



Shire of Ngaanyatjarra

ON A JOURNEY

ORDINARY MEETING OF COUNCIL

ATTACHMENTS

Tjulyuru Cultural and Civic Centre

Warburton Community

30 March 2022

at

1.00 pm

SHIRE OF NGAANYATJARRAKU**BUDGET REVIEW REPORT****FOR THE PERIOD ENDED 28 FEBRUARY 2022**

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

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SHIRE OF NGAANYATJARRAKU
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 28 FEBRUARY 2022

Note	Budget v Actual		Predicted		
	Adopted Budget (a)	YTD Actual (b)	Variance	Year End (a)+(c)	
	\$	\$	\$	\$	
OPERATING ACTIVITIES					
Net current assets at start of financial year surplus/(deficit)	3,151,790	3,149,420	(2,370)	3,149,420	▼
Revenue from operating activities (excluding rates)					
Operating grants, subsidies and contributions	4,147,035	2,903,267	(683,103)	3,463,932	▼
Fees and charges	433,290	305,224	9,330	442,620	▲
Interest earnings	25,150	16,887	29	25,179	▲
Other revenue	27,426	223,781	202,805	230,231	▲
Profit on asset disposals	15,000	33,453	18,453	33,453	▲
	4,647,901	3,482,612	(452,486)	4,195,415	
Expenditure from operating activities					
Employee costs	(2,663,915)	(1,310,757)	185,291	(2,478,624)	▼
Materials and contracts	(3,287,940)	(1,259,121)	151,096	(3,136,844)	▼
Utility charges	(64,550)	(31,252)	(5,800)	(70,350)	▲
Depreciation on non-current assets	(1,794,452)	(1,205,752)	(19,262)	(1,813,714)	▲
Interest expenses	(1,500)	0		(1,500)	
Insurance expenses	(132,163)	(130,733)	432	(131,731)	▼
Other expenditure	(78,740)	(26,072)	16,168	(62,572)	▼
	(8,023,260)	(3,963,687)	327,925	(7,695,335)	
Non-cash amounts excluded from operating activities	1,779,452	1,172,299	809	1,780,261	▲
Amount attributable to operating activities	1,555,883	3,840,644	(126,122)	1,429,761	
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions	4,395,093	1,266,405	900,000	5,295,093	▲
Purchase land and buildings	(290,000)	(67,509)	7,815	(282,185)	▼
Purchase plant and equipment	(284,000)	(103,843)	50,218	(233,782)	▼
Purchase furniture and equipment	(55,000)	0	(25,000)	(80,000)	▲
Purchase and construction of infrastructure-roads	(5,479,802)	(2,424,736)	(212,895)	(5,692,697)	▲
Purchase and construction of infrastructure-other	(5,000)	(1,881)		(5,000)	
Proceeds from disposal of assets	75,000	38,636	(36,364)	38,636	▲
	(1,643,709)	(1,292,928)	683,774	(959,935)	
Non-cash amounts excluded from investing activities	0	0		0	
Amount attributable to investing activities	(1,643,709)	(1,292,928)	683,774	(959,935)	
FINANCING ACTIVITIES					
Transfers to cash backed reserves (restricted assets)	(101,656)	(11,023)	(598,635)	(700,291)	▲
Amount attributable to financing activities	(101,656)	(11,023)	(598,635)	(700,291)	
Budget deficiency before general rates	(189,482)	2,536,693	(40,983)	(230,465)	
Estimated amount to be raised from general rates	189,482	230,465	40,983	230,465	▲
Closing funding surplus(deficit)	3 (c) 0	2,767,158	0	0	

SHIRE OF NGAANYATJARRAKU
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 28 FEBRUARY 2022

	Budget v Actual		Predicted		
	Adopted Annual Budget (a)	YTD Actual (b)	Variance	Year End (a)+(c)	Material Variance
Note					
	\$	\$	\$	\$	
OPERATING ACTIVITIES					
Net current assets at start of financial year surplus/(deficit)	3,151,790	3,149,420	(2,370)	3,149,420	▼
Revenue from operating activities (excluding rates)					
Governance	4,250	206,566	202,791	207,041	▲
General purpose funding	1,518,486	1,107,784	(38,778)	1,479,708	▼
Law, order, public safety	426	440	14	440	▲
Health	320	0	0	320	
Education and welfare	102,000	52,000	0	102,000	
Housing	140,000	107,283	5,000	145,000	▲
Community amenities	129,125	130,779	1,800	130,925	▲
Recreation and culture	185,000	183,263	63,926	248,926	▲
Transport	2,567,294	1,690,967	(689,769)	1,877,525	▼
Economic services	1,000	3,530	2,530	3,530	▲
	4,647,901	3,482,612	(452,486)	4,195,415	
Expenditure from operating activities					
Governance	(181,229)	(79,301)	170,154	(11,075)	▼
Law, order, public safety	(41,975)	(5,795)	(357)	(42,332)	▲
Health	(220,831)	(180,099)	(85,371)	(306,202)	▲
Education and welfare	(61,278)	(33,272)	(334)	(61,612)	▲
Housing	(459,641)	(160,713)	44,805	(414,836)	▼
Community amenities	(526,099)	(124,076)	207,191	(318,908)	▼
Recreation and culture	(747,825)	(333,992)	94,896	(652,929)	▼
Transport	(5,470,927)	(2,923,162)	(112,385)	(5,583,312)	▲
Economic services	(313,455)	(123,277)	9,326	(304,129)	▼
	(8,023,260)	(3,963,687)	327,925	(7,695,335)	
Non-cash amounts excluded from operating activities	1,779,452	1,172,299	809	1,780,261	▼
Amount attributable to operating activities	1,555,883	3,840,644	(126,122)	1,429,761	
INVESTING ACTIVITIES					
Non-operating grants, subsidies and contributions	4,395,093	1,266,405	900,000	5,295,093	▼
Purchase land and buildings	(290,000)	(67,509)	7,815	(282,185)	▼
Purchase plant and equipment	(284,000)	(103,843)	50,218	(233,782)	▼
Purchase furniture and equipment	(55,000)	0	(25,000)	(80,000)	▲
Purchase and construction of infrastructure - roads	(5,479,802)	(2,424,736)	(212,895)	(5,692,697)	▲
Purchase and construction of infrastructure - other	(5,000)	(1,881)	0	(5,000)	
Proceeds from disposal of assets	75,000	38,636	(36,364)	38,636	▲
	(1,643,709)	(1,292,928)	683,774	(959,935)	
Non-cash amounts excluded from investing activities	0	0	0	0	
Amount attributable to investing activities	(1,643,709)	(1,292,928)	683,774	(959,935)	
FINANCING ACTIVITIES					
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Budget deficiency before general rates	(189,482)	2,536,693	(40,983)	(230,465)	
Estimated amount to be raised from general rates	189,482	230,465	40,983	230,465	
Closing Funding Surplus(Deficit)	3 (c)	0	2,767,158	0	0

1. BASIS OF PREPARATION

The budget review has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget review 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.

ROUNDING OFF FIGURES

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

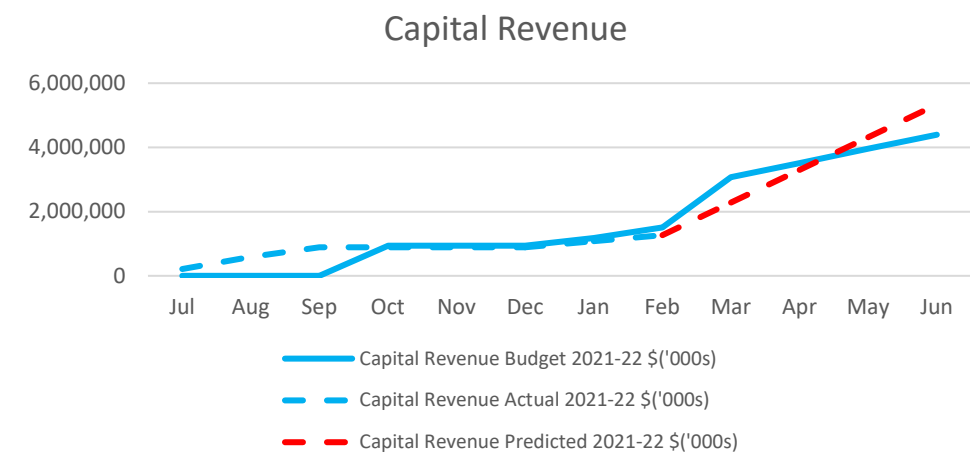
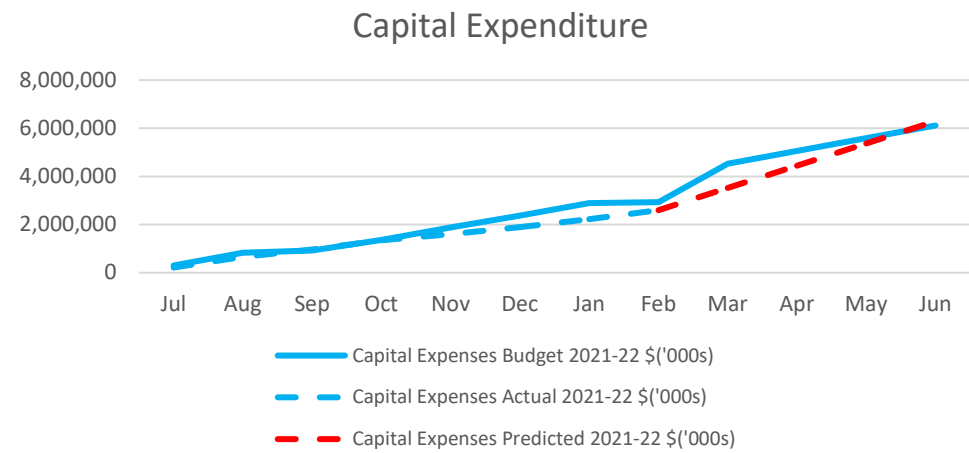
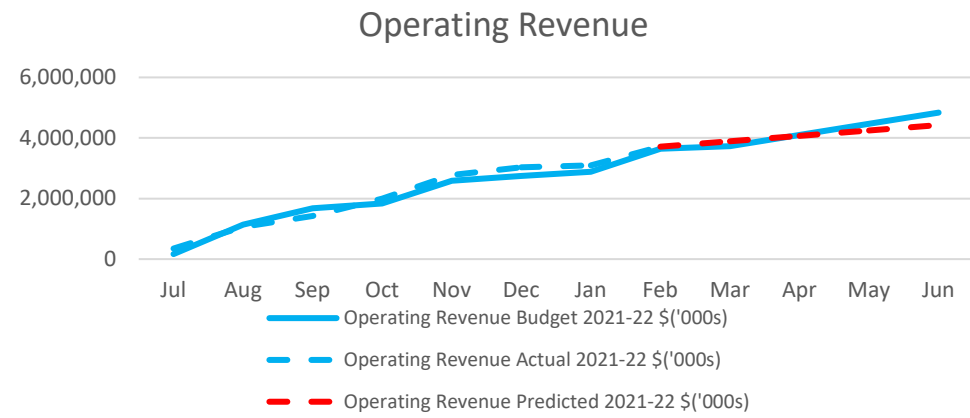
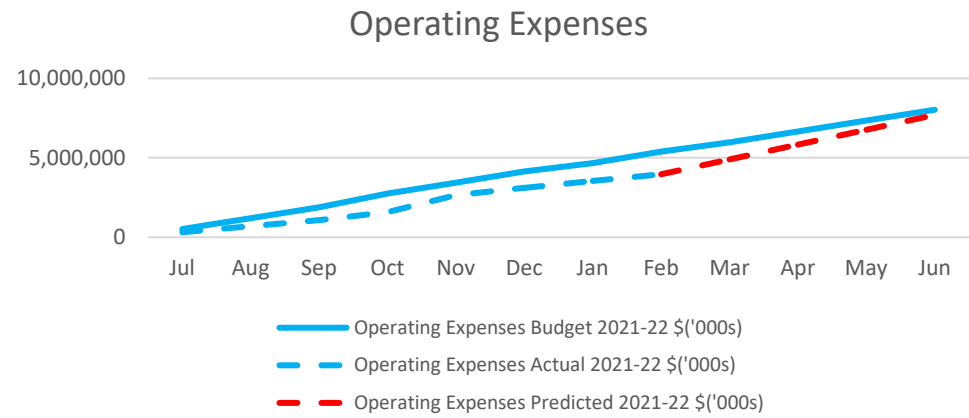
2021-22 ACTUAL BALANCES

Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

2. SUMMARY GRAPHS - BUDGET REVIEW



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

3 NET CURRENT FUNDING POSITION

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

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	Actual - Used for Budget 30 June 2021	Audited Actual 30 June 2021	Budget 30 June 2022	Actual 28 February 2022
Adjustments to operating activities				
Less: Profit on asset disposals	0	(60,572)	(15,000)	(33,453)
Add: Loss on asset disposals	0	21,610	0	0
Add: Depreciation on non-current assets	0	1,642,048	1,794,452	1,205,752
Non-cash amounts excluded from operating activities	0	1,603,086	1,779,452	1,172,299

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Restricted cash	(4,862,135)	(4,862,136)	(4,963,791)	(4,873,159)
Total adjustments to net current assets	(4,862,135)	(4,862,136)	(4,963,791)	(4,873,159)

(c) Composition of estimated net current assets

Current assets

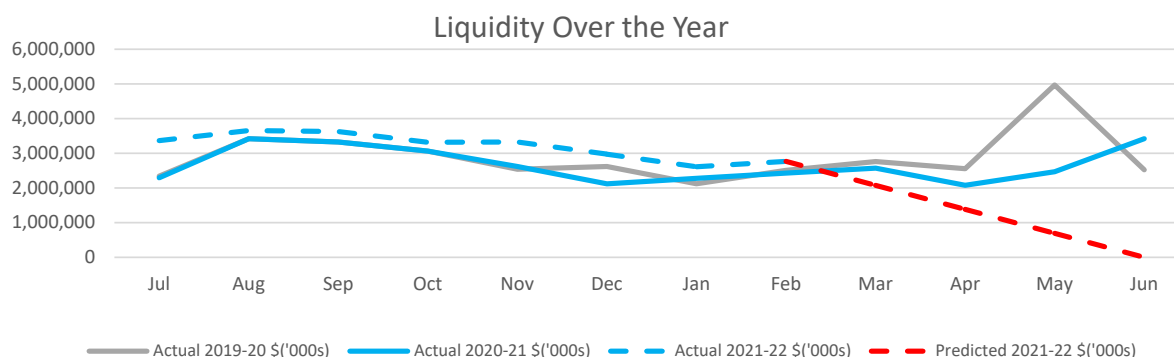
Cash unrestricted	3,792,915	3,693,509	641,125	3,994,391
Cash restricted	6,266,983	6,366,389	6,368,639	4,873,159
Receivables - rates and rubbish	0	0	0	23,916
Receivables - other	5,049	41,312	5,049	447,327
Other current assets	0	13,600	0	0
Inventories	50,497	57,029	50,497	57,029
	10,115,444	10,171,839	7,065,310	9,395,822

Less: current liabilities

Payables	(542,445)	(452,494)	(542,445)	(262,088)
Contract liabilities	(1,404,848)	(1,504,253)	(1,404,848)	(1,289,881)
Provisions	(154,226)	(203,536)	(154,226)	(203,536)
	(2,101,519)	(2,160,283)	(2,101,519)	(1,755,505)

Net current assets

	8,013,925	8,011,556	4,963,791	7,640,317
Less: Total adjustments to net current assets	(4,862,135)	(4,862,136)	(4,963,791)	(4,873,159)
Closing funding surplus / (deficit)	3,151,790	3,149,420	0	2,767,158



3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, 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 shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Ngaanyatjarraku classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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.

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

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Ngaanyatjarraku applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

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.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Ngaanyatjarraku's operational cycle. In the case of liabilities where the Shire of Ngaanyatjarraku 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 or non-current based on the Shire of Ngaanyatjarraku's intentions to release for sale.

TRADE AND OTHER PAYABLES

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

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Ngaanyatjarraku recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

The Shire of Ngaanyatjarraku's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current of financial trade and other payables in the statement position. Shire of Ngaanyatjarraku's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

PROVISIONS

Provisions are recognised when the Shire of Ngaanyatjarraku has a 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.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire of Ngaanyatjarraku are recognised as a liability until such time as the Shire of Ngaanyatjarraku satisfies its obligations under the agreement.

SHIRE OF NGAANYATJARRAKU
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 28 FEBRUARY 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)		
4.1.1 FEES AND CHARGES		
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
General Grants (Untied)	(38,807)	
4.1.6 INTEREST EARNINGS		
Interest - Rates	300	
Interest Earned	(1,806)	
Interest Earned On Reserves	1,535	
4.1.8 PROFIT ON ASSET DISPOSAL		
Predicted Variances Carried Forward	(38,778)	0

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(38,778)	0
4.2 OPERATING EXPENSES		
4.2.1 EMPLOYEE COSTS		
4.2.2 MATERIAL AND CONTRACTS		
4.2.3 UTILITY CHARGES		
4.2.4 DEPRECIATION (NON CURRENT ASSETS)		
4.2.5 INTEREST EXPENSES		
4.2.6 INSURANCE EXPENSES		
4.2.7 OTHER EXPENDITURE		
4.2.8 LOSS ON ASSET DISPOSAL		
Predicted Variances Carried Forward	(38,778)	0

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(38,778)	0
4.3 CAPITAL REVENUE		
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS		
4.3.3 PROCEEDS FROM NEW DEBENTURES		
4.3.4 PROCEEDS FROM SALE OF INVESTMENT		
4.3.5 PROCEEDS FROM ADVANCES		
4.3.6 SELF-SUPPORTING LOAN PRINCIPAL		
4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
Predicted Variances Carried Forward	(38,778)	0

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(38,778)	0
4.4 CAPITAL EXPENSES		
4.4.1 LAND HELD FOR RESALE		
4.4.2 LAND AND BUILDINGS		
4.4.3 PLANT AND EQUIPMENT		
4.4.4 FURNITURE AND EQUIPMENT		
4.4.5 INFRASTRUCTURE ASSETS - ROADS		
4.4.6 INFRASTRUCTURE ASSETS - OTHER		
4.4.7 PURCHASES OF INVESTMENT		
4.4.8 REPAYMENT OF DEBENTURES		
4.4.9 ADVANCES TO COMMUNITY GROUPS		
Predicted Variances Carried Forward	(38,778)	0

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(38,778)	0
4.5 OTHER ITEMS		
4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)		
Tfr to Asset Replace/Acq/Dev Res Fund	(560,000)	
4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
4.5.1 RATE REVENUE		
Interim Rates	41,500	
Rates General	(4,296)	
Back Rates	3,779	
4.5.2 OPENING FUNDING SURPLUS(DEFICIT)		
4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)		
Total Predicted Variances as per Annual Budget Review	(557,795)	0

5. BUDGET AMENDMENTS

Proposed amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
	Budget Adoption		Opening Surplus(Deficit)			(2,370)	(2,370)	Lower than budgeted
030196	Interim rates		Operating Revenue		41,500		39,130	New tenements
030197	Rates general		Operating Revenue			(4,296)	34,834	Terminated tenements
030199	Back Rates		Operating Revenue		3,779		38,613	
030197	Rates General Interest		Operating Revenue		300		38,913	
030302	Interest on Investments - Municipal Fund		Operating Revenue			(1,805)	37,108	
030303	Interest on Investment - Reserves		Operating Revenue		1,534		38,642	
030301	General Grants (Untied)		Operating Revenue			(38,807)	(165)	Fed Adj resulted in lower grant
	Tfr to Asset Replace/Acq/Dev Res Fund		Capital Expenses			(560,000)	(560,165)	Asset Reserve for Town Reseals / Deferred Projects, Strategic Reserve for High Court Legals, Cultural Reserve as per Lease
055005							(560,165)	Rbt Legals Court Case, LGIS rbts, FBT refund
042398	Reimbursements		Operating Revenue		202,391		(357,774)	
041321	Contributions & Reimbursements		Operating Revenue		400		(357,374)	
041040	Election expenses		Operating Expenses		19,300		(338,074)	No election required
041093	Attendance Fees - Other Meetings		Operating Expenses			(500)	(338,574)	
041094	Meetings - Other Costs		Operating Expenses		1,000		(337,574)	
041150	Insurance		Operating Expenses			(748)	(338,322)	
041160	Subscriptions		Operating Expenses			(2,500)	(340,822)	
041281	Elected member professional development		Operating Expenses		2,000		(338,822)	
041541	Administration Expenses Allocated		Operating Expenses		1,278		(337,544)	
042010	Salaries		Operating Expenses			(27,500)	(365,044)	Trfr from Transport
042044	Relief Staff Travelling		Operating Expenses			(500)	(365,544)	
042051	Office Maintenance/Operations		Operating Expenses		6,700		(358,844)	Lower than expected
042053	Office Gardens Maintenance		Operating Expenses			(11,613)	(370,457)	Higher than expected
042080	Telephone/Fax Charges		Operating Expenses			(2,000)	(372,457)	
042100	Advertising		Operating Expenses		2,000		(370,457)	
042120	Bank Charges		Operating Expenses			(200)	(370,657)	
042150	Accounting / Compliance Services		Operating Expenses			(55,000)	(425,657)	Lower than expected
042160	Other Office Expenses		Operating Expenses		6,500		(419,157)	Lower than expected
042164	Maintenance of Communications Equipment		Operating Expenses		1,000		(418,157)	Lower than expected
042170	Vehicle Expenses - Operating		Operating Expenses		1,925		(416,232)	Lower than expected
042180	Travelling and Accommodation		Operating Expenses		5,000		(411,232)	Lower than expected
042182	Staff Leave Travelling Expenses		Operating Expenses			(2,500)	(413,732)	Under budgeted
042200	Audit Fees		Operating Expenses		10,000		(403,732)	Lower than expected
042211	Lands Service Review		Operating Expenses		40,000		(363,732)	Lower than expected
042212	National Redress Scheme		Operating Expenses		2,000		(361,732)	Lower than expected
042213	Information Technology / Management		Operating Expenses		11,000		(350,732)	Lower than expected
042220	Valuation Expenses		Operating Expenses		10,000		(340,732)	Lower than expected
042222	Uniforms & Personal Protective Equipment		Operating Expenses			(1,000)	(341,732)	
042232	Legal Expenses - Other		Operating Expenses			(20,000)	(361,732)	Higher than expected
042260	Insurance		Operating Expenses		1,306		(360,426)	
042400	Less Administraion Expenses Allocated to Other Programs		Operating Expenses		173,206		(187,220)	Offset in other Programs
042562	Furniture & Equipment - Computer		Capital Expenses		40,000		(147,220)	Adj mix
042562	Furniture & Equipment - Computer		Capital Expenses			(65,000)	(212,220)	Adj mix
042565	Plant & Equipment		Capital Revenue		30,000		(182,220)	Defer
051051	Administrative Expenses Allocated		Operating Expenses			(725)	(182,945)	
051283	FESA Emergency Services Levy		Operating Expenses		368		(182,577)	
051400	FESA Emergency Services Contribution		Operating Revenue			(2)	(182,579)	
051401	FESA Emergency Services Levy		Operating Revenue		16		(182,563)	

