessor on demand the Lessor's reasonable costs and expenses of remedying each breach or default.

### **14.4 Acceptance of Amount Payable By Lessor**

Demand for or acceptance of the Amounts Payable by the Lessor after an event of default has occurred will not affect the exercise by the Lessor of the rights and powers of the Lessor by the terms of the Lease or at law and will not operate as an election by the Lessor to exercise or not to exercise any right or power.

### **14.5 Essential Terms**

Each of the Lessee's Covenants in **4** (Rent and Other Payments); **6** (Insurance); **7** (Indemnity); **8** (Maintenance, Repair and Cleaning), **10** (Use) and **20** (Assignment, Subletting and Charging) is an essential term of this Lease but this clause does not mean or imply that there are no other essential terms in this Lease.

### **14.6 Breach of Essential Terms**

If the Lessee breaches an essential term of this Lease then, in addition to any other remedy or entitlement of the Lessor:

- (a) the Lessee must compensate the Lessor for the loss or damage suffered by reason of the breach of that essential term;
- (b) the Lessor will be entitled to recover damages against the Lessee in respect of the breach of an essential term; and
- (c) the Lessee AGREES with the Lessor that if the Term is determined:
  - (i) for breach of an essential term or the acceptance by the Lessor of a repudiation of this Lease by the Lessee; or
  - (ii) following the failure by the Lessee to comply with any notice given to the Lessee to remedy any default,

the Lessee must pay to the Lessor on demand the total of the Amounts Payable under this Lease which would have been payable by the Lessee for the unexpired balance of the Term as if the Term had expired by lapse of time together with the losses incurred or reasonably expected to be incurred by the Lessor as a result of the early determination including but not limited to the costs of re-letting or attempting to re-let the Premises;

- (d) the Lessee agrees that the obligation set out in this **clause 14.6(c)** will survive termination or any deemed surrender at law of the estate granted by this Lease;
- (e) the Lessee may deduct from the amounts referred to at **clause 14.6(c)** the Rent and other money which the Lessor reasonably expects to obtain by re-letting the Premises between the date of Termination and the date on which the Term would have expired by lapse of time; and
- (f) the Lessor must take reasonable steps to mitigate its losses and endeavour to re-let the Premises at a reasonable rent and on reasonable terms but the Lessor is not required to offer or accept rent or terms which are the same or similar to the rent or terms contained or implied in this Lease.

## 15. Repudiation by Lessee

### 15.1 Compensation

In the event that the Lessee's conduct (whether by acts or omissions) constitutes a repudiation of the Lease (or of the Lessee's obligations under the Lease) or constitutes a breach of any Lease covenants, it is agreed that:

- (a) the Lessee shall compensate the Lessor for the loss or damage suffered by reason of the repudiation or breach; and
- (b) the Lessor shall be entitled to recover damages against the Lessee in respect of the repudiation or breach of covenant for the damage suffered by the Lessor during the entire Term of this Lease.

### 15.2 Entitlement to Recover Damages

The Lessor's entitlement to recover damages shall not be affected or limited in the event that:

- (a) the Lessee abandons or vacates the Premises;
- (b) the Lessor elects to re-enter or to terminate the Lease;
- (c) the Lessor accepts the Lessee's repudiation; or
- (d) the Parties' conduct constitutes a surrender by operation of law.

### 15.3 Legal Proceedings

The Lessor shall be entitled to institute legal proceedings claiming damages against the Lessee in respect of the entire Term, including the periods before and after the Lessee has vacated the Premises, and before and after the abandonment, termination, repudiation, acceptance of repudiation or surrender by operation of law referred to in **clause 15.2**, whether the proceedings are instituted either before or after such conduct.

## 16. Option to renew

If the Lessee at least three months, but not earlier than six months, prior to the date for commencement of the Further Term gives the Lessor a Notice to grant the Further Term and:

- (a) all consents and approvals required by the terms of this Lease or at law have been obtained; and

- (b) there is no subsisting default by the Lessee at the date of service of the Notice in :
  - (i) the payment of Amounts Payable; or
  - (ii) the performance or observance of the Lessee's Covenants,

the Lessor will grant to the Lessee a lease for the Further Term at the Rent and on the same terms and conditions other than this clause in respect of any Further Terms previously taken or the subject of the present exercise and on such other terms and conditions as the Lessor may consider appropriate.

## 17. Holding over

If the Lessee remains in possession of the Premises after the expiry of the Term with the consent of the Lessor, the Lessee will be a monthly tenant of the Lessor at a rent equivalent to one twelfth of the Rent for the period immediately preceding expiry of the Term and otherwise on the same terms and conditions of this Lease provided that all consents required under this Lease or at law have been obtained to the Lessee being in possession of the Premises as a monthly tenant.

## 18. Obligations on Termination

### 18.1 Restore Premises

Prior to Termination, the Lessee at the Lessee's expense must restore the Premises to a condition consistent with the observance and performance by the Lessee of the Lessee's Covenants under this Lease and repair, replace or make good to the satisfaction of the Lessor any of the Premises (which for the avoidance of doubt includes the exterior façade, the walls, the exterior and interior of all windows, doors, all other glass and other fixtures) where they have been damaged by the Lessee or any of the Lessee's Agents.

### 18.2 Remove Lessee's Property prior to Termination

Prior to Termination, unless otherwise mutually agreed between the parties, the Lessee must remove from the Premises all property of the Lessee which is not a fixture including without limitation any signs (other than air-conditioning plant and fire equipment, security alarms, window treatments, carpets and security systems and other fixtures and fittings which in the opinion of the Lessor form an integral part of the Premises) and promptly make good to the satisfaction of the Lessor any damage caused by the removal.

### 18.3 Peacefully Surrender

On Termination, the Lessee must:

- (a) peacefully surrender and yield up to the Lessor the Premises in a condition consistent with the observance and performance of the Lessee's Covenants under this Lease; and
- (b) surrender to the Lessor all keys, swipe cards, and security access devices held by the Lessee.

#### **18.4 Lessor can Remove Lessee's Property on Re-Entry**

If the Lessee fails to remove any such fixtures or fittings and any other chattels, stock or goods belonging to the Lessee in accordance with **clause 18.2** within fourteen (14) days from the determination of the Term, the Lessor may at its option:

- (a) cause any such fixtures or fittings to be removed and stored at the cost of the Lessee and any such damage to be made good and any such alterations to be so re-altered and may recover the costs thereof from the Lessee as a liquidated debt payable on demand; or
- (b) elect to treat any such fixtures or fittings and any other chattels, stock or goods of the Lessee to be deemed abandoned by the Lessee and such property shall then be and become the property of the Lessor absolutely.

#### **18.5 Obligations to continue**

The Lessee's obligations under this clause will survive termination.

### **19. Damage or Destruction of Premises**

- (1) If the Premises or any part thereof is totally or partially destroyed so as to require major rebuilding either party may within 2 months of the destruction, or the damage terminate the Term with immediate effect by giving Notice to the other party.
- (2) If this Lease is terminated in accordance with this clause, **clause 18** will apply.

### **20. Assignment, sub-letting and charging**

#### **20.1 No assignment or sub-letting without consent**

The Lessee must not assign the leasehold estate in the Premises nor part with possession, sub-let or dispose of the Premises or any part of the Premises without the prior written consent of the Lessor, the Minister for Lands and any other person whose consent is required under this Lease or at law.

#### **20.2 Change in Ownership of Shares**

If the Lessee is a corporation the shares in which are not quoted on any stock exchange in Australia, any change in the beneficial ownership, issue or cancellation of shares in that corporation or any holding company of that corporation within the meaning of the *Corporations Act 2001* (Cth) the Lessee must give the Lessor written notification of the change in ownership of shares within 14 days of the change.

#### **20.3 Lessor's Consent to Assignment**

Provided all parties whose consent is required under this Lease or at law to an assignment give their consent, then the Lessor may not unreasonably withhold its consent to the assignment of the leasehold estate created by this Lease if:

- (a) the proposed assignee being a respectable and financially sound person, experienced and having a good reputation in conducting a business permitted under the provisions of the Lease, which the Lessee must demonstrate to the Lessor's reasonable

satisfaction, and the onus of proof shall be on the Lessee to the reasonable satisfaction of the Lessor;

- (b) all Amounts Payable due and payable have been paid and there is no existing unremedied breach, whether notified to the Lessee or not, of any of the Lessee's Covenants;
- (c) the Lessee procures the execution by the proposed assignee of a deed of assignment to which the Lessor is a party and which deed is prepared and completed by the Lessor's solicitors;
- (d) the proposed assignee provides to the Lessor any personal guarantees, or any other security the Lessor reasonably requires;
- (e) the deed of assignment contains a covenant by the assignee with the Lessor to pay all Amounts Payable and to perform and observe all the Lessee's Covenants; and
- (f) the Lessor's consent to assignment of the Lease, where provided, may be given subject to such reasonable conditions as the Lessor sees fit.

#### **20.4 Subletting requirements**

Provided all parties whose consent is required under this Lease or at law to a sublease give their consent, then the Lessor may not unreasonably withhold its consent to sublease of the Premises if:

- (a) the proposed use of the Premises is consistent with the Permitted Purpose;
- (b) the terms of the sublease are consistent with the terms of this Lease; and
- (c) rent for the sublease of the Premises or part thereof is less than the pro rata \$/m<sup>2</sup> payable by the lessee to the Lessor under this Lease.

#### **20.5 Property Law Act 1969**

Sections 80 and 82 of the *Property Law Act 1969* are excluded.

#### **20.6 Costs for Assignment or Sublease**

If the Lessee wishes to assign or sublet the leasehold estate created by this Lease, the Lessee must pay all reasonable professional and other costs, charges and expenses, incurred by the Lessor or other person whose consent is required under this Lease, of and incidental to:

- (a) the enquiries made by or on behalf of the Lessor as to the respectability, responsibility and financial standing of each proposed assignee;
  - (b) any consents required under this Lease or at law; and
  - (c) all other matters relating to the proposed assignment or sublease,
- whether or not the assignment or sublease proceeds.

## 20.7 No Mortgage or Charge

The Lessee must not, without first obtaining the Lessor and Minister for Land's consent, mortgage or charge the Premises.

## 20.8 Casual hire of Premises

- (1) Notwithstanding any other provision of this Lease, the Lessee may hire out the Premises or any part thereof on a casual basis only PROVIDED:
  - (a) such use is consistent at all times with the Permitted Purpose;
  - (b) the Lessee ensures any hirer complies strictly with the relevant terms of this Lease; and
  - (c) the hirer has appropriate insurances (including in particular public liability insurance) and the Lessee has obtained copies of the certificates of currency for such insurances prior to the hire taking place.
- (2) For the purposes of this Lease, "casual hire" means any hire of the Premises by the Lessee to a third party for a temporary or short term period of time and does not include any regular use of the Premises or formal transfer, assignment or sublease of the Premises.
- (3) The Lessee acknowledges that at all times, including when the Premises are hired to a third party, it remains responsible for the Premises, including without limitation any damage that may be caused or occurs during any hire period.

## 21. Alcohol

### 21.1 Consumption of alcohol

The Lessee covenants and agrees:

- (a) not to use or allow the Premises to be used for the consumption or sale of alcohol without first obtaining the written consent of the Lessor, and the Lessor shall determine any such application in its absolute discretion; and
- (b) that it shall not make an application for a licence or permit under the *Liquor Control Act 1988* for the Premises or apply for an amendment to a licence or permit it has been granted, without first obtaining the written consent of the Lessor.

### 21.2 Liquor licence

The Lessee covenants and agrees that if a licence or permit is granted under the *Liquor Control Act 1988* for the Premises it must:

- (a) comply with any requirements attaching to the licence or permit at its cost and where any alteration is required to the Premises **clause 9** shall apply;
- (b) provide a copy of the licence or permit (as well as a copy of any document referred to in the licence or permit) to the Lessor as soon as practicable after the date of grant; and

- (c) indemnify and keep indemnified the Lessor from and against any breach of the *Liquor Control Act 1988* and *Liquor Control Regulations 1989* or the licence or permit or any conditions imposed thereupon for which it may be liable as the owner of the Premises.

## 22. Disputes

### 22.1 Referral of Dispute: Phase 1

Except as otherwise provided, any dispute arising out of this Lease is to be referred in the first instance in writing to the Lessor's Representative as nominated in writing by the Lessor from time to time (**Lessor's Representative**) who shall convene a meeting within 10 days of receipt of such notice from the Lessee or such other period of time as is agreed to by the parties between the Lessor's Representative and an employee of the Lessee for the purpose of resolving the dispute (**Original Meeting**).

### 22.2 Referral of Dispute: Phase 2

In the event the dispute is not resolved in accordance with **clause 22.1** of this Lease then the dispute shall be referred in writing to the CEO of the Lessor who shall convene a meeting within 10 days of the Original Meeting or such other date as is agreed to by the parties between the CEO and or director of the Lessee or a senior representative of the Lessee for the purpose of resolving the dispute.

### 22.3 Appointment of Arbitrator: Phase 3

In the event the dispute is not resolved in accordance with **clause 22.2** of this Lease then the dispute shall be determined by a single arbitrator under the provisions of the *Commercial Arbitration Act 2012* (as amended from time to time) and the Lessor and the Lessee may each be represented by a legal practitioner.

### 22.4 Payment of Amounts Payable to Date of Award

The Lessee must pay the Amounts Payable without deduction to the date of the award of the Arbitrator or the date of an agreement between the Parties whichever event is the earlier, and if any money paid by the Lessee is not required to be paid within the terms of the award of the Arbitrator or by agreement between the Lessor and the Lessee then the Lessor will refund to the Lessee the monies paid

## 23. Goods and services tax

### 23.1 Lessee must Pay

If GST is payable on the Basic Consideration or any part thereof or if the Lessor is liable to pay GST in connection with the lease of the Land or any goods, services or other Taxable Supply supplied under this Lease then, unless the Lessor is liable for the payment of a given Taxable Supply, as from the date of any such introduction or application:

- (a) the Lessor may increase the Basic Consideration or the relevant part thereof by an amount which is equal to the GST Rate; and
- (b) the Lessee shall pay the increased Basic Consideration on the due date for payment by the Lessee of the Basic Consideration.

## 23.2 Increase in GST

If, at any time, the GST Rate is increased, the Lessor may, in addition to the GST Rate, increase the Basic Consideration by the GST Adjustment Rate and such amount shall be payable in accordance with **clause 23.1(b)**.

## 23.3 GST invoice

Where the Basic Consideration is to be increased to account for GST pursuant to **clause 23.2** the Lessor shall in the month in which the Basic Consideration is to be paid, issue a Tax Invoice which enables the Lessee to submit a claim for a credit or refund of GST.

# 24. Notice

## 24.1 Form of delivery

A Notice to a Party must be in writing and may be given or made:

- (a) by delivery to the Party personally; or
- (b) by addressing it to the Party and leaving it at or posting it by registered post to the address of the Party appearing in this Lease or any other address nominated by a Party by Notice to the other.

## 24.2 Service of notice

A Notice to a Party is deemed to be given or made:

- (a) if by personal delivery, when delivered;
- (b) if by leaving the Notice at an address specified in **clause 24.1(b)**, at the time of leaving the Notice, provided the Notice is left during normal business hours; and
- (c) if by post to an address specified in **clause 24.1(b)**, on the fifth business day following the date of posting of the Notice.

## 24.3 Signing of notice

A Notice to a Party may be signed:

- (a) if given by an individual, by the person giving the Notice;
- (b) if given by a corporation, by a director, secretary or manager of that corporation;
- (c) if given by a local government, by the CEO or their delegate;
- (d) if given by an association incorporated under the *Associations Incorporation Act 2015*, by any person authorised to do so by the board or committee of management of the association; or
- (e) by a solicitor or other agent of the individual, corporation, local government or association giving the Notice.



## 25. Additional terms, covenants and conditions

Each of the terms, covenants and conditions (if any) specified in **Item 9** of the Schedule are part of this Lease and are binding on the Lessor and the Lessee as if incorporated into the body of this Lease. If there is any inconsistency between the provisions of **Item 9** of the Schedule and the remaining provisions of this Lease, the provisions of **Item 9** of the Schedule will prevail to the extent of that inconsistency

## 26. General Provisions

### 26.1 Lessor's Consent

The Lessee acknowledges and agrees with the Lessor that:

- (a) if the Lessor consents to any matter referred to in this Lease, the Lessor may consent subject to any conditions that it deems reasonably necessary; and
- (b) if the Lessor consents to any matter referred to in this Lease, the Lessee must, to the reasonable satisfaction of the Lessor, comply with any condition imposed by the Lessor.

### 26.2 Acts by agents

All acts and things which the Lessor is required to do under this Lease may be done by the Lessor, the CEO, an officer or the agent, solicitor, contractor or employee of the Lessor.

### 26.3 Statutory powers

The powers conferred on the Lessor by or under any statutes for the time being in force are, except to the extent that they are inconsistent with the terms and provisions expressed in this Lease, in addition to the powers conferred on the Lessor in this Lease.

### 26.4 Severance

If any part of this Lease is or becomes void or unenforceable, that part is or will be severed from this Lease to the intent that all parts that are not or do not become void or unenforceable remain in full force and effect and are unaffected by that severance.

### 26.5 Variation

This Lease may be varied only by deed executed by the parties subject to such consents as are required by this Lease or at law.

### 26.6 Moratorium

The provisions of a statute which would but for this clause extend or postpone the date of payment of money, reduce the rate of interest or abrogate, nullify, postpone or otherwise affect the terms of this Lease do not, to the fullest extent permitted by law, apply to limit the terms of this Lease.

### 26.7 Further assurance

The Parties must execute and do all acts and things necessary or desirable to implement and give full effect to the terms of this Lease.

## **26.8 No Absolute Caveat**

The Lessee must not lodge an absolute caveat at Landgate against the Certificate of Title for the Premises, unless the Lessee has first obtained the written consent of the Lessor.

## **26.9 Waiver**

- (1) Failure to exercise or delay in exercising any right, power or privilege in this Lease by a Party does not operate as a waiver of that right, power or privilege.
- (2) A single or partial exercise of any right, power or privilege does not preclude any other or further exercise of that right, power or privilege or the exercise of any other right, power or privilege.

## **26.10 Governing law**

This Lease is governed by and is to be interpreted in accordance with the laws of Western Australia and, where applicable, the laws of the Commonwealth of Australia.

## **26.11 Interpretation**

In this Lease, unless expressed to the contrary:

- (a) Words using:
  - (i) the singular include the plural;
  - (ii) the plural include the singular; and
  - (iii) any gender includes each gender;
- (b) A reference to:
  - (i) a natural person includes a body corporate or local government; and
  - (ii) a body corporate or local government includes a natural person;
- (c) A reference to a professional body includes a successor to or substitute for that body;
- (d) A reference to a Party includes its legal personal representatives, successors and assigns and if a Party comprises two or more persons, the legal personal representatives, successors and assigns of each of those persons;
- (e) A reference to a statute, ordinance, code, regulation, award, town planning scheme or other law includes a regulation, local law, by-law, requisition, order or other statutory instruments under it and any amendments to re-enactments of or replacements of any of them from time to time in force;
- (f) A reference to a right includes a benefit, remedy, discretion, authority or power;
- (g) A reference to an obligation includes a warranty or representation and a reference to a failure to observe or perform an obligation includes a breach of warranty or representation;
- (h) A reference to this Lease or provisions or terms of this Lease or any other deed, agreement, instrument or contract include a reference to:

- (i) both express and implied provisions and terms; and
  - (ii) that other deed, agreement, instrument or contract as varied, supplemented, replaced or amended;
- (i) A reference to writing includes any mode of representing or reproducing words in tangible and permanently visible form and includes facsimile transmissions;
  - (j) Any thing (including, without limitation, any amount) is a reference to the whole or any part of it and a reference to a group of things or persons is a reference to any one or more of them;
  - (k) If a Party comprises two or more persons the obligations and agreements on their part bind and must be observed and performed by them jointly and each of them severally and may be enforced against any one or more of them;
  - (l) The agreements and obligations on the part of the Lessee not to do or omit to do any act or thing include:
    - (i) an agreement not to permit that act or thing to be done or omitted to be done by the Lessee's Agents; and
    - (ii) an agreement to do everything necessary to ensure that that act or thing is not done or omitted to be done; and
  - (m) Except in the Schedule headings do not affect the interpretation of this Lease.

# Schedule

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## Item 1 Land and Premises

### **Land**

Reserve 20960, Lot 156 on Deposited Plan 215014 being the whole of the land comprised in Qualified Certificate of Crown Land Title Volume LR3030 Folio 104.

### **Premises**

The whole of the Land together with all buildings, structures, alterations, additions and improvements on the Land or erected on the Land during the Term.

## Item 2 Term

Twenty-one (21) years commencing on the Commencement Date and expiring on 31 October 2044.

## Item 3 Further Terms

Not applicable.

## Item 4 Commencement Date

The date at which the Minister for Lands' consent is obtained.

## Item 5 Rent

Two dollars (\$2.00) per annum plus GST, payable in advance by equal annual instalments with the first instalment due on the Commencement Date.

## Item 6 Permitted Purpose

Golf, bowls, club activities and reasonable uses ancillary to.

## Item 7 Public Liability Insurance

Twenty million dollars (\$20,000,000.00).

## Item 8 Rent Review Dates

### **CPI Reviews**

Not applicable.

### **Market Reviews**

Not applicable.

Item 9 Additional terms and conditions

Nil.

# Signing page

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**EXECUTED by the parties as a Deed**

2024

**The COMMON SEAL of the SHIRE OF LAKE GRACE** is affixed in the presence of -

\_\_\_\_\_  
Signature of Shire President

\_\_\_\_\_  
Full name of Shire President

\_\_\_\_\_  
Signature of Chief Executive Officer

\_\_\_\_\_  
Full name of Chief Executive Officer

**THE COMMON SEAL of NEWDEGATE COUNTRY CLUB INCORPORATED** was hereunto affixed pursuant to the constitution of the Lessee in the presence of each of the undersigned each of whom hereby declares by the execution of this document that he or she holds the office in the Lessee indicated under his or her name-

\_\_\_\_\_  
Office Holder Sign

\_\_\_\_\_  
Office Holder Sign

\_\_\_\_\_  
Name:

\_\_\_\_\_  
Name:

\_\_\_\_\_  
Address:

\_\_\_\_\_  
Address:

\_\_\_\_\_  
Office Held:

\_\_\_\_\_  
Office Held:

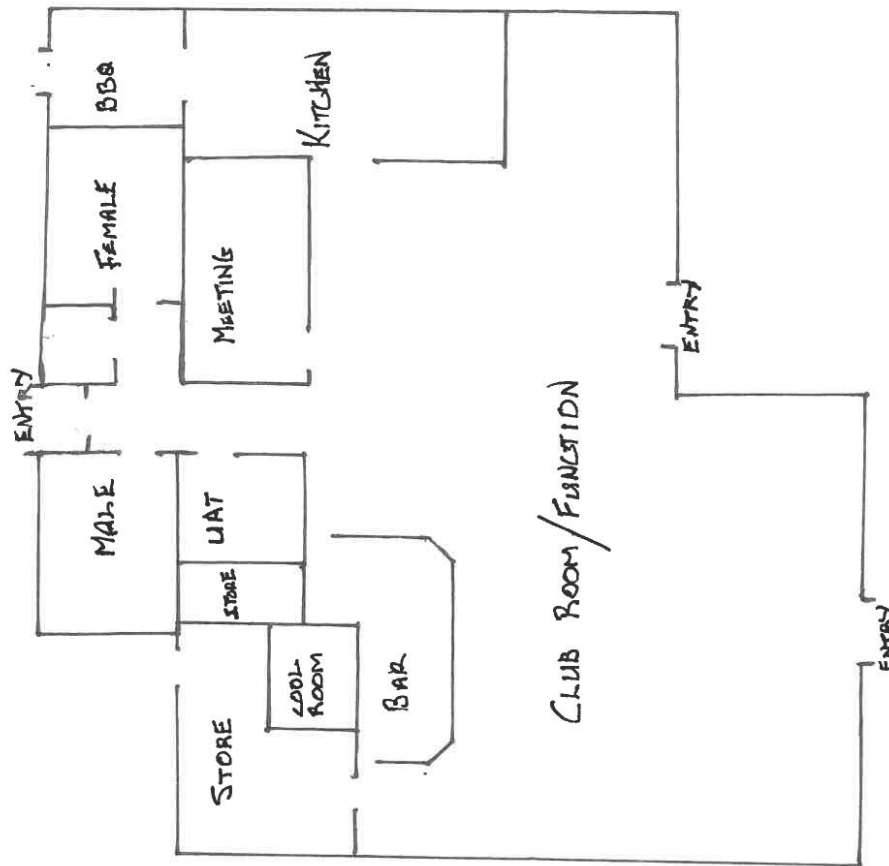
# Annexure 1 – Sketch of Premises

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Sketch of Premises



Sketch of Club Building



NEWDEGATE COUNTRY CLUB



# Annexure 2 – Minister for Lands' consent

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Department of Planning,  
Lands and Heritage

Land Use Management

Case 2400261  
Our ref: File 01811-1932, IDA13284532  
Enquiries: Kevin Harrison, ph 9791 0860  
Kevin.harrison@dplh.wa.gov.au

25<sup>th</sup> January 2024

Ricardo Agostino  
McLeods  
220 Stirling Highway  
Claremont WA 6010

Email only [ragostino@mcleods.com.au](mailto:ragostino@mcleods.com.au)

Dear *Ricardo*

**Section 18 Ministers Consent for proposed Lease over Reserve 20960 Lot 156 on Deposited Plan 215014, between the Shire of Lake Grace and Newdegate Country Club**

Thank you for your recent correspondence regarding permission to Lease Reserve 20960 which is set aside for the purpose of Recreation and managed by the Shire of Lake Grace with power to lease for any term not exceeding 21 years subject to the consent of the Minister for Lands.

In accordance with section 18 of the *Land Administration Act 1997* (LAA) approval from the Minister for Lands is granted to the proposed Lease provided to the Department of Planning, Lands and Heritage (DPLH) by email dated 23<sup>rd</sup> January 2024 on the condition that the final document executed by the parties is on the same terms as that provided to DPLH with that email. If the final document executed by the parties is not on the approved terms, then it may be void under section 18 LAA.

Please note that this approval is for the purposes of section 18 LAA only and does not constitute an endorsement as to the terms and effect of the document. DPLH cannot provide any advice in respect of the Lease and recommends that each party obtain their own independent advice as to their rights and obligations under the document.

This approval is subject to the registration requirements of the *Transfer of Land Act 1893*. You will need to provide a copy of this letter to Landgate if the documents are to be lodged for registration at Landgate.

Postal address: Locked Bag 2506 Perth WA 6001 Street address: 140 William Street Perth WA 6000  
Tel: (08) 6551 8002 [info@dplh.wa.gov.au](mailto:info@dplh.wa.gov.au) [www.dplh.wa.gov.au](http://www.dplh.wa.gov.au)  
ABN 68 565 723 484

Should you have any enquiries please don't hesitate to contact me on any of the above details.

Yours sincerely



**Kevin Harrison**  
**Senior Land Officer**  
**Case Delivery**

# Annexure 3 – Maintenance obligations

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## Maintenance Responsibilities

<b>Responsibility of Lessee</b>
General Cleaning
Window Cleaning
Portable Appliance Testing
Carpet Cleaning
Grease Trap Service
Filters / UV Lamps
Heating Ventilation and Cooling (Air conditioner/heater) - Cleaning
Vinyl Floor cut & polish
Emergency/Exit Light Testing
Golf Course
Bowling Green
<b>Responsibility of Lessor</b>
Annual Building Inspection
Painting
Structural Repairs
Roofing Repairs
Major Plumbing repairs
Major Electrical repairs
Major Fixings repair
Appliance repairs (Shire Owned)
Auto Door Servicing
Heating Ventilation and Cooling (Air conditioner/heater) - Maintenance (Shire Owned)
RPZD & Check Valves
RCD Testing
Fire equipment testing

# Annexure 4 – Lessor's Fixtures and Fittings

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- Club Building.

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## Purpose

Shire of Lake Grace supports and values all children and young people. Shire of Lake Grace makes a commitment to support the safety and wellbeing of all children and young people, including protection from abuse. This Child Safe Awareness policy is one of the ways Shire of Lake Grace demonstrates its commitment to being child safe and a zero-tolerance approach to child abuse.

This policy aims to reduce the risk of harm and child sexual abuse in our communities by encouraging child safe environments to be created and maintained. Shire of Lake Grace is committed to encouraging local organisations to be child safe and ensure children are safe and empowered.

This Child Safe Awareness policy has been developed in response to recommendation 6.12 of the Royal Commission into Institutional Responses to Child Sexual Abuse and recognises that Shire of Lake Grace is uniquely placed within the local community to demonstrate leadership by supporting organisations to be child safe and to protect children and young people from harm and/or abuse. Shire of Lake Grace will promote the safety and wellbeing of children across the community.

Consistent with the [National Principles for Child Safe Organisations](#) and [Commonwealth Child Safe Framework](#), this policy provides a framework that outlines the role of Shire of Lake Grace in supporting local organisations to be child safe through access to resources, awareness raising and sharing relevant information.

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## Scope

The safety and wellbeing of children is everyone's responsibility. This Child Safe Awareness policy applies to all, employees, volunteers, trainees, work experience students, interns, and anyone else who undertakes work on behalf of the Shire of Lake Grace, regardless of their work related to children or young people. It applies to occupants of Shire of Lake Grace facilities and venues, including visitors, contractors and suppliers.

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## Definitions

**Abuse:** Abuse is an act, or a failure to act, towards or on behalf of a child that may result in harm. It can occur on one occasion or multiple occasions. Sometimes the impact of multiple events leads to harm that becomes cumulative in nature. Types of abuse include physical, emotional and sexual abuse, and neglect.

**Child/Children:** Means a person under 18 years of age, and in the absence of positive evidence as to age, means a person who appears to be under 18 years of age.

**Child Safe Organisation:** is defined in the Royal Commission Final Report as one that:

- creates an environment where children's safety and wellbeing are at the centre of thought, values, and actions
- places emphasis on genuine engagement with and valuing of children and young people
- creates conditions that reduce the likelihood of harm to children and young people

- creates conditions that increase the likelihood of identifying any harm, and
- responds to any concerns, disclosures, allegations, or suspicions of harm.  
Note: in the context of local governments, this would involve referring concerns to the Department of Communities or WA Police to respond as appropriate.

Implementation of the National Principles for Child Safe Organisations give effect to the above.

**Child safe:** For the purpose of this policy, child safe means protecting the rights of children and young people to be safe by taking actions that can help prevent harm and abuse.

**Harm:** Harm, in relation to a child, means any detrimental effect of a significant nature on the child's wellbeing, whether caused by a single act, omission or circumstance; or a series or combination of acts, omissions or circumstances.

**Wellbeing:** Wellbeing of children and young people includes the care, development, education, health and safety of children and young people.

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## Policy Principles

- The rights of children and young people are upheld.
- Children and young people are respected, listened to, and informed about their rights.
- Children and young people have the fundamental right to be safe and cared for.
- Children and young people have the right to speak up, be heard and taken seriously without the threat of negative consequences.
- The safety and best interests of children and young people are a primary consideration when making decisions that concern them.
- Access to trusted and reliable information, including the National Principles for Child Safe Organisations, helps support organisations to understand what they must do to help reduce the risk of harm and abuse.
- Communities are informed and involved in promoting the safety and wellbeing of children and young people including protection from harm.
- Collaboration with the community and our partners promotes the safety, participation and empowerment of all children and young people.

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## Policy Statement

The Shire of Lake Grace will ensure the following functions of this policy are resourced and assigned to the relevant officers for implementation.

- Developing a process to deliver child safe messages (for example at Shire of Lake Grace venues, grounds and facilities or events).
- Connecting and supporting local community groups, organisations, and stakeholders to child safe resources (including culturally safe and inclusive resources).

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## Responsibilities

The Shire of Lake Grace has a leadership role in our community to support relevant organisations to be child safe and promote child safe practices.

Although the Shire of Lake Grace is not legally responsible for providing oversight of compliance with child safe practices, it will take any reasonable steps to engage with persons who utilise Shire of Lake Grace facilities to operate in alignment with the Child Safe Awareness policy.

The Shire of Lake Grace will determine which roles across the organisation will directly support the implementation of the Child Safe Awareness policy.

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<b>History</b>	25/05/2023
<b>Section</b>	Community Support
<b>Relevant Legislation</b>	<ul style="list-style-type: none"><li>• <i>Child Care Services Act 2007</i></li><li>• <i>Children and Community Services Act 2004</i></li><li>• <i>Civil Liability Act 2002</i></li><li>• <i>Corruption, Crime and Misconduct Act 2003</i></li><li>• <i>Equal Opportunity Act 1984</i></li><li>• <i>Freedom of Information Act 1997</i></li><li>• <i>Local Government Act 1995</i></li><li>• <i>National Principles for Child Safety Organisations</i></li><li>• <i>Parliamentary Commissioner Act 1971</i></li><li>• <i>Public Interest Disclosure Act 2003r</i></li><li>• <i>Public Sector Management Act 1994</i></li><li>• <i>United Nations Convention on the Rights of the Child (CRC)</i></li><li>• <i>Work Health and Safety Act 2020</i></li><li>• <i>Working with Children (Criminal Record Checking) Act 2004</i></li></ul>
<b>Related Documentation</b>	Strategic Community Plan



## **ATTACHMENT 3.2 (a) - Summary of Significant Accounting Policies**

### **BASIS OF PREPARATION**

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

Material accounting policies which have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the 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.

### **CRITICAL ACCOUNTING ESTIMATES**

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

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

### **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.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears in the accompanying Notes to the financial statements.

#### **(a) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of

GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.





Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

#### **(b) Cash and Cash Equivalents**

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

Bank overdrafts are reported as short-term borrowings in current liabilities in the statement of financial position.

#### **(c) Trade and Other Receivables**

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

#### **(d) Inventories**

##### ***General***

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

##### ***Land held for sale***

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

#### **(e) Fixed Assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.



### ***Mandatory requirement to revalue non-current assets***

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory. During the year ended 30 June 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at Fair Value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary. The Shire revalues its asset classes in accordance with this mandatory timetable.

### ***Land under control***

In accordance with Local Government (Financial Management) Regulation 16(a)(ii), the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

### ***Initial recognition and measurement between mandatory revaluation dates***

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

### ***Revaluation***



~~Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.~~

***Land under roads***

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

***Depreciation***

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years



Sealed roads and streets	
• Formation	not depreciated
• pavement	50 years
Seal	
• bituminous seals	20 years
• asphalt surfaces	25 years
Gravel roads	
• formation	not depreciated
Pavement	50 years
• gravel sheet	12 years
Formed roads (unsealed)	
• Formation	not depreciated
• pavement	50 years
<del>Footpaths – slab</del>	<del>40 years</del>
<del>Sewerage piping</del>	<del>100 years</del>
<del>Water supply piping and drainage systems</del>	<del>75 years</del>

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount.

These gains and losses are included in the statement of comprehensive income in the period in which they arise.

**(f) Fair Value of Assets and Liabilities**

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).



For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

### ***Fair value hierarchy***

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

#### **Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

#### **Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

#### **Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

### ***Valuation techniques***

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

#### **Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

#### **Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

#### **Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.



Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued in accordance with the regulatory framework.

#### **(g) Financial Instruments**

##### ***Initial recognition and measurement***

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

##### ***Classification and subsequent measurement***

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or at cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

##### ***(i) Financial assets at fair value through profit and loss***



Financial assets are classified at “fair value through profit or loss” when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as noncurrent.

*(iv) Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

*(v) Financial liabilities*

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

***Impairment***

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a “loss event”) having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).





In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately.

Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

### ***Derecognition***

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired.

The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

### **(h) Impairment of Assets**

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.





For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

**(i) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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.

**(j) Employee Benefits**

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

**Other long-term employee benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other 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.

**(k) Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.



**(l) 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.

**(m) Leases**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

**(n) Investment in Associates**

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate.

In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate.

Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate.



When the Shire's share of losses in an associate equal or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

**(o) Interests in Joint Arrangements**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(n) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note.

**(p) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

**(q) Superannuation**

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**(r) 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. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading



are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

**(s) Rounding Off Figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar.

**(t) Comparative Figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

**(u) Budget Comparative Figures**

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

**(v) New Accounting Standards and Interpretations for Application in Future Periods**

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows:



	<b>Title</b>	<b>Issued / Compiled</b>	<b>Applicable (1)</b>	<b>Impact</b>
(i)	AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	Dec-14	1-Jan-18	<p><del>Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the Standard will have any material effect.</del></p>
(ii)	AASB 15 Revenue from Contracts with Customers	Dec-14	1-Jan-19	<p><del>This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.</del></p> <p><del>The effect of this Standard will depend upon the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.</del></p>
(iii)	AASB 16 Leases	Feb-16	1-Jan-19	<p><del>Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability onto their statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position once AASB 16 is adopted.</del></p> <p><del>Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Shire, the impact is not expected to be significant.</del></p>
(iv)	AASB 1058 Income of Not-for-Profit Entities (incorporating AASB 2016-7 and AASB 2016-8)	Dec-16	1-Jan-19	<p><del>These standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are:</del></p> <ul style="list-style-type: none"> <li><del>- Assets received below fair value;</del></li> <li><del>- Transfers received to acquire or construct non-financial assets;</del></li> <li><del>- Grants received;</del></li> <li><del>- Prepaid rates;</del></li> <li><del>- Leases entered into at below market rates; and</del></li> <li><del>- Volunteer Services</del></li> </ul>



				<del>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Shire's operations.</del>
	<i>Notes:</i>			<del>(1) Applicable to reporting periods commencing on or after the given date.</del>

**(w) Adoption of New and Revised Accounting Standards**

~~The Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.~~

~~Whilst many reflected consequential changes associate with the amendment of existing standards, the only new standard with material application is as follows:~~

<del>(i) AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities  [AASB 10, 124 &amp; 1049]</del>	<del>March 2015</del>	<del>1 July 2016</del>	<del>The objective of this Standard was to extend the scope of AASB 124 <i>Related Party Disclosures</i> to include not-for-profit sector entities.  The Standard has had a significant disclosure impact on the financial report of the Shire as both Elected Members and Senior Management are deemed to be Key Management Personnel and resultant disclosures in accordance to AASB 124 have been necessary.</del>
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# AMENDED POLICY

## ATTACHMENT 3.2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### **BASIS OF PREPARATION**

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

Material accounting policies which have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the 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.

### **CRITICAL ACCOUNTING ESTIMATES**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

### **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.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears in the accompanying Notes to the financial statements.

#### **(a) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of

GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

#### **(b) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Restricted financial assets are not available for general use by the Shire due to



externally imposed restrictions. Restrictions are specified in agreement, contract or legislation. This applies to Reserves, unspent grants that have not been fully expended in the manner specified in the agreement.

Bank overdrafts are reported as short-term borrowings in current liabilities in the statement of financial position.

### **(c) Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

### **(d) Inventories**

#### **General**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

#### **Land held for sale**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

### **(e) Fixed Assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement for assets held at cost Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with Financial Management Regulation 17A. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value 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 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.



Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of 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.

Individual assets that are land, buildings, and infrastructure and investment properties 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 fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date consistent with Financial Management Regulation 17A(4).

### **Revaluation**

The fair value of land, buildings, and infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with Financial Management Regulation 17A (2) which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

### **Depreciation**

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

### **Depreciation on revaluation**

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

### **Amortisation**

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

### **Impairment**

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

### **Gains or losses on disposal**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the Statement of Comprehensive Income in the period in which they arise.

### **Land under roads**

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
• Formation	not depreciated
• pavement	50 years
Seal	
• bituminous seals	20 years
• asphalt surfaces	25 years
Gravel roads	
• formation	not depreciated
Pavement	50 years
• gravel sheet	12 years
Formed roads (unsealed)	
• Formation	not depreciated
• pavement	50 years
Parks, Gardens & Recreation Facilities	4 - 50 years
Sewerage piping	20-50 years
Urban Infrastructure	4 -50 years
Water supply piping and drainage systems	75 years

## **(f) Fair Value of Assets and Liabilities**

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

### **Fair value hierarchy**

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

#### **Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

#### **Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

#### **Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

### **Valuation techniques**

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued in accordance with the regulatory framework.

**(g) Financial Instruments*****Initial recognition and measurement***

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

***Classification and subsequent measurement***

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or at cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

*(i) Financial assets at fair value through profit and loss*

Financial assets are classified at “fair value through profit or loss” when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as noncurrent.

*(iv) Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

*(v) Financial liabilities*

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

**Impairment**

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a “loss event”) having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately.

Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

### ***Derecognition***

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired.

The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

### **(h) Impairment of Assets**

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

### **(i) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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. Contract liabilities represent the Shire's obligation to transfer goods and services to a customer for which the Shire has received consideration from the customer. Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

### **(j) Employee Benefits**

#### **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 statement of financial

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

#### **Other long-term employee benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other 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.

#### **(k) Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

#### **(l) 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.

#### **(m) Leases**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight-line basis over the life of the lease term.

#### **(n) Investment in Associates**

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is

initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate.

In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate.

Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate.

When the Shire's share of losses in an associate equal or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

#### **(o) Interests in Joint Arrangements**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(n) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note

#### **(p) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

#### **(q) Superannuation**

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.



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

## **(s) Rounding Off Figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar.

## **(t) Comparative Figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

## **(u) Budget Comparative Figures**

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

## **(v) New Accounting Standards and Interpretations for Application in Future Periods**

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows:

The financial report comprises general purpose financial statements which have 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 except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61

- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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.

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.

### **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 the financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 25 of the financial report.

### **Judgements and estimates**

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.

### **Initial application of accounting standards**

During the current year the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards -

## Annual Improvements 2018-2020 and Other Amendments

- AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date

- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and

Editorial Corrections [general editorials]

- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

## New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates

This standard will result in a terminology change for significant accounting policies

- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and

Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]

- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback

- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants

- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

## SECTION 3 FINANCE / ACCOUNTING

### POLICY 3.7 PURCHASING POLICY

**POLICY** The Shire of Lake Grace (the “**Shire**”) is committed to delivering the objectives, principles and practices outlined in this Policy, when purchasing goods, services or works to achieve the Shire strategic and operational objectives.

This policy complies with the Local Government (Functions and General) Regulations 1996 (‘the Regulations’).

#### 1.1 OBJECTIVES

- The Shire’s purchasing activities will achieve:
- The attainment of best value for money;
- Sustainable benefits, such as environmental, social and local economic factors are considered in the overall value for money assessment;
- Consistent, efficient and accountable processes and decision-making;
- Fair and equitable competitive processes that engage potential suppliers impartially, honestly and consistently;
- Probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest;
- Compliance with the Local Government Act 1995, Local Government (Functions and General) Regulations 1996, as well as any relevant legislation, Codes of Practice, Standards and the Shire’s Policies and procedures;
- Risks identified and managed within the Shire’s Risk Management framework;
- Records created and maintained to evidence purchasing activities in accordance with the State Records Act and the Shire’s Record Keeping Plan;
- Confidentiality protocols that protect commercial-in-confidence information and only release information where appropriately approved.

#### 1.2 ETHICS & INTEGRITY

The Shire’s Code of Conduct applies when undertaking purchasing activities and decision making. Elected Members and employees must observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.

#### 1.3 VALUE FOR MONEY

Value for money is achieved through the critical assessment of price, risk, timeliness, environmental, social, economic and qualitative factors to determine the most advantageous supply outcome that contributes to the Shire achieving its strategic and operational objectives.

The Shire will apply value for money principles when assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantage.

