



Shire of Lake Grace

ATTACHMENTS TO THE AGENDA

May 2015 Ordinary Council Meeting

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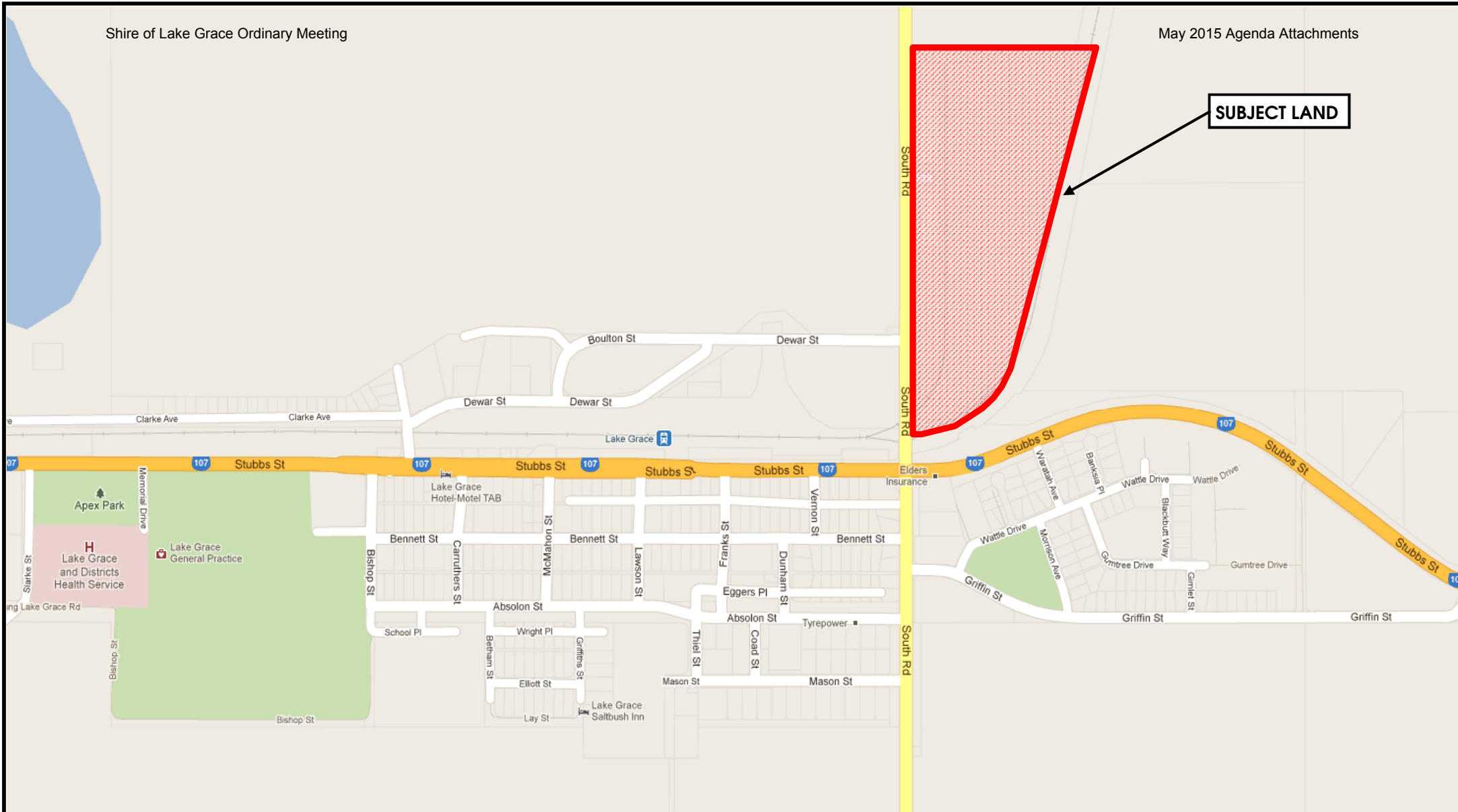
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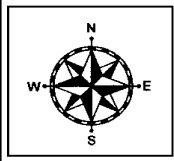


SUBJECT LAND

LOCATION PLAN
 PLANNING APPLICATION
 PROPOSED DANGEROUS GOODS COMPOUND
 LOT 11 (No.7059) KULIN-LAKE GRACE ROAD, LAKE GRACE
 SHIRE OF LAKE GRACE

urban & rural perspectives

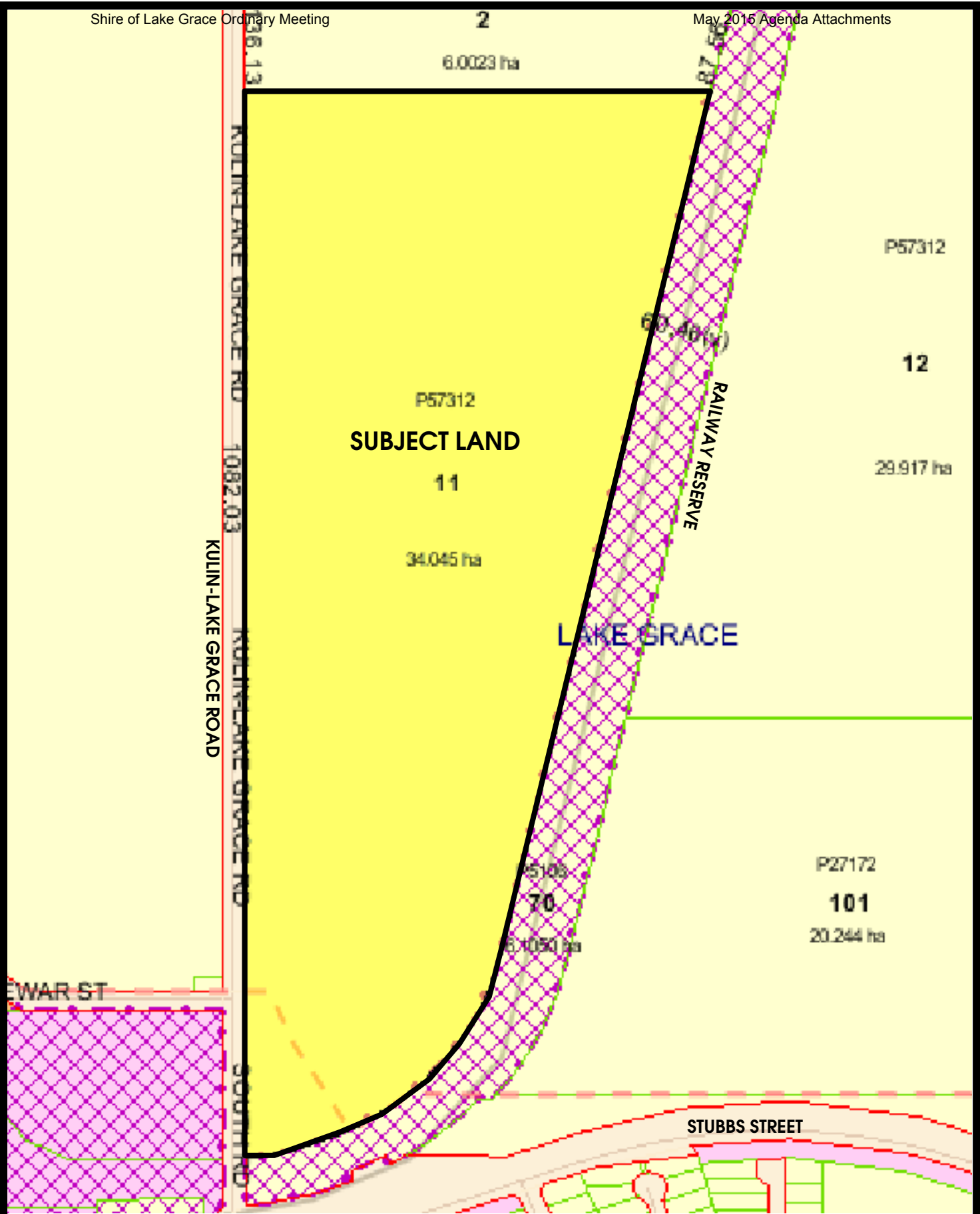
TOWN PLANNERS & BUILDING DESIGNERS
 Unit B, 16 Kent Way MALAGA WA 6090 Tel: (08) 9248 8777 Fax: (08) 9248 4040



PLAN 1

SCALE. N.T.S

Source: GoogleMaps

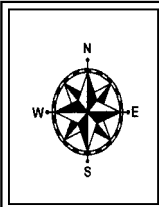


EXISTING LOT CONFIGURATION
 PLANNING APPLICATION
 DANGEROUS GOODS COMPOUND
 LOT 11 (No.7059) KULINI-LAKE GRACE ROAD,
 LAKE GRACE
 SHIRE OF LAKE GRACE

urban & rural perspectives



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PLAN 2

N.T.S

Location of proposed dangerous goods compound



KULIN-LAKE GRACE ROAD

SUBJECT LAND

RAILWAY RESERVE

DEWAR STREET

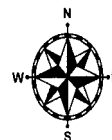
STUBBS STREET

AERIAL SITE PLAN

PLANNING APPLICATION
DANGEROUS GOODS COMPOUND
LOT 11 (No.7059) KULIN-LAKE GRACE ROAD,
LAKE GRACE
SHIRE OF LAKE GRACE

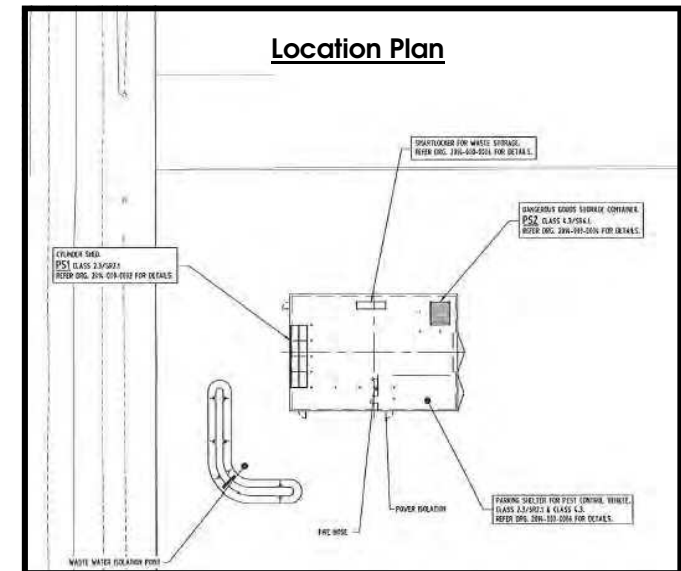
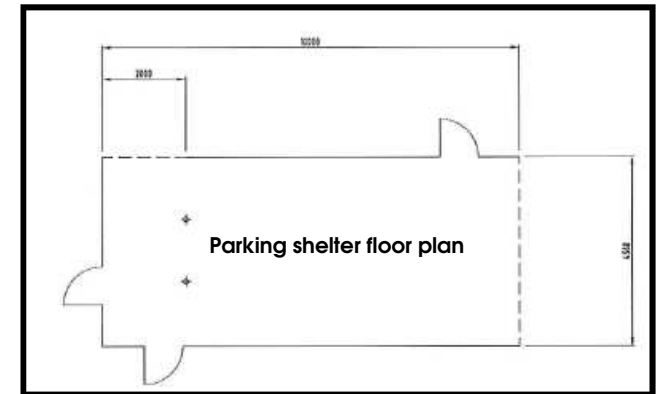
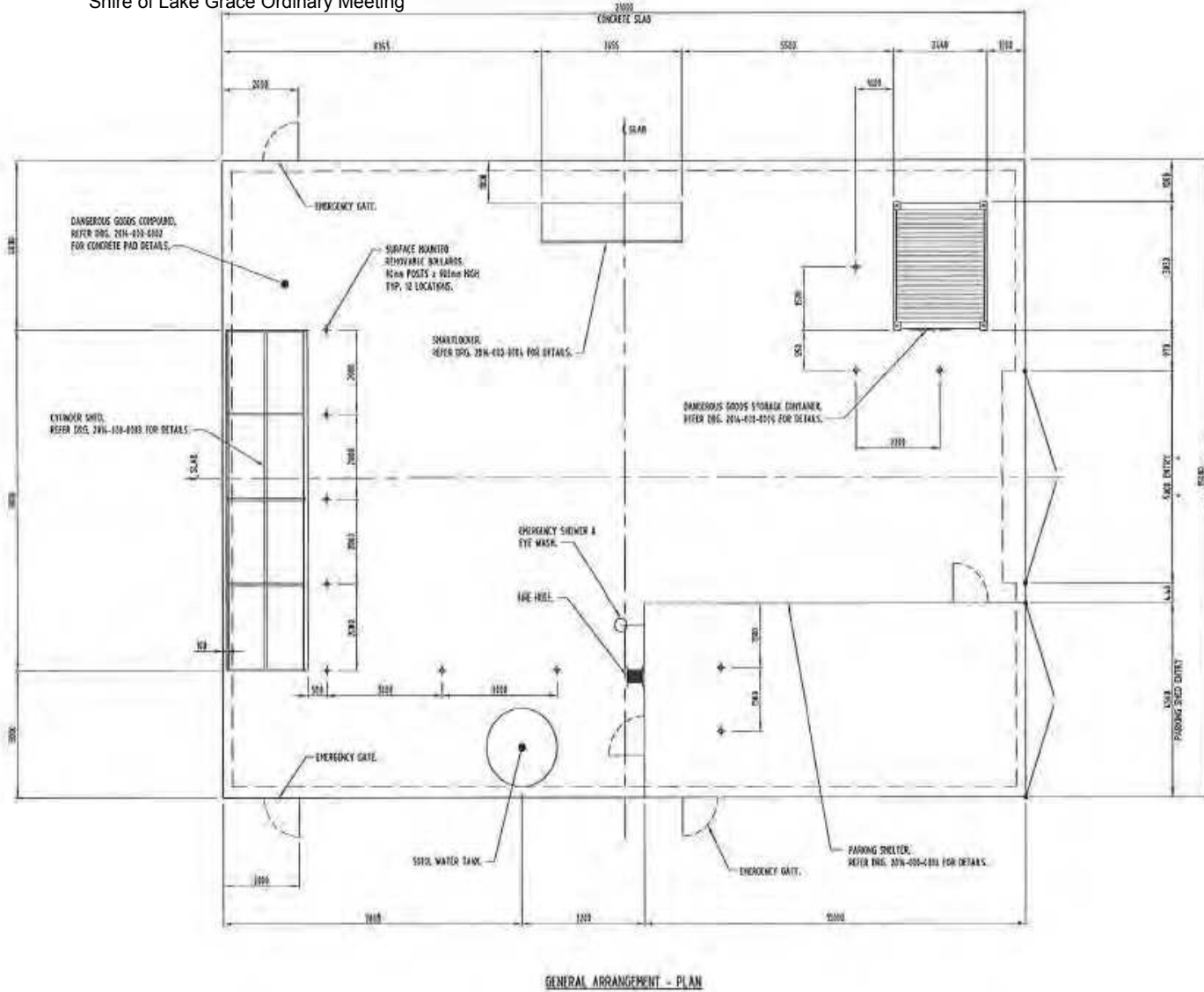


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PLAN 3

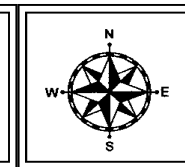
N.T.S



COMPOUND FLOOR PLAN
 PLANNING APPLICATION
 PROPOSED DANGEROUS GOODS COMPOUND
 LOT 11 (No.7059) KULIN-LAKE GRACE ROAD, LAKE GRACE
 SHIRE OF LAKE GRACE

urban & rural perspectives

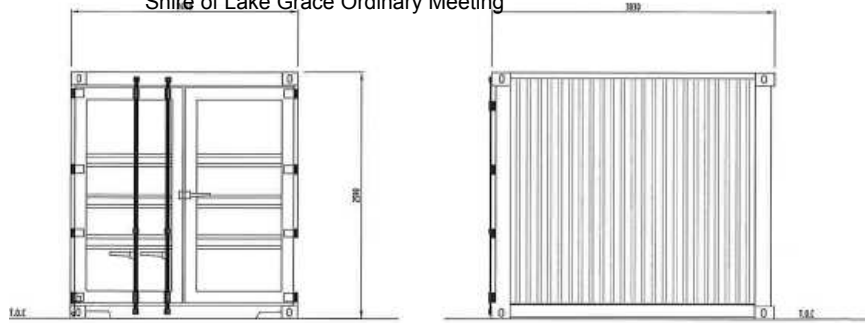
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PLAN 5

SCALE. N.T.S

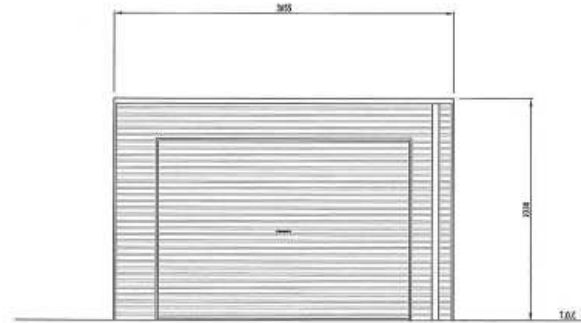
Shire of Lake Grace Ordinary Meeting



Storage Container

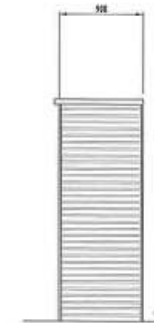
FRONT ELEVATION

SIDE ELEVATION

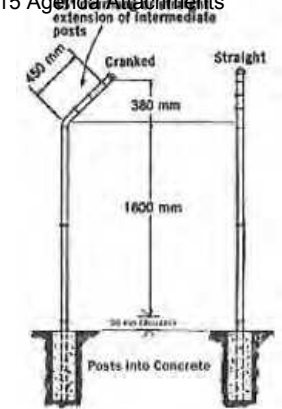


Smart Locker

FRONT ELEVATION



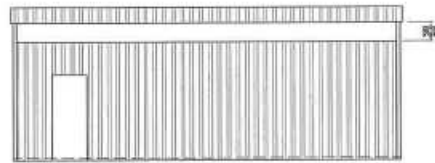
SIDE ELEVATION



Standard 1800mm high plus 3 barbed extension.

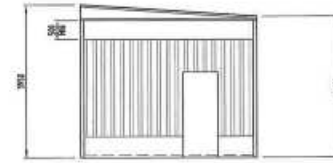


PLAN - STORAGE CONTAINER

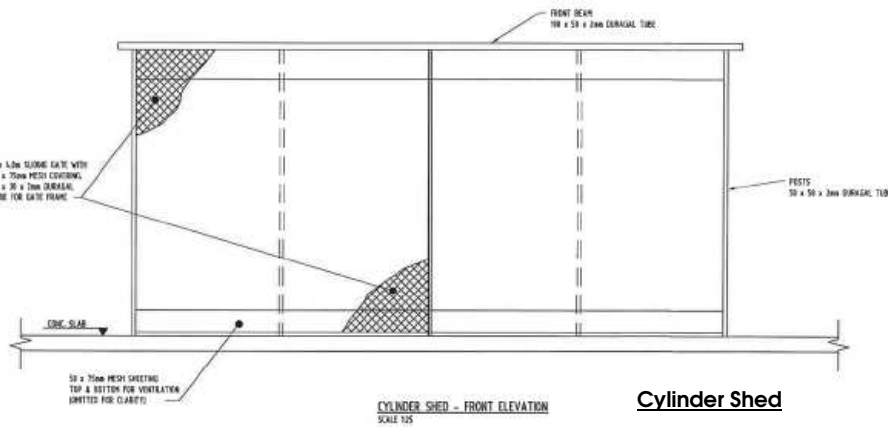


FRONT ELEVATION

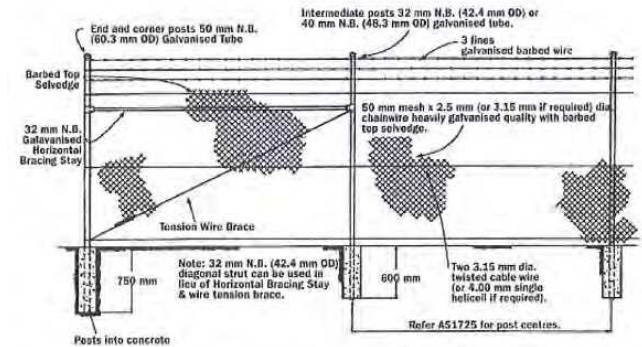
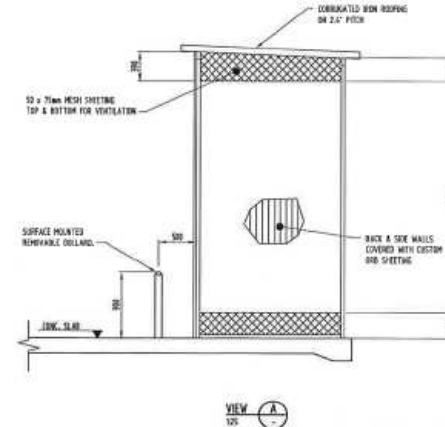
Parking Shelter



SIDE ELEVATION



Cylinder Shed

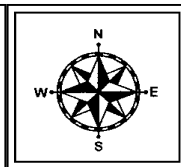


Smart Locker Plan

ELEVATIONS
 PLANNING APPLICATION
 PROPOSED DANGEROUS GOODS COMPOUND
 LOT 11 (No.7059) KULIN-LAKE GRACE ROAD, LAKE GRACE
 SHIRE OF LAKE GRACE

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PLAN 6

SCALE. N.T.S

Food Safety Compliance and Enforcement Policy

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1 SCOPE AND OBJECTIVES

1.1 Scope

The Department of Health (WA) administers the *Food Act 2008 (The Act)*. The Shire of Lake Grace is a designated enforcement agency under the provisions of the Act.

The objectives of the Act as defined in Section 3 of the Act include the following:

- (a) to ensure food for sale is both safe and suitable for human consumption,
- (b) to prevent misleading conduct in connection with the sale of food,
- (c) to provide for the application in the State of the Food Standards Code.

The *Food Standards Code* means the *Australia New Zealand Food Standards Code* as defined in the Food Standards Australia New Zealand Act, 1991 of the Commonwealth of Australia. Enforcement of the Food Act is essential for the effective management of food safety risks and the prevention of misleading conduct in connection with the sale of food. Accordingly the Department of Health (WA) and the Shire of Lake Grace are committed to ensuring there is a high level of compliance with the Food Act and Regulations.

This policy sets out the Shire's policy on compliance and enforcement that will facilitate the effective achievement of the regulatory goals of the Act in a manner that is:

- Authorised by law;
- Procedurally fair;
- Accountable and transparent;
- Consistent; and
- Proportionate.

The policy recognises that most food businesses want to comply with the law and produce food that is safe and correctly labelled. The compliance and enforcement role of the Shire of Lake Grace is to protect consumers from a minority who may not act in the interests of food safety. The enforcement options of this policy are not required to be enacted on food businesses who act responsibly and it is the Council's aim to provide education to food handlers to maintain the safety of food products produced or sold within the Shire of Lake Grace. It is however important that these enforcement options are clearly understood so that any action the Council takes against a food handler or food premises is within the scope of the law and is appropriate for the given circumstances.

The range of offences under the Act and Regulations vary greatly in their seriousness and accordingly a variable range of penalties and enforcement options that are available under the Act and Regulations. This policy describes the options that are available and provides details of the matters that will be considered in their application toward achieving the objectives of the Act. This policy also sets out the principles the Council will apply in its compliance and enforcement activities. Breaches of the Act are classified as criminal offences and penalties of up to \$500,000 and/or two years imprisonment apply.

1. 2 Objectives

The objectives of this policy are:

- To provide transparency to consumers and industry on how the Shire of Lake Grace will make decisions on enforcement action;
- To guide decision making and action by Council Officers in the use of enforcement options;
- To use regulatory implements in such a way as to best achieve the Council's strategic and operational objectives.

2 COMPLIANCE & ENFORCEMENT PRINCIPLES

As a regulatory authority the Shire of Lake Grace will endeavour to:

- Act in the public interest;
- Act consistently, impartially and fairly according to law;
- Promote consistency through effective liaison with field staff and the adherence to policies and procedures;
- Ensure we do not discriminate on the basis of race, religion, sex, national origin or political association;
- Ensure that enforcement action is taken against the right person for the right offence;
- Ensure that all relevant evidence is placed before the courts or appeals tribunals;
- Make food businesses aware of their legal obligations through the widest possible dissemination of information;
- Explain the benefits of compliance to food businesses and discuss specific compliance failures or problems;
- Provide advice on mechanisms that can be used by food businesses to improve compliance;
- Confirm advice in writing when requested and provide written advice in a clear and simple manner, explaining what and why remedial work is to be undertaken, over what time period and ensure that all legal requirements are clearly explained;
- Advise proprietors of their right of appeal where provided by law;
- Provide alleged offenders with an opportunity to discuss the circumstances of their case; and
- Seek the support of industry leaders to influence compliance levels.