5. BUDGET AMENDMENTS

Proposed amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
074010	Health Inspections		Operating Expenses			(51,009)	(233,572)	Higher than expected
074040	Vehicle Running Expenses		Operating Expenses		2,028		(231,544)	
074281	Administration Expenses Allocated		Operating Expenses			(17,087)	(248,631)	
074284	Other Expenses		Operating Expenses			(19,000)	(267,631)	Public Health Plan
075020	Pest Control		Operating Expenses			(1,131)	(268,762)	
075021	Administrative Expenses Allocated		Operating Expenses			(226)	(268,988)	
074271	School Health Education Programme		Operating Expenses		3,000		(265,988)	
074278	Analytical Expenses		Operating Expenses			(2,000)	(267,988)	
077272	Administrative Expenses Allocated		Operating Expenses		54		(267,934)	
083321	EYC Building Maintenance / Operations		Operating Expenses		200		(267,734)	
083322	Early Years Administration Expense Allocated		Operating Expenses			(656)	(268,390)	
085310	Depreciation-Education & Welfare		Non Cash Item	122			(268,390)	
091100	Staff Housing Operations		Operating Expenses		20,553		(247,837)	Less break-ins
092048	Administrative Expenses Allocated		Operating Expenses		337		(247,500)	
092100	Other Housing - Operations		Operating Expenses		23,915		(223,585)	Less break-ins
092400	Rent - Shire Housing		Operating Revenue		5,000		(218,585)	Extra tenant
092500	Housing CapEx		Capital Expenses			(12,185)	(230,770)	Defer
101021	Wages		Operating Expenses		156,216		(74,554)	OC vacant, cant attract staff
101026	Plant Operation Costs		Operating Expenses		4,596		(69,958)	
101028	Communication expenses		Operating Expenses			(1,000)	(70,958)	
101030	Refuse Site Maintenance		Operating Expenses		25,000		(45,958)	not a Shire responsibility
101050	Travelling Expenses		Operating Expenses		5,000		(40,958)	
101070	Administrative Expenses Allocated		Operating Expenses		19,112		(21,846)	
101100	Depreciation-Sanitation Household Refuse		Non Cash Item	(1,733)			(21,846)	
101410	Charges - Rubbish Removals		Operating Revenue		1,800		(20,046)	
102100	Plant & Equipment (New)		Capital Expenses		55,218		35,172	Deferred
111021	Administrative Expenses Allocated		Operating Expenses		3,266		38,438	
111030	Contribution - Cultural Centre		Operating Expenses		8,000		46,438	Less break-ins
111031	Community Resource Centre - Repairs & Mtce		Operating Expenses		14,400		60,838	Less break-ins
111100	Buildings (Upgrade)		Capital Expenses		20,000		80,838	Deferred
112020	Contribution-Swimming Centre		Operating Expenses		20,000		100,838	Now not required
113055	Lighting-Grassed Ovals		Operating Expenses		5,000		105,838	
113280	Salaries- Sports & Recreation Officer		Operating Expenses		27,052		132,890	Vacancy, staff attraction issue
113284	Relocation Expenses		Operating Expenses		2,000		134,890	
113285	Travel & Accommodation Expenses		Operating Expenses		1,500		136,390	
113286	Motor Vehicle Running Expenses		Operating Expenses		3,000		139,390	
113291	Administrative Expenses Allocated		Operating Expenses		1,442		140,832	
113294	Contract Relief		Operating Expenses		100		140,932	
113301	Conferences & Staff Training		Operating Expenses		2,000		142,932	
113312	Drop-In Centre Equipment		Operating Expenses			(20,000)	122,932	Match Fed Grant \$10k
113313	Youth/DIC Misc. Equipment		Operating Expenses			(495)	122,437	
113319	Youth Festivals & Events		Operating Expenses		5,000		127,437	Covid cancelled
113502	Grant-Others		Operating Revenue		10,000		137,437	Covid cancelled
113505	Contributions		Operating Revenue		3,926		141,363	Covid cancelled
113508	Grant-Ministry Sport & Recreation		Operating Revenue		50,000		191,363	S&R School Holiday Grant
147564	Warbon Oval Shade Structure		Operating Expenses		3,119		194,482	
114280	Contribution-TV/Radio Community Facilities		Operating Expenses		3,400		197,882	
144300	Administrative Expenses Allocated		Operating Expenses		197		198,079	
116260	Administrative Expenses Allocated		Operating Expenses		1,156		199,235	

5. BUDGET AMENDMENTS

Proposed amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
116271	Contribution-Promotion of Aboriginal Art		Operating Expenses		3,000		202,235	Tfr to Reserve
116272	Exhibitions		Operating Expenses		6,000		208,235	Tfr to Reserve
116295	Centre Maintenance		Operating Expenses		9,400		217,635	Tfr to Reserve
116312	Cafe Maintenance		Operating Expenses			(4,441)	213,194	Breakins higher
116314	Equipment Maintenance & Repairs-Cafe		Operating Expenses		3,000		216,194	
116315	Purchase of Goods for Resale-Retail		Operating Expenses		2,000		218,194	
116333	Gallery Maintenance		Operating Expenses			(4,200)	213,994	
121301	Grants - Stimulus Funding		Operating Revenue			(905,872)	(691,878)	Deferred to 22/23
121008	Wanam Access		Capital Expenses			(438,779)	(1,130,657)	Offset by Grants
147612	Warburton Blackstone (RRG)		Capital Expenses			(300,000)	(1,430,657)	Offset by Grants
147622	Warburton Bypass - MRWA		Capital Expenses			(88,500)	(1,519,157)	Shire contribution to clear new roadway
147631	Warburton Town Roads - renewal / upgrade		Capital Expenses		914,384		(604,773)	Third Street & Defer Town reseal
147633	Tjirrkali community access, install causeways		Capital Expenses			(300,000)	(904,773)	Offset by Grants
123007	Plant & Equipment Purchases		Capital Expenses			(35,000)	(939,773)	New Patching unit for town reseal networks
122360	Grant - Special Projects		Capital Revenue		900,000		(39,773)	Grant to offset Exp
121000	Administrative Expenses Allocated		Operating Expenses			(179,648)	(219,421)	
122004	Other Minor Road Works		Operating Expenses		63,868		(155,553)	Deferred
122009	Warburton Bypass Road		Operating Expenses		3,500		(152,053)	Tfrd to Capex
122027	Patjarr Community Access		Operating Expenses			(24,000)	(176,053)	Shire contribution as grant not available
122202	Road Supervision / Mgmt		Operating Expenses		42,471		(133,582)	Tfr to other Programs
122280	AMP Review		Operating Expenses		2,500		(131,082)	
122281	R2030 Survey Centre Line MRWA		Operating Expenses		5,000		(126,082)	
122282	Roman Road Inventory System - System Mtce		Operating Expenses			(2,000)	(128,082)	
122289	Plant Operation Costs		Operating Expenses			(1,425)	(129,507)	
122295	Travelling Expenses		Operating Expenses			(5,000)	(134,507)	
123100	Depreciation-Transport.Road Mntce		Non Cash Item	(17,651)			(134,507)	
122373	Fed, Roads Grant (untied)		Operating Revenue		197,650		63,143	Higher than expected due to AMP work done
123002	Profit on Disposal of Asset		Non Cash Item	18,453			63,143	Prado
027019	Proceeds Sale of Assets		Capital Revenue			(36,364)	26,779	
131000	Administrative Expenses Allocated		Operating Expenses			(2,862)	23,917	
132200	Tourism Consultancy		Operating Expenses		5,000		28,917	
132289	Tourism Expenditure - Other (Minor)		Operating Expenses			(3,000)	25,917	
131001	Administrative Expenses Allocated		Operating Expenses		1,157		27,074	
133010	Building Inspections		Operating Expenses		9,031		36,105	
133400	Building Commission Fees		Operating Revenue		1,072		37,177	
133410	Charges Building Fees		Operating Revenue		1,458		38,635	
055005	Tfr to Asset Replace/Acq/Dev Res Fund		Capital Expenses			(38,635)	0	Warurton Town Reseal Provn
							0	
Amended Budget Cash Position as per Council Resolution				(809)	3,291,581	(3,291,581)	0	

Deed of Assignment and Assumption (Multi-party) Goldfields Records Storage Joint Venture

Between

SHIRE OF DUNDAS (**Assignor 1**)

and

SHIRE OF ESPERANCE (**Assignor 2**)

and

SHIRE OF LAVERTON (**Assignor 3**)

and

SHIRE OF MENZIES (**Assignor 4**)

and

SHIRE OF NGAANYATJARRAKU (**Assignor 5**)

and

SHIRE OF RAVENSTHORPE (**Assignor 6**)

and

SHIRE OF WILUNA (**Assignor 7**)

and

SHIRE OF COOLGARDIE, CITY OF KALGOORLIE-BOULDER and SHIRE OF
LEONORA (**Assignee**)

Model Deed of Assignment and Assumption (Multi-party)

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Deed of Assignment and Assumption

Particulars	Goldfields Records Storage Joint Venture
Dated as of	2022
Parties	
Assignor 1	SHIRE OF DUNDAS of 88-92 Prinsep Street, Norseman, Western Australia
Assignor 2	SHIRE OF ESPERANCE of Windich Street, Esperance, Western Australia
Assignor 3	SHIRE OF LAVERTON of McPherson Place, Laverton, Western Australia
Assignor 4	SHIRE OF MENZIES of Lot 124 Shenton Street, Menzies, Western Australia
Assignor 5	SHIRE OF NGAANYATJARRAKU of Great Central Road, Warburton Aboriginal Community, Western Australia
Assignor 6	SHIRE OF RAVENSTHORPE of 65 Morgan Street, Ravensthorpe, Western Australia
Assignor 7	SHIRE OF WILUNA of 70 Wotton Street, Wiluna, Western Australia (together "the Assignors")
Assignee	SHIRE OF COOLGARDIE of Bayley Street, Coolgardie, Western Australia ("SOC"), CITY OF KALGOORLIE-BOULDER of Post Office Box 2042, Boulder, Western Australia ("CKB") and SHIRE OF LEONORA of 16 Tower Street, Leonora, Western Australia ("SOL") (together "the Assignee")

Recitals	A	The Assignors have agreed to assign the Assigned Interests to the Assignee.
	B	The Assignee has agreed to accept the assignment of the rights, and assume the liabilities, of the Assignors under the Joint Venture Agreement in respect of the Assigned Interests.

The parties agree:

in consideration of, among other things, the mutual promises contained in this deed:

1 Definitions and interpretation

1.1 Definitions

Unless set out below or the context otherwise requires, the definition of each defined expression in this deed (including the Recitals) is the same as defined in the Joint Venture Agreement and in addition:

Assigned Interest means the Assignee's entitlement to the assets and liabilities of the Joint Venture pursuant to clause 5 of the Joint Venture Agreement.

Assignment means the assignment of the Assigned Interests under this deed by the Assignors to the Assignee.

Assignors means Assignor 1, Assignor 2, Assignor 3, Assignor 4, Assignor 5, Assignor 6 and Assignor 7 severally pro rata in proportion to their respective Assigned Interests.

Effective Date means the date on which this deed of assignment and assumption, and the assignment of the Assigned Interests and all Conditions Precedent under the Joint Venture Agreement are either satisfied on conditions satisfactory to, or waived by, the parties.

Facility means the regional archives, records management and storage facility located at the Property.

Joint Venture means the joint venture between the Original Members to create and manage the Facility established by the Joint Venture Agreement.

Joint Venture Agreement means the 2013 joint venture agreement made between the Assignors and the Assignee.

Original Members means each of the Assignors and each Assignee.

Property means the property located at Unit 2, 12 Federal Road, Kalgoorlie, Western Australia owned by CKB.

1.2 Interpretation

- (a) The interpretation provisions in the Joint Venture Agreement are expressly incorporated into this deed.
- (b) This deed prevails to the extent of any inconsistency between this deed and the Joint Venture Agreement.

2 Condition subsequent

2.1 Conditional effect

- (a) The assignment of the Assigned Interests is conditional upon the granting of any authorisations required for the Assignment to become effective and enforceable.

- (b) The parties must use all reasonable endeavours (other than waiver) to ensure that the condition referred to in this clause is satisfied within 2 months from and including the date of this deed and to keep each other informed of any circumstance that may result in that condition not being satisfied in accordance with its terms.

2.2 Termination

If the condition referred to in this clause is not satisfied within 2 months from and including the date of this deed, or a later date agreed by the parties, this deed is of no further effect and each party must sign all documents and do all things necessary to put the parties in the position they were in on the date of this deed.

3 Assignment

3.1 Coming into effect of deed

- (a) This clause 3.1 and clauses 1 (definitions), 2 (Condition subsequent), 8 (representations and warranties), 9 (notices), and 10 (ancillary provisions) come into effect immediately.
- (b) The remainder of this deed and the assignment of the Assigned Interests come into effect on the Effective Date.

3.2 Assignment

On and from the Effective Date:

- (a) each Assignor assigns to the Assignee absolutely all of its Assigned Interest free and clear of Encumbrances, (if any); and
- (b) the Assignee accepts the assignment of the Assigned Interests from each Assignor.

3.3 Joint Venture Agreement

The parties agree that the Assignment is in accordance with and is subject to the terms of the Joint Venture Agreement.

4 Assumption

4.1 Assumption by Assignee

On and from the Effective Date, with the consent of the Assignors, the Assignee covenants and agrees with the Assignors:

- (a) to be bound by the terms and conditions of the Joint Venture Agreement as a Joint Venturer in place of the Assignors to the extent of the Assigned Interests; and
- (b) to punctually observe and perform all obligations of a Joint Venturer under the Joint Venture Agreement in respect of the Assigned Interests.

4.2 Assignors obligations continue until Effective Date

Prior to the Effective Date, each Assignor covenants and agrees to continue to be bound by and perform all of the Assignor's obligations under the Joint Venture Agreement in respect of the Assigned Interest.

5 Consent and acknowledgements

5.1 Waiver of pre-emption rights

Each Assignor acknowledges and agrees that it has waived or declined to exercise any right of pre-emption or similar right it may have under the Joint Venture Agreement in respect of the assignment of the Assigned Interests.

5.2 Compliance with Joint Venture Agreement

Each Assignor confirms and agrees that:

- (a) it will comply with the financial obligations contained in clauses 15(b) and 15(c) of the Joint Venture Agreement;
- (b) it acknowledges the terms and conditions contained in clauses 15(d) and 15(e) of the Joint Venture Agreement;
- (c) this deed complies with the assignment provisions of the Joint Venture Agreement; and
- (d) it is not in default under the Joint Venture Agreement.

5.3 Confirmation of Joint Venture Agreement

The Assignors and the Assignee acknowledge and agree that the Joint Venture Agreement is in full force and effect and will continue to govern the activities of the Joint Venture.

5.4 Novation of Joint Venture Agreement

The Assignors and the Assignee acknowledge and agree that on and from the Effective Date:

- (a) the Assignee is bound by the Joint Venture Agreement in place of the Assignors to the extent of the Assigned Interests and is entitled to the full benefit and advantage of the Joint Venture Agreement in respect of the Assigned Interests as if the Assignee is expressly named as a party to the Joint Venture Agreement as the holder of the Assigned Interests instead of the Assignor; and
- (b) the interests of the parties held subject to the Joint Venture Agreement are as follows:

Joint Venturer	Joint Venture Interest
SOC	33.33%
CKB	33.34%
SOL	<u>33.33%</u>
	<u>100.00%</u>

6 Indemnities

6.1 Before Effective Date

Each of the Assignors indemnifies the Assignee against any claim, damage, loss, cost, demand and liability in respect of the obligations and liabilities of the Assignee, including but not limited to those arising out of any negligent or fraudulent act or omission, in relation to its Assigned Interest which accrue before the Effective Date, regardless of when they are due or payable.

6.2 On and after the Effective Date

The Assignee indemnifies each of the Assignors against any claim, damage, loss, cost, demand and liability in respect of the obligations and liabilities of the Assignors, including but not limited to those arising out of any negligent or fraudulent act or omission, in relation to its Assigned Interest which accrue on and after the Effective Date, regardless of when they are due or payable.

7 Mutual releases

- (a) The Assignors release and discharge each other from all claims, damages, losses, costs, demands and liabilities in respect of the Assigned Interests which accrue on or after the Effective Date.
- (b) Each Assignor releases and discharges the Assignee from all claims, damages, losses, costs, demands and liabilities in respect of its Assigned Interest which accrue before the Effective Date.

8 Representations and Warranties

Each Assignor represents and warrants to the Assignee that immediately prior to the Effective Date:

- (a) it is the registered holder and beneficial owner of its Assigned Interest, free of Encumbrances or claims by third parties;
- (b) the Joint Venture Agreement is in full force and effect, and it knows of no reason why the Joint Venture could be terminated by any party;
- (c) it has complied with all obligations and laws in respect of the Joint Venture Agreement and all authorisations in all material respects; and
- (d) the execution, delivery and performance of this deed have been properly authorised by the Assignor and this deed is enforceable in accordance with its terms by appropriate legal remedy.

9 Financial Settlement

The Assignors and the Assignee mutually acknowledge and agree as follows:

- (a) the net assets of the Joint Venture shall be distributed equally between the Original Members according to the terms of the Joint Venture Agreement;
- (b) all third party costs for the winding up of the Joint Venture shall be paid from the assets of the Joint Venture;
- (c) subject to subclause (b) above each of the Original Members shall pay for their own costs regarding the winding up of the Joint Venture;
- (d) the winding up of the Joint Venture and payment to each of the Original Members of their respective share of the Joint Venture assets pursuant to this deed:
 - (i) will be in full and final satisfaction of all claims any Original Member may have against any other Original Member or the Joint Venture regarding the Joint Venture Agreement, the Joint Venture and the Facility ("Claims"); and
 - (ii) on receiving payment under subclause (a) above each Original Member releases and discharges every other Original Member and

the Joint Venture from and against all Claims (whether or not the Original Members are or could have been aware of the Claims) which an Original Member:

- (A) now has;
- (B) at any time had;
- (C) may have had; or
- (D) but for this deed, could or might have had,

against any other Original Member or the Joint Venture regarding the Joint Venture Agreement, the Joint Venture and the Facility;

- (e) each of the Original Members will be entitled to a one tenth share of the agreed purchase price of the Property of **four hundred and fifty thousand dollars (\$450,000)** less all third party costs for the winding up of the Joint Venture; and
- (f) each Assignee will pay the Original Members **one hundred and fifty thousand dollars (\$150,000)** for the continued use and operation of the Property.

10 Notices

The notice provisions (if any) in the Joint Venture Agreement are expressly incorporated into this deed.

11 Ancillary provisions

11.1 Entire agreement

This deed constitutes the entire agreement of the parties about its subject matter and supersedes all previous agreements, understandings and negotiations on that subject matter.

11.2 Amendment

No modification, variation or amendment of this deed is of any force unless it is in writing and has been signed by each party.

11.3 Counterparts

This deed may be executed in any number of counterparts each of which is deemed an original but all of which constitute one and the same instrument.

11.4 Applicable law

- (a) This deed is governed by and must be construed in accordance with the laws of the State of Western Australia.
- (b) The parties submit irrevocably to the non-exclusive jurisdiction of the courts of the State of Western Australia and all courts competent to hear appeals from those courts.

11.5 Further assurances

Each party must execute all documents and do all things reasonably necessary or desirable to give full effect to:

- (a) this deed; and
- (b) any matter or thing contemplated pursuant to this deed.

11.6 Fees and charges

- (a) Each party must bear its own costs for the preparation, execution, delivery and performance of this deed.
- (b) All duty and registration fees relating to the execution, registration and performance of this deed, and of all other documents arising out of this deed, must be paid by the Assignee.

11.7 Power of attorney

Each attorney that executes this deed states that the attorney has no notice that the power of attorney under which they were appointed has been revoked.