### **1.3.1 Assessing Value for Money**

Assessment of value for money will consider:

- All relevant Total Costs of Ownership (TCO) and benefits including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, training, maintenance and disposal;
- The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality. This includes but is not limited to an assessment of compliances, tenderers resources available, capacity and capability, value-adds offered, warranties, guarantees, repair and replacement policies, ease of inspection, ease of after sales service, ease of communications etc.
- Financial viability and capacity to supply without the risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- A strong element of competition by obtaining a sufficient number of competitive quotations wherever practicable and consistent with this Policy;
- The safety requirements and standards associated with both the product design and the specification offered by suppliers and the evaluation of risk arising from the supply, operation and maintenance;
- The environmental, economic and social benefits arising from the goods, services or works required, including consideration of these benefits in regard to the supplier's operations, in accordance with this Policy and any other relevant Shire Policy; and
- Providing opportunities for businesses within the Shire's boundaries to quote wherever possible.

## **~~1.4 PURCHASING THRESHOLDS AND PRACTICES~~**

~~The Shire must comply with all requirements, including purchasing thresholds and processes, as prescribed within the Regulations, this Policy and associated purchasing procedures in effect at the Shire.~~

### **1.4.1 Policy Purchasing Value Definition**

Purchasing value for a specified category of goods, services or works is to be determined upon the following considerations:

- Exclusive of Goods and Services Tax (GST); and
- Where a contract is in place, the actual or expected value of expenditure over the full contract period, including all options to extend specific to a particular category of goods, services or works. OR
- Where there is no existing contract arrangement, the Purchasing Value will be the estimated total expenditure for a category of goods, services or works over a minimum three-year period. This period may be extended to a maximum of 5 years only where the supply category has a high risk of change i.e. to technology, specification,

availability or the Shire's requirements (Regulation 12).  
The calculated estimated Purchasing Value will be used to determine the applicable threshold and purchasing practice to be undertaken.

**1.4.2. Purchasing from Existing Contracts**

The Shire will ensure that any goods, services or works required that are within the scope of an existing contract will be purchased under that contract.

**1.4.3 Purchasing Officers – Financial Limits**

All orders with the exception of petty cash outlays require the issue of a Purchase Order.

All officers are permitted to obtain verbal or written quotations for goods and services for the Shire, however the following officers are permitted to issue purchase orders on behalf of the Shire of Lake Grace within the financial limits specified:

<b>Officer</b>	<b>Purchase Order Value</b>
Chief Executive Officer	Unlimited (within adopted budget and guidelines)
Deputy Chief Executive Officer	\$50,000
Manager Infrastructure Services	\$50,000
Manager Corporate Services	\$50,000

**1.4.4 Table of Purchasing Thresholds and Practices**

This table prescribes Purchasing Value Thresholds and the applicable purchasing practices which apply to the Shire's purchasing activities:

~~1.4.4 Table of Purchasing Thresholds and Practices~~

~~This table prescribes Purchasing Value Thresholds and the Applicable purchasing practices which apply to the Shire's purchasing activities:~~

<b>Purchase Value Threshold (ex GST)</b>	<b>Purchasing Practice Required</b>
Up to \$1,000 (ex GST)	<p>Purchase directly from supplier using a Purchase Order or Corporate Credit Card issued by the Shire of Lake Grace.</p> <p>The preference is to purchase from a Shire based business if such suitable supplier can be sourced.</p> <p>Alternative suppliers are encouraged to be used if possible to ensure best value for money and adequate market share.</p>
From \$1,001 up to \$10,000 (ex GST)	<p>Purchase directly from a supplier using a Purchase Order or Corporate Credit Card issued by the Shire of Lake Grace, seek at least one (1) verbal or written quotation from a suitable supplier, either from:</p> <ul style="list-style-type: none"> <li>• an existing panel of pre-qualified suppliers administered by the Shire of Lake Grace; or</li> <li>• a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use</li> </ul>

Purchase Value Threshold (ex GST)	Purchasing Practice Required
	<p>Arrangement (CUA); or</p> <ul style="list-style-type: none"> <li>from the open market.</li> </ul>
<p>From \$10, 001 up to \$50, 000 (exc GST)</p>	<p><del>Seek at least one (1) written quotation from a suitable supplier on the open market.</del></p> <p><del>Where the Shire has an established Panel of Pre-Qualified Suppliers relevant to the required purchasing category, seek quotations in accordance with the contract requirements.</del></p> <p>If no Panel of Pre-Qualified Suppliers exists for the required purchasing category, then one (1) quote must be sought from either:</p> <ul style="list-style-type: none"> <li><del>a supplier included in the relevant WALGA Preferred Supplier Arrangement; or</del></li> <li><del>other suppliers that are accessible accessible under a State Government Common Use Arrangement (CUA).</del></li> </ul> <p><del>The purchasing decision is to be based upon assessment of the supplier's response to:</del></p> <ul style="list-style-type: none"> <li><del>a brief outline of the specified requirement for the goods; services or works required; and</del></li> <li><del>value for money criteria, not necessarily the lowest price.</del></li> </ul> <p><del>The procurement decision is to be represented using the Brief Evaluation Report Template.</del></p>
<p>From \$50,001 up to \$100,000 (exc GST)</p>	<p><del>Seek at least two (2) written quotations, if practical, from suitable suppliers on the open market.</del></p> <p>Where the Shire has an established Panel of Pre-Qualified Suppliers relevant to the required purchasing category, seek quotations in accordance with the contract requirements.</p>
	<p>If no Panel of Pre-Qualified Suppliers exists for the required purchasing category, then one (1) quote must be sought from either:</p> <ul style="list-style-type: none"> <li>a supplier included in the relevant WALGA Preferred Supplier Arrangement; or</li> <li>other suppliers that are accessible under a State Government Common Use Arrangement (CUA).</li> <li><del>the open market.</del></li> </ul>
	<p><del>If quotes are not being sought from a WALGA Preferred Supplier Arrangement, at least one (1) quotation is to be sought, where a suitable supplier is available, from:</del></p> <ul style="list-style-type: none"> <li>a WA Disability Enterprise; and / or</li> <li>an Aboriginal Owned Business; and / or</li> <li>a Local Supplier.</li> </ul>
	<p>The purchasing decision is to be based upon assessment of the suppliers response to:</p>



Purchase Value Threshold (ex GST)	Purchasing Practice Required
	<ul style="list-style-type: none"> <li>a brief outline of the specified requirement for the goods; services or works required; and</li> <li>value for money criteria, not necessarily the lowest price.</li> </ul> <p><del>The procurement decision is to be represented using the Brief Evaluation Report Template.</del></p>
<p>From \$100,001 up to \$249,999 (exc GST)</p>	<p><del>Seek at least three (3) written quotations from suppliers by invitation under a formal Request for Quotation.</del></p> <p>Where the Shire has an established Panel of Pre-Qualified Suppliers relevant to the required purchasing category, seek quotations in accordance with the contract requirements.</p> <p>If no Panel of Pre-Qualified Suppliers exists for the required purchasing category, then at least one (1) quote must be sought from either:</p> <ul style="list-style-type: none"> <li>a supplier included in the relevant WALGA Preferred Supplier Arrangement; or</li> <li>other suppliers that are accessible under a State Government Common Use Arrangement (CUA).</li> </ul> <p><del>If quotes are not being sought from a WALGA Preferred Supplier Arrangement, at least one (1) quotation of the three (3) quotations is to be sought, where a suitable supplier is available, from either:</del></p> <ul style="list-style-type: none"> <li>a WA Disability Enterprise; and / or</li> <li>an Aboriginal Owned Business; and / or</li> <li>a Local Supplier.</li> </ul> <p><del>The purchasing decision</del> is to be based upon assessment of the suppliers response to:</p> <ul style="list-style-type: none"> <li>a detailed written specification for the goods, services or works required and</li> <li>pre-determined evaluation criteria that assesses all best and sustainable value considerations.</li> </ul> <p><del>The procurement decision is to be represented using an Evaluation Report template.</del></p>
<p>Over \$250,000 (exc GST)</p>	<p>Where the Shire has an established Panel of Pre-Qualified Suppliers relevant to the required purchasing category, seek quotations in accordance with the contract requirements.</p> <p>If no Panel of Pre-Qualified Suppliers exists for the required purchasing category, then either:</p> <ul style="list-style-type: none"> <li>Seek at least three (3) written quotations from a supplier included in the relevant WALGA Preferred Supplier Arrangement and / or another tender exempt arrangement;</li> </ul> <p><b>OR</b></p> <ul style="list-style-type: none"> <li>Conduct a Public Request for Tender process in accordance with the Local Government Act 1995 and</li> </ul>



Purchase Value Threshold (ex GST)	Purchasing Practice Required
	<p>relevant Shire Policy requirements. The purchasing decision is to be based upon the suppliers response to:</p> <ul style="list-style-type: none"> <li>• a specification of the goods, services or works (for a tender exempt process including the WALGA Preferred Supplier Arrangement); or a detailed specification for the open tender process; and</li> <li>• pre-determined evaluation criteria that assesses all best and sustainable value considerations.</li> </ul> <p><del>The procurement decision is to be represented using the Evaluation Report template.</del></p>
Emergency Purchases (Within Budget)	Must be approved by the President or by the Chief Executive Officer under delegation and reported to the next available Council Meeting
Emergency Purchases (Not Included in Budget)	<p>Only applicable where, authorised in advance by the President in accordance with s.6.8 of the Local Government Act 1995 and reported to the next available Council Meeting. Where the Shire has an established Panel of Pre-Qualified Suppliers relevant to the required purchasing category, the emergency supply must be obtained from the Panel suppliers.</p> <p>If, however, no member of the Panel of Pre-qualified Suppliers or a suitable supplier from WALGA Preferred Supplier Arrangement is available, then the supply may be obtained from any supplier capable of providing the emergency purchasing requirement, and to the extent that it is reasonable in context of the emergency requirements, with due consideration of best and sustainable consideration.</p>
LGIS WA Services	The suite of LGIS insurances are established in accordance with s.9.58(6)(b) of the Act and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-based service and is not defined as a purchasing activity subject to this Policy. Should quotations for insurance services be sought from alternative insurance suppliers, compliance with this Policy is required.

#### 1.4.5 Exemptions

An exemption from the requirement to publicly invite tenders may apply when the purchase is:

- obtained from a pre-qualified supplier under the WALGA Preferred Supplier Arrangement or other suppliers that are accessible under another tender exempt arrangement.
- from a pre-qualified supplier under a Panel established by the Shire;
- from a Regional Local Government or another Local Government;
- acquired from a person/organisation registered on the WA Aboriginal Business Directory, as published by the Small Business Development Corporation, where the consideration under contract is worth \$250,000 or less (exc GST) and represents value for money;
- acquired from an Australian Disability Enterprise and represents value for money;

- the purchase is authorised under auction by Council under delegated authority;
- within 6 months of no tender being accepted;
- where the contract is for petrol, oil, or other liquid or gas used for internal combustion engines; or
- the purchase is covered by any of the other exclusions under Regulation 11 of the Regulations.

The following exemptions where the Shire is not required to undertake a competitive purchasing process (as detailed in section 3.3 of this Policy) and where the total value of the purchase does not exceed \$250,000 (~~inclusive~~ of GST) include:

- Services / Memberships of WALGA, Local Government Insurance Services WA (LGIS WA), 4WDL, VROCs and other cooperative local government groupings the Shire is involved with;
- Aboriginal Corporations registered on the Aboriginal Business Directory WA published by the Small Business Development Corporation;
- Advertising – Newspapers and publications (for example: local papers, The West Australian, State Government Gazette);
- Annual Memberships / Subscriptions;
- Annual Service / Software Maintenance / Support Fees; • Fuels and oils for shire vehicles, plant and equipment; • Provision of utility services (where only sole provider exists); and
- Purchases for maintenance of equipment from Original Equipment Manufacturer (OEMs) and where warranty provisions may be void.
- Where for various reasons it is considered in the best interest of the Shire to undertake procurement activities which are not provided for by this policy, an officer may:
  - Recommend to the CEO reasons to undertake unique or urgent expenditure up to a value of \$10,000;
  - CEO to evaluate the recommendation of unique and urgent expenditure for approval or refusal;
  - Copy of any approval to be attached to the purchase order.

#### **1.4.6 Inviting Tenders Under the Tender Threshold**

The Shire may determine to invite Public Tenders, despite the estimated Purchase Value being less than the \$250,000 threshold.

This decision will be made after considering:

- Whether the purchasing requirement can be met through the WALGA Preferred Supplier Program or any other tender exemption arrangement; and
- Any value for money benefits, timeliness, risks; and
- Compliance requirements.
-

A decision to invite Tenders, though not required to do so, may occur where an assessment has been undertaken and it is considered that there is benefit from conducting a publicly accountable and more rigorous process. In such cases, the Shire's tendering procedures must be followed in full.

#### **1.4.7 Other Procurement Processes**

##### **1.4.7.1 Expressions of Interest**

Expressions of Interest (EOI) are typically considered in situations where the project is of a significant value, or contains significant complexity of project delivery that may solicit responses from a considerable range of industry providers. In these cases, the Shire may consider conducting an EOI process, preliminary to any Request for Tender process, where the purchasing requirement is:

- Unable to be sufficiently scoped or specified;
- Open to multiple options for how the purchasing requirement may be obtained, specified, created or delivered;
- Subject to a creative element; or
- To establish a procurement methodology that allows for an assessment of a significant number of tenderers leading to a shortlisting process based on non-price assessment.

All EOI processes are conducted as a public process and similar rules to a Request for Tender apply. However, the EOI should not seek price information from respondents, seeking qualitative and another non-price information only. All EOI processes should be subsequently followed by a Request for Tender through an invited process of those shortlisted under the EOI.

##### **1.4.7.2 Request for Proposal**

As an alternative to a Request for Tender, the Shire may consider conducting a Request for Proposal where the requirements are less known, or less prescriptive and detailed. In this situation, the Request For Proposal would still be conducted under the same rules as for a Request For Tender but would seek responses from the market that are outcomes based or that outline solutions to meet the requirements of the Shire.

#### **1.4.8 Emergency Purchases**

An emergency purchase is defined as an unanticipated purchase which is required in response to an emergency situation as provided for in the Act and including natural disasters such as fire and flood. In such instances, quotes and tenders are not required to be obtained prior to the purchase being undertaken.

Time constraints are not a justification for an emergency purchase. Every effort must be made to anticipate purchases in advance and to allow sufficient time to obtain quotes and tenders, whichever may apply.

#### **1.4.9 Sole Source of Supply**

A sole source of supply arrangement may only be approved where the:

- Purchasing value is estimated to be over \$10,000; and
- purchasing requirement has been documented in a detailed specification; and
- specification has been extensively market tested and only one potential supplier has been identified as being capable of meeting the specified purchase requirement; and
- market testing process and outcomes of supplier assessments have been documented, inclusive of a rationale for why the supply is determined as unique and cannot be sourced through more than one supplier.

A sole source of supply arrangement will only be approved for a period not exceeding three (3) years. For any continuing purchasing requirement, the approval must be re-assessed before expiry to evidence that a Sole Source of Supply still genuinely exists.

#### **1.4.10 Anti-Avoidance**

The Shire will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, avoiding a particular purchasing threshold or the need to call a Public Tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

Utilising rolling contract extensions at the end of a contract term without properly testing the market or using a Tender exempt arrangement, will not be adopted as this would place this Local Government in breach of the Regulations (Regulation 12).

The Shire administration will conduct regular periodic analysis of purchasing activities within supply categories and aggregating expenditure values in order to identify purchasing activities which can be more appropriately undertaken within the Purchasing Threshold practices detailed in clause 1.4.3 above.

## **2 SUSTAINABLE PROCUREMENT**

### **2.1. LOCAL ECONOMIC BENEFIT**

The Shire encourages the development of competitive local businesses within its boundary first, and second within its broader region. As much as practicable, the Shire will:

- where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;
- consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- ensure that procurement plans address local business capability and local content;

- explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and
- provide adequate and consistent information to local suppliers.

To this extent, a qualitative weighting will be included in the evaluation criteria for quotes and Tenders where suppliers are located within the boundaries of the Shire, or substantially demonstrate a benefit or contribution to the local economy. This criterion will relate to local economic benefits that result from Tender processes.

## **2.2. PURCHASING FROM DISABILITY ENTERPRISES**

An Australian Disability Enterprise may be contracted directly without the need to comply with the Threshold and Purchasing Practices requirements of this Policy, where a value for money assessment demonstrates benefits for the Shire's achievement of its strategic and operational objectives.

A qualitative weighting will be used in the evaluation of quotes and Tenders to provide advantages to Australian Disability Enterprises, in instances where not directly contracted.

## **2.3. PURCHASING FROM ABORIGINAL BUSINESSES**

A business registered in the current Aboriginal Business Directory WA (produced by the Small Business Development Corporation) may be contracted directly without the need to comply with the Threshold and Purchasing Practices requirements of this Policy, only where:

- the contract value is or is worth \$250,000 or less, and
- a best and sustainable value assessment demonstrates benefits for the Shire's achievement of its strategic and operational objectives.

A qualitative weighting will be used in the evaluation of quotes and tenders to provide advantages to businesses registered in the current Aboriginal Business Directory WA, in instances where not directly contracted.

## **2.4. PURCHASING FROM ENVIRONMENTALLY SUSTAINABLE BUSINESSES**

The Shire will support the purchasing of recycled and environmentally sustainable products whenever a value for money assessment demonstrates benefits for the Shire's achievement of its strategic and operational objectives.

A qualitative weighting will be used in the evaluation of quotes and tenders to provide advantages to suppliers which:

- demonstrate policies and practices that have been implemented by the business as part of its operations;
- generate less waste material by reviewing how supplies, materials and equipment

- are manufactured, purchased, packaged, delivered, used, and disposed; and
- encourage waste prevention, recycling, market development and use of recycled/recyclable materials.

### **3 PANELS OF PRE-QUALIFIED SUPPLIERS**

#### **3.1. OBJECTIVES**

The Shire will consider creating a Panel of Pre-qualified Suppliers (“Panel”) when a range of similar goods and services are required to be purchased on a continuing and regular basis.

Part of the consideration of establishing a panel includes:

- there are numerous potential suppliers in the local and regional procurement related market sector(s) that satisfy the test of ‘value for money’;
- the purchasing activity under the intended Panel is assessed as being of a low to medium risk;
- the Panel will streamline and will improve procurement processes; and
- the Shire has the capability to establish a Panel, and manage the risks and achieve the benefits expected of the proposed Panel through a Contract Management Plan.

#### **3.2. ESTABLISHING AND MANAGING A PANEL**

If the Shire decides that a Panel is to be created, it will establish the panel in accordance with the Regulations.

Panels will be established for one supply requirement, or a number of similar supply requirements under defined categories. This will be undertaken through an invitation procurement process advertised via a state-wide notice.

Panels may be established for a maximum of three (3) years. The length of time of a Local Panel is decided with the approval of the CEO.

Evaluation criteria will be determined and communicated in the application process by which applications will be assessed and accepted.

In each invitation to apply to become a pre-qualified supplier, the Shire will state the expected number of suppliers it intends to put on the panel.

If a Panel member leaves the Panel, the Shire will consider replacing that organisation with the next ranked supplier that meets/exceeds the requirements in the value for money assessment – subject to that supplier agreeing. The Shire will disclose this approach in the detailed information when establishing the Panel.

A Panel contract arrangement needs to be managed to ensure that the performance of the Panel Contract and the Panel members under the contract are monitored and managed. This will ensure that risks are managed and expected benefits are

achieved. A Contract Management Plan should be established that outlines the requirements for the Panel Contract and how it will be managed.

### **3.3. DISTRIBUTING WORK AMONGST PANEL MEMBERS**

To satisfy Regulation 24AD(5) of the Regulations, when establishing a Panel of pre-qualified suppliers, the detailed information associated with each invitation to apply to join the Panel will prescribe one of the following as to whether the Shire intends to:

- obtain quotations from each pre-qualified supplier on the Panel with respect to all discreet purchases; or
- purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or
- develop a ranking system for selection to the Panel, with work awarded in accordance with the Regulations.

In considering the distribution of work among Panel members, the detailed information will also prescribe whether:

- each Panel member will have the opportunity to bid for each item of work under the Panel, with pre-determined evaluation criteria forming part of the invitation to quote to assess the suitability of the supplier for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or
- work will be awarded on a ranked basis, which is to be stipulated in the detailed information set out under Regulation 24AD(5)(f) when establishing the Panel. The Shire will invite the highest ranked Panel member, who is to give written notice as to whether to accept the offer for the work to be undertaken. Should the offer be declined, an invitation to the next ranked Panel member is to be made and so forth until a Panel member accepts a Contract. Should the list of Panel members invited be exhausted with no Panel member accepting the offer to provide goods/services under the Panel, the Shire may then invite suppliers that are not pre-qualified under the Panel, in accordance with the Purchasing Thresholds stated in section 1.4.3 of this Policy. When a ranking system is established, the Panel will not operate for a period exceeding 12 months.

In every instance, a contract must not be formed with a pre-qualified supplier for an item of work beyond 12 months, which includes options to extend the contract.

### **3.4. PURCHASING FROM THE PANEL**

The invitation to apply to be considered to join a panel of pre-qualified suppliers must state whether quotations are either to be invited to every Panel member (within each category, if applicable) of the Panel for each purchasing requirement, whether a ranking system is to be established, or otherwise.

Each quotation process, including the invitation to quote, communications with Panel members, quotations received, evaluation of quotes and notification of award communications can be made through eQuotes (or other nominated electronic quotation facility).

Each quotation process, including the invitation to quote, communications with Panel members, quotations received, evaluation of quotes and notification of award communications must all be captured on the Shire's electronic records system. A separate file is to be maintained for each quotation process made under each Panel that captures all communications between the Shire and Panel members.

#### **4. PURCHASING POLICY NON-COMPLIANCE**

Purchasing Activities are subject to financial and performance audits, which review compliance with legislative requirements and also compliance with the Shire's policies and procedures.

A failure to comply with the requirements of this policy will be subject to investigation, with findings to be considered in context of the responsible person's training, experience, seniority and reasonable expectations for performance of their role.

Where a breach is substantiated it may be treated as:

- an opportunity for additional training to be provided;
- a disciplinary matter, which may or may not be subject to reporting requirements under the Public Sector Management Act 1994;
- misconduct in accordance with the Corruption, Crime and Misconduct Act 2003.

#### **5. RECORD KEEPING**

All purchasing activity, communications and transactions must be evidenced and retained as local government records in accordance with the State Records Act 2000 and the Shire of Lake Grace Record Keeping Plan. This includes those with organisations involved in a tender or quotation process, including suppliers.

~~For the quotation process, this includes:~~

- ~~- Quotation documentation~~
- ~~- File notes for verbal quotes~~
- ~~- Internal documentation~~
- ~~- Purchase orders or requisitions~~
- ~~- Any other relevant correspondence.~~
- ~~- A copy of the Record of Quotations Obtained for Purchase document to be completed and attached to the Purchase Order.~~

For the tendering process, this includes:

- Advertising
- Tender documentation



- Evaluation documentation
- Enquiry and response documentation; and
- Notification and award documentation

~~Where a verbal quotation is required under this policy then the following information must be noted on the Record of Quotations Obtained for Purchase document and attached to the Purchase Order.~~

- ~~- Details of goods and services required;~~
- ~~- The name of any supplier who was requested to provide a quotation and the date on which it was requested; and~~
- ~~- The name of any supplier who submitted the quotation, the amount of the quotation and the date on which it was received~~

~~Where a written quotation is required under this policy then the written request for quotation, the amount of the quotation and the date on which it was received.~~

HISTORY      Resolution 13469, 29 September 2021  
                   Review, 23 June 2021 – Resolution 13425  
                   Amended 20 May 2020 Motion 13243  
                   Amended 17 April 2019 Motion 12976  
                   Amended 20 February 2019 Motion 12915  
                   Amended 22 June 2016 Motion 12312  
                   Amended 24 June 2015 Motion 12059

Motion 11479 25 July 2012 – amended with regard to accessing preferred suppliers and officers able to purchase on the Shire’s behalf

Motion 10951 24 February 2010 – amended to streamline requirements for written quotations where value is minimal and availability limited, and incorporate local price preferencing.

Motion 10602 April 2008 – amended by deletion of the administrative process for the calling of tenders which are regulated.

REVIEW        Chief Executive Officer / Deputy Chief Executive Officer

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**POLICY 3.36****PURCHASING POLICY**

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**POLICY** The Shire of Lake Grace (the “**Shire**”) is committed to delivering the objectives, principles and practices outlined in this Policy, when purchasing goods, services or works to achieve the Shire strategic and operational objectives.

This policy complies with the Local Government (Functions and General) Regulations 1996 (‘the Regulations’).

**OBJECTIVES**

- The Shire’s purchasing activities will achieve:
- The attainment of best value for money;
- Sustainable benefits, such as environmental, social and local economic factors are considered in the overall value for money assessment;
- Consistent, efficient and accountable processes and decision-making;
- Fair and equitable competitive processes that engage potential suppliers impartially, honestly and consistently;
- Probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest;
- Compliance with the *Local Government Act 1995*, *Local Government (Functions and General) Regulations 1996*, as well as any relevant legislation, Codes of Practice, Standards and the Shire’s Policies and procedures;
- Risks identified and managed within the Shire’s Risk Management framework;
- Records created and maintained to evidence purchasing activities in accordance with the State Records Act and the Shire’s Record Keeping Plan;
- Confidentiality protocols that protect commercial-in-confidence information and only release information where appropriately approved.

**1 ETHICS & INTEGRITY**

The Shire’s Code of Conduct applies when undertaking purchasing activities and decision making. Elected Members and employees must observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.

**2 VALUE FOR MONEY**

Value for money is achieved through the critical assessment of price, risk, timeliness, environmental, social, economic and qualitative factors to determine the most advantageous supply outcome that contributes to the Shire achieving its strategic and operational objectives.

The Shire will apply value for money principles when assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous.

**2.1 Assessing Value for Money**

Assessment of value for money will consider:

- All relevant Total Costs of Ownership (TCO) and benefits including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, training, maintenance and disposal;
- Timeliness on delivery of the goods and/or services;
- The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality. This includes but is not limited to an assessment of compliances, tenderers resources available, capacity and capability, value-adds offered, warranties, guarantees, repair and replacement policies, ease of inspection, ease of after sales service, ease of communications etc.
- Financial viability and capacity to supply without the risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- A strong element of competition by obtaining a sufficient number of competitive quotations wherever practicable and consistent with this Policy;
- The safety requirements and standards associated with both the product design and the specification offered by suppliers and the evaluation of risk arising from the supply, operation and maintenance;
- The environmental, economic and social benefits arising from the goods, services or works required, including consideration of these benefits in regard to the supplier's operations, in accordance with this Policy and any other relevant Shire Policy; and
- Providing opportunities for businesses within the Shire's boundaries to quote wherever possible.

## **2.2 Policy Purchasing Value Definition**

Purchasing value for a specified category of goods, services or works is to be determined upon the following considerations:

- Exclusive of Goods and Services Tax (GST); and
- Where a contract is in place, the actual or expected value of expenditure over the full contract period, including all options to extend specific to a particular category of goods, services or works.

OR

- Where there is no existing contract arrangement, the Purchasing Value will be the estimated total expenditure for a category of goods, services or works over a minimum three-year period. This period may be extended to a maximum of 5 years only where the supply category has a high risk of change i.e. to technology, specification, availability or the Shire's requirements (Regulation 12).

The calculated estimated Purchasing Value will be used to determine the applicable threshold and purchasing practice to be undertaken.

## **2.3 Purchasing from Existing Contracts**

The Shire will ensure that any goods, services or works required that are within the scope of an existing contract will be purchased under that contract.

## 2.4 Purchasing Officers – Financial Limits

All orders with the exception of petty cash outlays require the issue of a Purchase Order.

All officers are permitted to obtain verbal or written quotations for goods and services for the Shire and raise requisitions, however the following officers are permitted to issue purchase orders on behalf of the Shire of Lake Grace within the financial limits specified:

Officer	Purchase Order Value
Chief Executive Officer	Unlimited (within adopted budget and guidelines)
Deputy Chief Executive Officer	\$50,000
Manager Infrastructure Services	\$50,000
Manager Corporate Services	\$50,000

Purchasing officers cannot authorise requisitions they have raised themselves.

## 2.5 Table of Purchasing Thresholds and Practices

Terms used in this section are defined as such:

'Local Supplier' is a business or contractor who is based in, or whose majority of employees reside in, the Shire of Lake Grace local government area.

The following table prescribes Purchasing Value Thresholds and the applicable purchasing practices which apply to the Shire's purchasing activities:

Purchase Value Threshold	Purchasing Practice Required
Up to \$1,000 (ex GST)	<p>Purchase directly from supplier using a Purchase Order or Corporate Credit Card issued by the Shire of Lake Grace.</p> <p>The preference is to purchase from a Shire based business if such suitable supplier can be sourced.</p> <p>Alternative suppliers are encouraged to be used if possible to ensure best value for money and adequate market share.</p>
From \$1,001 up to \$10,000 (exc. GST)	<p>Purchase directly from a supplier using a Purchase Order or Corporate Credit Card issued by the Shire of Lake Grace, seek at least one (1) verbal or written quotation from a suitable supplier, either from:</p> <ul style="list-style-type: none"> <li>• an existing panel of pre-qualified suppliers administered by the Shire of Lake Grace; or</li> <li>• a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA); or</li> <li>• from the open market.</li> </ul>
From \$10,001 up to \$50,000 (exc. GST)	<p>If there is a relevant Panel of Pre-Qualified Supplier, seek quotations in accordance with the contract requirements.</p>

	<p>If no Panel of Pre-Qualified Suppliers exists for the required purchasing category, then at least one (1) written quote must be sought from either:</p> <ul style="list-style-type: none"> <li>• a supplier included in the relevant WALGA Preferred Supplier Arrangement; or</li> <li>• other suppliers that are accessible under a State Government Common Use Arrangement (CUA); or</li> <li>• the open market.</li> </ul>
<p>From \$50,001 up to \$100,000 (exc. GST)</p>	<p>Where the Shire has an established Panel of Pre-Qualified Suppliers relevant to the required purchasing category, seek quotations in accordance with the contract requirements.</p> <p>If no Panel of Pre-Qualified Suppliers exists for the required purchasing category, then at least one (1) written quote must be sought from either:</p> <ul style="list-style-type: none"> <li>• a supplier included in the relevant WALGA Preferred Supplier Arrangement; or</li> <li>• other suppliers that are accessible under a State Government Common Use Arrangement (CUA); or</li> <li>• a WA Disability Enterprise; or</li> <li>• an Aboriginal Owned Business; or</li> <li>• a Local Supplier; or</li> <li>• at least two (2) quotes on the open market.</li> </ul> <p>The purchasing decision is to be based upon assessment of the suppliers response to:</p> <ul style="list-style-type: none"> <li>• a brief outline of the specified requirement for the goods; services or works required; and</li> <li>• value for money criteria, not necessarily the lowest price.</li> </ul>
<p>From \$100,001 up to \$249,999 (exc. GST)</p>	<p>Where the Shire has an established Panel of Pre-Qualified Suppliers relevant to the required purchasing category, seek quotations in accordance with the contract requirements. If no Panel of Pre-Qualified Suppliers exists for the required purchasing category, then at least one (1) written quote must be sought from either:</p> <ul style="list-style-type: none"> <li>• a supplier included in the relevant WALGA Preferred Supplier Arrangement; or</li> <li>• other suppliers that are accessible under a State Government Common Use Arrangement (CUA).</li> </ul> <p>Otherwise, a Request for Quote process must be undertaken with at least three (3) written quotations from:</p> <ul style="list-style-type: none"> <li>• a WA Disability Enterprise; and/or</li> </ul>

	<ul style="list-style-type: none"> <li>• an Aboriginal Owned Business; and/or</li> <li>• a Local Supplier; and/or</li> <li>• the open market.</li> </ul> <p>The <b>Request for Quote</b> process is where the supplier is chosen based upon assessment of their response to:</p> <ul style="list-style-type: none"> <li>• a detailed written specification for the goods, services or works required; and</li> <li>• pre-determined evaluation criteria that assesses all best and sustainable value considerations.</li> </ul>
<p>Over \$250,000 (exc GST)</p>	<p>Where the Shire has an established Panel of Pre-Qualified Suppliers relevant to the required purchasing category, seek quotations in accordance with the contract requirements.</p> <p>If no Panel of Pre-Qualified Suppliers exists for the required purchasing category, then either:</p> <ul style="list-style-type: none"> <li>• Seek at least three (3) written quotations from a supplier included in the relevant WALGA Preferred Supplier Arrangement and/or another public tendering exemption per Clause 3.7;</li> </ul> <p><b>OR</b></p> <ul style="list-style-type: none"> <li>• Conduct a Public Request for Tender process in accordance with the <i>Local Government (Functions and General) Regulations 1996</i> and relevant Shire Policy requirements.</li> </ul> <p>The purchasing decision is to be based upon the suppliers response to:</p> <ul style="list-style-type: none"> <li>• a specification of the goods, services or works (for a tender exempt process including the WALGA Preferred Supplier Arrangement); or a detailed specification for the open tender process; and</li> <li>• pre-determined evaluation criteria that assesses all best and sustainable value considerations.</li> </ul>
<p>Emergency Purchases <b>(Within Budget)</b></p>	<p>Must be approved by the President or by the Chief Executive Officer under delegation and reported to the next available Council Meeting.</p>
<p>Emergency Purchases <b>(Not Included in Budget)</b></p>	<p>Only applicable where, authorised in advance by the President in accordance with s6.8 of the <i>Local Government Act 1995</i> and reported to the next available Council Meeting.</p> <p>Where the Shire has an established Panel of Pre-Qualified Suppliers relevant to the required purchasing category, the emergency supply must be obtained from the Panel suppliers.</p>

	If there is no relevant Panel of Pre-qualified Suppliers or a suitable supplier from WALGA Preferred Supplier Arrangement, then the supply may be obtained from any supplier capable of providing the emergency purchasing requirement, and to the extent that it is reasonable in context of the emergency requirements, with due consideration of best and sustainable consideration.
LGIS WA Services	The suite of LGIS insurances are established in accordance with s9.58(6)(b) of the Act and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-based service and is not defined as a purchasing activity subject to this Policy.  Should quotations for insurance services be sought from alternative insurance suppliers, compliance with this Policy is required.

## 2.6 Exemptions from Public Tendering

An exemption from the requirement to publicly invite tenders may apply when the purchase is:

- obtained from a pre-qualified supplier under the WALGA Preferred Supplier Arrangement or other suppliers that are accessible under another tender exempt arrangement.
- from a pre-qualified supplier under a Panel established by the Shire;
- from a Regional Local Government or another Local Government;
- acquired from a person/organisation registered on the WA Aboriginal Business Directory, as published by the Small Business Development Corporation, where the consideration under contract is worth \$250,000 or less (exc. GST) and represents value for money;
- acquired from an Australian Disability Enterprise and represents value for money;
- the purchase is authorised under auction by Council under delegated authority;
- within 6 months of no tender being accepted;
- where the contract is for petrol, oil, or other liquid or gas used for internal combustion engines; or
- the purchase is covered by any of the other exclusions under Regulation 11 of the Regulations.

## 2.7 Exemptions from Competitive Purchasing Process

The following exemptions where the Shire is not required to undertake a competitive purchasing process (as detailed in the Table of Purchasing Thresholds and Practices in section 2.5 of this Policy) and where the total value of the purchase does not exceed \$250,000 (exclusive of GST) include:

- Services / Memberships of WALGA, Local Government Insurance Services WA (LGIS WA), 4WDL, VROCs and other cooperative local government groupings the Shire is involved with;

- Aboriginal Corporations registered on the Aboriginal Business Directory WA published by the Small Business Development Corporation;
- Advertising – Newspapers and publications (for example: local papers, The West Australian, State Government Gazette);
- Annual Memberships / Subscriptions;
- Annual Service / Software Maintenance / Support Fees;
- Fuels and oils for shire vehicles, plant and equipment;
- Provision of utility services (where only sole provider exists); and
- Purchases for maintenance of equipment from Original Equipment Manufacturer (OEMs) and where warranty provisions may be void.

Where for various reasons it is considered in the best interest of the Shire to undertake procurement activities which are not provided for by this policy, an officer may:

- Recommend to the CEO reasons to undertake unique or urgent expenditure up to a value of \$10,000;
- CEO to evaluate the recommendation of unique and urgent expenditure for approval or refusal;
- Copy of any approval to be attached to the purchase order.

## **2.8 Inviting Tenders Under the Tender Threshold**

The Shire may determine to invite Public Tenders, despite the estimated Purchase Value being less than the \$250,000 threshold.

This decision will be made after considering:

- Whether the purchasing requirement can be met through the WALGA Preferred Supplier Program or any other tender exemption arrangement; and
- Any value for money benefits, timeliness, risks; and
- Compliance requirements.

A decision to invite Tenders, though not required to do so, may occur where an assessment has been undertaken and it is considered that there is benefit from conducting a publicly accountable and more rigorous process. In such cases, the Shire's tendering procedures must be followed in full.

All Public Tender requirements under the Regulations are applicable to a Public Tender process even if the purchase value is under \$250,000.

## **2.9 Other Procurement Processes**

### **2.9.1 Expressions of Interest**

Expressions of Interest (EOI) are typically considered in situations where the project is of a significant value, or contains significant complexity of project delivery that may solicit responses from a considerable range of industry providers.

In these cases, the Shire may consider conducting an EOI process, preliminary to any Request for Tender process, where the purchasing requirement is:

- unable to be sufficiently scoped or specified;



- open to multiple options for how the purchasing requirement may be obtained, specified, created or delivered;
- subject to a creative element; or
- to establish a procurement methodology that allows for an assessment of a significant number of tenderers leading to a shortlisting process based on non-price assessment.

All EOI processes are conducted as a public process and similar rules to a Request for Tender apply. However, the EOI should not seek price information from respondents, seeking qualitative and another non-price information only. All EOI processes should be subsequently followed by a Request for Tender through an invited process of those shortlisted under the EOI.

### 2.9.2 Request for Proposal

As an alternative to a Request for Tender, the Shire may consider conducting a Request for Proposal where the requirements are less known, or less prescriptive and detailed. In this situation, the Request For Proposal would still be conducted under the same rules as for a Request For Tender but would seek responses from the market that are outcomes based or that outline solutions to meet the requirements of the Shire.

### 2.9.3 Emergency Purchases

An emergency purchase is defined as an unanticipated purchase which is required in response to an emergency situation as provided for in the Act and includes natural disasters such as fire and flood. In such instances, quotes and tenders are not required to be obtained prior to the purchase being undertaken.

Time constraints are not a justification for an emergency purchase. Every effort must be made to anticipate purchases in advance and to allow sufficient time to obtain quotes and tenders, whichever may apply.

## 2.10 Sole Source of Supply

A sole source of supply arrangement may only be approved where the:

- Purchasing value is estimated to be over \$10,000; and
- purchasing requirement has been documented in a detailed specification; and
- specification has been extensively market tested and only one potential supplier has been identified as being capable of meeting the specified purchase requirement; and
- market testing process and outcomes of supplier assessments have been documented, inclusive of a rationale for why the supply is determined as unique and cannot be sourced through more than one supplier.

A sole source of supply arrangement will only be approved for a period not exceeding three (3) years. For any continuing purchasing requirement, the approval must be re-assessed before expiry to evidence that a Sole Source of Supply still genuinely exists.

## 2.11 Anti-Avoidance

The Shire will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, avoiding a particular

purchasing threshold or the need to call a Public Tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

Utilising rolling contract extensions at the end of a contract term without properly testing the market or using a Tender exempt arrangement, will not be adopted as this would place this Local Government in breach of the Regulations (Regulation 12).

The Shire administration will conduct regular periodic analysis of purchasing activities within supply categories and aggregating expenditure values in order to identify purchasing activities which can be more appropriately undertaken within the Purchasing Threshold practices detailed in section 2.4 above.

### **3 SUSTAINABLE PROCUREMENT**

#### **3.1 Local Economic Benefit**

The Shire encourages the development of competitive local businesses within its boundary first, and second within its broader region. As much as practicable, the Shire will:

- where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;
- consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- ensure that procurement plans address local business capability and local content;
- explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and
- provide adequate and consistent information to local suppliers.

To this extent, a qualitative weighting will be included in the evaluation criteria for quotes and Tenders where suppliers are located within the boundaries of the Shire, or substantially demonstrate a benefit or contribution to the local economy. This criterion will relate to local economic benefits that result from Tender processes.

#### **3.2 Purchasing from Disability Enterprises**

An Australian Disability Enterprise may be contracted directly without the need to comply with the Threshold and Purchasing Practices requirements of this Policy, where a value for money assessment demonstrates benefits for the Shire's achievement of its strategic and operational objectives.

A qualitative weighting will be used in the evaluation of quotes and Tenders to provide advantages to Australian Disability Enterprises, in instances where not directly contracted.

#### **3.3 Purchasing from Aboriginal Businesses**

A business registered in the current Aboriginal Business Directory WA (produced by the Small Business Development Corporation) may be contracted directly without the need to comply with the Threshold and Purchasing Practices requirements of this Policy, only where:

- the contract value is or is worth \$250,000 or less, and

- a best and sustainable value assessment demonstrates benefits for the Shire's achievement of its strategic and operational objectives.

A qualitative weighting will be used in the evaluation of quotes and tenders to provide advantages to businesses registered in the current Aboriginal Business Directory WA, in instances where not directly contracted.

### **3.4 Purchasing from Environmentally Sustainable Businesses**

The Shire will support the purchasing of recycled and environmentally sustainable products whenever a value for money assessment demonstrates benefits for the Shire's achievement of its strategic and operational objectives.

A qualitative weighting will be used in the evaluation of quotes and tenders to provide advantages to suppliers which:

- demonstrate policies and practices that have been implemented by the business as part of its operations;
- generate less waste material by reviewing how supplies, materials and equipment are manufactured, purchased, packaged, delivered, used, and disposed; and
- encourage waste prevention, recycling, market development and use of recycled/recyclable materials.

## **4 PANELS OF PRE-QUALIFIED SUPPLIERS**

### **4.1 Objectives**

The Shire will consider creating a Panel of Pre-qualified Suppliers ("Panel") when a range of similar goods and services are required to be purchased on a continuing and regular basis.

Part of the consideration of establishing a panel includes:

- there are numerous potential suppliers in the local and regional procurement related market sector(s) that satisfy the test of 'value for money';
- the purchasing activity under the intended Panel is assessed as being of a low to medium risk;
- the Panel will streamline and will improve procurement processes; and
- the Shire has the capability to establish a Panel, and manage the risks and achieve the benefits expected of the proposed Panel through a Contract Management Plan.

### **4.2 Establishing and Managing a Panel**

If the Shire decides that a Panel is to be created, it will establish the panel in accordance with the Regulations.

Panels will be established for one supply requirement, or a number of similar supply requirements under defined categories. This will be undertaken through an invitation procurement process advertised via a state-wide notice.

Panels may be established for a maximum of three (3) years. The length of time of a Local Panel is decided with the approval of the CEO.

Evaluation criteria will be determined and communicated in the application process by which applications will be assessed and accepted.

In each invitation to apply to become a pre-qualified supplier, the Shire will state the expected number of suppliers it intends to put on the panel.

If a Panel member leaves the Panel, the Shire will consider replacing that organisation with the next ranked supplier that meets/exceeds the requirements in the value for money assessment – subject to that supplier agreeing. The Shire will disclose this approach in the detailed information when establishing the Panel.

A Panel contract arrangement needs to be managed to ensure that the performance of the Panel Contract and the Panel members under the contract are monitored and managed. This will ensure that risks are managed and expected benefits are achieved. A Contract Management Plan should be established that outlines the requirements for the Panel Contract and how it will be managed.