3 DECISION MAKING CRITERIA

Each case will be considered individually and the appropriate enforcement action to be taken determined on the particular circumstances of the case.

The Prosecution Policy of the Commonwealth states:

"The objectives previously stated – especially fairness and consistency – are of particular importance. However, fairness need not mean weakness and consistency does not mean rigidity. The criteria for the exercise of this discretion cannot be reduced to something akin to a mathematical formula; indeed it would be undesirable to do so. The breadth of the factors to be considered in exercising this

discretion indicates a candid recognition of the need to tailor general principles to individual cases” (1)

The following issues need to be considered and balanced in making a decision as to the type of enforcement action, if any, that is applied:

- The knowledge of the alleged offender as to the consequences of their actions;
- The degree of care taken by the alleged offender to ensure they did not commit an offence;
- The capability of the alleged offender to understand, cope and comply with the relevant requirements;
- The alleged offender’s antecedents and background, including culture and language ability;
- The openness, honesty and cooperation demonstrated by the alleged offender;
- The contrition demonstrated by the alleged offender;
- Any mitigating or aggravating circumstances;
- The culpability of the alleged offender and role played by other parties that may have contributed to the offence;
- The timeliness, the age, duration and magnitude of the offence;
- The totality of offences that may have been allegedly committed;
- The proportionality of the selected enforcement option so that the action will not be unduly harsh or oppressive;
- The prevalence of the alleged offence within the industry and any need for a deterrent effect;
- The difficulty and resources expended by the Shire of Lake Grace in investigating and proving the elements of the particular offence or the type of offence;
- The efficiency and cost to the Shire of Lake Grace of the compliance and enforcement option that is used;
- Whether the enforcement action required to achieve the objectives of the Act are appropriate;
- Whether or not the enforcement action would be perceived as counterproductive – for example, by bringing the law into disrepute;
- Whether or not the offence is of considerable general public concern;
- The necessity to maintain public confidence in the enforcement of the Act;
- The existence of any risk to public health and the nature and extent of that risk;
- The extent to which consumers have been defrauded;
- The need to protect the consumers either in or visiting the Shire of Lake Grace.

The overriding consideration in taking enforcement action will always be the public interest.

(1) Commonwealth Director of Public Prosecutions 2004, *Prosecution Policy of the Commonwealth*.

4 PRIVACY

The Shire of Lake Grace must observe the privacy principles set out in the *Freedom of Information Act 1992*. Information relating to compliance and enforcement action will generally be made available only where consistent with the *Freedom of Information Act 1992* and Section 121 of the *Food Act 2008*.

5 APPLICATION OF COMPLIANCE AND ENFORCEMENT OPTIONS

A range of compliance and enforcement options are available to Authorised Officers. This section gives guidance on when these options may be applied. The decision-making criteria outlined in Section 3 will be considered in deciding which, if any, enforcement action is appropriate in each case.

5.1 Types of Compliance and Enforcement Action.

The compliance and enforcement options available to Authorised Officers include:

- Verbal advice;
- Warning letters;
- The issuing of a statutory Improvement Notice which requires cleaning, repair, replacement, revision of food safety program, implementation of a food safety program or implementation of the Food Safety Standards;
- The issuing of a Prohibition Order which controls certain activities where there is failure to comply with an Improvement Notice or to prevent or mitigate a serious danger to public health;
- The seizure of food, vehicles, equipment, and labelling or advertising materials which do not comply with a provision of the Act or Regulations;
- The issuing of a Penalty Infringement Notice;
- The institution of proceedings in the Magistrates Court;
- Request for court orders for corrective advertising by a person found guilty of an offence;
- Publication of the names of offenders immediately after conviction.

5.1.1 Verbal Advice and Warnings

Authorised Officers will routinely give advice on compliance to food businesses. This advice will relate to principles of food safety and explain the benefits of compliance or the purpose of the law. Verbal warnings should normally only be given for extremely trivial offences, where the offence is only of a technical nature or where there is insufficient evidence to justify a warning letter.

5.1.2 Written warnings

Where there is evidence that minor breaches of the Act have occurred, warning letters may be issued at the discretion of the Authorised Officer. Warning letters may be inappropriate where there are a large number of minor offences on one occasion within one food business. Similarly warning letters will not normally be issued for a series of offences within a relatively short period of time or in those cases where warning letters have previously been issued. The totality of the offences should be considered in deciding the appropriate course of action. Where significant non-compliance is evident, more significant enforcement action may be appropriate. Warning letters will detail the exact nature of the offence, required remedial action, cite relevant clauses of the legislation, and specify the maximum penalty for the offence and the intention of the Council to enforce the legislation. Warning letters will be followed-up within no less than 3

months to ensure the required actions have been taken. Further written warnings will not be issued for a subsequent similar offence except in exceptional circumstances.

5.1.3 Improvement Notices

Authorised Officers may serve Improvement Notices under Section 63 of the Act. An Improvement Notice is an order that may require, in relation to premises, food transport vehicles or equipment, cleaning, repair, replacement, and relating to the handling of food, revision of a food safety program, implementation of a food safety program or implementation of the Food Safety Standards. The orders may also require food to be handled in a specified way or for a specified purpose.

Improvement Notices should be issued with the same considerations as for a warning letter but should also only be used where there is an intention to proceed to a Prohibition Order following non-compliance with that Improvement Notice. In other circumstances a warning letter or other enforcement options should be considered.

An Improvement Notice must specify the specific legislative provision to which it relates and may specify the particular action to be taken by a person. The Improvement Notice must specify the date by which compliance must be achieved. While extension of the date of compliance is at the discretion of the Authorised Officers, extensions of time for compliance will not be granted for matters related to cleaning or food handling without the prior approval of the Chief Executive Officer. Appeals concerning Improvement Notices will be considered by the Chief Executive Officer.

Improvement Notices must be served on the proprietor of the food business. The person on whom an Improvement Notice has been served must be provided with a copy of the Improvement Notice upon request. Should the proprietor wish to seek an extension of time for compliance, that request must be in writing stating the reasons the extension is being sought. That request is to be submitted to the Shire of Lake Grace before the date of compliance as indicated in the Notice.

Improvement Notices are differentiated from warning letters in that they are a statutory notice that may lead to the issuing of a Prohibition Order under Section 65 of the Act. The issuing of an Improvement Notice does not preclude the issuing of a Penalty Infringement Notice or the institution of court proceedings in circumstances where these types of actions may be warranted.

5.1.4 Penalty Infringement Notices

An Infringement Notice is a notice to the effect that the person to whom it is directed has committed a specified offence and that, if the person does not wish to have the matter dealt with by a court, the person may pay the specified amount for the offence within a specified time.

A penalty notice is issued under Section 126 of the Act. The notice requires payment of a specified monetary penalty, unless the person alleged to have committed the offence elects to have the matter dealt with by a court.

When an Authorised Officer during an inspection of premises, vehicles or equipment, detects or observes conditions or circumstances that give rise to the potential for the issue of an infringement notice, verbal advice will be given, at that time, to the person allegedly responsible for the alleged offence that an infringement notice may be issued for that alleged offence.

Prior to an infringement notice being issued, Authorised Officers must prepare briefs of evidence, which prove each element of the alleged offence to the standard required for prosecution. Further than establishing a prima facie case there must also be a reasonable prospect of a conviction being secured if the alleged offender chooses to have the matter heard in a court. That brief is to be submitted to the Principal Environmental Health Officer for consideration and authorisation for the penalty notice to be issued.

When a decision has been made that an infringement notice is to be issued, that notice will be forwarded by post or hand delivered to the person alleged to have committed the offence. The infringement notice is to be accompanied by a written advice giving the reasons for the issuing of the infringement notice in that instance and also providing advice and information as to the means or requirements for the remedying or rectification of that condition or circumstance that gave rise to the infringement notice.

The decision-making criteria outlined in Section 3 will be considered in the issuing of an infringement notice. Infringement notices provide a cost effective and efficient method of dealing with offences and will generally be sufficient response to breaches of the Act.

Infringement notices should not be used where the penalty is considered totally inadequate for the offence or where the penalty is likely to have no impact on the proprietor of the food business.

Infringement notices are not available for serious offences contained in Part 3, Division 1 of the Act. These relate to the handling of food in a manner that a person knows will render, or is likely to render, the food unsafe or where the food is handled in a manner that the person ought reasonably to know is likely to render the food unsafe.

A payment of a penalty notice is not an admission of liability and the person is not liable to any further proceedings for the alleged offence.

5.1.5 Prohibition Orders

Prohibition Orders may be issued where an Improvement Notice has been issued and there has been a failure to comply with the Improvement Notice by the date of completion **or** where the issue of a Prohibition Order is necessary to prevent or mitigate a serious danger to public health.

A Prohibition Order will take a form that prohibits the handling of food on specified food premises, vehicle or equipment, or that food is not to be handled in a specified way or for a specified purpose. It should be noted that Section 8 of the Act defines food handling very broadly, including activities such as collection, transporting, storing or displaying food. Breach of a Prohibition Order will normally result in prosecution.

A Prohibition Order will remain in place until a Certificate of Clearance is issued following a written request for an inspection. An inspection will be undertaken within 48 hours of a written request being made by the proprietor of the food business to the Shire of Lake Grace or to the Authorised Officer who made the order. If an inspection is not made within 48 hours of the written request for an inspection, a Certificate of Clearance is deemed to have been granted.

Section 69 of the Act provides for appeal to the State Administrative Tribunal (SAT) if there is a refusal to issue a Certificate of Clearance. Section 70 of the Act provides for compensation to be paid if there were no grounds for the making of the Prohibition Order.

Prohibition Orders may only be issued by the Chief Executive Officer, being a duly authorised delegate under Section 118 of the Act. A brief of evidence sufficient to prove all elements of a prosecution will be the normal standard required prior to the issue of a Prohibition Order.

5.1.6 Seizure Powers

Authorised Officers have power under Section 40 of the Act to seize food, vehicles, equipment, and labelling and advertising materials which the Authorised Officer reasonably believes do not comply with a provision of the Act or Regulations or which there is evidence that an offence has been committed.

Whilst seizures are undertaken to collect evidence or to prevent further offences being committed, they effectively impose a penalty upon the person from whom the food, vehicle, equipment and labelling or advertising materials is seized. The impact of a seizure should be considered in the application of any other enforcement action. Persons from whom items are seized must be provided with a statement that describes the items seized, states the reasons for the seizure and the address at which the items will be held.

Where it becomes evident that there has been no contravention of the Act or Regulations in relation to items which have been seized they are to be returned as soon as possible to the person from whom the items were seized. The person from whom items have been seized must also be informed of their right under Section 57 to appeal within 10 days of the seizure to the Magistrates Court for an order disallowing the seizure. Compensation may be paid if there has been no application to a Magistrates Court and no contravention of the Act or Regulations had occurred in relation to the seized items.

5.1.7 Prosecution

Prior to any prosecution being launched Authorised Officers must prepare briefs of evidence which prove each element of the alleged offence to the standard required for prosecution. That brief is to be submitted to the Chief Executive Officer for consideration and authorisation for the prosecution to proceed.

The resources available for prosecuting are finite and should not be expended pursuing inappropriate cases. The decision-making criteria outlined in Section 3 will be considered in making a decision to prosecute. Prosecution will normally be reserved for the more serious breaches.

While the Act provides that proceedings must be commenced within 6 months for matters relating to food samples and 12 months for other matters, all matters should be prepared for hearing as quickly as possible.

The Act extends liability to a wide range of persons who may be involved in some way with contraventions of the Act or Regulations, including employees, proprietors, and individual directors of companies. Where the Shire of Lake Grace has selected prosecution as the appropriate option, the Council will not necessarily proceed against all those who may be potentially liable under the legislation.

Prosecutions are eligible for publication by the Department of Health (WA).

6 CONCLUSION

This policy provides information as to the processes and actions that will be followed in the cases dealt with under the Food Act 2008, however due to the variety of circumstances that may be encountered through the range of inspections and enforcement procedures, the policy cannot be used to limit the discretion of the Shire of Lake Grace to take any enforcement action for the purposes of obtaining high standards of food safety. The policy is to be interpreted as general guidance on how the Council will undertake enforcement action. It should further be recognised that it is not the aim of the Shire of Lake Grace to undertake enforcement action except where absolutely necessary and that priority should be given to educating food handlers to prevent food safety standards from being compromised in any instance.

Adopted by the Shire of Lake Grace: DATE 2015

Shire of Lake Grace



“CERTIFICATE OF EXPENDITURE” April 2015

This Schedule of Accounts to be passed for payment, covering

Payment Method	Cheque/EFT/DD Number	Amount
Trust Account	Trust 829 to 830	\$ 450.00
Electronic Funds Transfers	EFT 13890 to EFT 14010	\$ 612,975.25
Municipal Account	Cheque 35847 to 35888	\$ 108,402.39
Direct Debits	DD5510.1 to DD5510.8	\$ 13,813.35
	Total of Expenditure	\$ 735640.99

to the Municipal and Trust Accounts, totalling \$735,650.99 which were submitted to each member of the Council on 27 May 2015, 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.

Peter Dittrich
Manager Corporate Services

**Shire of Lake Grace
Accounts for Payment**

Cheque /EFT No	Date	Name	Invoice Description	Amount
829	14/04/2015	COLIN DUNKELD	Bond Refund - Newdegate Recreation Pavilion 24-03-2015	300.00
830	14/04/2015	CONSULT AG	Bond Refund - Lake King Hall 18-3-2015	150.00
Total Trust Cheq's				450.00
EFT13890	02/04/2015	MATHEW CLARKE	ILU Newdegate Carpentry works paid on behalf of Éclat Building	16,000.00
EFT13891	02/04/2015	ALBANY V BELT & RUBBER SPECIALISTS	Supply service filters for the Bomag roller	176.24
EFT13892	02/04/2015	ASSETVAL PTY LTD	Revaluation of Councils Infrastructure Assets	3,454.00
EFT13893	02/04/2015	BEST OFFICE SYSTEMS	Printing charges for Coloured printer for March	730.37
EFT13894	02/04/2015	CJD EQUIPMENT PTY LTD	Supply & Delivery (1) New Volvo MC70C Skid Steer Loader 44KW, diesel, Dozer blade, Broom, Trencher with chain, 4 in 1 bucket, Grapple bucket, Auger "Gold Series", Trailer, 100mm auger drill and 450mm auger drill	97,035.40
EFT13895	02/04/2015	CR ALLAN MARSHALL	Councillor's Attendance and Travel Fees for March	267.30
EFT13896	02/04/2015	CR ANDREW WALKER	President's Allowance	5,731.12
EFT13897	02/04/2015	CR DEBRAH CLARKE	Councillor's Attendance fee for March	160.00
EFT13898	02/04/2015	CR MURRAY STANTON	Councillor's Attendance Fees for March	160.00
EFT13899	02/04/2015	CR ROSS CHAPPELL	Councillor's Attendance and Travel Fees for March	842.50
EFT13900	02/04/2015	CR STEVE HUNT	Councillor's Attendance Fees for March	240.00
EFT13901	02/04/2015	Cr JEANETTE DE LANDGRAFFT (Travel)	Members Travel for March	491.40
EFT13902	02/04/2015	HAMERSLEY REFRIGERATION	Repairs to coolroom unit at Newdegate Rec centre. Repair refrigerant leak on pressure control capillary line. Recharge and test system	1,592.01
EFT13903	02/04/2015	HUDSON SEWAGE SERVICES	Lake King Public Toilets Sewage service	163.50
EFT13904	02/04/2015	JAYNE-MAREE ARGENT	Administration work at the Lake Grace Visitor Centre 30-31 December	270.00

EFT13905	02/04/2015	JEANETTE FRANCES DE LANDGRAFFT (Attendance)	Deputy President's Allowance	1,383.00
EFT13906	02/04/2015	JR & A HERSEY	Jumper leads and battery Clamps for tool replacement	98.56
EFT13907	02/04/2015	LAKE GRACE COMMUNITY BUS	Hire Community Bus - Seniors Games in Kulin	136.00
EFT13908	02/04/2015	LAKE GRACE DISTRICT HIGH SCHOOL	Electricity charges for Lake Grace Library	191.20
EFT13909	02/04/2015	LAKE GRACE LEADING APPLIANCES SERVICE	Purchase of 2TB Hard Drive for storage of Shire photos.	196.00
EFT13910	02/04/2015	NAMBEC NOMINEES	To lay paving around the Lake Grace sports pavilion estimated 500m2 Cost of screeding plus any additional supervising/labour costs Labour in kind supplied by sporting clubs to help decrease cost of labour, they will lift and clean old bricks and help lay new	11,000.00
EFT13911	02/04/2015	NEWDEGATE GRADING & PLANT HIRE	Contract Maintenance Grading - Newdegate 47 Hours plus Machinery	35,637.25
EFT13912	02/04/2015	NEWDEGATE STOCK & TRADING	Fuel for Depot 8250 Litres Diesel Unit price per Litre 1.0975	9,959.82
EFT13913	02/04/2015	PACIFIC BRANDS WORKWEAR GROUP PTY LTD	Uniform for Staff member	46.20
EFT13914	02/04/2015	PLASTICS PLUS	Supply 1 box clear safety glasses 1 box wrap around safety glasses 1 box P2 Face masks	136.07
EFT13915	02/04/2015	PLUMB RIGHT WA	For Annual test of 15 x backflow prevent Reduced Pressure Zone devices at, Mordetta Rd Kuender, Mordetta Rd, Boulton St Lake Grace standpipe, Boulton St truck wash down, Kulin-Lake Grace Rd standpipe, Mallee Hill Rd standpipe, Dumbleyung-Lake Grace Rd Lake Grace, Bidy Camm Rd, Bungup South Rd, Lake Bidy Rd, May St, Maley St, Newman Rd, Lake Bidy Rd in NEWdegate and Pitt St Varley,	3,591.50
EFT13916	02/04/2015	PRITCHARD BOOKBINDERS	Minute Book Binding - 5 books	386.10
EFT13917	02/04/2015	SBM TYRES	Supply 4 3/4" hydraulic couplers for the Dolly trailer	510.16
EFT13918	02/04/2015	SHIRE OF CORRIGIN	Contract Environmental Health Officer for November and December	17,876.10
EFT13919	02/04/2015	SINCLAIR DP & RM	Councillor's ¹⁸ Attendance and Travel Fees for March	187.30

EFT13920	02/04/2015	SLATER-GARTRELL SPORTS	4 x 10 Litre white line marking concentrate - Extreme (double strength) for Newdegate Oval	660.00
EFT13921	02/04/2015	STAPLES AUSTRALIA PTY LTD	5 Red mop head and glass cleaner for various buildings and assorted Stationery for Shire office	335.47
EFT13922	02/04/2015	THE TIN HORSE HIGHWAY STORE	Seville - 3 seater + 2 seater sofa package and set 3 round coffee tables - dark brown for Newdegate Lesser Hall	3,373.20
EFT13923	02/04/2015	TOLL IPEC PTY LTD	freight charges for Lake King Library, Volvo road grader and Health and Safety equipment	82.00
EFT13924	02/04/2015	TUDOR HOUSE	Blank PVC Banner for Local Government Week	126.50
EFT13925	02/04/2015	UHY HAINES NORTON- CHARTERED ACCOUNTANTS	Audit Certification in respect of: Pensioner deferred Rates outstanding	495.00
EFT13926	02/04/2015	WA HINO SALES AND SERVICE	Supply one full set of service filters. One R/H Front leaf spring with U bolts and nuts for the Hino Truck	1,411.32
EFT13928	09/04/2015	AUSTRALIAN SERVICES UNION	Payroll deductions	25.10
EFT13929	09/04/2015	AUSTRALIAN SUPER ADMINISTRATION	Superannuation contributions	841.37
EFT13930	09/04/2015	ESSENTIAL SUPER	Superannuation contributions	178.41
EFT13931	09/04/2015	WALGSP PLAN	Superannuation contributions	9,522.72
EFT13932	10/04/2015	BHW CONSULTING	Local Laws Review Project	3,850.00
EFT13933	10/04/2015	CJD EQUIPMENT PTY LTD	6000 hr. Service for LG041 Volvo Road Grader, Kill Switch For LG255, 4 Mudguards widener for LG205 and Window Operation RH for LG200	7,882.70
EFT13934	10/04/2015	COUNTRY PAINT SUPPLIES	Prime bond for Lake Grace Sports Upgrade	40.00
EFT13935	10/04/2015	FCS CONTRACTING	CAT Grader - Maintenance grading - 20/3/2015 to 26/3/2015 - Newdegate area and Multi Roller - Maintenance rolling - 20/3/2015 to 26/3/2015	14,256.00
EFT13936	10/04/2015	GREAT SOUTHERN TAFE WA	Chain of Responsibility Training for staff Members	3,800.00
EFT13937	10/04/2015	GS HOBBS CONTRACTING	Contract Maintenance Grading - Lake King 25-3-2015 to 30-3-2015	7,441.50
EFT13938	10/04/2015	IT VISION AUSTRALIA	Synergy Soft Purchase and extended security and online training	2,300.10

EFT13939	10/04/2015	JONAS WOERDEMANN	LU Newdegate carpentry works paid on behalf of Éclat Building	13,377.50
EFT13940	10/04/2015	LAKE GRACE MEAT SUPPLY	Asset Management Workshop - 1 April 2015 - catering	12.50
EFT13941	10/04/2015	LAKE GRACE ROADHOUSE	Catering for Road Inspection Tour for Council Members - Monday 16 March 2015	187.30
EFT13942	10/04/2015	LAKE KING TAVERN	Sponsorship for Thank a Volunteer afternoon tea	160.00
EFT13943	10/04/2015	LAURA SANKIAHO	LU Newdegate carpentry works paid on behalf of Éclat Building	2,970.00
EFT13944	10/04/2015	LEE-ANNE ELIZABETH TREVENEN	Reimbursement for Accommodation for Workforce Plan Workshop	290.00
EFT13945	10/04/2015	MATHEW CLARKE	LU Newdegate carpentry works paid on behalf of Éclat Building	7,700.00
EFT13946	10/04/2015	MESSAGE MEDIA	Emergency Services, Lake Grace pool and Newdegate Field day sms messages	665.44
EFT13947	10/04/2015	NEWDEGATE STOCK & TRADING	Fuel Usage for Daf Tip truck, Mercedes Benz, Newdegate tip and the Daf Tip truck using 1625.47Litres @ \$1.31	2,286.86
EFT13948	10/04/2015	PACIFIC BRANDS WORKWEAR GROUP PTY LTD	Uniform - winter supplement for staff member	48.75
EFT13949	10/04/2015	PATRICK BASCHNER	LU Newdegate carpentry works paid on behalf of Éclat Building	4,550.00
EFT13950	10/04/2015	PERTH SAFETY PRODUCTS PTY LTD	200 x white guide posts c/w red/white delineators, 300 x spare red delineators and 300 x spare white delineators	2,486.00
EFT13951	10/04/2015	SESCO SECURITY	Quarterly Monitoring Security For Lake Grace Medical Centre	155.87
EFT13952	10/04/2015	SUNNY SIGN COMPANY PTY LTD	450 x 300 ALU - non potable water do not drink/ tap symbol signs	154.00
EFT13953	10/04/2015	THE TROPHY GIFT SHOP	42 stainless steel plates Australia Day Citizenship Awards Winners & Australia Day Community Event/Group of the year winners as budget	812.90
EFT13954	10/04/2015	TOLL IPEC PTY LTD	Freight Charges for parts for the Volvo loader, Hino truck, daf tip truck, signs, white line marking paint for Newdegate oval and Water samples for Lake Grace Pool	140.20
EFT13955	10/04/2015	TREVENEN PLUMBING SERVICE	Change 2 cistern rubbers and Labour at Lake Grace Swimming Pool	121.44
EFT13956	10/04/2015	VALERIE SUZANNE WHITING	Cleaning Wages for Lake Grace Public Toilets, Shire office, Aim, Visitor Centre and Village Hall	600.46