Signing page

THE COMMON SEAL of the **CITY
OF KALGOORLIE-BOULDER** was
hereunto affixed in the presence of:

Mayor

Chief Executive Officer

THE COMMON SEAL of the **SHIRE
OF COOLGARDIE** was hereunto
affixed in the presence of:

Shire President

Chief Executive Officer

THE COMMON SEAL of the **SHIRE
OF DUNDAS** was hereunto affixed
in the presence of:

Shire President

Chief Executive Officer

THE COMMON SEAL of the **SHIRE
OF ESPERANCE** was hereunto
affixed in the presence of:

Shire President

Chief Executive Officer

THE COMMON SEAL of the **SHIRE
OF LAVERTON** was hereunto
affixed in the presence of:

Shire President

Chief Executive Officer

THE COMMON SEAL of the **SHIRE
OF LEONORA** was hereunto affixed
in the presence of:

Shire President

Chief Executive Officer

THE COMMON SEAL of the **SHIRE
OF MENZIES** was hereunto affixed
in the presence of:

Shire President

Chief Executive Officer

THE COMMON SEAL of the **SHIRE
OF NGAANYATJARRAKU** was
hereunto affixed in the presence of:

Shire President

Dated: 30 March 2022

~~Chief Executive Officer~~
Director Infrastructure
(Resolution 10.3, 30 March 2022)

THE COMMON SEAL of the **SHIRE
OF RAVENSTHORPE** was hereunto
affixed in the presence of:

Shire President

Chief Executive Officer

THE COMMON SEAL of the **SHIRE
OF WILUNA** was hereunto affixed
in the presence of:

Shire President

Chief Executive Officer

Payment listing February (21/22)					
Chq/EFT	Date	Name	Description	Invoice / Debit	Payment
EFT4011	01/02/2022	AUSTRALIAN TAXATION OFFICE	BAS payment for December 2021		57.00
46621239855	27/01/2022	AUSTRALIAN TAXATION OFFICE	BAS payment for December 2021	57.00	
EFT4012	01/02/2022	NATS	Freight on WINC stationery order NATS to Warburton		38.50
P41990SN	14/01/2022	NATS	Freight on WINC stationery order NATS to Warburton	38.50	
EFT4013	01/02/2022	Easifleet Management	Novated lease for DGC		1,911.70
151461	08/11/2021	Easifleet Management	Novated lease for DGC	955.85	
153463	03/01/2022	Easifleet Management	Novated lease for DGC	955.85	
EFT4014	01/02/2022	Focus Networks	Setup user profile for relief administration staff		31.90
INV-9464G	12/01/2022	Focus Networks	Setup user profile for relief administration staff	31.90	
EFT4015	01/02/2022	Bob Waddell & Associates Pty Ltd	discussion re own source expenditure and setup for overheads program 14		2,392.50
2649	31/01/2022	Bob Waddell & Associates Pty Ltd	discussion re own source expenditure and setup for overheads program 14	2,392.50	
EFT4016	01/02/2022	Helen Louise St George Cooper	Reimbursement of travel expenses for Relief Staff		60.45
HC270122	27/01/2022	Helen Louise St George Cooper	Reimbursement of travel expenses for Relief Staff	60.45	
EFT4017	01/02/2022	Ingot Hotel	Accommodation for DIS 18 January 2022 - 1 night only		145.00
161044220	18/01/2022	Ingot Hotel	Accommodation for DIS 18 January 2022 - 1 night only	145.00	
EFT4018	01/02/2022	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on Warburton to Blackstone Road		146,515.68
1725	27/01/2022	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of graders for the formation and improvement of the Warburton to Blackstone Road	12,310.06	
1726	27/01/2022	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of graders for the formation and improvement of the Great Central Road	16,413.41	
1724	27/01/2022	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on Warburton to Blackstone Road	117,792.21	
EFT4019	01/02/2022	DESERT INN HOTEL	Accommodation and evening meal W/S & W/E		322.00
5446	30/01/2022	DESERT INN HOTEL	Accommodation and evening meal Works Supervisor Friday 04 February 2022 1 night only	164.00	
5447	30/01/2022	DESERT INN HOTEL	Accommodation and meal for W/E 28 January 2022	158.00	
EFT4020	01/02/2022	STAPLES AUSTRALIA (WINC)	Shire office stationery order for December 2021		15.84
9037717763	29/11/2021	STAPLES AUSTRALIA (WINC)	Shire office stationery order for December 2021	15.84	
EFT4021	01/02/2022	PLAZA HOTEL KALGOORLIE	Accommodation for DIS 23 January 2022		194.00
1021697	23/01/2022	PLAZA HOTEL KALGOORLIE	Accommodation for DIS 23 January 2022	194.00	
EFT4022	01/02/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM -	Plumbing repairs at Unit 6 CRC Lot 167 Warburton		330.00
30467	14/12/2021	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM -	Plumbing repairs at Unit 6 CRC Lot 167 Warburton	330.00	
EFT4023	08/02/2022	Resolute Security Services	Security of Shire properties over Christmas break		11,000.00
00184802	30/01/2022	Resolute Security Services	Security of Shire properties over Christmas break	11,000.00	
EFT4024	08/02/2022	Andre Peter Frederick Kerp	Reimbursement of taxi fares for WE		179.77
AK070222	07/02/2022	Andre Peter Frederick Kerp	Reimbursement of taxi fares for WE	179.77	
EFT4025	08/02/2022	WARAKURNA ROADHOUSE	Diesel for W/S Landcruiser 1EYW816		118.01
01-221531	24/01/2022	WARAKURNA ROADHOUSE	Diesel for W/S Landcruiser 1EYW816	118.01	
EFT4026	08/02/2022	WARBURTON ROADHOUSE	Warburton Roadhouse account January 2022		9,309.41
JANUARY 2022	31/01/2022	WARBURTON ROADHOUSE	Supplies for Shire Meeting Room, Accommodation for relief for Geoff Handy - 7th to 31st Jan 2022, Evening meal for relief staff - 7th to 31st Jan 2022, 4 x keys cut - unit 4 CRC Warburton, Diesel for 1EJN112, Diesel for 1HED882, Diesel for 1GDT303, Diesel for 1HMJ403, Diesel for 1EYW816, Batteries as selected for 1EYW816	9,309.41	
EFT4027	08/02/2022	Easifleet Management	Novated lease for DGC		1,911.70
153824	17/01/2022	Easifleet Management	Novated lease for DGC	955.85	
154152	31/01/2022	Easifleet Management	Novated lease for DGC	955.85	
EFT4028	08/02/2022	Tyrepower Busselton	Replacement tyres for new Prado 1HLA156 and trade in old ones		1,905.00
190047	31/01/2022	Tyrepower Busselton	Replacement tyres for new Prado 1HLA156 and trade in old ones	1,655.00	
190226	02/02/2022	Tyrepower Busselton	Alloy rim for EHO/WE Prado 1HLA156	250.00	
EFT4029	08/02/2022	MCLEODS	Advice regarding the application of the Bush Fires Act		3,247.95
122938	31/01/2022	MCLEODS	Advice regarding the application of the Bush Fires Act	1,526.63	
122939	31/01/2022	MCLEODS	Letter to Telstra re Adaptive Plans - Business Priority	1,430.54	
122940	31/01/2022	MCLEODS	Advice on leases for Shire properties	290.78	
EFT4030	08/02/2022	Market Creations Agency	Media assistance re waste services		1,551.00

IR37-1	31/01/2022	Market Creations Agency	Assistance re Waste Services as per Schedule of Rates for RFQ - Media / PR	1,287.00	
IN91-7	31/01/2022	Market Creations Agency	Media / Public Relations services - January 2022	264.00	
EFT4031	08/02/2022	Bob Waddell & Associates Pty Ltd	Assistance with Council's own source expenditure and setup of overheads		536.25
2656	06/02/2022	Bob Waddell & Associates Pty Ltd	Assistance with Council's own source expenditure and setup of overheads	536.25	
EFT4032	08/02/2022	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Warburton to Blackstone Road		114,655.64
1729	02/02/2022	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Warburton to Blackstone Road	91,859.24	
1730	02/02/2022	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of graders for the formation and improvement of the Great Central Road	22,796.40	
EFT4033	08/02/2022	DEPT FOR PLANNING &	DoT agency payments 182368 - 182371		511.75
182368-182371	31/01/2022	DEPT FOR PLANNING &	DoT agency payments 182368 - 182371	511.75	
EFT4034	08/02/2022	LAVERTON SUPPLIES MOTORS	Diesel fuel for 1EYW816		425.73
02-235348	14/01/2022	LAVERTON SUPPLIES MOTORS	Diesel fuel for 1HED882	148.00	
02-237775	28/01/2022	LAVERTON SUPPLIES MOTORS	Diesel fuel for 1EYW816	180.87	
02-238809	04/02/2022	LAVERTON SUPPLIES MOTORS	Diesel for 1EYW816	96.86	
EFT4035	11/02/2022	WARAKURNA ROADHOUSE	Diesel fuel for W/S Landcruiser 1EYW816		111.00
02-157280	08/02/2022	WARAKURNA ROADHOUSE	Diesel fuel for W/S Landcruiser 1EYW816	111.00	
EFT4036	11/02/2022	All 4 x 4 Services	Supply and fit accessories for new Prado 1HLA156		3,685.50
42614	21/12/2021	All 4 x 4 Services	Supply and fit accessories for new Prado 1HLA156	3,685.50	
EFT4037	11/02/2022	GLOBETROTTER CORPORATE TRAVEL	Flights for W/E PER - LVO return 07 - 16 March 2022		2,722.07
892254	31/01/2022	GLOBETROTTER CORPORATE TRAVEL	Flights for W/E PER - LVO return 07 - 16 March 2022	854.55	
892230	31/01/2022	GLOBETROTTER CORPORATE TRAVEL	Flight for Food Auditor Perth - Laverton 14 March 2022	446.53	
892246	31/01/2022	GLOBETROTTER CORPORATE TRAVEL	Flights for EHO Laverton - Perth 25 March 2022	446.53	
892236	31/01/2022	GLOBETROTTER CORPORATE TRAVEL	Flights for Food Auditor Laverton - Perth 18 March 2022	446.53	
892232	31/01/2022	GLOBETROTTER CORPORATE TRAVEL	Flights for EHO Perth - Laverton 14 March 2022	446.53	
893844	08/02/2022	GLOBETROTTER CORPORATE TRAVEL	Ticket adjustment and reissue fee for WE	81.40	
EFT4038	11/02/2022	LAVERTON SUPPLIES MOTORS	Diesel fuel for OC Isuzu DMax 1HMJ403		131.52
01-0138574	24/01/2022	LAVERTON SUPPLIES MOTORS	Diesel fuel for OC Isuzu DMax 1HMJ403	131.52	
EFT4039	18/02/2022	MILY (WARBURTON) STORE	Mily store Ac - January 2022		3,368.86
114638	07/01/2022	MILY (WARBURTON) STORE	1 x Carton UHT Full cream milk	29.00	
114639	07/01/2022	MILY (WARBURTON) STORE	Petty cash recoup	2,480.00	
114721	11/01/2022	MILY (WARBURTON) STORE	Supplies for holiday program	482.66	
115056	29/01/2022	MILY (WARBURTON) STORE	Bedding and cleaning supplies for OC accommodation	348.20	
115082	31/01/2022	MILY (WARBURTON) STORE	1 x Kettle for Shire meeting room	29.00	
EFT4040	18/02/2022	One Music Australia	Music for councils - Rural quarterly subscription January - 31 March 2022		86.31
190087	02/01/2022	One Music Australia	Music for councils - Rural quarterly subscription January - 31 March 2022	86.31	
EFT4041	18/02/2022	Easifleet Management	Novated lease for DGC		955.85
154889	14/02/2022	Easifleet Management	Novated lease for DGC	955.85	
EFT4042	18/02/2022	Focus Networks	Agreement for MFS, MRS, HAV, MFA, SPLA, EPS		4,320.51
SAAS-12313	11/02/2022	Focus Networks	Agreement for MFS, MRS, HAV, MFA, SPLA, EPS	2,465.91	
MPSD-12287	11/02/2022	Focus Networks	Agreement for monthly MPS devices	1,854.60	
EFT4043	18/02/2022	AUSTRALIA POST	PMB 87 Renewal		132.00
40000011747144	04/02/2022	AUSTRALIA POST	PMB 87 Renewal	132.00	
EFT4044	18/02/2022	Bob Waddell & Associates Pty Ltd	Assistance with Council's own source expenditure and setup of overheads		165.00
2665	13/02/2022	Bob Waddell & Associates Pty Ltd	Assistance with Council's own source expenditure and setup of overheads	165.00	
EFT4045	18/02/2022	GLOBETROTTER CORPORATE TRAVEL	Flights for WE Friday 14 January 2022 Laverton - Perth		524.50
878541	10/11/2021	GLOBETROTTER CORPORATE TRAVEL	Flights for WE Friday 14 January 2022 Laverton - Perth	524.50	
EFT4046	18/02/2022	PLAZA HOTEL KALGOORLIE	Accommodation for DIS 10 February 2022		206.00
1022274	11/02/2022	PLAZA HOTEL KALGOORLIE	Accommodation for DIS 10 February 2022	206.00	
EFT4047	18/02/2022	CORE BUSINESS AUSTRALIA	WHS Monitor Licence & Implementation - January 2022		5,720.00
INV-1232	31/01/2022	CORE BUSINESS AUSTRALIA	WHS Monitor Licence & Implementation - January 2022	5,720.00	

EFT4048	18/02/2022	MOORE AUSTRALIA (WA) Pty Ltd	Risk management services and maintain selected registers 2nd Qtr 2021/22		5,903.70
324418	31/01/2022	MOORE AUSTRALIA (WA) Pty Ltd	Risk management services and maintain selected registers 2nd Qtr 2021/22	5,903.70	
EFT4049	22/02/2022	Eurofins ARL Pty Ltd	Chemical water analysis for Knapa Community		781.55
667324	24/01/2022	Eurofins ARL Pty Ltd	Chemical water analysis for Knapa Community	781.55	
EFT4050	22/02/2022	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Warburton to Blackstone Road		290,286.16
1732	10/02/2022	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Warburton to Blackstone Road	117,637.06	
1734	10/02/2022	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of graders for the formation and improvement of the Great Central Road	19,604.90	
1733	10/02/2022	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of graders for the formation and improvement of the Warakurna Community Access Road	1,367.78	
1739	16/02/2022	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of graders for the formation and improvement of the Great Central Road	4,103.35	
1738	16/02/2022	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of graders for the formation and improvement of the Tjukurla Community Access Road	18,693.05	
1737	16/02/2022	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of graders for the formation and improvement of the Warburton to Blackstone Road	4,559.28	
1736	16/02/2022	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Warburton to Blackstone Road	124,320.74	
EFT4051	22/02/2022	EMPEROR REFRIGERATION PTY LTD	Service and repair of air conditioners at lot 95 Jameson		1,397.00
18083	16/02/2022	EMPEROR REFRIGERATION PTY LTD	Diagnose & repair air conditioning unit in Unit 10 CRC	132.00	
18121	21/02/2022	EMPEROR REFRIGERATION PTY LTD	Service and repair of air conditioners at lot 95 Jameson	1,265.00	
EFT4052	22/02/2022	LAVERTON SUPPLIES MOTORS	Emergency repairs and diesel		1,216.00
INV-2010	10/11/2021	LAVERTON SUPPLIES MOTORS	Emergency breakdown repairs	1,055.50	
02-238798	04/02/2022	LAVERTON SUPPLIES MOTORS	Diesel for CEO Landcruiser 1HED882	160.50	
EFT4053	23/02/2022	DAMIAN MCLEAN	OCM and AC Meeting Fees 23 February 2022		550.00
DM230222	23/02/2022	DAMIAN MCLEAN	OCM and AC Meeting Fees 23 February 2022	550.00	
EFT4054	23/02/2022	Julie Porter	OCM and AC Meeting Fees 23 February 2022		330.00
JP230222	23/02/2022	Julie Porter	OCM and AC Meeting Fees 23 February 2022	330.00	
EFT4055	23/02/2022	Alex Benning	OCM and AC Meeting Fees 23 February 2022		330.00
AB230222	23/02/2022	Alex Benning	OCM and AC Meeting Fees 23 February 2022	330.00	
EFT4056	23/02/2022	LALLA WEST	OCM and AC Meeting Fees 23 February 2022		330.00
LW230222	23/02/2022	LALLA WEST	OCM and AC Meeting Fees 23 February 2022	330.00	
EFT4057	23/02/2022	PRESTON THOMAS	OCM and AC Meeting Fees 23 February 2022		330.00
PT230222	23/02/2022	PRESTON THOMAS	OCM and AC Meeting Fees 23 February 2022	330.00	
EFT4058	23/02/2022	JOYLENE FRAZER	OCM and AC Meeting Fees 23 February 2022		330.00
JF230222	23/02/2022	JOYLENE FRAZER	OCM and AC Meeting Fees 23 February 2022	330.00	
EFT4059	23/02/2022	ANDREW JONES	OCM and AC Meeting Fees 23 February 2022		330.00
AJ230222	23/02/2022	ANDREW JONES	OCM and AC Meeting Fees 23 February 2022	330.00	
EFT4060	23/02/2022	DEBRA FRAZER	OCM and AC Meeting Fees 23 February 2022		330.00
DF230222	23/02/2022	DEBRA FRAZER	OCM and AC Meeting Fees 23 February 2022	330.00	
EFT4061	25/02/2022	IT Vision User Group Inc	Server migration from IT Vision AWS to Focus Networks private cloud		3,731.20
36520	14/02/2022	IT Vision User Group Inc	Server migration from IT Vision AWS to Focus Networks private cloud	3,731.20	
EFT4062	25/02/2022	Tourism Council Western Australia	2022 Membership		540.00
I-00005166	18/02/2022	Tourism Council Western Australia	2022 Membership	540.00	
EFT4063	25/02/2022	TJUKAYIRLA ROADHOUSE	Diesel fuel for OC Isuzu D-Max 1HMJ403		68.96
01-017615	10/02/2022	TJUKAYIRLA ROADHOUSE	Diesel fuel for OC Isuzu D-Max 1HMJ403	68.96	
EFT4064	25/02/2022	Focus Networks	Cyber Security Alert - Review and change control plan		61.60
12323	24/02/2022	Focus Networks	Cyber Security Alert - Review and change control plan	61.60	
EFT4065	25/02/2022	Joseph Cheriathundathil Joseph	Reimbursement to OC		344.81
JJ230222	23/02/2022	Joseph Cheriathundathil Joseph	Pre employment Police check	99.00	
JJ220222	24/02/2022	Joseph Cheriathundathil Joseph	Reimbursement to OC for fuel purchased returning Kalgoorlie to Warburton after servicing 1HMJ403	245.81	
EFT4066	25/02/2022	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	2 x individual eLearning enrolments (OC & Admin)		240.00
I3091719	23/02/2022	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	2 x individual eLearning enrolments (OC & Admin)	240.00	
EFT4067	25/02/2022	CHARTAIR PTY LTD	Flight for Relief Administration Staff, Warburton - Kalgoorlie, 10 February 2022		378.00
T613242	10/02/2022	CHARTAIR PTY LTD	Flight for Relief Administration Staff, Warburton - Kalgoorlie, 10 February 2022	378.00	