### **4.3 Distributing Work Amongst Panel Members**

To satisfy Regulation 24AD(5) of the Regulations, when establishing a Panel of pre-qualified suppliers, the detailed information associated with each invitation to apply to join the Panel will prescribe one of the following as to whether the Shire intends to:

- obtain quotations from each pre-qualified supplier on the Panel with respect to all discreet purchases; or
- purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or
- develop a ranking system for selection to the Panel, with work awarded in accordance with the Regulations.

In considering the distribution of work among Panel members, the detailed information will also prescribe whether:

- each Panel member will have the opportunity to bid for each item of work under the Panel, with pre-determined evaluation criteria forming part of the invitation to quote to assess the suitability of the supplier for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or
- work will be awarded on a ranked basis, which is to be stipulated in the detailed information set out under Regulation 24AD(5)(f) when establishing the Panel. The Shire will invite the highest ranked Panel member, who is to give written notice as to whether to accept the offer for the work to be undertaken. Should the offer be declined, an invitation to the next ranked Panel member is to be made and so forth until a Panel member accepts a Contract. Should the list of Panel members invited be exhausted with no Panel member accepting the offer to provide goods/services under the Panel, the Shire may then invite suppliers that are not pre-qualified under the Panel, in accordance with the Purchasing Thresholds stated in section 1.4.3 of this Policy. When a ranking system is established, the Panel will not operate for a period exceeding 12 months.

In every instance, a contract must not be formed with a pre-qualified supplier for an item of work beyond 12 months, which includes options to extend the contract.

### **4.4 Purchasing from the Panel**

The invitation to apply to be considered to join a panel of pre-qualified suppliers must state whether quotations are either to be invited to every Panel member (within each category, if applicable) of the Panel for each purchasing requirement, whether a ranking system is to be established, or otherwise.

Each quotation process, including the invitation to quote, communications with Panel members, quotations received, evaluation of quotes and notification of award communications can be made through eQuotes (or other nominated electronic quotation facility).

Each quotation process, including the invitation to quote, communications with Panel members, quotations received, evaluation of quotes and notification of award communications must all be captured on the Shire's electronic records system. A separate file is to be maintained for each quotation process made under each Panel that captures all communications between the Shire and Panel members.

## **5 PURCHASING POLICY NON-COMPLIANCE**

Purchasing Activities are subject to financial and performance audits, which review compliance with legislative requirements and also compliance with the Shire's policies and procedures.

A failure to comply with the requirements of this policy will be subject to investigation, with findings to be considered in context of the responsible person's training, experience, seniority and reasonable expectations for performance of their role.

Where a breach is substantiated it may be treated as:

- an opportunity for additional training to be provided;
- a disciplinary matter, which may or may not be subject to reporting requirements under the *Public Sector Management Act 1994*;
- misconduct in accordance with the *Corruption, Crime and Misconduct Act 2003*.

## **6 RECORD KEEPING**

All purchasing activity, communications and transactions must be evidenced and retained as local government records in accordance with the *State Records Act 2000* and the Shire of Lake Grace Record Keeping Plan. This includes those with organisations involved in a tender or quotation process, including suppliers.

All Purchase Orders are to have attached:

- a completed Record of Quotations Obtained for Purchase;
- written quotations received, if purchase was not under a Contract or verbal quotations are not permissible at that purchasing threshold process;
- the relevant contract's cover page and schedule of specifics or rates, if purchased under a contract; and
- a completed Conflict of Interest Declaration form, if the purchase was the result of a Request for Quote or Request for Tender process.

For the tendering process, additional documents required to be retained are:

- advertising of the Request for Tender, including newspaper clippings;
- tender documentation;
- evaluation documentation;
- enquiry and response documentation; and
- notification and award documentation.

Resolution 13469, 29 September 2021  
Review, 23 June 2021 – Resolution 13425  
Amended 20 May 2020 Motion 13243  
Amended 17 April 2019 Motion 12976  
Amended 20 February 2019 Motion 12915  
Amended 22 June 2016 Motion 12312  
Amended 24 June 2015 Motion 12059

Motion 11479 25 July 2012 – amended with regard to accessing preferred suppliers and officers able to purchase on the Shire's behalf

Motion 10951 24 February 2010 – amended to streamline requirements for written quotations where value is minimal and availability limited, and incorporate local price preferencing.

Motion 10602 April 2008 – amended by deletion of the administrative process for the calling of tenders which are regulated.

REVIEW

Chief Executive Officer / Deputy Chief Executive Officer

SHIRE OF LAKE GRACE

RECORD OF QUOTATIONS OBTAINED FOR PURCHASE / EVALUATION REPORT TEMPLATE

In accordance with the procedures contained in Council Policy 3.7 – Purchasing Policy, the following quotations for goods/services have been obtained:

Goods/Services required: \_\_\_\_\_

Account/Job	Account/Job Description

Quotation No	Date Received (dd/mm/yyyy)	Supplier	Amount (GST inc.)

AUTHORISATION FOR PURCHASE

Purchase Order or Requisition Number: \_\_\_\_\_

Additional Purchasing Information

Conflict of Interest Form:  Yes (required for RFQs/RFTs)  
 No

\_\_\_\_\_  
OFFICER

\_\_\_\_\_  
AUTHORISING OFFICER

**PLEASE NOTE:**  
Upon completion, this form is to be forwarded to the Finance Officer along with all supporting quotations and Purchase Order.



## *Removal of one sentence only - nothing added*

### **POLICY 3.11 FAIR VALUE GROUPINGS AND FREQUENCY**

POLICY	<p>That for the purposes of fair value reporting, the Shire adopt two (2) groupings – (Infrastructure) and (Land, Buildings, Plant, Furniture and Equipment); and</p> <p>That the frequency of revaluations for fair value for each group be five (5) years, <del>commencing with (Land, Buildings, Plant, Furniture and Equipment) in 2020/2021. With the next Infrastructure revaluation occurring in 2022/2023.</del></p>
OBJECTIVES	<p>The Shire has been undertaking the fair value assessment of each class of asset every three years. The advantage of undertaking the revaluation of assets every five (5) years is;</p> <ul style="list-style-type: none"><li>• Considerable financial savings can be made by extending the period from three years to five years;</li><li>• Considerable time savings for staff during the year, as there will no longer be the need to call for quotes and appointment of a suitable valuer to undertake the fair value reporting, as well as speeding up the time taken to complete the annual financial report. Fair value reporting is notoriously time consuming;</li><li>• Affords the Shire an opportunity to group asset classes into two classes requiring only two Valuation companies to undertake each revaluation every five years – (Infrastructure) and (Land, Buildings, Plant, Furniture and Equipment).</li></ul>
GUIDELINES	<p>Local Government Act 1995 Local Government (Financial Management) Regulations 1996 Regulation 17A - Assets, valuation for financial reports etc.</p>
HISTORY	<p>Review, 23 June 2021 – Resolution No. 13425 Adopted by Council Resolution 12944 – March 2019</p>
REVIEW	<p>Chief Executive Officer / Deputy Chief Executive Officer</p>





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**POLICY 4.7            STAFF UNIFORM**

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POLICY            ~~The initial supply of uniform for infrastructure / outside staff shall be:~~

- ~~One pair of safety boots at cost up to the value of \$ 150.00;~~
- ~~Four Hi-Vis long sleeve shirts per year;~~
- ~~Two pairs of long pants per year;~~
- ~~A full brimmed sun protection hat as required;~~
- ~~Wet weather clothing as required;~~
- ~~Sunscreen as required;~~
- ~~One Hi-Vis Bomber Jacket per employee; and~~
- ~~One Hi-Vis Jumper per year.~~

Infrastructure / outside staff will also be supplied with the appropriate Personal Protective Equipment as required for their position, including but not limited to:

- Safety glasses;
- Hearing protection;
- Sun protection glasses which comply with AS1337 (1992) and AS1067 (1990) as appropriate;
- Gloves; and
- Masks / breathing apparatus.

Administration Staff will be allocated an amount of ~~\$350.00~~ per year to use for the purchase of appropriate Corporate wardrobe.

Reimbursement of the amount shall be done through Payroll.

Recreation Staff (Swimming Pools) are supplied as required with appropriate uniform. Uniforms are to be returned if the employee does not complete six (6) months of service with the Shire.

Note: following approval from the CEO, part time and fixed term employees are permitted to purchase uniforms to the value of ~~\$150~~ in keeping with the Corporate Image

OBJECTIVES        By encouraging all administration, works and recreation staff to wear the appropriate Local Government Uniform the Shire of Lake Grace aims to:

- present a recognisable, tidy and professional image of staff to the community;
- ensure that staff are appropriately dressed for their duties; and
- ensure that adequate protective clothing is provided to assist in maintaining the safety and health of employees and environmental conditions

GUIDELINES        High Visibility Clothing



Because of the requirement for Council workers to be easily seen by vehicle users, workers must wear high visibility clothing of some description while within the road reserve or near vehicle access ways.

~~Shire of Lake Grace enforces the use of an overlay garment in the form of a vest or singlet. Should over garments (e.g. jumpers and jackets) be needed then the overlay garment must be worn over them.~~

HISTORY	Review, 23 June 2021 – Resolution No. 13425 New Policy adopted 19 December 2018 Motion 12897
REVIEW	Chief Executive Officer / Deputy Chief Executive Officer

## POLICY 4.9 STAFF UNIFORM

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### POLICY

#### **Outside Staff**

The Shire will supply protective clothing to outside staff at the following intervals.

#### Yearly

- One pair of safety boots;
- Four Hi-Vis long sleeve shirts;
- Two pairs of long pants;
- One Hi-Vis Jumper.

#### Every Two Years

- One Hi-Vis Bomber Jacket

#### As Needed

- A wide brimmed sun protection hat;

Infrastructure / outside staff will also be supplied with the appropriate Personal Protective Equipment as required for their position, including but not limited to:

- Safety glasses;
  - Sunscreen;
  - Hearing protection;
  - Sun protection glasses which comply with AS1337 (1992) and AS1067 (1990) as appropriate;
  - Gloves; and
  - Masks / breathing apparatus.
- Recreation Staff (Swimming Pool Staff, etc.) are supplied as required with appropriate uniform. Uniforms are to be returned if the employee does not complete six (6) months of service with the Shire.

- 

- **Administration Staff**

Administration Staff will be allocated an amount of \$400 per year to use for the purchase of appropriate Corporate wardrobe.

Reimbursement of the amount shall be done through Payroll.

Note: following approval from the CEO, part time and fixed term employees are permitted to purchase uniforms to the value of \$200 in keeping with the Corporate Image

### OBJECTIVES

By encouraging all administration, works and recreation staff to wear the appropriate Local Government Uniform the Shire of Lake Grace aims to:

- present a recognisable, tidy and professional image of staff to the

community;

- ensure that staff are appropriately dressed for their duties; and
- ensure that adequate protective clothing is provided to assist in maintaining the safety and health of employees and environmental conditions

GUIDELINES High Visibility Clothing

Because of the requirement for Council workers to be easily seen by vehicle users, workers must wear high visibility clothing of some description while within the road reserve or near vehicle access ways.

If Council workers do not possess any Hi-Vis clothing, they must wear a Hi-Vis vest or other Hi-Vis over garment to meet requirements.

HISTORY Review, 23 June 2021 – Resolution No. 13425  
New Policy adopted 19 December 2018 Motion 12897

REVIEW Chief Executive Officer / Deputy Chief Executive Officer



*To be revoked*

**SECTION 5 - WORKS**

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**POLICY 5.1            ANNUAL PLANT REPORT**

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POLICY	The Chief Executive Officer or a delegated officer shall prepare an annual report detailing kilometers travelled or plant hours worked, the availability and cost of repairs undertaken for each major item of plant.
OBJECTIVE	To provide Council with overview of plant costs to assist in the preparation and assessment of a ten-year plant replacement program
GUIDELINES	The report is not intended to include minor items of plant or motor vehicles which are replaced at agreed timelines or kilometres travelled
HISTORY	Review, 23 June 2021 – Resolution No. 13425 Amended as per review Motion 10240 July 2006 Former Policy 5.10
REVIEW	Chief Executive Officer / Deputy Chief Executive Officer

# ASPIRE 2033



SHIRE OF LAKE GRACE

## **STRATEGIC COMMUNITY PLAN**





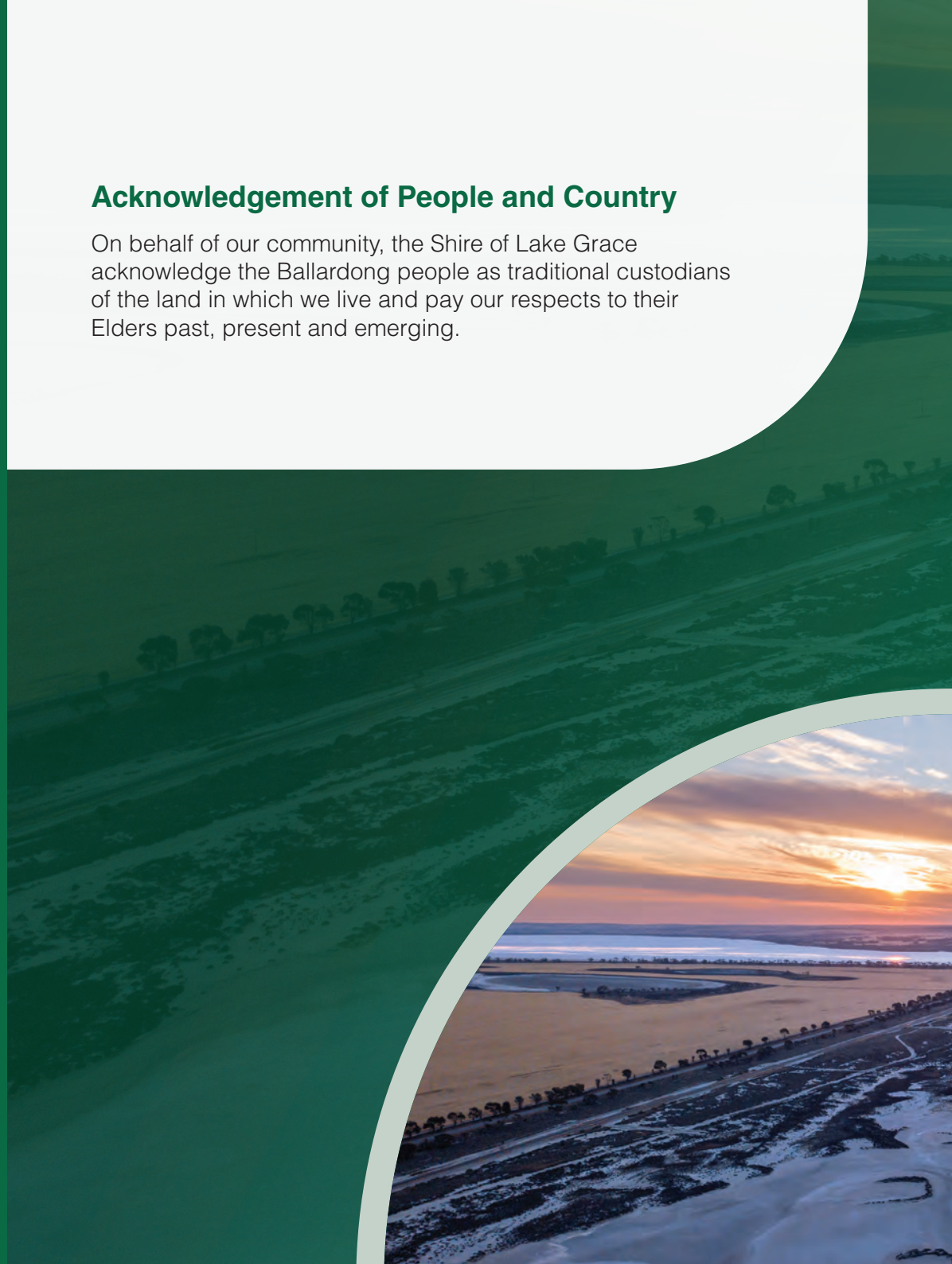
# Aspire 2033

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## Acknowledgement of People and Country

On behalf of our community, the Shire of Lake Grace acknowledge the Ballardong people as traditional custodians of the land in which we live and pay our respects to their Elders past, present and emerging.





# Our Vision

*“A safe, inclusive and growing community, embracing opportunity.”*

## Aspire 2033

**Aspire 2033** is the Shire of Lake Grace’s Strategic Community Plan and is the most significant guiding document for the Shire’s direction over the coming decade. The document is segmented into four key themes. The Shire will develop and update strategies and business plans to pursue these aspirations, in consultation with the community, based on the feedback received through public consultation undertaken in the development of **Aspire 2033**.

**Aspire 2033** is supported by the Shire’s Corporate Business Plan which contains greater levels of detail on specific projects and strategies. The Corporate Business Plan informs the Shire’s annual budget process, which is the fundamental resourcing tool for the Shire’s operations.

**Our Vision - A safe, inclusive and growing community embracing opportunity** underpinning the strategic direction and guides council decision making. The Shire recognises that the regional inland areas of Western Australia are currently experiencing population decline and a reduction in services. The Shire continues to support sustainable development initiatives that look to boost our economy, population and essential services.

The Shire acknowledges our community for their input and guidance in developing **Aspire 2033**. Input was received from all towns within our Shire, ensuring the needs and aspirations of our community have been captured. The Shire looks forward to ongoing collaboration with the community in the delivery and review of this plan.

The Plan was formally adopted by the Shire of Lake Grace at the Council meeting XXXX



# From Our President

It is with great pleasure that I present the new Shire of Lake Grace Strategic Community Plan ASPIRE 2033 which sets the priorities and strategic direction for our Council and communities for the next ten years. As part of the Shire's Integrated Planning and Reporting Framework which is required under the Local Government Act, this Plan plays an integral part in Council's decision-making processes and will help create real benefits to our area through expressing the community's vision, aspirations and priorities for the future.

Extensive community consultation was undertaken to develop this plan; a community survey, workshops and consultants' meetings were held throughout our district and we are very grateful to all those people who took the time to provide input into the process. I was glad to see the outcomes of our survey and workshops showed positive growth in community satisfaction levels, not only in the Shire's service delivery and leadership, but also in the pride within all our communities as desirable places in which to live and work.

The insight this overall process presented has made us acutely aware of the challenges and opportunities we have before us from leadership, governance, social, economic and environmental perspectives. As a Council we also know that while we are responsible for implementing and monitoring the new Plan, we do not do this alone and rely on our very valuable connection with our residents, businesses, and other local and regional organisations to 'get it right'.

Each of these groups plays a vital role in making the Shire of Lake Grace an even better place to live, work, play, invest and visit. We will achieve this by continuing to build relationships, trust and respect, and by valuing the contributions of all members and sectors of our community.

*Len Armstrong*  
**Cr Len Armstrong**

**Shire President**



# Our Councillors

**Cr Len Armstrong**  
Shire President



**Cr Roz Lloyd**  
Councillor



**Cr Steve Hunt**  
Deputy Shire President



**Cr Anton Kuchling**  
Councillor



**Cr Debrah Clarke**  
Councillor



**Cr Ross Chappell**  
Councillor



**Cr Benjamin Hyde**  
Councillor



# Our Community

The Shire of Lake Grace is home to approximately 1265 people across the localities of Lake Grace, Newdegate, Lake King, Pingaring and Varley. Our people work in agriculture and supporting trades, education and training, government and retail industries.

Our community told us that the Shire is a special place to live because they feel it holds a sense of community, is safe, friendly and inclusive. Our community agrees that working together to achieve our shared aspirations is key to delivering our strategic objectives.

The Shire covers approximately 11,890 square kilometres. This area includes large native reserves, with many picnic spots and walk trails. Granite rock outcrops are found in abundance throughout the area and offer a reliable water catchment. Bird watching, wildflowers and colourful salt lakes are notable attractions of the Shire.

There are a number of museums, showcasing the rich history of the district, agricultural progress and one of three remaining Australian Inland Mission hospitals - the only one in WA.

Today, there are two medical centres in the district, located in Lake Grace and Newdegate. High quality sport and recreation facilities are located throughout the district, servicing the 24 sporting clubs and community groups.

The transport network is extensive with 215 km of sealed roads and 2071 km unsealed roads throughout the Shire. This network is essential to the economic and social fabric of the district.

1265

## POPULATION



ABS 2021 CENSUS

250



0-14  
years old

175



15-29  
years old

441



30-54  
years old

401



55 +  
years old

## AGE

REMPLAN 2021

## GRP



\$169  
Millions

858

## NUMBER OF JOBS



## AGRICULTURE

makes up **399** jobs across the Shire.  
Representing **46.49%** of total jobs.



# Our Priorities



To understand local needs and priorities, the Shire of Lake Grace commissioned an independent review. Community workshops were held in Lake Grace, Newdegate, Lake King and Varley and a comprehensive survey was issued to all residents. 141 community members engaged in this process.

Community priorities included increasing housing options and availability, increasing opportunities for small business, maintaining and improving facilities and attracting tourists.

The community told us that they would like to see improvement across the following five (5) service areas:

- Medical services (48.48%)
- Maintenance of roads (37.5%)
- Community consultation/engagement (24.21%)
- Festival/event management (23.40%)
- Long term planning (23.08%)

The community also told us that they would like to see improvements to the following five (5) facilities:

- Roads/verges/footpaths (32.00%)
- Community housing (29.9%)
- Employee housing (27.08%)
- Independent living units (22.92%)
- Parks/gardens/ovals (22.00%)





# Our Youth Priorities

Our youth are the next generation of leaders.

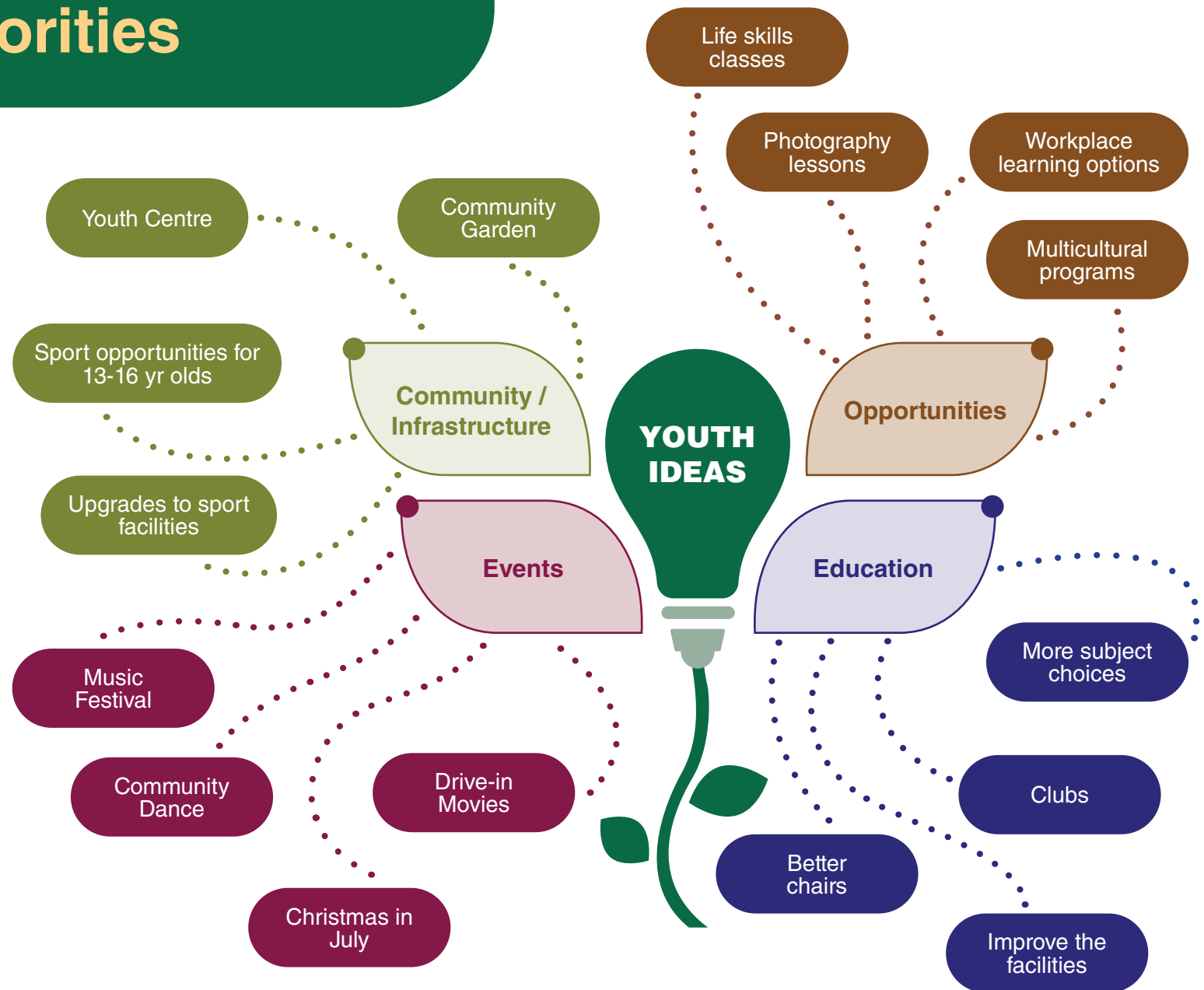
Engagement sessions were completed with young people from across the Shire, and similarities between their aspirations and general community aspirations were noted particularly within the Social key pillar.

Participants in the engagement said:

*"It was enjoyable and a good experience to work with other students"*

*"I think it was a great experience and will be exciting to find out if any of our ideas will happen"*

*"A good experience and it will be good to see the development of our ideas to improve facilities for youth in our community"*



# Our Priorities

The community said that the following five (5) facilities are the most important:

Public toilets

73.9%

Appearance of town centres

67.65%

Airstrips

66.99%

Sport/recreation facilities

63.37%

Parks/gardens/ovals

63.11%

The community said that the following five (5) services are the most important:

89.11%

Medical services

83.17%

Maintenance of roads

75.25%

Bush fire services

72.28%

Emergency water supply

72%

Long term planning















*Isle of Youth*  
**AUSTRALIAN ISLAND MISSION HOSPITAL**  
Rebuilt in 1924. Original operation  
as a hospital in 1925.  
The building was used as a nurses  
quarters and dispensary until 1984.  
Restoration period followed until 1992 then opened  
as Island Children's Hospital. (Island Council)

FRONT  
ENTRANCE →



# Our Aspirations



Our aspirations align with our core pillars: Economic, Environment, Social and Leadership. Our aspirations support the achievement of our vision.

**Economic:** A prosperous economy supporting diversification of industry.

**Environment:** A well- maintained, attractive natural and built environment servicing the needs of the community.

**Social:** A valued, healthy and inclusive community and lifestyle.

**Leadership:** Strong governance and leadership, demonstrating fair and equitable community values.

# Economic: a prosperous economy supporting diversification of industry.

## Opportunities

The community recognise that the agricultural industry is the primary economic driver for the district and requires continued support to achieve economic stability and growth.

Opportunities for small business development and industry diversification were identified by the community, with a desire to see increased development.

Development and strong support for the current infrastructure is viewed as essential to ensure continued economic prosperity. Alternate housing options including short term, worker accommodation, independent living and affordable housing have been identified as a priority to support the economic stability in the community.

## Current Services

- Economic Development
- Maintenance – Roads
- Regional Collaboration
- Tourism Management
- Airstrips
- Appearance of Town Centres
- Community Housing
- Public Toilets
- Reserves/Public Open Spaces
- Roads/Verges/Footpaths
- Sewerage and Drainage
- Street Lighting
- Visitor Centre

## Recent Achievements



\$1.959 million in development approvals across the Shire in 2022-23.



Newdegate Country Club facility refurbishment – a \$1.1 million project partnership involving the Shire, Newdegate Country Club, Newdegate Field Day, and the local Community Cropping Group.



Supported installation of new wireless communication towers around outlying areas of Lake Grace and Newdegate by CRISP Wireless and Field Solutions Group.



# Our plan for the future: Economic

What we want	How we get there	Who we will work with
1. An innovative, productive agricultural industry	1.1 Enhance and maintain transport network	Main Roads
	1.2 Improve flood mitigation for transport infrastructure	Main Roads, Community and Neighbouring Shires
	1.3 Support and promote the agricultural productivity of the district	DBCA, Community, DPIRD
	1.4 Maintain and provide water infrastructure and lobby to support drought-proofing and water-harvesting initiatives	Water Corp, DBCA and Community
	1.5 Liaise with key stakeholders for the improvement of the agricultural industry	DPIRD, Community and Agricultural Stakeholders
	1.6 Develop, implement and maintain a gravel strategy	Landholders
2. A diverse and prosperous economy	2.1 Advocate for improved telecommunications and support infrastructure	State and Federal Govt, Private Enterprise.
	2.2 Support local business and promote further investment in the district	Dept. Housing, State and Federal Govt, Development WA and Local Businesses
	2.3 Investigate and support housing market opportunities	
3. An attractive destination for visitors	3.1 Promote and develop tourism as part of a regional approach	Wheatbelt Development Commission, 4WDL, and Local Businesses & Tourism Associations.
	3.2 Maintain and enhance tourism related infrastructure and attractions	Community Groups, Local and Regional Event Organisations and Local Businesses
	3.3 Continue to provide and maintain visitor support services	Community Groups, Local and Regional Event Organisations and Local Businesses



# Environment: A well-maintained, attractive natural and built environment, servicing the needs of the community.

## Opportunities

The community aspires to protect and preserve the nature reserves and further develop walking trails, parks and gardens, and recreation facilities.

Land care and revegetation programs continue to be a priority for the community.

Opportunities to promote the natural and built environment and attract an increased number of visitors have been identified with the community eager to support tourism development.



## Current Services

- Building Control
- Bush Fire Services
- Environmental Initiatives
- Emergency Water Supply
- General Garbage Collection
- Landscaping
- Pest Control
- Ranger Services
- Recycling
- Town Planning
- Waste Management
- Heritage Assets

## Recent Achievements



Roads network (in 2022-23) – maintenance grading of 3104.45km of Shire gravel roads; gravel re-sheeting of 33.29km; re-sealing of 16.39km; and new bitumen sealing of 7.35km.



Two Community Water Supply grants which enabled the repair and cleaning of catchments and the installation of water tanks and solar pumps at the Buniche and Dempster Rock projects.



Rural Fire Awareness Training facilitated for 335 people





# Our plan for the future: Environment

What we want	How we get there	Who we will work with
4. A well- maintained, attractive built environment servicing the needs of the community	4.1 Prioritise investment to maintain, improve or renew public places and facilities	Community Groups, Local Businesses. External Service Providers, State and Federal Govt and External Funding Bodies
5. A natural environment for the benefit and enjoyment of current and future generations	5.1 Manage and preserve the natural environment	DBCA, Local Farmers, DPIRD and Community Groups
	5.2 Support pest and weed control within the district	DBCA, Local Farmers, Lakes Local Action Group, DPIRD and Community Groups
	5.3 Provide an effective waste management service	Contracted Waste Management Service Provider



# Social: A valued, healthy and inclusive community and lifestyle.

## Opportunities

There was a wish to see more community events organised throughout the year and for improved community consultation and engagement.

The health and education services currently provided in the district are viewed as very important and need to be retained and developed further.

The strong community spirit and safe environment were identified as precious and to be protected, with potential to increase engagement and integration between all towns in the district.

## Current Services

- Community Consultation/Engagement
- Customer Service
- Festival/ Event Management
- Health Administration/Inspection
- Maintenance – Other infrastructure
- Medical Services
- Support for Volunteers
- Cemetery
- Community./ Town Halls
- Independent Living Units
- Libraries
- Parks/Gardens/Ovals
- Sport/ Recreation Facilities
- Swimming Pool
- Club Development
- Disability Access and Inclusion (DAIP)
- Senior Services
- Support Groups
- Youth Services

## Recent Achievements



New doctors/medical service providers for the Lake Grace and Newdegate medical centres appointed



New competition-standard lighting towers for Newdegate and Lake Grace hockey ovals, and Lake Grace football oval.



Development and construction of heritage walk trails around Lake Grace, Newdegate and Lake King.



Development and construction of All-Abilities/ Ages Playground in Lake Grace (currently underway).





# Our plan for the future: Social

What we want	How we get there	Who we will work with
6. An engaged, supportive and inclusive community	6.1 Maintain and enhance services and infrastructure that meets the needs of the community	Community Groups, Local Businesses, External Service Providers and Funding Bodies.
	6.2 Maintain and support the growth of education, childcare, youth and aged services	Regional Health and Aged Care Providers, Dept Education and Community Groups.
	6.3 Actively promote and support local events and activities for the community	Community Groups, Local Businesses, External Service Providers and Funding Bodies.
7. A healthy and safe community	7.1 Improve access to sport, leisure and recreation facilities, services and programs	DLGSC, State and Federal Govt. Community Groups and External Service Providers.
	7.2 Provide and advocate for medical and health services	Regional Health and Aged Care Providers, Dept of Health, WA Country Health Service and 4WDL VROC
	7.3 Support provision of emergency services and encourage community volunteers	DFES, LEMC and BFAC





# Leadership: Strong governance and leadership, demonstrating fair and equitable community values.

## Opportunities

Continuing to build an efficient, effective organisation with strong communication is clearly a community and Council aspiration.

The community wants the Shire to continue to advocate for increased services and infrastructure on its behalf.

The community wish to see improvements to the long-term planning of Shire services and assets at an agreed level of service.

## Current Services

- Economic Development
- Emergency Water Supply
- Maintenance – Roads
- Regional Collaboration
- Tourism Management
- Airstrips
- Appearance of Town Centres
- Community Housing
- Public Toilets
- Reserves/Public Open Spaces
- Roads/Verges/Footpaths
- Sewerage and Drainage
- Street Lighting
- Visitor Centre

## Recent Achievements



Ongoing involvement in the WALGA Central Country Zone, 4WDL VROC, Roe Tourism and Roe Health regional collaborative groups.



Maintaining regular contact with our local members of Parliament (State and Federal) to update on current events and advocate for political support on key issues to our Shire.



Undertaking major review of the Shire's Strategic Community Plan and review/update of Local Laws in 2023.



Consistent achievement of unqualified financial audits over the past 4 years with no matters of significance noted.



# Our plan for the future: Leadership

What we want	How we get there	Who we will work with
8. A strategically focused, unified Council, functioning efficiently	8.1 Provide informed leadership on behalf of the community	Community, Local, Regional, State and Federal Stakeholders
	8.2 Promote and advocate for the community and district	Community, Local, Regional, State and Federal Stakeholders, 4WDL VROC
	8.3 Provide strategic leadership and governance	Community, Local, Regional, State and Federal Stakeholders
	8.4 Provide timely communications on all Council activities to community	Community, Local, Regional, State and Federal Stakeholders
9. An efficient and effective organisation	9.1 Maintain accountability and financial responsibility through effective planning	Community, Local, Regional, State and Federal Stakeholders
	9.2 Comply with statutory and legislative requirements	Community, Local, Regional, State and Federal Stakeholders
	9.3 Provide a positive and safe workplace	Community, Local, Regional, State and Federal Stakeholders
	9.4 Establish and maintain community endorsed levels of service across all functions of Council	Community, Local, Regional, State and Federal Stakeholders







1998 RAVENSTHORPE 2006 LAKE KING  
1999 RAVENSTHORPE 2007 HOPETOUN  
2000 RAVENSTHORPE 2008 LAKE KING  
2001 RAVENSTHORPE 2009 HOPETOUN  
2002 RAVENSTHORPE 2010 HOPETOUN  
2003 RAVENSTHORPE 2011 NEWDEGATE  
2004 RAVENSTHORPE 2012 LAKE KING  
2005 RAVENSTHORPE 2013 HOPETOUN  
2006 RAVENSTHORPE 2014 LAKE KING  
2007 LAKE KING 2015 NEWDEGATE  
2008 LAKE KING 2016 NEWDEGATE  
2009 RAVENSTHORPE  
2010 LAKE KING

MERITORIOUS AWARD



# Understanding Council's Role

The results of community engagement provide an opportunity to confirm Council's role in advocating, facilitating, partnering and/or delivering on community aspirations and needs. To assist in clearly identifying and communicating this role, the following categories have been identified and applicable definitions applied.

- **Advocate:** for a project or service to be provided by an external entity for the benefit of the community
- **Facilitate:** the provision of a service or project by providing connections, facilities or information
- **Partner:** with an external entity to provide a service or project for and with the community
- **Deliver:** a service or project to the community as part of annual and future plans

Role	Project/Service
Advocate	Medical service provision
	Telecommunication provision and increased connectivity
	Streamlined external processes
	Responsibility shifting from State/Federal Government to Local Government
	Landcare and revegetation programs
	Road safety improvements
Facilitate	Small business support through land development
	Community events – funding
Partner	Townsite beautification - collaboration with community
	Water harvesting and storage options
	Maintain and enhance sport and recreation facilities
	Provision of alternate housing options
	Promotion of Shire as a lifestyle
	Pest and weed control programs
Deliver	Short stay RV facilities in each town
	Increased Shire media presence
	Building/Infrastructure Assessment Framework
	All abilities playground
	Cycle Network and Lake Grace Pump Track
	Community Grants program
	Tracks and Trails network
	Levels of service for all Shire programs, services and assets
	Informed leadership through professional development
	Gravel strategy

# Resourcing Aspire 2033

Implementation of Aspire 2033 relies on the availability of resources.

Resources determine the levels of service the Shire can commit to now, and in the future. The following table provides insight into current and future capacity across resourcing areas and will be further explored through the renewal and delivery of the Corporate Business Plan.

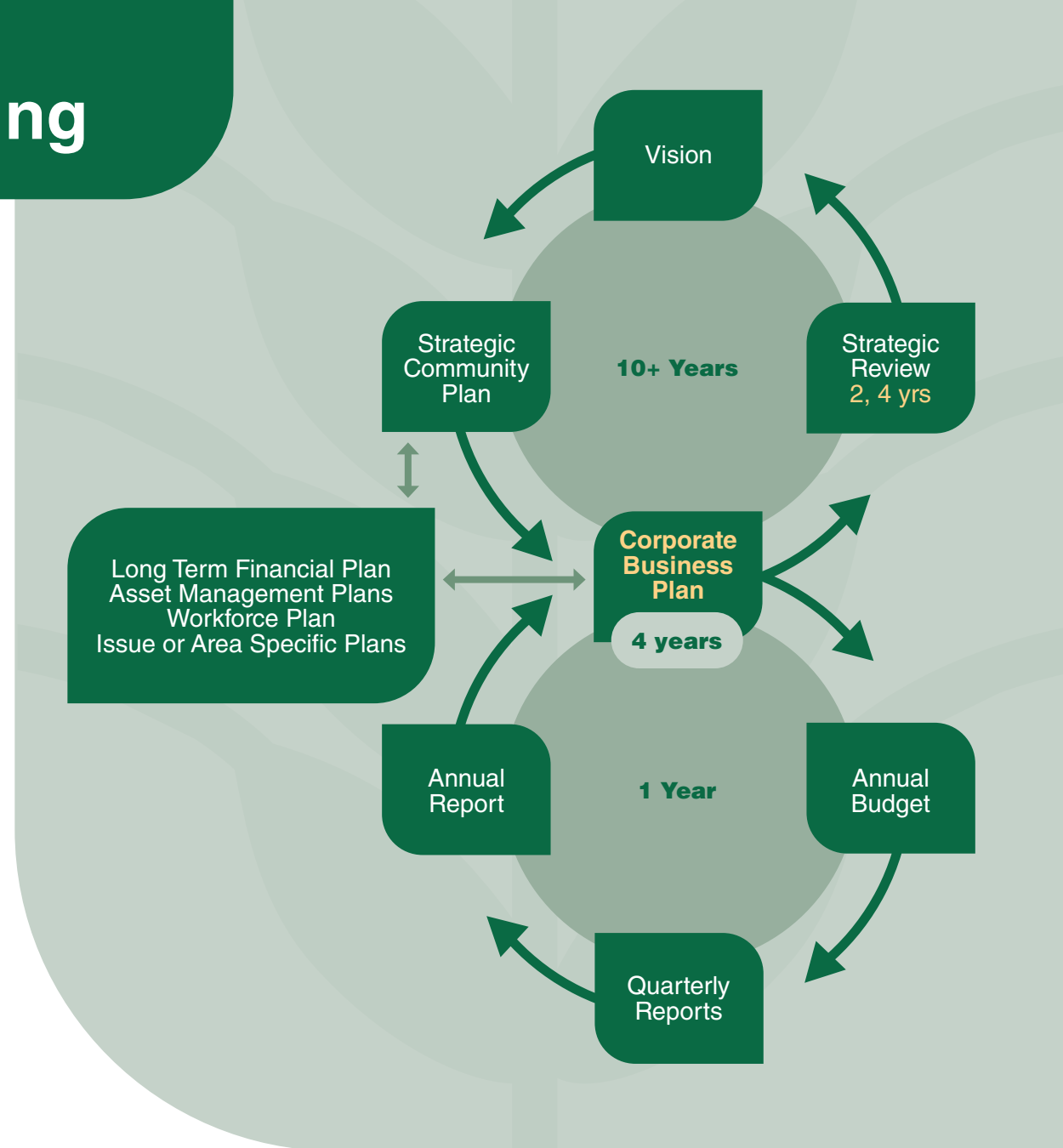
Resource	Current Capacity	Future Capacity
Staffing Levels	31 FTE	Stable
Infrastructure Assets	\$6.3m	Increasing
Property, Plant & Equipment Assets	\$2.9m	Stable
Cash Back Reserves	\$4.6m	Stable
Annual Operating Revenue	\$5.2m	Increasing
Annual Rates Revenue	\$4.6m	Increasing
Annual Operating Expenditure	\$9.1m	Increasing

# Developing and Reporting

The Shire of Lake Grace is required to plan for the future under S5.56 (1) of the Local Government Act 1995. Regulations under S5.56 (2) of the Act require all local governments to develop a Strategic Community Plan, covering at least 10 years. The Strategic Community Plan must be reviewed at least once every four years and adopted by Council by an absolute majority.

In support of Aspire 2033, we are required to adopt a Corporate Business Plan that covers at least four financial years and is integrated with asset management, workforce planning and long-term financial planning. The Corporate Business Plan must be reviewed every year and adopted by Council by an absolute majority.

After the adoption of Aspire 2033, or modifications to this plan, the Shire is to give local public notice under Regulation 19C. The Shire of Lake Grace has considered the Integrated Planning and Reporting Framework and Guidelines when developing the Aspire 2033 and the Corporate Business Plan.





# Strategic Risk Management

Risk management is an integral part of business planning and an essential element of sound corporate governance.

**Effective risk management will help to ensure the Shire minimises the impact of the risks it faces, improving our ability to deliver Aspire 2033 and improve outcomes for the community.**

To effectively manage risk, the Shire will continue to develop its Risk Management Framework aligned to AS/NZ ISO 31000.



It is important to consider the external and internal context in which the Shire of Lake Grace operates, relative to risk, in order to understand the environment in which the Shire seeks to achieve its strategic objectives.

The external and internal factors identified and considered during the preparation of Aspire 2033 are set out below:

<b>External Factors</b>
Managing community expectations in relation to service levels and service delivery.
Rapid changes in information technology changing the service delivery environment.
Increased compliance requirements due to Government Policy and Legislation.
Cost shifting by Federal and State Governments.
Reduction of available external funding for infrastructure and operations.
Population and economic development pressures on the natural environment and its resources.
Resource development and the associated social impacts.
Managing community expectations and regulations in relation to waste management.
Government responses in relation to social services.
Climate change and subsequent response.