EFT13957	10/04/2015	VARLEY PLAYGROUP	March 2015 Council Meeting at Varley - catering	300.00
EFT13958	10/04/2015	VISION 6 Pty Ltd	Vision 6 Pty Ltd - monthly pre paid account	32.92
EFT13959	16/04/2015	CITY OF ALBANY	Business Grants Workshop for staff member	165.00
EFT13960	16/04/2015	COATES HIRE - RAVENSTHORPE AGENT	10 days hire of Multi Tyre Roller for the Lake Grace Sewerage	3,775.46
EFT13961	16/04/2015	GREAT SOUTHERN FUEL SUPPLIES	Fuel Usage for MIS Vehicle, CEO Vehicle, MCMS Vehicle, MCRS Vehicle, Gardener Ford Falcon Ute, small and misc plant items and John Deere Ride on Mower using 1325.76 Litres unit price 1.34 per Litre	1,780.32
EFT13962	16/04/2015	IRONSTONE FABRICATIONS PTY LTD	Repair ripper tynes and cracks in main frame for the Volvo grader	1,676.40
EFT13963	16/04/2015	LAKE GRACE MEAT SUPPLY	Catering for the Regional Risk Coordinators Meeting - Friday 27th March, 2015	65.80
EFT13965	16/04/2015	OUTBACK TV	Electrical fit out for Lake Grace Sports Ground Redevelopment project - inclusive of all electrical work	19,151.90
EFT13966	16/04/2015	P & L HOUSE CLADDING PTY LTD	Work done for Newdegate Parks and Gardens	4,912.79
EFT13967	16/04/2015	PACIFIC BRANDS WORKWEAR GROUP PTY LTD	Uniform for staff member	53.86
EFT13968	16/04/2015	SLATER-GARTRELL SPORTS	1 x replacement pump motor set fountain line marker for Newdegate Oval	319.00
EFT13969	16/04/2015	THE WEST AUSTRALIAN	Grey Nomads advertising - 3 units Height 118mm • Width 265mm	1,995.00
EFT13970	16/04/2015	WARREN BLACKWOOD WASTE	Recycling, Residential, Street Bins pick up for Lake Grace, Newdegate, Lake King and Varley	9,127.62
EFT13971	16/04/2015	WAVELINE HARDWARE	Plants and items for Varley community busy bee	575.25
EFT13972	21/04/2015	BAMLEY PTY LTD	Spray for ants to protect paving at Lake Grace Swimming Pool	66.00
EFT13973	21/04/2015	DAVMIN HOLDINGS PTY LTD	13 hrs. dozer hire to push gravel on Tarco Rd	3,532.10
EFT13974	21/04/2015	DR FRANCOIS JACOBS	Medical Practice Subsidy	4,785.91
EFT13975	21/04/2015	HYDEN SHEDS AND GARAGES	New downpipes and column flashings to match Newdegate colour scheme New 21 columns 1m high for Newdegate playground	12,460.28

EFT13976	21/04/2015	JAYNE-MAREE ARGENT	Administration work at the Lake Grace Visitor Centre 02-01-2015 and the 05-01-2015	324.00
EFT13977	21/04/2015	KOJONUP BMC EMBROIDERY	Shirts for community sporting groups shire sponsorship - Water think fast move faster (Grant Funded)	1,510.00
EFT13978	21/04/2015	LAKE GRACE PLAZA	Catering for Regional Risk Coordinators Meeting	680.73
EFT13979	21/04/2015	LAKE GRACE SALTBUSH INN	1x Night Accommodation and Meals for Gilles Chan and Another UHY Auditor. Check in: 13th April 2015 Check out 14th April 2015	198.00
EFT13980	21/04/2015	LAKE KING TAVERN	Shire of Lake Grace construction crew - 5 ppl x accommodation at motel, and 1 person x accommodation at caravan park; up to 5 working days accommodation required between Wednesday 26 March night, and Thursday 2 April morning. Plus meals for all 6 Shire crew	1,237.00
EFT13981	21/04/2015	LANDGATE	Land Enquiry	108.55
EFT13982	21/04/2015	LGIS RISK MANAGEMENT	Regional Risk Coordinator Programme	4,400.00
EFT13983	21/04/2015	LOUKA SHOPOV	Reimbursement of Relocation Expenses 1st Instalment	1,247.00
EFT13984	21/04/2015	MAALOUF FORD	Supply Two Ford PX Ranger Single Cab Chassis XL 4x2 H 2.2L Turbo Diesel 6 Speed Manual, Aluminium Tray 225H mm Dropsides Towbar, Dealer Delivery - Model IWDX9AH and Licence and Licence Inspection	53,344.31
EFT13985	21/04/2015	NEU-TECH AUTO ELECTRICS	Duraled rear comb light for the Roadwest Trailer	498.84
EFT13986	21/04/2015	NEWDEGATE NEWSAGENCY & PO	Book postage to Rockingham	18.55
EFT13987	21/04/2015	PAUL ROADLEY	Reimbursement of Relocation Expenses	1,505.00
EFT13988	21/04/2015	S & L TREVENEN	Backfill stormwater drains, level sand for paving, trench for telecom cable, gravel southern end of Pavilion and compact all areas	11,000.00
EFT13989	21/04/2015	TOLL IPEC PTY LTD	Freight charges for parts for the Bomag roller and Lake Grace Library	31.75
EFT13990	21/04/2015	TOWN OF NARROGIN	Contract Building Surveyor For December, January, February and March	7,012.15
EFT13991	21/04/2015	VARLEY AG SOLUTIONS	Varley busy bee 25 March 2015 - materials including retic, diesel/petrol, and plants	501.90

EFT13992	21/04/2015	WA LOCAL GOVERNMENT ASSOCIATION	Advertisement in the AGO Wheatbelt Feature in the Sunday Times	2,009.21
EFT13993	22/04/2015	AUSTRALIAN SERVICES UNION	Payroll deductions	25.10
EFT13994	22/04/2015	AUSTRALIAN SUPER ADMINISTRATION	Superannuation contributions	875.97
EFT13995	22/04/2015	ESSENTIAL SUPER	Superannuation contributions	178.41
EFT13996	22/04/2015	WALGSP PLAN	Superannuation contributions	9,997.15
EFT13997	23/04/2015	CCL HARDWARE	Building Materials for Lake Grace sporting pavilion and miscellaneous consumables	17,707.11
EFT13998	23/04/2015	DIRECT OFFICE FURNITURE	16 flip top tables and freight to depot for Lake Grace hall (Grant	10,747.00
EFT13999	23/04/2015	LAKE GRACE COMMUNITY BUS	TAFE Regional Meeting held in Lake Grace Monday 13 April 2015 - hire community bus for town tour	6.80
EFT14001	23/04/2015	NEWDEGATE GRADING & PLANT HIRE	Contract Maintenance Grading - Newdegate 23/03/2015 to 17/04/2015 Number of hours 242	42,710.20
EFT14002	23/04/2015	S & L TREVENEN	Bobcat, backhoe and tip truck hire - Stormwater drainage on Newdegate North Rd, clean out grass and vegetation, dig to locate telecom and water mains	5,676.00
EFT14003	23/04/2015	UHY HAINES NORTON- CHARTERED ACCOUNTANTS	2013/14 Annual Financial Report Audit Fees	22,291.50
EFT14004	23/04/2015	URBAN & RURAL PERSPECTIVES	Town Planning consulting Services	4,982.52
EFT14005	23/04/2015	VALERIE SUZANNE WHITING	Cleaning the AIM, Visitor Centre, Lakes Village Hall, Lake Grace Library, Lake Grace Public Toilets, Lake Grace Public Toilets and Shire Office	830.42
EFT14006	24/04/2015	McLERNONS	Sample Chair Delta stackable chair	86.00
EFT14007	24/04/2015	PAUL ROADLEY	Fuel and Medical Reimbursement for Emergency Service Officer	1,000.90
EFT14008	29/04/2015	BAMLEY PTY LTD	Treat 4 house pads for prevention of termites for the ILU Newdegate Paid on behalf of Eclat	2,516.80
EFT14009	29/04/2015	ECLAT BUILDING PTY LTD	Claim 8 Roof cover units 3 & 4 and Works completed on Lesser Hall	23,015.43

EFT14010	29/04/2015	FREEWAY SETTLEMENT SERVICES	Purchase of lot 46 Bennett st - Lake Grace, Settlement fees, Enquiry fee - landgate processing fee, Enquiry fee - water connection rate enquiry fee, Enquiry fee - council rate enquiry fee, Enquiry fee - land tax enquiry fee, Disbursements - searches, postage, petties & incidentals, Registration of transfer, Transfer duty on contract	17,935.63
				Total EFT's 612,975.25
35847	02/04/2015	DEPARTMENT OF AGRICULTURE & FOOD	Lease of Newdegate research facility	33,000.00
35848	02/04/2015	LAKE VARLEY CWA	Sponsorship for Thank a Volunteer Morning Tea at Varley	200.00
35849	02/04/2015	PERFECT COMPUTER SOLUTIONS	Install Firefox and set up black copier on PC	170.00
35850	08/04/2015	BRUCE & HELEN SCOTT	Reimbursement for overcharge of water account	181.96
35851	09/04/2015	AUSTSAFE SUPER	Superannuation contributions	94.82
35852	09/04/2015	COMMONWEALTH BANK SUPERANNUATION SAVINGS ACCOUNT	Superannuation contributions	175.32
35853	09/04/2015	CONCEPT ONE THE INDUSTRY SUPERANNUATION FUND	Superannuation contributions	273.00
35854	09/04/2015	MLC NOMINEES PTY LIMITED	Superannuation contributions	506.38
35855	09/04/2015	PRIME SUPER	Superannuation contributions	87.35
35856	09/04/2015	SHIRE OF LAKE GRACE	Payroll deductions	2,170.00
35857	10/04/2015	AUSTRALIA POST LAKE GRACE	A4 and A3 copy paper and HP564XL Print Cartridges, 2 Diaries and Bulk mailout	1,157.14
35858	10/04/2015	BURGESS RAWSON	Newdegate Public Toilets Rent for 01-05-2015 to 30-06-2015	220.00
35859	10/04/2015	GALVINS PLUMBING PLUS	2 x Concrete Channel for Galforge grate 2000x400 for Newdegate ILU	2,607.37
35860	10/04/2015	LOCAL GOVERNMENT MANAGERS AUSTRALIA WA DIVISION	LGMA Executive Management Program	1,850.00
35861	10/04/2015	SYNERGY	Synergy charges for Lake Grace Town Clock	95.00

35862	10/04/2015	WATER CORPORATION	Water Charges for Pingaring Sports pavilion	135.82
35863	16/04/2015	AUSTRALIA POST LAKE GRACE	Post Office box 145 renewal	73.00
35864	16/04/2015	DEPUTY COMMINSIONER OF TAXATION	GST Asset/Receivable, Diesel Fuel Tax Rebates, GST Liability/Payable, PAYG for January, February and March and Fringe Benefits Tax Instalment March Quarter	18,511.68
35865	16/04/2015	FARMWORKS LAKE GRACE	Gas bottles for Lake Grace Sports pavilion	297.20
35866	16/04/2015	LAKE GRACE & DISTRICTS SENIORS GROUP	Seniors Games affiliation fees sponsorship	405.00
35867	16/04/2015	LAKE GRACE COMMUNITY RESOURCE CENTRE	Secretarial work - Agenda, Financial report and email, meeting attendance and minutes for roadwise	181.20
35868	16/04/2015	SYNERGY	Street Lighting for Lake Grace, Newdegate, Lake King and Varley	13,104.75
35869	16/04/2015	TELSTRA CORP	Telephone Expenses For MCRS mobile, CEO's Mobile, Wo's Mobile, Building Maintenance, Lake Grace Grader Maintenance, Lake Grace Parks and Gardens, Lake Grace Sewerage, Manager of Community Services Mobile, Wireless Internet, Leading Hand Works, CEO ipad, Visitor Centre Managers mobile, Landfill operator, Manager of Infrastructure Mobile, MCMS ipad, Councillor Tablet 1 to 9	1,287.63
35870	16/04/2015	WALKERS HILL VINEYARD	Catering sponsorship for Lake Grace Thank a Volunteer afternoon tea Sunday 22 April 2015	481.25
35871	16/04/2015	WATER CORPORATION	Shire Stand pipe at Kulin Lake Grace Rd	332.10
35872	21/04/2015	BURGESS RAWSON	Water Usage and water and Sewerage rate from 06-05-2015 to 09-04-2015	370.58
35873	21/04/2015	FIONA DEANNE CHATFIELD	Reimbursement of Rates	964.93
35874	21/04/2015	TELSTRA CORP	Telephone Expenses for Lake Grace Swimming pool, Works Depot, Works Depot Fax Line, Lake King Fire Station and Lake King Fire Station Fax line	272.79
35875	21/04/2015	WATER CORPORATION	Water Expenses for Boulton St Standpipe, Works Depot, Dum-Lake Grace Rd Standpipe, Burngup Standpipe, Lake Bidy Rd Standpipe, Lake Newman Rd Standpipe, Mallee Hill Rd Standpipe, 54B Bennett St Lake Grace, 54A Bennett St Lake Grace and Bidy Camm Rd Standpipe,	3,401.68

35876	22/04/2015	AUSTSAFE SUPER	Superannuation contributions	91.70
35877	22/04/2015	COMMONWEALTH BANK SUPERANNUATION SAVINGS ACCOUNT	Superannuation contributions	175.32
35878	22/04/2015	CONCEPT ONE THE INDUSTRY SUPERANNUATION FUND	Superannuation contributions	189.63
35879	22/04/2015	MLC NOMINEES PTY LIMITED	Superannuation contributions	506.37
35880	22/04/2015	PRIME SUPER	Superannuation contributions	98.54
35881	22/04/2015	REST SUPERANNUATION	Superannuation contributions	91.03
35882	22/04/2015	SHIRE OF LAKE GRACE	Payroll deductions	2,170.00
35883	23/04/2015	AMALEE SMITH	Cleaning Lake King public toilets	306.60
35884	23/04/2015	DEPARTMENT OF TRANSPORT	Licence and Third Part Insurance Renewal for LG074 Manager of Community Service	293.80
35885	23/04/2015	SHIRE OF LAKE GRACE	Coffee, Milk, Sugar for , plastic cups, postage stamps for Shire office, Keys cut for 39a Maley and Lake Grace Airstrip and Newdegate tip, Licence new Shire 3 axle side tipper., Dishwashing liquid and tablet for Shire Office, Reimburse CFA for catering, batteries for retic controller, stop cap retic for sports oval and a usb for visitor centre	481.05
35886	23/04/2015	SYNERGY	Electricity charges for Lake Grace Basket ball courts, Lake Grace Oval Retic, Old Doctor's Surgery, Lake Grace Sports Pavilion, for Lake Grace Pumping Station, Village Grounds Retic, RSL Hall, Newdegate Parks & Gardens, Lake Grace Oval, Lake Grace TV Broadcasting, Lake Grace Pool, Lake Grace Hall, 54B Bennett Street, 54a Bennett Street, Lakes Village Hall, 6 Blackbutt Way, Shire Office, 65A Bennett Street, Lake Grace Medical Centre, 8 Wattle Drive and Lake Grace Playgroup Building	10,594.00

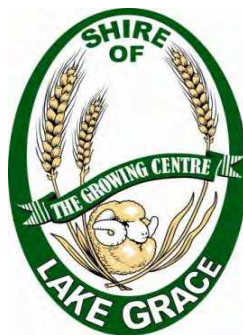
35888	23/04/2015	WATER CORPORATION	Water charges for Village Grounds, LG Ambulance Centre, Median strip Stubbs St, Standpipe Boulton, RSL Hall, Stubbs St Garden area, Lake Grace Parks & Gardens, 3 Clark Avenue, 33 Absolon Street, 23 Absolon, Shire Office, Lake Grace pool, Newdegate Parks & Gardens median strip, Newdegate Public Hall, Standpipe Maley St, Varley Public Toilets, Varley Cemetery, Standpipe Pitt St, Varley Golf, Varley Public Hall, Newdegate Public Toilets, Lake King Public Hall, Hainsworth Building, Newdegate Fire Station, Lake Grace Sports, Old Doctor's Surgery, Newdegate Parks & Gardens, Lake King Fire Station, Lake Grace Public Toilets, 19 Maley, Lakes Village Hall, 39A Maley St, Newdegate, 36 Bennett Street, Lake Grace Railway Station, Lake Grace Medical Centre and Lake Grace Playgroup Building,	10,796.40
				Total Cheq's
				108,402.39
DD5510.1	01/04/2015	WESTPAC BANK	Westpac Merchant Fees 23303597FEE 001556	348.98
DD5510.2	15/04/2015	WA TREASURY CORPORATION	Repayment for Loan178 and Loan 179	7,123.66
DD5510.3	22/04/2015	WA TREASURY CORPORATION	Repayment on Loan 195	3,691.39
DD5510.4	30/04/2015	WESTPAC BANK	Interest payable on Account 109971	0.77
DD5510.5	01/04/2015	COMMONWEALTH BANK (BPOINT)	CBA Bpoint Merchant fees 5353109694241774	41.98
DD5510.6	01/04/2015	WESTNET PTY LTD	Monthly Internet Charges MCRS, CEO, Depot, Admin Office, Visitor Centre and MIS	606.80
DD5510.7	07/04/2015	SHIRE OF LAKE GRACE CREDIT CARD	See Below	1,969.00
DD5510.8	15/04/2015	COMMONWEALTH BANK (BPOINT)	Monthly Bpoint Dir Dr Tans Fees-0245946	30.77
				Total Direct Debit
				13,813.35

REPORT TOTALS

Bank Code	Bank Name	TOTAL
14	TRUST BANK 00-0108	450.00
2	MUNICIPAL BANK 00-0001	735,190.99
TOTAL		735,640.99

Payments Made By Visa Credit Card

24/02/2015	Registration for CEO to Attend LGMA Conference	1375.00
3/03/2015	Registration for Cr Armstrong to Attend Heartlands Wa Wheatbelt Workshop	198.00
3/03/2015	Registration for Cr Clarke to Attend Heartlands Wa Wheatbelt Workshop	198.00
3/03/2015	Registration for CEO to Attend Heartlands Wa Wheatbelt Workshop	198.00
Total Payments Made via Credit Card		1969.00



SHIRE OF LAKE GRACE
INTERIM MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015

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INTERIM STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015

	NOTE	April 2015 Actual \$	April 2015 Y-T-D Budget \$	2014/15 Budget \$	Variations Actuals to Budget \$	Variations Actual Budget to Y-T-D %	
Operating							
Revenues/Sources							
Governance	1,2	76,285	66,915	68,863	9,370	14.00%	▲
General Purpose Funding		1,783,247	1,756,642	2,324,155	26,605	1.51%	
Law, Order, Public Safety		53,417	116,395	141,485	(62,978)	(54.11%)	▼
Health		2,859	1,998	2,068	861	43.09%	
Education and Welfare		0	0	0	0	0.00%	
Housing		625,021	890,760	1,185,340	(265,739)	(29.83%)	▼
Community Amenities		294,083	277,320	279,210	16,763	6.04%	
Recreation and Culture		1,367,145	1,399,147	1,483,009	(32,002)	(2.29%)	
Transport		843,939	1,015,340	1,076,720	(171,401)	(16.88%)	▼
Economic Services		519,173	542,899	631,132	(23,726)	(4.37%)	
Other Property and Services		105,908	71,527	81,609	34,381	48.07%	▲
		<u>5,671,077</u>	<u>6,138,943</u>	<u>7,273,591</u>	<u>(467,866)</u>	<u>(7.62%)</u>	
(Expenses)/(Applications)							
Governance	1,2	(329,343)	(502,991)	(551,639)	173,648	34.52%	▼
General Purpose Funding		(206,177)	(229,359)	(275,230)	23,182	10.11%	▼
Law, Order, Public Safety		(233,222)	(290,407)	(345,312)	57,185	19.69%	▼
Health		(229,391)	(310,039)	(372,899)	80,648	26.01%	▼
Education and Welfare		0	0	0	0	0.00%	
Housing		(105,462)	(111,511)	(136,877)	6,049	5.42%	
Community Amenities		(532,487)	(621,494)	(742,419)	89,007	14.32%	▼
Recreation & Culture		(1,107,416)	(1,439,857)	(1,688,909)	332,441	23.09%	▼
Transport		(2,291,849)	(2,229,486)	(2,701,582)	(62,363)	(2.80%)	
Economic Services		(363,841)	(466,257)	(597,206)	102,416	21.97%	▼
Other Property and Services		(126,693)	(26,065)	(11,580)	(98,628)	(351.43%)	▲
		<u>(5,525,881)</u>	<u>(6,229,465)</u>	<u>(7,423,653)</u>	<u>703,584</u>	<u>(11.29%)</u>	
Net Operating Result Excluding Rates		145,196	(90,522)	(150,059)	235,718	260.40%	
Adjustments for Non-Cash							
(Revenue) and Expenditure							
(Profit)/Loss on Asset Disposals	4	26,501	9,000	(22,318)	17,501	(194.46%)	▲
Movement in Deferred Pensioner Rates/ESL (non-current)		0	0	0	0	0.00%	
Movement Water Connection Bonds		0	0	0	0	0.00%	
Movement in Employee Benefit Provisions (non-current)		0	0	0	0	0.00%	
Adjustment for Rounding		0	0	0	0	0.00%	
Depreciation on Assets	2(a)	1,967,413	1,993,630	2,392,377	(26,217)	1.32%	
Capital Revenue and (Expenditure)							
Purchase Land Held for Resale	3	0	0	0	0	0.00%	
Purchase Land and Buildings	3	(1,342,902)	(2,014,928)	(2,517,600)	672,026	33.35%	▼
Purchase Furniture and Equipment	3	(14,431)	(37,597)	(61,413)	23,166	61.62%	▼
Purchase Plant and Equipment	3	(407,670)	(441,947)	(460,270)	34,277	7.76%	
Purchase Infrastructure Assets - Roads	3	(1,352,828)	(1,761,068)	(1,964,489)	408,240	23.18%	▼
Purchase Infrastructure Assets - Other	3	(151,574)	(246,993)	(307,301)	95,419	38.63%	▼
Proceeds from Disposal of Assets	4	147,728	41,818	234,955	105,910	253.26%	▲
Repayment of Debentures	5	(608,977)	(608,982)	(687,118)	5	0.00%	
Proceeds from New Debentures	5	110,000	110,000	110,000	0	0.00%	
Advances to Community Groups		(110,000)	(110,000)	(110,000)	0	0.00%	
Self-Supporting Loan Principal Income	5	14,189	16,937	18,255	(2,748)	(16.22%)	
SEC Extensions Income	5	4,545	0	4,545	4,545	0.00%	
Transfers to Restricted Assets (Reserves)	6	0	0	(279,826)	0	0.00%	
Transfers from Restricted Asset (Reserves)	6	0	0	366,425	0	0.00%	
Transfers to Restricted Assets (Other)		(867)	(866)	(866)	(1)	100.00%	
Transfers from Restricted Asset (Other)		0	0	0	0	100.00%	
ADD Net Current Assets July 1 B/Fwd	7	825,631	865,986	865,986	(40,355)	(4.66%)	
LESS Net Current Assets Year to Date	7	<u>1,923,873</u>	<u>422,935</u>	<u>29,328</u>	<u>1,500,938</u>	<u>(354.89%)</u>	▼
Amount Raised from Rates	8	<u>(2,671,919)</u>	<u>(2,671,832)</u>	<u>(2,598,046)</u>	<u>(87)</u>	<u>0.00%</u>	

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

Material Variances Symbol

Above Budget Expectations



Greater than 5,000 and greater than 10%

Below Budget Expectations



Less than 5,000 and less than 10%

SHIRE OF LAKE GRACE
FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015
Report on Significant variances Greater than 10% or \$5,000, Whichever is Higher

REPORTABLE OPERATING REVENUE VARIATIONS

Governance

Administration staff rent is above YTD budget expectancy due to the increase in rent previously approved by council.

Law, Order & Public Safety

Emergency Service Officer Income is \$57,900 below expectancy due to position vacancy this will change in future months

Housing

Variance is caused by timing of ILU grant funds being received and associated under spend in capital expenditure

Transport

The Variance is caused by the timing of the Roads to Recovery and Blackspot grant funds being received.

Other Property and Services

Works housing rent is above YTD budget expectancy due to the increase in rent previously approved by council.

REPORTABLE OPERATING EXPENDITURE VARIATIONS

General Purpose Funding

Rates Collection Fee Being \$8,100 below budget expectancy for YTD.