EFT4068	25/02/2022	ITVISION AUSTRALIA PTY LTD	2 User Licenses and annual licence fees for SynergySoft database		2,301.16
36521	14/02/2022	ITVISION AUSTRALIA PTY LTD	2 Annual License Fees for additional users, 2 User Licenses for SynergySoft database	2,301.16	
EFT4069	25/02/2022	TJUKURLA COMMUNITY STORE	Diesel fuel for WS Landcruiser 1EYW816		327.50
01-043634	08/02/2022	TJUKURLA COMMUNITY STORE	Diesel fuel for WS Landcruiser 1EYW816	100.00	
01-043693	14/02/2022	TJUKURLA COMMUNITY STORE	Diesel fuel for WS Landcruiser 1EYW816	227.50	
EFT4070	25/02/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM -	Repair window on Lot 154 (FAC House) after break in		668.24
30602	03/02/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM -	Repair window on Lot 154 (FAC House) after break in	385.36	
30603	03/02/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Repair window at Shire office after break in	282.88	
DD2121.1	03/02/2022	WESTPAC BANK	Transaction fees for December 2021		51.00
BF040122	04/01/2022	WESTPAC BANK	Bank fees for December 2021	22.00	
TF040122	04/01/2022	WESTPAC BANK	Transaction fees for December 2021	29.00	
DD2122.1	03/02/2022	COMMONWEALTH BANK OF	CBA EFTPOS merchant facility fee December 2021		51.08
CBA040122	04/01/2022	COMMONWEALTH BANK OF AUSTRALIA	CBA EFTPOS merchant facility fee December 2021	51.08	
PAY	02/02/2022	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	49,977.45	49,977.45
DD2139.1	02/02/2022	Aware Super	Payroll deductions		4,526.55
SUPER	02/02/2022	Aware Super	Superannuation contributions	4,101.94	
DEDUCTION	02/02/2022	Aware Super	Payroll deductions	320.80	
DEDUCTION	02/02/2022	Aware Super	Payroll deductions	103.81	
DD2139.2	02/02/2022	VISION SUPER	Superannuation contributions		843.67
SUPER	02/02/2022	VISION SUPER	Superannuation contributions	843.67	
DD2139.3	02/02/2022	HOST PLUS	Superannuation contributions		48.93
SUPER	02/02/2022	HOST PLUS	Superannuation contributions	48.93	
DD2139.4	02/02/2022	The Trustee For Care Super	Superannuation contributions		304.44
SUPER	02/02/2022	The Trustee For Care Super	Superannuation contributions	304.44	
DD2139.5	02/02/2022	REST	Superannuation contributions		249.29
SUPER	02/02/2022	REST	Superannuation contributions	249.29	
DD2139.6	02/02/2022	MLC Superannuation	Superannuation contributions		290.04
SUPER	02/02/2022	MLC Superannuation	Superannuation contributions	290.04	
DD2139.7	02/02/2022	Local Government Super, NSW	Superannuation contributions		634.62
SUPER	02/02/2022	Local Government Super, NSW	Superannuation contributions	634.62	
DD2139.8	02/02/2022	CBUS SUPERANNUATION	Superannuation contributions		108.28
SUPER	02/02/2022	CBUS SUPERANNUATION	Superannuation contributions	108.28	
DD2143.2	12/02/2022	FAC Westpac Credit Card	FAC Westpac Mastercard Payment December 2021		2,605.38
FAC130122	13/01/2022	FAC Westpac Credit Card	Flights for EHO Perth to Laverton return 13 - 22 Dec 2021, Flights for EHO Perth to Laverton return 14 - 25 Feb 2022, Internet charge for Shire office, Flights for Admin Relief Perth to Laverton 07 Jan 2022, CEO/WE/EHO Residence internet charge for Dec 2021, DNS Mail relay, FAC Credit card fee Dec 2021	2,605.38	
DD2143.3	12/02/2022	CEO Westpac Credit Card	CEO Westpac Credit Card December 2021		82.00
CEO140122	13/01/2022	CEO Westpac Credit Card	West Australian Subscription, CEO Credit Card Fees December 2021	82.00	
DD2150.1	26/02/2022	TELSTRA CORPORATION LTD	Telstra account for January 2022		989.27
K782945970-8	27/01/2022	TELSTRA CORPORATION LTD	Telstra account for January 2022	989.27	
DD2157.1	14/02/2022	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges January 2022		469.00
3217228	15/01/2022	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges January 2022	469.00	
DD2158.3	10/02/2022	DCEO Westpac credit card	DCEO Westpac credit card January 2022		576.72
DCEO100222	10/02/2022	DCEO Westpac credit card	Internet charge for Shire office for January 2022, CEO/WE/EHO Residence internet charge for January 2022, additional luggage charges for relief administration staff flight Perth - Laverton 07 January 2022, DCEO Credit card fees for January 2022	576.72	
DD2158.4	10/02/2022	DGC Westpac Mastercard	DGC Westpac credit card January 2022		383.97
DGC100222	10/02/2022	DGC Westpac Mastercard	Adobe Acrobat subscription January 2022, Diesel fuel for Isuzu D-Max 1HMJ403, Cleaning materials, first aid kit and seat covers for Prado 1HLA156, Adobe Acrobat subscription February 2022, DGC Westpac credit card fee January 2022	383.97	
PAY	16/02/2022	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	50,415.96	50,415.96

DD2163.1	16/02/2022	Aware Super	Payroll deductions		4,681.35
SUPER	16/02/2022	Aware Super	Superannuation contributions	4,256.74	
DEDUCTION	16/02/2022	Aware Super	Payroll deductions	320.80	
DEDUCTION	16/02/2022	Aware Super	Payroll deductions	103.81	
DD2163.2	16/02/2022	VISION SUPER	Superannuation contributions		843.67
SUPER	16/02/2022	VISION SUPER	Superannuation contributions	843.67	
DD2163.3	16/02/2022	HOST PLUS	Superannuation contributions		151.16
SUPER	16/02/2022	HOST PLUS	Superannuation contributions	151.16	
DD2163.4	16/02/2022	The Trustee For Care Super	Superannuation contributions		113.50
SUPER	16/02/2022	The Trustee For Care Super	Superannuation contributions	113.50	
DD2163.5	16/02/2022	REST	Superannuation contributions		249.29
SUPER	16/02/2022	REST	Superannuation contributions	249.29	
DD2163.6	16/02/2022	MLC Superannuation	Superannuation contributions		290.04
SUPER	16/02/2022	MLC Superannuation	Superannuation contributions	290.04	
DD2163.7	16/02/2022	Local Government Super, NSW	Superannuation contributions		634.62
SUPER	16/02/2022	Local Government Super, NSW	Superannuation contributions	634.62	
DD2163.8	16/02/2022	CBUS SUPERANNUATION	Superannuation contributions		335.88
SUPER	16/02/2022	CBUS SUPERANNUATION	Superannuation contributions	335.88	
			TOTALS	750,508.94	750,508.94

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Westpac Business
One Flexi



036-016 831911



\$118,437.35

Westpac Business
One



036-016 831946



\$0.00

Westpac 31 Day
Notice Account



036-125 520231



\$3,631,550.47

Available \$200,000.00

Westpac 90 Day
Notice Account



036-125 521074



\$4,873,159.21

Available \$0.00

SHIRE OF NGAANYATJARRAKU

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 28 February 2022

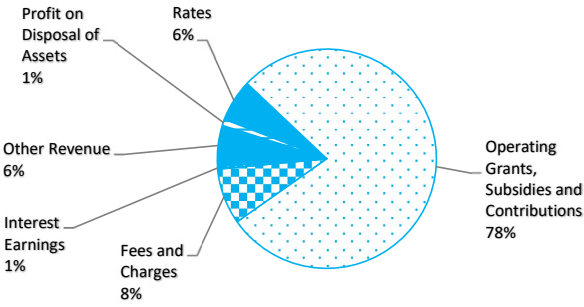
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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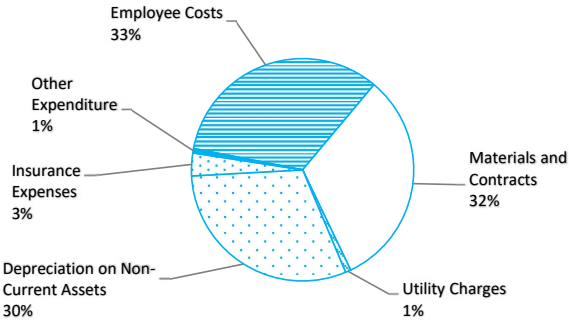
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OPERATING ACTIVITIES

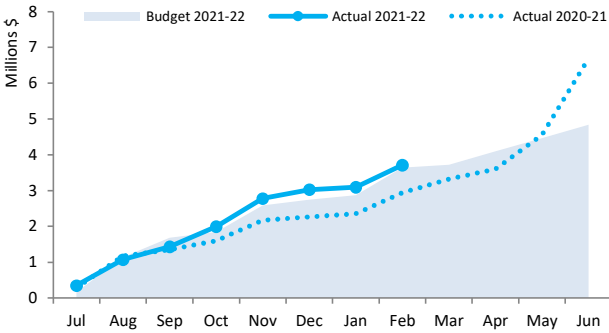
OPERATING REVENUE



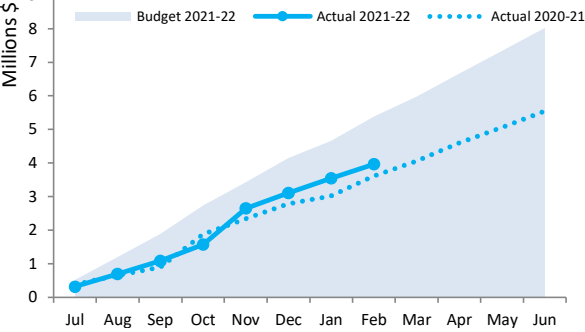
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

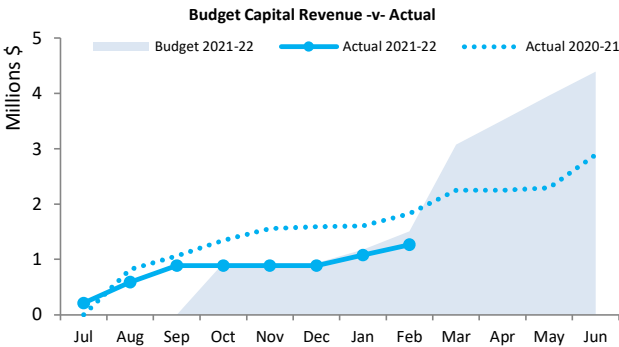


Budget Operating Expenses -v- YTD Actual

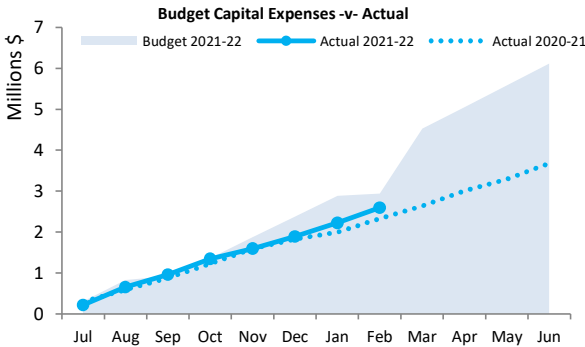


INVESTING ACTIVITIES

CAPITAL REVENUE

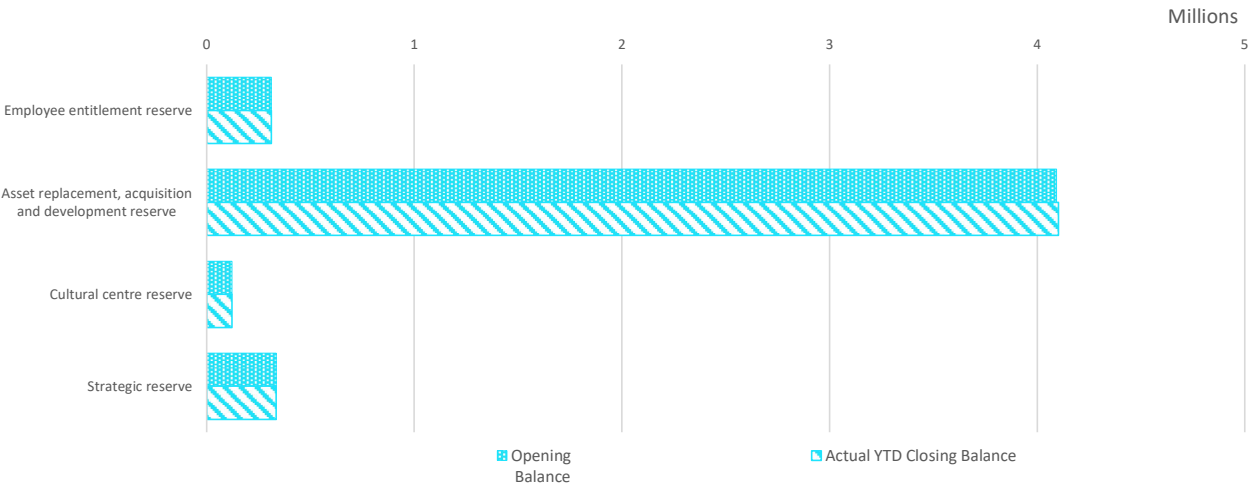


CAPITAL EXPENSES



FINANCING ACTIVITIES

RESERVES



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.15 M	\$3.15 M	\$3.15 M	(\$0.00 M)
Closing	\$0.00 M	\$1.19 M	\$2.77 M	\$1.58 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$8.87 M	% of total
Unrestricted Cash	\$3.99 M	45.0%
Restricted Cash	\$4.87 M	55.0%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.26 M	% Outstanding
Trade Payables	\$0.21 M	
0 to 30 Days		99.2%
30 to 90 Days		0.8%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$0.47 M	% Collected
Rates Receivable	\$0.02 M	89.6%
Trade Receivable	\$0.45 M	% Outstanding
30 to 90 Days		96.1%
Over 90 Days		3.9%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.41 M)	(\$0.56 M)	\$0.92 M	\$1.48 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$0.23 M	% Variance
YTD Budget	\$0.19 M	21.6%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
YTD Actual	\$2.90 M	% Variance
YTD Budget	\$3.12 M	(7.0%)

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.31 M	% Variance
YTD Budget	\$0.28 M	8.4%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.64 M)	(\$1.39 M)	(\$1.29 M)	\$0.10 M

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.04 M	%
Adopted Budget	\$0.08 M	51.5%

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$2.60 M	% Spent
Adopted Budget	\$6.11 M	42.5%

Refer to Note 8 - Capital Acquisitions

Capital Grants		
YTD Actual	\$1.27 M	% Received
Adopted Budget	\$4.40 M	28.8%

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.10 M)	(\$0.01 M)	(\$0.01 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings		
Principal repayments	\$0.00 M	
Interest expense	\$0.00 M	
Principal due	\$0.00 M	

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$4.87 M
Interest earned	\$0.01 M

Refer to Note 9 - Cash Reserves

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

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure safer and environmentally conscious community.	Supervision and enforcement of various laws relating to aspects of public safety including emergency services.
HEALTH To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, and a waste pick-up service Warburton.
EDUCATION AND WELFARE To provide services to children and youth.	Nil
HOUSING To provide and maintain staff housing.	Provision and maintenance of staff housing.
COMMUNITY AMENITIES To provide services required by the community.	Rubbish collection services, litter control; Warburton
RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which will help the social well-being of the community.	Maintenance of public halls, civic centres, Warburton recreation centre and operation of recreation services in Warburton. Provision and maintenance of parks and playgrounds. Operation of other cultural facilities.
TRANSPORT To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depot and traffic control. Cleaning of streets and maintenance of street trees.
ECONOMIC SERVICES To help promote the shire and its economic well-being.	Tourism and area promotion and building control.
OTHER PROPERTY AND SERVICES To monitor and control council's overheads operating accounts.	Private works operation, plant repairs, operation costs and administrative costs.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	3,151,790	3,151,790	3,149,420	(2,370)	(0.08%)	
Operating Activities							
Revenue from operating activities							
Governance		4,250	2,906	206,566	203,660	7008.26%	▲
General purpose funding - general rates	6	189,482	189,536	230,465	40,929	21.59%	▲
General purpose funding - other		1,518,486	1,136,762	1,107,784	(28,978)	(2.55%)	
Law, order and public safety		426	280	440	160	57.14%	
Health		320	208	0	(208)	(100.00%)	
Education and welfare		102,000	51,000	52,000	1,000	1.96%	
Housing		140,000	93,328	107,283	13,955	14.95%	
Community amenities		129,125	128,953	130,779	1,826	1.42%	
Recreation and culture		185,000	123,328	183,263	59,935	48.60%	▲
Transport		2,567,294	1,916,615	1,690,967	(225,648)	(11.77%)	▼
Economic services		1,000	648	3,530	2,882	444.75%	
		4,837,383	3,643,564	3,713,077	69,513		
Expenditure from operating activities							
Governance		(181,229)	(152,282)	(79,301)	72,981	47.92%	▲
Law, order and public safety		(41,975)	(34,931)	(5,795)	29,136	83.41%	▲
Health		(220,831)	(148,079)	(180,099)	(32,020)	(21.62%)	▼
Education and welfare		(61,278)	(42,969)	(33,272)	9,697	22.57%	
Housing		(459,641)	(319,148)	(160,713)	158,435	49.64%	▲
Community amenities		(526,099)	(353,216)	(124,076)	229,140	64.87%	▲
Recreation and culture		(747,825)	(506,496)	(333,992)	172,504	34.06%	▲
Transport		(5,470,927)	(3,619,552)	(2,923,162)	696,390	19.24%	▲
Economic services		(313,455)	(209,094)	(123,277)	85,817	41.04%	▲
		(8,023,260)	(5,385,767)	(3,963,687)	1,422,080		
Non-cash amounts excluded from operating activities	1(a)	1,779,452	1,181,232	1,172,299	(8,933)	(0.76%)	
Amount attributable to operating activities		(1,406,425)	(560,971)	921,689	1,482,660		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	4,395,093	1,508,714	1,266,405	(242,309)	(16.06%)	▼
Proceeds from disposal of assets	7	75,000	38,636	38,636	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(6,113,802)	(2,938,467)	(2,597,969)	340,498	11.59%	▲
Amount attributable to investing activities		(1,643,709)	(1,391,117)	(1,292,928)	98,189		
Financing Activities							
Transfer to reserves	9	(101,656)	(11,023)	(11,023)	0	0.00%	
Amount attributable to financing activities		(101,656)	(11,023)	(11,023)	0		
Closing funding surplus / (deficit)	1(c)	0	1,188,679	2,767,158			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 13 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$20,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 28 FEBRUARY 2022

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	3,151,790	3,151,790	3,149,420	(2,370)	(0.08%)	
Operating Activities							
Revenue from operating activities							
Rates	6	189,482	189,536	230,465	40,929	21.59%	▲
Operating grants, subsidies and contributions	11	4,147,035	3,122,350	2,903,267	(219,083)	(7.02%)	
Fees and charges		433,290	281,646	305,224	23,578	8.37%	
Interest earnings		25,150	16,760	16,887	127	0.76%	
Other revenue		27,426	18,272	223,781	205,509	1124.72%	▲
Profit on disposal of assets	7	15,000	15,000	33,453	18,453	123.02%	
		4,837,383	3,643,564	3,713,077	69,513		
Expenditure from operating activities							
Employee costs		(2,663,915)	(1,724,648)	(1,310,757)	413,891	24.00%	▲
Materials and contracts		(3,289,440)	(2,233,381)	(1,259,121)	974,260	43.62%	▲
Utility charges		(64,550)	(41,888)	(31,252)	10,636	25.39%	
Depreciation on non-current assets		(1,794,452)	(1,196,232)	(1,205,752)	(9,520)	(0.80%)	
Insurance expenses		(132,163)	(132,162)	(130,733)	1,429	1.08%	
Other expenditure		(78,740)	(57,456)	(26,072)	31,384	54.62%	▲
		(8,023,260)	(5,385,767)	(3,963,687)	1,422,080		
Non-cash amounts excluded from operating activities	1(a)	1,779,452	1,181,232	1,172,299	(8,933)	(0.76%)	
Amount attributable to operating activities		(1,406,425)	(560,971)	921,689	1,482,660		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	4,395,093	1,508,714	1,266,405	(242,309)	(16.06%)	▼
Proceeds from disposal of assets	7	75,000	38,636	38,636	0	0.00%	
Payments for property, plant and equipment	8	(6,113,802)	(2,938,467)	(2,597,969)	340,498	11.59%	▲
Amount attributable to investing activities		(1,643,709)	(1,391,117)	(1,292,928)	98,189		
Financing Activities							
Transfer to reserves	9	(101,656)	(11,023)	(11,023)	0	0.00%	
Amount attributable to financing activities		(101,656)	(11,023)	(11,023)	0		
Closing funding surplus / (deficit)	1(c)	0	1,188,679	2,767,158			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 13 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

SIGNIFICANT ACCOUNTING POLICES

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.