<b>Internal Factors</b>
The objectives and strategies contained in the Council's previous Strategic Community Plan.
The timing and actions contained in the Council's Corporate Business Plan.
Organisational size, structure, activities and location.
Human resourcing levels and staff retention.
Current organisational strategy and culture.
The financial capacity of the Shire.
Allocation of resources to achieve strategic outcomes.
Maintenance of corporate records.
Current organisational systems and processes.



## **Aspire 2033**

### **Want to get involved?**

Please reach out to your  
elected members or the Shire CEO.

We'd love to hear from you.

**In person:**  
Shire Administration Office  
1 Bishop Street Lake Grace  
Phone: (08) 9890 2500

**Email:** [shire@lakegrace.wa.gov.au](mailto:shire@lakegrace.wa.gov.au)  
**Facebook:** [facebook.com/ShireofLakeGrace/](https://facebook.com/ShireofLakeGrace/)

**Mail:**  
PO Box 50,  
Lake Grace WA 6353

**Photography:** Amanda Stewart, Cheryl Chappell,  
Arthur Starke, Peter Stoffberg, Lois Dickins, Carla Hyde,  
Lee Holben, Patricia Medlen

**Design:** Synergy Graphics



**LAKE GRACE 1911**



**MUNICIPAL FUND**

Chq/EFT	Date	Description	Amount	Amount
EFT25859	01/12/2023	APV VALUERS AND ASSET MANAGEMENT		<b>-\$11,000.00</b>
	24/11/2023	Annual Subscription to Asset Valuer Pro	\$11,000.00	
EFT25860	01/12/2023	Alex Adams (Staff Member)		<b>-\$124.80</b>
	30/11/2023	Payroll Reimbursement - Uniform	\$124.80	
EFT25861	01/12/2023	Best Office Systems		<b>-\$645.45</b>
	24/11/2023	Photocopier Charges November 2023	\$645.45	
EFT25862	01/12/2023	Building and Energy Division Department of Mines, Industry Regulation and Safety		<b>-\$56.65</b>
	16/11/2023	BSL LG-B2324-02 - Tyson Bell, 78 Bennett Street, Lake Grace	\$56.65	
EFT25863	01/12/2023	CAMBINATA YABBIES		<b>-\$255.00</b>
	12/07/2023	Stock Purchases - Lake Grace Visitor Centre	\$255.00	
EFT25864	01/12/2023	CJD Equipment Pty Ltd		<b>-\$7,082.28</b>
	21/11/2023	Loader Parts - 2021 Volvo L90F - LG094	\$87.38	
	29/11/2023	Service Kit - 2019 Volvo L90F Wheel Loader - 1HAK120	\$1,725.35	
	29/11/2023	Service Kit - 2019 Volvo L90F Wheel Loader - 1HAK120 & Freight	\$1,818.85	
	29/11/2023	Service Kit - 2019 Volvo L90F Wheel Loader - 1HAK120	\$1,725.35	
	29/11/2023	Service Kit - 2019 Volvo L90F Wheel Loader - 1HAK120	\$1,725.35	
EFT25865	01/12/2023	Coljac Farms Pty Ltd		<b>-\$200.00</b>
	28/11/2023	Flowers & Foliage for Flower Arranging Activity - Seniors Week 2023: Beyond the Generations Event	\$200.00	
EFT25866	01/12/2023	D4 Data Pty Ltd		<b>-\$221.65</b>
	19/11/2023	Pool test 9 Professional - Clean, Service & Recalibration	\$221.65	
EFT25867	01/12/2023	Department of Fire and Emergency Services		<b>-\$31,090.54</b>
	21/11/2023	In accordance with the Department of Fire & Emergency Services of WA Act 1998, Part 6A - Emergency Services Levy - Section 36ZJ & Option B Agreement Arrangements. ESL 2023/24 2nd Qtr Contribution.	\$31,090.54	
EFT25868	01/12/2023	Farmyard Pantry		<b>-\$330.00</b>
	27/11/2023	Catering for OCM 22/11/2023	\$330.00	
EFT25869	01/12/2023	GS Mobile Mechanical Services		<b>-\$15,504.40</b>
	11/11/2023	Tyre - 2021 Mack Truck Prime Mover - LG970	\$1,083.50	
	11/11/2023	Tyre - 2015 John Deere 770G Grader - LG041	\$2,601.50	
	11/11/2023	Tyres x 3 - 2015 John Deere 770G Grader - LG041	\$7,705.50	
	11/11/2023	Tyres x 2 - 2020 CATERPILLAR 140 Motor Grader - LG393	\$341.00	
	13/11/2023	R82-12M & R82-12F - 2007 Earnshaw Dropdeck Float - LG2388	\$212.30	
	15/11/2023	Replace Air Filter x 1 - 2010 Ford Ranger T-Top - LG1767	\$45.00	
	22/11/2023	Replace Tyres - 2021 Hino 3 Ton Tip Truck - LG029	\$1,529.00	
	22/11/2023	Service - 2021 Hino 3 Ton Tip Truck - LG029	\$1,986.60	
EFT25870	01/12/2023	Hersey's Safety Pty Ltd		<b>-\$986.83</b>
	28/11/2023	Various Hardware Supplies - Lake Grace Depot	\$986.83	
EFT25871	01/12/2023	Interfire Agencies		<b>-\$3,681.57</b>
	27/11/2023	Seaguard Class A Foam Concentrate - 32 Pails	\$3,681.57	
EFT25872	01/12/2023	Jeffrey Vincent McKenzie		<b>-\$100.00</b>
	20/11/2023	Refund of Nomination Bond for Local Government Election - October 2023	\$100.00	
EFT25873	01/12/2023	KONDININ CALENDAR		<b>-\$30.00</b>
	30/11/2023	Full Page Advert in the December Edition - Lakes Local Action Group	\$30.00	
EFT25874	01/12/2023	Lake Grace CWA		<b>-\$457.38</b>
	26/11/2023	Water Reimbursement & Donation toward 2023/24 Rates for 32 Bennett Street Lake Grace A3784	\$457.38	
EFT25875	01/12/2023	Lake Grace Catholic Church		<b>-\$104.55</b>
	27/11/2023	Refund - Paid invoice 6666 twice	\$104.55	
EFT25876	01/12/2023	Lake Grace Communications & Computers		<b>-\$2,035.00</b>
	29/11/2023	Lenovo Laptop for CEDO	\$2,035.00	
EFT25877	01/12/2023	Lake Grace Community Men's Shed		<b>-\$500.00</b>
	23/11/2023	Materials for Woodwork Activities: Seniors Week 2023 Beyond the Generations Event	\$500.00	
EFT25878	01/12/2023	Lake Grace District High School		<b>-\$806.03</b>
	28/11/2023	50% Maintenance Costs for Lake Grace Community Library/Resource Centre	\$806.03	
EFT25879	01/12/2023	Lake Grace Plaza		<b>-\$89.07</b>
	16/11/2023	Refreshments for WALGA Central Country Zone Meeting	\$70.57	
	17/11/2023			

	16/11/2023	Refreshments for WALGA Central Country Zone Meeting	\$18.50	
	17/11/2023			
EFT25880	01/12/2023	Lake Grace Rural Supplies		<b>-\$180.22</b>
	22/11/2023	Various Hardware Items - 2020 Isuzu Fire Truck NGT31	\$180.22	
EFT25881	01/12/2023	Lake King Primary School		<b>-\$623.70</b>
	21/11/2023	Lake King Library - Oliver Support & Maintenance for 2023 (50%)	\$623.70	
EFT25882	01/12/2023	Lake King Tavern/Motel		<b>-\$972.00</b>
	30/11/2023	Lake King Tavern/Motel 6 Night Accommodation & All Meals - Grader Driver	\$972.00	
EFT25883	01/12/2023	Landgate		<b>-\$265.63</b>
	22/11/2023	Valuations Chargeable - Schedule G2023/04	\$174.03	
	27/11/2023	Valuations Chargeable - Schedule R2023/04	\$91.60	
EFT25884	01/12/2023	M.E Pump Wizards		<b>-\$2,530.00</b>
	27/11/2023	Overhaul Spare Pump for Netball Court & Installation	\$2,530.00	
EFT25885	01/12/2023	Maalouf Autos		<b>-\$484.60</b>
	29/11/2023	75,000km Service - 2021 Ford Ranger dual cab CC XL LG049	\$484.60	
EFT25886	01/12/2023	Market Creations Agency Pty Ltd		<b>-\$154.00</b>
	24/11/2023	Labour to Move Lake Grace Website Hosting from Westnet to Market Creations & Annual Subscription Cost for Website Hosting	\$154.00	
EFT25887	01/12/2023	Mary Caunt		<b>-\$520.00</b>
	24/10/2023	Face Painting - Lake Grace Harvest Festival	\$520.00	
EFT25888	01/12/2023	Newdegate Grocer And Cafe		<b>-\$99.95</b>
	28/11/2023	Toilet Roll - Newdegate Public Toilets	\$99.95	
EFT25889	01/12/2023	Newdegate Primary School		<b>-\$156.35</b>
	29/11/2023	Reimbursement of Electricity Usage 50% for NGT Library/CRC	\$156.35	
EFT25890	01/12/2023	Prompt Safety Solutions		<b>-\$1,210.00</b>
	20/09/2023	Quarterly WHS Service - On Site Monday 05/09/2023	\$1,210.00	
EFT25891	01/12/2023	Reinforced Concrete Pipes Australia (WA) Pty Ltd		<b>-\$4,524.21</b>
	22/11/2023	1,200mm Dia. Class 2 Reinforced Concrete Pipe x 4 - LG Community All Abilities Playground	\$4,524.21	
EFT25892	01/12/2023	Rosemary Alice Chircop		<b>-\$250.00</b>
	26/11/2023	Cleaning & Building set up for 10A Gumtree Drive Lake Grace	\$250.00	
EFT25893	01/12/2023	S & L Trevenen		<b>-\$34,837.00</b>
	29/11/2023	Gravel Pushing & Ad-Hoc Maintenance Grading on Magenta Road	\$34,837.00	
EFT25894	01/12/2023	Shire of Kulin		<b>-\$900.00</b>
	22/11/2023	Chemical Awareness & Spraying Course - 2 x Gardeners	\$900.00	
EFT25895	01/12/2023	Sigma Chemicals		<b>-\$1,565.74</b>
	20/11/2023	Pool Chemicals - Newdegate Pool	\$1,565.74	
EFT25896	01/12/2023	Stirling Asphalt		<b>-\$115,421.19</b>
	28/11/2023	Lay Asphalt - Lake Grace Cemetery	\$50,840.63	
	29/11/2023	Bennett Street - Lay Asphalt	\$64,580.56	
EFT25897	01/12/2023	Team Global Express Pty Ltd		<b>-\$100.17</b>
	26/11/2023	Freight - Fuel Keys & Plant Parts	\$100.17	
EFT25898	01/12/2023	Telstra Corporation Limited, C/- Jones Lang Lasalle		<b>-\$1,894.84</b>
	01/12/2023	Rates refund for assessment A3732 2 MCMAHON STREET LAKE GRACE WA 6353	\$1,894.84	
EFT25899	01/12/2023	The Trustee for Coloured Creations Family Trust		<b>-\$9,912.24</b>
	25/11/2023	Clean, Prep & Paint Eaves - 10A & 10B Gumtree Drive	\$5,597.24	
	29/11/2023	Prepare & Paint External Walls - Newdegate Tennis Club	\$4,315.00	
EFT25900	01/12/2023	WESTRAC PTY LTD		<b>-\$3,529.50</b>
	20/11/2023	500 Hour Service - 2020 CATERPILLAR 140 Motor Grader - LG393	\$3,529.50	
EFT25901	01/12/2023	Wazzas Complete Sheep Management		<b>-\$4,983.00</b>
	26/11/2023	Contract - Newdegate Gardening & Maintenance 13/11 - 24/11/2023 & Kanga Hire 8 Hours	\$4,983.00	
EFT25902	08/12/2023	Glenn Michael Draper		<b>-\$16,450.00</b>
	06/12/2023	50% deposit for paving in Varley around public toilets	\$16,450.00	
EFT25903	15/12/2023	4 Rivers Plumbing Gas & Civil Contracting		<b>-\$1,397.00</b>
	13/12/2023	Septic Pump Out - Lake King Toilets	\$1,397.00	
EFT25904	15/12/2023	Activ8me		<b>-\$34.95</b>
	01/12/2023	Newdegate Medical Centre - Satellite Internet - November 2023	\$34.95	
EFT25905	15/12/2023	Albany Irrigation & Drilling		<b>-\$799.00</b>
	06/12/2023	Supply of Orange CP1500 Transfer Pump	\$799.00	
EFT25906	15/12/2023	Alexie Valko		<b>-\$50.00</b>

	05/12/2023	Animal Trap Bond 05/12/2023	\$50.00	
EFT25907	15/12/2023	Anna Scheepers		<b>-\$200.00</b>
	02/12/2023	Contract - Cleaning of Varley Hall 20/11, 24/11, 27/11 & 01/12/2023	\$200.00	
EFT25908	15/12/2023	Arcus Australia Pty Ltd		<b>-\$6,311.80</b>
	16/11/2023	2x Arcus model STW54BJF Series Water Cooler	\$6,311.80	
EFT25909	15/12/2023	Australia Post		<b>-\$216.75</b>
	03/12/2023	Postage & Freight - November 2023	\$216.75	
EFT25910	15/12/2023	BOC Gases Australia Limited		<b>-\$13.39</b>
	28/11/2023	Container Service: LG Pool - R400C Oxygen Medical C Size	\$13.39	
EFT25911	15/12/2023	Burgess Rawson Pty Ltd		<b>-\$266.76</b>
	11/12/2023	Reimbursement Of Water Usage & Water Rates - Ngt Public Toilets.	\$266.76	
EFT25912	15/12/2023	C & C Machinery Centre		<b>-\$1,529.10</b>
	05/10/2023	Silvan Selecta SQD300-7 (300L) Diesel Power Transfer Unit	\$1,529.10	
EFT25913	15/12/2023	CCL Hardware		<b>-\$3,718.06</b>
	30/11/2023	Various Hardware Supplies - November 2023	\$3,718.06	
EFT25914	15/12/2023	Cr Anton Joseph Kuchling		<b>-\$655.58</b>
	30/11/2023	Councillor's Meeting Fees & IT Allowance	\$655.58	
EFT25915	15/12/2023	Cr Benjamin John Hyde		<b>-\$655.58</b>
	30/11/2023	Councillor's Meeting Fees & IT Allowance	\$655.58	
EFT25916	15/12/2023	Cr Debrah Susan Clarke		<b>-\$655.58</b>
	30/11/2023	Councillor's Meeting Fees & IT Allowance	\$655.58	
EFT25917	15/12/2023	Cr Leonard William Armstrong		<b>-\$7,297.13</b>
	30/11/2023	President's Meeting Fees, Travel & IT Allowance	\$7,297.13	
EFT25918	15/12/2023	Cr Rosalind Alice Lloyd		<b>-\$655.58</b>
	30/11/2023	Councillor's Meeting Fees & IT Allowance	\$655.58	
EFT25919	15/12/2023	Cr Ross Chappell		<b>-\$655.58</b>
	30/11/2023	Councillor's Meeting Fees & IT Allowance	\$655.58	
EFT25920	15/12/2023	Cr Stephen Gordon Hunt		<b>-\$1,090.50</b>
	30/11/2023	Deputy President's Meeting Fees & IT Allowance	\$1,090.50	
EFT25921	15/12/2023	Daves Tree Service		<b>-\$5,956.50</b>
	03/12/2023	Removal & Trim Trees in CWA Play Area	\$5,956.50	
EFT25922	15/12/2023	David Wills & Associates		<b>-\$726.00</b>
	30/11/2023	Design & Documentation of Water & Sewerage Headwork's for Proposed Subdivision On East Side Of Lake Grace Town (past Wattle Drive)	\$726.00	
EFT25923	15/12/2023	Department of Water & Environmental Regulation		<b>-\$2,085.60</b>
	13/12/2023	Annual License Fee for Lake Grace Tip for 2024/25.	\$1,042.80	
	13/12/2023	Annual License Fee for Newdegate Tip for 2024/25	\$1,042.80	
EFT25924	15/12/2023	Donna Virginia Scott		<b>-\$20.00</b>
	30/06/2023	Consignments - June 2023	\$5.00	
	30/10/2023	Consignments - October 2023	\$15.00	
EFT25925	15/12/2023	Earnshaw Ag		<b>-\$2,970.00</b>
	08/12/2023	Fabricate - 2 x Slasher Skids	\$2,970.00	
EFT25926	15/12/2023	Ecospill Pty Ltd		<b>-\$5,521.08</b>
	11/12/2023	Combination Shower and Eye Wash Station - Lake Grace Depot	\$5,521.08	
EFT25927	15/12/2023	Emu Essence Distributors Pty Ltd		<b>-\$16.70</b>
	07/12/2023	Consignments - November 2023	\$16.70	
EFT25928	15/12/2023	Exurban Pty Ltd		<b>-\$6,739.85</b>
	02/12/2023	Town Planner Services for November 2023	\$6,739.85	
EFT25929	15/12/2023	Fiona Palmer		<b>-\$55.00</b>
	05/12/2023	Consignments - November 2023	\$55.00	
EFT25930	15/12/2023	Fyfe Transport		<b>-\$3,087.23</b>
	12/12/2023	Supply of Cracker Dust	\$3,087.23	
EFT25931	15/12/2023	Great Southern Fuel Supplies		<b>-\$4,301.16</b>
	30/11/2023	Fuel Card Purchase LG002	\$139.30	
		Fuel Card Purchase PSP01	\$304.64	
		Fuel Card Purchase LG001	\$528.01	
		Fuel Card Purchase LG139	\$732.79	
		Fuel Card Purchase CESH	\$590.50	
		Fuel Card Purchase LG004	\$637.35	
		Fuel Card Purchase 1DMV703	\$560.17	
		Fuel Card Purchase 1GYK363	\$68.28	
		Fuel Card Purchase LG041	\$740.12	
EFT25932	15/12/2023	IT Vision Pty Ltd		<b>-\$9,136.60</b>
	29/11/2023	BPMS Rates Service - December 2023	\$3,880.80	
	29/11/2023	BPMS Rates Service - November 2023	\$3,880.80	

	29/11/2023	SynergySoft Introductory Rates & Property Essentials Training for ASO 16 & 17/10/2023	\$1,375.00	
EFT25933	15/12/2023	Instant Racking		<b>-\$2,339.00</b>
	09/11/2023	Ute Box in White - Builders 4WD Ute	\$2,339.00	
EFT25934	15/12/2023	Integrated ICT		<b>-\$2,737.94</b>
	30/11/2023	Microsoft 365 Licences - November 2023	\$426.14	
	30/11/2023	Exclaimer for Office 365 (up to 50 Licences) - November 2023	\$85.25	
	30/11/2023	IT Support November 2023	\$2,019.38	
	30/11/2023	Cloud Storage - Archive (Tier 4) & Veeam Cloud Connect - November 2023	\$207.17	
EFT25935	15/12/2023	Isolated Children's Parents' Association of Western Australia		<b>-\$500.00</b>
	06/11/2023	ICPA Conference Sponsorship - Approved as per Oct 2023 Council Meeting	\$500.00	
EFT25936	15/12/2023	Jason Signmakers		<b>-\$111.98</b>
	14/12/2023	Mallee Fowl Signage	\$111.98	
EFT25937	15/12/2023	Lake Grace Community Resource Centre		<b>-\$273.50</b>
	30/11/2023	Lakes Link - 1/2 Page Advert Plant Operator / General Hand	\$27.50	
	30/11/2023	Lakes Link - Full page advertisement of a public Notice for the Development Approval - Storage Additions to Grain Handling & Storage Facility - Lot 85 on Deposited Plan 33429, Varley	\$50.00	
	30/11/2023	Lake Links Advertising for Seniors Week - Beyond the Generations - Ref: COTA WA Seniors Week Community Grants Program	\$50.00	
	30/11/2023	12 x Local Phone Books - Admin Office	\$66.00	
	30/11/2023	Hire of Projector & Screen 17/11/2023	\$80.00	
EFT25938	15/12/2023	Lake Grace Cricket Club		<b>-\$100.00</b>
	13/12/2023	Number Plate Donation - 006LG	\$100.00	
EFT25939	15/12/2023	Lake Grace Plaza		<b>-\$104.10</b>
	30/11/2023	Newspaper Subscriptions - November 2023	\$104.10	
EFT25940	15/12/2023	Lake Grace Sportsman's Club Inc		<b>-\$500.00</b>
	12/12/2023	Lake Grace Bowls Carnival Sponsorship	\$500.00	
EFT25941	15/12/2023	Lake King Agencies		<b>-\$950.89</b>
	10/11/2023	Diesel - 2020 CATERPILLAR 140 Motor Grader - LG393	\$950.89	
EFT25942	15/12/2023	Lake King Primary School		<b>-\$50.00</b>
	06/12/2023	Book Award Donation 2023	\$50.00	
EFT25943	15/12/2023	Landgate		<b>-\$200.00</b>
	28/11/2023	Valuations Chargeable - Schedule M2023/11	\$43.50	
	01/12/2023	Various Property Reports & Title Searches	\$156.50	
EFT25944	15/12/2023	Liaise International Pty Ltd		<b>-\$44.22</b>
	02/11/2023	Stock Purchases - Lake Grace Visitor Centre	\$44.22	
EFT25945	15/12/2023	Lillys Garden		<b>-\$40.50</b>
	12/12/2023	Consignments - November 2023	\$40.50	
EFT25946	15/12/2023	Livingston Medical Pty Ltd		<b>-\$22,916.66</b>
	01/12/2023	Lake Grace Monthly Medical Centre Management Fee	\$22,916.66	
EFT25947	15/12/2023	McLeods		<b>-\$6,650.80</b>
	29/11/2023	Lot 217 (5) Quondong Court Lake Grace - Legal Fees	\$570.24	
	29/11/2023	Lot 213 (6) Quondong Court Lake Grace - Legal Fees	\$1,753.74	
	29/11/2023	Lot 214 (8) Quondong Court, Lake Grace - Legal Fees	\$200.67	
	30/11/2023	Lease to Newdegate Country Club - Legal Fees	\$2,260.75	
	05/12/2023	84 Bennett Street Lake Grace - Legal Fees	\$1,865.40	
EFT25948	15/12/2023	Narrogin Glass		<b>-\$602.73</b>
	29/11/2023	Reglaze Window at 8 Wattle Drive, Lake Grace	\$362.00	
	29/11/2023	Reglaze Window at 5 Banksia Place	\$240.73	
EFT25949	15/12/2023	Nature Playgrounds		<b>-\$59,307.22</b>
	04/12/2023	Variation Form 3 Dated 01/12/2023 - Lake Grace All Abilities Playground	\$5,759.04	
	11/12/2023	Install Lake Grace All abilities Playground - Claim 1	\$21,531.96	
	13/12/2023	Install Lake Grace All abilities Playground - Claim 2	\$32,016.22	
EFT25950	15/12/2023	Neu-Tech Auto Electrics		<b>-\$1,863.70</b>
	18/11/2023	Bosch Battery 900CCA for 2014 Volvo MC70C Skid Steer Loader - LG494	\$271.30	
	22/11/2023	Supply & Install Phone Booster - 2023 Toyota Prado DSL STNSDN - LG002	\$1,592.40	
EFT25951	15/12/2023	Newdegate Community Resource Centre		<b>-\$20.00</b>
	30/11/2023	1/2 Page Advert for Gatepost - Community Engagement Officer	\$20.00	
EFT25952	15/12/2023	Newdegate Historical Society Inc.		<b>-\$200.00</b>



	04/12/2023	Consignments - November 2023	\$200.00	
EFT25953	15/12/2023	Newdegate Primary School		-\$60.00
	17/10/2023	Newdegate Primary School Award Sponsorship	\$60.00	
EFT25954	15/12/2023	Newdegate Stock & Trading		-\$591.70
	01/11/2023	Various Hardware Supplies - Newdegate Parks & Gardens	\$196.24	
	06/11/2023	Diesel - Newdegate Oval Mower	\$141.00	
	27/11/2023	Unleaded Fuel - Shire Garden Equipment	\$45.00	
	28/11/2023	12 x Sprinklers - Newdegate Parks & Gardens	\$19.80	
	30/11/2023	Diesel - 2019 Volvo L90F Wheel Loader - 1HAK120	\$189.66	
EFT25955	15/12/2023	Officeworks		-\$1,483.04
	09/11/2023	Various Office Stationary	\$400.41	
	05/12/2023	Various Stationary Supplies	\$307.08	
	11/12/2023	8 x Waste Bins Black & Aqua to Go Premium Spring Water 500mL 96 x 20 Pack	\$775.55	
EFT25956	15/12/2023	Pauley & Co		-\$94,438.69
	11/12/2023	Materials for Lake Grace Football Lights	\$38,558.99	
	11/12/2023		\$51,087.78	
	11/12/2023	Wire In 6 Extra GPOs - Varley Hall	\$4,791.92	
EFT25957	15/12/2023	Peter Hudson's Tyre & Mechanical Services Pty Ltd		-\$67.00
	02/11/2023	Puncture Repair - LLAG Vehicle	\$67.00	
EFT25958	15/12/2023	Prompt Safety Solutions		-\$1,210.00
	06/12/2023	Quarterly WHS Toolbox Meeting On-site 4/12/23	\$1,210.00	
EFT25959	15/12/2023	Reinforced Concrete Pipes Australia (WA) Pty Ltd		-\$3,146.00
	05/12/2023	Precast Headwalls for Drainage	\$3,146.00	
EFT25960	15/12/2023	RingCentral Australia		-\$620.40
	04/12/2023	Shire Admin - Cloud Telephony System - November 2023	\$620.40	
EFT25961	15/12/2023	Rosemary Alice Chircop		-\$150.00
	10/11/2023	Cleaning up around AG Shed - LLAG	\$150.00	
EFT25962	15/12/2023	Ross Ramm		-\$92.80
	30/10/2023	Consignments - October 2023	\$21.80	
	30/11/2023	Consignments - November 2023	\$71.00	
EFT25963	15/12/2023	Rural Traffic Services Pty Ltd		-\$1,688.72
	30/11/2023	Rural Traffic Services - Bennett & Frank Streets, Lake Grace	\$1,688.72	
	29/11/2023			
EFT25964	15/12/2023	S & L Trevenen		-\$128,623.06
	07/12/2023	Tender response for RFQ 2023 - 06 Gravel Sheeting Magenta Road SLK 49.68 - 51.68	\$97,341.79	
	07/12/2023	Contract Maintenance Grading - Lake King/Varley - 01/11/2023 - 30/11/2023	\$31,281.27	
EFT25965	15/12/2023	Salomon Petrus Stoffberg		-\$100.00
	20/11/2023	Refund of Nomination Bond for Local Government Election - October 2023	\$100.00	
EFT25966	15/12/2023	Shire of Corrigin		-\$6,683.60
	06/12/2023	Roe Regional Environmental Health Services Scheme - November 2023	\$6,683.60	
EFT25967	15/12/2023	Shire of Kulin		-\$25.00
	30/11/2023	1/4 Page Colour Advert - LLAG	\$25.00	
EFT25968	15/12/2023	Sigma Chemicals		-\$1,471.14
	13/12/2023	Pool Chemicals - Newdegate Pool	\$1,471.14	
EFT25969	15/12/2023	Skytrust Intelligence Systems		-\$493.90
	04/12/2023	Access to Skytrust - December 2023	\$493.90	
EFT25970	15/12/2023	Stewart & Heaton Clothing Co		-\$1,653.10
	06/12/2023	Bushfire Brigade - Protective Clothing	\$1,653.10	
EFT25971	15/12/2023	Synergy Electricity Generation and Retail Corp		-\$5,660.26
	12/12/2023	118869830 Park Lot 186U Pump Hetherington Way, LK	\$178.37	
		156576110 NGT Oval Lot 149 Waddell St NGT	\$945.69	
		455735630 LK Golf Pavilion Lot 161 Hyden-Lake King Rd	\$341.90	
		076250900 LK TV Transmitter Lot 158 Church Ave LK	\$145.92	
		867084910 LK Hall Loc 20321 Ravensthorpe Rd LK	\$1,037.62	
		624795400 Emergency Services Lot215 The Crossing LK	\$230.54	
		546144710 LK Recreation Grnd Loc 20321 U Pump Ravensthorpe Rd LK	\$566.87	
		968110430 Town Clock Stubbs St LG	\$135.72	
		893222990 LG Swimming Pool Lot 75 Stubbs St LG	\$1,069.98	
		463275870 LG Sports Pavilion Bishop St LG	\$795.67	
		510645320 Dunn Rock Community Dam 4383 Mallee Rd Magenta (Lot 3019 U A Koornong Rd Ravensthorpe)	\$208.44	
		360158570 Staff Housing 33A Absolon Street LG	\$3.54	
EFT25972	15/12/2023	Team Global Express Pty Ltd		-\$75.72
	10/12/2023	Freight	\$75.72	
EFT25973	15/12/2023	Telstra Corporation Limited		-\$1,446.34

	14/12/2023	Rates refund for assessment A3732 2 MCMAHON STREET LAKE GRACE WA 6353	\$1,446.34	
EFT25974	15/12/2023	Telstra Limited		<b>-\$3,275.75</b>
	27/11/2023	Bus Mobile Broadband - Lakes Local Action Group	\$93.70	
	04/12/2023	Mobile Phone Charges 0407034641-Sewerage-Fail Safe	\$14.98	
		0407148677 - DFES I-Pad	\$14.98	
		0407225086-Sewerage-Fail Safe	\$14.98	
		0407384735-Sewerage-Fail Safe	\$14.98	
		0408411920-Sewerage-Fail Safe	\$30.99	
		0417621708-CEO Mobile	\$30.99	
		0418326588-LG Pool Manager	\$14.98	
		0427651127 Supervisor Mobile	\$30.99	
		0428651109-Leading Hand Mobile	\$30.99	
		0428711190-Newdegate Fire Truck	\$30.99	
		0429571975-Sewerage	\$20.48	
		0429651112-Parks & Gardens Mobile	\$14.98	
		0436668242-CESM Mobile	\$30.99	
		0448089092-MIS Mobile	\$30.99	
		0475898471-Councillors WI-FI	\$14.98	
		0476806205-Councillors Air Card	\$14.98	
		0455915715-IPad for OSH	\$14.98	
		0457999713 - Trail Camera	\$14.98	
		0458004636 - Trail Camera	\$14.98	
		0487193712 - NGT Rec Centre Solar backup battery storage	\$14.98	
		0487223282 - LG Sports Pav Solar backup battery storage	\$14.98	
		0487225597 - Vrlly Sports Pav Solar backup battery storage	\$14.98	
		0487234395 - LG Medical Centre Solar backup battery storage	\$14.98	
		0408320854 - MIS IPad	\$14.98	
		0457564350 - OSH IPad (ISO)	\$14.98	
		0417447647 - Fuel Tank	\$14.98	
		0456676658 - Sewerage Camera	\$14.98	
		0461302385 - NGT Rec Centre Solar Backup	\$14.98	
		0461294698 - Sewerage Camera	\$14.98	
	10/12/2023	SMS Service - Emergency Services	\$1,458.20	
	12/12/2023	Landline Charges Depot - 9865 1067	\$34.95	
		Lake Grace Pool - 9865 1144	\$35.10	
		Lake Grace Library - 9865 1185	\$93.25	
		Lake Grace Medical Centre - 9865 1208	\$131.14	
		Lake Grace Medical Centre Fax - 9865 1362	\$47.22	
		Lake Grace Medical Centre - 9865 1388	\$48.17	
		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 - 9865 2140	\$36.98	
		Lake Grace Visitor Centre Fax - 9865 2141	\$34.95	
		Licensing Office - 9865 2275	\$34.95	
		Newdegate Medical Centre - 9871 1105	\$35.70	
		Newdegate Medical Centre - 9871 1341	\$35.25	
		Newdegate Medical Centre - 9871 1528	\$63.92	
		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	\$6.00	
		Administration Office - 9880 2500	\$75.16	
		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	-\$68.73	
		Rounding	-\$0.13	
EFT25975	15/12/2023	The IRIS Consulting Group Trust		<b>-\$418.00</b>
	07/12/2023	Records Management Basics eLearning Course - ISO & EA	\$418.00	
EFT25976	15/12/2023	The Trustee for Coloured Creations Family Trust		<b>-\$25,704.82</b>
	07/12/2023	External Painting of the Varley Pavilion	\$25,704.82	
EFT25977	15/12/2023	The Trustee for Movat Trust		<b>-\$200.00</b>
	06/12/2023	Movat Software Hosting for 2024	\$200.00	
EFT25978	15/12/2023	Urbaqua Ltd		<b>-\$5,126.00</b>

	12/12/2023	Constructed Lake Design & Management Plan - Padley Park Phase 3 - 100% Claim	\$5,126.00	
EFT25979	15/12/2023	Varley Ag Solutions		<b>-\$683.40</b>
	05/11/2023	Various Hardware Supplies - 2010 Isuzu Fire Truck - FSS550 - 1DMV703	\$119.40	
	05/11/2023	Knapsack Repair & Petrol for Mower	\$23.66	
	05/11/2023	Batteries & Potassium Nitrate - Varley Parks & Gardens	\$59.64	
	30/11/2023	Cleaning Supplies - Varley Public Buildings	\$480.70	
EFT25980	15/12/2023	Walkers Hill Vineyard		<b>-\$570.00</b>
	06/12/2023	Lake Grace Visitor Centre Annual Christmas Lunch for Volunteers, Committee and Staff 2023	\$570.00	
EFT25981	15/12/2023	Warren Blackwood Waste		<b>-\$9,367.20</b>
	07/12/2023	Recycling Pickups - November 2023	\$4,972.00	
	07/12/2023	Residential & Street Bins Pick Ups - November 2023	\$4,395.20	
EFT25982	15/12/2023	Wazzas Complete Sheep Management		<b>-\$4,455.00</b>
	11/12/2023	Contract - NGT Town Maintenance & Gardening - 27/11 - 08/12/2023	\$4,455.00	
EFT25983	20/12/2023	AMD Audit & Assurance Pty Ltd		<b>-\$2,640.00</b>
	07/11/2023	Audit of Deferred Pensioner Rates Declaration 2022/23	\$605.00	
	07/11/2023	2022-23 Roads to Recovery Annual Report Auditing	\$2,035.00	
EFT25984	20/12/2023	AREA SAFE PRODUCTS PTY LTD		<b>-\$44,456.50</b>
	19/12/2023	8 x General Bin Enclosures & 6 x Recycle Bin Enclosures - Newdegate	\$44,456.50	
EFT25985	20/12/2023	Anna Scheepers		<b>-\$200.00</b>
	16/12/2023	Contract Cleaning of Varley Hall 04/12, 08/12, 11/12 & 15/12/2023	\$200.00	
EFT25986	20/12/2023	Bell Art Australia Pty Ltd		<b>-\$305.66</b>
	12/12/2023	Stock Purchases - Lake Grace Visitor Centre	\$305.66	
EFT25987	20/12/2023	Carroll & Richardson - Flagworld Pty Ltd		<b>-\$1,534.40</b>
	06/10/2023	New flags for the Visitor Centre	\$1,534.40	
EFT25988	20/12/2023	Finishing WA		<b>-\$352.00</b>
	14/12/2023	Binding of Council Minutes Feb - Aug 2023	\$352.00	
EFT25989	20/12/2023	Fyfe Transport		<b>-\$71,528.23</b>
	23/10/2023	Supply 881.25 Tonne of Aggregate	\$71,528.23	
EFT25990	20/12/2023	Grants Empire		<b>-\$4,224.00</b>
	15/12/2023	Development of Growing Regions Program - Round 1 Application & Supporting Business Case for Lake King Pavilion	\$4,224.00	
EFT25991	20/12/2023	Great Southern Fuel Supplies		<b>-\$929.78</b>
	30/11/2023	Fuel Card Purchases - Lakes Local Action Group	\$929.78	
EFT25992	20/12/2023	Hall Electrical & Data Services		<b>-\$2,768.92</b>
	13/12/2023	Replace Lights in Kitchen & Dining Area, Supply & Install Aircon - 5 Banksia Place, Lake Grace	\$2,768.92	
EFT25993	20/12/2023	JLT Risk Solutions Pty Ltd		<b>-\$5,241.23</b>
	10/12/2023	Regional Risk Coordinator Service Fees to December 2023	\$5,241.23	
EFT25994	20/12/2023	Kevin Russell Eggers		<b>-\$50.00</b>
	14/12/2023	Animal Trap Bond 28/11/2023	\$50.00	
EFT25995	20/12/2023	Key Civil Pty Ltd		<b>-\$36,962.98</b>
	19/12/2023	Construction of Limestone Steps - Newdegate Hockey Oval	\$36,962.98	
EFT25996	20/12/2023	Kohbolt Steel Construction		<b>-\$46,656.94</b>
	15/12/2023	Supply & Install Shed - Lake King Tractor Museum	\$46,656.94	
EFT25997	20/12/2023	Lake Grace Transport		<b>-\$2,641.87</b>
	14/12/2023	Freight	\$220.71	
	14/12/2023	Freight	\$433.38	
	14/12/2023	Freight	\$1,987.78	
EFT25998	20/12/2023	Lake King Agencies		<b>-\$37.20</b>
	12/12/2023	Cleaning Supplies - Lake King Public Toilets	\$37.20	
EFT25999	20/12/2023	Lynette Michelle Carruthers (Staff Member)		<b>-\$174.77</b>
	19/12/2023	Reimbursement - LLAG	\$174.77	
EFT26000	20/12/2023	Magadashly Pty Ltd		<b>-\$130.00</b>
	15/12/2023	Accommodation for Harvest Festival Face Painter, Mary Caunt	\$130.00	
EFT26001	20/12/2023	Neu-Tech Auto Electrics		<b>-\$910.04</b>
	30/11/2023	Remove & Replace Batteries for Floor Polisher - Newdegate Pavilion	\$910.04	
EFT26002	20/12/2023	Newdegate Primary School		<b>-\$150.00</b>
	14/12/2023	Bond Refund: Newdegate Hall 14/12/2023	\$150.00	
EFT26003	20/12/2023	Omnicom Media Group Australia Pty Limited		<b>-\$1,148.45</b>
	31/12/2023	Community Engagement Coordinator - GS Herald 14/12/23	\$220.04	



	31/12/2023	Community Engagement Coordinator - West Australian 9/12/23	\$378.41	
	31/12/2023	Careers at Council Subscription Renewal Oct 2023 - Oct 2024	\$550.00	
EFT26004	20/12/2023	Outback TV		<b>-\$2,983.69</b>
	13/12/2023	Replace Faulty Light Switch in Living room - 14 Blackbutt Way, Lake Grace	\$83.33	
	13/12/2023	Replace Damaged GPO for Water Fountains - Lake Grace Tennis Club	\$291.29	
	13/12/2023	Remove & Replace Pump - Newdegate Sports Dam	\$667.10	
	13/12/2023	Install 15Amp Circuit for Glass Washer in Lake King Hall Kitchen inc Travel & Labour	\$1,941.97	
EFT26005	20/12/2023	Pauley & Co		<b>-\$12,754.60</b>
	11/12/2023	Various Electrical Work - Newdegate Hockey Oval & Lake Grace All Abilities Playground	\$12,754.60	
EFT26006	20/12/2023	Premium Publishers		<b>-\$2,794.00</b>
	15/12/2023	Australia's Golden Outback 2024 Road Trip Holiday Planner - 1 Colour Page	\$2,024.00	
	15/12/2023	AGO Map & Guide. Half Panel Advertisement 2024	\$770.00	
EFT26007	20/12/2023	Quality Publishing Australia		<b>-\$236.79</b>
	06/10/2023	Stock Purchases - Lake Grace Visitor Centre	\$236.79	
EFT26008	20/12/2023	S & L Trevenen		<b>-\$59,290.02</b>
	07/12/2023	Contract Maintenance Grading - Newdegate 01/11/2023 - 30/11/2023	\$59,290.02	
EFT26009	20/12/2023	Safe Roads WA		<b>-\$88,932.80</b>
	10/12/2023	North Lake Grace - Kalgarin Road Widening - 300mm each side of SLK 25.74 - 31.94	\$88,932.80	
EFT26010	20/12/2023	Sign and Lines		<b>-\$412.72</b>
	10/10/2023	Astrotourism Sign	\$412.72	
EFT26011	20/12/2023	Silken Twine		<b>-\$421.40</b>
	13/12/2023	Stock Purchases - Lake Grace Visitor Centre	\$421.40	
EFT26012	20/12/2023	Stewart & Heaton Clothing Co		<b>-\$367.36</b>
	19/12/2023	Bushfire Brigade - Protective Clothing	\$367.36	
EFT26013	20/12/2023	TOURISM COUNCIL WESTERN AUSTRALIA		<b>-\$572.00</b>
	20/11/2023	2024 Membership Renewal - Lake Grace Visitor Centre	\$572.00	
EFT26014	20/12/2023	The Trustee for King Edward Farms Trust		<b>-\$633.60</b>
	15/12/2023	Supply of Sand - Road Maintenance	\$633.60	
EFT26015	20/12/2023	Varley Ag Solutions		<b>-\$260.90</b>
	14/12/2023	Hardware Supplies - Varley Parks & Gardens	\$260.90	
EFT26016	20/12/2023	Vizona Pty Ltd		<b>-\$18,235.25</b>
	14/12/2023	25% Deposit - Installation of New Lighting & Poles for Lake Grace Bowling Club	\$18,235.25	
EFT26017	20/12/2023	WA Association of Caravan Clubs Inc		<b>-\$900.00</b>
	31/10/2023	Advertising in the November Edition of Caravan & Camping Magazine	\$900.00	
EFT26018	20/12/2023	WA Contract Ranger Services		<b>-\$940.50</b>
	16/12/2023	Contract Ranger Services 01/12/2023 & 12/12/2023	\$940.50	
EFT26019	20/12/2023	WESTRAC PTY LTD		<b>-\$10,850.48</b>
	15/12/2023	Grader Parts - 2015 John Deere 770G Grader - LG041 & 2020 CATERPILLAR 140 Motor Grader - LG393	\$5,998.74	
	18/12/2023	Fault Find & Repair Lighting & Air Conditioner Issues - 2020 CATERPILLAR 140 Motor Grader - LG393	\$4,851.74	
EFT26020	20/12/2023	Wazzas Complete Sheep Management		<b>-\$9,174.00</b>
	15/12/2023	Contract NGT Town Maintenance And Gardening 01/01/2024 - 12/01/2024	\$4,455.00	
	15/12/2023	Contract NGT Town Maintenance & Gardening - 11/12/2023 - 22/12/2023	\$4,455.00	
	15/12/2023	Zero Turn Mower Use x 4 Hours	\$264.00	
		<b>TOTAL EFT</b>		<b>-\$1,175,580.56</b>
37106	01/12/2023	Shire of Lake Grace (Petty Cash)		<b>-\$162.80</b>
	30/11/2023	Petty Cash Recoup - November 2023	\$162.80	
37107	15/12/2023	Water Corporation		<b>-\$22,630.69</b>
	05/12/2023	Water Usage - Kulin-Lake Grace Rd Katanning - Sale Yard	\$248.52	
	05/12/2023	Water Usage - Standpipe #2 Mallee Hill Rd	\$253.61	
	07/12/2023	Water Usage - Standpipe #1 North Lake Grace	\$818.41	
	07/12/2023	Water Usage - Standpipe #4 Bidy-Camm/Mission Rd	\$50.05	
	07/12/2023	Water Usage - Standpipe #8 Jarring South Rd	\$75.85	
	07/12/2023	Water Usage - Standpipe #11 Newman Rd	\$1,675.64	
	07/12/2023	Water Usage - Standpipe #5 Newdegate North	\$253.61	
	07/12/2023	Water Usage - Standpipe #6 Burngup Sth Rd	\$517.37	