Valuation Expenses being \$8,500 below budget expectancy for YTD but will be used with 2015/16 UV Revaluation expense expected in May 2015.

Governance

Election Expenses are \$6,000 below YTD budget expectancy as election is not until October and work towards election is not expected to start until June.

Councillor attendance fees are below budget due to timing and also a over allocation on Budgeted YTD figures.

Staff Training budget is below YTD expectancy but is expected to change once the completion of staff training requirements are assessed with performance reviews in April.

CEO Vehicle Expenses are \$9,000 below YTD budget expectancy due to the change over vehicle in August 2014.

General Subscription is \$5,700 below YTD budget expectancy due to timing of invoices

Audit fees are \$13,355 above budget expectancy due to increased costs for 2013/14 Annual Financial Statements audit.

Legal Expenses are \$9,000 below budget expectancy

Integrated Planning is \$7,500 below YTD Budget due to timing of work being performed.

Review of Local laws is currently being performed and Budget is expected to be expended in May- June.

Law, Order & Public Safety

Ranger service expense and wages are \$8,500 below budget expectancy

Emergency Service Officer expenses are below \$39,000 below expectancy due to position being vacant

Health

Contract Environmental Health Officer expenses are \$36,800 below budget expectancy due to timing of invoices and signing of new agreement.

Community Amenities

Lake Grace sewerage system maintenance is \$24,800 below budget expectancy due to budgeted capital work

Maintenance costs on Refuse sites is \$15,200 above YTD budget Expectancy

The Review of the Shire's town Planning Scheme not going ahead, Funds to be reallocated.

Recreation And Culture

Newdegate Hall expenses are \$6,200 below budgeted YTD expectancy

Lake Grace swimming pool wages are \$22,600 below budget expectancy and is expected to remain below for the remainder of the Year as the pool closed for the 2014/15 in April.

Lake Grace Aquatic and Rec Program expenses are \$9,900 below budget

Lake Grace Rec Centre Expenses are \$6,800 above budget expectancy

Lake Grace Oval Electricity is \$6,000 below budget but expenses are expected to rise due to the commencement of the winter sports season.

Pingaring Community Expenses are \$10,900 below YTD budget expectancy, This is expected to change in June with the payment to contribution to be made in June.

Community Requests Account is \$53,200 below Budget Expectancy - remaining community request projects are expected to be completed in coming months

Economic Services

Contract Building Surveyor expenses are \$44,500 below expectancy due to timing of invoices

Standpipe Expenses are \$18,900 below budgeted expectancy due to timing.

Lake Grace Visitors centre wages is \$20,200 below YTD budget expectancy. The appointment of a new visitors centre manager will see expenses rise but overall expense will remain below budget.

Museum expenses are \$11,200 below budget expectancy due to timing.

SHIRE OF LAKE GRACE
FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015
Report on Significant variances Greater than 10% or \$5,000, Whichever is Higher

REPORTABLE OPERATING EXPENDITURE VARIATIONS CONTINUED

Other Property, Services

Manual Allocation of Labour Overheads and Plant Operation Cost Completed up until April 2015. Adjustments to Allocation rates made with effects to be seen in May and June Financial Statements.

All Schedules

Other minor variances are due to timing.

The overall variation across all programs is less than 5% and any budget variation have been identified and adjusted in the budget review

REPORTABLE NON-CASH VARIATIONS

(Profit)/Loss on Asset Disposals - Variances due to timing of sale of assets and the allocation of Depreciation.

REPORTABLE CAPITAL EXPENSE VARIATIONS

Purchase of Land and Buildings

Variance is caused by start time of projects. Expenditure on ILU project is expected to increase in coming months as projected progresses

Purchase of Infrastructure Assets Other

Variance is caused by timing budgeted projects and expected to reduce in as upgrade to Lake Grace sewerage system progresses.

Purchase of Road Infrastructure

Variance is caused by timing of budgeted projects and is expected reduce in as coming months as Road program continues

REPORTABLE CAPITAL INCOME VARIATIONS

Net Current Assets July 1 B/Fwd - Variation is higher. However, the 30 June Annual Financial Statements have not been finalised and this figure could change.

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY**FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****(a) 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 also 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 Council 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 at Note 12. to these financial statements.

(b) 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.

(c) 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.

(d) 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.

(e) 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.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 Council's intentions to release for sale.

(f) 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.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
 - (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipment; and
 - (ii) that are -
 - (I) land and buildings; or-
 - (II) Infrastructure;
- and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council 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.

Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2014.

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 Council 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.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

(f) Fixed Assets (Continued)

Transitional Arrangements

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the **Initial Recognition** section as detailed above.

Those assets carried at fair value will be carried in accordance with the **Revaluation** Methodology section as detailed above.

Early Adoption of AASB 13 - Fair Value Measurement

Whilst the new accounting standard in relation to Fair Value, AASB 13 – Fair Value Measurement only become applicable for the year ended 30 June 2014 (in relation to Council), given the legislative need to commence using Fair Value methodology in the previous reporting period (year ended 30 June 2013) the Council chose to early adopt AASB13 (as allowed for in the standard).

As a consequence, the principles embodied in AASB 13 - Fair Value Measurement have been applied to the previous reporting period (year ended 30 June 2013).

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 Council.

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:

- 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
- 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 seals	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Formed Roads (unsealed) formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

**(f) Fixed Assets (Continued)
Depreciation (continued)**

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.

When revalued assets are disposed of, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Expenditure on items of equipment under \$1,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(g) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council 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. 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 (i.e. the market with the greatest volume and level of activity for the asset 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 Council 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 Council are consistent with one or more of the following valuation approaches:

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**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.

(g) Fair Value of Assets and Liabilities (continued)**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 Council 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 and 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 at least every 3 years.

(h) Financial Instruments**Initial Recognition and Measurement**

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council 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 Council 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 non-current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**(h) Financial Instruments (continued)***(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 Council 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.

(i) Impairment of Assets

In accordance with Australian Accounting Standards the Council'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.

(i) Impairment of Assets (continued)

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.

(j) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**(k) Employee Benefits****Short-Term Employee Benefits**

Provision is made for the Council'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 Council'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 Council'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 or 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 re-measurements 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 Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council 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.

(l) 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.

(m) Provisions

Provisions are recognised when the Council 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.

(n) 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 Council, 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.

(o) Investment in Associates

An associate is an entity over which the Council 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 Council's share of net assets of the associate. In addition, the Council's share of the profit or loss of the associate is included in the Council's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Council'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 Council and the associate are eliminated to the extent of the Council's interest in the associate.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

When the Council's share of losses in an associate equals or exceeds its interest in the associate, the Council 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 Council will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

(p) 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.

(q) 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.

(r) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

(s) 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 Council's operational cycle. In the case of liabilities where the Council 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 Council's intentions to release for sale.

(t) Rounding Off Figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar.

(u) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Council 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.

(v) 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.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

2. STATEMENT OF OBJECTIVE

In order to discharge its responsibilities to the community, the Shire has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Shire of Lake Grace Vision Statement

Into the future, our vision for the Shire of Lake Grace is to be:

- *A Regional Centre incorporating other communities, and a major hub for a range of services including Agriculture, Education, Health and Law Enforcement.*
- *An employer of choice operating a skilled, effective workforce.*
- *A financially sustainable organisation operating from a diverse funding base.*
- *A leader in the operation of an efficient and effective roads and transport system.*
- *An effective manager of community assets.*
- *A leader in water, waste and natural resource management.*

Shire of Lake Grace Mission Statement

"To remain and grow as a sustainable, economically viable community.

We will do this through:

- *Being dynamic, effective, credible and visionary leaders*
- *Providing a driving force through the Council of the Shire of Lake Grace to become a regional 'Centre of Excellence'*
- *Delivering targeted community services through a funding model that maintains a community's identity"*

Shire of Lake Grace Values

Value 1 Partnerships valuing the growing of trust and respect.

Value 2 Recognition and support of talent and creativity.

Value 3 Encouraging learning and knowledge.

Value 4 Supporting a "can do" approach.

The Shire of Lake Grace is dedicated to providing high quality services to the community through the various service orientated programs which it has established.

GENERAL PURPOSE FUNDING - SCHEDULE 3

Objective: To collect revenue to allow for the provision of services.

Activities: Rating, General Purpose Government grants and the earning of interest.

GOVERNANCE - SCHEDULE 4

Objective: To provide a decision making process for the efficient allocation of scarce resources.

Activities: Administration and operation of facilities and services to members of Council.

Other costs that relate to the task of assisting elected members and ratepayers on materials which do not concern specific council services.

LAW, ORDER, PUBLIC SAFETY - SCHEDULE 5

Objective: To provide bushfire prevention services and animal (dog) control services.

Activities: Supervision and enforcement of the Bushfire Act and Dog Act.

HEALTH - SCHEDULE 7

Objective: To provide for an operational framework for good community health in conjunction with the Health Department of WA.

Activities: Health Inspection Services regarding food quality, pest control etc and the provision of a Doctor and Dental surgery facilities and Child Health Clinic.

EDUCATION AND WELFARE - SCHEDULE 8

Operation and control of Senior Services other than housing, vacation swimming classes and youth services. The provision and maintenance of school bus shelters.

HOUSING - SCHEDULE 9

Objective: To help to ensure that adequate housing is available to staff and the community.

Activities: Provision and maintenance of 15 staff houses, 1 Doctor's residence, 7 Aged Person Units and 19 community accommodation units.

COMMUNITY AMENITIES - SCHEDULE 10

Objective: To provide community amenities and other infrastructure as required by the community.

Activities: Rubbish collection and disposal, maintenance of rubbish tips and chemical drum recycling. Administration of the Town Planning Schemes for the four townsites within the Shire and the whole of the Shire including the provision of residential, commercial and industrial land, townscaping facilities and the maintenance of cemeteries for each town.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

2. STATEMENT OF OBJECTIVE (Continued)

RECREATION AND CULTURE - SCHEDULE 11

Objective: To establish and manage efficiently sport and recreation infrastructure and resources which will help the social well being and the health of various communities of the Shire.

Activities: The provision and maintenance, in conjunction with the various communities, of public halls, recreation grounds, sports pavilions etc, the Lake Grace Swimming Pool and the operating of public libraries in conjunction with the Education Department.

TRANSPORT - SCHEDULE 12

Objective: To provide efficient and effective transport infrastructure to the community.

Activities: Construction and maintenance of streets, roads, bridges; the cleaning and lighting of streets and the maintenance of council depots and aerodromes.

ECONOMIC SERVICES - SCHEDULE 13

Objective: To help promote the Shire and improve its economic wellbeing.

Activities: The regulation and provision of tourism, area promotion activities, building control noxious weeds and the provision of water standpipes.

OTHER PROPERTY & SERVICES - SCHEDULE 14

Objective: To provide other services etc not elsewhere included.

Activities: Private works operations, Council plant repairs and operation costs.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015

		2014/15 Budget \$		April 2015 Actual \$	
3. ACQUISITION OF ASSETS					
The following assets have been acquired during the period under review:					
By Program					
GL #	JOB #	By GL	By Job	By GL	By Job
Governance					
<u>Governance General</u>					
New: Photocopier	E042559	10,181	10,181	10,180.50	10,180.50
Renewal: CEO Vehicle	E042550	56,880	56,880	56,879.62	56,879.62
Renewal: 5 Banksia Place - Fencing and Gutters	E042006	30,550	9,950	0.00	0.00
Renewal: 54A Bennett Street - Fencing, Paint, Furn		0	20,600		0.00
New: Council iPads	E042543	9,000	9,000	0.00	0.00
Upgrade: Software	E042561	23,000	23,000	0.00	0.00
Upgrade: Council Chambers	E042541	5,890	5,890	0.00	0.00
Health					
<u>Other Health</u>					
New: Lake Grace Medical Centre - Air Conditioner	E077503	30,000	30,000	27,211.82	27,211.82
Renewal: 8 Wattle Drive - External Painting	E077502	15,750	15,750	0.00	0.00
Renewal: Doctor's Vehicle	E077054	44,545	44,545	44,545.45	44,545.45
Housing					
<u>Other Housing</u>					
Renewal: 19 Maley Street - Fencing	E092006	20,850	20,850	5,946.21	5,946.21
Unit 2 - CLGFR Funding	E092100	1,354,597	538,000	688,732.59	75,000.00
Unit 3 - CLGFR Funding			627,000		613,732.59
Unit 4 - CLGFR Funding			189,597		0.00
<u>Log Chop Housing</u>					
Renewal: 11B Collier Street - Fencing	E093006	20,600	10,300	20,705.02	10,352.51
Renewal: 11A Collier Street - Fencing			10,300		10,352.51
Community Amenities					
<u>Sanitation - Household Refuse</u>					
Upgrade: Lake Grace Tip - Liquid Waste Receival Pit	E101207	60,000	15,000	35,100.00	0.00
Upgrade: Lake Grace Tip - Ground Water Monitoring Bores Installation			45,000		35,100.00
<u>Sewerage</u>					
Upgrade: Lake Grace Sewerage	E103163	149,350	149,350	68,505.51	68,505.51
<u>Other Community Amenities</u>					
Renewal: Childcare Facilities - External Painting	E107501	10,000	10,000	0.00	0.00
Recreation and Culture					
<u>Public Halls, Civic Centres</u>					
Renewal: Lake Grace Public Hall - Internal Painting	E111007	240,126	10,300	70,430.21	7,878.00
Renewal: Lake Grace Lakes Village Hall - Ext Painting			4,120		0.00
Upgrade: Newdegate Lesser Hall			149,386		62,552.21
Upgrade: Newdegate Public Hall - Line Marking			20,000		0.00
Upgrade: Newdegate Lesser Hall CLGFL Funding			56,320		0.00
New: Newdegate Lesser Hall Furniture	E111458	9,091	9,091	0.00	0.00
<u>Swimming Pools</u>					
Renewal: Lake Grace Swimming Pool - Gutters, Ext Paint	E112525	44,351	44,351	2,154.28	2,154.28
<u>Libraries</u>					
New: Split System Air Conditioner Lake King	E115420	4,251	4,251	4,250.91	4,250.91
<u>Other Recreation & Sport</u>					
New: Newdegate Golf & Bowling Club - Roof	E113152	554,881	39,140	414,105.67	8,116.96
Renewal: Newdegate Golf & Bowling Club - Gutters			25,600		0.00
Upgrade: Lake Grace Sporting Precinct			141,141		168,921.29
Upgrade: Lake Grace Sporting Precinct			189,000		145,328.02
Upgrade: Lake Grace Sporting Precinct			160,000		91,739.40
Newdegate Line Marking	E113275	20,000	20,000		0.00
New: Lake Grace - Shade Structure	E113201	8,000	8,000	7,464.29	7,464.29
New: Newdegate - Shade Structure	E113202	8,000	8,000	11,679.19	11,679.19
New: Lake King - Shade Structure	E113203	4,000	4,000	2,059.25	2,059.25
<u>Other Culture</u>					
Upgrade: Lake King Tractor Museum - Refurbish	E116112	94,300	39,150	50,172.73	172.73
Renewal: RSL Hall - External Painting			5,150		0.00
New: Lake Grace Men's Shed			50,000		50,000.00

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015

3. ACQUISITION OF ASSETS

2014/15
Budget
\$April
2015
Actual
\$

The following assets have been acquired during the period under review:

By Program (Continued)**Transport**Construction Streets, Roads, Bridges, Depots

	GL #	JOB #	By GL	By Job	By GL	By Job
Upgrade: Roadworks	E121300		0	0	1,178.96	1,178.96
Roadworks	E121310		1,860,838		1,345,975.62	
Renewal: Biddy Camm Road		BICACAP		63,625		33,578.01
Renewal: East Newdegate North Road		BIDYCAP		83,940		40,186.03
Upgrade: Dunham/Robertson Intersection		BLSPCAP		55,133		163.71
Renewal: Burngup South Road		BSTHCAP		75,417		52,270.49
Renewal: Burngup Road		BURNCAP		68,109		53,373.37
Renewal: Burns Road		BRNSCAP		25,151		24,106.28
Renewal: Drust Road		DRSTCAP		34,408		65,947.38
Renewal: Engineering Consultancy		ENGICAP		15,000		9,849.54
Renewal: Fourteen Mile Road		FOURCAP		63,288		48,858.68
Renewal: Gravel Stockpiling		GRSTCAP		76,356		32,485.70
Renewal: Hewsons Road		HEWSCAP		49,521		72,637.39
Renewal: Holt Rock South RRG		HOL1CAP		246,061		233,816.47
Renewal: Holt Rock South R2R		HOL2CAP		155,570		163,636.40
Renewal: Mallee Hill Road		MALLCAP		48,715		46,008.29
Renewal: Minor Works		MINRCAP		70,919		22,574.19
Renewal: Newdegate North Road RRG		NTH1CAP		130,561		50,575.67
Renewal: Newdegate North Road R2R		NTH2CAP		162,352		40,643.32
Renewal: Parsons Road		PARSCAP		41,920		39,528.97
Upgrade: Pelham Road		PELHCAP		42,915		78,529.79
Renewal: Patching		PTCHCAP		140,624		67,861.42
Renewal: Rural Signs		RUROCAP		36,269		15,040.61
Renewal: School Bus Routes		SBUSCAP		35,234		0.00
Renewal: Slarke Road		SLARCAP		39,269		37,583.61
Renewal: Tarco Road		TARCCAP		46,083		49,719.38
Renewal: Whurr Road		WHURCAP		26,708		24,360.64
Renewal: Willcocks Road		WILLCAP		27,691		42,640.28
<u>Footpaths</u>			62,951		6,723.97	
Renewal: Footpaths	E121311	FORECAP		12,951		1,460.75
New: Lake Grace Footpath		LGFTCAP		25,000		5,263.22
New: Newdegate Footpath		NGFTCAP		25,000		0.00
<u>Town Streets</u>			103,650		5,673.75	
Renewal: Street Reseals	E121314	RESECAP		80,000		0.00
Renewal: Street Signs		SIGNCAP		4,900		1,890.05
Renewal: Street Renewal		STRECAP		12,697		2,207.03
Renewal: Trees		TREECAP		6,053		1,576.67
<u>Road Plant Purchases</u>			354,345		292,034.32	
Renewal: Works Roadwest Trailer LG257	E123059	P13CAP		105,000		93,499.30
Purchase of Newdegate Community Bus						18,000.00
Renewal: MIS Nissan Pathfinder LG976		P27CAP		52,650		44,244.68
Renewal: Works Road Construction Grader LG041		PG06CAP		0		0.00
Renewal: Parks Tip Truck LG029		PK03CAP		55,295		0.00
Renewal: Works Ford Ranger LG384		PL04CAP		25,700		24,038.17
New: Purchase of New Skid Steer Loader		PSS01		90,000		88,214.00
Renewal: Works Ford Ranger LG004		PL06CAP		25,700		24,038.17
Economic Services						
<u>Other Economic Services</u>						
New: Lake King Community Water Supply	E136127		75,000	75,000	55,142.28	55,142.28
New: Purchase of Lot 46 Bennett St	E137525		0	0	16,348.16	16,348.16
Other Property & Services						
<u>Public Works Overheads</u>			15,250		0.00	
Renewal: 6 Banksia Place - Gutters	E143006	WH02CAP		5,300		0.00
Renewal: 54B Bennett Street - Fencing, Paint, Furnish		WH11CAP		9,950		0.00
Depot Upgrades & Improvements Cap	E143313		6,345	6,345	11,994.86	11,994.86
<u>Plant Operations</u>						
Renewal: Deutscher Mower Honda	E143052	MOWCAO	4,500	4,500	14,211.00	14,211.00

5,311,073	5,311,073	3,269,406.17	3,269,406.17
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By Class

	By GL	By Job	By GL	By Job
Land Held for Resale - Current		0		0.00
Land Held for Resale - Non Current	0	0	0.00	0.00
Land and Buildings	2,517,600	2,517,600	1,342,901.55	1,342,901.55
Furniture and Equipment	61,413	61,413	14,431.41	14,431.41
Plant and Equipment	460,270	460,270	407,670.39	407,670.39
Infrastructure Assets - Roads	1,964,489	1,964,489	1,352,828.33	1,352,828.33
Infrastructure Assets - Other	307,301	307,301	151,574.49	151,574.49
	5,311,073	5,311,073	3,269,406.17	3,269,406.17

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015

4. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

By Program	Written Down Value		Sale Proceeds		Profit(Loss)	
	2014/15 Budget \$	April 2015 Actual \$	2014/15 Budget \$	April 2015 Actual \$	2014/15 Budget \$	April 2015 Actual \$
Governance						
CEO Vehicle	55,000	52,371.64	41,818	41,818.18	(13,182)	(10,553.46)
Black Photocopier	9,572	9,571.80	0	0.00	(9,572)	(9,571.80)
Health						
Ford Territory - Doctor	20,000	36,066.32	28,768	29,091.90	8,768	(6,974.42)
Transport						
Ford Ranger LG004	9,894	0.00	6,000	0.00	(3,894)	0.00
Nissan Pathfinder MIS Vehicle	18,000	32,223.84	30,455	30,454.55	12,455	(1,769.29)
Hino Truck	23,401	0.00	30,000	0.00	6,599	0.00
Ford Ranger LG384	9,800	0.00	30,000	0.00	20,200	0.00
Roadwest Trailer	17,161	0.00	22,000	0.00	4,839	0.00
Volvo Grader	0	0.00	0	0.00	0	0.00
Land Development						
Quondong Crt	45,914	43,995.32	45,914	46,363.64	0	2,368.32
	208,742	174,228.92	234,955	147,728.27	26,212	(26,500.65)

By Class of Asset	Written Down Value		Sale Proceeds		Profit(Loss)	
	2014/15 Budget \$	April 2015 Actual \$	2014/15 Budget \$	April 2015 Actual \$	2014/15 Budget \$	April 2015 Actual \$
Plant & Equipment	153,256	164,657	189,041	101,365	35,784	(16,929)
Furniture & Equipment	9,572	9,572	0	0.00	(9,572)	(9,571.80)
Land Development	45,914	0	45,914	46,363.64	0	0.00
	208,742	174,228.92	234,955	147,728.27	26,212	(26,500.65)

Summary	2014/15 Budget \$	April 2015 Actual \$
Profit on Asset Disposals	48,966.27	2,368.32
Loss on Asset Disposals	(26,648)	(28,868.97)
	<u>22,318</u>	<u>(26,500.65)</u>

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-14	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2014/15 Budget \$	2014/15 Actual \$	2014/15 Budget \$	2014/15 Actual \$	2014/15 Budget \$	2014/15 Actual \$	2014/15 Budget \$	2014/15 Actual \$
Governance									
Loan 175 CEO's House	57,129	0	0	10,064	10,064	47,065	47,065	3,416	1,872
Loan 181 Office Redevelopment	334,972	0	0	12,017	12,017	322,955	322,955	19,190	12,879
Law, Order & Public Safety									
Loan 195 CESMO Vehicle	10,711	0	0	7,084	7,084	3,627	3,627	287	222
Health									
Loan 190 Newdegate Medical Centre	146,904	0	0	21,221	10,463	125,683	136,441	7,962	4,128
Housing									
Loan 178 Newdegate J/V	7,750	0	0	7,750	7,750	0	0	357	259
Loan 184 Housing	48,966	0	0	10,923	5,361	38,043	43,605	3,476	1,670
Loan 185 Housing	48,966	0	0	10,923	5,361	38,043	43,605	3,476	1,670
Loan 191 Staff Housing	67,368	0	0	9,606	4,731	57,762	62,637	3,978	2,061
Community Amenities									
Loan 180 Newdegate Toilet	8,661	0	0	4,208	4,208	4,453	4,453	436	275
Recreation and Culture									
Loan 173 LG Swimming Pool	117,805	0	0	10,327	10,327	107,478	107,478	6,616	4,535
Loan 179 Lake Grace Dam	5,812	0	0	5,812	5,812	(0)	0	268	194
Loan 182 LG Sporting Prec.	217,404	0	0	11,199	11,199	206,205	206,205	13,587	9,101
Loan 188 LG Sports Club (*)	56,564	0	0	8,066	3,972	48,498	52,592	3,340	1,731
Loan 192 LG Bowling Green	56,564	0	0	8,066	3,972	48,498	52,592	3,340	1,731
Loan 193 NGT Bowling Club	39,284	0	0	4,139	4,139	35,145	35,145	1,825	1,033
Loan 198 LG Precinct	200,000	0	0	16,253	8,036	183,747	191,964	8,780	3,729
Transport									
Loan 196 Plant & Roadworks	407,600	0	0	38,823	19,200	368,777	388,400	15,004	6,479
Economic Services									
Loan 189 Lake Grace Residential Land	174,760	0	0	6,734	3,317	168,026	171,443	10,455	5,278
Loan 194 Water Connection	0	0	0	0	0	0	0	5,214	3,573
Loan 197 Headworks Included in Loan 194	450,000	0	0	450,000	450,000	0	0	3,924	1,962
Loan 199 Standpipe Controllers	127,805	0	0	23,712	11,747	104,093	116,058	4,536	1,979
Loan 201 LG Development Assoc(*)		110,000	110,000	10,189	10,217	99,811	99,783	1,859	1,793
	2,585,025	110,000	110,000	687,118	608,977	2,007,907	2,086,048	121,326	68,154

(*) Self supporting loan financed by payments from Lake Grace Sportsman's Club and Lake Grace Development Association.