GOODS AND SERVICES TAX

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.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 15 March 2022

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(15,000)	(15,000)	(33,453)
Add: Depreciation on assets		1,794,452	1,196,232	1,205,752
Total non-cash items excluded from operating activities		1,779,452	1,181,232	1,172,299

(b) Adjustments to net current assets in the Statement of Financial Activity

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

		Last Year Closing 30 June 2021	This Time Last Year 28 February 2021	Year to Date 28 February 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(4,862,136)	(3,855,470)	(4,873,159)
Total adjustments to net current assets		(4,862,136)	(3,855,470)	(4,873,159)

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

Current assets				
Cash and cash equivalents	2	10,059,898	7,318,904	8,867,550
Rates receivables	3	0	7,543	23,916
Receivables	3	41,312	94,973	447,327
Other current assets	4	70,629	50,497	57,029
Less: Current liabilities				
Payables	5	(452,494)	(128,781)	(262,088)
Contract liabilities	10	(670,832)	(902,959)	(574,864)
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	10	(833,421)	0	(715,017)
Provisions	10	(203,536)	(154,226)	(203,536)
Less: Total adjustments to net current assets	1(b)	(4,862,136)	(3,855,470)	(4,873,159)
Closing funding surplus / (deficit)		3,149,420	2,430,481	2,767,158

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Total Cash	Institution	Interest Rate	Maturity Date
		\$	\$	\$			
Cash on hand							
Cash Advance	Cash and cash equivalents	2,600	0	2,600	Cash on hand	Nil	Nil
Cash at Bank - Municipal	Cash and cash equivalents	210,241	0	210,241	Westpac	Variable	Nil
Cash at Bank - Municipal	Cash and cash equivalents	3,781,550	0	3,781,550	Westpac	Variable	Nil
Cash at Bank - Reserve	Cash and cash equivalents	0	4,873,159	4,873,159	Westpac	Variable	Nil
Total		3,994,391	4,873,159	8,867,550			
Comprising							
Cash and cash equivalents		3,994,391	4,873,159	8,867,550			
		3,994,391	4,873,159	8,867,550			

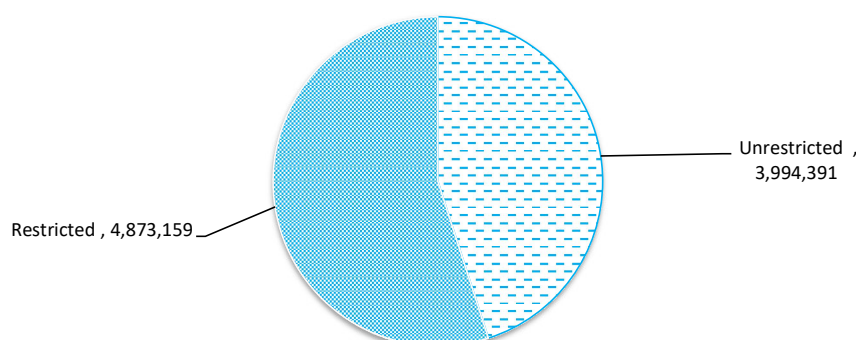
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

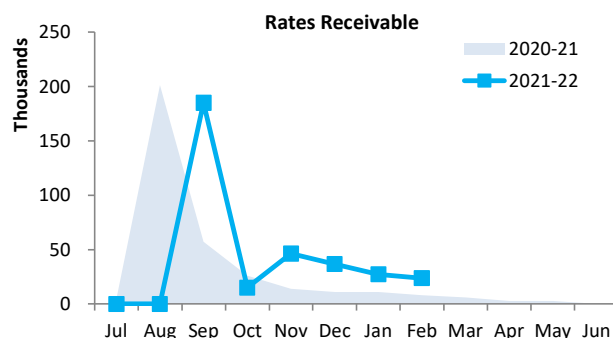
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Rates receivable	30 June 2021	28 Feb 2022
	\$	\$
Gross rates in arrears previous year	4,833	0
Levied this year	172,589	230,465
Less - collections to date	(177,422)	(206,549)
Net rates collectable	0	23,916
% Collected	100%	89.6%

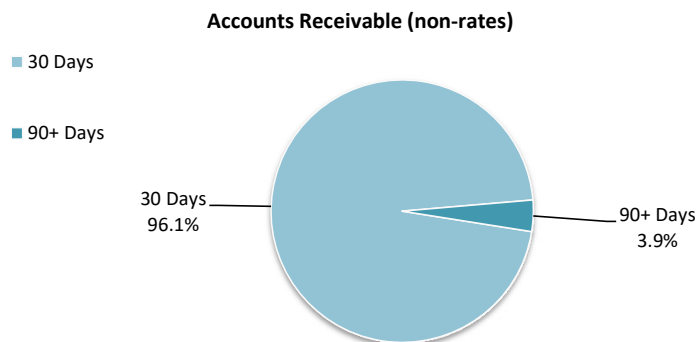


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	0	409,933	0	16,487	426,420
Percentage		0%	96.1%	0%	3.9%	
Balance per trial balance						
Sundry receivable						426,420
GST receivable						20,907
Total receivables general outstanding						447,327

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. 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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 28 February 2022
Other current assets	\$	\$	\$	\$
Inventory				
Stock on hand	57,029	0	0	57,029
Other current assets				
Accrued income	13,600	0	(13,600)	0
Total other current assets	70,629	0	(13,600)	57,029
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

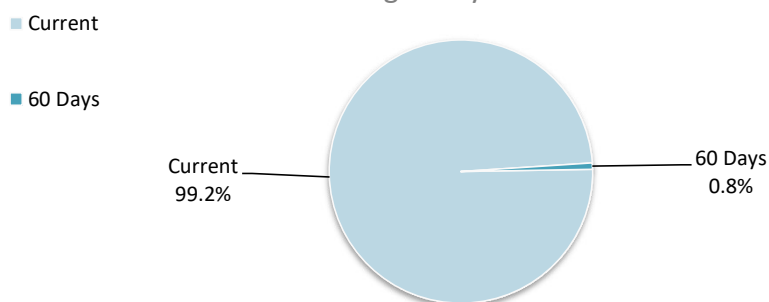
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	212,061	0	1,675	0	213,736
Percentage		99.2%	0%	0.8%	0%	
Balance per trial balance						
Sundry creditors						213,736
ATO liabilities						9,050
Payroll creditors						37,965
Transport licensing						1,337
Total payables general outstanding						262,088

Amounts shown above include GST (where applicable)

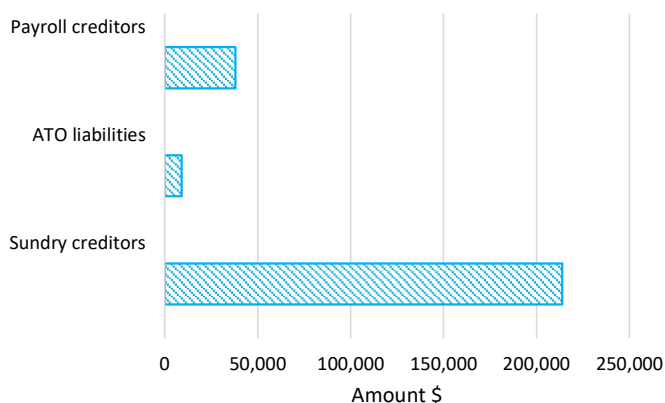
KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

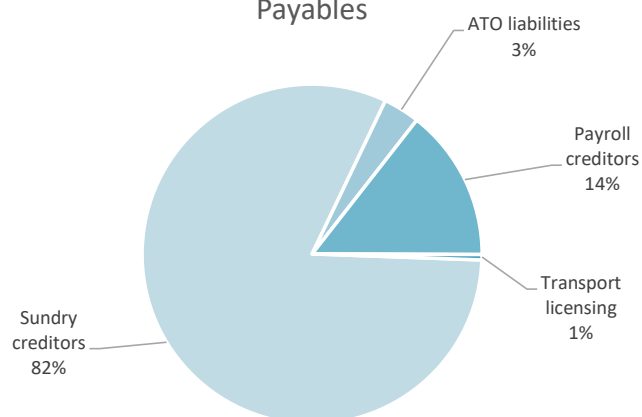
Aged Payables



Payables

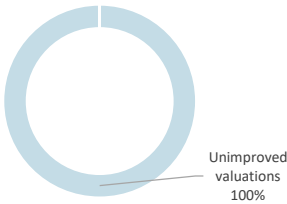
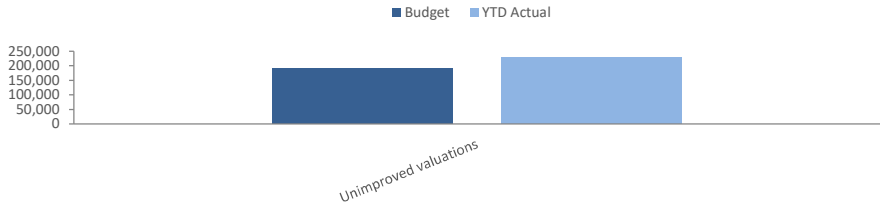


Payables

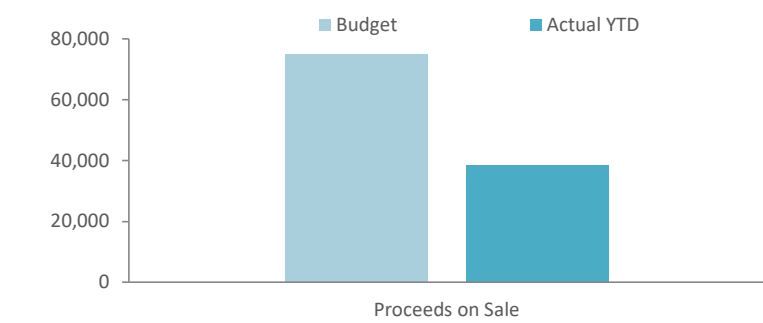


General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Unimproved value											
Unimproved valuations	0.2100	28	898,344	188,652	(150)	0	188,502	184,356	41,350	3,779	229,485
Sub-Total		28	898,344	188,652	(150)	0	188,502	184,356	41,350	3,779	229,485
Minimum payment	Minimum \$										
Unimproved value											
Unimproved valuations	245	4	3,471	980	0	0	980	980	0	0	980
Sub-total		4	3,471	980	0	0	980	980	0	0	980
Total general rates							189,482				230,465

KEY INFORMATION
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Plant and equipment	60,000	75,000	15,000	0	0	0	0	0
	Toyota Prado - PE052	0	0	0	0	5,183	38,636	33,453	0
		60,000	75,000	15,000	0	5,183	38,636	33,453	0



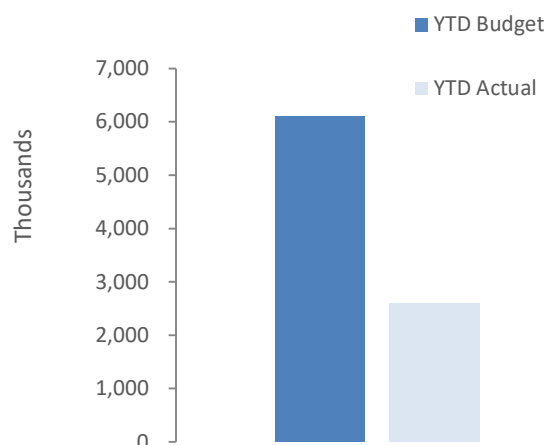
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	290,000	133,328	67,509	(65,819)
Furniture & Equipment	55,000	55,000	0	(55,000)
Plant & Equipment	284,000	284,000	103,843	(180,157)
Infrastructure - Roads	5,479,802	2,462,811	2,424,736	(38,075)
Infrastructure - Recreation	5,000	3,328	1,881	(1,447)
Payments for Capital Acquisitions	6,113,802	2,938,467	2,597,969	(340,498)
Total Capital Acquisitions	6,113,802	2,938,467	2,597,969	(340,498)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	4,395,093	1,508,714	1,266,405	(242,309)
Other (disposals & C/Fwd)	75,000	38,636	38,636	0
Contribution - operations	1,643,709	1,391,117	1,292,928	(98,189)
Capital funding total	6,113,802	2,938,467	2,597,969	(340,498)

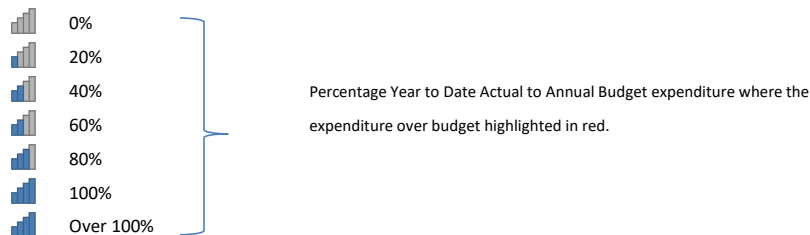
SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. 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 local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



Capital expenditure total

Level of completion indicators



Level of completion indicator, please see table at the end of this note for further detail.

Level of completion indicator, please see table at the end of this note for further detail.

			Adopted			
Account Description			Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure						
Land & Buildings						
	111100	Buildings (Upgrade)	20,000	13,328	0	(13,328)
	121200	Storage Compound (Land & Buildings - new)	270,000	120,000	67,509	(52,491)
Land & Buildings Total			290,000	133,328	67,509	(65,819)
Furniture & Equipment						
	042562	Furniture & Equipment - Computer	55,000	55,000	0	(55,000)
Furniture & Equipment Total			55,000	55,000	0	(55,000)
Plant & Equipment						
	042565	Plant & Equipment	90,000	90,000	0	(90,000)
	102100	Plant & Equipment (New)	100,000	100,000	44,782	(55,218)
	123007	Plant & Equipment Purchases	94,000	94,000	59,061	(34,939)
Plant & Equipment Total			284,000	284,000	103,843	(180,157)
Infrastructure - Roads						
	121008	Wanarn Access	400,000	400,000	389,369	(10,631)
	121400	Great Central Road - MRWA Capex	2,089,849	889,849	954,859	65,010
	147612	Warburton Blackstone (RRG)	1,479,081	1,062,962	979,020	(83,942)
	147625	Giles Mulga Park (RRG)	495,000	0	0	0
	147631	Warburton Town Roads - renewal / upgrade	1,015,872	110,000	101,488	(8,512)
Infrastructure - Roads Total			5,479,802	2,462,811	2,424,736	(38,075)
Infrastructure - Recreation						
	147564	Warbon Oval Shade Structure	5,000	3,328	1,881	(1,447)
Infrastructure - Recreation Total			5,000	3,328	1,881	(1,447)
Grand Total			6,113,802	2,938,467	2,597,969	(340,498)

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlement reserve	311,532	0	706	0	0	0	0	311,532	312,238
Asset replacement, acquisition and development reserve	4,093,527	0	9,281	101,656	0	0	0	4,195,183	4,102,808
Cultural centre reserve	122,077	0	277	0	0	0	0	122,077	122,354
Strategic reserve	335,000	0	759	0	0	0	0	335,000	335,759
	4,862,136	0	11,023	101,656	0	0	0	4,963,792	4,873,159

	Opening Balance	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance
Other current liabilities	1 July 2021				28 February 2022
	\$		\$	\$	\$
Other liabilities					
- Contract liabilities	670,832	0	1,069,785	(1,165,753)	574,864
- Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	833,421	0	1,148,000	(1,266,404)	715,017
Total other liabilities	1,504,253	0	2,217,785	(2,432,157)	1,289,881
Provisions					
Provision for annual leave	108,414	0	0	0	108,414
Provision for long service leave	95,122	0	0	0	95,122
Total Provisions	203,536	0	0	0	203,536
Total other current liabilities	1,707,789	0	2,217,785	(2,432,157)	1,493,417
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11 and 12

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2021	Increase in Liability	Decrease in Liability (As revenue)	Liability 28 Feb 2022	Current Liability 28 Feb 2022	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
General Grants (Untied)	0	0	0	0	0	1,493,336	1,120,002	1,090,897
Community amenities								
Grant income	99,405	0	(99,405)	0	0	99,405	99,405	99,405
Recreation and culture								
Grant-Others	0	0	0	0	0	0	0	50,000
Transport								
Grants - Direct	0	0	0	0	0	185,918	185,918	185,918
Govt Grant - RA, Ab Access (Operating)	412,517	689,785	(799,264)	303,038	303,038	1,531,517	1,134,461	834,312
MRWA Grant - GCR Maintenance	158,910	380,000	(267,084)	271,826	271,826	538,909	359,272	267,084
Fed, Roads Grant (untied)	0	0	0	0	0	295,950	221,964	370,200
	670,832	1,069,785	(1,165,753)	574,864	574,864	4,145,035	3,121,022	2,897,816
Operating contributions								
Governance								
Licensing Commission	0	0	0	0	0	2,000	1,328	1,525
Recreation and culture								
Contributions	0	0	0	0	0	0	0	3,926
	0	0	0	0	0	2,000	1,328	5,451
TOTALS	670,832	1,069,785	(1,165,753)	574,864	574,864	4,147,035	3,122,350	2,903,267

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue
	1 July 2021		(As revenue)	28 Feb 2022	28 Feb 2022			Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Transport								
Grants - MRWA GCR income for CapEx	589,849	520,000	(889,849)	220,000	220,000	2,009,849	889,849	889,849
Grants - Stimulus Funding	243,572	0	(243,572)	0	0	1,299,125	288,865	243,573
Grant - Special Projects	0	628,000	(132,983)	495,017	495,017	670,000	330,000	132,983
Grant-Roads to Recovery	0	0	0	0	0	416,119	0	0
	833,421	1,148,000	(1,266,404)	715,017	715,017	4,395,093	1,508,714	1,266,405

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2022**

**NOTE 13
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2021-22 year is \$20,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Governance	203,660	7008.26%	▲	Reductions in staffing 20-21 has created refunds for FBT and also Workers Compensation. Insurance claims income and a legal fees reimbursement of \$159,807.73 make up the remainder. This will be considered at MYBR.		
General purpose funding - rates	40,929	21.59%	▲	Interim and back rating are the reason for this permanent variance. This will be included at MYBR		
Recreation and culture	59,935	48.60%	▲	Rental income from CRC units creating a small timing difference.		
Transport	(225,648)	(11.77%)	▼	See Note 11 for the contract liability related to Grant income.		
Expenditure from operating activities						
Governance	72,981	47.92%	▲	Salaries, Office Maintenance, Audit Fees, Consultancy Fees, Land Services Review expenses, Valuation Expenses and Legal Expenses - Other are all under budget by \$10,000 or more. Many accounts in this program are slightly under and this has been partially offset by admin allocations. Adjustment to be made when considering MYBR.		Moore compliance work has come in over budget and an adjustment will need to be made at MYBR.
Law, order and public safety	29,136	83.41%	▲	Timing on the purchase of plant and equipment has created this variance.		
Health	(32,020)	(21.62%)	▼			Salaries and wages for Health Inspection is the reason for this variance to be adjusted at MYBR.
Housing	158,435	49.64%	▲	Some reductions to be included in MYBR as the Maintenance Officer was unable to return from interstate due to border closures		
Community amenities	229,140	64.87%	▲	Timing of Waste Consultancy advice has resulted in a positive variance.		Reduction to occur MYBR to account for low staff numbers and delays with recruitment of Operations Coordinator.
Recreation and culture	172,504	34.06%	▲			Reduction to salaries and associated costs to occur at MYBR. Reduction to maintenance work in this area will also be reduced at MYBR due to Maintenance Officer delayed.
Transport	696,390	19.24%	▲	AMP review still to occur.		Reductions to occur at MYBR due to inability to recruit plant operators resulting from border closure. Deferral of projects to 22/23 budget.
Economic services	85,817	41.04%	▲	Tourism Consultancy is creating this large variance.		
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(242,309)	(16.06%)	▼	Revenue is yet to be recognised due to some projects being behind schedule. See Note 11.		
Payments for property, plant and equipment and infrastructure	340,498	11.59%	▲	Purchases for Furniture & Equipment are still to occur. Expenditure on the storage compound is also behind schedule.		Reductions to occur at MYBR due to inability to recruit plant operators resulting from border closure. Deferral of projects to 22/23 budget.

Please refer to the compilation report

Term 4 School Holiday Report



Daniel Weatherhead & Quinn Weatherhead



Sports & Recreation Youth Team
Shire of **Ngaanyatjaraku**
ON A JOURNEY

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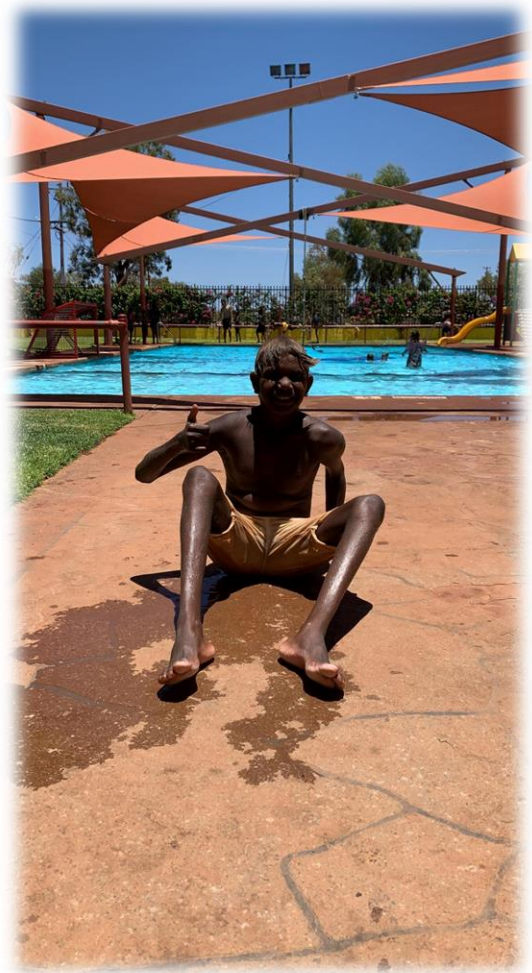
Introduction

The Sports & Recreation Team School Holiday Program serves as a structured sport, recreation and nutrition program that operates during the Department of Education school term breaks.

During the holiday period, students have a break from school attendance. The school term provides structure, routine, nutrition, socialisation, sport and education among other benefits. The break from school creates a demand for a service that continues to provide these benefits for the duration of the holiday period. Demonstrated benefits of previous holiday programs include a continuation of adherence to the school routine and rules, nutrition in the form of breakfast and lunch each day, social interaction with other youth, physical and mental health benefits from exercise and sport. The holiday program also sees youth engage with the Sport & Rec Team in the school setting that do not attend school on a regular basis. Having these young people on the campus during the holidays can only be beneficial in encouraging them to attend school during the term.

The structure of times for the School Holiday Program nutrition sessions closely resembles breakfast and lunch times scheduled by the Warburton Campus during the school term. This has a positive impact on continuing the routine of attendance for young people in community, something that has been noted as important by our team and education staff. Continuing routine during the holiday period allows for an easier transition into the next school term.

The Term 4 School Holiday Program commenced on Thursday the 16th of December 2021 and concluded on Saturday the 29th of January 2022.



Attendance Numbers

Week One

Activity Session	Tuesday	Wednesday	Thursday	Friday	Saturday	Total
Breakfast				21	22	43
Lunch			22	35	61	118
Night Activity			38	45	50	133

Prior to the commencement of week one there was a funeral and memorial in Warburton where a convoy of travelling groups and individuals arrived in community, seeing a big spike in usual numbers at our program.

Week Two

Activity session	Tuesday	Wednesday	Thursday	Friday	Saturday	Total
Breakfast	17	15	13	21		66
Lunch	40	23	35	43		141
Night Activity	36	22	14	17		89

Still reasonable numbers in a challenging second week. Saturday was Christmas Day.

Week Three

Activity Session	Tuesday	Wednesday	Thursday	Friday	Saturday	Total
Breakfast	15	23	25	25	23	111
Supplementary Activity			25			25
Lunch	28	33	12	*	27	100
Supplementary Activity			30			30
Night Activity	35	36	16	*	36	123

*Activities were halted due to extensive behavioural problems.

This week the pool didn't open on the Thursday meaning the Sport and Recreation Team ran supplementary activities to compensate for the pool closure. The team took a trip to the sandhill in the morning and ran the youth centre in the afternoon.