07/12/2023	Water Usage - Standpipe #9 Bidby/Rodger Rd	\$50.05
08/12/2023	Water Usage - Garden at Maley St NGT Lot Median Strip	\$60.21
08/12/2023	Water Usage - Hetherington Wy Lot 186-Fountain LK	\$129.02
08/12/2023	Water Usage - Lot 3120 Res 42011-Varley Cemetery	\$45.87
08/12/2023	Water Usage - Lot 1166 res 27683-Golf Course Varley	\$45.87
08/12/2023	Water Usage - Lot 7-8 - Varley Public Hall	\$51.61
08/12/2023	Water Usage - Lot 22 Seward Av Vrl (south)-Public Toilets	\$450.12
08/12/2023	Water Usage - Hall at 23 May St NGT Lot 195 Res 19136	\$322.74
08/12/2023	Water Usage - Standpipe at Maley St Newdegate Lot 198 Res 17616	\$2,309.25
08/12/2023	Water Usage - Maley St NGT - Newdegate Skate Park	\$232.23
08/12/2023	Water Usage - Lot 60 Collier St NGT - Hainsworth Building	\$92.75
08/12/2023	Water Usage - Dillon St Newdegate Lot 149 (29080) - Public Toilets	\$8.60
08/12/2023	Water Usage - Lot Res 20321 - Lake King Hall	\$567.67
08/12/2023	Water Usage - 158I Church Av Lake King Lot 158 RES 36037 - Lake King Public Toilets	\$28.67
08/12/2023	Water Usage - LK Lot 214 Res 46461-Fire Station (4 the Crossing)	\$61.52
08/12/2023	Water Usage - Park at 15 Maley St NGT	\$375.58
11/12/2023	Water Usage - Lot 196 Res 42416 - NGT Fire Station 28 May St	\$50.48
13/12/2023	Water Usage - Lot 361 Res 46768 (Station Master)-19 Stubbs St Visitor Centre Toilets	\$871.01
13/12/2023	Water Usage - Boulton St Lake Grace Lot 9000 - Standpipe - Truck Wash-down Bay	\$339.62
13/12/2023	Water Usage - RSL Hall Stubbs St LG Lot 4 Res 17442	\$295.30
13/12/2023	Water Usage - Lot 124 Bennett St LG - Lakes Village Hall	\$5.73
13/12/2023	Water Usage - 36 Bennett St LG Lot 42-Staff Housing	\$56.87
13/12/2023	Water Usage - Absolon St LG Lot 252 Res 28516 - Shire Depot	\$63.07
13/12/2023	Water Usage - LG Railway Station 33 Stubbs St (Public Toilets)	\$332.57
13/12/2023	Water Usage - Garden Lot 362 Res 46768, 29 Stubbs St LG	\$303.90
13/12/2023	Water Usage - Stubbs St Lake Grace - Median Strip Garden	\$315.37
13/12/2023	Water Usage - Garden at Stubbs St LG - Median Strip Garden	\$136.90
13/12/2023	Water Usage - Garden at Stubbs St Lake Grace Lot Median Strip	\$203.56
13/12/2023	Water Usage - 23 Absolon St LG Lot 61-Staff Housing	\$117.41
13/12/2023	Water Usage - 5 Banksia PI LG Lot 80 - Staff Housing	\$599.52
13/12/2023	Water Usage - 8 Wattle Dr LG Lot 30 - Staff Housing	\$119.36
13/12/2023	Water Usage - 10A Gumtree Dr LG Lot 60 - Staff Housing	\$58.82
13/12/2023	Water Usage - 10B Gumtree Drive Lake Grace - Staff Housing	\$73.47
13/12/2023	Water Usage - Park at 75 Stubbs St LG Lot 75	\$25.80
13/12/2023	Water Usage - Standpipe #13 at Boulton St Lake Grace	\$1,838.14
13/12/2023	Water Usage - LG Lot 233-234 Res 27864 - Kindergarten 1 Griffiths St	\$163.42
13/12/2023	Water Usage - Sewer pump station at Mason St Lake Grace Lot 333	\$5.67
13/12/2023	Water Usage - Admin Office at Stubbs St LG Lot 75	\$392.78
13/12/2023	Water Usage - Bishop St Lot 75 - LG Swimming Pool	\$4,610.14
13/12/2023	Water Usage - Bishop St LG Lot 75, Sporting Grounds	\$74.54
13/12/2023	Water Usage - 3 Clark Av LG Lot 241 - Staff Housing	\$213.11
13/12/2023	Water Usage - Griffin St Lake Grace Lot 331	\$5.67
13/12/2023	Water Usage - 6 Banksia PI Lake Grace Lot 75 - Staff Housing	\$142.80
13/12/2023	Water Usage - 54A Bennett St LG Lot 340-Staff Housing	\$113.50
13/12/2023	Water Usage - 54B Bennett St LG Lot 340-Staff Housing	\$244.35
13/12/2023	Water Usage - Unit 1-7/2 Bennett St LG Lot 500-Lakes Village Gardens	\$177.95
13/12/2023	Water Usage - 14 Blackbutt Dr LG-Shire Housing	\$47.10
13/12/2023	Water Usage - 6 Blackbutt Dr LG Lot 201-Staff housing	\$769.94
13/12/2023	Water Usage - Lot 338 Res 45958 - LG Medical Centre 11 Memorial Drive	\$392.78
13/12/2023	Water Usage - 65B Bennett St LG Lot 184-Staff Housing	\$107.64
13/12/2023	Water Usage - 65A Bennett St LG Lot 184-Staff Housing	\$250.20
13/12/2023	Water Usage - Staff housing (CEO) 1 Quondong Ct LG Lot 219	\$187.72

	13/12/2023	Water Usage - Lot 56 Vacant land (Res) at 33 Absolon St Lake Grace	\$92.02	
	13/12/2023	Water Usage - Staff Housing - 33B Absolon Street, Lake Grace	\$107.64	
37108	20/12/2023	Pivotel Satellite Pty Limited		-\$93.00
	15/12/2023	Satellite Tracking & SOS Devices - 3 x Isolated Worker Safety Devices - December 2023	\$93.00	
37109	20/12/2023	Water Corporation		-\$5.51
	15/12/2023	Water Usage - Standpipe at Lake Grace-Newdegate Road, Lake Grace (Lot 551 RES 20629)	\$5.51	
		<b>TOTAL CHEQUES</b>		<b>-\$22,892.00</b>
DD10774.1	11/12/2023	Australian Super Administration		-\$1,731.00
	06/12/2023	Super Contributions for Pay Ending 06/12/2023	\$1,731.00	
DD10774.2	11/12/2023	The SD & LM Carruthers Superannuation Fund		-\$264.00
	06/12/2023	Super Contributions for Pay Ending 06/12/2023	\$264.00	
DD10774.3	11/12/2023	Aware Super		-\$7,919.26
	06/12/2023	Super Contributions for Pay Ending 06/12/2023	\$7,919.26	
DD10774.4	11/12/2023	Hostplus		-\$309.99
	06/12/2023	Super Contributions for Pay Ending 06/12/2023	\$309.99	
DD10774.5	11/12/2023	Mercer Super Trust		-\$269.85
	06/12/2023	Super Contributions for Pay Ending 06/12/2023	\$269.85	
DD10774.6	11/12/2023	North Personal Superannuation		-\$157.29
	06/12/2023	Super Contributions for Pay Ending 06/12/2023	\$157.29	
DD10774.7	11/12/2023	Panorama Super		-\$109.86
	06/12/2023	Super Contributions for Pay Ending 06/12/2023	\$109.86	
DD10774.8	11/12/2023	Prime Super		-\$475.14
	06/12/2023	Super Contributions for Pay Ending 06/12/2023	\$475.14	
DD10774.9	11/12/2023	Q Super		-\$289.35
	06/12/2023	Super Contributions for Pay Ending 06/12/2023	\$289.35	
DD10774.10	11/12/2023	REST Superannuation		-\$1,060.69
	06/12/2023	Super Contributions for Pay Ending 06/12/2023	\$1,060.69	
DD10783.1	01/12/2023	Exetel Pty Ltd		-\$1,375.00
	01/12/2023	Corporate Internet - Monthly Charge On Plan TMLL100 R2 Unlimited	\$1,375.00	
DD10783.2	01/12/2023	Westnet Pty Ltd		-\$224.85
	01/12/2023	Internet Charges	\$224.85	
DD10791.1	12/12/2023	Exetel Pty Ltd		-\$163.33
	28/11/2023	Prorata Charge (Part Monthly Charge) On Plan TFP1000R1 Unlimited	\$163.33	
DD10791.2	18/12/2023	Resimac Asset Finance Pty Ltd		-\$993.22
	18/12/2023	Chattel mortgage repayment Dec'23 - Lake Local Action Group Vehicle	\$993.22	
DD10797.1	21/12/2023	Australian Super Administration		-\$1,854.20
	20/12/2023	Super Contributions for Pay Ending 20/12/2023	\$1,854.20	
DD10797.2	21/12/2023	The SD & LM Carruthers Superannuation Fund		-\$264.00
	20/12/2023	Super Contributions for Pay Ending 20/12/2023	\$264.00	
DD10797.3	21/12/2023	Aware Super		-\$8,047.95
	20/12/2023	Super Contributions for Pay Ending 20/12/2023	\$8,047.95	
DD10797.4	21/12/2023	Hostplus		-\$480.12
	20/12/2023	Super Contributions for Pay Ending 20/12/2023	\$480.12	
DD10797.5	21/12/2023	Mercer Super Trust		-\$269.85
	20/12/2023	Super Contributions for Pay Ending 20/12/2023	\$269.85	
DD10797.6	21/12/2023	North Personal Superannuation		-\$157.29
	20/12/2023	Super Contributions for Pay Ending 20/12/2023	\$157.29	
DD10797.7	21/12/2023	Panorama Super		-\$146.76
	20/12/2023	Super Contributions for Pay Ending 20/12/2023	\$146.76	
DD10797.8	21/12/2023	Prime Super		-\$713.15
	20/12/2023	Super Contributions for Pay Ending 20/12/2023	\$713.15	
DD10797.9	21/12/2023	Q Super		-\$260.91
	20/12/2023	Super Contributions for Pay Ending 20/12/2023	\$260.91	
DD10797.10	21/12/2023	REST Superannuation		-\$1,225.67
	20/12/2023	Super Contributions for Pay Ending 20/12/2023	\$1,225.67	
DD10799.1	21/12/2023	Shire of Lake Grace Credit Card		-\$827.56
	21/12/2023	19/11/23 Zoom Subscription from Nov 19, 2023 - Dec 18, 2023 for Council Zoom Video ZOOM Receipt #INV228035659	\$24.63	
		19/11/23 Foreign transaction fee ZOOM Receipt #N/A	\$0.73	
		18/11/23 Subscription - RV Starlink (Nov 10, 2023 - Dec 09, 2023) - CESM Starlink Internet Receipt #INV-AUS-2053713-59999-43	\$174.00	

06/11/23 White Card course - General Hand/ Plant Operator Blue Dog Training Receipt #407742	\$79.00	
23/11/23 Coffee for CEO meeting with Shire of Dumbleyung & the Shire of Kent SQ Roma and Kay Café Receipt #764452	\$19.50	
25/11/23 Linen for 10a Gumtree drive - set up for contractors as there is no accommodation in town until mid Jan 24 Target Williams Receipt #55992227341311	\$529.70	
<b>TOTAL DIRECT DEBITS</b>		<b>-\$29,590.29</b>
<b>TOTAL MUNICIPAL FUND</b>		<b>-\$1,228,062.85</b>

**MUNICIPAL FUND**

Chq/EFT	Date	Description	Amount	Amount
EFT26021	12/01/2024	ABA Security and Electrical		-\$ 155.86
	02/01/2024	LG Medical Centre - Alarm Monitoring from January 2024 to March 2024	\$ 155.86	
EFT26022	12/01/2024	AFGRI Equipment Australia		-\$ 3,858.16
	20/12/2023	Mowing Head FixCut 31-2	\$ 211.99	
	22/12/2023	7,000 Hour Service - 2015 John Deere 770G Grader - LG041	\$ 3,646.17	
EFT26023	12/01/2024	AMD Audit & Assurance Pty Ltd		-\$ 3,025.00
	21/12/2023	2022-23 LRCI Program Annual Report Audit	\$ 3,025.00	
EFT26024	12/01/2024	Activ8me		-\$ 34.95
	01/01/2024	Newdegate Medical Centre - Satellite Internet December 2023	\$ 34.95	
EFT26025	12/01/2024	Albany Irrigation & Drilling		-\$ 4,990.00
	10/01/2024	Supply 2 x Irrigation Pumps - Newdegate Indoor Recreation	\$ 4,990.00	
EFT26026	12/01/2024	Alison Gay Spencer		-\$ 161.40
	31/12/2023	Bond Refund: Newdegate Hall 31/12/2023	\$ 161.40	
EFT26027	12/01/2024	Anna Scheepers		-\$ 200.00
	30/12/2023	Contract Cleaning of Varley Hall - 18/12, 22/12, 24/12 & 29/12/2023	\$ 200.00	
EFT26028	12/01/2024	Australia Post		-\$ 266.04
	03/01/2024	Postage & Freight - December 2023	\$ 266.04	
EFT26029	12/01/2024	BOC Gases Australia Limited		-\$ 13.83
	29/12/2023	Container Service: LG Pool - R400C Oxygen Medical C Size	\$ 13.83	
EFT26030	12/01/2024	Best Office Systems		-\$ 393.47
	20/12/2023	Photocopier Charges - December 2023	\$ 393.47	
EFT26031	12/01/2024	CB Traffic Solutions Pty Ltd		-\$ 5,616.05
	31/12/2023	Traffic Management Plan - Harvest Festival, Lake Grace 14/12/2023	\$ 5,616.05	
EFT26032	12/01/2024	CCL Hardware		-\$ 1,155.93
	21/12/2023	Hardware Supplies - December 2023	\$ 1,064.93	
	28/12/2023	Lock Screen Door for LK Hall	\$ 91.00	
EFT26033	12/01/2024	Cr Anton Joseph Kuchling		-\$ 655.58
	31/12/2023	Councillor's Meeting Fees & IT Allowance	\$ 655.58	
EFT26034	12/01/2024	Cr Benjamin John Hyde		-\$ 655.58
	31/12/2023	Councillor's Meeting Fees & IT Allowance	\$ 655.58	
EFT26035	12/01/2024	Cr Debrah Susan Clarke		-\$ 655.58
	31/12/2023	Councillor's Meeting Fees & IT Allowance	\$ 655.58	
EFT26036	12/01/2024	Cr Leonard William Armstrong		-\$ 2,748.75
	31/12/2023	President's Meeting Fees & IT Allowance	\$ 2,748.75	
EFT26037	12/01/2024	Cr Rosalind Alice Lloyd		-\$ 655.58
	31/12/2023	Councillor's Meeting Fees & IT Allowance	\$ 655.58	
EFT26038	12/01/2024	Cr Ross Chappell		-\$ 655.58
	31/12/2023	Councillor's Meeting Fees & IT Allowance	\$ 655.58	
EFT26039	12/01/2024	Cr Stephen Gordon Hunt		-\$ 1,090.50
	31/12/2023	Deputy President's Meeting Fees & IT Allowance	\$ 1,090.50	
EFT26040	12/01/2024	Danthonia Designs		-\$ 22,483.19
	02/01/2024	LED Town Message Board Signs for Lake Grace & Newdegate - First 50%	\$ 22,483.19	
EFT26041	12/01/2024	Department of Planning, Lands & Heritage		-\$ 275.00
	01/01/2024	Agreement No. K799794 Agreement Type S13: Lease Over Reserve (same purpose)- District Newdegate Agreement Purpose Hall Site, Medical Centre and Seniors Housing Lot No. 195 01/01/2024 - 30/06/2024	\$ 275.00	
EFT26042	12/01/2024	Great Southern Fuel Supplies		-\$ 3,232.08
	31/12/2023	Fuel Card Purchases - December 2023	\$ 3,232.08	

EFT26043	12/01/2024 Instant Racking		-\$	895.00
	11/12/2023 New Shelves for Storage - Newdegate Pavilion & Lake King	\$	895.00	
EFT26044	12/01/2024 Integrated ICT		-\$	3,607.76
	22/12/2023 Microsoft 365 Licences - December 2023	\$	426.14	
	22/12/2023 IT Support December 2023	\$	2,019.38	
	22/12/2023 Exclaimer for Office 365 (up to 50 Licences) - December 2023	\$	85.25	
	28/12/2023 Point to Point Link - Lake Grace Visitor Centre	\$	939.40	
	29/12/2023 Cloud Storage - Archive (Tier 4) & Veeam Cloud Connect - December 2023	\$	137.59	
EFT26045	12/01/2024 Kleenheat Gas Pty Ltd		-\$	541.18
	04/01/2024 Gas - Newdegate Pavilion	\$	541.18	
EFT26046	12/01/2024 Lake Grace Community Resource Centre		-\$	247.50
	29/12/2023 1/2 Page Advert in Lakes Link - Job Opportunity	\$	27.50	
	03/01/2024 Subscription Lakes Link News 2024 Cr Armstrong & Cr Lloyd	\$	220.00	
EFT26047	12/01/2024 Lake Grace Land Conservation District Committee		-\$	2,000.00
	10/01/2024 20 x Bundles of 50 Tree Guards	\$	2,000.00	
EFT26048	12/01/2024 Lake Grace Roadhouse & Accommodation		-\$	1,625.00
	01/01/2024 Accommodation for Construction Workers from Nature Play for the All Abilities Playground	\$	1,625.00	
EFT26049	12/01/2024 Lake Grace Rural Supplies		-\$	339.77
	20/12/2023 Gardening & Retic Supplies	\$	339.77	
EFT26050	12/01/2024 Lake King Progress Association		-\$	150.00
	16/12/2023 Bond Refund: Lake King Hall 16/12/2023	\$	150.00	
EFT26051	12/01/2024 Landgate		-\$	74.15
	19/12/2023 Valuations Chargeable - Schedule G2023/05	\$	74.15	
EFT26052	12/01/2024 Lauren Duckworth		-\$	50.00
	11/01/2024 Animal Trap Bond 20/01/2023	\$	50.00	
EFT26053	12/01/2024 Lillys Garden		-\$	170.50
	08/01/2024 Consignments - December 2023	\$	170.50	
EFT26054	12/01/2024 Lions Club of Lake Grace		-\$	1,200.00
	05/01/2024 Australia Day BBQ Event - Shire Contribution	\$	1,200.00	
EFT26055	12/01/2024 Livingston Medical Pty Ltd		-\$	22,916.66
	01/01/2024 Medical Centre - Medical Services Contract - January 2024	\$	22,916.66	
EFT26056	12/01/2024 McLeods		-\$	725.78
	21/12/2023 Sale of 8 Quondong Court Lake Grace - Legal Fees	\$	725.78	
EFT26057	12/01/2024 Narrogin Toyota		-\$	290.00
	14/12/2023 10,000 km Service - 2023 Toyota Prado DSL STNSDN - LG002	\$	290.00	
EFT26058	12/01/2024 Newdegate Community Resource Centre		-\$	100.00
	08/12/2023 Bond Refund: Newdegate Recreation Centre 08/12/2023	\$	100.00	
EFT26059	12/01/2024 Newdegate Cricket Club		-\$	150.00
	16/12/2023 Bond Refund: Newdegate Rec Centre 16/12/2023	\$	150.00	
EFT26060	12/01/2024 Newdegate Stock & Trading		-\$	703.76
	05/12/2023 Hardware Items - Newdegate Parks & Gardens	\$	141.85	
	13/12/2023 Fuel - Oval Mowers & Small Plant	\$	135.04	
	14/12/2023 1 x 10kg bucket of Bunnybait - Newdegate Cemetery	\$	176.00	
	14/12/2023 Fuel - 2019 Volvo L90F Wheel Loader - 1HAK120	\$	250.87	
EFT26061	12/01/2024 Office of the Auditor General		-\$	31,999.00
	20/12/2023 Fee for Attest Audit for the year ended 30 June 2023	\$	31,999.00	
EFT26062	12/01/2024 Officeworks		-\$	246.75
	07/12/2023 Kimberly-Clark Optimum Hand Towel Dispenser - Varley Public Toilets	\$	208.95	
	20/12/2023 J.Burrows 8L Wire Mesh Waste Bin Black	\$	37.80	
EFT26063	12/01/2024 RingCentral Australia		-\$	620.40
	04/01/2024 Shire Admin - Cloud Telephony System - December 2023	\$	620.40	
EFT26064	12/01/2024 Ross Ramm		-\$	216.00
	08/01/2024 Consignments - December 2023	\$	216.00	



EFT26065	12/01/2024	S & L Trevenen		-\$	17,338.76
	10/01/2024	Contract Maintenance Grading - Lake King & Varley - 01/12/2023 - 31/12/2023	\$	17,338.76	
EFT26066	12/01/2024	Safe Roads WA		-\$	14,927.00
	20/12/2023	Road Work Charges for Roller Works, Paveliner & Paveliner Mobilisation, Emulsion per Litre & Mob & De-mob	\$	14,927.00	
EFT26067	12/01/2024	Shire of Kulin		-\$	1,580.00
	21/12/2023	Underground Locater Services Course - 4 x Outside Staff	\$	1,580.00	
EFT26068	12/01/2024	Skytrust Intelligence Systems		-\$	493.90
	04/01/2024	Access to Skytrust - January 2024	\$	493.90	
EFT26069	12/01/2024	Sportspower Narrogin		-\$	60.00
	09/01/2024	Engraving of Australia Day COTY Medallions x 6	\$	60.00	
EFT26070	12/01/2024	Stargazers Club WA		-\$	3,740.00
	21/12/2023	Membership Astrotourim Towns 2023/2024	\$	3,740.00	
EFT26071	12/01/2024	Synergy Electricity Generation and Retail Corp		-\$	136.79
	22/12/2023	Electricity Charges - 36 Bennett Street, Lake Grace	\$	136.79	
EFT26072	12/01/2024	T - QUIP		-\$	80.15
	02/01/2024	Replacement Ignition Switch - 2022 Kawasaki Mower 1HPD680 - Toro Z Master 4000	\$	80.15	
EFT26073	12/01/2024	Team Global Express Pty Ltd		-\$	371.16
	24/12/2023	Freight - Shelving & Road Signs	\$	278.34	
	31/12/2023	Freight - Library Books	\$	52.67	
	07/01/2024	Freight - Water Samples	\$	40.15	
EFT26074	12/01/2024	Telstra Limited		-\$	1,336.63
	20/12/2023	Satellite Phones BFB	\$	320.00	
	27/12/2023	Bus Mobile Broadband - Lakes Local Action Group	\$	78.70	
	04/01/2024	Mobile Phone Charges 0407034641-Sewerage-Fail Safe	\$	14.98	
		0407148677 - DFES I-Pad	\$	14.98	
		0407225086-Sewerage-Fail Safe	\$	14.98	
		0407384735-Sewerage-Fail Safe	\$	14.98	
		0408411920-Sewerage-Fail Safe	\$	30.99	
		0417621708-CEO Mobile	\$	30.99	
		0418326588-LG Pool Manager	\$	15.10	
		0427651127 Supervisor Mobile	\$	30.99	
		0428651109-Leading Hand Mobile	\$	30.99	
		0428711190-Newdegate Fire Truck	\$	30.99	
		0429571975-Sewerage	\$	20.48	
		0429651112-Parks & Gardens Mobile	\$	14.98	
		0436668242-CESM Mobile	\$	30.99	
		0448089092-MIS Mobile	\$	30.99	
		0475898471-Councillors WI-FI	\$	14.98	
		0476806205-Councillors Air Card	\$	14.98	
		0455915715-IPad for OSH	\$	14.98	
		0457999713 - Trail Camera	\$	14.98	
		0458004636 - Trail Camera	\$	14.98	
		0487193712 - NGT Rec Centre Solar backup battery storage	\$	14.98	
		0487223282 - LG Sports Pav Solar backup battery storage	\$	14.98	
		0487225597 - Vrlly Sports Pav Solar backup battery storage	\$	14.98	
		0487234395 - LG Medical Centre Solar backup battery storage	\$	14.98	
		0408320854 - MIS Ipad	\$	14.98	
		0457564350 - OSH Ipad (ISO)	\$	14.98	
		0417447647 - Fuel Tank	\$	14.98	
		0456676658 - Sewerage Camera	\$	14.98	
		0417436895 - Lake Grace Sign	\$	15.46	
		0436386352 - Newdegate Sign	\$	15.46	
		0461294698 - Refuse Scheme Monitor	\$	14.98	
		0461302385 - Newdegate Pavilion Solar	\$	14.98	
	10/01/2024	SMS Service - Emergency Services	\$	354.90	



EFT26075	12/01/2024 WALGA		-\$	550.00
	21/12/2023 CEO Performance Review Training - Cr Armstrong 11/03/2024	\$	583.00	
EFT26076	12/01/2024 WESTRAC PTY LTD		-\$	5,600.37
	21/12/2023 9 x Cutting Edge - 2020 CATERPILLAR 140 Motor Grader - LG393	\$	2,400.16	
	21/12/2023 12 x Cutting Edge - 2015 John Deere 770G Grader - LG041	\$	3,200.21	
EFT26077	12/01/2024 Walkers Hill Vineyard		-\$	4,672.00
	27/12/2023 Staff, Councillors & Families Christmas Dinner	\$	4,672.00	
EFT26078	12/01/2024 Warren Blackwood Waste		-\$	9,367.20
	30/12/2023 Recycling Pickups - December 2023	\$	4,972.00	
	30/12/2023 Residential & Street Bins Pick Ups - December 2023	\$	4,395.20	
EFT26079	12/01/2024 Winc Australia		-\$	1,826.98
	28/11/2023 Cleaning Supplies	\$	121.97	
	28/11/2023 Cleaning Supplies	\$	393.36	
	29/11/2023 Cleaning Supplies	\$	711.82	
	19/12/2023 Cleaning Supplies - Lake Grace Hall	\$	599.83	
EFT26080	23/01/2024 All Flags & Signs Pty Ltd		-\$	610.50
	11/01/2024 2 x Shire of Lake Grace Flags	\$	610.50	
EFT26081	23/01/2024 Cr Anton Joseph Kuchling		-\$	655.59
	31/01/2024 Councillor's Meeting Fees & IT Allowance	\$	655.59	
EFT26082	23/01/2024 Cr Benjamin John Hyde		-\$	655.59
	31/01/2024 Councillor's Meeting Fees & IT Allowance	\$	655.59	
EFT26083	23/01/2024 Cr Debrah Susan Clarke		-\$	655.59
	31/01/2024 Councillor's Meeting Fees & IT Allowance	\$	655.59	
EFT26084	23/01/2024 Cr Leonard William Armstrong		-\$	2,748.75
	31/01/2024 President's Meeting Fees & IT Allowance	\$	2,748.75	
EFT26085	23/01/2024 Cr Rosalind Alice Lloyd		-\$	655.59
	31/01/2024 Councillor's Meeting Fees & IT Allowance	\$	655.59	
EFT26086	23/01/2024 Cr Ross Chappell		-\$	655.59
	31/01/2024 Councillor's Meeting Fees & IT Allowance	\$	655.59	
EFT26087	23/01/2024 Cr Stephen Gordon Hunt		-\$	1,090.51
	31/01/2024 Deputy President's Meeting Fees & IT Allowance	\$	1,090.51	
EFT26088	23/01/2024 Department of Primary Industries and Regional Development		-\$	417.14
	21/12/2023 Recoups - NGT Research Facility - Water Account	\$	279.41	
	21/12/2023 Recoups - NGT Research Facility - Power Account	\$	137.73	
EFT26089	23/01/2024 Future in Australia Migration Pty Ltd		-\$	4,895.00
	16/01/2024 Sponsorship Payment for Winston Rivera Visa Subclass 407	\$	4,895.00	
EFT26090	23/01/2024 Fyfe Transport		-\$	3,401.64
	13/12/2023 Supply 55.46 Tonne Cracker Dust - Lake Grace All Abilities Playground	\$	3,401.64	
EFT26091	23/01/2024 Glenn Michael Draper		-\$	8,500.00
	17/01/2024 Install Approx 80m2 of Paving to Center Island - Varley Public Toilets	\$	8,500.00	
EFT26092	23/01/2024 Great Southern Fuel Supplies		-\$	303.06
	31/12/2023 Fuel Card Purchases - Lakes Local Action Group	\$	303.06	
EFT26093	23/01/2024 Ironstone Fabrications Pty Ltd		-\$	459.53
	11/01/2024 Fabricate Gate for Park at Stubbs Street, Lake Grace	\$	459.53	
EFT26094	23/01/2024 Jason Signmakers		-\$	211.75
	11/01/2024 No Smoking or Vaping Stickers x 250	\$	211.75	
EFT26095	23/01/2024 Lake Grace Plaza		-\$	36.40
	15/01/2024 MaxiBlock Sunscreen 1L - Lake Grace Swimming Pool	\$	36.40	
EFT26096	23/01/2024 Lake King Progress Association		-\$	500.00
	02/01/2024 Xmas Lights Lake King Community 2023	\$	500.00	

EFT26097	23/01/2024	Neu-Tech Auto Electrics		-\$	290.23
	18/11/2023	Air Compressor 12 V 160 LPM for Grader	\$	241.95	
	31/12/2023	2 x 7 Pin Metal Trailer Plug - 2020 Coastmac 8x5 Dual Axle Box Trailer 1TVS289	\$	48.28	
EFT26098	23/01/2024	Officeworks		-\$	76.99
	05/12/2023	Office Stationary	\$	76.99	
EFT26099	23/01/2024	Optical Solutions (WA) Pty Ltd		-\$	2,088.68
	17/01/2024	Monitor - DFES ESV	\$	2,088.68	
EFT26100	23/01/2024	S & L Trevenen		-\$	24,846.25
	19/12/2023	Contract Maintenance Grading - Newdegate - 01/01/2023 - 31/01/2023	\$	24,846.25	
EFT26101	23/01/2024	Sirm24 Pty Ltd		-\$	2,200.00
	12/01/2024	Rangewood Deep Clean Service - Newdegate Rec Centre & Lake Grace Pavilion	\$	2,200.00	
EFT26102	23/01/2024	Synergy Electricity Generation and Retail Corp		-\$	11,827.03
	12/01/2024	127078400 Medical Centre Lot 116 Memorial Dr LG	\$	714.23	
		129110870 Kindergarten Lot 233 Absolon St LG	\$	153.04	
		134311810 Railway Station Lot 362 Stubbs St LG	\$	664.21	
		138007430 Day Care Centre 2 Griffiths St LG	\$	157.60	
		387878630 Staff Housing 6 Banksia Pl, LG	\$	121.99	
		330844770 Staff housing U1 10 Gumtree Dr LG	\$	133.14	
		355686650 Staff Housing 1 Quondong Crt LG	\$	139.11	
		156576110 NGT Oval Lot 149 Waddell St NGT	\$	773.73	
		250352580 RSL Hall - 24 Stubbs St LG	\$	114.38	
		317611200 Staff Housing 36 Bennett St LG	-\$	143.41	
		697266750 Lakes Village Hall 2 Bennett St LG	\$	219.64	
		732925950 NGT TV Transmitter Lot149 Waddell St NGT	\$	268.61	
		995371470 Lake Grace Oval Lot 1 South Rd LG	\$	195.69	
		935556670 Information Bay Stubbs St LG	\$	122.27	
		129094750 Vrl Rec Grnd/Oval LOC 1166 UA Carstairs Rd	\$	230.73	
		201879730 Public Toilets Lot 2699 Maley St NGT	\$	212.80	
		912435390 Lake Grace Hall McMahon St LG	\$	186.79	
		237378050 Hainsworth Building Lot 60 Collier St NGT	\$	132.24	
		797296030 NGT Fire Station Lot 196 May St NGT	\$	163.38	
		343939530 LG Oval retic Mason St LG	\$	164.70	
		837171710 Ping Sports Pav-n Loc 2266 Pingaring-Vrl Rd	\$	212.15	
		595320510 LG Pumping Station Lot 275 Mason St LG	\$	390.72	
		450222670 Old Doctor's Surgery 31 Bennett St LG	\$	175.00	
		327733870 LG Oval-Basketball Court Lot 75 Bishop St	\$	114.38	
		632457350 LG TV Tower Lot 359 Dewar St LG	\$	249.62	
		491541070 LG sewerage Stubbs St LG	\$	181.24	
		901681390 Public Toilets Lot 59 Seward Ave Vrl	\$	187.06	
		946946910 LG Airstrip LOC 19914 Dumbleyung-LG Rd	\$	106.27	
		968110430 Town Clock Stubbs St LG	\$	131.35	
		893222990 LG Swimming Pool Lot 75 Stubbs St LG	\$	1,027.05	
		791802670 Vrlly Pavilion Loc 1166 Carstairs Rd Vrl	\$	271.76	
		365354210 Staff Housing Lot 2016 Blackbutt Way LG	\$	313.64	
		608222350 Station Masters House Visitor Cntr-Stubbs St	\$	215.31	
		794657310 NGT Oval Lot 149P Waddell St NGT	\$	324.76	
		693350310 Lakes Village Grnds Retic U2 Bennett St LG	\$	188.02	
		511332320 Shire Office Lot 75 Stubbs St LG	\$	544.74	
		839490030 Shire Depot Lot 252 Absolon St LG	\$	336.86	
		463275870 LG Sports Pavilion Bishop St LG	\$	504.01	
		720436540 Park Lot 9 Maley St, NGT	\$	137.92	
		587508750 LG Oval - Loc 12722 Elliott Rd, South LG	\$	309.74	
		783748990 LG Oval Lot 75 Bishop St LG	\$	709.72	
		253091930 NGT Public Hall Lot 33 Maley St NGT	\$	201.14	
		264043790 Varley Hall Lot 8 Pitt St	\$	127.83	
		420692220 - Lot 145 North East Rd Newdegate	\$	141.87	

EFT26103	23/01/2024	Team Global Express Pty Ltd		-\$	132.90
	14/01/2024	Freight	\$		132.90
EFT26104	23/01/2024	Telstra Limited		-\$	1,479.65
	12/01/2024	Landline Charges Depot - 9865 1067	\$		34.95
		Lake Grace Pool - 9865 1144	\$		34.95
		Lake Grace Library - 9865 1185	\$		93.72
		Lake Grace Medical Centre - 9865 1208	\$		120.71
		Lake Grace Medical Centre Fax - 9865 1362	\$		43.03
		Lake Grace Medical Centre - 9865 1388	\$		50.42
		Depot - 9865 1493	\$		34.95
		AIM - 9865 1646	\$		35.25
		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 - 9865 2140	\$		36.75
		Lake Grace Visitor Centre Fax - 9865 2141	\$		34.95
		Licensing Office - 9865 2275	\$		34.95
		Newdegate Medical Centre - 9871 1105	\$		35.85
		Newdegate Medical Centre - 9871 1341	\$		34.95
		Newdegate Medical Centre - 9871 1528	\$		63.79
		Lake King Library - 9874 4147	\$		35.25
		Lake King Fire Station - 9874 4196	\$		34.95
		Lake King Fire Station Fax - 9874 4201	\$		34.95
		Lake King Library Internet - 9874 4234	\$		34.95
		Fire Ban Hotline - 9487 7191	\$		6.00
		Administration Office - 9880 2500	\$		75.17
		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	-\$		68.91
		Rounding	-\$		0.06
	20/01/2024	Satellite phones BFB	\$		320.00
EFT26105	23/01/2024	WESTRAC PTY LTD		-\$	211.20
	11/01/2024	WESTRAC Subscription Renewal - 2020 CATERPILLAR 140 Motor Grader - LG393	\$		211.20
EFT26106	23/01/2024	Wazzas Complete Sheep Management		-\$	5,302.00
	19/01/2024	Virdi Mower Bearing Maintenance	\$		847.00
	19/01/2024	Contract - NGT Town Maintenance And Gardening 08/01/2024 - 19/01/2024	\$		4,455.00
EFT26107	23/01/2024	Western Australian Electoral Commission		-\$	16,522.78
	11/01/2024	Conduct Local Government Ordinary Election 2023	\$		16,522.78
EFT26108	29/01/2024	Awesome Floors		-\$	20,988.00
	29/01/2024	Sanding/Sealing Jarrah Floors in LG Town Hall - 50% Deposit	\$		20,988.00
EFT26109	29/01/2024	Department of Communities Housing		-\$	325.33
	24/01/2024	Rates refund for assessment A3686 84 BENNETT STREET LAKE GRACE WA 6353	\$		325.33
EFT26110	29/01/2024	Glenn Michael Draper		-\$	16,450.00
	22/01/2024	Remaining 50% for Paving Around Varley Public Toilets	\$		16,450.00
EFT26111	29/01/2024	Great Southern Fuel Supplies		-\$	269.77
	16/01/2024	Fuel Card Purchases	\$		269.77
EFT26112	29/01/2024	Officeworks		-\$	983.11
	04/01/2024	Office Stationery & Equipment	\$		957.17
	04/01/2024	Office Stationery	\$		25.94
EFT26113	29/01/2024	Outback TV		-\$	2,803.97
	22/01/2024	LG Sewer Pump Repairs	\$		495.00
	22/01/2024	Ngt Pavilion Water Pumps	\$		827.76
	22/01/2024	Replace Light Switches in Ngt Town Hall	\$		359.21

22/01/2024 Genset Connection for LG Sewerage Pumps (Power Outage) \$ 1,122.00

EFT26114	29/01/2024	T - QUIP		-\$	289.35
	23/01/2024	Bracket Roller for Ngt Mower	\$	289.35	
		<b>TOTAL EFT</b>			<b>-\$317,467.73</b>
37110	12/01/2024	Water Corporation		-\$	550.00
	19/12/2023	Licence Reserve 38214 Lake King 01/01/2024 - 31/12/2024	\$	550.00	
37111	23/01/2024	Pivotel Satellite Pty Limited		-\$	93.00
	15/01/2024	Satellite Tracking & SOS Devices - 3 x Isolated Worker Safety Devices - January 2024	\$	93.00	
37112	23/01/2024	Shire of Lake Grace (Petty Cash)		-\$	141.95
	15/01/2024	Petty Cash Recoup - December 2023/January 2024	\$	141.95	
37113	23/01/2024	Water Corporation		-\$	411.68
	12/01/2024	Water Usage - Standpipe at Lake Grace-Newdegate Road, Lake Grace (Lot 551 RES 20629)	\$	12.19	
	16/01/2024	Water Usage - Sports Ground at Pingaring-Varley Rd Kulin Lot 2059(24691)	\$	25.80	
	19/01/2024	Water Usage - 9007807318 Standpipe #7 Gimbel Rd	\$	181.11	
	19/01/2024	Water Usage - 9015200049 Standpipe #10 Mordetta Rd Dicko's Corner	\$	192.58	
		<b>TOTAL CHEQUES</b>			<b>-\$1,196.63</b>
DD10804.1	04/01/2024	Australian Super Administration		-\$	1,743.23
	03/01/2024	Super Contributions for Pay Ending 03/01/2024	\$	1,743.23	
DD10804.2	04/01/2024	The SD & LM Carruthers Superannuation Fund		-\$	264.00
	03/01/2024	Super Contributions for Pay Ending 03/01/2024	\$	264.00	
DD10804.3	04/01/2024	Aware Super		-\$	6,758.83
	03/01/2024	Super Contributions for Pay Ending 03/01/2024	\$	6,758.83	
DD10804.4	04/01/2024	Hostplus		-\$	507.45
	03/01/2024	Super Contributions for Pay Ending 03/01/2024	\$	507.45	
DD10804.5	04/01/2024	Mercer Super Trust		-\$	275.81
	03/01/2024	Super Contributions for Pay Ending 03/01/2024	\$	275.81	
DD10804.6	04/01/2024	North Personal Superannuation		-\$	124.53
	03/01/2024	Super Contributions for Pay Ending 03/01/2024	\$	124.53	
DD10804.7	04/01/2024	Panorama Super		-\$	59.07
	03/01/2024	Super Contributions for Pay Ending 03/01/2024	\$	59.07	
DD10804.8	04/01/2024	Prime Super		-\$	503.72
	03/01/2024	Super Contributions for Pay Ending 03/01/2024	\$	503.72	
DD10804.9	04/01/2024	Q Super		-\$	266.53
	03/01/2024	Super Contributions for Pay Ending 03/01/2024	\$	266.53	
DD10806.1	05/01/2024	Prime Super		-\$	147.18
	03/01/2024	Super Contributions for Pay Ending 03/01/2023	\$	147.18	
DD10810.1	02/01/2024	Exetel Pty Ltd		-\$	1,801.61
	01/01/2024	Corporate Internet - Monthly Charge On Plan TMLL100 R2	\$	1,801.61	
DD10810.2	02/01/2024	WA Treasury Corporation		-\$	8,594.73
	02/01/2024	Loan 189 - Lake Grace Residential Land	\$	8,594.73	
DD10810.3	02/01/2024	Westnet Pty Ltd		-\$	67.20
	01/01/2024	Internet Charges	\$	67.20	
DD10817.1	15/01/2024	Bond Administrator		-\$	320.00
	15/01/2024	Housing Bond - William Marwick, 3 Clark Avenue	\$	320.00	
DD10822.1	23/01/2024	Australian Super Administration		-\$	1,818.37
	17/01/2024	Super Contributions for Pay Ending 17/01/2024	\$	1,818.37	
DD10822.2	23/01/2024	The SD & LM Carruthers Superannuation Fund		-\$	264.00
	17/01/2024	Super Contributions for Pay Ending 17/01/2024	\$	264.00	
DD10822.3	23/01/2024	Aware Super		-\$	6,913.90
	17/01/2024	Super Contributions for Pay Ending 17/01/2024	\$	6,913.90	
DD10822.4	23/01/2024	Hostplus		-\$	502.85
	17/01/2024	Super Contributions for Pay Ending 17/01/2024	\$	502.85	

DD10822.5	23/01/2024	Mercer Super Trust		-\$	269.85
	17/01/2024	Super Contributions for Pay Ending 17/01/2024	\$	269.85	
DD10822.6	23/01/2024	North Personal Superannuation		-\$	242.50
	17/01/2024	Super Contributions for Pay Ending 17/01/2024	\$	242.50	
DD10822.7	23/01/2024	Panorama Super		-\$	135.61
	17/01/2024	Super Contributions for Pay Ending 17/01/2024	\$	135.61	
DD10822.8	23/01/2024	Prime Super		-\$	663.57
	17/01/2024	Super Contributions for Pay Ending 17/01/2024	\$	663.57	
DD10822.9	23/01/2024	Q Super		-\$	260.91
	17/01/2024	Super Contributions for Pay Ending 17/01/2024	\$	260.91	
DD10827.1	22/01/2024	Shire of Lake Grace Credit Card		-\$	519.79
	22/01/2024	18/12/23 Subscription - RV Starlink (Dec 10, 2023 - Jan 09, 2024) - CESM Starlink Internet Receipt #INV-AUS-2237406-67242-26	\$	174.00	
		30/11/23 Meals for a meeting in Lake King for CEO, MIS, MCS and ISO to meet and formalise employment of LK cleaner and LK casual gardener Lake King Tavern Receipt #199911	\$	110.00	
		08/12/23 Padlock and Hi-vis vest for LG tip Bunnings Receipt #00241648	\$	70.80	
		24/12/23 Subscriptions - Canva Pro Canva Receipt #04009 - 2670105	\$	164.99	
DD10827.2	17/01/2024	Resimac Asset Finance Pty Ltd		-\$	993.22
	17/01/2024	Chattel mortgage repayment Jan'24 - Lake Local Action Group Vehicle	\$	993.22	
DD10827.3	23/01/2024	WA Treasury Corporation		-\$	4,272.26
	23/01/2024	Government Guarantee fees payment for the period ending 31 December 2023	\$	4,272.26	
DD10804.10	04/01/2024	REST Superannuation		-\$	971.24
	03/01/2024	Super Contributions for Pay Ending 03/01/2024	\$	971.24	
DD10822.10	23/01/2024	REST Superannuation		-\$	1,270.08
	17/01/2024	Super Contributions for Pay Ending 17/01/2024	\$	1,270.08	
<b>TOTAL DIRECT DEBITS</b>					<b>-\$40,532.04</b>
<b>TOTAL MUNICIPAL FUND</b>					<b>-\$359,196.40</b>

**SHIRE OF LAKE GRACE**

**MONTHLY FINANCIAL REPORT**

**(Containing the required statement of financial activity and statement of financial position)  
For the period ended 31 December 2023**

***LOCAL GOVERNMENT ACT 1995***

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

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**SHIRE OF LAKE GRACE**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	10	4,909,768	4,909,768	4,912,778	3,010	0.06%	
Rates excluding general rates		231,414	231,414	232,581	1,167	0.50%	
Grants, subsidies and contributions	13	657,915	593,150	677,504	84,354	14.22%	▲
Fees and charges		390,615	258,529	254,850	(3,679)	(1.42%)	
Interest revenue		374,884	192,933	276,865	83,932	43.50%	▲
Other revenue		324,896	136,428	250,367	113,939	83.52%	▲
Profit on asset disposals	6	155,866	155,866	122,233	(33,633)	(21.58%)	▼
Fair value adjustments to financial assets at fair value through profit or loss		0	0	2,102	2,102	0.00%	
		<b>7,045,358</b>	<b>6,478,088</b>	<b>6,729,280</b>	<b>251,192</b>	<b>3.88%</b>	
<b>Expenditure from operating activities</b>							
Employee costs		(2,465,070)	(1,254,202)	(1,224,162)	30,040	2.40%	▲
Materials and contracts		(4,987,213)	(2,483,212)	(1,802,848)	680,364	27.40%	▲
Utility charges		(314,818)	(157,198)	(114,524)	42,674	27.15%	▲
Depreciation		(3,746,373)	(1,873,110)	(4,113,717)	(2,240,607)	(119.62%)	▼
Finance costs		(39,474)	(10,943)	(10,943)	0	0.00%	
Insurance		(286,174)	(286,137)	(277,947)	8,190	2.86%	▲
Other expenditure		(322,423)	(161,020)	(266,881)	(105,861)	(65.74%)	▼
Loss on asset disposals	6	(62,959)	(62,959)	(51,611)	11,348	18.02%	▲
		<b>(12,224,504)</b>	<b>(6,288,781)</b>	<b>(7,862,633)</b>	<b>(1,573,852)</b>	<b>(25.03%)</b>	
Non-cash amounts excluded from operating activities	Note 2(b)	3,653,466	1,780,203	4,040,993	2,260,790	127.00%	▲
<b>Amount attributable to operating activities</b>		<b>(1,525,680)</b>	<b>1,969,510</b>	<b>2,907,640</b>	<b>938,130</b>	<b>47.63%</b>	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	14	4,315,687	1,846,578	1,284,705	(561,873)	(30.43%)	▼
Proceeds from disposal of assets	6	686,909	663,909	791,276	127,367	19.18%	▲
		<b>5,002,596</b>	<b>2,510,487</b>	<b>2,075,981</b>	<b>(434,506)</b>	<b>(17.31%)</b>	
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(2,727,308)	(1,363,582)	(679,119)	684,463	50.20%	▲
Payments for construction of infrastructure	5	(6,491,104)	(3,245,290)	(1,885,176)	1,360,114	41.91%	▲
<b>Amount attributable to investing activities</b>		<b>(4,215,816)</b>	<b>(2,098,385)</b>	<b>(488,314)</b>	<b>1,610,071</b>	<b>76.73%</b>	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>							
Repayment of borrowings	11	(177,282)	(85,213)	(85,213)	0	0.00%	
Transfer to reserves	4	(1,321,718)	(86,510)	(86,510)	0	0.00%	
		<b>(1,499,000)</b>	<b>(171,723)</b>	<b>(171,723)</b>	<b>0</b>	<b>0.00%</b>	
<b>Amount attributable to financing activities</b>		<b>(1,499,000)</b>	<b>(171,723)</b>	<b>(171,723)</b>	<b>0</b>	<b>0.00%</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>		7,240,496	7,240,496	7,698,924	458,428	6.33%	▲
Amount attributable to operating activities		(1,525,680)	1,969,510	2,907,640	938,130	47.63%	▲
Amount attributable to investing activities		(4,215,816)	(2,098,385)	(488,314)	1,610,071	76.73%	▲
Amount attributable to financing activities		(1,499,000)	(171,723)	(171,723)	0	0.00%	
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>6,939,898</b>	<b>9,946,527</b>	<b>3,006,629</b>	<b>43.32%</b>	▲

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

\* Refer to Note 3 for an explanation of the reasons for the variance.