All other loan repayments were financed by general purpose revenue, with the exception of Loans 173, 179, 182, 192, 193 and 198 which are funded by way of Specified Area Rates.

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015

5. INFORMATION ON BORROWINGS

(b) New Debentures - 2014/15

Particulars/Purpose	Amount Borrowed	Institution	Term (Years)	Total Interest & Charges \$	Interest Rate %	Amount Used	Balance Unspent \$
	Budget \$					Actual \$	
Loan 201(*) Lake Grace Develop. Assoc	110,000	WATC	5	1,890		110,000	-

(c) Unspent Debentures

Council has no unspent loans as at 30 September 2014 nor is it expected to have unspent debenture funds as at 20 June 2015.

(d) Overdraft

Council has not utilised an overdraft facility during the month of September although an overdraft facility of \$500,000 with Westpac does exist. It is not anticipated that this facility will be required to be utilised during 2014/2015.

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015

	2014/15 Budget \$	April 2015 Actual \$
6. RESERVES		
Cash Backed Reserves		
(a) Community Water Supply Reserve		
Opening Balance	10,962	10,962
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	0	0
	<u>10,962</u>	<u>10,962</u>
(b) Computer System Upgrade Reserve		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	0	0
	<u>0</u>	<u>0</u>
(c) Emergency Services Reserve		
Opening Balance	24,844	24,844
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	0	0
	<u>24,844</u>	<u>24,844</u>
(d) Housing Reserve		
Opening Balance	30,080	30,080
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	0	0
	<u>30,080</u>	<u>30,080</u>
(e) Lake Grace Sewerage Scheme Reserve		
Opening Balance	487,446	487,446
Amount Set Aside / Transfer to Reserve	46,174	0
Amount Used / Transfer from Reserve	(4,350)	0
	<u>529,270</u>	<u>487,446</u>
(f) Lake Grace Sport & Recreation SARS Reserve		
Opening Balance	1,951	1,951
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	(1,951)	0
	<u>0</u>	<u>1,951</u>
(g) Lake Grace TV Reserve		
Opening Balance	34,546	34,546
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	0	0
	<u>34,546</u>	<u>34,546</u>
(h) Lake King Sport & Rec SARS Reserve		
Opening Balance	45,486	45,486
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	(45,486)	0
	<u>0</u>	<u>45,486</u>
(i) Lake King TV Reserve		
Opening Balance	(13)	(13)
Amount Set Aside / Transfer to Reserve	13	0
Amount Used / Transfer from Reserve	0	0
	<u>0</u>	<u>(13)</u>
(j) Land Development Reserve		
Opening Balance	26,463	26,463
Amount Set Aside / Transfer to Reserve	45,914	0
Amount Used / Transfer from Reserve	0	0
	<u>72,377</u>	<u>26,463</u>

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015

	2014/15 Budget \$	April 2015 Actual \$
6. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
(k) Leave Reserve		
Opening Balance	157,888	157,888
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	0	0
	<u>157,888</u>	<u>157,888</u>
(l) Newdegate Ground Keeping SARS Reserve		
Opening Balance	10,000	10,000
Amount Set Aside / Transfer to Reserve	5,000	0
Amount Used / Transfer from Reserve	0	0
	<u>15,000</u>	<u>10,000</u>
(m) Newdegate Hall Reserve		
Opening Balance	305,793	305,793
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	(160,000)	0
	<u>145,793</u>	<u>305,793</u>
(n) Newdegate Sport & Rec SARS Reserve		
Opening Balance	115,069	115,069
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	(115,069)	0
	<u>0</u>	<u>115,069</u>
(o) Newdegate Sports Dam Reserve		
Opening Balance	15,000	15,000
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	0	0
	<u>15,000</u>	<u>15,000</u>
(p) Newdegate Stadium Floor Reserve		
Opening Balance	20,000	20,000
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	(20,000)	0
	<u>0</u>	<u>20,000</u>
(q) Newdegate 100 year Centenary Reserve		
Opening Balance	10,000	10,000
Amount Set Aside / Transfer to Reserve	5,000	0
Amount Used / Transfer from Reserve	0	0
	<u>15,000</u>	<u>10,000</u>
(r) Newdegate TV Reserve		
Opening Balance	4,227	4,227
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	0	0
	<u>4,227</u>	<u>4,227</u>
(s) Office Furniture & Equipment Reserve		
Opening Balance	12,179	12,179
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	0	0
	<u>12,179</u>	<u>12,179</u>
(t) Office Redevelopment Reserve		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	0	0
	<u>0</u>	<u>0</u>

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015

	2014/15 Budget \$	April 2015 Actual \$
6. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
(u) Photocopier Upgrade Reserve		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	0	0
	<u>0</u>	<u>0</u>
(v) Plant Replacement Reserve		
Opening Balance	150,589	150,589
Amount Set Aside / Transfer to Reserve	162,726	0
Amount Used / Transfer from Reserve	0	0
	<u>313,315</u>	<u>150,589</u>
(w) Recreation Reserve		
Opening Balance	696	696
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	0	0
	<u>696</u>	<u>696</u>
(x) Swimming Pool (Lake Grace) Reserve		
Opening Balance	20,401	20,401
Amount Set Aside / Transfer to Reserve	10,000	0
Amount Used / Transfer from Reserve	0	0
	<u>30,401</u>	<u>20,401</u>
(y) Varley Sport & Rec SARS Reserve		
Opening Balance	19,569	19,569
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	(19,569)	0
	<u>0</u>	<u>19,569</u>
(z) Varley Sullage Reserve		
Opening Balance	1,524	1,524
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	0	0
	<u>1,524</u>	<u>1,524</u>
(aa) Works and Services Reserve		
Opening Balance	30,070	30,070
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	0	0
	<u>30,070</u>	<u>30,070</u>
(ab) History Book Reserve		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	5,000	0
Amount Used / Transfer from Reserve	0	0
	<u>5,000</u>	<u>0</u>
Total Cash Backed Reserves	<u><u>1,448,172</u></u>	<u><u>1,534,770</u></u>

All of the above reserve accounts are to be supported by money held in financial institut

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015

	2014/15 Budget \$	April 2015 Actual \$
6. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers to Cash Backed Reserves		
Transfers to Reserves		
Emergency Services Reserve	0	0
Housing Reserve	0	0
Lake Grace Recreation & Culture SAR	0	0
Lake Grace Sewerage Reserve	46,174	0
Lake Grace TV Reserve	0	0
Lake King Sport & Rec Reserve	0	0
Lake King TV Reserve	13	0
Land Development Reserve	45,914	0
Leave Reserve	0	0
Newdegate Ground Keeping SAR Reserve	5,000	0
Newdegate 100 year Centenary Reserve	5,000	0
Newdegate Hall Reserve	0	0
Newdegate Sport & Rec SARS Reserve	0	0
Newdegate Sports Dam Reserve	0	0
Newdegate Stadium Floor Reserve	0	0
Newdegate TV Reserve	0	0
Office Furniture & Equipment Reserve	0	0
Office Redevelopment Reserve	0	0
Photocopier Upgrade Reserve	0	0
Plant Replacement Reserve	162,726	0
Recreation Reserve	0	0
Swimming Pool Reserve	10,000	0
Varley Sport & Rec SARS Reserve	0	0
Varley Sullage Reserve	0	0
Works and Services Reserve	0	0
History Book Reserve	5,000	0
	<u>279,827</u>	<u>0</u>
Transfers from Reserves		
Emergency Services Reserve	0	0
Housing Reserve	0	0
Lake Grace Sport & Rec SAR	(1,951)	0
Lake Grace Sewerage Reserve	(4,350)	0
Lake Grace TV Reserve	0	0
Lake King Sport & Rec SAR Reserve	(45,486)	0
Lake King TV Reserve	0	0
Land Development Reserve	0	0
Leave Reserve	0	0
Newdegate Ground Keeping SAR Reserve	0	0
Newdegate Hall Reserve	(160,000)	0
Newdegate Sport & Rec SARS Reserve	(115,069)	0
Newdegate Sports Dam Reserve	0	0
Newdegate Stadium Floor Reserve	(20,000)	0
Newdegate Centenary Reserve	0	0
Newdegate TV Reserve	0	0
Office Furniture & Equipment Reserve	0	0
Office Redevelopment Reserve	0	0
Photocopier Upgrade Reserve	0	0
Plant Replacement Reserve	0	0
Recreation Reserve	0	0
Swimming Pool Reserve	0	0
Varley Sport & Rec SAR Reserve	(19,569)	0
Varley Sullage Reserve	0	0
Works and Services Reserve	0	0
History Book Reserve	0	0
	<u>(366,425)</u>	<u>0</u>
Total Transfer to/(from) Reserves	<u>(86,598)</u>	<u>0</u>

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015

6. RESERVES (Continued)

In accordance with council resolutions in relation to each reserve account, the purpose of the reserves are set aside are as follows:

Community Water Supply Reserve

- to be used to meet the future commitments with the construction and maintenance of water supplies.

Computer System Upgrade Reserve

- to be used to upgrade Council's IT Hardware and Software Systems.

Emergency Services Reserve

- to be used to fund volunteer bush fire brigade and other emergency services.

Housing Reserve

- to be used for additions and/or renovations of existing Council staff houses and the acquisition of new houses

Lake Grace Recreation & Culture Specified Area Rate Reserve

- to be used to meet expenditure associated with sport and recreation costs in the Lake Grace Specified Area.

Lake Grace Sewerage Scheme Reserve

- to be used for the renovation, addition and improvements of the Lake Grace Sewerage Scheme

Lake Grace TV Reserve

- to be used for the maintenance and upgrade of television and radio services in the Lake Grace townsite.

Lake King Sport & Rec Reserve

- to be used to meet expenditure associated with sport and recreation costs in the Lake King Specified Area.

Lake King TV Reserve

- to be used for the maintenance and upgrade of television and radio services in the Lake King townsite.

Land Development Reserve**Leave Reserve**

- to be used to fund accrued leave entitlements of employees.

Newdegate Ground Keeping SAR Reserve

- to be used to meet all expenditure relating to preparation of grounds and purchase and replacement of related plant and equipment.

Newdegate Hall Reserve

- to be used for the repair, renovation, addition to and improvements of the Newdegate Hall

Newdegate Recreation & Culture Specified Area Rate Reserve

- to be used to meet expenditure associated with sport and recreation costs in the Newdegate Specified Area.

Newdegate Sports Dam Reserve

- a contribution of \$5,000 per year (to be capped at \$20,000) for upgrade works to the Lake Grace Sports Dam.

Newdegate Stadium Floor Reserve

- a contribution of \$5,000 per year (to be capped at \$20,000) for upgrade works to the Lake Grace Stadium Floor.

Newdegate TV Reserve

- to be used for the maintenance and upgrade of television and radio services in the Lake Grace townsite.

Office Furniture & Equipment Reserve

- to replace furniture, office, electrical and computer equipment at the Lake Grace Administration Centre.

Office Redevelopment Reserve

- to be used to upgrade Council Chambers and Administration Centre in Lake Grace.

Photocopier Replacement Reserve

- to be used to fund the replacement of Council's photocopier.

Plant Replacement Reserve

- to be used for the replacement of major items of roadmaking plant.

Recreation Reserve

- to be used for the development of sport and recreation facilities.

Swimming Pool (Lake Grace) Reserve

- to be used for the repair and improvement of the swimming pool and associated plant

Varley Sullage Reserve

- to be used for the expenditure associated with the servicing of loan and operations of the Sullage Scheme.

Varley Recreation & Culture Specified Area Rate Reserve

- to be used to meet expenditure associated with sport and recreation costs in the Varley Specified Area.

Works and Services Reserve

- to be used for the expenditure associated with road and street works, including drainage

All reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015

	2013/14 B/Fwd Per 2014/15 Budget \$	2013/14 B/Fwd Per Financial Report \$	April 2015 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	649,029	666,621	1,477,725
Cash - Restricted Unspent Grants	0	0	0
Cash - Restricted Unspent Loans	0	0	0
Cash - Restricted LOGCHOP Housing	44,062	44,062	44,669
Cash - Restricted Lake Village Housing	0	0	0
Cash - Restricted Joint Venture Housing	0	0	0
Cash - Restricted Rural Towns Program	5,143	5,143	5,403
Cash - Restricted Reserves	1,534,770	1,534,770	1,534,770
Rates - Current	223,289	226,114	219,111
Sundry Debtors	227,107	286,583	316,997
Self-Supported Loan	11,222	8,066	4,094
Accrued Income/Payments in Advance	0	0	0
GST Receivable	115,408	116,724	16,494
ESL Control	4,708	4,708	4,527
Inventories	10,718	10,718	5,877
SEC Extensions Current	21,604	4,545	0
Land Held for Resale	0	0	0
	2,847,060	2,908,054	3,629,667
LESS: CURRENT LIABILITIES			
Sundry Creditors	(304,037)	(166,063)	(63,876)
Accrued Expenditure	(1,916)	(75,873)	(386)
Income Received in Advance	0	0	0
PAYG Payable	(43,877)	(43,877)	(38,739)
Payroll Creditors	(26,512)	(10,164)	(1,781)
GST Payable	(8,340)	(57,752)	35,914
FBT Payable	(23,942)	(23,942)	(23,942)
ESL Levied	394	394	(6,249)
Accrued Interest on Debentures	(21,820)	(21,820)	0
Accrued Salaries & Wages	(18,416)	(68,942)	0
Provision for Doubtful Debts	(17,899)	(17,899)	(17,899)
Trust Adjustment	(702)	0	0
Current Employee Benefits Provision	(378,319)	(405,735)	(405,735)
Current Loan Liability	(186,054)	(676,941)	(67,962)
	(1,031,440)	(1,568,614)	(590,655)
NET CURRENT ASSET POSITION	1,815,620	1,339,440	3,039,012
Less: Cash - Reserves - Restricted	(1,534,770)	(1,534,770)	(1,534,770)
Less: Cash - Restricted LOGCHOP Housing	(44,062)	(44,062)	(44,669)
Less: Cash - Restricted Lake Village Housing	0	0	0
Less: Cash - Restricted Joint Venture Housing	0	0	0
Less: Cash - Restricted Rural Towns Program	(5,143)	(5,143)	(5,403)
Less: Cash - Unspent Grants - Restricted	0	0	0
Less: SEC Extensions	0	(4,545)	0
Less: Self Supported Loan Funds	0	(8,066)	(4,094)
Adjustment for Trust Transactions Within Muni	(702)	100	100
Add Back : Current Employee Provisions	330,441	405,735	405,735
- Lesser of Leave Provision and Leave Reserve	0	0	0
Add Back : Current Loan Liability	186,054	676,941	67,962
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	747,438	825,631	1,923,873

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2014/15 Rate Revenue \$	2014/15 Interim Rates \$	2014/15 Back Rates \$	2014/15 Total Revenue \$	2014/15 Budget \$
General Rate								
GRV - General Rate	8.7052	373	3,926,641	333,938	718	0	334,656	339,713
UV - General Rate	0.8768	590	255,966,288	2,236,135	0	0	2,236,135	2,236,136
Sub-Totals		963	259,892,929	2,570,073	718	0	2,570,791	2,575,848
Minimum Rates								
Minimum \$								
GRV - General Rate	400.00	49		19,600	0	0	19,600	19,200
UV - General Rate	400.00	74		29,600	0	0	29,600	29,600
Sub-Totals		123		49,200	0	0	49,200	48,800
							2,619,991	2,624,647
Ex-Gratia Rates							51,929	51,929
Discounts								0
Total Amount Raised From General Rate							2,671,920	2,676,576
Specified Area Rates							1,070,927	1,079,907
Movement in Excess Rates							(366)	0
Totals							3,742,481	3,756,483

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015

9. TRUST FUNDS

Funds held at balance date over which the Municipality has no control and which are not included in this statement are as follows:

Detail	Balance 1-Jul-14 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
Hall Bond Deposits	5,050	9,650	(9,300)	5,400
Housing Bond Deposits	6,070	1,360	(1,959)	5,471
Builders Registration Board	2,602	2,574	0	5,176
Construction Training Fund (BCITF)	4,125	3,730	0	7,855
Miscellaneous Deposits	1,327	150	(150)	1,327
Sale of Number Plates	200	300	0	500
Nominations - Elected Members	2,680	0	0	2,680
Standpipe Bonds	3,100	850	0	3,950
	<u>25,154</u>	<u>18,614</u>	<u>(11,409)</u>	<u>32,359</u>

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015

10. OPERATING STATEMENT

	April 2015 Actual \$	2014/2015 Budget \$	2013/14 Actual \$
OPERATING REVENUES			
Governance	76,285	68,863	24,143
General Purpose Funding	4,455,167	5,000,731	4,005,914
Law, Order, Public Safety	53,417	141,485	161,516
Health	2,859	2,068	4,428
Education and Welfare	0	0	0
Housing	625,021	1,185,340	570,855
Community Amenities	294,083	279,210	261,097
Recreation and Culture	1,367,145	1,483,009	1,187,624
Transport	843,939	1,076,720	1,057,484
Economic Services	519,173	631,132	58,579
Other Property and Services	105,908	81,609	60,872
TOTAL OPERATING REVENUE	8,342,997	9,950,167	7,392,513
OPERATING EXPENSES			
Governance	329,343	551,639	669,026
General Purpose Funding	206,177	275,230	443,359
Law, Order, Public Safety	233,222	345,312	268,557
Health	229,391	372,899	257,007
Education and Welfare	0	0	0
Housing	105,462	136,877	146,048
Community Amenities	532,487	742,419	610,237
Recreation & Culture	1,107,416	1,688,909	1,118,442
Transport	2,291,849	2,701,582	3,169,966
Economic Services	363,841	597,206	316,439
Other Property and Services	126,693	11,580	(57,124)
TOTAL OPERATING EXPENSE	5,525,881	7,423,653	6,941,959
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<u>2,817,116</u>	<u>2,526,515</u>	<u>450,555</u>

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015

11. STATEMENT OF FINANCIAL POSITION

	April 2015 Actual \$	2013/14 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	3,062,567	2,250,596
Trade and Other Receivables	561,222	646,740
Inventories	5,877	10,718
TOTAL CURRENT ASSETS	<u>3,629,666</u>	<u>2,908,054</u>
NON-CURRENT ASSETS		
Other Receivables	175,341	75,558
Inventories	540,308	584,303
Property, Plant and Equipment	42,813,509	41,782,300
Infrastructure	131,763,300	131,623,971
TOTAL NON-CURRENT ASSETS	<u>175,292,458</u>	<u>174,066,132</u>
TOTAL ASSETS	<u>178,922,124</u>	<u>176,974,186</u>
CURRENT LIABILITIES		
Trade and Other Payables	116,958	485,937
Long Term Borrowings	67,962	676,941
Provisions	405,735	405,735
TOTAL CURRENT LIABILITIES	<u>590,655</u>	<u>1,568,612</u>
NON-CURRENT LIABILITIES		
Long Term Borrowings	2,018,155	1,908,155
Provisions	41,419	41,419
TOTAL NON-CURRENT LIABILITIES	<u>2,059,573</u>	<u>1,949,574</u>
TOTAL LIABILITIES	<u>2,650,228</u>	<u>3,518,186</u>
Trust Imbalance	(100)	(100)
NET ASSETS	<u>176,271,796</u>	<u>173,455,900</u>
EQUITY		
Retained Surplus	146,566,056	143,748,939
Reserves - Cash Backed	1,534,770	1,534,770
Reserves - Asset Revaluation	28,172,190	28,172,190
TOTAL EQUITY	<u>176,273,016</u>	<u>173,455,899</u>

SHIRE OF LAKE GRACE

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2014 TO 30 APRIL 2015

12. FINANCIAL RATIOS

	2014/15	2013/14	2012/13
Current Asset Ratio	4.466	0.750	2.138
Debt Service Cover Ratio	6.173	2.810	11.530
Operating Surplus Ratio	0.509	(0.340)	0.172
Own Source Revenue Coverage Ratio	0.762	0.590	0.597
Asset Sustainability Ratio	1.662	0.620	1.030

The above ratios are calculated as follows:

Current Asset Ratio
> 1:1 (100%)

$$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$$

Debt Service Cover Ratio
Basic > 2
Advanced > 5

$$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$$

Operating Surplus Ratio
Basic between 0.01 and 0.15
Advanced > 0.15

$$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$$

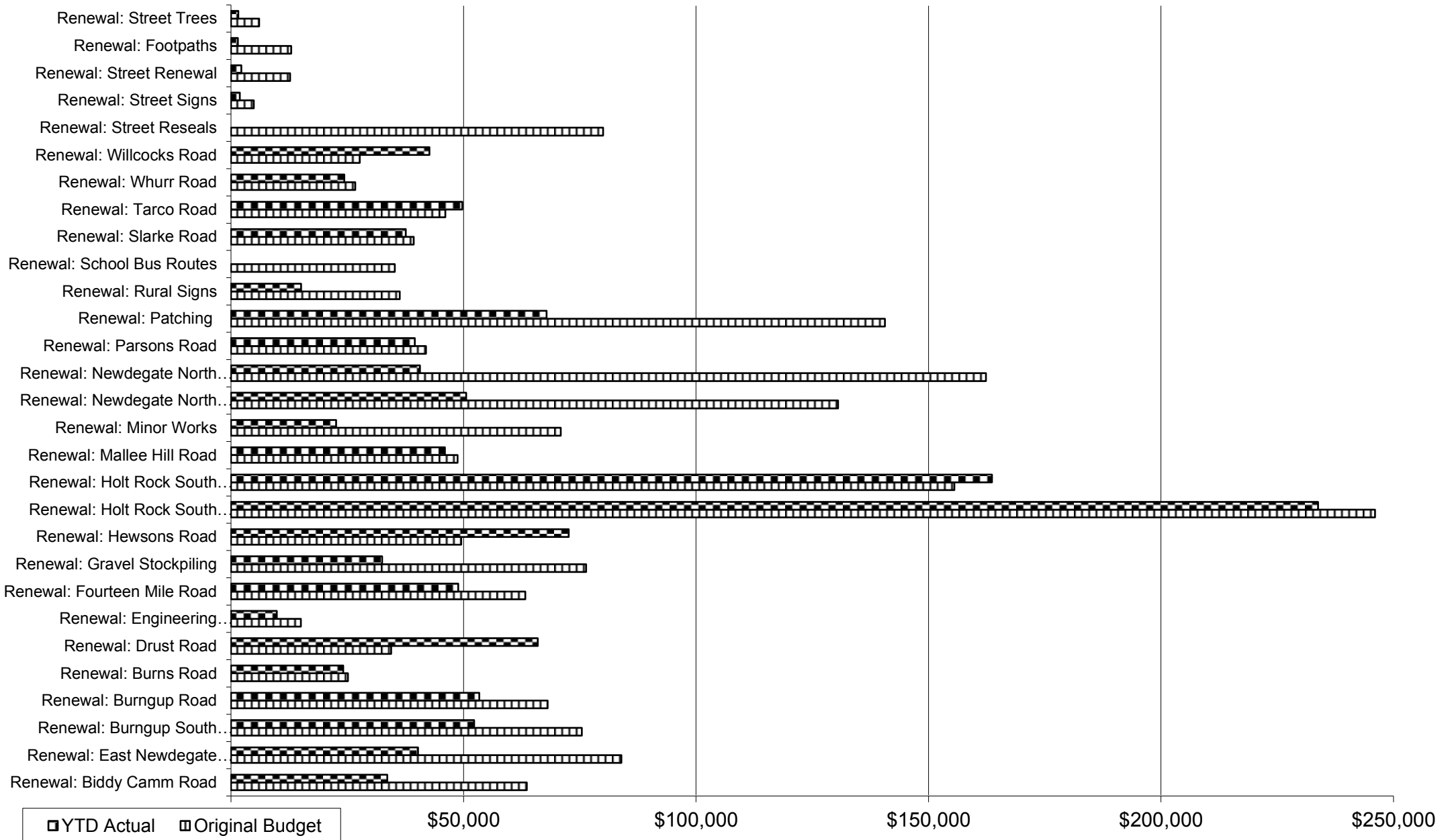
Own Source Revenue Coverage Ratio
Basic between 0.4 and 0.6
Intermediate between 0.6 and 0.9
Advanced > 0.9