Week Four

Activity Session	Tuesday	Wednesday	Thursday	Friday	Saturday	Total
Breakfast	15	13	16	17	15	76
Lunch	37	28	33	33	36	167
Night Activity	21	41	41	46	48	197

Week Five

Activity Session	Tuesday	Wednesday	Thursday	Friday	Saturday	Total
Breakfast	17	16	16	8		57
Lunch	23	22	20	20	18	103
Night Activity	52	30	24	19		125

When the Sport and Recreation Team arrived for the breakfast session on Saturday the kitchen door was so badly damaged from a break in that the decision was made to no longer run the program at the school. The breakfast time slot was used to transport all items needed to run the lunch and breakfast program and taken to the pool to continue to provide nutrition sessions. The night activity was canceled due to this break in.

Week Six

Activity Session	Tuesday	Wednesday	Thursday	Friday	Saturday	Total
Breakfast	13	15	22	11	19	80
Lunch	23	24	15	26	31	119
Night Activity	28	28	35	33	38	162

First FULL week at the pool.

Week Seven

Activity Session	Tuesday	Wednesday	Thursday	Friday	Saturday	Total
Breakfast	17		21	18	18	74
Lunch	27		34	23	32	116
Night Activity	24		24	36	47	131

Wednesday was Australia Day.

2386 was the total attendance for this six to seven week School Holiday Program. Even though there were no official attendance numbers taken for this specific program last year, anecdotally the team believes that there were less numbers overall during this program.

Structure of the Program

The Term 4 School Holiday Program was run by 3 full time Sport and Recreation Staff.

- Daniel Weatherhead (Acting Sport & Recreation Supervisor)
- Quinn Weatherhead (Sport & Recreation Officer)
- Charlotte Hinchliffe-Hackett (Casual Sport & Recreation Officer – FTE)

By having an extra staff member, the Sport & Recreation Team was able to implement supplementary breaks to ensure team members didn't burn out from exhaustion. This was critical to the success of the program to facilitate strong mental and physical well-being whilst working.

To assist the program the pool was open during the lunch preparation (10am – 12pm) and after lunch, before the night activity (2pm – 5pm). The coverage of the activity sessions was as follows:

8am – 10am Breakfast Program

10am – 12pm Lunch Preparation*

12pm – 2pm Lunch Program

2pm – 2:30pm Lunch Clean Up and Pack Away*



7pm – 9:30pm Night Activity

(Youth were NOT under our duty of care at this time slot)

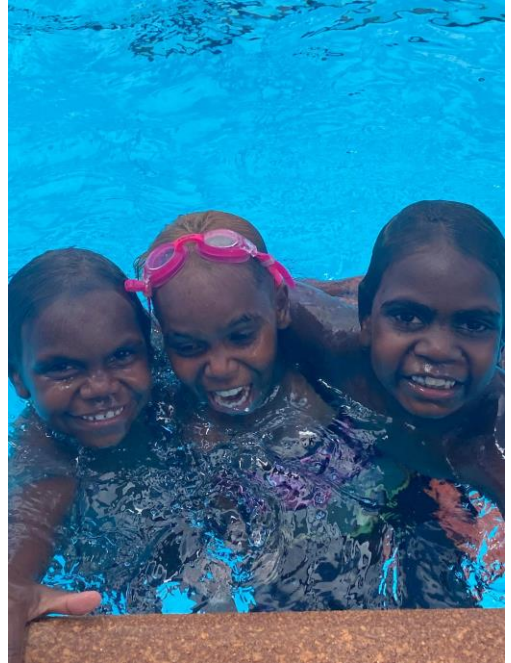
The above activity schedule was followed on Tuesday to Saturday of each holiday week.

Successes and Challenges

The Term 4 School Holiday Program had many benefits, and this can be measured by the number of break-ins, anti-social behaviour and engagement by the youth during our active hours.

As shown in the attendance statistics, activity and nutrition sessions had a consistent level of high engagement by youth in community. Anecdotally, it was observed by staff that youth responded positively to activities offered and enjoyed participating in the program.

The second week of the program was very challenging with a particular group of youth who had the wrong mindset coming into the school grounds. The observation by the Sport and Recreation Team is they thought the youth had the mindset that they could dictate the program and behave in a way which was anti-social. Rather than exclude these youth from the program Daniel worked very hard one on one with the children, speaking with them to let them know what he expects from them and what they can expect from the three staff working within the program. By week three this had a successful outcome as their behavior although still needing to be managed improved drastically.



In week four of the program the kitchen was broken into, from then the decision was made to move all the food out of kitchen that belonged to the Shire and to relocate the food in the fridges that are exposed. The program was still possible to be run from the kitchen until week five as the kitchen door had been damaged to a point where Daniel felt it was unsafe to continue to run the program at the school. The Sport and Recreation Team liaised with the pool Manager Steve Girschik to continue to run the program at the pool for the last two weeks and after consultation with management we continued to provide nutrition sessions, as well as our usual Tuesday – Saturday night activities. This did mean the youth had nothing to engage with from from 8am-10am and 12pm-2pm, a privilege they lost.

The following is a list of Major Incidents which occurred through out the program

- Break into School Office
- Shire Vehicle windscreen and side-mirrors smashed
- Break into multiple Teacher's Houses
- Break into Upper Primary Classroom
- Break into Early Childhood Classroom
- Break into the Shire Office
- Break into School Kitchen
- Break into School Library
- Break into Manual Arts Building
- Damage to school grounds with rubbish and paraphernalia from classrooms
- Damage to hoses, drip lines and taps
- Break into Roadhouse and Shop on multiple occasions

During the School Holiday Program activities were run most frequently at the Youth Centre, The Swimming Pool, and the Lower Primary Classroom. What is most fascinating is that none of these facilities were broken into or damaged. These are where primarily most of the engaging activities occur so the troublesome youth that are breaking in recognise this and don't want to ruin their chance to have fun. Furthermore, all break ins during the program occurred outside active hours with most of them reportedly happening overnight at 4am in the morning. The decision was made to continue to run the program to the best of our ability and control what we can.

Agency Collaboration

The Sport and Recreation Team Collaborated with the following agencies during the program:

- Swimming Pool
- Ngaanyatjarra Lands School
- Tackling Indigenous Smoking (TIS)
- Mily Store
- Resolute Security Services
- Community Development Program (CDP)
- Community Development Advisor Steve Austin
- Centacare Family Services
-

Pool manager Steve Girschik ran the Swimming Pool during our lunch preparation as well as a three-hour session after the lunch had concluded. This meant at least for the first four weeks of program the youth were engaged from 8 am – 5pm Tuesday – Saturday. Steve also ran on our rostered days off from 10am-12pm and 2pm-5pm and on our rostered days offered the pool as a night activity option on days that exceeded 38 degrees. Having his support with not only his facility but the way the Sport and Recreation Team was able to collaborate on disciplinary measures with the youth was a great asset to have.

Ngaanyatjarra Lands School once again were happy to leave the Kitchen, Toilets, Lower Primary Classroom and water resources for our use during the program. Having access to these services meant we could run multiple activities and cook our lunch and breakfast meals conveniently.

Tackling Indigenous Smoking played a new role to previous programs post-Christmas as they offered to create a nutrition opportunity on the Monday at the pool as the Sport and Recreation Team does not work that day. The leading team member of TIS Janis, also came to activities occasionally during the program.

The Mily Store donated half a leg of ham and packet of sweets. We used the sweets to reward multiple children for good behaviour and used the ham for our ham and cheese toasties lunch.

The Sport and Recreation team collaborated with Resolute Security Services and provided information to the individuals who came to work on the lands. Information about what youth tend to engage in crime activities and we also sought information from them how to best protect the school and to discipline the youth that had been engaging in anti-social behaviour. Only one security guard was provided for the first three weeks of the program when eventually it became two.

CDP gathered a team of community members and community youth to clean the school grounds after the amount of mess that had been created. They also instigated closures due to break-ins which activated the community members to start to engage with night patrols to keep kids off the street.

The community development advisor Steve Austin provided financial support with a \$160 purchase order for food for the School Holiday Program.

Centacare Family Services visited the lands from the 27th of January to the 2nd of February providing the Sport and Recreation Team with over 5,000 pairs of socks, tracksuit pants, three large boxes of new men's football boots and toys. More than items they also ran a rugby activity session on Saturday evening from 5:30pm-6:30pm, which the kids really enjoyed. They also went to various places in community providing feeds for the entire community as well as the youth on one of our disco nights.

Nutrition and Variation of Meals

The Sport and Recreation Team provided 29 breakfasts and 30 lunches across the program. Breakfasts included toast, spaghetti, Weet-Bix, orange juice and bacon and eggs at various points of the program. The lunches included Lasagna, Sheperds Pie, Fried Rice, Ham and Cheese Toasties, Spaghetti Bolognaise and a new addition Macaroni Cheese with bacon and onion. Macaroni Cheese was added to the lunch meals as it is easy to make, and the shop had all the ingredients needed. The kids really enjoyed all the nutrition sessions we had to offer.

TIS provided nutrition sessions on Monday's at Swimming Pool and Pool Manager Steve provided barbecue's on Boxing Day, Christmas Day and Sunday's for the duration of the program.



Conclusion and Improvements

The School Holiday Program had its challenges to overcome during this period however the Sport and Rec Team believes the program still provided positive benefits to the youth in community even as obstacles persisted. Evidence to support this is no break-ins to the Lower Primary Classroom, Youth Centre or the Swimming Pool and all break ins outside of activity hours.

Providing consistent nutrition sessions had a positive impact of the youth's behavior making it an easier program to manage. The youth's behavior during the program was mostly at an exceptional standard, which was very pleasing. During this program the Sport and Recreation Staff were focused on what we could control.

Having one security guard for the first three weeks in the Sport and Recreation Team's opinion made it even more challenging for not just our team, but for him as well. It needs to be a proactive approach from the school next time to employ two security guards from the start.

The community members also need to be responsible for the youth's anti-social behavior at some point and the Sport and Recreation Team and other agencies started to see examples of this once the Mily Store, the Roadhouse and the CDP started to close their doors due to the break ins. It would be an option to put forward the idea of an Indigenous security services funded by the community to pay wages to these workers.

12.2 LEAVE MANAGEMENT PROCEDURE

Purpose

This procedure is designed to provide a consistent approach to the management of leave within the Shire and to ensure employees are familiar with the process for accessing their leave provisions according to the *Local Government Industry Award 2020*, and *National Employment Standards (NES)*.

This procedure applies to all employees who are employed on a full time or part time basis. It also applies to casual employees as specifically outlined in the procedure.

PROCEDURE

12.1 Introduction

Employees shall be entitled to the following leave consistent with the Local Government Industry Award 2020, Local Government (Long Service Leave) Regulations and National Employment Standards (NES).

- Annual leave
- Long service leave
- Personal/carer's leave
- Unpaid carer's leave
- Community service leave
- Compassionate leave
- Unpaid family and domestic violence leave
- Parental leave
- Public holidays

It should be noted that this procedure may not cover all leave options available under legislation. Employees and management can access legislation and NES via the internet as required.

Additional leave entitlements may be provided through other instruments (e.g., common law contracts, employment offers, policy, procedure) but will be managed by this procedure. This includes Isolation leave.

12.2 Applications for Leave

Each leave application will be assessed on its merits having regards to the:

- Category of leave;
- Length of absence requested;
- Operational needs of the Shire;
- Availability of relief coverage;
- Amount of notice provided by the employee; and
- The amount of accrued leave available to the employee.

The Shire will endeavour to approve leave applications to meet the convenience of the employee, however the needs of the organisation must also be considered. Employees must not commit to travel arrangements until leave has been formally approved.

Employees are entitled to request 'pay in advance' for leave providing;

- The length of leave is greater than 2 weeks;
- The request is made two weeks prior to the close of the applicable pay period;
- The employee has sufficient leave accrual to cover the requested leave period.

All leave applications must be in writing in the prescribed format and be signed by the employee. Employees must confirm leave entitlements with the Finance Coordinator prior to application.

Supervisors must approve/reject leave applications and then forward onto the CEO for approval. All applications must then be submitted to the Finance Officer.

Employees and Supervisors are responsible for ensuring that timesheets are consistent with leave applications.

Supervisors must initiate any 'acting' arrangements upon approval of leave applications. Acting arrangements will only be established for periods of 3 days or longer.

If a leave application is declined, and subsequent agreement not reached between the Supervisor and the employee regarding a leave application, it can be escalated to the CEO for consideration.

The Finance Officer will provide Supervisors and CEO with periodic reports on excessive leave accruals.

12.3 Annual Leave

Depending on position and engagement date with the Shire, employees are entitled to paid annual leave for each year of service with the Shire, in accordance with their condition of employment. Annual leave accrues progressively during a year of service according to the employee's ordinary hours of work.

All employees must take annual leave within one year from the date in which it is accrued unless it is postponed with the written permission of the CEO. Regardless, the annual leave accrual for any employee must not exceed 152 hours (4 weeks). Employees should note that annual leave loading payments can be capped under the *Local Government Industry Award 2020*. Excessive leave balances will be managed per NES and the Industry Award.

The Shire may require employees to take annual leave as part of any close-down of operations (e.g., Christmas/New Year) by giving at least four weeks' notice.

12.4 COVID Specific

The following sets out employment flexibilities available to Shire employees responding to the COVID-19 pandemic. Managers are encouraged to take a pragmatic and precautionary approach to managing work absences related to COVID-19, with a view to promoting health and safety for individuals, others in the workplace, and the public. It is also important to monitor leave applications to ensure employees access appropriate leave types only when they are entitled to do so.

Self-isolation for COVID-19

The Australian and Western Australian Governments are identifying groups of people required to self-isolate because of COVID-19. The advice changes as the situation develops. Employers and employees should monitor wa.gov.au to ascertain who is affected, and how, at any time.

Leave arrangements

The COVID-19 pandemic will involve absence from work because employees are sick, have caring responsibilities, are required to self-isolate, or are unable to attend work for some other reason such as widespread disruption to transport or workplace access. Employees can access a combination of existing leave types and COVID-19 leave in these situations. The clauses below describe the types of leave available in each situation.

COVID-19 leave

Each employee may be granted up to 5 working days of COVID-19 leave in the circumstances described in this Directive.

COVID-19 leave:

- is paid leave, with pay calculated in the same way as for annual leave, excluding loading;
- does not affect existing annual leave or long service leave accruals;
- is not accruable; and
- is available to all Shire employees including casuals (on a pro-rata basis).

Paid leave for a casual employee is to be calculated according to the preceding four-week average of shifts worked or the employee's rostered future shifts.

Each 'day' of COVID-19 leave is to be calculated according to the rostered or ordinary hours an employee would have worked on that day.

The Shire will keep records of COVID-19 leave granted for reporting purposes.

Employees who are sick

Employees who are sick can access existing personal or sick leave entitlements.

An employee who has no personal or sick leave entitlements can access COVID-19 leave if they have been diagnosed with COVID-19.

Employees who are required to self-isolate, but are not sick

Employees who are absent from work because of a government requirement to self-isolate:

- may work from home in appropriate circumstances where there is a business need and subject to applicable procedures; or
- may access COVID-19 leave if working from home arrangements are not available.

An employee in this category who becomes sick is expected to access personal or sick leave. Clause 2 of this Instruction will then apply.

An employee in this category who is self-isolating because of returning from interstate or overseas, where the outbound flight left Australia during a period when the destination of an intermediate transfer point required isolation on return, cannot access COVID-19 leave for the period of absence from work unless the employer determines otherwise for compassionate reasons. An employee in this category can access existing leave types or leave without pay.

Employees who are required to care for someone else

Employees with caring responsibilities can access existing carers leave entitlements.

An employee who has no carers leave entitlements can access COVID-19 leave if they are caring for someone else because:

- the other person has COVID-19 or is in self-isolation; or
- the other person's school has closed, or other care arrangements are unavailable because of COVID-19.

Evidence

Managers may:

- require employees to show reasonable evidence of their entitlement to COVID-19 leave before granting the leave; or
- choose to waive any requirement for leave evidence if satisfied an absence is justified in response to the COVID-19 situation.

Staff not attending work without notice

Employees are expected to attend work or notify the employer of reasons for not attending.

Employees not attending work without notification will be deemed to be on leave without pay.

12.5 Long Service Leave

Employees are entitled to thirteen (13) weeks long service leave at the completion of ten (10) years continuous service. Employees who work on a part time basis receive long service leave calculated on a pro-rata basis.

All employees must take long service leave within one year from the date in which it is accrued unless it is postponed with the written permission of the CEO.

Employees must be informed that under the provisions of the *Local Government (Long Service Leave) Regulations*:

"Where the commencement of long service leave has been postponed to meet the convenience of the employee beyond a period of six months, the rate of payment for or in lieu of that leave shall be

at the rate applicable to the employee for ordinary time (excluding allowances) at the end of the period of 6 months unless otherwise agreed in writing between the Local Government and employee”

Employees must provide a minimum 2 months’ notice of their intent to take long service, unless otherwise agreed with the CEO. The Shire cannot require the employee to take long service leave within 6 months of the entitlement accruing.

Subject to approval by the CEO, an employee may elect to have part or all of their Long Service Leave entitlement on:

half pay but double the time; however no more than one period of the Long Service leave shall be approved at half pay.

double pay but half the time; however no more than one period of the Long Service leave shall be approved at double pay.

Long Service Leave may be granted and taken in one consecutive period or, if approved by the CEO, in not more than three (3) separate periods.

While on Long Service Leave, an employee shall not engage in any paid employment for reward in substitution for the service from which they are on leave. (Failure to comply with this requirement of the Long Service Leave Regulations will result in the employee forfeiting their right to the unexpired portion of the period of LSL, and the employer shall be entitled to withhold any further payment in respect of the period and to reclaim any payments already made in respect of the period.)

12.6 Personal and Carer’s Leave

An employee is entitled to paid personal/carer’s leave for each year of service with the Shire as outlined in the relevant award. The entitlement accrues progressively during a year of service according to the employee’s ordinary hours of work.

An employee may take paid personal/carer’s leave if the leave is taken:

Because the employee is unfit for work because of a personal illness, or personal injury, affecting the employee; or

To provide care or support to a member of the employee’s immediate family, or a member of the employee’s household, who requires care or support because of:

A personal illness, or personal injury, affecting the member; or

An unexpected emergency affecting the member.

Cannot be taken where a member of the employee’s immediate family has a pre-booked appointment (even a medical appointment). Annual leave or other accrued entitlements may be used in this instance.

Paid personal/carer’s leave will not be paid on a public holiday (unless the employee is rostered on for work that day).

Employees are to advise their supervisor of their inability to attend work, the nature of the illness or injury and the estimated duration of absence as soon as it is reasonably practicable. Communication in the first instance must be by telephone. It is acceptable for the employee’s partner or family member to contact the Manager or supervisor if the employee is unable to do so.

A medical certificate (or equivalent) will be required for absences exceeding two consecutive days and / or if requested by their manager in writing. A medical certificate is not required for absences from work for two days or less, however, a medical certificate may be required after two such absences in any financial year if the Shire requests in writing that the next and subsequent absences in that year, if any, shall be accompanied by such certificate.

On return to work the employee is required to:

Complete a leave application form; and

If applicable attach medical certificate/s to the application form.

Note: The notice and evidence requirements of the National Employment Standards and this procedure must be complied with.

12.7 Coming to Work Unwell

The Shire acknowledges that employees may feel an obligation to come to work when unwell.

When sick employees show up for work there is the potential to initiate a detrimental impact on the organisation, not only in terms of risking the spread of illnesses, such as colds and flu, but also in terms of diminished productivity, quality, and attention to safety.

The Shire encourages employees to stay home when unwell, particularly with illnesses that may be contagious. Employees attending work who are clearly unwell and/or appear to have an illness that may be considered contagious (such as a cold or flu) may be sent home.

Employees who do not have sufficient accrued personal leave and who are sent home at the request of their Manager and/or CEO due to being unwell, may be paid up to two days personal leave in advance.

It should be noted that additional personal leave in advance is a benefit that can only be approved if an employee does not have sufficient accrued leave and is paid at the discretion of the CEO.

Should the employee's employment be terminated by either the employee or the Shire prior to the personal leave being accrued, the outstanding balance of the leave in advance may be deducted from the employee's final pay.

If the employee requires more than two (2) days sick leave, a medical certificate (as per the notice and evidence requirements of the National Employment Standards) will be required.

12.8 Unpaid Carer's Leave

An employee (including a casual employee) is entitled to two days of unpaid carer's leave for each occasion when a member of the employee's immediate family or household requires care or support because of a personal illness, injury, or an emergency.

An employee may take unpaid carer's leave for each occasion as a single continuous period of up to two days, or any separate periods to which the employee and Supervisor agree. An employee cannot take unpaid carer's leave during a particular period if the employee could instead take paid personal/carer's leave. This does not apply to casuals who have no entitlement to paid personal/carer's leave.

Notification to your supervisor, leave application and documentary requirements are as per paid personal/carer's leave.

12.9 Compassionate Leave

An employee is entitled to two days of paid compassionate leave to spend time with a member of their immediate family or household who has sustained a life-threatening illness or injury. Compassionate leave may also be taken after the death of a member of the employee's immediate family or household.

An employee may take compassionate leave for each occasion as:

- a single continuous two-day period; or
- two separate periods of one day each; or
- any separate periods to which the employee and Supervisor agree.

Casual employees are entitled to unpaid compassionate leave.

Notification to your supervisor, leave application and documentary requirements are as per paid personal/carer's leave.

12.10 Unpaid Family and Domestic Violence Leave

An employee (including a casual employee) is entitled to five days of unpaid family and domestic violence leave each year. Employees are entitled to the full five days from the day they start work. The five days renews each 12 months but does not accumulate from year to year if it is not used.