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



**SHIRE OF LAKE GRACE**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

	Supplementary Information	30 June 2023	31 December 2023
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	12,699,875	14,751,928
Trade and other receivables		320,521	501,621
Inventories	8	6,545	12,639
<b>TOTAL CURRENT ASSETS</b>		<b>13,026,941</b>	<b>15,266,188</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		3,030	3,030
Other financial assets		101,862	103,964
Property, plant and equipment		46,359,823	45,802,011
Infrastructure		252,284,169	250,571,905
<b>TOTAL NON-CURRENT ASSETS</b>		<b>298,748,884</b>	<b>296,480,910</b>
<b>TOTAL ASSETS</b>		<b>311,775,825</b>	<b>311,747,098</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	323,876	160,474
Other liabilities	12	0	74,532
Borrowings	11	177,282	92,069
Employee related provisions	12	391,037	385,041
<b>TOTAL CURRENT LIABILITIES</b>		<b>892,195</b>	<b>712,116</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	11	1,036,462	1,036,462
Employee related provisions		61,988	61,988
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,098,450</b>	<b>1,098,450</b>
<b>TOTAL LIABILITIES</b>		<b>1,990,645</b>	<b>1,810,566</b>
<b>NET ASSETS</b>		<b>309,785,180</b>	<b>309,936,532</b>
<b>EQUITY</b>			
Retained surplus		162,323,460	162,388,302
Reserve accounts	4	5,272,093	5,358,603
Revaluation surplus		142,189,627	142,189,627
<b>TOTAL EQUITY</b>		<b>309,785,180</b>	<b>309,936,532</b>

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

# NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 DECEMBER 2023

## 1 BASIS OF PREPARATION AND SIGNIFICANT 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. Supporting 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.

### 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. A separate statement of those monies appears at Note 15 to these financial statements.

### Judgements and estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

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

### SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 23 January 2024

SHIRE OF LAKE GRACE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 DECEMBER 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

	Supplementary Information	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 December 2023
<b>(a) Net current assets used in the Statement of Financial Activity</b>				
<b>Current assets</b>		\$	\$	\$
Cash and cash equivalents	3	6,781,097	12,699,875	14,751,928
Trade and other receivables		320,521	320,521	501,621
Inventories	8	6,545	6,545	12,639
		7,108,163	13,026,941	15,266,188
<b>Less: current liabilities</b>				
Trade and other payables	9	(323,876)	(323,876)	(160,474)
Other liabilities	12		0	(74,532)
Borrowings	11		(177,282)	(92,069)
Employee related provisions	12	(377,944)	(391,037)	(385,041)
		(701,820)	(892,195)	(712,116)
<b>Net current assets</b>		<b>6,406,343</b>	<b>12,134,746</b>	<b>14,554,072</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(6,406,343)	(4,435,822)	(4,607,545)
<b>Closing funding surplus / (deficit)</b>		<b>0</b>	<b>7,698,924</b>	<b>9,946,527</b>

**(b) Non-cash amounts excluded from operating activities**

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

	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash amounts excluded from operating activities</b>	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	6	(155,866)	(122,233)
Less: Fair value adjustments to financial assets at amortised cost		0	(2,102)
Add: Loss on asset disposals	6	62,959	51,611
Add: Depreciation		3,746,373	4,113,717
<b>Total non-cash amounts excluded from operating activities</b>		<b>3,653,466</b>	<b>4,040,993</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

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

	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 December 2023
<b>Adjustments to net current assets</b>	\$	\$	\$
Less: Reserve accounts	4	(6,593,811)	(5,358,603)
- Less: Municipal - restricted cash		(50,072)	(50,072)
- Less: Capital grants In-kind contribution		573,390	573,390
- Less: Units in Local Government House Trust		(97,255)	(97,255)
- Movement in provisions		(194,229)	(112,750)
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of borrowings	11	177,282	92,069
- Current portion of employee benefit provisions held in reserve	4	381,697	345,676
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(6,406,343)</b>	<b>(4,607,545)</b>

**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 Council's operational cycle.

**SHIRE OF LAKE GRACE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**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 2023-24 year is \$5,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	84,354	14.22%	▲
Additional FAGS received, but not budgeted for \$84,131			
<b>Interest revenue</b>	83,932	43.50%	▲
Interest on Term Deposits is higher than anticipated			
<b>Other revenue</b>	113,939	83.52%	▲
Unbudgeted Rates overpayment of over 100K , along with Emergency Services Officer Income being over the budget threshold			
<b>Profit on asset disposals</b>	(33,633)	(21.58%)	▼
Industrial land sale - profit lower than budgeted, offset by some vehicles sold at a higher price			
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	30,040	2.40%	▲
Salaries and wages slightly below the budget threshold			
<b>Materials and contracts</b>	680,364	27.40%	▲
Below budget due to delay in operating jobs			
<b>Utility charges</b>	42,674	27.15%	▲
Demand for Water and power is lower than expected			
<b>Depreciation</b>	(2,240,607)	(119.62%)	▼
Depreciation is over the budgeted threshold due to increase in Roads assets valuation			
<b>Insurance</b>	8,190	2.86%	▲
Plant - Insurances & Licenses slightly under budget			
<b>Other expenditure</b>	(105,861)	(65.74%)	▼
Overpaid rates returned to the customer			
<b>Loss on asset disposals</b>	11,348	18.02%	▲
Several vehicles sold at higher than anticipated price			
<b>Non-cash amounts excluded from operating activities</b>	2,260,790	127.00%	▲
Depreciation is over the budgeted threshold due to increase in Roads assets valuation			
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(561,873)	(30.43%)	▼
Bulk of "Local Roads & Community" and "Drought & Community" projects are not yet initiated/finalised, funds will be recognised later in FY			
<b>Proceeds from disposal of assets</b>	127,367	19.18%	▲
Sale of additional residential land - not budgeted for			
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	684,463	50.20%	▲
Bulk of Capital projects have not been initiated as yet (55%) or in early stage of completion			
<b>Payments for construction of infrastructure</b>	1,360,114	41.91%	▲
Bulk of Capital projects have not been initiated as yet (55%) or in early stage of completion			
<b>Surplus or deficit at the start of the financial year</b>	458,428	6.33%	▲
<b>Surplus or deficit after imposition of general rates</b>	3,006,629	43.32%	▲
Due to variances described above			

**SHIRE OF LAKE GRACE**  
**SUPPLEMENTARY INFORMATION**

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**SHIRE OF LAKE GRACE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

<b>Funding surplus / (deficit)</b>				
	<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>Opening</b>	<b>\$7.24 M</b>	<b>\$7.24 M</b>	<b>\$7.70 M</b>	<b>\$0.46 M</b>
<b>Closing</b>	<b>\$0.00 M</b>	<b>\$6.94 M</b>	<b>\$9.95 M</b>	<b>\$3.01 M</b>

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>		
	<b>\$14.75 M</b>	<b>% of total</b>
<b>Unrestricted Cash</b>	<b>\$9.34 M</b>	<b>63.3%</b>
<b>Restricted Cash</b>	<b>\$5.41 M</b>	<b>36.7%</b>

Refer to 3 - Cash and Financial Assets

<b>Payables</b>	
	<b>\$0.16 M</b>
	<b>% Outstanding</b>
<b>Trade Payables</b>	<b>\$0.11 M</b>
<b>0 to 30 Days</b>	<b>99.2%</b>
<b>Over 30 Days</b>	<b>0.8%</b>
<b>Over 90 Days</b>	<b>(0.1%)</b>

Refer to 9 - Payables

<b>Receivables</b>		
	<b>\$0.09 M</b>	<b>% Collected</b>
<b>Rates Receivable</b>	<b>\$0.41 M</b>	<b>92.1%</b>
<b>Trade Receivable</b>	<b>\$0.09 M</b>	<b>% Outstanding</b>
<b>Over 30 Days</b>		<b>58.3%</b>
<b>Over 90 Days</b>		<b>23.3%</b>

Refer to 7 - Receivables

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$1.53 M)</b>	<b>\$1.97 M</b>	<b>\$2.91 M</b>	<b>\$0.94 M</b>

Refer to Statement of Financial Activity

<b>Rates Revenue</b>		
	<b>\$4.91 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$4.91 M</b>	<b>0.1%</b>
<b>YTD Budget</b>	<b>\$4.91 M</b>	<b>0.1%</b>

Refer to 10 - Rate Revenue

<b>Grants and Contributions</b>		
	<b>\$0.68 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$0.68 M</b>	<b>14.2%</b>
<b>YTD Budget</b>	<b>\$0.59 M</b>	<b>14.2%</b>

Refer to 13 - Grants and Contributions

<b>Fees and Charges</b>		
	<b>\$0.25 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$0.25 M</b>	<b>(1.4%)</b>
<b>YTD Budget</b>	<b>\$0.26 M</b>	<b>(1.4%)</b>

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$4.22 M)</b>	<b>(\$2.10 M)</b>	<b>(\$0.49 M)</b>	<b>\$1.61 M</b>

Refer to Statement of Financial Activity

<b>Proceeds on sale</b>		
	<b>\$0.79 M</b>	<b>%</b>
<b>YTD Actual</b>	<b>\$0.79 M</b>	<b>15.2%</b>
<b>Adopted Budget</b>	<b>\$0.69 M</b>	<b>15.2%</b>

Refer to 6 - Disposal of Assets

<b>Asset Acquisition</b>		
	<b>\$1.89 M</b>	<b>% Spent</b>
<b>YTD Actual</b>	<b>\$1.89 M</b>	<b>(71.0%)</b>
<b>Adopted Budget</b>	<b>\$6.49 M</b>	<b>(71.0%)</b>

Refer to 5 - Capital Acquisitions

<b>Capital Grants</b>		
	<b>\$1.28 M</b>	<b>% Received</b>
<b>YTD Actual</b>	<b>\$1.28 M</b>	<b>(70.2%)</b>
<b>Adopted Budget</b>	<b>\$4.32 M</b>	<b>(70.2%)</b>

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$1.50 M)</b>	<b>(\$0.17 M)</b>	<b>(\$0.17 M)</b>	<b>\$0.00 M</b>

Refer to Statement of Financial Activity

<b>Borrowings</b>	
<b>Principal repayments</b>	<b>(\$0.09 M)</b>
<b>Interest expense</b>	<b>(\$0.01 M)</b>
<b>Principal due</b>	<b>\$1.13 M</b>

Refer to 11 - Borrowings

<b>Reserves</b>	
<b>Reserves balance</b>	<b>\$5.36 M</b>
<b>Interest earned</b>	<b>\$0.09 M</b>

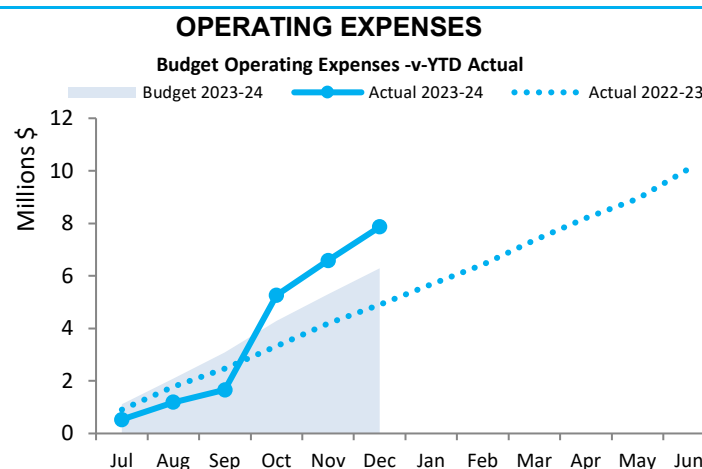
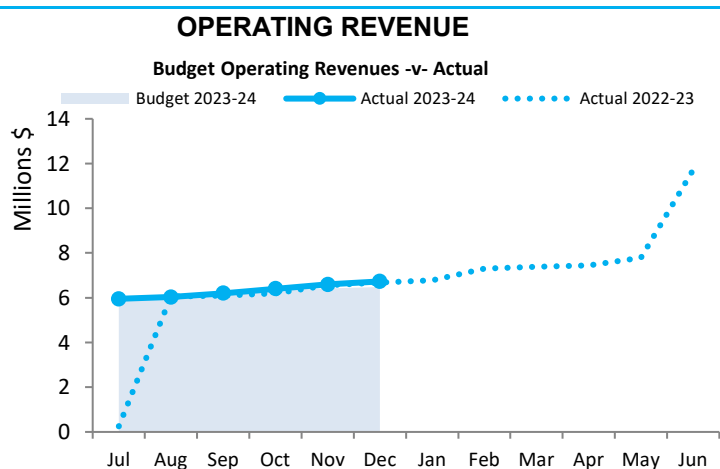
Refer to 4 - Cash Reserves

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

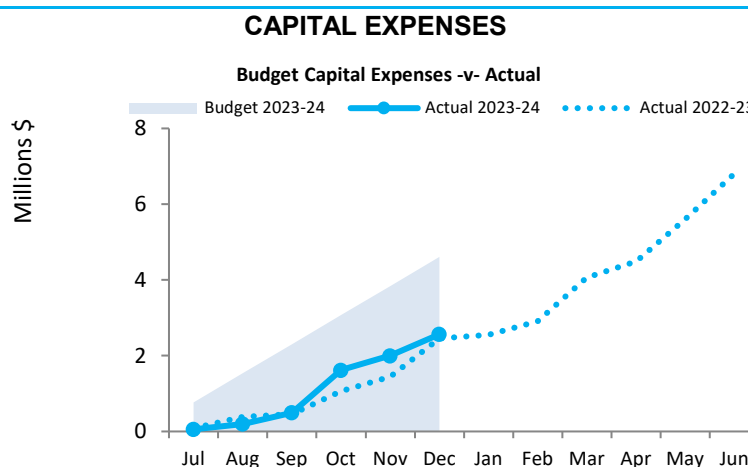
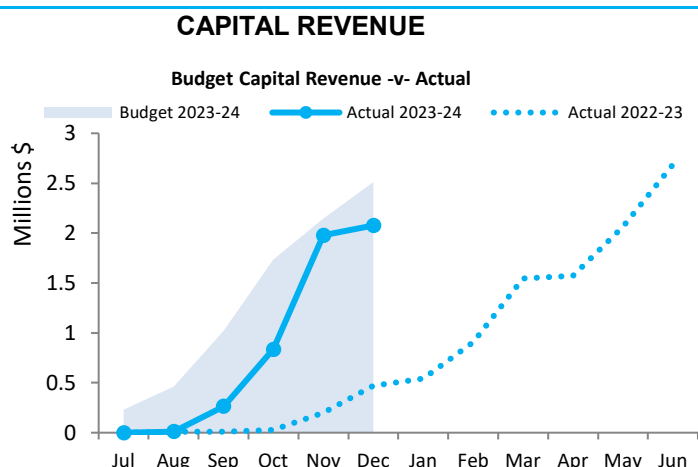
SHIRE OF LAKE GRACE  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 2023

2 KEY INFORMATION - GRAPHICAL

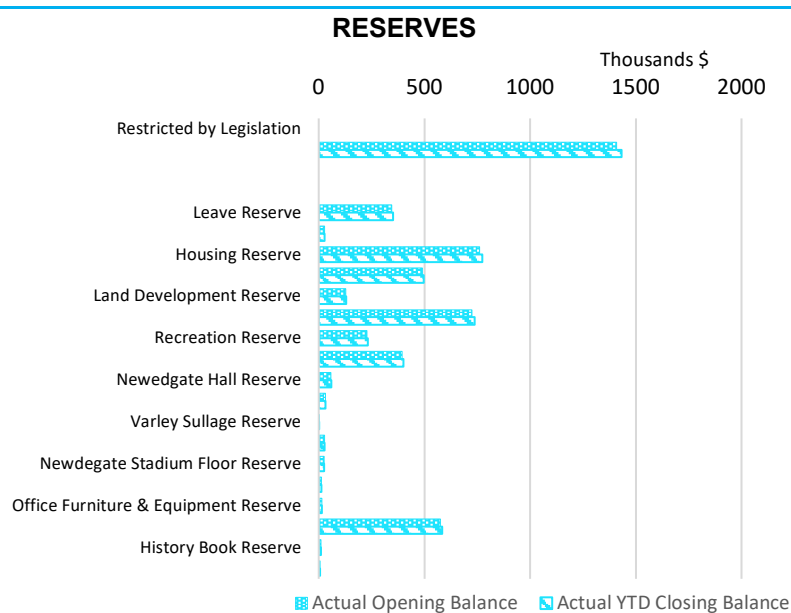
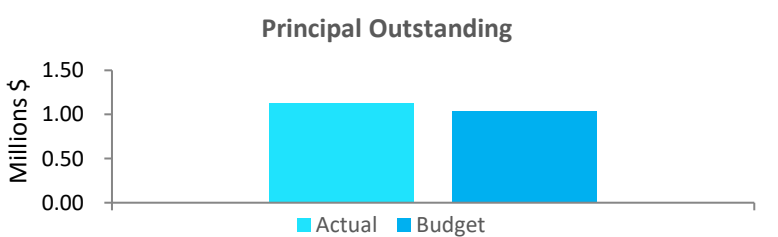
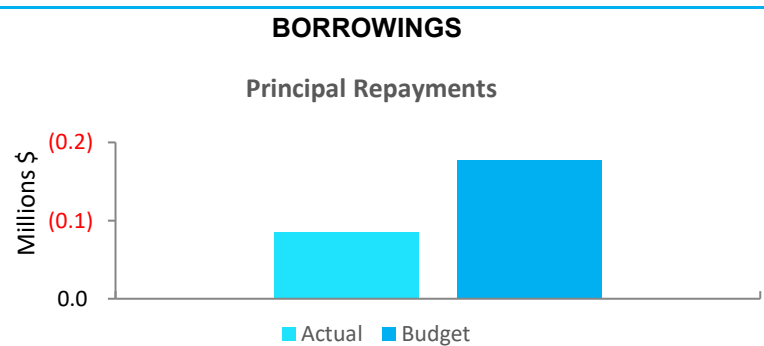
OPERATING ACTIVITIES



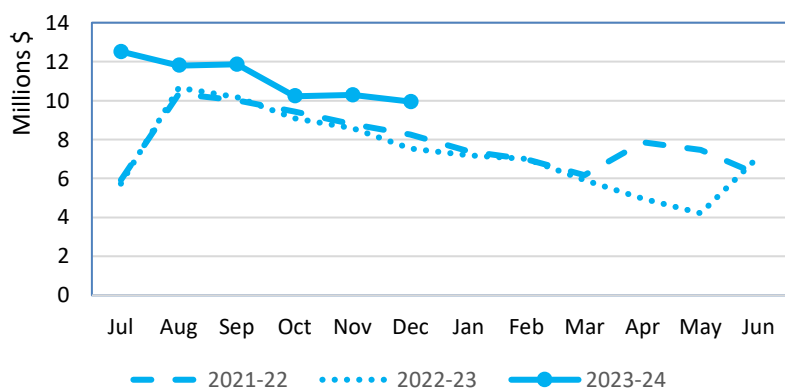
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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



**SHIRE OF LAKE GRACE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**3 CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Bank account	Cash and cash equivalents	25,303		25,303		Bankwest		N/A
Term deposit - Municipal Bank account	Cash and cash equivalents	3,000,000		3,000,000		Commonwealth	4.86%	03/2024
Term deposit - Municipal Bank account	Cash and cash equivalents	2,500,000		2,500,000		Commonwealth	5.13%	03/2024
WATC Overnight Deposit Municipal	Cash and cash equivalents	3,805,806		3,805,806		WATC	4.30%	N/A
Petty Cash and Floats	Cash and cash equivalents	700		700		Cash on Hand		N/A
Reserve Bank Account	Cash and cash equivalents	0	277,233	277,233		Bankwest		N/A
Term deposit - Reserve Bank Account	Cash and cash equivalents	0	5,081,370	5,081,370		Commonwealth	5.05%	03/2024
Restricted LOGCHOP Housing	Cash and cash equivalents	0	44,669	44,669		Bankwest		N/A
Rural Town Salinity Program	Cash and cash equivalents	0	5,403	5,403		Bankwest		N/A
Trust Fund Cash at Bank	Cash and cash equivalents	11,444	0	11,444	11,444	Bankwest		N/A
<b>Total</b>		<b>9,343,253</b>	<b>5,408,675</b>	<b>14,751,928</b>	<b>11,444</b>			
<b>Comprising</b>								
Cash and cash equivalents		9,343,253	5,408,675	14,751,928	11,444			
		<b>9,343,253</b>	<b>5,408,675</b>	<b>14,751,928</b>	<b>11,444</b>			

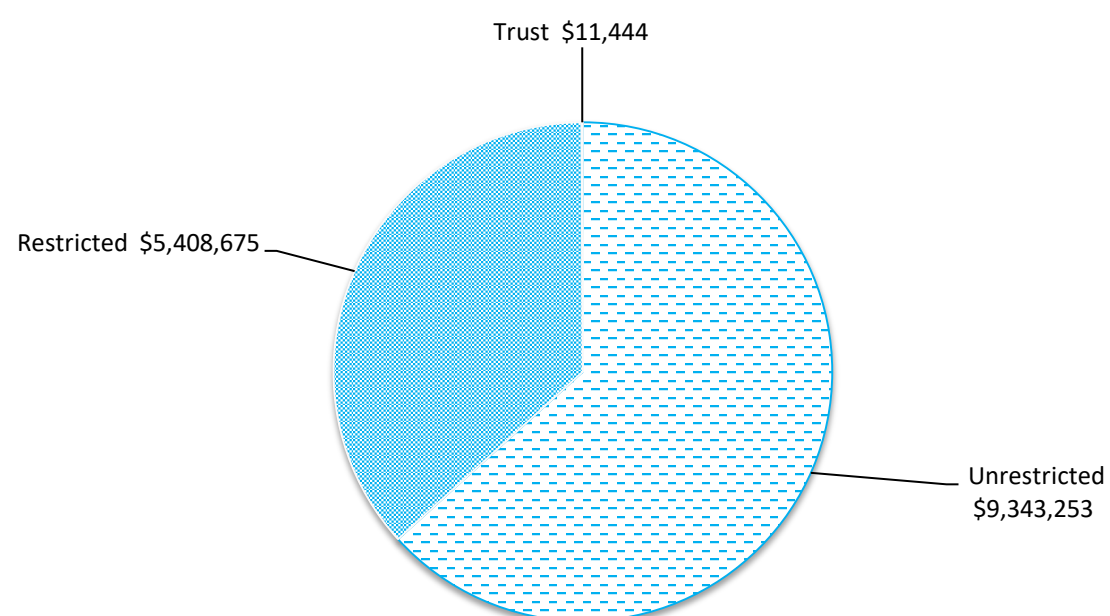
**KEY INFORMATION**

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 4 - Other assets.



**SHIRE OF LAKE GRACE**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**4 RESERVE ACCOUNTS**

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfers	Transfers	Closing	Opening	Interest	Transfers	Transfer	Closing
	Balance	Earned	In (+)	Out (-)	Balance	Balance	Earned	In (+)	s Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Legislation</b>										
Lake Grace Sewerage Reserve	1,409,139	56,366	100,000		1,565,505	1,409,139	23,123			1,432,262
<b>Restricted by Council</b>										
Leave Reserve	345,676	13,827			359,503	345,676	5,673			351,349
Emergency Services Reserve	28,254	1,130			29,384	28,254	464			28,718
Housing Reserve	761,842	30,474	400,000		1,192,316	761,842	12,501			774,343
Swimming Pool Reserve	489,692	19,588	175,834		685,114	489,692	8,035			497,727
Land Development Reserve	127,834	5,113	135,000		267,947	127,834	2,098			129,932
Plant Reserve	725,099	29,004	200,000		954,103	725,099	11,898			736,997
Recreation Reserve	227,708	9,108			236,816	227,708	3,736			231,444
Works & Services Reserve	393,868	15,755			409,623	393,868	6,463			400,331
Newedgate Hall Reserve	58,023	2,321			60,344	58,023	952			58,975
Lake Grace TV Reserve	31,338	1,253			32,591	31,338	514			31,852
Varley Sullage Reserve	1,734	69			1,803	1,734	28			1,762
Newedgate Sports Dam Reserve	27,841	1,114			28,955	27,841	457			28,298
Newdegate Stadium Floor Reser	25,119	1,005	100,000		126,124	25,119	412			25,531
Community Water Supplies Rese	12,467	499			12,966	12,467	205			12,672
Office Furniture & Equipment Re	13,851	554			14,405	13,851	227			14,078
Essential Medical Reserve	575,664	23,027			598,691	575,664	9,446			585,110
History Book Reserve	10,886	435			11,321	10,886	179			11,065
AIM Hospital Museum Reserve	6,057	242			6,299	6,057	99			6,156
	<b>5,272,093</b>	<b>210,884</b>	<b>1,110,834</b>	<b>0</b>	<b>6,593,811</b>	<b>5,272,093</b>	<b>86,510</b>	<b>0</b>	<b>0</b>	<b>5,358,603</b>

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	100,000	50,000	32,550	(17,450)
Buildings - non-specialised	85,250	42,608	18,809	(23,799)
Buildings - specialised	1,462,058	730,986	250,119	(480,867)
Furniture and equipment	40,000	20,000	0	(20,000)
Plant and equipment	1,040,000	519,988	377,641	(142,347)
<b>Acquisition of property, plant and equipment</b>	<b>2,727,308</b>	<b>1,363,582</b>	<b>679,119</b>	<b>(684,463)</b>
Infrastructure - roads	4,227,182	2,113,352	1,375,980	(737,372)
Infrastructure - parks, gardens, recreation facilities	1,635,851	817,914	386,881	(431,033)
Infrastructure - urban infrastructure	628,071	314,024	122,315	(191,709)
<b>Acquisition of infrastructure</b>	<b>6,491,104</b>	<b>3,245,290</b>	<b>1,885,176</b>	<b>(2,729,040)</b>
<b>Total capital acquisitions</b>	<b>9,218,412</b>	<b>4,608,872</b>	<b>2,564,295</b>	<b>(3,413,503)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	4,315,687	1,846,578	1,284,705	(561,873)
Other (disposals & C/Fwd)	686,909	663,909	791,276	127,367
Reserve accounts				
Lake Grace Sewerage Reserve	0	56,366	0	(56,366)
Leave Reserve	0	13,827	0	(13,827)
Emergency Services Reserve	0	1,130	0	(1,130)
Housing Reserve	0	30,474	0	(30,474)
Swimming Pool Reserve	0	19,588	0	(19,588)
Land Development Reserve	0	5,113	0	(5,113)
Plant Reserve	0	29,004	0	(29,004)
Recreation Reserve	0	9,108	0	(9,108)
Works & Services Reserve	0	15,755	0	(15,755)
Newedgate Hall Reserve	0	2,321	0	(2,321)
Lake Grace TV Reserve	0	1,253	0	(1,253)
Varley Sullage Reserve	0	69	0	(69)
Newedgate Sports Dam Reserve	0	1,114	0	(1,114)
Newedgate Stadium Floor Reserve	0	1,005	0	(1,005)
Community Water Supplies Reserve	0	499	0	(499)
Office Furniture & Equipment Reserve	0	554	0	(554)
Essential Medical Reserve	0	23,027	0	(23,027)
History Book Reserve	0	435	0	(435)
AIM Hospital Museum Reserve	0	242	0	(242)
Contribution - operations	4,215,816	1,887,501	488,314	(1,399,187)
<b>Capital funding total</b>	<b>9,218,412</b>	<b>4,608,872</b>	<b>2,564,295</b>	<b>(2,044,577)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

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 *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.

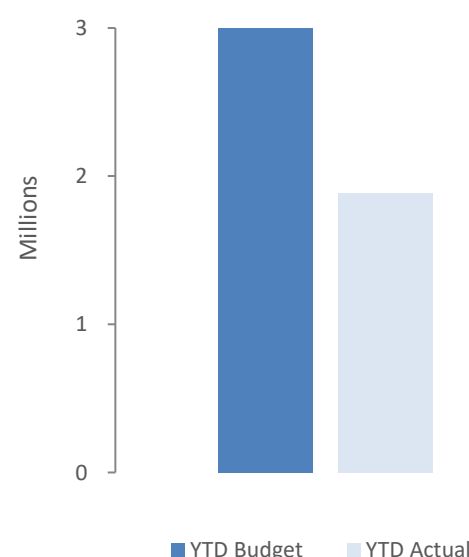
**Initial recognition and measurement for assets held at cost**

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of 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.

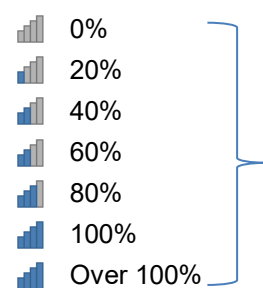
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



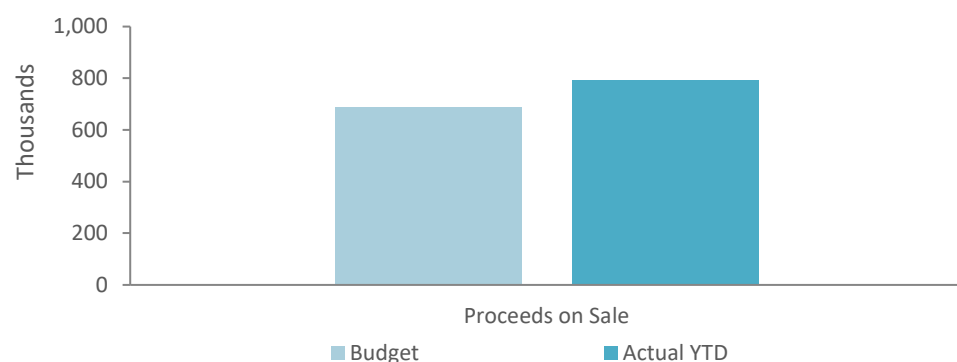
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Adopted		YTD Actual	Variance
	Budget	YTD Budget		(Under)/Over
	\$	\$	\$	\$
<b>Land</b>				0
E137260 Lake Grace Residential Land	0	0	32,550	-32550
E137350 Lake Grace Industrial Land	100,000	50,000	0	50000
<b>Buildings - Non Specialised</b>				0
E091910 (9199101) Ceo Residence Cap Exp	34,000	16,994	0	16994
E091960 (9196044) 6 Banksia Pl Capital	17,500	8,746	18,809	-10063
E091960 (9196114) 3 Clark Ave Capital	18,750	9,370	0	9370
E091970 (9197094) 65A Bennett St Capital	15,000	7,498	0	7498
<b>Buildings - Speialised</b>				0
E042549 (4205024) Admin Office Building - Cap Exp	25,000	12,498	21,600	-9102
E077502 (B93CAP) 8 Wattle Drive	30,000	15,000	9,293	5707
E083101 (8300102) Relocate Toy Library To Daycare Centre	40,569	20,282	0	20282
E107102 (1071024) Varley Public Toilets - Cap Exp	66,982	33,478	33,769	-291
E111007 (LGPHCAP) Lake Grace Public Hall	300,000	150,000	10,929	139071
E111007 (LGVHCAP) Lake Grace Lakes Village Hall	25,000	12,498	0	12498
E113152 (113014) Lake King Sports Pavilion Cap Ex	410,000	205,000	0	205000
E113152 (113006) Lake Grace Sports Pavilion Capital Exp	25,000	12,498	0	12498
E113152 (113007) Varley Sports Pavilion Cap Ex	45,000	22,498	25,168	-2670
E113154 (1131542) Newdegate Hockey Shed Replacement Cap Exp	69,000	34,496	85,225	-50729
E115420 (LIBLKCA) Lake King Library	25,000	12,498	21,718	-9220
E117041 (1170014) Aim Building Capital	60,507	30,240	0	30240
E117042 (1170084) Rsl Hall Capex	30,000	15,000	0	15000
E132500 (1325014) Visitor Centre Improvements Cap Exp	30,000	15,000	0	15000
E132502 (1322051) Lk Tractor Musuem Shed	120,000	60,000	42,415	17585
E132502 (1322052) Newdegate Musuem Shed	160,000	80,000	0	80000
<b>Furniture &amp; Equipment</b>				0
E113178 (1131781) Lg Football Electronic Score Board	40,000	20,000	0	20000
<b>Plant &amp; Equipment</b>				0
E042550 (LG75CAP) Mis Vehicle	65,000	32,498	65,467	-32969
E053550 (053551) Lg & Ngt Digital Speed Signs	32,000	15,996	23,529	-7533
E053550 (53552) Lg & Ngt Town Cctv	100,000	50,000	0	50000
E051174 (511733) Fast Fill Trailers - Dfes Grant	22,500	11,248	0	11248
E112521 (1125211) Lake Grace Pool - Reinstall Diving Board & Net	50,000	25,000	0	25000
E112521 (1125212) Lake Grace Swimming Pool Blankets & Roller	50,500	25,246	0	25246
E123059 (PL28CAP) Skid Steer Plant Trailer	60,000	30,000	0	30000
E123059 (PL29CAP) Backhoe	210,000	105,000	236,000	-131000
E123059 (PL34CAP) Builders 4Wd Ute	60,000	30,000	52,645	-22645
E123059 (PL35CAP) Mobile Traffic Light Trailer	30,000	15,000	0	15000
E123059 (PL36CAP) Lg Community Bus	260,000	130,000	0	130000
E132504 (1325041) Lg & Ngt Digital Display Sign	100,000	50,000	0	50000
<b>Infrastructure - Roads</b>				0
E121200 Roadworks Capital Renewal 23/24	4,227,182	2,113,352	1,375,980	737372
<b>Parks, Gardens, Recreation Facilities</b>				0
E113175 (113036) Lighting For Newdegate Hockey Field Cap Exp	95,000	47,498	46,443	1055
E113175 (113037) Lake Grace Football Field Lighting Upgrade Cap Exp	51,000	25,498	35,054	-9556
E113175 (113048) Lake Grace Sporting Complex Entry Cap Exp	150,000	75,000	0	75000
E113175 (113051) Newdegate Adult Gym Cap Exp	24,000	12,000	25,846	-13846
E113175 (113055) Jam Patch New Bbq & Picnic Shelters Cap Exp	200,000	100,000	4,656	95344
E113175 (113066) Visitors Centre Park	20,000	10,000	27,821	-17821
E113175 (113067) Newdegate Street Bin Upgrade	50,000	25,000	40,415	-15415
E113175 (113069) Lg Rec Ground Path Shelter	15,000	7,498	0	7498
E113175 (113070) Lighting Install Lg & Lk Pg	40,000	20,000	0	20000
E113175 (113071) Padley Park Stormwater Capture (Cwsp)	40,000	20,000	14,600	5400
E113175 (113072) Lg Bowling Club Lights	90,000	45,000	16,578	28423
E113293 (113201) Construction Lg Community All Abilities Playground Cap Exp	530,851	265,420	175,468	89952
E113293 (113202) Lg All Ages Playground Fence Cap Exp	10,000	5,000	0	5000
E113293 (113203) Lake Grace Pump Track	120,000	60,000	0	60000
E116114 (1161140) Lake Grace Rv Park	100,000	50,000	0	50000
E132503 (1325031) Lg Lookout Upgrade	100,000	50,000	0	50000
<b>Sewerage</b>				0
<b>Urban Infrastructure</b>				0
E104501 (1040502) Drainage Upgrades Dykes Road	46,000	22,996	15,000	7996
E107259 (113061) Lake King Cemetery New Fence	50,000	25,000	0	25000
E107260 Lake Grace Cemetery Roadway Reseal Bitumen	50,000	25,000	46,219	-21219
E121312 (121302) Lake Grace Footpaths Cap Exp	25,000	12,498	0	12498
E121312 (121303) Newdegate Footpath Cap Exp	150,000	75,000	0	75000
E121704 (1217041) Lg Depot - New Fuel Storage	80,000	40,000	60,764	-20764
E136501 (136007) Buniche Dam Revitalisation (Cwsp)	75,000	37,498	333	37165
E136501 (136008) Dempster Rock Dam Revitalisation (Cwsp)	12,071	6,032	0	6032
E136501 (136009) Dam At Newdegate	140,000	70,000	0	70000
				0
	<b>9,218,412</b>	<b>4,608,872</b>	<b>2,564,294</b>	<b>2,044,578</b>

6 DISPOSAL OF ASSETS

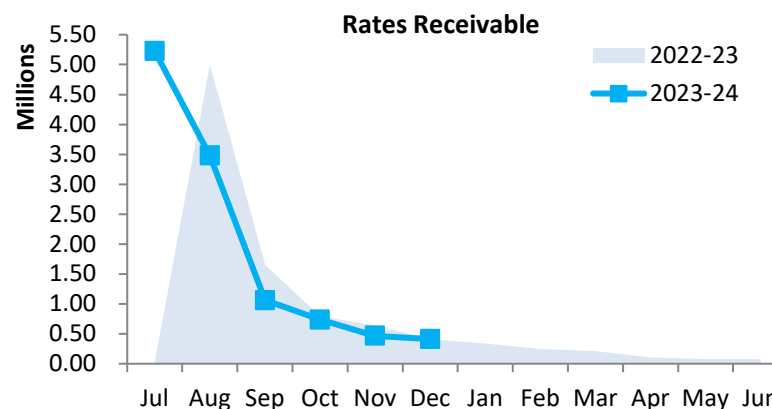
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Land</b>									
1574	Lot 12 on Deposited Plan 57312 Lake Grace	256,865	400,000	143,135	0	309,546	400,000	90,454	0
5011	7 Quondong Ct - VACANT LAND	45,000	35,000	0	(10,000)	45,000	34,868	0	(10,132)
5005	6 Quondong Ct - VACANT LAND	0	0	0	0	45,000	34,963	0	(10,037)
5012	5 Quondong Ct - VACANT LAND	0	0	0	0	40,000	31,818	0	(8,182)
<b>Plant and equipment</b>									
166	CEO Toyota Landcruiser - PLVU50	82,406	90,909	8,503	0	81,384	79,091	0	(2,293)
182	MIS Toyota Prado - PLVU51	56,567	48,000	0	(8,567)	56,582	54,000	0	(2,582)
1121	John Deere Backhoe - PBAH03	18,665	20,000	1,335	0	19,087	25,516	6,429	0
1422	Isuzu Light Tradeback Truck - PTCK16	27,347	30,000	2,653	0	28,751	29,262	511	0
1284	Mitsubishi Rosa Delux Bus - PCB02	21,953	20,000	0	(1,953)			0	0
1408	LG Depot - Volvo Loader - PLOD06	22,210	15,000	0	(7,210)	23,307	16,586	0	(6,721)
1409	LG Depot - Coastmac Loader Trailer PTR24	2,760	3,000	240	0			0	0
1193	Volvo L60E Wheel Loader - PLOD05	48,134	20,000	0	(28,134)	48,971	70,956	21,985	0
1230	HINO Tip Truck P&G Maintenance - PTCK03	12,095	5,000	0	(7,095)	12,420	10,840	0	(1,580)
1216	Honda Motor Bike PLM03	0	0	0	0	522	3,376	2,854	0
1023	Electronic Fuel System/Tank - On The Fuel Truck	0	0	0	0	2,100	0	0	(2,100)
1118	John Deere 541 Forklift Attachment	0	0	0	0	118	0	0	(118)
1226	Vehicle Mounted Fogger Ss400F	0	0	0	0	83	0	0	(83)
1320	Kevrek Crane - Mechanic'S Ute	0	0	0	0	436	0	0	(436)
1441	Fogger Synafog Typhoon	0	0	0	0	6,322	0	0	(6,322)
278	Gantry	0	0	0	0	1,025	0	0	(1,025)
		<b>594,002</b>	<b>686,909</b>	<b>155,866</b>	<b>(62,959)</b>	<b>720,654</b>	<b>791,276</b>	<b>122,233</b>	<b>(51,611)</b>