$$\frac{\text{own source operating revenue}}{\text{operating expense}}$$

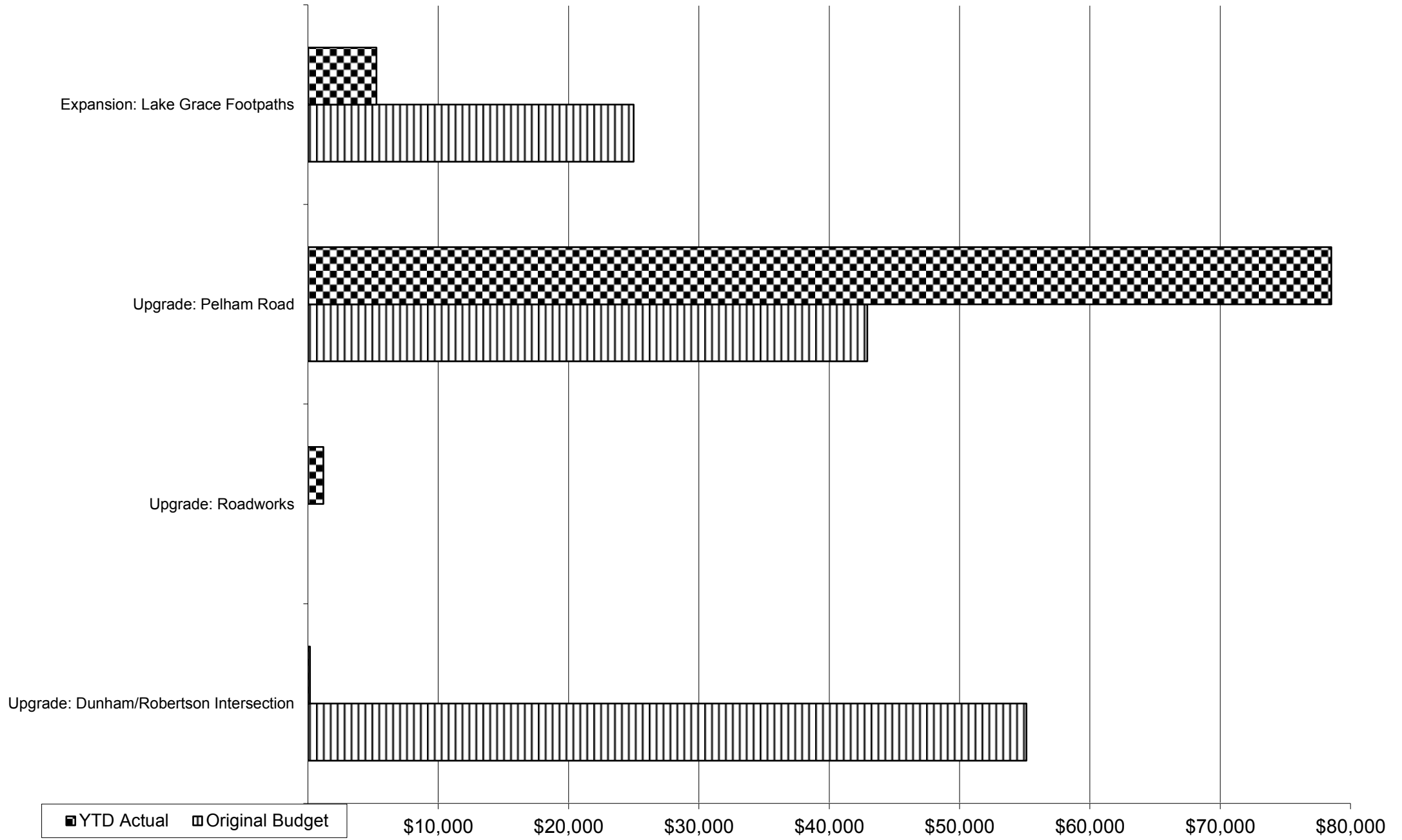
Asset Sustainability Ratio
Standard > 0.9

$$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expense}}$$

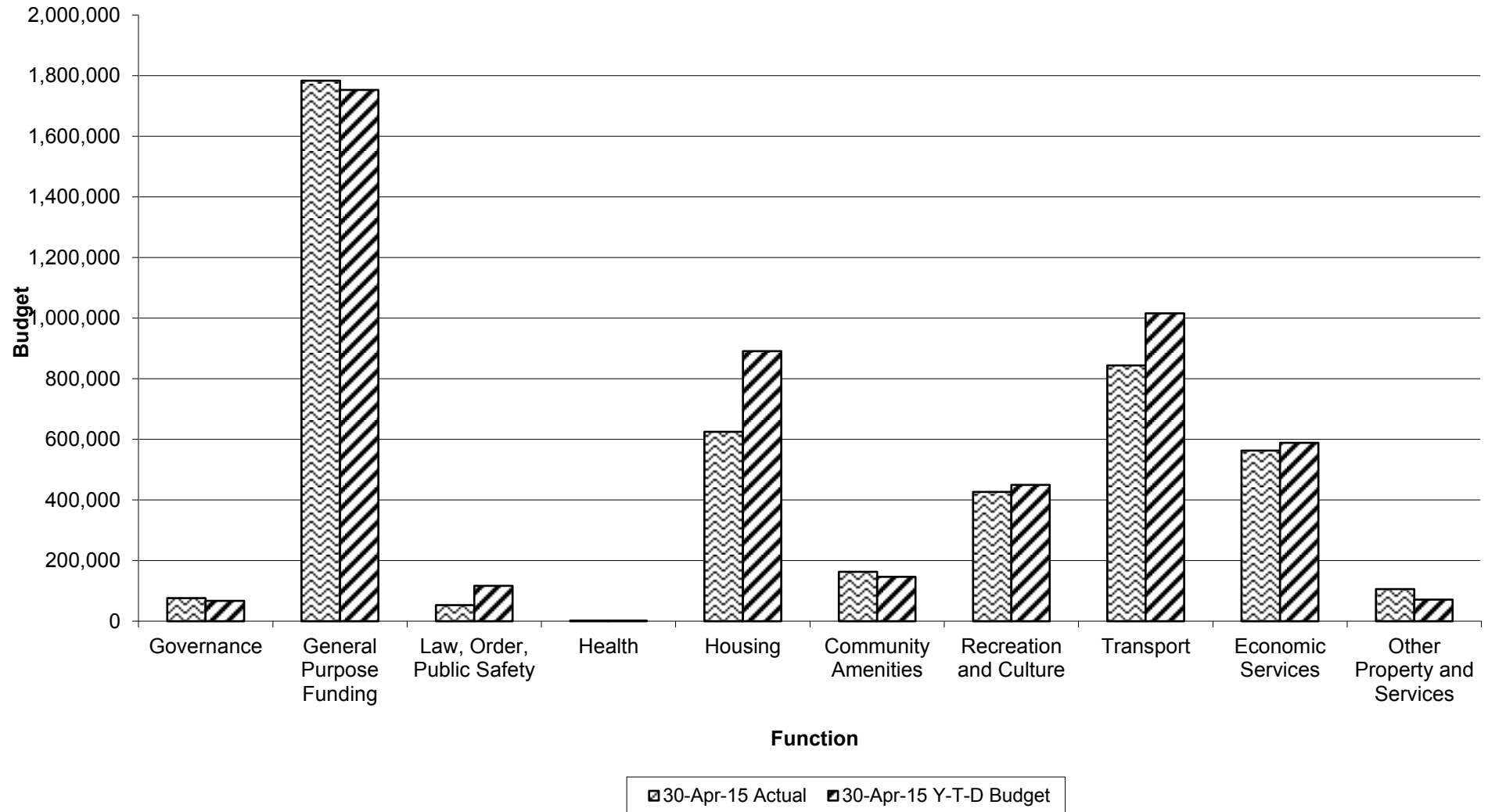
Capital Renewal and Expansion Roadworks - 30 April 2015



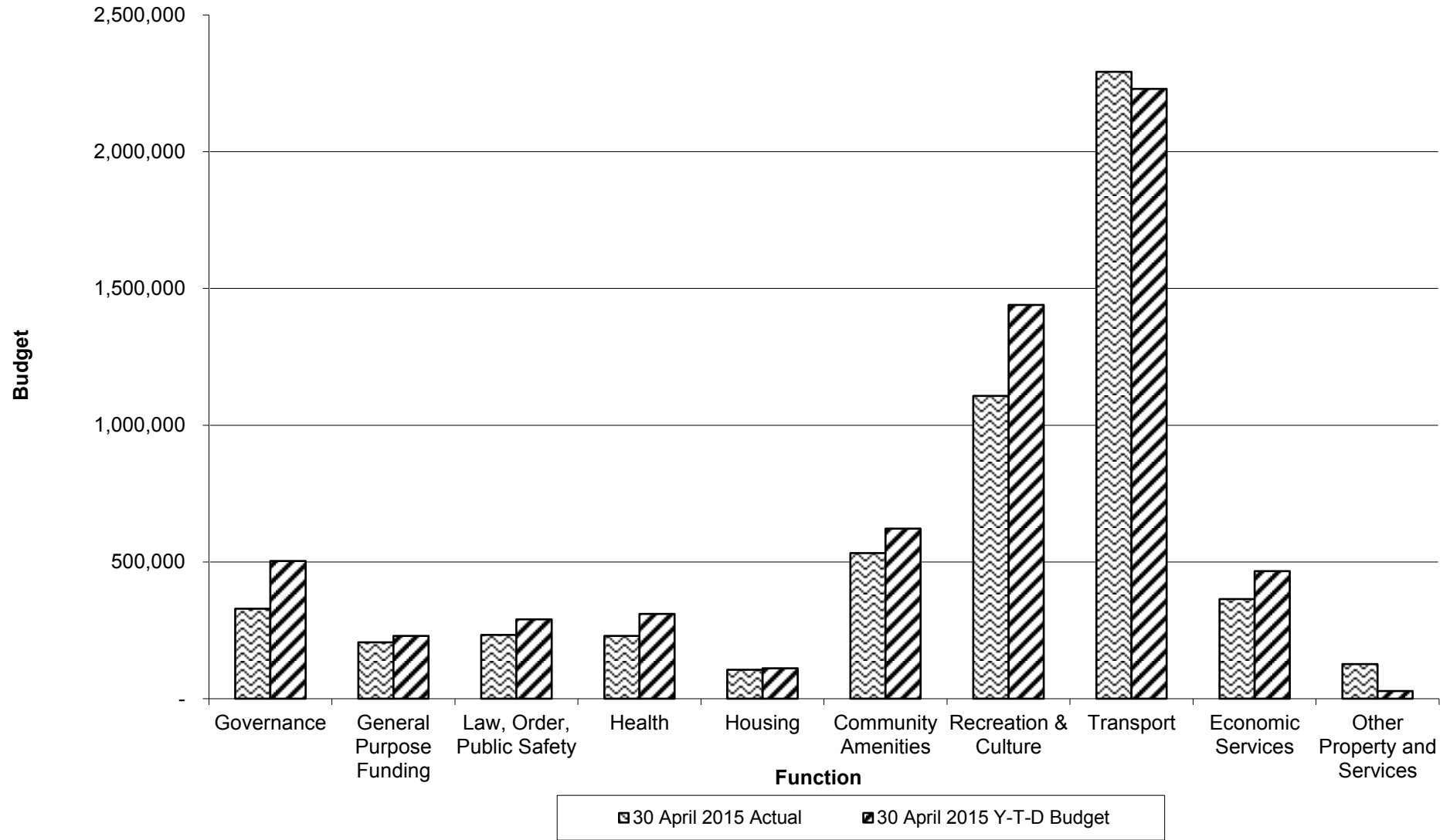
Capital Upgrade & Expansion Roadworks - 31 April 2015



Operating Revenue - 31 April 2015



Operating Expenditure - 30 April 2015



MUNICIPAL BANK AND RESTRICTED CASH RECONCILIATION WORKING PAGE

May 2015 Agenda Attachments

	A001290		\$
Opening Account Balance Synergy - 01/03/15	A001101		2,030,925.25
	A001105		
Add: Receipts			428,462.19
Cash Reciepting		54,098.46	
Sundry Debtor		374,363.73	
Creditor Payments		(802,993.25)	
Payroll		(128,996.66)	(931,989.91)
Closing Account Balance Synergy - 31/03/2015	A001290		
	A001101	(A)	1,527,397.53
	A001105		
Opening Balance of Bank Account 01/03/2015			2,035,243.92
Westpac Municipal Account - 00-0001		155,501.45	
Westpac Cash Reserve - 14-0733		1,879,742.47	
Add Receipts			1,030,068.72
Westpac Municipal Account - 00-0001		1,027,973.19	
Westpac Cash Reserve - 14-0733		2,095.53	
Less Withdrawals			(1,465,220.62)
Westpac Municipal Account - 00-0001		(865,220.62)	
Westpac Cash Reserve - 14-0733		(600,000.00)	
Closing Balance of Bank Account - 31/03/2015			1,600,092.02
Westpac Municipal Account - 00-0001		318,254.02	
Westpac Cash Reserve - 14-0733		1,281,838.00	
Add: Receipts not banked			12.80
Less: Cheques written but not presented			(72,707.29)
Less: Reciepts Not Posted to GL.			0.00
Less: To Trust Bank Account			0.00
		(B)	1,527,397.53

Difference (A-B)

0.00 Note: 'A' must equal 'B'

Municipal Bank Reconciliation Statement

30 April 2015



Month Closing Balances as per General Ledger

G/L Account No.		
A001101	Municipal Bank Account	1,527,397.53
		<u><u>1,527,397.53</u></u>


Balances as per Bank Statements

Bank Account No.			Interest Rate
00-0001	Municipal Working Account	318,254.02	0.01%
14-0733	Municipal Holding Account	1,281,838.00	2.10%
		<u><u>1,600,092.02</u></u>	

Plus Outstanding Deposits 12.80

Less Unpresented Cheques (72,707.29)

Signed  1,527,397.53

Checked  Variance \$ -



Business Cheque Account

Branch Name and Address

Lake Grace
Cnr Stubbs & Carruthers Sts
Lake Grace WA 6353

BSB Account Number

036-156 00-0108

Account name

**SHIRE OF LAKE GRACE
TRUST ACCOUNT**

Customer Number

06552088 SHIRE OF LAKE GRACE

Account enquiries



Call Westpac Telephone Banking
132 032 within Australia
+61 2 9293 9270 if calling from overseas

Account Summary

Opening Balance	+ \$32,142.10
Total credits	+ \$1,666.50
Total debits	- \$1,150.00
Closing Balance	+ \$32,658.60

Details of your account

From Last Statement Dated 31 Mar 2015 to 30 Apr 2015

Date	Description of transaction	Debit	Credit	Balance
2015	STATEMENT OPENING BALANCE			32,142.10
01 Apr	Withdrawal/Cheque 000804	300.00		31,842.10
08 Apr	Deposit Lake Grace WA		50.00	31,892.10
09 Apr	Withdrawal/Cheque 000826	150.00		31,742.10
09 Apr	Withdrawal/Cheque 000827	100.00		31,642.10
10 Apr	Withdrawal/Cheque 000828	150.00		31,492.10
16 Apr	Deposit - Internet Online Banking 2654213 Fnds Tfr Bank Rec Adj - Mar 16-Apr		1,431.00	32,923.10
20 Apr	Deposit Lake Varley & Di Vly Hall Bond		150.00	33,073.10
21 Apr	Withdrawal/Cheque 000829	300.00		32,773.10
24 Apr	Withdrawal/Cheque 000830	150.00		32,623.10
30 Apr	Merchant Settlement 0970001 Shire Lg Trust 0001 Lake Grace		35.50	32,658.60
30 Apr	CLOSING BALANCE			32,658.60

Please check all entries on this statement and promptly inform the Bank of any possible error or unauthorised transaction.

Statement No. 434 Page 1 of 2

TRUST BANK RECONCILIATION WORKING PAGE

Acc Number: 00-00108

		\$	
Opening Account Balance Synergy - 01/03/15	A001305	32,473.10	
Add: Receipts		235.50	
Less Payments		(450.00)	
Closing Account Balance Synergy - 31/03/2015	A001305	(A) 32,258.60	
Opening Balance of Bank Account 1/03/2015		32,142.10	
Add Receipts		1,666.50	
Less Withdrawals		(1,150.00)	
Closing Balance of Bank Account - 31/03/2015		32,658.60	
Add: Receipts not banked		0.00	
Less: Cheques written but not presented		(400.00)	
Add: Transfers from Municipal bank account		0.00	
Less: Transfers to Municipal bank account		0.00	
		(B) 32,258.60	
	Difference (A-B)	0.00	Note: 'A' must equal 'B'

**Shire of Lake Grace
Trust Bank Reconciliation Statement
30 April 2015**



Month Closing Balances as per General Ledger

G/L Account No.		
A001305	Trust Cash at Bank	32,258.60
		<u><u>32,258.60</u></u>

Balances as per Bank Statements

Bank Account No.		
00-0108	Trust Account	32,658.60
		<u><u>32,658.60</u></u>

Plus


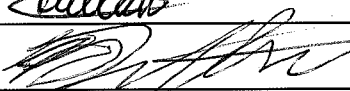
Outstanding Deposits	0.00
----------------------	------

Less

Less Unpresented Cheques	(400.00)
--------------------------	----------

32,258.60

Variance \$ -

Signed	<u></u>	Date	<u>05/05/2015</u>
Checked	<u></u>	Date	<u>05/05/2015</u>



Business Cheque Plus Account

Branch Name and Address

Lake Grace
Cnr Stubbs & Carruthers Sts
Lake Grace WA 6353

BSB Account Number

036-156 00-0001

Account name

**SHIRE OF LAKE GRACE
MUNICIPAL ACCOUNT**

Customer Number

06552088 SHIRE OF LAKE GRACE

Account enquiries

Call Westpac Telephone Banking
132 142 within Australia
+61 2 9293 9262 if calling from overseas

Account Summary

Opening Balance	+ \$155,501.45
Total credits	+ \$1,027,973.19
Total debits	- \$865,220.62
Closing Balance	+ \$318,254.02

Details of your account

From Last Statement Dated 31 Mar 2015 to 30 Apr 2015

Date	Description of transaction	Debit	Credit	Balance
2015	STATEMENT OPENING BALANCE			155,501.45
01 Apr	Deposit Lake Grace WA		1,595.28	157,096.73
01 Apr	Deposit Aw Cameron & Son Dac03 Cameron		82.50	157,179.23
01 Apr	Deposit Shire of Wagin 2798		602.25	157,781.48
01 Apr	Internet Online Banking Transaction Fee	40.00		157,741.48
01 Apr	Token Monthly Fee	16.50		157,724.98
01 Apr	Withdrawal Westpac Merchant Fees 23303555Fee 001556	38.50		157,686.48
01 Apr	Withdrawal Westpac Merchant Fees 22760300Fee 001556	109.82		157,576.66
01 Apr	Withdrawal Westpac Merchant Fees 23303597Fee 001556	144.16		157,432.50
01 Apr	Payment By Authority To CBA Merchant Fee 5353109694241774	41.98		157,390.52
01 Apr	Payment By Authority To Westnet 1508902e25e7853	606.80		156,783.72

Please check all entries on this statement and promptly inform the Bank of any possible error or unauthorised transaction.

Statement No. 1015 Page 1 of 8



Westpac Business Cash Reserve

Branch Name and Address

Lake Grace
Cnr Stubbs & Carruthers Sts
Lake Grace WA 6353

BSB Account Number

036-156 14-0733

Account name

SHIRE OF LAKE GRACE

Customer Number

06552088 SHIRE OF LAKE GRACE

Account enquiries

Call Westpac Telephone Banking
132 032 within Australia
+61 2 9293 9270 if calling from overseas

Account Summary

Opening Balance	+ \$1,879,742.47
Total credits	+ \$2,095.53
Total debits	- \$600,000.00
Closing Balance	+ \$1,281,838.00

Details of your account

From Last Statement Dated 31 Mar 2015 to 30 Apr 2015

Date	Description of transaction	Debit	Credit	Balance
2015	STATEMENT OPENING BALANCE			1,879,742.47
02 Apr	Withdrawal - Internet Online Banking 1933868 Fnds Tfr To Muni 02-Apr	250,000.00		1,629,742.47
10 Apr	Withdrawal - Internet Online Banking 1407394 Fnds Tfr Trans To Working 10-Apr	150,000.00		1,479,742.47
23 Apr	Withdrawal - Internet Online Banking 1596919 Fnds Tfr Transfer To Workin 23-Apr	200,000.00		1,279,742.47
30 Apr	Interest Paid		2,095.53	1,281,838.00
30 Apr	CLOSING BALANCE			1,281,838.00

Further information in relation to your account, including details of product benefits and applicable fees and charges, is available on request. That information is also contained in the Product Disclosure Statement (PDS) or other disclosure document for your account. For a copy of that document, or if you have any other enquiries, you can call Telephone Banking on 132 032 from Australia or +61 2 9293 9270 from overseas.

The above Closing Balance amount may not be the same as the balance payable to you on closure of your account (the 'termination value'). Details of the termination value can be obtained by calling Telephone Banking on the numbers quoted above. Further information on how to close accounts, including calculation of the termination value, is contained

Please check all entries on this statement and promptly inform the Bank of any possible error or unauthorised transaction.

Statement No. 55 Page 1 of 2

**Shire of Lake Grace
Reserve Bank Reconciliation Statement
30 April 2015**



Month Closing Balances as per General Ledger

G/L Account No.		
A001337	Community Water Supplies Res Bank	10,962.17
A001311	Emergency Services Res Bank	24,843.63
A001312	Housing Reserve Bank	30,079.72
A001331	Lake Grace Sewerage Reserve	487,445.81
A001324	Lake Grace Sport & Rec SAR Bank	1,950.79
A001320	Lake Grace TV Reserve Bank	34,546.38
A001329	Lake King Sport & Rec SAR Bank	45,485.74
A001322	Lake King TV Reserve Bank	(13.05)
A001314	Land Development Reserve Bank	26,463.33
A001315	Long Service Leave Res Bank	157,888.36
A001326	Ndg Sport & Rec SAR Bank	115,068.99
A001338	Newdegate Ground Keeping SAR Bank	10,000.00
A001319	Newdegate Reserve Bank	305,792.94
A001321	Newdegate TV Reserve Bank	4,227.08
A001335	Ngt Sports Dam Reserve Bank	15,000.00
A001336	Ngt Stadium Floor Res Bank	19,999.74
A001339	Office Furniture & Equipment Res Bank	12,179.01
A001316	Plant Reserve Bank	150,589.13
A001317	Recreation Reserve Bank	695.81
A001313	Swimming Pool Reserve Bank	20,401.02
A001330	Varley Sport & Rec SAR Bank	19,569.31
A001323	Varley Sullage Reserve Bank	1,524.12
A001318	Works & Services Reserve Bank	30,069.54
A001341	Newdegate Centenary Reserve	10,000.00
		<u><u>1,534,769.57</u></u>

Balances as per Bank Statements

Bank Account No.			
120764	Bankwest Term Deposit	1,000,000.00	3.30%
120756	Bankwest Term Deposit	342,019.57	3.75%
120837	Bankwest Term Deposit	20,000.00	2.25%
0122805	Bankwest Term Deposit	172,750.00	3.30%
		<u><u>1,534,769.57</u></u>	

Variance 0.00

Prepared By: *[Signature]* 05/05/15

Authorised By: *[Signature]* 05-05-15

Memorandum of Understanding
for the use of the former Stationmaster's House, Stubbs St Lake Grace
as the Shire of Lake Grace Visitor Centre

This Memorandum of Understanding (*MOU*)

BETWEEN:

The Lake Grace Visitors Centre Committee Inc. (*the Committee*)

Lot 361 Stubbs St Lake Grace WA 6353



AND:

The Shire of Lake Grace (*the Shire*)

1 Bishop Street Lake Grace WA 6353



Preamble

The former Stationmaster's House located at Lot 361 Stubbs St Lake Grace operates as the Lake Grace Visitor Centre in partnership with the Shire of Lake Grace. The Centre provides information for visitors about the region and provides a shop front retail outlet for suppliers to display and sell their goods and produce.