Employees can take the leave if they need to do something to deal with the impact of family and domestic violence and it is impractical to do so outside their ordinary hours of work.

For example, this could include:

making arrangements for their safety, or safety of a family member (including relocation)
attending court hearings, or
accessing police services.

The leave does not need to be taken all at once and can be taken as single or multiple days. Subject to agreement with CEO, an employee request to take less than one day at a time.

Notification to your supervisor and leave application requirements are as per paid personal/carer's leave. Evidentiary requirements are outlined on the NES website and include higher levels of confidentiality.

12.11 Community Service Leave

The NES entitles employees to be absent from work to engage in certain community service activities such as voluntary emergency management activities or jury duty.

There is no set limit on the amount of community service leave that an employee is entitled to.

Employees must give the Shire notice of the absence as soon as practicable. Further information, including evidentiary requirements can be found on the Fairwork website.

Community service leave under the NES is unpaid, excluding jury duty. Employees (except casuals) are entitled to make-up pay for the first ten days they are absent for jury duty.

12.12 Parental Leave

Employees are requested to liaise with their Supervisor in relation to parental leave.

12.13 Public Holidays

Employees are entitled to public holidays as per the Award.

12.14 Overtime, Time off in lieu and isolation leave

Definition

"TOIL" means time of in lieu of overtime.

Employees may elect to take TOIL instead of being paid at overtime rates for additional hours worked.

Entitlements – employees engaged by the Shire prior to December 2018

For every four (4) hours of TOIL accrued, the employee will accrue an additional 1.85 hours of isolation leave.

On termination, any TOIL or isolation leave not taken will be paid out at ordinary time. Entitlements – employees engaged by the Shire post December 2018.

Employees do not accrue isolation leave. On terminations, any TOIL not taken will be paid out at ordinary time.

Approval and documentation required for overtime.

Approval to work additional hours is required from the relevant Supervisor. Consideration must ALWAYS be given to safety, award conditions and urgency of the work before approval.

In an emergency situation, where the Supervisor or CEO cannot be reasonably contacted, an employee can exercise discretion and inform the Supervisor as soon as practically possible.

Supervisors are able to reject any overtime that is not appropriate.

Additional hours must be highlighted on employee timesheets and approved by Supervisor. The timesheet must also indicate if overtime is to be paid or TOIL accrued for additional hours worked.

Accruing and taking TOIL

The maximum accrual for combined TOIL and Isolation leave is capped at 38 hours (equivalent to one working week). TOIL/isolation leave can only accumulate beyond 38 hours with the written permission of the CEO.

Supervisors and employees are both responsible for the timely management of this accrual. The Finance Officer will maintain appropriate records in the payroll system and escalate excessive balances to the CEO after each pay run.

TOIL/Isolation leave may be taken at a time agreed by the employee and supervisor. It is preferable that the leave be taken for the full 38 hours, however, may be separated into days if agreed between the employee and Supervisor.

Procedure History

Procedure reviewed 17 March 2022

Procedure amended 17 March 2022

Previous Procedure:

Procedure adopted by CEO: 29 September 2020

Procedure No. 12.2

5. Strategies to Meet Future Workforce Needs

5.9 Workforce Objectives and Strategies

Objective: 1. Attracting and selecting a capable and committed workforce			
Strategy	Action	% complete	Comment
1.1 Customised recruitment strategies that meet the needs and expectations of the organisation	1.1.1 As vacancies arise consider opportunities within organisation structure and bespoke recruitment to the new role requirements	Ongoing	Reallocation of duties looked at before replacement. Consideration of internal applicants before external recruitment.
1.2 Identify and market the benefits of working for the Shire of Ngaanyatjaraku	1.2.1 Maintain list of financial and non-financial rewards and benefits offered to employees	Ongoing	All TRPs contain financial and non-financial rewards and benefits tailored to the NG Lands circumstances.
1.3 Ensure an appropriate induction and orientation process	1.3.1 Ensure appropriate induction and orientation processes are in place	Ongoing	Introduction of WHS monitor software to be tailored to improved onboarding processes.
Objective: 2. Retaining and engaging our valued workforce			
2.1 Provide sufficient job role clarity, work direction, workload management, feedback on performance and support in doing their work	2.1.1 Ensure current job descriptions are in place and provided at commencement in roles	Ongoing	Position descriptions are reviewed prior to recruitment request and signed off at the commencement of employment by all employees.
	2.1.2 Undertake performance reviews as per policy and employment agreements	Ongoing	Performance reviews are conducted probationary and yearly and along the way to provide ongoing feedback to all staff.
2.2 Regular communication with the workforce	2.2.1 Continue regular meetings (phone, video conferencing) between executive and supervisors	Ongoing	Regular zoom / site meetings are held with staff and their supervisors. Exec meetings are held fortnightly.
Objective: 3. A strategic workforce, with the capability and capacity to meet strategic objectives			
3.1 Appropriate organisational structure	3.1.1 Regular assessment of organisation structure, seeking to meet the needs of the organisation whilst recognising the funding restrictions	Ongoing	Organisation Structure reviewed annual and approved by Council to ensure CBP Corporate objectives are achievable. An external agency will assist in undertaking and organisational structure review for 2022/23 is to commence April 2022.
	3.1.2 Continue to seek external funding where possible and look for opportunities for resource sharing where appropriate	Ongoing	Networking opportunities are explored when it may be possible to resource share. Neighbouring Shires have advised limited capacity to extend resource sharing into the NG Lands.
3.2 Recognised critical positions and critical position management	3.2.1 Recruit skilled personnel as required, recognising opportunities for FIFO and off-site employees or contractors to meet essential skills if appropriate	Ongoing	TRP and Conditions tailored to suit needs of potential applicants to work in such a remote location. A recruitment agency has been used to outsource the recruiting of specialised positions.
	3.2.2 Ensure appropriate policies and procedures documented to assist in mitigating knowledge loss risk due to staff turnover	Ongoing	New knowledge management systems are being implemented to capture Corporate knowledge to remain with the organisation when staff leave. Procedures and processes are documented to assist if the opportunity for a handover is not possible.
3.3 Ensure appropriate job descriptions	3.3.1 Job descriptions reviews conducted as part of the induction and performance review process	Ongoing	Position description are reviewed at each vacancy and in line with the organisational needs and structure.

ACTION SHEET

Works Engineer – Peter Kerp

Dates on Site 7th March – 14th March 2022

Next site visit: 1st April – 12th April 2022

Date	Subject	Action Taken
March 2022	2021/2022 Annual Road Construction Program	<p>Gravel sheeting and realignment of S bend on Papulankutja Rd SLK160.9 to SLK165.9 completed 13/3/22. Gravel sheeting started on Irrunytju Rd SLK112.0 to SLK116.0 on 14/3/22. Anticipated to be completed on 13/4/22. The crew will then mobilise to gravel resheet Papulankutja Rd SLK31.0 to SLK35.0 and Great Central Rd and Wanarn Rd projects. Gravel sheeting/widening projects to be completed for the 21/22 Annual Road Program include:</p> <ul style="list-style-type: none"> • Irrunytju Rd SLK112.00 to SLK116.00 • Wanarn Rd SLK1.00 to SLK3.90 and SLK4.90 to SLK7.70 • Papulankutja Rd SLK31.00 to SLK35.00 • Tjirrkarli Rd SLK88.67 to SLK89.21, including pipe culvert installations at 4 locations • Great Central Rd SLK229.00 to SLK246.00 <p>Capital Work Projects completed to date include:</p> <ul style="list-style-type: none"> • Great Central Rd SLK 246.00 to SLK255.00 • Wanarn Rd SLK12.50 to SLK15.00 and SLK7.00 to SLK9.70 • Warburton Shire Depot Compound hard stand • Third Street, Warburton SLK 0.26 to SLK1.00 • Papulankutja Rd SLK189.25 to SLK194.25 • Papulankutja Rd SLK160.90 to SLK165.90 <p>ACTION: Works Engineer/Works Officer continue to undertake site visits to Irrunytju Rd construction site.</p>
March 2022	Talis Engineering Consultants Shire Road Network Condition Surveys	<p>Talis Consultants were engaged by WALGA to undertake Road Condition Survey in the Goldfields - Esperance LGs including remote aboriginal access roads. The shire negotiated with Talis to undertake road condition survey of the 10 community's road networks. Talis commenced this survey in early September 2021. After completion the survey data of all sealed and unsealed roads were uploaded into the Shire's RAMM database. Inspection of the database showed the following issues still to be addressed by Talis:</p> <ul style="list-style-type: none"> • A separate maintenance and improvement strategy report for Aboriginal access roads. Report is pending • Video and survey data in the form of a dedicated web portal. This is likely to be available to the Shire April 2022. <p>ACTION: Works Engineer uploading construction data from gravel sheeting projects into RAMM database.</p>
March 2022	RAMM Data Base	<p>Works Engineer reviewed data in RAMM after condition survey done in 2015 and follow-up survey in 2021. The RAMM Pavement and Surfacing application is where the road pavement and surface layers can be view and maintained. This application records initial construction, and new pavement and surfacing renewal works.</p> <p>ACTION: Works Engineer to continue reviewing RAMM Pavement and Surfacing application.</p>
March 2022	Traffic Counts RAMM	<p>Traffic count data to be progressively uploaded into RAMM database system as data</p> <p>ACTION: Works Engineer to progress traffic count uploads into RAMM as traffic counts are completed on individual roads</p>

March 2022	Warburton Bypass	<p>A roadworks surveyor was engaged by the Shire for pegging the design centreline every 100m spacings and this was completed over the weekend of 5th and 6th March 2022. Date of vegetation clearing unknown as subject to granting of a Clearing Permit from the Department of Water and Environmental Regulation.</p> <p>Action: Works Engineer to be on site for clearing of 25m corridor width when clearing works undertaken by Breakaway Earthmoving following granting of Vegetation Clearing Permit.</p>
March 2022	Various Road Signage	<p>Street name signs proposed for installation at following locations:</p> <ul style="list-style-type: none"> • Nyinninga Rd street name sign at junction with Papulankutja Rd and Mantamaru Rd respectively. • Mantamaru Rd street name sign at junction with GCR and Nyinninga Rd respectively • Irrunytju Rd street name sign at junction with GCR and Papulankutja Rd respectively • Papulankutja Rd street name sign at junction with Irrunytju Rd <p>Action: Works Officer install remaining street signs as time and staff assistance permits.</p>

ACTION SHEET

Operations Coordinator – Joseph Joseph
22nd March 2022.

Date	Subject	Action Taken
Waste Management and Yard Maintenance		
March 2022	Team Cohesion	Regular daily meetings are now being held with the rubbish / yard maintenance crew to ensure that their needs are addressed plus work to be done and information is passed onto them. Action: OC to continue holding regular daily team meeting, pass on information and discuss and organise the day's work.
March 2022	Inspection	Daily inspection and monitoring of bins carried out. Suitable bins now in place for all properties. Lids needing replacing identified and will be replaced in April. Action: OC to continue to monitor Rubbish Bins and lids.
March 2022	Plant Maintenance	A cost effective maintenance regime for all small plant has been negotiated with CDP. Repairs have been carried out on Rubbish truck and Nissan Navara and are currently being organised for other vehicles. Action: OC to continue to ensure that all plant is maintained and operational when required.
March 2022	Yard maintenance and Rubbish pickup	A schedule of rubbish collections and yard maintenance has been finalised and is now being implemented. Action: OC continue to implement rubbish collection and yard maintenance schedule.
Building Management		
March 2022	Building Inspections	An inspection schedule has been developed for all properties under the care and control of the Shire. 12 buildings have been inspected in line with the Building Management Manual. Action: OC continue to inspect all properties under the care and control of the Shire.
March 2022	Building Repairs	All defects identified during the inspections have been repaired or are in the process of being repaired in line with the Building Management Manual. Some repairs have been delayed due to COVID – 19 lockdowns. Action: OC continue to organise repairs to properties in need of remedial works.



Operations Management Manual

for Unsealed Roads

TERMS ACRONYMS AND DEFINITIONS

The following table outlines the terms used in The Shire of Ngaanyatjaraku's Asset Condition Rating and Valuation Methodology Manuals and provides a definition for each.

<u>Term</u>	<u>Definition</u>
Accumulated Depreciation	The amount of depreciation over the time since the asset was created.
Actual Construction Date	The date when an asset was known to be created / acquired.
Current Replacement Cost (CRC)	The cost the Shire would incur to acquire the asset at the end of the reporting period.
Depreciated Replacement Cost (DRC)	The Current Replacement Cost of an asset less Accumulated Depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. This is also equal to the "Fair Value" of a non-current infrastructure asset.
Depreciation	The systematic allocation of the depreciable amount of an asset over its useful life or, where applicable the period until the intervention level has been reached.
Estimated Construction Date	When the Actual Construction Date is not known it is estimated by adding the Remaining Life to the assessment year and subtracting the Useful Life.
Intervention Level	The point at which the Shire would seek to intervene and repair, renew or replace the asset to as new condition.
Remaining Life	The period from the year of assessment to when the Useful Life is expected to expire.
Renewals	The replacement of existing assets with equivalent capacity or performance as opposed to the acquisition of new assets.
Salvage Value	The value of the asset at the time when the Shire intervenes and renews, repairs or replaces the asset to as new condition.
Useful Life	The period over which an asset is expected to be available for use.

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1.0 EXECUTIVE SUMMARY

The Shire of Ngaanyatjarraku manages a vast road network to enable the delivery of Shire services in an effective and efficient manner. As part of this network, Council is responsible for about 1,350km of unsealed roads. The following table summarises the overall results of the assessment and valuation carried out on all unsealed roads in Ngaanyatjarraku LGA in 2021. The results show that the asset is in a fair condition with an average of 20 years life remaining and 48% of the asset life being consumed.

Component	Total Length (km)	Area Unsealed (m ²)	CRC	DRC		Accumulated Depreciation	Annual Depreciation	Average Remaining Life
				\$	% of CRC			
Pavement	1352.36	11,680,712	\$153,495,723	\$80,563,176	52%	\$72,932,547	\$4,385,592	20 years

2.0 INTRODUCTION

The management of unsealed roads is a continual process of condition rating, valuation, strategic modelling and program development. This manual provides the methodology of how these integrated processes are carried out for input into Asset Management Plans, Long Term Financial Plans, works program development and implementation.

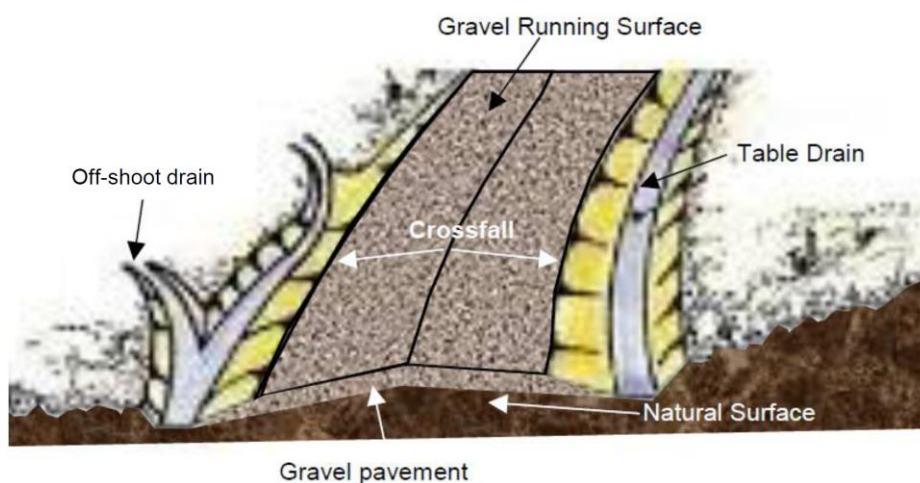
This document also underlines how the Shire will continue to deliver services on a long term basis and ensures that the Shire has the plans in place to enable funds and resources to be available at the optimum time to renew an asset before it starts to fail and threaten the ongoing delivery of that service.

3.0 SCOPE

This manual applies to all Unsealed Roads under the care and control of the Shire of Ngaanyatjarraku.

4.0 COMPONENTS OF UNSEALED ROADS

The diagram below outlines the components of an unsealed road. It can be seen that the 3 major components are earthworks, pavement and drainage. Drainage is further broken down into Table drains and Off-shoot drains. The pavement can be broken down into running surface and pavement, however, these are assessed as one as they essentially are the same materials.



5.0 DATA COLLECTION

5.1 Road Inventory

Appendix 1 shows all of the unsealed roads under the care and control of the Shire of Ngaanyatjaraku.

5.2 Road Hierarchy

To enable the Shire to provide levels of service that are appropriate for the function and use of a road, it is important to develop a relevant road hierarchy. This is done by splitting the unsealed road network into classes that are reflective of the level of use of a road and its strategic importance. Roads are also split into urban and rural as the characteristics of each and required levels of service differ. Accordingly, the unsealed road networks has been categorised as follows:

- Roads within communities have been designated as Urban Roads and roads that connect communities or have a through road function have been designated as urban roads.
- Roads that carry vehicles from and to a significant Regional centre such as Kalgoorlie and Alice Springs are considered to be Regional Distributer roads.
- Roads that carry vehicles between communities on the Ngaanyatjarra Lands are deemed to be Local Distributer roads.
- All other roads under the care and control of the Shire of Ngaanyatjaraku have been given a designation of Access roads.

Accordingly, Appendix 2 depicts each road within the LGA and its road hierarchy classification.

5.3 Levels of Service

5.3.1 Financial Scenarios

Three (3) financial scenarios have been adopted for the purpose of analysis of the levels of service being provided in this document. These are as follows:

- Do nothing. This assumes that no renewal and maintenance works are carried out.
- Existing. This takes existing funding levels and analyses them against required works.
- Optimal. This option considers the works and funding level needed to bring the unsealed road network up to an acceptable condition standard and then keep the network at that standard over its life cycle.

5.3.2 Works Levels of Service

Once the asset details and hierarchy classifications are deciphered, the levels of service can be assigned to each road, for each activity, based on the function of the road. With regard to unsealed roads, the Shire carries out three (3) main activities as follows:

- Gravel resheeting - This activity involves the addition of granular material to strengthen and deepen the existing pavement. It is the Shire's aim to resheet unsealed roads when the pavement reaches a depth of 100mm. The pavements of such roads are then brought up to a 300mm pavement through the addition of another 200mm of gravel.
- Maintenance Grading - Maintenance grading is carried out at regular intervals on unsealed roads to repair the running surface and enhance driving comfort and safety.
- Drainage Repairs - This activity is undertaken to de-silt, clean, reshape and repair table drains and off-shoot drains. It is the Shire's practice to undertake this work activity when need during grading and Gravel Resheeting works.

Accordingly, the following table outlines the levels of service for each of these activities for each hierarchy classification.

Road Hierarchy Classification		Maintenance Grading Frequency	Gravel Resheeting Frequency	Drainage Repairs
Rural	Regional Distributor	6 times per year	Once every 35 years	As required in line with grading and gravel resheeting works.
	Local Distributor	1 time per year	Once every 35 years	
	Access	1 time every 5 years	Once every 35 years	
Urban	Regional Distributor	6 times per year	Once every 35 years	
	Local Distributor	1 time per year	Once every 35 years	
	Access	1 time every 5 years	Once every 35 years	

6.0 ROAD CONDITION

There are three main aspects of an unsealed road which are condition rated as follows:

- Unsealed surface condition – measures the overall surface condition of unsealed roads
- Unsealed shape – indicates a measure of the cross fall of unsealed pavements, affects surface drainage and vehicle dynamics
- Depth of base – loss of pavement depth reduces its strength and durability.

6.1 Unsealed Surface Condition

Assessment of unsealed roads surface condition incorporates defects such as pothole extent, rutting extent and corrugation. Unsealed surface defects are characterised by localised failures, which typically manifest as surface and pavement breakdown.

6.1.1 Potholes

A pothole is a hole in the road surface resulting from the loss of surface material under traffic. Potholes on unsealed roads are usually caused by:

- Incorrect preparation or construction of the unsealed pavement.
- Structural deficiencies in the material used to construct the pavement.
- Interaction between water and traffic.

6.1.2 Localised Rutting

Rutting is depressions along the wheel paths. Usually the length of a rut is at least 4 times longer than the width of the rut. Sometimes rutting is also accompanied by a bulging of the road surface adjacent to the rut. Rutting is usually caused by:

- Inadequate pavement thickness
- Structural deficiencies in the pavement material
- Poor construction methods (inadequate compaction in subgrade or poor surface application)
- Trafficking of moisture sensitive pavements in wet conditions.

6.1.3 Localised Corrugations

Corrugations usually take the form of fairly regular waviness in road surfaces. These deformations are usually shallow and should not be confused with larger depressions or pavement failures resulting from weaknesses in the pavement or the subgrade. Some of the causes of corrugations include:

- Inadequate pavement thickness
- Braking or accelerating of turning vehicles
- Low cohesion in the pavement material.

6.1.4 Surface Texture

Unsealed road surface texture includes:

- Excessive loose or sharp stony surfaces
- Ravelling
- Surface smoothness or slipperiness.

6.1.5 Measurement and Rating of Unsealed Surface Condition

To measure unsealed surface condition, the area of the treatment length is determined and the area affected by unsealed surface defects is determined. Rating is based on the ratio of the area affected to the area of the treatment length being expressed as a percentage. To rate unsealed surface condition:

- Determine the treatment length area by multiplying the length by average width.
- Determine the area affected within the treatment length area.
- Express the affected area as a percentage of the total treatment length area.
- Assign a rating according to the scale below.