7 RECEIVABLES

Rates receivable	30 Jun 2023	31 Dec 2023
	\$	\$
Opening arrears previous years	75,681	75,681
Levied this year	4,993,932	5,145,359
Less - collections to date	(4,993,932)	(4,808,674)
Gross rates collectable	<b>75,681</b>	<b>412,366</b>
<b>Net rates collectable</b>	<b>75,681</b>	<b>412,366</b>
% Collected	98.5%	92.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(129)	37,317	1,346	29,925	20,796	89,255
Percentage	(0.1%)	41.8%	1.5%	33.5%	23.3%	
<b>Balance per trial balance</b>						
Trade receivables	(129)	37,317	1,346	29,925	20,796	89,255
<b>Total receivables general outstanding</b>						<b>89,255</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

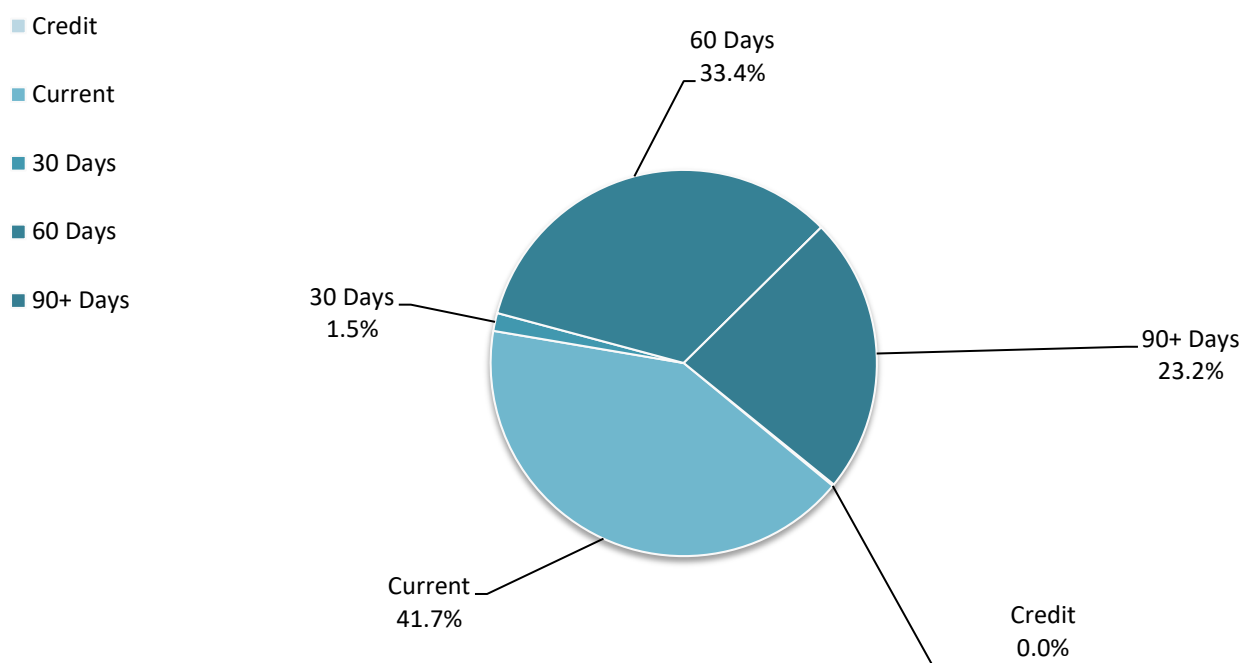
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

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

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

Accounts Receivable (non-rates)



8 OTHER CURRENT ASSETS

<b>Other current assets</b>	<b>Opening Balance 1 July 2023</b>	<b>Asset Increase</b>	<b>Asset Reduction</b>	<b>Closing Balance 31 Dec 2023</b>
	\$	\$	\$	\$
<b>Inventory</b>				
Stock on Hand - Fuel	6,545	65,324	(59,230)	12,639
<b>Total other current assets</b>	<b>6,545</b>	<b>65,324</b>	<b>(59,230)</b>	<b>12,639</b>

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

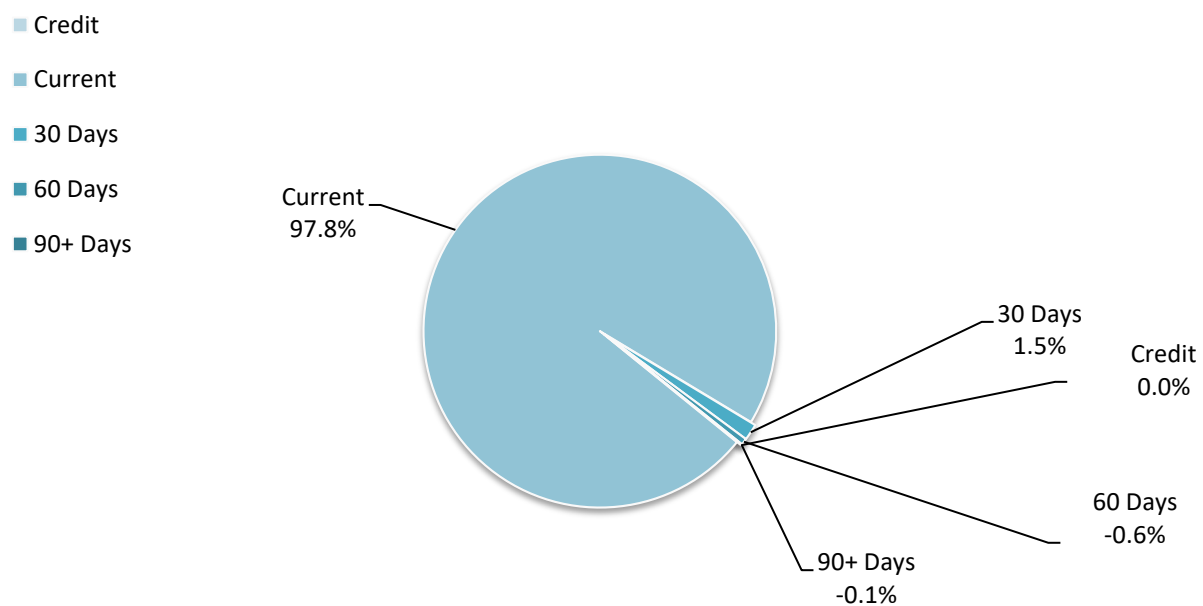
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	107,817	1,677	(649)	(112)	108,732
Percentage	0.0%	99.2%	1.5%	-0.6%	-0.1%	
<b>Balance per trial balance</b>						
Sundry creditors	0	107,832	1,677	(649)	(112)	108,747
ESL Levied & Prepaid rates		33,539				33,539
Liabilities held for Others - Prepaid Rates		6,744				6,744
Trust Fund Liability		11,444				11,444
<b>Total payables general outstanding</b>						<b>160,474</b>

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



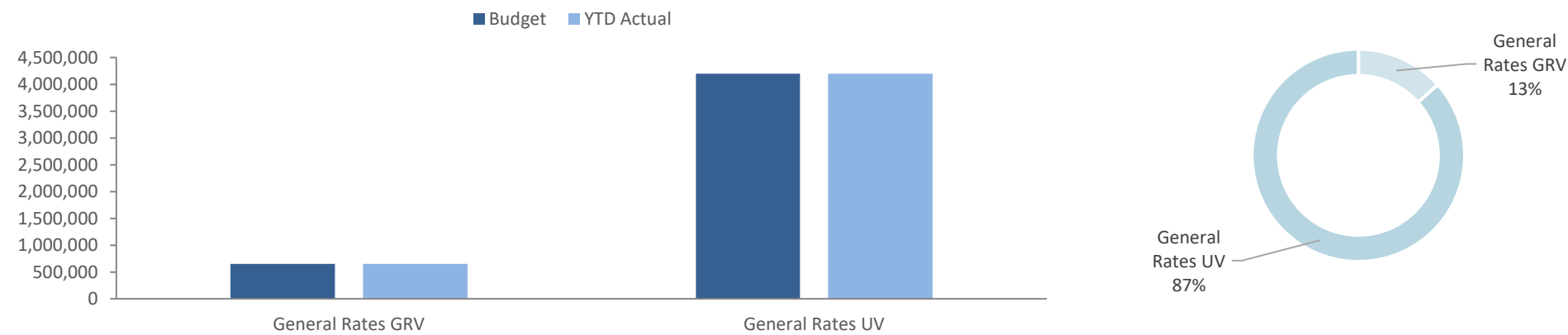
10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Budget		YTD Actual		
					Reassessed Rate Revenue \$	Total Revenue \$	Rate Revenue \$	Reassessed Rate Revenue \$	Total Revenue \$
<b>Gross rental value</b>									
General Rates GRV	0.1447	388	4,468,791	646,840	1,000	647,840	646,840	3,929	650,769
<b>Unimproved value</b>									
General Rates UV	0.0086	567	487,526,507	4,192,728	1,000	4,193,728	4,192,062	2,827	4,194,889
<b>Sub-Total</b>		<b>955</b>	<b>491,995,298</b>	<b>4,839,568</b>	<b>2,000</b>	<b>4,841,568</b>	<b>4,838,902</b>	<b>6,756</b>	<b>4,845,658</b>
<b>Minimum payment</b>									
<b>Minimum Payment \$</b>									
<b>Gross rental value</b>									
General Rates GRV	530	38	39,564	20,140		20,140	20,140		20,140
<b>Unimproved value</b>									
General Rates UV	540	89	1,367,316	48,060		48,060	46,980		46,980
<b>Sub-total</b>		<b>127</b>	<b>1,406,880</b>	<b>68,200</b>	<b>0</b>	<b>68,200</b>	<b>67,120</b>	<b>0</b>	<b>67,120</b>
<b>Amount from general rates</b>						<b>4,909,768</b>			<b>4,912,778</b>
Ex-gratia rates						89,755			89,755
<b>Total general rates</b>						<b>4,999,523</b>			<b>5,002,533</b>
<b>Specified area rates</b>									
<b>Rate in \$ (cents)</b>									
Sewerage - GRV				141,659		141,659	142,826		142,826
<b>Total specified area rates</b>			<b>0</b>	<b>141,659</b>	<b>0</b>	<b>141,659</b>	<b>142,826</b>	<b>0</b>	<b>142,826</b>
<b>Total</b>						<b>5,141,182</b>			<b>5,145,359</b>

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 Jul the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



11 BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$
Office Refurbishment	L181	197,657	0	0	(9,891)	(20,069)	187,766	177,588	(2,649)	(12,570)
Loan 204 Staff Housing & CEO's R	L204	379,144	0	0	(24,496)	(49,101)	354,648	330,043	(2,464)	(5,857)
Lake Grace Pool	L173	0	0	0	0	0	0	0	(12)	0
LG Sports Pavillion	L182	86,394	0	0	(9,659)	(19,623)	76,735	66,771	(1,272)	(5,842)
LG Precinct	L198	24,216	0	0	(11,974)	(24,216)	12,242	0	(605)	(1,097)
Roadworks & Plant	L196	0	0	0	0	0	0	0	(166)	(166)
LG Residential Land	L189	96,954	0	0	0	(5,667)	96,954	91,287	(348)	(3,645)
Purchase & Develop Industrial Land	L203	429,379	0	0	(29,193)	(58,606)	400,186	370,773	(3,427)	(9,297)
<b>Total</b>		<b>1,213,744</b>	<b>0</b>	<b>0</b>	<b>(85,213)</b>	<b>(177,282)</b>	<b>1,128,531</b>	<b>1,036,462</b>	<b>(10,943)</b>	<b>(38,474)</b>
Current borrowings		177,282					92,069			
Non-current borrowings		1,036,462					1,036,462			
		<b>1,213,744</b>					<b>1,128,531</b>			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 December 2023
		\$	\$	\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Capital grant/contributions liabilities		0	0	1,331,227	(1,256,695)	74,532
<b>Total other liabilities</b>		0	0	1,331,227	(1,256,695)	74,532
<b>Employee Related Provisions</b>						
Provision for annual leave		214,445	0	0	(3,761)	210,684
Provision for long service leave		176,592	0	0	(2,235)	174,357
<b>Total Provisions</b>		391,037	0	0	(5,996)	385,041
<b>Total other current liabilities</b>		<b>391,037</b>	<b>0</b>	<b>1,331,227</b>	<b>(1,262,691)</b>	<b>459,573</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14

**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.

13 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 Revenue	YTD Budget	YTD Revenue
	1 July 2023		(As revenue)	31 Dec 2023	31 Dec 2023			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
Grant - DFES LGGS Operating	0	0	0	0	0	86,795	43,398	43,398
Grants - Senior Activities	0	0	0	0	0	1,000	498	1,818
Grants - Youth Activities	0	0	0	0	0	1,000	498	0
Direct Grant - MRWA	0	0	0	0	0	394,420	394,420	394,420
Skeleton Weed Programm Grant	0	0	0	0	0	140,000	140,000	140,000
Grants Commission - General	0	0	0	0	0	0	0	45,353
Grants Commission - Roads	0	0	0	0	0	0	0	38,778
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>623,215</b>	<b>578,814</b>	<b>663,767</b>
<b>Contributions</b>								
ESL Administration Fee	0	0	0	0	0	4,000	4,000	4,000
Lake Grace Rec Council Affiliation Fees	0	0	0	0	0	13,000	6,496	2,787
Contributions - Other Culture	0	0	0	0	0	1,000	498	0
Lake King Pavilion / Oval - Hire Fees	0	0	0	0	0	500	246	0
Contributions - Street Lighting	0	0	0	0	0	10,000	0	0
AIM Contributions	0	0	0	0	0	200	96	951
Other Contributions	0	0	0	0	0	6,000	3,000	6,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,700</b>	<b>14,336</b>	<b>13,737</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>657,915</b>	<b>593,150</b>	<b>677,504</b>

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD Revenue
	1 July 2023		(As revenue)	31 Dec 2023	31 Dec 2023	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
Grant - DFES Cap Exp	0	0	0	0	0	22,500	0	0
Local Roads & Community Program	0	0	0	0	0	40,569	20,282	0
Drought & Community	0	0	0	0	0	203,489	101,740	0
Local Roads & Community Program - Public Halls, Civic Cer	0	375,460	(375,460)	0	0	1,466,810	733,402	375,460
Local Roads & Community Program - Swimming Pools	0	0	0	0	0	50,000	25,000	0
Roads to Recovery	0	226,033	(226,033)	0	0	855,924	427,960	226,033
Regional Road Group	0	192,000	(117,468)	74,532	74,532	480,000	240,000	117,468
Local Roads & Community Program	0	537,734	(537,734)	0	0	496,395	248,194	537,734
Local Roads & Community Program	0	0	0	0	0	100,000	50,000	0
Drought & Community Program	0	0	0	0	0	400,000	0	0
	<b>0</b>	<b>1,331,227</b>	<b>(1,256,695)</b>	<b>74,532</b>	<b>74,532</b>	<b>4,115,687</b>	<b>1,846,578</b>	<b>1,256,695</b>
<b>Capital contributions</b>								
Grants & Contributions - Other Rec & Sport	0	0	0	0	0	200,000	0	28,010
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>28,010</b>
<b>TOTALS</b>	<b>0</b>	<b>1,331,227</b>	<b>(1,256,695)</b>	<b>74,532</b>	<b>74,532</b>	<b>4,315,687</b>	<b>1,846,578</b>	<b>1,284,705</b>

**SHIRE OF LAKE GRACE  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 DECEMBER 2023**

**15 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:

<b>Description</b>	<b>Opening Balance 1 July 2023</b>	<b>Amount Received</b>	<b>Amount Paid</b>	<b>Closing Balance 31 Dec 2023</b>
	\$	\$	\$	\$
Standpipe bonds	11,138	357	(51)	11,444
	<b>11,138</b>	<b>357</b>	<b>(51)</b>	<b>11,444</b>



**SHIRE OF LAKE GRACE  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**16 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 \$
<b>Budget adoption</b>						0
1210520 - Winchcombe Rd SLK 5.00-10.80	13752	Capital expenses		24,000		24,000
113051 - Newdegate Adult Gym	13752	Capital expenses			(24,000)	0
				<b>24,000</b>	<b>(24,000)</b>	<b>0</b>

# Municipal Bank Statement

**Summary:**

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

Statement No 61  
Statement Date 31/12/2023

Opening Balance	10,486,028.20
Deposits	\$169,604.69
Payments	-1,228,062.85
Fees	43,890.67
Adjustments	-140,352.14
<b>Closing Balance</b>	<b>9,331,108.57</b>

Opening Balance	10,485,965.25
<u>Reconciled Items</u>	
Deposits	167,747.64
Payments	-1,228,062.85
Fees	43,890.67
Adjustments	-140,352.14
Closing Balance	9,329,588.57

The Bank Statement balances to the General Ledger

<u>Unreconciled Items</u>	
Deposits	1,846.00
Payments	-326.00
Fees	0.00
Adjustments	0.00
Unreconciled Closing Balance	1,520.00
<b>Total - To agree with GL</b>	<b>9,331,108.57</b>

**Municipal Account - Reconciliation to 31/12/2023**

**G/L Account (as at Month End):**

<b><u>Fees:</u></b>	
Dept of Transport	-\$53,957.70
Bank Fees	-\$524.51
LESS: Interest Received	\$98,372.88
	<u>\$43,890.67</u>

<b><u>Adjustments</u></b>	
Payroll	-\$139,952.14
Payroll Rent Deduction	-\$400.00
	<u>-\$140,352.14</u>

<b><u>Unreconciled Items:</u></b>	<u>\$1,520.00</u>
-----------------------------------	-------------------

<b><u>Outstanding Deposits</u></b>	
Cash/Chq 22/12/23	\$1,846.00
	<u>\$1,846.00</u>

<b><u>Outstanding Payments</u></b>	
CHQ 37077	-\$100.00
CHQ 37087	-\$126.00
CHQ 37090	-\$100.00
	<u>-\$326.00</u>

ENTERED

By Victoria Fasano - SFO I&R at 2:57 pm, Jan 02, 2024

REVIEWED & VERIFIED  
AS ACCURATE -

By Chris Paget - DCEO at 3:08 pm, Jan 02, 2024

APPROVED

By Chris Paget - DCEO at 3:08 pm, Jan 02, 2024

# Trust Bank Statement

**Summary:**

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

Statement No 61  
 Statement Date 31/12/2023

Opening Balance	11,392.90
Deposits	\$51.00
Payments	0.00
Fees	0.00
Adjustments	0.00
Closing Balance	<b>11,443.90</b>

Opening Balance	11,392.90
<u>Reconciled Items</u>	
Deposits	51.00
Payments	0.00
Fees	0.00
Adjustments	0.00
Closing Balance	11,773.90

<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	<b>11,773.90</b>

WARNING! The Bank Statement is out of balance with the General Ledger by -\$330.00

Out of balance due to payment of Hall hire bond made to an incorrect account - payment transferred to Municipal bank account on 02/01/24

*ENTERED*

*By Victoria Fasano - SFO I&R at 3:21 pm, Jan 02, 2024*

*REVIEWED & VERIFIED  
AS ACCURATE -*

*By Chris Paget - DCEO at 3:26 pm, Jan 02, 2024*

*APPROVED*

*By Chris Paget - DCEO at 3:26 pm, Jan 02, 2024*

# Shire of Lake Grace



## Reserve Bank Statement

Reserve No	Reserve Account Name		Balance
11	Emergency Services Reserve Bank	\$	28,717.72
12	Housing Reserve Bank	\$	774,342.47
13	Swimming Pool (Lake Grace) Reserve Bank	\$	497,728.17
14	Land Development Reserve Bank	\$	129,931.97
15	Leave Reserve Bank	\$	351,349.76
16	Plant Replacement Reserve Bank	\$	736,997.20
17	Recreation Reserve Bank	\$	231,444.09
18	Works & Services Reserve Bank	\$	400,330.66
19	Newdegate Hall Reserve Bank	\$	58,975.30
20	Lake Grace TV Reserve Bank	\$	31,851.37
23	Varley Sullage Reserve Bank	\$	1,761.78
31	Lake Grace Sewerage Scheme Reserve Bank	\$	1,432,261.69
35	Newdegate Sports Dam Reserve Bank	\$	28,297.94
36	Newdegate Stadium Floor Reserve Bank	\$	25,532.01
37	Community Water Supply Reserve Bank	\$	12,671.59
40	Office Furniture & Equipment Reserve Bank	\$	14,078.11
42	History Book Reserve Bank	\$	11,064.97
43	Essential Medical Services Reserve Bank	\$	585,109.84
44	AIM Hospital Museum Reserve	\$	6,156.29

**\$ 5,358,602.93**

### Bank Balance

31/12/2023

Term Deposit CBA	\$5,081,369.86
Reserve Acc	\$277,233.07
	<b>\$5,358,602.93</b>

Variance \$0.00

**ENTERED**

By Victoria Fasano - SFO I&R at 12:34 pm, Jan 02, 2024

**REVIEWED & VERIFIED  
AS ACCURATE -**

By Chris Paget - DCEO at 1:20 pm, Jan 02, 2024

**APPROVED**

By Chris Paget - DCEO at 1:20 pm, Jan 02, 2024

# 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 January 2024**

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

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

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	10	4,909,768	4,909,768	<b>4,912,891</b>	3,123	0.06%	
Rates excluding general rates		231,414	231,414	<b>232,626</b>	1,212	0.52%	
Grants, subsidies and contributions	13	657,915	616,737	<b>699,221</b>	82,484	13.37%	▲
Fees and charges		390,615	278,780	<b>283,735</b>	4,955	1.78%	
Interest revenue		374,884	223,243	<b>292,099</b>	68,856	30.84%	▲
Other revenue		324,896	179,200	<b>293,189</b>	113,989	63.61%	▲
Profit on asset disposals	6	155,866	155,866	<b>122,233</b>	(33,633)	(21.58%)	▼
Fair value adjustments to financial assets at fair value through profit or loss		0	0	<b>2,102</b>	2,102	0.00%	
		<b>7,045,358</b>	<b>6,595,008</b>	<b>6,838,096</b>	243,088	3.69%	
<b>Expenditure from operating activities</b>							
Employee costs		(2,465,070)	(1,455,669)	<b>(1,525,899)</b>	(70,230)	(4.82%)	▼
Materials and contracts		(4,987,213)	(2,893,895)	<b>(1,978,158)</b>	915,737	31.64%	▲
Utility charges		(314,818)	(183,385)	<b>(125,974)</b>	57,411	31.31%	▲
Depreciation		(3,746,373)	(2,185,170)	<b>(4,806,915)</b>	(2,621,745)	(119.98%)	▼
Finance costs		(39,474)	(18,143)	<b>(18,143)</b>	0	0.00%	
Insurance		(286,174)	(286,137)	<b>(277,947)</b>	8,190	2.86%	▲
Other expenditure		(322,423)	(187,846)	<b>(294,192)</b>	(106,346)	(56.61%)	▼
Loss on asset disposals	6	(62,959)	(62,959)	<b>(64,793)</b>	(1,834)	(2.91%)	
		<b>(12,224,504)</b>	<b>(7,273,204)</b>	<b>(9,092,021)</b>	(1,818,817)	(25.01%)	
Non-cash amounts excluded from operating activities	Note 2(b)	3,653,466	2,092,263	<b>4,747,373</b>	2,655,110	126.90%	▲
<b>Amount attributable to operating activities</b>		<b>(1,525,680)</b>	<b>1,414,067</b>	<b>2,493,448</b>	1,079,381	76.33%	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	14	4,315,687	2,187,551	<b>1,284,705</b>	(902,846)	(41.27%)	▼
Proceeds from disposal of assets	6	686,909	663,909	<b>823,094</b>	159,185	23.98%	▲
		<b>5,002,596</b>	<b>2,851,460</b>	<b>2,107,799</b>	(743,661)	(26.08%)	
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(2,727,308)	(1,590,753)	<b>(768,096)</b>	822,657	51.71%	▲
Payments for construction of infrastructure	5	(6,491,104)	(3,785,952)	<b>(2,056,859)</b>	1,729,093	45.67%	▲
<b>Amount attributable to investing activities</b>		<b>(4,215,816)</b>	<b>(2,525,245)</b>	<b>(717,156)</b>	1,808,089	71.60%	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
		<b>0</b>	<b>0</b>	<b>0</b>	0	0.00%	
<b>Outflows from financing activities</b>							
Repayment of borrowings	11	(177,282)	(90,880)	<b>(90,880)</b>	0	0.00%	
Transfer to reserves	4	(1,321,718)	(87,135)	<b>(87,135)</b>	0	0.00%	
		<b>(1,499,000)</b>	<b>(178,015)</b>	<b>(178,015)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>(1,499,000)</b>	<b>(178,015)</b>	<b>(178,015)</b>	0	0.00%	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>		7,240,496	7,240,496	<b>7,698,924</b>	458,428	6.33%	▲
Amount attributable to operating activities		(1,525,680)	1,414,067	<b>2,493,448</b>	1,079,381	76.33%	▲
Amount attributable to investing activities		(4,215,816)	(2,525,245)	<b>(717,156)</b>	1,808,089	71.60%	▲
Amount attributable to financing activities		(1,499,000)	(178,015)	<b>(178,015)</b>	0	0.00%	
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>5,951,303</b>	<b>9,297,201</b>	3,345,898	56.22%	▲

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

\* Refer to Note 3 for an explanation of the reasons for the variance.

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

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

	Supplementary Information	30 June 2023	31 January 2024
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	12,699,875	14,466,446
Trade and other receivables		320,521	371,556
Inventories	8	6,545	32,263
<b>TOTAL CURRENT ASSETS</b>		<b>13,026,941</b>	<b>14,870,265</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		3,030	3,030
Other financial assets		101,862	103,964
Property, plant and equipment		46,359,823	45,758,881
Infrastructure		252,284,169	250,137,497
<b>TOTAL NON-CURRENT ASSETS</b>		<b>298,748,884</b>	<b>296,003,372</b>
<b>TOTAL ASSETS</b>		<b>311,775,825</b>	<b>310,873,637</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	323,876	415,769
Other liabilities	12	0	74,532
Borrowings	11	177,282	86,402
Employee related provisions	12	391,037	382,524
<b>TOTAL CURRENT LIABILITIES</b>		<b>892,195</b>	<b>959,227</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	11	1,036,462	1,036,462
Employee related provisions		61,988	61,988
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,098,450</b>	<b>1,098,450</b>
<b>TOTAL LIABILITIES</b>		<b>1,990,645</b>	<b>2,057,677</b>
<b>NET ASSETS</b>		<b>309,785,180</b>	<b>308,815,960</b>
<b>EQUITY</b>			
Retained surplus		162,323,460	161,267,105
Reserve accounts	4	5,272,093	5,359,228
Revaluation surplus		142,189,627	142,189,627
<b>TOTAL EQUITY</b>		<b>309,785,180</b>	<b>308,815,960</b>

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



# NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JANUARY 2024

## 1 BASIS OF PREPARATION AND SIGNIFICANT 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. Supporting 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.

### 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. A separate statement of those monies appears at Note 15 to these financial statements.

#### **Judgements and estimates**

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

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

#### **SIGNIFICANT ACCOUNTING POLICES**

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 13 February 2024

**SHIRE OF LAKE GRACE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

	Supplementary Information	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 January 2024
<b>(a) Net current assets used in the Statement of Financial Activity</b>				
<b>Current assets</b>		\$	\$	\$
Cash and cash equivalents	3	6,781,097	12,699,875	14,466,446
Trade and other receivables		320,521	320,521	371,556
Inventories	8	6,545	6,545	32,263
		7,108,163	13,026,941	14,870,265
<b>Less: current liabilities</b>				
Trade and other payables	9	(323,876)	(323,876)	(415,769)
Other liabilities	12		0	(74,532)
Borrowings	11		(177,282)	(86,402)
Employee related provisions	12	(377,944)	(391,037)	(382,524)
		(701,820)	(892,195)	(959,227)
<b>Net current assets</b>		<b>6,406,343</b>	<b>12,134,746</b>	<b>13,911,038</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	(6,406,343)	(4,435,822)	(4,613,837)
<b>Closing funding surplus / (deficit)</b>		<b>0</b>	<b>7,698,924</b>	<b>9,297,201</b>

**(b) Non-cash amounts excluded from operating activities**

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

	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash amounts excluded from operating activities</b>	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	6	(155,866)	(122,233)
Less: Fair value adjustments to financial assets at amortised cost		0	(2,102)
Add: Loss on asset disposals	6	62,959	64,793
Add: Depreciation		3,746,373	4,806,915
<b>Total non-cash amounts excluded from operating activities</b>		<b>3,653,466</b>	<b>4,747,373</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

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

	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 January 2024
<b>Adjustments to net current assets</b>	\$	\$	\$
Less: Reserve accounts	4	(6,593,811)	(5,359,228)
- Less: Municipal - restricted cash		(50,072)	(50,072)
- Less: Capital grants In-kind contribution		573,390	573,390
- Less: Units in Local Government House Trust		(97,255)	(97,255)
- Movement in provisions		(194,229)	(112,750)
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of borrowings	11	177,282	86,402
- Current portion of employee benefit provisions held in reserve	4	381,697	345,676
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(6,406,343)</b>	<b>(4,613,837)</b>

**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 Council's operational cycle.

**SHIRE OF LAKE GRACE**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JANUARY 2024**

**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 2023-24 year is \$5,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Grants, subsidies and contributions</b>	82,484	13.37%	▲
Additional FAGS received, but not budgeted for \$84,131			
<b>Interest revenue</b>	68,856	30.84%	▲
Interest on Term Deposits is higher than anticipated			
<b>Other revenue</b>	113,989	63.61%	▲
Unbudgeted Rates overpayment of over 100K , along with Emergency Services Officer Income being over the budget threshold			
<b>Profit on asset disposals</b>	(33,633)	(21.58%)	▼
Industrial land sale - profit lower than budgeted, offset by some vehicles sold at a higher price			
<b>Expenditure from operating activities</b>			
<b>Employee costs</b>	(70,230)	(4.82%)	▼
Salaries and wages slightly over the budget threshold			
<b>Materials and contracts</b>	915,737	31.64%	▲
Below budget due to delay in operating jobs			
<b>Utility charges</b>	57,411	31.31%	▲
Demand for Water and power is lower than expected			
<b>Depreciation</b>	(2,621,745)	(119.98%)	▼
Depreciation is over the budgeted threshold due to increase in Roads assets valuation			
<b>Insurance</b>	8,190	2.86%	▲
Plant - Insurances & Licenses slightly under budget			
<b>Other expenditure</b>	(106,346)	(56.61%)	▼
Overpaid rates returned to the customer			
<b>Non-cash amounts excluded from operating activities</b>	2,655,110	126.90%	▲
Depreciation is over the budgeted threshold due to increase in Roads assets valuation			
<b>Inflows from investing activities</b>			
<b>Proceeds from capital grants, subsidies and contributions</b>	(902,846)	(41.27%)	▼
Bulk of "Local Roads & Community" and "Drought & Community" projects are not yet initiated/finalised, funds will be recognised later in FY			
<b>Proceeds from disposal of assets</b>	159,185	23.98%	▲
Sale of additional residential land - not budgeted for			
<b>Outflows from investing activities</b>			
<b>Payments for property, plant and equipment</b>	822,657	51.71%	▲
Bulk of Capital projects have not been initiated as yet (53%) or in early stage of completion			
<b>Payments for construction of infrastructure</b>	1,729,093	45.67%	▲
Bulk of Capital projects have not been initiated as yet (53%) or in early stage of completion			
<b>Surplus or deficit at the start of the financial year</b>	458,428	6.33%	▲
<b>Surplus or deficit after imposition of general rates</b>	3,345,898	56.22%	▲
Due to variances described above			

**SHIRE OF LAKE GRACE**  
**SUPPLEMENTARY INFORMATION**

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

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

<b>Funding surplus / (deficit)</b>				
	<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>Opening</b>	<b>\$7.24 M</b>	<b>\$7.24 M</b>	<b>\$7.70 M</b>	<b>\$0.46 M</b>
<b>Closing</b>	<b>\$0.00 M</b>	<b>\$5.95 M</b>	<b>\$9.30 M</b>	<b>\$3.35 M</b>

Refer to Statement of Financial Activity

<b>Cash and cash equivalents</b>		
	<b>\$14.47 M</b>	<b>% of total</b>
<b>Unrestricted Cash</b>	<b>\$9.06 M</b>	<b>62.6%</b>
<b>Restricted Cash</b>	<b>\$5.41 M</b>	<b>37.4%</b>

Refer to 3 - Cash and Financial Assets

<b>Payables</b>	
	<b>\$0.42 M</b>
	<b>% Outstanding</b>
<b>Trade Payables</b>	<b>\$0.34 M</b>
<b>0 to 30 Days</b>	<b>99.8%</b>
<b>Over 30 Days</b>	<b>0.2%</b>
<b>Over 90 Days</b>	<b>0.0%</b>

Refer to 9 - Payables

<b>Receivables</b>		
	<b>\$0.05 M</b>	<b>% Collected</b>
<b>Rates Receivable</b>	<b>\$0.32 M</b>	<b>93.8%</b>
<b>Trade Receivable</b>	<b>\$0.05 M</b>	<b>% Outstanding</b>
<b>Over 30 Days</b>		<b>50.3%</b>
<b>Over 90 Days</b>		<b>40.3%</b>

Refer to 7 - Receivables

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$1.53 M)</b>	<b>\$1.41 M</b>	<b>\$2.49 M</b>	<b>\$1.08 M</b>

Refer to Statement of Financial Activity

<b>Rates Revenue</b>		
	<b>\$4.91 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$4.91 M</b>	<b>0.1%</b>
<b>YTD Budget</b>	<b>\$4.91 M</b>	<b>0.1%</b>

Refer to 10 - Rate Revenue

<b>Grants and Contributions</b>		
	<b>\$0.70 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$0.70 M</b>	<b>13.4%</b>
<b>YTD Budget</b>	<b>\$0.62 M</b>	<b>13.4%</b>

Refer to 13 - Grants and Contributions

<b>Fees and Charges</b>		
	<b>\$0.28 M</b>	<b>% Variance</b>
<b>YTD Actual</b>	<b>\$0.28 M</b>	<b>1.8%</b>
<b>YTD Budget</b>	<b>\$0.28 M</b>	<b>1.8%</b>

Refer to Statement of Financial Activity

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$4.22 M)</b>	<b>(\$2.53 M)</b>	<b>(\$0.72 M)</b>	<b>\$1.81 M</b>

Refer to Statement of Financial Activity

<b>Proceeds on sale</b>		
	<b>\$0.82 M</b>	<b>%</b>
<b>YTD Actual</b>	<b>\$0.82 M</b>	<b>19.8%</b>
<b>Adopted Budget</b>	<b>\$0.69 M</b>	<b>19.8%</b>

Refer to 6 - Disposal of Assets

<b>Asset Acquisition</b>		
	<b>\$2.06 M</b>	<b>% Spent</b>
<b>YTD Actual</b>	<b>\$2.06 M</b>	<b>(68.3%)</b>
<b>Adopted Budget</b>	<b>\$6.49 M</b>	<b>(68.3%)</b>

Refer to 5 - Capital Acquisitions

<b>Capital Grants</b>		
	<b>\$1.28 M</b>	<b>% Received</b>
<b>YTD Actual</b>	<b>\$1.28 M</b>	<b>(70.2%)</b>
<b>Adopted Budget</b>	<b>\$4.32 M</b>	<b>(70.2%)</b>

Refer to 5 - Capital Acquisitions

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$1.50 M)</b>	<b>(\$0.18 M)</b>	<b>(\$0.18 M)</b>	<b>\$0.00 M</b>

Refer to Statement of Financial Activity

<b>Borrowings</b>	
<b>Principal repayments</b>	<b>(\$0.09 M)</b>
<b>Interest expense</b>	<b>(\$0.02 M)</b>
<b>Principal due</b>	<b>\$1.12 M</b>

Refer to 11 - Borrowings

<b>Reserves</b>	
<b>Reserves balance</b>	<b>\$5.36 M</b>
<b>Interest earned</b>	<b>\$0.09 M</b>

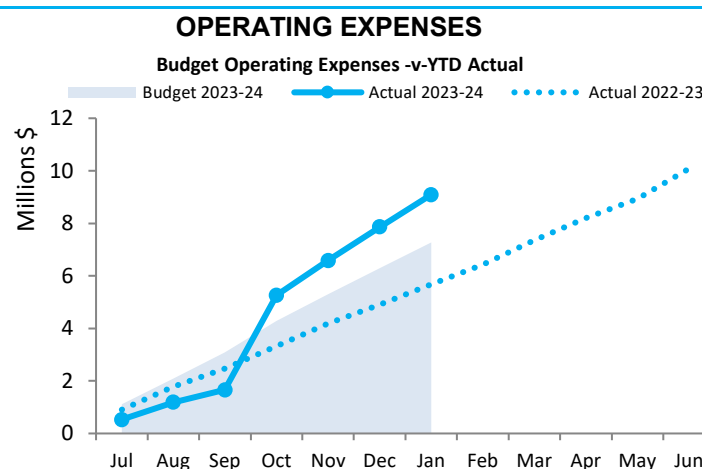
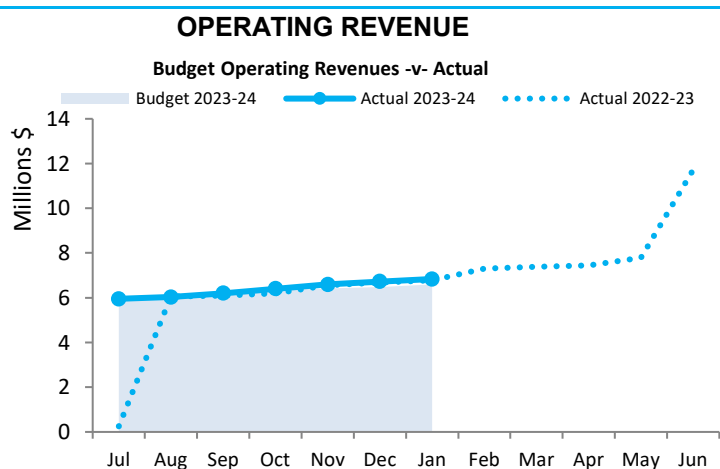
Refer to 4 - Cash Reserves

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

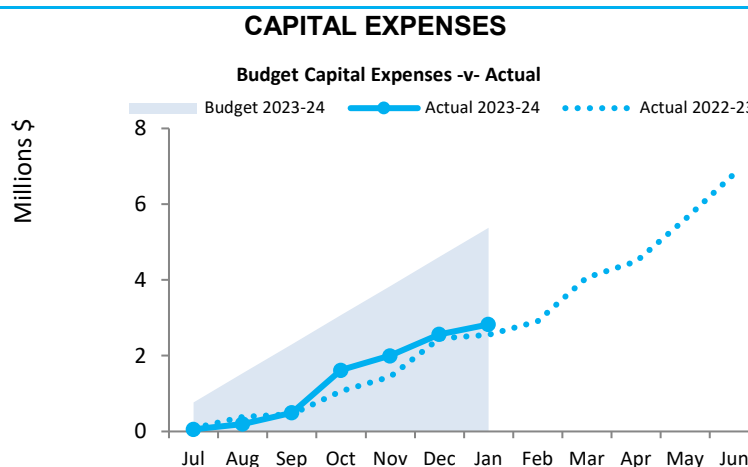
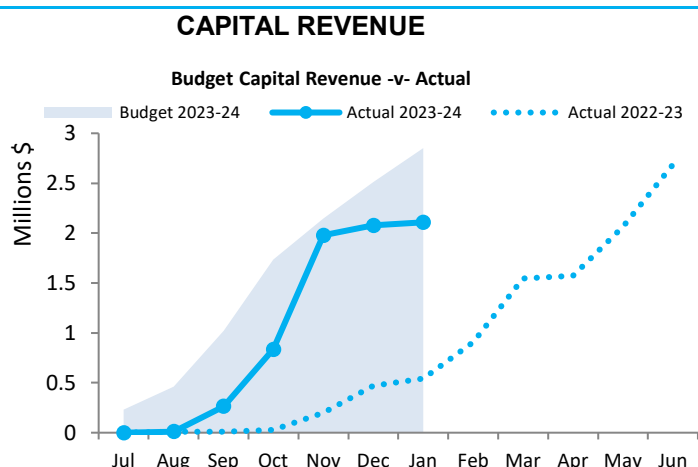
SHIRE OF LAKE GRACE  
 SUPPLEMENTARY INFORMATION  
 FOR THE PERIOD ENDED 31 JANUARY 2024

2 KEY INFORMATION - GRAPHICAL

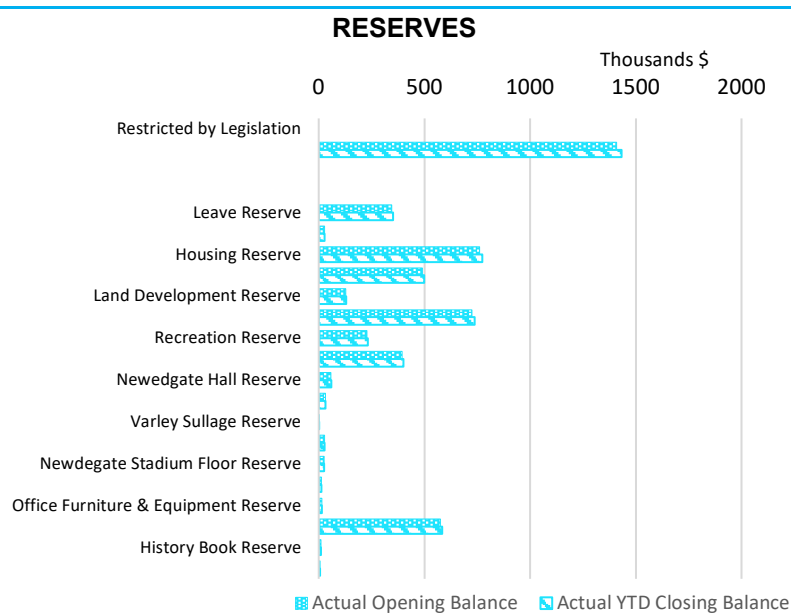
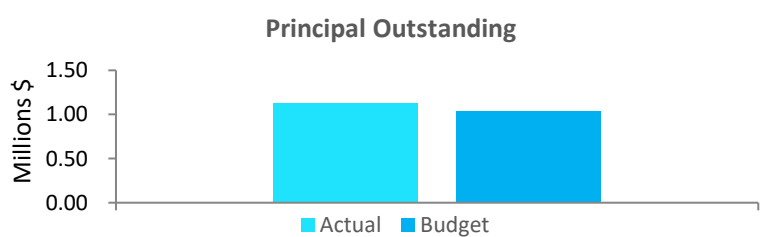
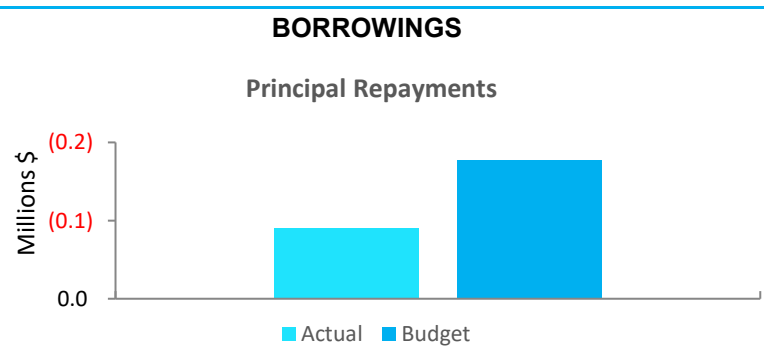
OPERATING ACTIVITIES



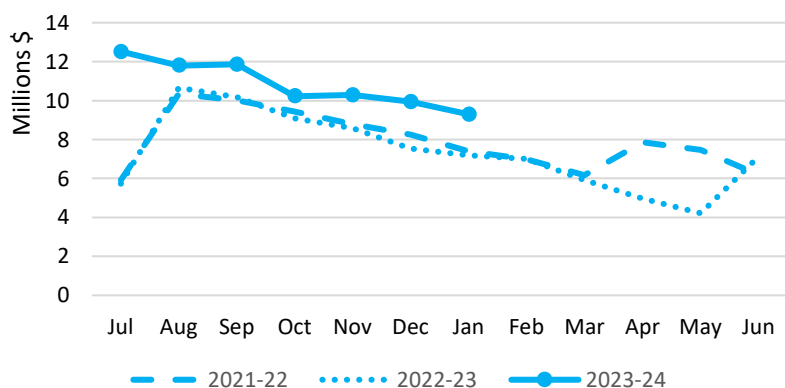
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

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

**3 CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Bank account	Cash and cash equivalents	76,155		76,155		Bankwest		N/A
Term deposit - Municipal Bank account	Cash and cash equivalents	3,000,000		3,000,000		Commonwealth	4.86%	03/2024
Term deposit - Municipal Bank account	Cash and cash equivalents	2,500,000		2,500,000		Commonwealth	5.13%	03/2024
WATC Overnight Deposit Municipal	Cash and cash equivalents	3,468,745		3,468,745		WATC	4.30%	N/A
Petty Cash and Floats	Cash and cash equivalents	700		700		Cash on Hand		N/A
Reserve Bank Account	Cash and cash equivalents	0	277,858	277,858		Bankwest		N/A
Term deposit - Reserve Bank Account	Cash and cash equivalents	0	5,081,370	5,081,370		Commonwealth	5.05%	03/2024
Restricted LOGCHOP Housing	Cash and cash equivalents	0	44,669	44,669		Bankwest		N/A
Rural Town Salinity Program	Cash and cash equivalents	0	5,403	5,403		Bankwest		N/A
Trust Fund Cash at Bank	Cash and cash equivalents	11,546	0	11,546	11,546	Bankwest		N/A
<b>Total</b>		<b>9,057,146</b>	<b>5,409,300</b>	<b>14,466,446</b>	<b>11,546</b>			
<b>Comprising</b>								
Cash and cash equivalents		9,057,146	5,409,300	14,466,446	11,546			
		<b>9,057,146</b>	<b>5,409,300</b>	<b>14,466,446</b>	<b>11,546</b>			

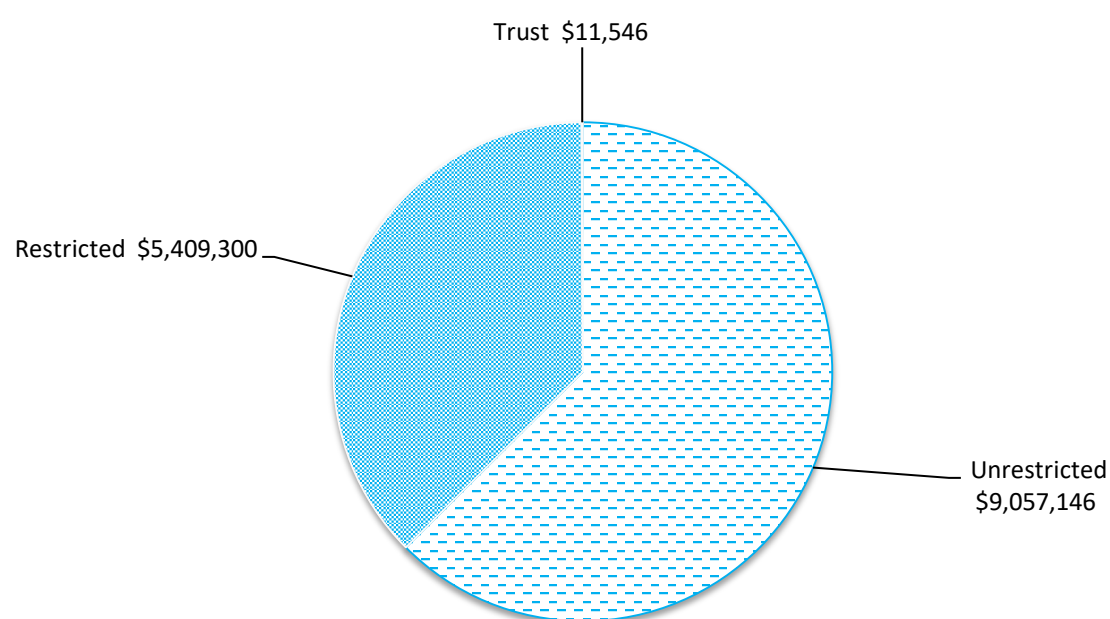
**KEY INFORMATION**

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 4 - Other assets.