By entering into this *MOU*, *the Shire* and *the Committee* commit to working together to ensure that the sharing of the facility will result in the provision of the best possible information service to stakeholders and visitors to the region, as well as the efficient conduct of the Visitor Centre on a Shire wide basis.

The parties agree to the following whereby:

1. The Land & Building

Lake Grace Reserve No 46768 is vested in the Shire of Lake Grace for the purposes of 'cultural and community' and holds tenure over the land by way of a Management Order issued by the Department of Lands. The Shire is responsible for the land and buildings.

2. Shire of Lake Grace

- a) The Shire of Lake Grace agrees that as the Reserve is vested for the purpose of 'cultural and community', no rates or rubbish charges, or any other fees or charges will be levied on the facility.
- b) The Shire of Lake Grace will be responsible for all major repairs or maintenance of a structural nature as deemed necessary by Council due to safety, viability, or long term maintenance concerns; and other upgrades, repairs or improvements that Council sees fit.
Refer attached Schedule Note 1
- c) The Shire of Lake Grace as the owner will insure the buildings for replacement value and hold public liability cover.
- d) The Shire will consider yearly allocations (including staff allocations) towards the running of the Visitor Centre in the formulation of its annual budgets by way of two cost centre's:
 - i) Station Master House. Building and surrounds by way of Lake Grace Specified Area Rate (SARS), and
 - ii) Tourism services.
- e) The Shire of Lake Grace is to keep the Visitor Centre Committee informed of all matters raised by either party to this agreement.
- f) The Shire of Lake Grace, in conjunction with the Lake Grace Visitor Centre Committee, will undertake an annual inspection to identify maintenance and structural repair requirements to assist with the preparation of annual budgets.
- g) The Shire to maintain the lawn area between the Stationmaster's House and the Regional Art Space.
- h) The Shire will nominate an elected member or senior staff member for appointment as a member of the Lake Grace Visitor Centre Committee.
- i) The Shire to liaise with the Visitor Centre Committee regarding forward capital works for the Stationmaster's House during forward capital works reviews and prior to budget considerations.
- j) Costs incurred by the Shire including repairs, maintenance and agreed capital improvements in respect to the building and surrounds will be funded by way of a charge against the Lake Grace Specified Area Rate.

3. Lake Grace Visitor Centre Committee

- a) The Visitor Centre Committee is responsible for the day to day care of the facility and its surrounds.
Refer attached Schedule Note 2
- b) To take out (and fund) its own insurance policy in relation to building contents, public liability and volunteer's insurance and any other insurances it may require.
- c) Inclusion of a Shire representative (as a full honorary member) on the Management Committee.
- d) Provide the Shire with a list of current office bearers each year and in the event of a change in office bearers.
- e) Provide to the Shire the Visitor Centre Asset Register including an IT replacement component so that all parties can forward plan.
- f) The Committee to liaise with the Shire regarding forward capital works for the Stationmaster's House during forward capital works reviews and prior to the Shire's budget considerations.
- g) The Visitor Centre Committee to submit to the Shire by March of each year its audited annual financial statements.
- h) The Visitor Centre Committee is to keep the Shire of Lake Grace informed of all matters raised by either party to this agreement.

4. Staffing & Management of the Centre/Roles & Responsibilities

The following table outlines roles and responsibilities regarding staffing and management of the Visitor Centre agreed to by the parties to this Memorandum of Understanding:

	SHIRE Coordinator	VISITOR CENTRE Committee
Brochure Stands (inside & outside)	100%	
Promotional Items		100%
Consignment goods, includes pricing, insurance etc	25%	75%
Web Page - monitoring		100%
Web Page – financial	100%	
Banking		100%
Promotions <ul style="list-style-type: none"> • Yearly paid promotion, local and state yearly program (includes editorials, photos, bookings etc) • Brochures local – development of, printing • Updating outside promotional sites 	75%	25%
Visitor Centre Mail PO Box		100%
AIM Tours		100%
Shire Related Events Management	75%	25%
Grant applications – shire related	100%	
Committee Administration		100%
State promotion committee meetings ie ROE Tourism, affiliation fees	50%	50%
Updating outside promotional sites	100%	
Volunteer Roster <ul style="list-style-type: none"> • Weekends 10am to 2.00pm • Weekdays 	100%	100%
Staff Monday to Friday 9.30am to 3.30pm	100%	
Key Register	100%	
Coordinate Volunteers	50%	50%

5. FINANCIAL MANAGEMENT

The following table outlines financial responsibilities agreed by the parties to this Memorandum of Understanding:

	CAPITAL		OPERATIONAL		REPAIRS & MAINTENANCE		REPLACEMENT	
	Shire	Visitor Centre	Shire	Visitor Centre	Shire	Visitor Centre	Shire	Visitor Centre
Building								
Major (includes structural repairs)	100%				100%		100%	
Minor (general maintenance up to \$1,000 to a maximum of \$2,000 per annum)		100%		100%		100%		100%
Security		100%		100%		100%		100%
Gardening		100%		100%		100%		100%
Painting	100%					100%		
Furniture								
Fixed		100%				100%		100%
Moveable		100%				100%		100%
Window Treatments		100%				100%		100%
IT Equipment								
Computer & Operating Systems	100%		100%		100%		100%	
Printer		100%		100%		100%		100%
Office Supplies		100%		100%		100%		100%
Utilities								
Power			100%					
Water			100%					
Telephone			100%					
Cleaning Building: toilets, floors etc			100%					
Cleaning Shop Fittings: sales shelves etc				100%				
Rubbish			100%					
Insurances								
Building			100%					
Contents				100%				
Public Liability			50%	50%				
Volunteers				100%				

6. Term of Agreement

This Agreement is to be reviewed every three (3) years.

7. Signatories to Formal Agreement

SHIRE OF LAKE GRACE

.....

Signed by: Andrew Walker

Position: SHIRE PRESIDENT

.....

Signed by: NEVILLE HALE

Position: CHIEF EXECUTIVE OFFICER

for and on behalf of the Shire of Lake Grace

Date / /

.....

Signed Witness

Name:

Date / /

Address:

LAKE GRACE VISITOR CENTRE COMMITTEE

.....

Signed by: TANIA BRAY

Position: CHAIRPERSON

for and on behalf of the Lake Grace Visitor Centre Committee

Date / /

.....

Signed Witness

Name :

Date / /

Address:

SCHEDULE OF NOTES

NOTE 1

Section 2 (b) includes but is not limited to:

1. Repairs to the buildings (including the house and the outhouse) footings, floors, walls, ceilings, verandah, roof and gutters which are required as a result of fair wear and tear.
 2. Significant upgrades or reconfigurations to infrastructure such as electricity supply and wiring, plumbing and sewerage
-

NOTE 2

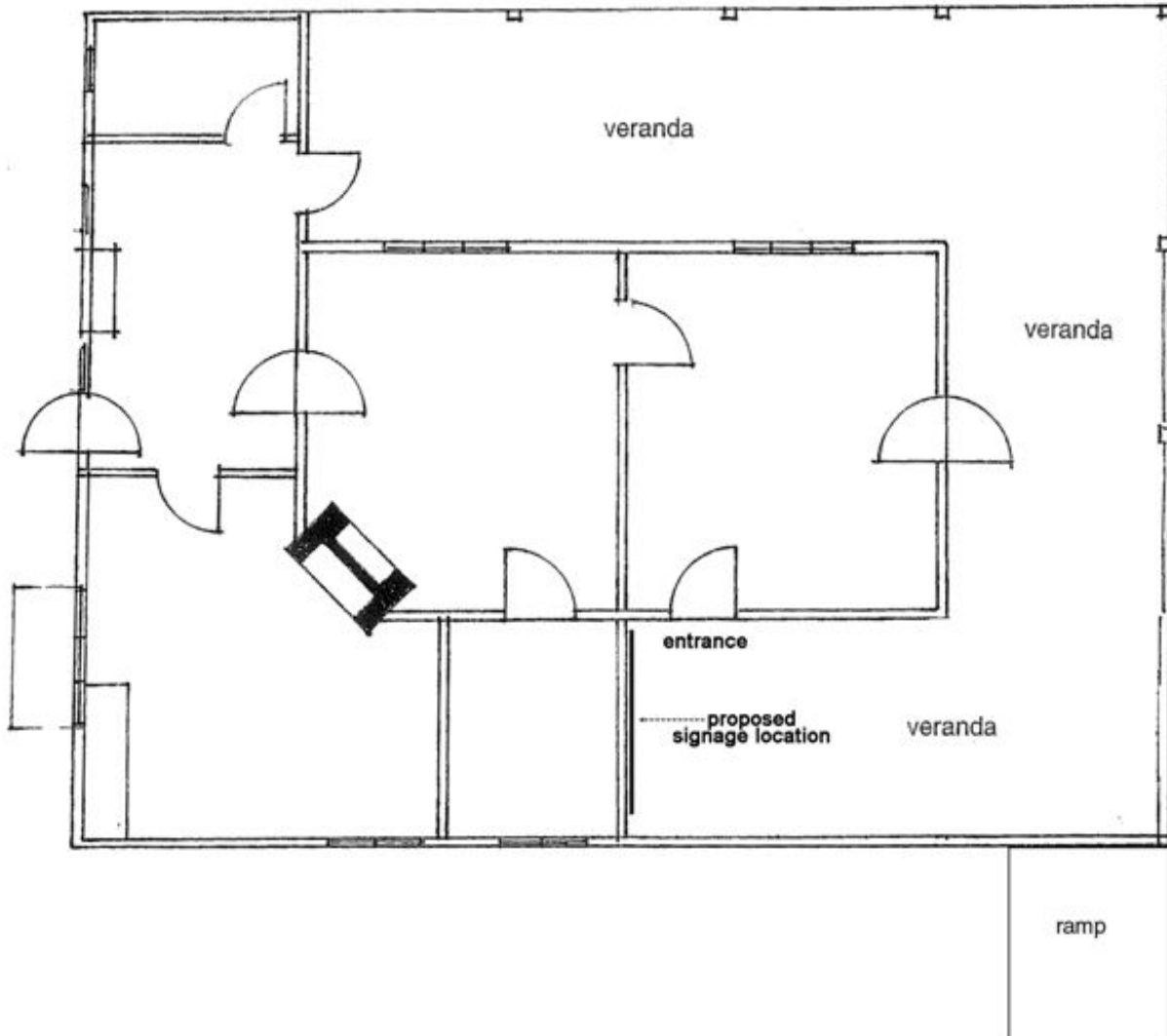
Section 3 (a) includes but is not limited to:

1. The care and maintenance of the gardens and yard excluding (the lawn area between the Stationmaster's House and the Regional Artspace).

DRAFT

2.

Lake Grace Visitor Centre Floor Plan



Lake Grace Visitor Centre Floor Plan in relation to block.



Tandem Axle Flat Top Trailer

<u>Model no</u>	TTAFT2T
<u>Vin no</u>	TBA
<u>O/all length</u>	8000mm
<u>O/all width</u>	2500mm
<u>Deck</u>	6000mm x 2500mm
<u>Floor</u>	3mm floor plate with in tray tie downs 8 of
<u>Coupling</u>	50mm o/ride mechanical
<u>Sides</u>	300mm split drop sides
<u>Suspension</u>	Tandem rocker 2000kg
<u>Axles</u>	45mm sqare s/line turning
<u>Hubs</u>	S/line 6 stud
<u>Brakes</u>	Mechanical drum on four hubs
<u>Tyres</u>	185/15 8 ply
<u>Paint</u>	Epoxy primer with 125 micron polyurethane top coat
<u>Price</u>	\$8030.00 inc includes 6months licence and stamp Duty
<u>Terms</u>	10% deposit Balance on delivery



15 Swan Street
 Bruce Rock
 WA 6418
 Tel : 08 9061 1253
 Fax : 08 9061 1188
 ABN : 36 735 814 571
 Email: admin@brucerockengineering.com.au
 Web: www.brucerockengineering.com.au

Quote No: 300179

CASH SALES

Att: ROADWISE WHEATBELT SOUTH
Fax No:
Phone No: 9061 1253
Date: 09/02/2015

In response to your enquiry, we are pleased to submit the following:

Part Code	Description	Qty	Each	Extended
JOB	DESIGN, MANUFACTURE AND SUPPLY ONE 2500KG TANDEM AXLE TRAILER	1	\$4,895.00	\$4,895.00

Excl Total \$4,895.00
Gst Total \$489.50
Total \$5,384.50

Design: GALVANISED CHASSIS ONLY- NO FLOOR OR SIDES ETC.
 CHAIN/ TIE DOWN POINTS AS REQUIRED
 MECHANICAL DISC BRAKES
 TANDEM ROCKER SUSPENSION
 5 X 14' FORD RIMS AND LIGHT TRUCK TYRES.
 LED LIGHTS
 BOLT ON GALV MUDGUARDS
 NO LISCENCE OR INSPECTIONS

Comments: ATT RODNEY THORNTON

Terms: Payment in Full must be recieved before customers goods will be released, Un-less an approved and active 30 day account is held by the customer.

Validity: This Quotation is valid until 11/03/2015

This quote only applies to the scope of works as discribed above, any variations to this or unforeseen works will be charges as per out current schedule of rates.- Unless otherwise agreed.

Please call us if we can be of further assistance. Thank you for the oppotunity to quote and we look forward to your response.

Yours Faithfully,

.....
 Damion Verhoogt

Tandem Axle Flat Top Trailer

<u>Model no</u>	TTAFT3T
<u>Vin no</u>	TBA
<u>O/all length</u>	8000mm
<u>O/all width</u>	2500mm
<u>Deck</u>	6000mm x 2500mm
<u>Floor</u>	3mm floor plate with in tray tie downs 8 of
<u>Coupling</u>	50mm bolt on
<u>Sides</u>	300mm split drop sides
<u>Suspension</u>	Tandem rocker 3000kg
<u>Axles</u>	45mm sqare s/line turning
<u>Hubs</u>	S/line 6 stud
<u>Brakes</u>	Electric drum on four hubs
<u>Tyres</u>	185/15 8 ply
<u>Paint</u>	Epoxy primer with 125 micron polyurethane top coat
<u>Price</u>	\$10300.00 inc includes 6months licence and stampduty
<u>Terms</u>	10% deposit Balance on delivery

Registered:



EMAIL BACK

VOTING DELEGATE INFORMATION 2015 ANNUAL GENERAL MEETING

TO: Chief Executive Officer

All Member Councils are entitled to be represented by two (2) voting delegates at the Annual General Meeting of the WA Local Government Association.

Please complete and return this form to the Association by 9 July 2015 to register the attendance and voting entitlements of your Council's delegates to the Annual General Meeting.

In the event that a Voting Delegate is unable to attend, provision is made for proxy delegates to be registered.

Only registered delegates or proxy registered delegates will be permitted to exercise voting entitlements on behalf of Member Councils. Delegates may be Elected Members or serving officers.

Please Note: All Voting Delegates, whether registered for the Convention or not, will need to present at the WALGA Delegate Service Desk prior to the AGM to collect their electronic voting device (keypad) for voting and identification tag to gain entry into the Annual General Meeting.

VOTING DELEGATES	PROXY Voting Delegates (2)
Name of Voting Delegates (2):	Name of Proxy Voting Delegates (2):

For (Local Government Name): Shire/Town/City of

Signature Chief Executive Officer _____
(An electronic signature is required if submitting via email)

Date _____

**ON COMPLETION PLEASE EMAIL TO: afernandez@walga.asn.au
Ana Fernandez, Executive Officer Governance**

LICENCE (LAND ONLY)

PART RESERVE 38214 – LAKE KING

Water Corporation

The Licensee

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LICENCE (LAND ONLY)

Reference table

1	Date licence is made	The _____ day of _____ 20__.
2	Licensor	<p>Water Corporation, ABN 28 003 434 917 a body corporate established under the <i>Water Corporation Act 1995</i> (WA) of John Tonkin Water Centre, 629 Newcastle Street, Leederville, Western Australia 6000.</p> <p>Licensor's address for service of notices: PO Box 100, Leederville, Western Australia 6902 Attention: The Manager, Property Management – Procurement and Property Branch.</p> <p>Licensor's facsimile number for service of notices: (08) 9420 3730 – Attention: The Manager, Property Management – Procurement and Property Branch.</p>
3	Licensee	<p>Shire of Lake Grace of 1 Bishop Street, Lake Grace, Western Australia 6353</p> <p>Licensee's address for service of notices: PO Box 50, Lake Grace, Western Australia 6353</p> <p>Licensee's facsimile number for service of notices: (08) 9890 2599</p>
4	Land	Lot 183 on Deposited Plan 240212 and being the whole of the Land in Crown Land Title Volume LR3023 Folio 70, the subject of Reserve 38214.
5	Premises	That part of the Land outlined in red and identified as "Overflow Dam" on the Plan, together with the area shown in green on the Plan and labelled as "Pipe Route".
6	Period of licence (clause 3.1)	The period commencing on the Commencing Date and ending on the Expiry Date.
7	Commencing Date (clause 3.1)	1 January 2015.
8	Expiry Date (clause 3.1)	30 June 2016.
9	Further Term (clause 16.1)	None.
10	Commencing Date (clause 16.1)	Not applicable.
11	Licence Fee (clause 4.1)	\$500.00 per annum (plus GST).
12	Review of Licence Fee (clause 4.1)	Not applicable
13	Manner of payment of Licence Fee (clause 4.2)	The whole of the Licence Fee is payable in advance on the Commencing Date.

- | | | |
|-----------|--|--|
| 14 | Permitted Use
(clause 7.1) | The taking of non-potable water from the overflow dam located on part of the Premises for community use. |
| 15 | Public liability insurance amount
(clause 11.1) | \$10,000,000.00. |

Licence conditions

1 Grant of licence

The Licensor licences the Premises to the Licensee on the conditions in this licence.

2 Meaning of words

In this licence:

Term	Meaning
Access Track	the access track identified on the Plan.
Act	includes any and all Acts of the Parliament of the Commonwealth, and of the State of Western Australia, and includes any ordinance, rule, regulation, by-law, order, code of practice, guideline and proclamation made or issued under any such Act, now in existence, or which comes into existence.
Authorisation	includes: <ol style="list-style-type: none"> 1 any consent, registration, filing, agreement, notice of non-objection, notarisation, certificate, licence, approval, permit, authority or exemption from, by or with an Authority; and 2 in relation to anything which an Authority may prohibit or restrict within a specific period, the expiry of that period without intervention or action or notice of intended intervention or action.
Authority	any government or governmental, semi-governmental, statutory, municipal, local, administrative, fiscal, judicial, native title, native heritage or planning, body, department, commission, authority, tribunal, agency or entity or other public body, local authority or other authority of any kind.
Business Day	a day which is not a Saturday, Sunday or public holiday in Perth.
Charges	any charges imposed by an Authority in relation to the Premises or the Land or any property which includes the Premises or the Land.
Commencing Date	the date in Item 7.

Term	Meaning
Contaminant	<p>a solid, liquid, gas, odour, heat, sound, vibration, radiation or substance which makes or may make the Premises or the area surrounding or near the Premises:</p> <ol style="list-style-type: none"> 1 unsafe or unfit for habitation by persons or animals; 2 degraded in its capacity to support plant life; 3 otherwise environmentally degraded; or 4 not comply with an Environmental Law.
Contaminate and Contamination	have corresponding meanings.
Environment	<p>all components of the Earth, including:</p> <ol style="list-style-type: none"> 1 land, air and water; and 2 any layer of the atmosphere; and 3 any organic or inorganic matter and any living organism; and 4 human-made or modified structures and areas, and includes ecosystems that include components referred to in paragraphs 1 to 3 (inclusive).
Environmental Law	<p>all present and future laws regulating or relating to the Environment including, but not limited to::</p> <ol style="list-style-type: none"> 1 the <i>Environmental Protection Act 1986 (WA)</i>, the <i>Rights in Water and Irrigation Act 1914 (WA)</i>, the <i>Dangerous Goods Safety Act 2004 (WA)</i> and the <i>Contaminated Sites Act 2003 (WA)</i>; and 2 laws concerning: <ul style="list-style-type: none"> • land use, planning or heritage; • coastal properties and water catchments; • pollution of air or water; • noise; • soil or groundwater contamination; • chemicals and waste; • used, hazardous or dangerous goods or substances; • building regulations; • public and occupational health and safety; • noxious trades; and • any other aspect of protection of the Environment or person or property;

Term	Meaning
Environmental Liability	any obligation, cost, expense, fee and all other Losses or harm, howsoever occasioned, incurred or suffered by the Licensor under an Environmental Law (including without limitation any cost to the Licensor in connection with the carrying out of work by its employees or others and the administration of the carrying out of the work) in connection with or arising from the Licensee's or any of the Licensee's Visitors' use, control or occupation of the Premises or any breaches by the Licensee or any of the Licensee's Visitors of any Environmental Law.
Expiry Date	the date in Item 8.
Facility	a lavatory, sink, drain, main, pipe or other water, sewerage or plumbing facility, and a gas or electrical fitting or appliance in or on the Land.
Item	an item in the reference table at the front of this licence.
Land	the land in Item 4.
Landgate	the Western Australian Land Information Authority established under the <i>Western Australian Land Authority Act 1992</i> (WA).
Licence Fee	includes the Licence Fee set out in the reference table to this licence and any reviewed or other licence fee from time to time payable in respect of this licence.
Licensee	the person named in Item 3 and includes, where the context allows: <ol style="list-style-type: none"> 1 if the Licensee is a body corporate, the Licensee's successors; 2 if the Licensee is an individual, the Licensee's executors and administrators; and 3 the Licensee's assigns and persons claiming through the Licensee.
Licensee's Property	everything in or on the Premises that does not belong to the Licensor, and includes all the Licensee's fixtures, fittings, signs, equipment and goods and any Licensee's Works.
Licensee's Rights	the rights granted by the Licensor to the Licensee in respect of the Premises under this licence.

Term	Meaning
Licensee's Visitors	each of the Licensee's employees, agents, contractors, service suppliers, sub-contractors, customers and other visitors and any other person who at any time is on the Premises with or without the consent of the Licensee.
Licensee's Works	any works or other things (including the Permitted Use and the Licensee's Connection Works referred to in clause 8) that the Licensee may carry out or place in, on or over the Premises and where the context permits includes any products of those works.
Licensor	the person named in Item 2 and includes, where the context allows: <ol style="list-style-type: none"> 1 the Licensor's successors and assigns; 2 the Licensor's employees; and 3 any person authorised by the Licensor.
Licensor's Officers	each person from time to time holding, or authorised to act temporarily in that office, in the following designated posts in the Licensor: <ol style="list-style-type: none"> 1 each director of the Licensor; 2 each corporate secretary of the Licensor; 3 each manager of the Licensor or of any branch, division, section or other part of the Licensor.
Licensor's Property	all of the Licensor's fixtures, fittings, signs, equipment and goods existing in or on the Premises as at the Commencing Date, including but not limited to the pipe work shown as "Pipe Route" on the plan in Annexure A.
Loss	includes any loss, claim, liability, damage, cost or expense (whether in the nature of economic loss, loss of profits or otherwise).
Permitted Use	the use specified in Item 14.
Plan	the plan attached as Annexure A to this licence.
Power	includes a right, power, authority, discretion, remedy or privilege.
Premises	the premises described in Item 5.

Term	Meaning
Services	all or any services running through, or servicing, the Premises, including but not limited to, electricity, gas, oil, fuel, water or other like commodity, facility or service.
Taxes	every tax, charge or duty imposed by an Authority in relation to this licence, the Land or the Premises or any property which includes the Land or the Premises.

3 How long is the licence for?

3.1 Period, start and end

This licence is for the period in Item 6. The period starts on the Commencing Date and ends at midnight on the Expiry Date.

3.2 Conditions attaching to licence

The licence:

- (a) does not create an interest in the Land; and
- (b) confers no right of exclusive occupation of the Premises to the Licensee.

3.3 Continuing occupation after Expiry Date

If the Licensee continues to occupy the Premises after the Expiry Date, the Licensee does so on the same terms as are in this licence and at the Licence Fee payable immediately before the Expiry Date. The Licensor or the Licensee may end that licence on any day by giving at least 10 Business Days' notice to the other.

3.4 No caveats

- (a) The Licensee must not lodge or attempt to lodge any caveat over the Land or the Premises to protect any interest or purported interest of the Licensee under or relating to this licence.
- (b) In consideration of the Licensor granting the Licensee's Rights, the Licensee irrevocably appoints the Licensor and each and every of the Licensor's Officers, jointly and severally to be the attorney of the Licensee in the name and on behalf of the Licensee and as the act and deed of the Licensee to sign and lodge at Landgate a withdrawal of: any caveat lodged by or on behalf of the Licensee, and the Licensee:
 - (1) undertakes to ratify, confirm and allow all that any attorney does or causes to be done under or by virtue of this clause 3.4; and
 - (2) indemnifies the Licensor and each attorney in respect of:

- (A) any Loss the Licensor or that attorney suffers or incurs arising from or relating to any act done or purported to be done under or by virtue of this clause 3.4; and
- (B) the Licensor's and each attorney's costs and expenses of and incidental to the withdrawing of any caveat lodged by or on behalf of the Licensee affecting the Land or the Premises.

4 Paying Licence Fee

4.1 How much must Licensee pay?

The Licensee must pay the Licensor the Licence Fee in Item 11 (as varied in accordance with Item 12) in the manner specified in Item 13.

4.2 How must Licensee pay?

The Licensee must pay the Licence Fee at the times specified in Item 13.

5 GST

- (a) Any reference in this clause to a term defined or used in *A New Tax System (Goods and Services Tax) Act 1999* (Cth) is, unless the context indicates otherwise, a reference to that term as defined or used in that Act.
- (b) Any amount referred to in this licence which is relevant in determining a payment to be made by one of the parties to the other is exclusive of any GST unless indicated otherwise.
- (c) If GST is imposed on a supply made under or in connection with this licence then the consideration provided for that supply is increased by the rate at which that GST is imposed. The additional consideration is payable at the same time as the consideration to which it relates.
- (d) The supplier must issue a tax invoice to the recipient of the supply at the time of payment of the GST inclusive consideration or at such other time as the parties agree.
- (e) If one of the parties to this licence is entitled to be reimbursed for an expense or outgoing incurred in connection with this licence, then the amount of the reimbursement will be net of any input tax credit which may be claimed by the party being reimbursed in relation to that expense or outgoing.

6 What other money must Licensee pay?

6.1 Charges and Taxes

- (a) The Licensee must bear and pay all Charges and Taxes whether directly or indirectly assessed or levied on or in respect of the Land or the Premises or on both and notwithstanding that the Premises may form only part of the Land.

- (b) The Licensee must pay the amounts under this clause 6.1 direct to the assessing Authority on time or, at the Licensor's request, to the Licensor in time for the Licensor to make the payment to the assessing Authority on time.

6.2 Reimbursing Licensor's insurance premiums

The Licensee must repay to the Licensor on request all premiums payable by the Licensor for insurance relating to the Premises.

6.3 Licensor's costs and transfer duty

The Licensee must pay:

- (a) the Licensor's reasonable costs of and incidental to the instructions for and the preparation, execution and duty endorsement of this licence and all usual copies of it;
- (b) transfer duty on this licence and any other document arising from this licence;
- (c) the Licensor's reasonable legal and other costs arising from the Licensee's breach of this licence (for example: preparing a notice of breach (see clause 14.2), remedying the breach (see clause 14.3); and
- (d) the Licensor's reasonable costs of considering the Licensee's request for the Licensor's consent.

6.4 Adjustments and errors

- (a) If the Licensor has to calculate the money the Licensee owes by using a time period, and this licence starts or ends during that time period, the Licensor must make the necessary proportional adjustment. The adjustment must be based on the proportion that the number of days that the Licensee is the tenant bears to the number of days during the time period.
- (b) If either the Licensee or the Licensor proves an error in any calculation, the Licensor must correct it and any necessary adjusting payment must be made as soon as possible.

7 What are Licensee's obligations concerning Premises?

7.1 Using Premises

- (a) The Licensee must, and must ensure that the Licensee's Visitors must:
 - (1) only use the Premises for the Permitted Use, or any other use to which the Licensor consents; and
 - (2) only access the Premises along and over the Access Track.
- (b) The Licensee:
 - (1) must satisfy itself that the Premises are capable of being lawfully used for the Permitted Use; and
 - (2) acknowledges that the Licensor makes no representation and gives no warranty regarding the use to which the Premises may lawfully be put.

- (c) The Licensee must, and must ensure that the Licensee's Visitors must, obtain and obey all approvals, consents, licences and permits required to carry on the Permitted Use in the Premises (for example: those needed for environmental matters and matters concerning trade waste and dangerous goods).
- (d) The Licensee must not, and must ensure that the Licensee's Visitors must not, put any sign or advertisement outside the Premises unless the Licensee gets the Licensor's consent.
- (e) The Licensee must not, and must ensure that the Licensee's Visitors must not, use the Premises in a way that interferes with the usual operation of services which the Licensor supplies to the Premises.
- (f) The Licensee must not, and must ensure that the Licensee's Visitors must not, store dangerous substances (for example: hazardous chemicals, flammable liquids, acetylene, gas, volatile or explosive oils, compounds or substances) on the Premises unless the storage of such substances is reasonably incidental to the Permitted Use.
- (g) The Licensee must, and must ensure that the Licensee's Visitors must, at all times duly and punctually comply with the requirements of all Acts, Authorisations and the requirements of all relevant Authorities from time to time in respect of, or which affect the use of, the Premises or which impose any duty or obligations on the owner, occupier or user of the Premises.

7.2 Letting others into Premises

- (a) The Licensee is responsible for the conduct of all people the Licensee allows in the Premises or on the Land (for example: the Licensee's customers, employees, contractors and agents).
- (b) The Licensee is not responsible for the conduct of people the Licensor requires to be on the Premises (for example: the Licensor's employees and agents).

7.3 Maintaining Premises and Licensee's Property

- (a) The Licensee must keep the Premises clean and tidy and in the same condition as they were in at the Commencing Date, except for fair wear and tear.
- (b) The Licensee must keep all the Licensee's Property in good and safe working order, repair and condition and free from damage.
- (c) The Licensee must:
 - (1) keep all lawns and garden areas on the Premises and any nature strips adjoining the Premises trim, well-watered and in good condition;
 - (2) maintain all firebreaks within the Premises in accordance with all laws and otherwise to the satisfaction of the Licensor;
 - (3) repair any damage that the Licensee causes to the Licensor's Property; and
 - (4) accepts the state of the Premises including the Licensor's Property "as is, where is" and the Licensee acknowledges and agrees that the Licensor is not required to maintain or repair the Licensor's Property or any pipework servicing the Premises.

7.4 Fences

The Licensee is responsible for:

- (a) all fences (if any) now or hereafter permitted to be erected or constructed on the boundaries of the Premises included but not limited to, compliance with the requirements under the *Dividing Fences Act 1961 (WA)*;
- (b) the maintenance of those fences in good order and condition; and
- (c) any required relocation or re-establishment of such fences at the termination of the term of this licence or any renewed term or early termination of this licence.

7.5 Disposing of rubbish

The Licensee must arrange for the regular removal of rubbish from the Premises.

7.6 Damage to Premises or persons

The Licensee must not, and must ensure that the Licensee's Visitors must not, cause (whether by act or omission) any damage to the Premises, or any danger or injury to, or death of, any person in or on the Premises, and must tell the Licensor as soon as the Licensee knows of any:

- (a) injury, death or loss in the Premises; or
- (b) likely cause of danger or risk to any person in the Premises.

7.7 Licensee must obey the law and notices

The Licensee must, and must ensure that the Licensee's Visitors must, obey any law (including, but not limited to, Environmental Laws) or proper notice from any competent authority requiring the Licensee to do anything concerning:

- (a) the Premises;
- (b) the Permitted Use;
- (c) the health and safety of people using the Premises; or
- (d) this licence.

7.8 How Licensee must behave

The Licensee must not, and must ensure that the Licensee's Visitors must not, do anything that is or may reasonably be considered to be dangerous, offensive or a nuisance to, or that may interfere with, anyone.

7.9 Changes to the Premises

The Licensee may not make nor permit or allow to be made any alteration or addition to the Premises unless the Licensor gives its prior written consent to any such alteration or addition which consent the Licensor may:

- (a) grant or refuse; or
 - (b) grant subject to any conditions,
- as the Licensor determines.

7.10 Licensee not to Contaminate Land

The Licensee must:

- (a) not, and must ensure that the Licensee's Visitors do not:
 - (1) do anything on the Land or the Premises; or
 - (2) bring anything onto the Land or the Premises, which will or might Contaminate the Land; and
- (b) if such Contamination of the Land or the Premises occurs, immediately remediate, remove, abate, neutralise and treat that Contamination to the Licensor's satisfaction.

7.11 Environmental Liability indemnity

The Licensee indemnifies the Licensor against:

- (a) all Loss the Licensor may suffer or incur in respect of any matter referred to in clause 7.10; and
- (b) any Environmental Liability.

7.12 Use of water

The Licensee acknowledges and agrees with the Licensor that:

- (a) the Licensee is entitled to take water from the overflow dam located on part of the Premises ("**Overflow Dam**");
- (b) any water the Licensee takes will be non-potable;
- (c) the Licensee must:
 - (1) ensure that the water is only used for community purposes and no other purpose;
 - (2) ensure that the water will not be used for drinking water;
 - (3) not permit or allow the water to be used for human or animal consumption;
 - (4) take the water in the condition and of the quality as it is in the Overflow Dam;
 - (5) not mix or permit or allow to be mixed with the water any potable or other water; and
- (d) the Licensee will have no right to compensation for any Loss or inconvenience the Licensee suffers, incurs or is liable for in respect of:
 - (1) any failure or inability to take any water;
 - (2) any use of or failure to use that water by the Licensee or any third party; or
 - (3) any of the other matters set out in this clause 7.12.
- (e) the Licensee indemnifies the Licensor against all Loss the Licensor may suffer or incur in respect of any further supply of the water made by the Licensee.

8 Licensee's Connection Works

- (a) The Licensee must, at the Licensee's cost, install and maintain:
 - (1) a new water pump on the Premises; and
 - (2) an above-ground pipeline within the Premises,
(together, the "**Licensee's Connection Works**").
- (b) The Licensor grants to the Licensee a non-exclusive licence over those parts of the Land reasonably required by the Licensee to carry out the Licensee's Connection Works ("**Licensed Area**"), for the purpose only of carrying out the Licensee's Connection Works.
- (c) In accessing the Licensed Area, the Licensee must comply with the requirements of clause 7 as if the Licensed Area formed part of the Premises.
- (d) The Licensor must carry out the Licensee's Connection Works in accordance with the requirements of the Licensor and any Authority.
- (e) In addition to the insurances specified in clause 11, the Licensee must maintain, or ensure that its contractors maintain:
 - (1) the insurance required by law in respect of all persons employed by the Licensee or its contractors; and
 - (2) a "contractors all risks" (or equivalent) policy,in respect of the Licensee's Connection Works.

9 What are Licensee's obligations when this licence ends?

9.1 Licensee's general obligations

- (a) When this licence ends, the Licensee must:
 - (1) give back the Premises to the Licensor in the same layout and condition as they were in at the Commencing Date, except for fair wear and tear, and free from Contaminants taking into account the state of the Premises at the Commencing Date; and
 - (2) remove any sign or advertisement installed inside or outside the Premises and repair any damage caused.
- (b) The Licensee must make sure all the Licensee's Property is removed and repair any damage caused to the satisfaction of the Licensor within 1 month of the Expiry Date. Anything left becomes the Licensor's property and the Licensor may keep, sell or give it away.
- (c) The Licensee must pay the Licensor's reasonable costs of dealing with any of the Licensee's Property left in the Premises (for example: removing the property and restoring the Premises to the required condition).

10 Prohibition on dealing with Premises and this licence

The Licensee must not deal with the Premises or the Licensee's interest in the Premises (for example: assigning, sharing or licensing them). Sections 80 and 82 of the *Property Law Act 1969* (WA) do not apply to this licence.

11 Licensee's insurance, release and indemnity

11.1 Licensee's insurance

- (a) The Licensee must have current insurance policies covering public liability arising from the use or occupation of the Premises for the amount in Item 15 in respect of any one claim and unlimited in the aggregate or any higher amount the Licensor may from time to time require which policy must be in the name of the Licensee noting the interest of the Licensor.
- (b) The Licensee must give the Licensor evidence of the Licensee's insurance, if the Licensor asks for it.
- (c) The Licensee must not do anything that may:
 - (1) cancel or make invalid any insurance of the Premises or the Licensee;
or
 - (2) increase the Licensor's insurance premiums.

11.2 Licensee's risk; release and indemnity to Licensor

- (a) The Licensee occupies and uses the Premises and the Licensed Area at the Licensee's own risk.
- (b) The Licensee releases the Licensor from liability for any damage, Loss, injury or death occurring in the Premises, the Licensed Area or the Land, except to the extent that this was caused or contributed to by the Licensor's negligence.
- (c) The Licensee indemnifies the Licensor against any action or demand arising from any damage, Loss, injury or death caused by:
 - (1) the Licensee's or any of the Licensee's Visitors' act or negligence; or
 - (2) the Licensee's or any of the Licensee's Visitors' use or occupation of the Premises, the Licensed Area or the Land.
- (d) The Licensee's indemnity does not apply to the extent that the Licensor caused or contributed to the damage, Loss, injury or death by its negligence.

12 What are Licensor's rights and obligations?

12.1 Licensor may enter Premises

- (a) After giving the Licensee at least one Business Days' notice, the Licensor may enter the Premises at any reasonable time to inspect the Premises.
- (b) If there is an emergency, the Licensor may enter the Premises at any time without giving the Licensee notice.

12.2 Licensor may do things on Licensee's behalf

The Licensor may carry out any of the Licensee's obligations on the Licensee's behalf if the Licensee does not carry them out on time after receiving a notice of breach. The Licensee must promptly reimburse the Licensor's reasonable costs of doing this.

12.3 Licensor's consent or approval

If the Licensor's consent is required, the Licensor must consider the request promptly, and must be fair and reasonable in giving or withholding it. The Licensor may also require the Licensee to obey any reasonable conditions before the Licensor gives its consent or approval.

13 What happens if Licensee cannot use or access the Premises?

If the Licensee cannot use or access the Premises or its use or access to the Premises is materially affected then either party may terminate this licence by notice to the other.

14 What happens if Licensee breaches this licence?

14.1 Licensee breaches

The Licensee breaches this licence if:

- (a) the Licensee or any of the Licensee's Visitors disobeys any provision of this licence; or
- (b) the Licensee becomes an externally-administered body corporate (as defined in the *Corporations Act 2001* (Cth)).

14.2 Notice of breach

- (a) If the Licensee breaches this licence by disobeying a provision of this licence, the Licensor must give the Licensee a notice describing the breach and requiring the Licensee either to remedy the breach (if it can be remedied) or to make reasonable monetary compensation to the Licensor.
- (b) The Licensor must give the Licensee at least 5 Business Days to obey the Licensor's notice.

14.3 Licensor's rights if Licensee breaches this licence

If the Licensee or any of the Licensee's Visitors:

- (a) breaches this licence; and
- (b) where the breach is the disobedience of a provision of this licence, does not remedy that breach within the time required,

the Licensor may do one or more of the following:

- (c) re-enter and take possession of the Premises and end this licence;

- (d) recover from the Licensee any Loss the Licensor suffers due to the Licensee's breach;
- (e) carry out the Licensee's obligations on the Licensee's behalf (see clause 12.2); and
- (f) exercise any of the Licensor's other legal rights.

14.4 What else may Licensor do?

If the Licensor ends this licence under clause 14.3, it does not affect the Licensor's right to enforce:

- (a) payment of any Licence Fee or other money which was payable by the Licensee to the Licensor before this licence was ended; or
- (b) any other right arising from a breach by the Licensee of the Licensee's obligations before this licence was ended.

15 What if the Licensor wishes to terminate this licence before the Term ends?

15.1 Licensor may terminate by giving written notice

Subject to clause 15.2 and despite any other provision of this licence, the Licensor may terminate this licence before the end of the Term by giving the Licensee written notice.

15.2 When may the Licensor give written notice?

The Licensor may only terminate this licence under clause 15.1 for the purposes of:

- (a) installing, operating, repairing, servicing or maintaining any of the Services or the Facilities; or
- (b) complying with any Authorisation, requirement, notification or order of any Authority having jurisdiction or authority over or in respect of the Land or Premises, and
- (c) if the only reasonable way the Licensor can comply with and complete clause 15.2(a) or 15.2(b) is to terminate this licence.

15.3 When does termination take effect?

The termination is to take effect on the date specified in the notice.

15.4 What period of notice must the Licensor give?

That date referred to in clause 15.3 must be at least 3 months after the notice is given to the Licensee.

15.5 What are the Licensee's obligations on termination

In addition to any other obligations in this licence that the Licensee must comply with on any termination:

- (a) on the termination date, this licence will terminate and the Licensee, and any sub-tenant or occupier of the Premises, is to give up vacant possession of the Premises to the Licensor; and
- (b) the Licensee remains liable for the payment of Licence Fee and to comply with its other obligations under this licence until the termination date, and in the case of obligations which are expressed to survive the termination of the Licence, until they have been met.

15.6 What liability has the Licensor for any Loss occasioned by that termination?

The Licensor will not, in any circumstances, be liable for any Loss sustained by the Licensee or any person claiming under, or through, the Licensee as a result of, or arising directly or indirectly in any way from, the termination of this licence under this clause 15 except in relation to any liability for misrepresentation or fraud.

16 Option to extend the licence

16.1 Option

If in the reference table at the front of this licence the Licensor gives the Licensee the option to extend this licence for a further term specified in the reference table, the option is exercisable by the Licensee giving notice to the Licensor not earlier than 6 months and not later than 3 months before the end of the term of this licence unless otherwise stated in the reference table.

16.2 Loss of option

If, when the Licensee notifies the Licensor or, if the notice has been given at the end of the term of this licence, an event described in clause 14.1 has occurred and it has not been remedied or waived, the option to extend this licence ceases to have effect and the Licensee ceases to be entitled to an extension of this licence.

16.3 Terms of extension

The extension of this licence is to be on the same terms as this licence except that:

- (a) the Licence Fee applicable at the commencement date of the extended licence is to be the same as the Licence Fee payable under this licence immediately before the end of the term of this licence unless the commencement date is also a date on which the Licence Fee is to be reviewed, in which case, the Licence Fee is subject to review on that date by the method set out in this licence; and
- (b) any option to extend this licence included in this licence but which has been exercised does not apply.

16.4 Documentation

- (a) The Licensee is to promptly sign a deed of extension of licence, to be prepared by the Licensor or its solicitors, when requested by the Licensor.
- (b) Clause 6.3 relating to costs, expenses, duties and fees applies in relation to that deed.

17 Communication between the parties

17.1 Notices must be in writing

A notice, request, consent, approval or waiver (each a **notice**) to be given under this licence must be in writing.

17.2 Delivering notices

- (a) If the Licensor wants to give a notice to the Licensee, the Licensor must:
- (1) give it to the Licensee personally;
 - (2) leave it at, or post or fax it to, the Premises; or
 - (3) leave it at, or post or fax it to, the Licensee's registered office or the Licensee's last known business address.
- (b) If the Licensee wants to give a notice to the Licensor, the Licensee must:
- (1) give it to the Licensor personally; or
 - (2) leave it at, or post or fax it to:
 - (A) the Licensor's registered office; or
 - (B) any other address that the Licensor nominates.

17.3 When notice is taken as given

A notice is taken as given:

- (a) if delivered, on delivery;
- (b) if posted, 3 Business Days after posting; and
- (c) if faxed, on completion of transmission,

but if delivery or receipt is on a day which is not a Business Day or is after 5.00pm at the place of delivery or receipt, it is taken as given at 9.00am on the next Business Day.

18 Rules and Regulations

18.1 Licensee not to interfere with Licensor's operations

The Licensee must not, and must ensure that each of the Licensee's Visitors must not, create a nuisance, obstruct, disturb or interfere with the Licensor or any of the Licensor's employees, agents, contractors, service suppliers, sub-contractors, customers and other visitors and any other person who at any time is on the Premises or the Land with the Licensor's consent, whether in respect of any operations or business that the Licensor may from time to time conduct on the Land or otherwise.

18.2 Licensee and Licensee's Visitors must comply with Rules and Regulations

The Licensee must, and must ensure that each of the Licensee's Visitors must, promptly comply with any rules, regulations, guidelines or directions that the Licensor may from

time to time notify to the Licensee in writing relating to the use or occupation of the Premises or the Land, including any requirements as to any of the following:

- (a) management, and control of the Licensor's operations;
- (b) access or security; or
- (c) health or safety,

(Rules and Regulations) and:

- (d) the Licensee must, and must ensure that the Licensee's Visitors must, at all times fully comply with the Rules and Regulations; and
- (e) the Licensee must promptly on becoming aware of any loss of or damage to the Premises or the Land, or anything in, on or under them (including any fencing or gates), notify the Licensor and provide full details thereof.

18.3 No liability of Licensor for Rules and Regulations

The Licensor is not liable for any Loss arising out of non-enforcement of the Rules and Regulations.

18.4 Authorisations

The Licensee must obtain and at all times maintain and comply with all Authorisations from time to time required to use the Premises for the Permitted Use.

19 Licensor's statutory Powers and functions

19.1 Statutory Powers add to express Powers

The Powers conferred on the Licensor by or under any Act, are in addition to the Powers conferred on the Licensor by this licence.

19.2 Acts that alter agreement of parties

If at any time and for so long as:

- (a) any Act applies to this licence;
- (b) under that Act the conflicting provision of that Act prevails,

each conflicting provision of this licence is deemed to be amended to the extent necessary to resolve the conflict with that Act.

19.3 Licensor's statutory functions

Nothing contained in or implied by this licence has the effect of constraining the Licensor in respect of, placing any fetter on, or otherwise prejudicing or affecting any of, the Licensor's statutory Powers, duties, protections and functions, including those contained or referred to in any Act.

20 Other matters

20.1 Individual and joint liability

If 2 or more people are named in Item 3, each person named in the Item is liable for their obligations individually and together with each other person in the Item.

20.2 Western Australian law applies

This licence is governed by Western Australian law.

20.3 Saturdays, Sundays and public holidays

Anything to be done on a Saturday, Sunday or public holiday in Perth must be done by the next Business Day.

20.4 Payments under this licence

All payments under this licence must be made:

- (a) to the Licensor or any other person the Licensor nominates;
- (b) in the place the Licensor nominates;
- (c) if the Licensor directs, by order on the Licensee's bank for payment to the credit of the account, at the bank and branch that the Licensor nominates; and
- (d) without any deduction or set-off.

20.5 Civil liability

Part 1F of the *Civil Liability Act 2002* (WA) does not apply to this licence.

20.6 Variation of this licence

A variation of this licence must be in writing and signed by the parties.

20.7 Whole agreement

This licence replaces any previous agreement, representation, warranty or understanding between the parties concerning its subject matter and contains the whole agreement between the parties.

20.8 Interpretation

- (a) In this licence, where the context allows:
 - (1) when a party is required not to do something, this includes not allowing the thing to be done;
 - (2) a word or expression in the singular includes the plural and the plural includes the singular;
 - (3) words of one gender include any gender;
 - (4) a reference to a person includes an individual and a body corporate;
 - (5) a reference to a right includes a remedy, power or discretion;

- (6) a reference to a clause or a schedule is a reference to a clause in or a schedule to this licence; and
 - (7) a reference to this licence includes the reference table and the schedules.
- (b) Examples in this licence are descriptive only and not exhaustive.
 - (c) A heading in this licence may be used to help interpretation, but is not legally binding.
 - (d) A provision of this licence must not be construed against a party solely because that party was responsible for preparing this licence or that provision.

Executed as a deed

Licensor

Signed by Josephus Johannes Henricus Mensink
the **Manager, Procurement and Property of**
Water Corporation (a Level 1 Attorney)
and by **Domenico Papalia** the
Acting Manager, Property Acquisitions of
Water Corporation (a Level 1 Attorney)
as the attorneys for Water Corporation
who state that they have no notice of
revocation of the **Power of Attorney**
No M115043 dated **19 November 2012**
which they sign in the presence of

sign here ►

Attorney

Attorney

print name

Josephus Johannes Henricus Mensink

Domenico Papalia

Manager, Procurement and Property of
Water Corporation
Designated Post

Acting Manager, Property Acquisitions of Water
Corporation
Designated Post

in the presence of

sign here ►

Witness

Witness

print name

address

Occupation

Occupation

Licensee

The common seal of the **Shire of Lake Grace**
is affixed by authority of a resolution of Council
in the presence of:

*sign
here*



*print
name*

Shire President

Deputy Shire President

Premises Plan