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

**4 RESERVE ACCOUNTS**

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfers	Transfers	Closing	Opening	Interest	Transfers	Transfer	Closing
	Balance	Earned	In (+)	Out (-)	Balance	Balance	Earned	In (+)	s Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Legislation</b>										
Lake Grace Sewerage Reserve	1,409,139	56,366	100,000		1,565,505	1,409,139	23,290			1,432,429
<b>Restricted by Council</b>										
Leave Reserve	345,676	13,827			359,503	345,676	5,714			351,390
Emergency Services Reserve	28,254	1,130			29,384	28,254	467			28,721
Housing Reserve	761,842	30,474	400,000		1,192,316	761,842	12,591			774,433
Swimming Pool Reserve	489,692	19,588	175,834		685,114	489,692	8,093			497,785
Land Development Reserve	127,834	5,113	135,000		267,947	127,834	2,113			129,947
Plant Reserve	725,099	29,004	200,000		954,103	725,099	11,984			737,083
Recreation Reserve	227,708	9,108			236,816	227,708	3,763			231,471
Works & Services Reserve	393,868	15,755			409,623	393,868	6,510			400,378
Newedgate Hall Reserve	58,023	2,321			60,344	58,023	959			58,982
Lake Grace TV Reserve	31,338	1,253			32,591	31,338	518			31,856
Varley Sullage Reserve	1,734	69			1,803	1,734	29			1,763
Newedgate Sports Dam Reserve	27,841	1,114			28,955	27,841	460			28,301
Newdegate Stadium Floor Reser	25,119	1,005	100,000		126,124	25,119	415			25,534
Community Water Supplies Rese	12,467	499			12,966	12,467	206			12,673
Office Furniture & Equipment Re	13,851	554			14,405	13,851	229			14,080
Essential Medical Reserve	575,664	23,027			598,691	575,664	9,514			585,178
History Book Reserve	10,886	435			11,321	10,886	180			11,066
AIM Hospital Museum Reserve	6,057	242			6,299	6,057	100			6,157
	<b>5,272,093</b>	<b>210,884</b>	<b>1,110,834</b>	<b>0</b>	<b>6,593,811</b>	<b>5,272,093</b>	<b>87,135</b>	<b>0</b>	<b>0</b>	<b>5,359,228</b>

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	100,000	58,330	32,550	(25,780)
Buildings - non-specialised	85,250	49,706	18,809	(30,897)
Buildings - specialised	1,462,058	852,767	318,629	(534,138)
Furniture and equipment	40,000	23,332	0	(23,332)
Plant and equipment	1,040,000	606,618	398,108	(208,510)
<b>Acquisition of property, plant and equipment</b>	<b>2,727,308</b>	<b>1,590,753</b>	<b>768,096</b>	<b>(822,657)</b>
Infrastructure - roads	4,227,182	2,465,434	1,534,928	(930,506)
Infrastructure - parks, gardens, recreation facilities	1,635,851	954,178	399,616	(554,562)
Infrastructure - urban infrastructure	628,071	366,340	122,315	(244,025)
<b>Acquisition of infrastructure</b>	<b>6,491,104</b>	<b>3,785,952</b>	<b>2,056,859</b>	<b>(3,374,407)</b>
<b>Total capital acquisitions</b>	<b>9,218,412</b>	<b>5,376,705</b>	<b>2,824,955</b>	<b>(4,197,064)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	4,315,687	2,187,551	1,284,705	(902,846)
Other (disposals & C/Fwd)	686,909	663,909	823,094	159,185
Reserve accounts				
Lake Grace Sewerage Reserve	0	56,366	0	(56,366)
Leave Reserve	0	13,827	0	(13,827)
Emergency Services Reserve	0	1,130	0	(1,130)
Housing Reserve	0	30,474	0	(30,474)
Swimming Pool Reserve	0	19,588	0	(19,588)
Land Development Reserve	0	5,113	0	(5,113)
Plant Reserve	0	29,004	0	(29,004)
Recreation Reserve	0	9,108	0	(9,108)
Works & Services Reserve	0	15,755	0	(15,755)
Newedgate Hall Reserve	0	2,321	0	(2,321)
Lake Grace TV Reserve	0	1,253	0	(1,253)
Varley Sullage Reserve	0	69	0	(69)
Newedgate Sports Dam Reserve	0	1,114	0	(1,114)
Newedgate Stadium Floor Reserve	0	1,005	0	(1,005)
Community Water Supplies Reserve	0	499	0	(499)
Office Furniture & Equipment Reserve	0	554	0	(554)
Essential Medical Reserve	0	23,027	0	(23,027)
History Book Reserve	0	435	0	(435)
AIM Hospital Museum Reserve	0	242	0	(242)
Contribution - operations	4,215,816	2,314,361	717,156	(1,597,205)
<b>Capital funding total</b>	<b>9,218,412</b>	<b>5,376,705</b>	<b>2,824,955</b>	<b>(2,551,750)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

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 *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.

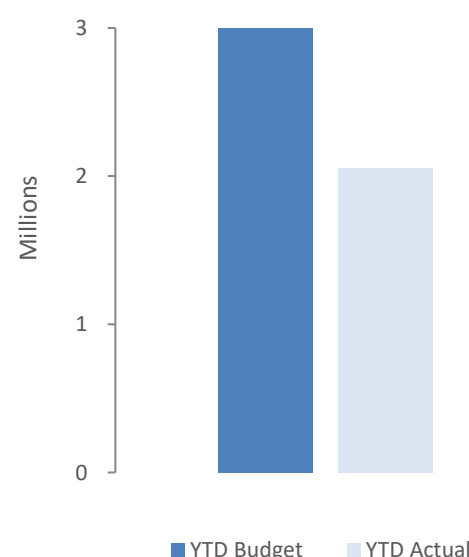
**Initial recognition and measurement for assets held at cost**

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of 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.

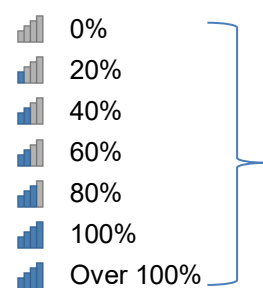
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



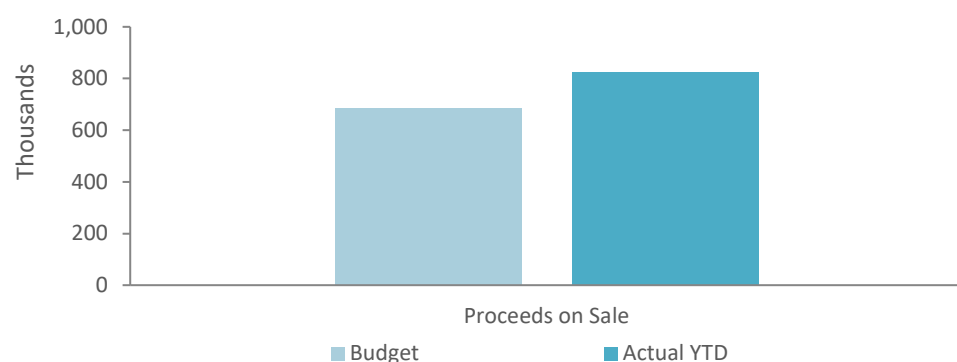
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Adopted			Variance
	Budget	YTD Budget	YTD Actual	(Under)/Over
	\$	\$	\$	\$
<b>Land</b>				0
E137260 Lake Grace Residential Land	0	0	32,550	-32550
E137350 Lake Grace Industrial Land	100,000	58,330	0	58330
<b>Buildings - Non Specialised</b>				0
E091910 (9199101) Ceo Residence Cap Exp	34,000	19,825	0	19825
E091960 (9196044) 6 Banksia Pl Capital	17,500	10,203	18,809	-8606
E091960 (9196114) 3 Clark Ave Capital	18,750	10,931	0	10931
E091970 (9197094) 65A Bennett St Capital	15,000	8,747	0	8747
<b>Buildings - Speialised</b>				0
E042549 (4205024) Admin Office Building - Cap Exp	25,000	14,580	21,600	-7020
E077502 (B93CAP) 8 Wattle Drive	30,000	17,499	9,293	8206
E083101 (8300102) Relocate Toy Library To Daycare Centre	40,569	23,661	0	23661
E107102 (1071024) Varley Public Toilets - Cap Exp	66,982	39,055	58,719	-19664
E111007 (LGPHCAP) Lake Grace Public Hall	300,000	174,990	30,009	144981
E111007 (LGVHCAP) Lake Grace Lakes Village Hall	25,000	14,580	0	14580
E113152 (113014) Lake King Sports Pavilion Cap Ex	410,000	239,153	0	239153
E113152 (113006) Lake Grace Sports Pavilion Capital Exp	25,000	14,580	0	14580
E113152 (113007) Varley Sports Pavilion Cap Ex	45,000	26,246	25,168	1078
E113154 (1131542) Newdegate Hockey Shed Replacement Cap Exp	69,000	40,243	109,705	-69462
E115420 (LIBLKCA) Lake King Library	25,000	14,580	21,718	-7138
E117041 (1170014) Aim Building Capital	60,507	35,278	0	35278
E117042 (1170084) Rsl Hall Capex	30,000	17,499	0	17499
E132500 (1325014) Visitor Centre Improvements Cap Exp	30,000	17,499	0	17499
E132502 (1322051) Lk Tractor Musuem Shed	120,000	69,996	42,415	27581
E132502 (1322052) Newdegate Musuem Shed	160,000	93,328	0	93328
<b>Furniture &amp; Equipment</b>				0
E113178 (1131781) Lg Football Electronic Score Board	40,000	23,332	0	23332
<b>Plant &amp; Equipment</b>				0
E042550 (LG75CAP) Mis Vehicle	65,000	37,912	65,467	-27555
E053550 (053551) Lg & Ngt Digital Speed Signs	32,000	18,661	23,529	-4868
E053550 (53552) Lg & Ngt Town Cctv	100,000	58,330	0	58330
E051174 (511733) Fast Fill Trailers - Dfes Grant	22,500	13,122	0	13122
E112521 (1125211) Lake Grace Pool - Reinstall Diving Board & Net	50,000	29,165	0	29165
E112521 (1125212) Lake Grace Swimming Pool Blankets & Roller	50,500	29,452	0	29452
E123059 (PL28CAP) Skid Steer Plant Trailer	60,000	34,998	0	34998
E123059 (PL29CAP) Backhoe	210,000	122,493	236,000	-113507
E123059 (PL34CAP) Builders 4Wd Ute	60,000	34,998	52,645	-17647
E123059 (PL35CAP) Mobile Traffic Light Trailer	30,000	17,499	0	17499
E123059 (PL36CAP) Lg Community Bus	260,000	151,658	0	151658
E132504 (1325041) Lg & Ngt Digital Display Sign	100,000	58,330	20,467	37863
<b>Infrastructure - Roads</b>				0
E121200 Roadworks Capital Renewal 23/24	4,227,182	2,465,434	1,534,929	930505
<b>Parks, Gardens, Recreation Facilities</b>				0
E113175 (113036) Lighting For Newdegate Hockey Field Cap Exp	95,000	55,411	46,443	8968
E113175 (113037) Lake Grace Football Field Lighting Upgrade Cap Exp	51,000	29,746	35,054	-5308
E113175 (113048) Lake Grace Sporting Complex Entry Cap Exp	150,000	87,495	0	87495
E113175 (113051) Newdegate Adult Gym Cap Exp	24,000	13,999	25,846	-11847
E113175 (113055) Jam Patch New Bbq & Picnic Shelters Cap Exp	200,000	116,660	4,656	112004
E113175 (113066) Visitors Centre Park	20,000	11,666	27,821	-16155
E113175 (113067) Newdegate Street Bin Upgrade	50,000	29,165	40,415	-11250
E113175 (113069) Lg Rec Ground Path Shelter	15,000	8,747	0	8747
E113175 (113070) Lighting Install Lg & Lk Pg	40,000	23,332	0	23332
E113175 (113071) Padley Park Stormwater Capture (Cwsp)	40,000	23,332	14,600	8732
E113175 (113072) Lg Bowling Club Lights	90,000	52,497	16,578	35920
E113293 (113201) Construction Lg Community All Abilities Playground Cap Exp	530,851	309,639	188,202	121437
E113293 (113202) Lg All Ages Playground Fence Cap Exp	10,000	5,833	0	5833
E113293 (113203) Lake Grace Pump Track	120,000	69,996	0	69996
E116114 (1161140) Lake Grace Rv Park	100,000	58,330	0	58330
E132503 (1325031) Lg Lookout Upgrade	100,000	58,330	0	58330
<b>Sewerage</b>				0
<b>Urban Infrastructure</b>				0
E104501 (1040502) Drainage Upgrades Dykes Road	46,000	26,827	15,000.00	11827
E107259 (113061) Lake King Cemetery New Fence	50,000	29,165	0.00	29165
E107260 Lake Grace Cemetery Roadway Reseal Bitumen	50,000	29,165	46,218.75	-17054
E121312 (121302) Lake Grace Footpaths Cap Exp	25,000	14,580	0.00	14580
E121312 (121303) Newdegate Footpath Cap Exp	150,000	87,495	0.00	87495
E121704 (1217041) Lg Depot - New Fuel Storage	80,000	46,664	60,763.52	-14100
E136501 (136007) Buniche Dam Revitalisation (Cwsp)	75,000	43,745	332.94	43412
E136501 (136008) Dempster Rock Dam Revitalisation (Cwsp)	12,071	7,037	0.00	7037
E136501 (136009) Dam At Newdegate	140,000	81,662	0.00	81662
				0
	<b>9,218,412</b>	<b>5,376,705</b>	<b>2,824,955</b>	<b>2,551,750</b>

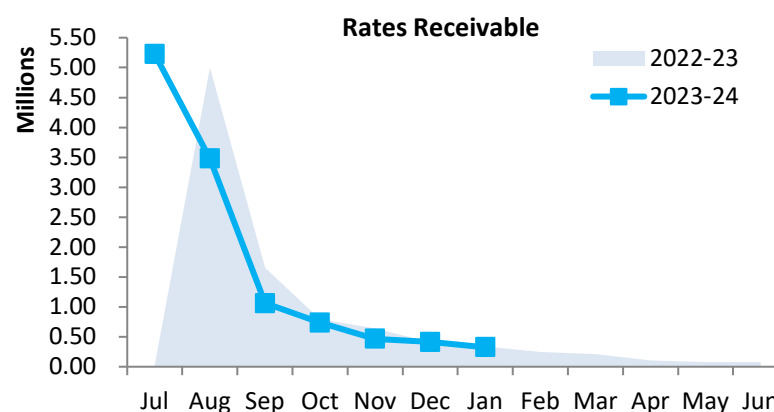
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Land</b>									
1574	Lot 12 on Deposited Plan 57312 Lake Grace	256,865	400,000	143,135	0	309,546	400,000	90,454	0
5011	7 Quondong Ct - VACANT LAND	45,000	35,000	0	(10,000)	45,000	34,868	0	(10,132)
5005	6 Quondong Ct - VACANT LAND	0	0	0	0	45,000	34,963	0	(10,037)
5012	5 Quondong Ct - VACANT LAND	0	0	0	0	40,000	31,818	0	(8,182)
5006	8 Quondong Ct - VACANT LAND	0	0	0	0	45,000	31,818	0	(13,182)
<b>Plant and equipment</b>									
166	CEO Toyota Landcruiser - PLVU50	82,406	90,909	8,503	0	81,384	79,091	0	(2,293)
182	MIS Toyota Prado - PLVU51	56,567	48,000	0	(8,567)	56,582	54,000	0	(2,582)
1121	John Deere Backhoe - PBAH03	18,665	20,000	1,335	0	19,087	25,516	6,429	0
1422	Isuzu Light Tradepack Truck - PTCK16	27,347	30,000	2,653	0	28,751	29,262	511	0
1284	Mitsubishi Rosa Delux Bus - PCB02	21,953	20,000	0	(1,953)			0	0
1408	LG Depot - Volvo Loader - PLOD06	22,210	15,000	0	(7,210)	23,307	16,586	0	(6,721)
1409	LG Depot - Coastmac Loader Trailer PTR24	2,760	3,000	240	0			0	0
1193	Volvo L60E Wheel Loader - PLOD05	48,134	20,000	0	(28,134)	48,971	70,956	21,985	0
1230	HINO Tip Truck P&G Maintenance - PTCK03	12,095	5,000	0	(7,095)	12,420	10,840	0	(1,580)
1216	Honda Motor Bike PLM03	0	0	0	0	522	3,376	2,854	0
1023	Electronic Fuel System/Tank - On The Fuel Truck	0	0	0	0	2,100	0	0	(2,100)
1118	John Deere 541 Forklift Attachment	0	0	0	0	118	0	0	(118)
1226	Vehicle Mounted Fogger Ss400F	0	0	0	0	83	0	0	(83)
1320	Kevrek Crane - Mechanic'S Ute	0	0	0	0	436	0	0	(436)
1441	Fogger Synafog Typhoon	0	0	0	0	6,322	0	0	(6,322)
278	Gantry	0	0	0	0	1,025	0	0	(1,025)
		<b>594,002</b>	<b>686,909</b>	<b>155,866</b>	<b>(62,959)</b>	<b>765,654</b>	<b>823,094</b>	<b>122,233</b>	<b>(64,793)</b>



7 RECEIVABLES

Rates receivable	30 June 2023	31 Jan 2024
	\$	\$
Opening arrears previous years	75,681	75,681
Levied this year	4,993,932	5,145,517
Less - collections to date	(4,993,932)	(4,897,095)
Gross rates collectable	<b>75,681</b>	<b>324,103</b>
<b>Net rates collectable</b>	<b>75,681</b>	<b>324,103</b>
% Collected	98.5%	93.8%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(129)	23,731	3,870	855	19,126	47,453
Percentage	(0.3%)	50.0%	8.2%	1.8%	40.3%	
<b>Balance per trial balance</b>						
Trade receivables	(129)	23,731	3,870	855	19,126	47,453
<b>Total receivables general outstanding</b>						<b>47,453</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

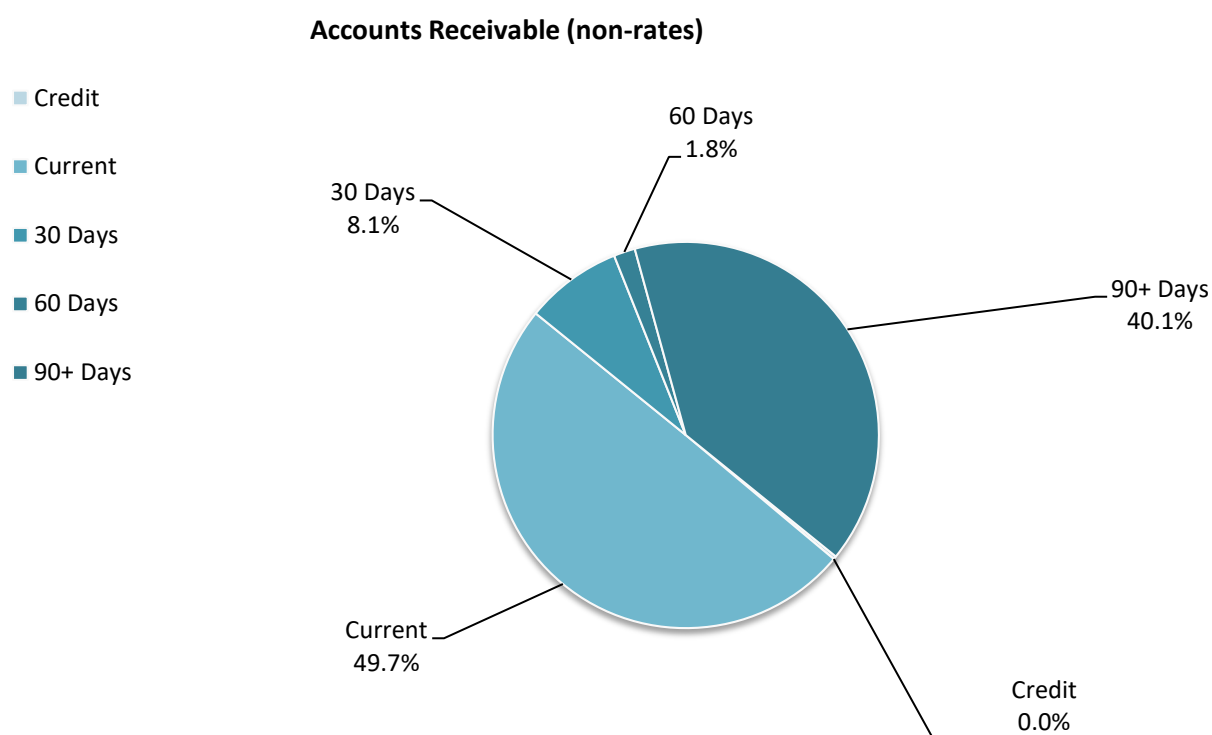
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

<b>Other current assets</b>	<b>Opening Balance 1 July 2023</b>	<b>Asset Increase</b>	<b>Asset Reduction</b>	<b>Closing Balance 31 January 2024</b>
	\$	\$	\$	\$
<b>Inventory</b>				
Stock on Hand - Fuel	6,545	93,631	(67,913)	32,263
<b>Total other current assets</b>	<b>6,545</b>	<b>93,631</b>	<b>(67,913)</b>	<b>32,263</b>

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

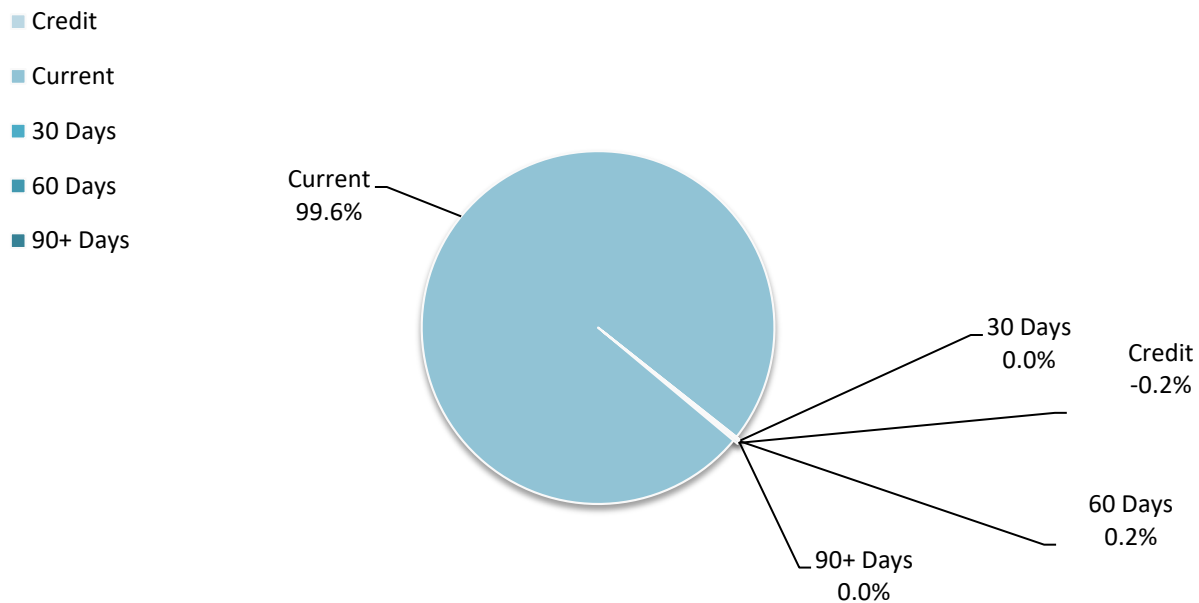
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(762)	326,866	142	500	0	326,746
Percentage	-0.2%	100.0%	0.0%	0.2%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors	(762)	338,502	142	500	0	338,382
ATO liabilities		21,318				21,318
ESL Levied & Prepaid rates		36,032				36,032
Liabilities held for Others - Prepaid Rates		8,491				8,491
Trust Fund Liability		11,546				11,546
<b>Total payables general outstanding</b>						<b>415,769</b>

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





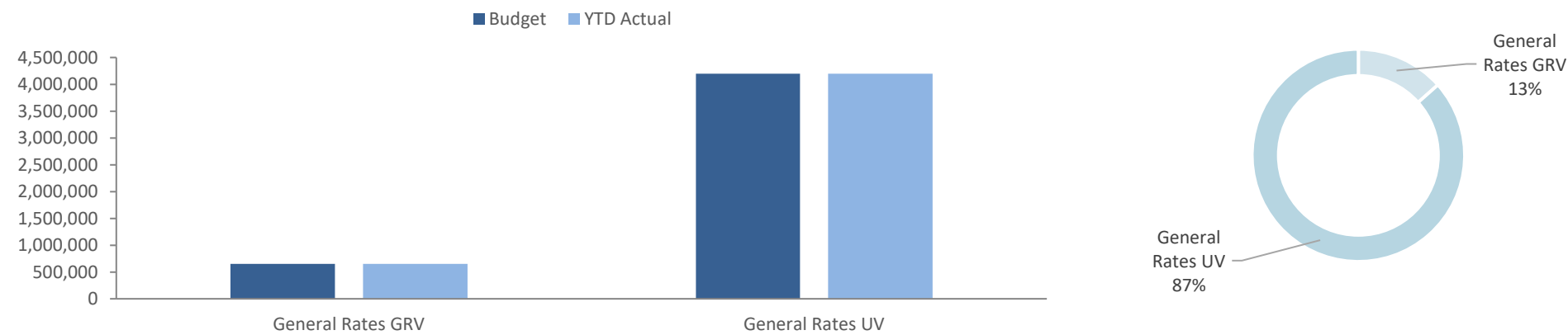
10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Budget		YTD Actual		
					Reassessed Rate Revenue \$	Total Revenue \$	Rate Revenue \$	Reassessed Rate Revenue \$	Total Revenue \$
<b>Gross rental value</b>									
General Rates GRV	0.1447	388	4,468,791	646,840	1,000	647,840	646,840	4,940	651,780
<b>Unimproved value</b>									
General Rates UV	0.0086	567	487,526,507	4,192,728	1,000	4,193,728	4,192,062	1,929	4,193,991
<b>Sub-Total</b>		<b>955</b>	<b>491,995,298</b>	<b>4,839,568</b>	<b>2,000</b>	<b>4,841,568</b>	<b>4,838,902</b>	<b>6,869</b>	<b>4,845,771</b>
<b>Minimum payment</b>									
<b>Minimum Payment \$</b>									
<b>Gross rental value</b>									
General Rates GRV	530	38	39,564	20,140		20,140	20,140		20,140
<b>Unimproved value</b>									
General Rates UV	540	89	1,367,316	48,060		48,060	46,980		46,980
<b>Sub-total</b>		<b>127</b>	<b>1,406,880</b>	<b>68,200</b>	<b>0</b>	<b>68,200</b>	<b>67,120</b>	<b>0</b>	<b>67,120</b>
<b>Amount from general rates</b>						<b>4,909,768</b>			<b>4,912,891</b>
Ex-gratia rates						89,755			89,755
<b>Total general rates</b>						<b>4,999,523</b>			<b>5,002,646</b>
<b>Specified area rates</b>									
<b>Rate in \$ (cents)</b>									
Sewerage - GRV				141,659		141,659	142,871		142,871
<b>Total specified area rates</b>			<b>0</b>	<b>141,659</b>	<b>0</b>	<b>141,659</b>	<b>142,871</b>	<b>0</b>	<b>142,871</b>
<b>Total</b>						<b>5,141,182</b>			<b>5,145,517</b>

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 Jul the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



11 BORROWINGS

Repayments - borrowings

Information on borrowings	Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
			1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	
	Office Refurbishment	L181	197,657	0	0	(9,891)	(20,069)	187,766	177,588	(3,356)	(12,570)
	Loan 204 Staff Housing & CEO's R	L204	379,144	0	0	(24,496)	(49,101)	354,648	330,043	(3,752)	(5,857)
	Lake Grace Pool	L173	0	0	0	0	0	0	0	(12)	0
	LG Sports Pavillion	L182	86,394	0	0	(9,659)	(19,623)	76,735	66,771	(1,601)	(5,842)
	LG Precinct	L198	24,216	0	0	(11,974)	(24,216)	12,242	0	(728)	(1,097)
	Roadworks & Plant	L196	0	0	0	0	0	0	0	(166)	(166)
	LG Residential Land	L189	96,954	0	0	(5,667)	(5,667)	91,287	91,287	(3,629)	(3,645)
	Purchase & Develop Industrial Land	L203	429,379	0	0	(29,193)	(58,606)	400,186	370,773	(4,899)	(9,297)
<b>Total</b>			<b>1,213,744</b>	<b>0</b>	<b>0</b>	<b>(90,880)</b>	<b>(177,282)</b>	<b>1,122,864</b>	<b>1,036,462</b>	<b>(18,143)</b>	<b>(38,474)</b>
	Current borrowings		177,282					86,402			
	Non-current borrowings		1,036,462					1,036,462			
			<b>1,213,744</b>					<b>1,122,864</b>			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 January 2024
		\$	\$	\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Capital grant/contributions liabilities		0	0	1,331,227	(1,256,695)	74,532
<b>Total other liabilities</b>		0	0	1,331,227	(1,256,695)	74,532
<b>Employee Related Provisions</b>						
Provision for annual leave		214,445	0	0	(6,278)	208,167
Provision for long service leave		176,592	0	0	(2,235)	174,357
<b>Total Provisions</b>		391,037	0	0	(8,513)	382,524
<b>Total other current liabilities</b>		<b>391,037</b>	<b>0</b>	<b>1,331,227</b>	<b>(1,265,208)</b>	<b>457,056</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14

**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.

13 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 Revenue	YTD Budget	YTD Revenue Actual
	1 July 2023		(As revenue)	31 Jan 2024	31 Jan 2024			
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
Grant - DFES LGGS Operating	0	0	0	0	0	86,795	65,097	65,096
Grants - Senior Activities	0	0	0	0	0	1,000	581	1,818
Grants - Youth Activities	0	0	0	0	0	1,000	581	0
Direct Grant - MRWA	0	0	0	0	0	394,420	394,420	394,420
Skeleton Weed Programm Grant	0	0	0	0	0	140,000	140,000	140,000
Grants Commission - General	0	0	0	0	0	0	0	45,353
Grants Commission - Roads	0	0	0	0	0	0	0	38,778
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>623,215</b>	<b>600,679</b>	<b>685,465</b>
<b>Contributions</b>								
ESL Administration Fee	0	0	0	0	0	4,000	4,000	4,000
Lake Grace Rec Council Affiliation Fees	0	0	0	0	0	13,000	7,578	2,787
Contributions - Other Culture	0	0	0	0	0	1,000	581	0
Lake King Pavilion / Oval - Hire Fees	0	0	0	0	0	500	287	0
Contributions - Street Lighting	0	0	0	0	0	10,000	0	0
AIM Contributions	0	0	0	0	0	200	112	969
Other Contributions	0	0	0	0	0	6,000	3,500	6,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>34,700</b>	<b>16,058</b>	<b>13,756</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>657,915</b>	<b>616,737</b>	<b>699,221</b>

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2023	Liability	Liability	31 Jan 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
Grant - DFES Cap Exp	0	0	0	0	0	22,500	0	0
Local Roads & Community Program	0	0	0	0	0	40,569	23,661	0
Drought & Community	0	0	0	0	0	203,489	118,690	0
Local Roads & Community Program - Public Halls, Civic Cer	0	375,460	(375,460)	0	0	1,466,810	855,587	375,460
Local Roads & Community Program - Swimming Pools	0	0	0	0	0	50,000	29,165	0
Roads to Recovery	0	226,033	(226,033)	0	0	855,924	499,258	226,033
Regional Road Group	0	192,000	(117,468)	74,532	74,532	480,000	279,984	117,468
Local Roads & Community Program	0	537,734	(537,734)	0	0	496,395	289,543	537,734
Local Roads & Community Program	0	0	0	0	0	100,000	58,330	0
Drought & Community Program	0	0	0	0	0	400,000	0	0
	<b>0</b>	<b>1,331,227</b>	<b>(1,256,695)</b>	<b>74,532</b>	<b>74,532</b>	<b>4,115,687</b>	<b>2,154,218</b>	<b>1,256,695</b>
<b>Capital contributions</b>								
Grants & Contributions - Other Rec & Sport	0	0	0	0	0	200,000	33,333	28,010
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>33,333</b>	<b>28,010</b>
<b>TOTALS</b>	<b>0</b>	<b>1,331,227</b>	<b>(1,256,695)</b>	<b>74,532</b>	<b>74,532</b>	<b>4,315,687</b>	<b>2,187,551</b>	<b>1,284,705</b>

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

**15 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:

<b>Description</b>	<b>Opening Balance 1 July 2023</b>	<b>Amount Received</b>	<b>Amount Paid</b>	<b>Closing Balance 31 Jan 2024</b>
	\$	\$	\$	\$
Standpipe bonds	11,138	459	(51)	<b>11,546</b>
	<b>11,138</b>	<b>459</b>	<b>(51)</b>	<b>11,546</b>

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

**16 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 \$
<b>Budget adoption</b>						0
1210520 - Winchcombe Rd SLK 5.00-10.80	13752	Capital expenses		24,000		24,000
113051 - Newdegate Adult Gym	13752	Capital expenses			(24,000)	0
				<b>24,000</b>	<b>(24,000)</b>	<b>0</b>



# Municipal Bank Statement

**Summary:**

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

Statement No 62  
 Statement Date 31/01/2024

Opening Balance	9,331,108.57
Deposits	\$323,017.80
Payments	-359,196.40
Fees	-33,505.52
Adjustments	-134,129.15
<b>Closing Balance</b>	<b>9,127,295.30</b>

Opening Balance	9,329,588.57
<u>Reconciled Items</u>	
Deposits	321,442.60
Payments	-359,296.40
Fees	-33,505.52
Adjustments	-134,129.15
Closing Balance	9,124,500.10

The Bank Statement balances to the General Ledger

<u>Unreconciled Items</u>	
Deposits	3,021.20
Payments	-226.00
Fees	0.00
Adjustments	0.00
Unreconciled Closing Balance	2,795.20
<b>Total - To agree with GL</b>	<b>9,127,295.30</b>

**Municipal Account - Reconciliation to 31/01/2024**

**G/L Account (as at Month End):**

**Fees:**

Dept of Transport	-\$46,643.20
Bank Fees	-\$326.56
LESS: Interest Received	\$13,464.24
	<u><b>-\$33,505.52</b></u>

**Adjustments**

Payroll	-\$133,729.15
Payroll Rent Deduction	
	<u><b>-\$134,129.15</b></u>

**Unreconciled Items:**

	<u><b>\$2,795.20</b></u>
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**Outstanding Deposits**

Cash/Chq 31/01/24	\$3,021.20
	<u><b>\$3,021.20</b></u>

**Outstanding Payments**

CHQ 37077	-\$100.00
CHQ 37087	-\$126.00
	<u><b>-\$226.00</b></u>

ENTERED

By Victoria Fasano - SFO I&R at 3:29 pm, Feb 01, 2024

APPROVED

By Tegan Hall - MCS at 7:46 am, Feb 02, 2024

# Trust Bank Statement

**Summary:**

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

Statement No 62  
Statement Date 31/01/2024

Opening Balance	11,443.90
Deposits	\$102.00
Payments	0.00
Fees	0.00
Adjustments	0.00
Closing Balance	<b>11,545.90</b>

Opening Balance	11,773.90
<u>Reconciled Items</u>	
Deposits	102.00
Payments	0.00
Fees	0.00
Adjustments	0.00
Closing Balance	11,545.90

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	<b>11,545.90</b>

**ENTERED**

*By Victoria Fasano - SFO I&R at 12:49 pm, Feb 01, 2024*

**APPROVED**

*By Tegan Hall - MCS at 7:56 am, Feb 02, 2024*

# Shire of Lake Grace



## Reserve Bank Statement

Reserve No	Reserve Account Name		Balance
11	Emergency Services Reserve Bank	\$	28,721.07
12	Housing Reserve Bank	\$	774,432.80
13	Swimming Pool (Lake Grace) Reserve Bank	\$	497,786.23
14	Land Development Reserve Bank	\$	129,947.13
15	Leave Reserve Bank	\$	351,390.74
16	Plant Replacement Reserve Bank	\$	737,083.17
17	Recreation Reserve Bank	\$	231,471.09
18	Works & Services Reserve Bank	\$	400,377.36
19	Newdegate Hall Reserve Bank	\$	58,982.18
20	Lake Grace TV Reserve Bank	\$	31,855.09
23	Varley Sullage Reserve Bank	\$	1,761.99
31	Lake Grace Sewerage Scheme Reserve Bank	\$	1,432,428.76
35	Newdegate Sports Dam Reserve Bank	\$	28,301.24
36	Newdegate Stadium Floor Reserve Bank	\$	25,534.99
37	Community Water Supply Reserve Bank	\$	12,673.07
40	Office Furniture & Equipment Reserve Bank	\$	14,079.75
42	History Book Reserve Bank	\$	11,066.26
43	Essential Medical Services Reserve Bank	\$	585,178.09
44	AIM Hospital Museum Reserve	\$	6,156.99
			<b><u>\$ 5,359,228.00</u></b>

### Bank Balance

31/01/2024

Term Deposit CBA	\$5,081,369.86
Reserve Acc	\$277,858.14
	<b><u>\$5,359,228.00</u></b>

**ENTERED**

*By Victoria Fasano - SFO I&R at 8:35 am, Feb 02, 2024*

Variance \$0.00

**APPROVED**

*By Tegan Hall - MCS at 4:24 pm, Feb 02, 2024*

# Reserves Fund Statement



# Shire of Lake Grace

21 FEBRUARY 2024

## Ordinary Council Meeting

### INFORMATION BULLETIN

### ITEM 16.0 - ATTACHMENTS

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Lake King Library Report October – December 2023	
Newdegate Library Report October – December 2023	
WALGA Regional Road Group Report February 2024	

#### **EXTERNAL ORGANISATIONS**

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#### **CIRCULARS, MEDIA RELEASES & NEWSLETTERS:**

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