A rating score is then applied to the section of road being assessed as shown in the table below. A percentage of current replacement cost is also assigned at this point.

Extent	Rating Score	Rating Score as a % of CRC
Not Applicable	0	0%
No Area Affected	1	100%
0% < Area Affected < 5%	2	75%
5% < Area Affected < 10%	3	50%
10% < Area Affected < 20%	4	25%
20% < Area Affected	5	0%

6.2 Unsealed Shape

6.2.1 Road Profile

The profile of a road has an impact on the performance of that road. Roads with good profile shed water rapidly and avoid the development of potholes and defects. Where the profile is flat, water ponds in localised depressions resulting in softening of the surface and development of potholes and defects.

Failure to repair a flat road usually results in development of ruts. These may become preferential water paths resulting in erosion, accelerated gravel loss and significant deterioration in riding quality. It should be noted that rutting in unsealed roads is generally the result of loosening and whip-off of material, and is only seldom the result of subgrade deformation/settlement. Routine grading usually reduces rutting.

6.2.2 Cross section

There is a strong interrelationship between the road profile and the cross section in providing adequate drainage. Where the profile relates more directly to the capacity of the road to shed water without causing erosion, drainage from the road relates more closely to the impact of standing water on both the wearing course and underlying road structure. Effective operation of adequate cross fall and table drains is the predominant aspect to be considered when rating unsealed shape.

6.2.3 Method of Measuring Unsealed Shape

When assessing unsealed shape, the predominant determinant is the cross section shape of the road within the treatment length being assessed. Notwithstanding this, the profile of the road within the treatment length should be considered in the final rating. The average condition of the road within the

treatment length is assessed by inspection from a slow moving vehicle, with closer inspection out of the vehicle being undertaken as appropriate. When assessing unsealed shape the following is undertaken:

- a) Inspect the total length of the unsealed shape over the treatment length.
- b) Determine the average condition of the unsealed shape by inspection and assessing the height of the crown above the adjacent table drains, or where table drains are not constructed, above the line of longitudinal water flow.

A rating score is then applied to the section of road being assessed as shown in the table below. A percentage of current replacement cost is also assigned at this point.

Description	Rating Score	Rating Score as a % of CRC
Not Applicable	0	0%
Excellent	1	100%
Good	2	75%
Average	3	50%
Poor	4	25%
Very Poor	5	0%

6.2.4 Examples of unsealed shape condition



The cross fall is adequate for drainage with the crown ≥ 1 metre above the adjacent table drain or longitudinal watercourse. The surface is well bound, compact and minimal loose gravel is present.



Variable cross fall resulting in slight restriction to drainage flow across the shoulder. Crown is between 0.5 and 0.75 metres above adjacent table drain of longitudinal watercourse.



Inadequate or excessive cross fall and poor material quality. Crown is between 0.05 and 0.25 metres above adjacent table drain of longitudinal watercourse.



Cross fall is adequate to allow unrestricted drainage across the shoulder. Crown is between 0.75 and 1 metre above adjacent table drain of longitudinal watercourse.



Variable cross fall resulting in slight restriction to drainage flow across the shoulder. Crown is between 0.25 and 0.5 metres above adjacent table drain of longitudinal watercourse. Note in instances of excessive crossfall a rating of 5 should be applied.

6.3 Depth of Pavement

The depth of base is rated for all unsealed roads. The depth of base can be rated by, measuring the actual thickness of the base and/or visually assessing the adequacy of the base.

6.3.1 Measuring the Depth

To assess the adequacy of the pavement by measurement, a hole is dug between the wheel tracks and excavated until the interface between the pavement and the subgrade is identified.

It is more common to assess the adequacy of the base by visual assessment. To do this a judgment must be made as to whether or not the existing base over a total segment length is of sufficient depth to

be graded without difficulty. If a base is too thin it's usually identifiable by the presence of subgrade or rocks showing through the base or other natural materials. Once the depth of the pavement is determined, a condition score is assigned as follows:

Visual Assessment	Measured Assessment	Rating Score	Rating Score as a % of CRC
Not Applicable	Not Applicable	0	0%
Very Thick	> 300mm	1	100%
Thick	> 200mm – 300mm	2	75%
Moderate	> 100mm – 200mm	3	50%
Thin	> 50mm – 100mm	4	25%
Very Thin	50mm or less	5	0%

6.3.2 Examples of depth of base



No evidence of protrusion



Evidence of scattered protrusion



Evidence of protrusion

6.4 Roadside Drainage

Table and Off-shoot drains provide drainage along road edges to allow stormwater runoff to be collected and disposed of. Table drains and off-shoot drains may have a number of profiles depending on the situation in which they occur. Roadside drainage can become inadequate due to:

- Lack of maintenance
- Excess runoff or high velocity runoff
- Unsuitable material used to construct the table drain
- Sedimentation
- Poor geometric design.

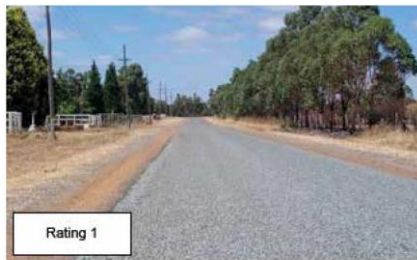
6.4.1 Method of Measurement

When assessing roadside drainage, the table and off-shoot drains are inspected along the length of the section. The condition score is based on the typical condition for the table and offshoot drains over the entire treatment length of the section being assessed. When assessing roadside drainage:

- Inspect the total length of the roadside drainage on sides of the road over the treatment length.
- Determine the average condition of the table drains and off-shoot drains and compare it to the rating guide below.
- Apply appropriate rating score.

Description	Rating Score	Rating Score as a % of CRC
Not Applicable	0	0%
Excellent	1	100%
Good	2	75%
Average	3	50%
Poor	4	25%
Very Poor	5	0%

6.4.2 Examples of Roadside Drainage Condition



Rating 1
Adequate shape and depth. Negligible scour, siltation or vegetation.



Rating 3
Slight obstruction to either runoff entering the table drain or along the table drain invert through scour, siltation or vegetation build up typically in the range of 30 to 50 mm.



Rating 5
Major restriction to drainage flow across the shoulder. Scouring present greater than 80 mm deep.



Rating 2
May be some obstruction in the form of vegetation build up or scour or siltation. This is less than 30 mm.



Rating 4
Moderate restriction to drainage flow across the shoulder. Scouring present with depth between 40 and 80 mm. Soft patches of unconsolidated material over between 10 and 50 % of the area.

6.5 Condition and Weightings

6.5.1 Overall Condition Score (OCS)

The table below is used to give an Overall Condition Score for the section of road being assessed. It should be noted that this is the same as the Gravel Resheeting Priority Score as the loss of gravel and the need for gravel resheeting is effectively the key to the longevity of an unsealed road.

Aspect	Description		Condition Rating Score	% of CRC	Weighting
Unsealed Surface Condition	No Area Affected		1	100%	10%
	0% < Area Affected < 5%		2	75%	
	5% < Area Affected < 10%		3	50%	
	10% < Area Affected < 20%		4	25%	
	20% < Area Affected		5	0%	
Unsealed Shape	Excellent		1	100%	10%
	Good		2	75%	
	Average		3	50%	
	Poor		4	25%	
	Very Poor		5	0%	
Depth of Pavement	Very Thick	> 300mm	1	100%	75%
	Thick	< 300mm – 200mm	2	75%	
	Moderate	< 200mm – 100mm	3	50%	
	Thin	< 100mm – 50mm	4	25%	
	Very Thin	< 50mm	5	0%	
Roadside Drainage	Excellent		1	100%	5%
	Good		2	75%	
	Average		3	50%	
	Poor		4	25%	
	Very Poor		5	0%	

Hence, assuming that a section of road received the following condition scores:

- Unsealed Surface Condition = Area affected 8% (Rating 3 – 50% of CRC)
- Unsealed Shape = Good (Rating 2 – 75% of CRC)
- Depth of Pavement = 25mm/Very Thin (Rating 5 – 0% of CRC)
- Roadside Drainage = Average ((Rating 3 – 50% of CRC)

The following formula would give its OCS:

$$\begin{aligned}
 &= (\text{Unsealed Surface Condition \%} \times 10\%) + (\text{Unsealed Shape \%} \times 10\%) + (\text{Depth of Pavement \%} \times 75\%) + (\text{Roadside Drainage \%} \times 5\%) \\
 &= (50\% \times 10\%) + (75\% \times 10\%) + (0\% \times 75\%) + (50\% \times 5\%) \\
 &= 5\% + 7.5\% + 0\% + 2.5\% \\
 &= 15\%
 \end{aligned}$$

Therefore, the Overall Condition Score = 15%

7.0 LIFE CYCLES

7.1 Useful Life

The loss of gravel, due mainly to slope, rainfall and traffic use, is the best predictor of the useful life of an unsealed road. The surface may become rough, but if there is still adequate gravel in place, it can be reshaped through lighter and less expensive maintenance grading, and the useful life achieved. A gravel loss prediction model has been developed by the Australian Road Research Board (ARRB) to enable this useful life prediction to be made. This model takes into account traffic volumes, annual rainfall, the gradient of the road; and the use of different types of gravel. Hence, the ARRB gravel loss prediction model is as follows:

$$\text{Annual Gravel Loss (mm)} = F \left(\frac{\text{Ta}^2}{\text{Ta}^2 + 50} \right) \times \left(4.2 + (0.092\text{Ta}) + (3.5\text{Ri}^2) + (1.88\text{Vc}) \right)$$

Where:

- Ta = Annual Average Daily Traffic,
Ri = annual rainfall in metres,
Vc = average gradient (%) of the road,
F = constant for gravels (laterite 1.29, quartzitic 1.51, volcanic 0.96, sandstone 1.38).

7.1.1 Annual Average Daily Traffic (AADT)

The table below outlines the weekly and daily traffic volumes on the main Aboriginal Access Roads within the LGA. Accordingly, 14 vehicles per day will be adopted as the Annual Average Daily Traffic figure for the unsealed roads within the Shire of Ngaanyatjaraku.

Road	Weekly	Daily (AADT)
Papulankutja Road	185	26
Irrunytju Road	108	15
Great Central Road	224	32
Mantamaru Road	65	9
Kanpa Road	13	2
Patjarr Road	46	7
Tjirrkarli Road	58	8
Tjukurla Road	75	11
Wanarn Road	49	7
Warakurna Road	169	24
Averages	99	14

7.1.2 Annual Rainfall in Metres

The following annual average rainfalls have been ascertained from the Australian Bureau of Meteorology. These locations are considered to be the best to use to obtain a relevant average:

- Warburton = 244 mm
- Kiwirrkurra = 214 mm
- Tjirrkarli = 289 mm
- Warakurna = 223 mm
- Average = 243 mm

Therefore, the annual rainfall to be used is 0.243m.

7.1.3 Average Gradient (%)

Lake Cohen, near the north/western edge of the Shire has a height above sea level of 418m. At the south/eastern edge of the Shire Irrunytju has a height above sea level of 830m. These two points are about 578km apart. Therefore, an average gradient of 0.07% will be adopted.

7.1.4 Constant for Gravels

The most commonly used gravels on unsealed roads with the Shire are laterite gravels. Accordingly, a constant for gravels of 1.29 will be used.

7.1.5 Useful Life (Gravel Loss) Calculation

Substituting the above figures into the equation results in the average annual gravel loss on unsealed roads in the LGA being 6 mm per year. As it is the Shire's aim to have at least 300mm of gravel on all of its unsealed roads, the useful life of these roads can be calculated by dividing 300mm by 6mm. Hence, the useful life of unsealed roads in the Shire of Ngaanyatjaraku is estimated to be 50 years.

7.2 Intervention Life

This estimated useful life of 50 years means that a 300mm gravel pavement will deteriorate back to the subgrade in 50 years. Obviously, it would be desirable for the Shire to intervene prior to this and bring the gravel depth back up to 300mm. The point at which this intervention is considered to be appropriate is when the gravel reaches a depth of 100mm or when 200mm of the gravel has been lost.

Using the calculated average annual gravel loss of 6mm, it is estimated that this 200mm loss of gravel will on average take 35 years. Therefore, an intervention point of 35 years is considered appropriate.

7.3 Remaining Useful Life

The Overall Condition Score also represents the percentage of life remaining in an asset. Conversely, the percentage difference between 100% (new) and the Overall Condition Score (condition at the time of rating) also represents the amount of life that an asset has used. Hence, the remaining life of an unsealed road, can be calculated as follows:

Gravel Resheeting Priority Score	= 56.25%
Useful Life	= 50 years
Remaining Life	= 56.25% x 50 years
	= 28 years

7.4 Remaining Life until Renewal

As the Overall Condition Score represents the remaining life in an asset, it can also be used to calculate the life remaining until a renewal is required. Hence, the remaining life of an unsealed road, until renewal is needed can be calculated using the Intervention Life and the Overall Condition Score calculated previously, as follows below:

Overall Condition Score	= 56.25%
Intervention Life	= 35 years
Remaining Life	= 56.25% x 35 years
	= 20 years

7.5 Construction Date

Where the construction date or last gravel resheeting is known it is used in calculations.

7.5.1 Estimated Construction Date.

Where the construction date or last gravel resheeting is not known it is estimated by adding the remaining useful life to the date of assessment and taking away the useful life.

8.0 VALUATION METHODOLOGY

The following are the steps taken in valuing Unsealed Roads.

8.1 Ascertain the Relevant Asset Details.

The unsealed road network is provided in Appendix 1.

8.2 Determine the Condition of the Asset.

See Section 6.0 for how condition rating is carried out at the Shire of Ngaanyatjaraku.

8.3 Convert the Condition Rating to a Percentage of New.

See Section 6.5.1 for how condition ratings are converted to a percentage of new.

8.4 Determine the Life Cycles of the Asset and Intervention Point.

See Section 7 for how life cycles are calculated.

8.5 Determine the Current Replacement Cost (CRC) and Renewal Costs.

The Current Replacement Cost is the cost of replacing an asset with a new asset of a similar size and function. In essence, for unsealed roads this is the cost of renewing (gravel resheeting) the pavement. See Section 9 for estimated costs used in this manual.

8.6 Determine the Depreciated Replacement Cost (Fair Value).

As the Overall Condition Score reflects the life left and the life used in an asset, it is also reflective of the value left in an asset. Hence, the Depreciated Replacement Cost is calculated by multiplying the Overall Condition Score (as a percentage) by the Current Replacement Cost.

8.7 Determine the Annual Depreciation

The Annual Depreciation is inherently the amount that needs to be spent each year (or banked), to ensure that enough funds are available for renewing the asset (gravel resheeting) when due. Hence, it is merely calculated by dividing the Current Replacement Cost by the Intervention Life. This also represents the dollar figure of how much an asset is depreciating annually.

8.4 Determine the Accumulated Depreciation

The Accumulated Depreciation is calculated by multiplying the Annual Depreciation by the number of years that the asset has been in service.

9.0 ESTIMATED COSTS

9.1 Gravel Re-sheeting

The table below outlines the costs of 3 gravel re-sheeting projects that have been carried out in 2021/22. As these projects vary in size significantly, it is considered that they are a good representation of economies of scale. It is also important to note that these projects all involved the reshaping of table drains and off-shoot drains. Hence, the cost per m² for all the works will be used as the cost of gravel resheeting and repairing roadside drainage.

Road Name	Length (Km)	Area (m ²)	Scope Of Works	Final Actual Cost of Works	Cost per m ²
Outback Way	9.00	90,000.00	Re-Sheet, Drainage	\$ 954,858.70	\$ 10.61
Third Street	0.74	5,920.00	Re-Sheet, Drainage	\$ 101,488.00	\$ 17.14
Wanarn Road	5.20	41,600.00	Re-Sheet, Drainage	\$ 389,368.72	\$ 9.36
Totals	14.94	\$137,520.00		\$ 1,445,715.42	\$ 10.51
22/23 Increase in costs					25%
Total Cost Of A 200mm Gravel Resheet					\$ 13.14
Total Cost Of A 300mm Gravel Resheet					\$ 19.71

9.2 Maintenance Grading

In most cases to undertake maintenance grading works, the Shire uses 2 graders. These graders accomplish about 20km per 10 hour working day (160,000 m²) and cost about \$205.00 per hour each. It usually takes about 1 day to mobilise to site and 1 day to demobilise. Hence, the estimated cost of grading work in the Shire of Ngaanyatjaraku is as follows:

Number Graders	Full Mob/ Demob Costs per day	Productivity per day (km)	Distance between Camp moves (km)	Frequency of camp Moves (every X days)	Apportionment of Mob/demob costs (% of daily cost)	Apportionment of mob/ demob costs (\$)	Grading Width (m)	Productivity per Day (sq.m)	Cost per Hour Per Grader (21/22)	Hours Worked Per day	Cost of Graders Only per day	Increase for 22/23 Financial Year	Total Cost Per Day	Cost per sq.m	Cost Per Km
2	\$3,740	20	80	5	20%	\$748	8	160,000	\$ 187	10	\$3,740	25%	\$4,488	\$0.04	\$280.50

10.0 PROGRAM DEVELOPMENT

The data and information collected in the previous sections is then used to develop a gravel resheeting and grading program.

10.1 Road Asset Inventory

The road to developing a works program commences with knowledge of the actual road network and its attributes. The unsealed roads network is provided in Appendix 1.

10.2 Road Hierarchy

In developing a works program it is necessary to split the unsealed road network into a functional road hierarchy that is reflective of the level of use of a road and its strategic importance. The rationale behind this is provided in Section 5.2 and the assigned hierarchy classifications are provided in Appendix 2.

10.3 Levels of Service

Once the asset details and hierarchy classifications are deciphered, the levels of service can be assigned to each road, for each activity, based on the function of the road as shown in Section 5.3.

10.4 Prioritisation of Works

Due to the aim of maintaining a minimum of 100mm of gravel on all unsealed roads, gravel resheeting works are prioritised to ensure that the road in highest need is undertaken first. Grading will not normally require prioritising as it is usually carried out on a scheduled rotation basis in line with the previously mentioned levels of service. Drainage repair do not require prioritisation as this work is carried out in line with Gravel Resheeting and grading works.

10.4.1 Gravel Resheeting Priority Score

When assessing whether an unsealed road needs a gravel resheet, the most important factor is the depth of pavement as a road with an adequate pavement depth can be merely maintenance graded. Accordingly, the weightings are adjusted to reflect this principle, as shown in the table below.

Aspect	Description	Condition Rating	% of CRC	Weighting
Unsealed Surface Condition	No Area Affected	1	100%	10%
	0% < Area Affected < 5%	2	75%	
	5% < Area Affected < 10%	3	50%	
	10% < Area Affected < 20%	4	25%	
	20% < Area Affected	5	0%	
Unsealed Shape	Excellent	1	100%	10%
	Good	2	75%	
	Average	3	50%	
	Poor	4	25%	
	Very Poor	5	0%	
Depth of Pavement	Very Thick > 300mm	1	100%	75%
	Thick < 300mm – 200mm	2	75%	
	Moderate < 200mm – 100mm	3	50%	
	Thin < 100mm – 50mm	4	25%	
	Very Thin < 50mm	5	0%	
Roadside Drainage	Excellent	1	100%	5%
	Good	2	75%	
	Average	3	50%	
	Poor	4	25%	
	Very Poor	5	0%	

Hence, assuming that a section of road received the following condition scores:

- Unsealed Surface Condition = Area affected 8% (Rating 3 – 50% of CRC)
- Unsealed Shape = Good (Rating 2 – 75% of CRC)
- Depth of Pavement = 25mm/Very Thin (Rating 5 – 0% of CRC)
- Roadside Drainage = Average ((Rating 3 – 50% of CRC)

The following formula would give its gravel resheeting priority score:

$$\begin{aligned}
 &= (\text{Unsealed Surface Condition \%} \times 10\%) + (\text{Unsealed Shape \%} \times 10\%) + (\text{Depth of Pavement \%} \times 75\%) + (\text{Roadside Drainage \%} \times 5\%) \\
 &= (50\% \times 10\%) + (75\% \times 10\%) + (0\% \times 75\%) + (50\% \times 5\%) \\
 &= 5\% + 7.5\% + 0\% + 2.5\% \\
 &= 15\%
 \end{aligned}$$

Therefore, the gravel resheeting priority score = 15%

10.4.2 Maintenance Grading Prioritisation

When assessing unsealed roads for maintenance grading works on roads that have an adequate pavement depth, the most important condition rating factors are unsealed surface condition and unsealed shape. Accordingly, weightings are adjusted as follows to reflect this principle.

Aspect	Description	Condition Rating	% of CRC	Weighting
Unsealed Surface Condition	No Area Affected	1	100%	40%
	0% < Area Affected < 5%	2	75%	
	5% < Area Affected < 10%	3	50%	
	10% < Area Affected < 20%	4	25%	
	20% < Area Affected	5	0%	
Unsealed Shape	Excellent	1	100%	40%
	Good	2	75%	
	Average	3	50%	
	Poor	4	25%	
	Very Poor	5	0%	
Depth of Pavement	Very Thick > 300mm	1	100%	15%
	Thick < 300mm – 200mm	2	75%	
	Moderate < 200mm – 100mm	3	50%	
	Thin < 100mm – 50mm	4	25%	
	Very Thin < 50mm	5	0%	
Roadside Drainage	Excellent	1	100%	5%
	Good	2	75%	
	Average	3	50%	
	Poor	4	25%	
	Very Poor	5	0%	

Hence, assuming that a section of road received the following condition scores:

- Unsealed Surface Condition = Area affected 8% (Rating 3 – 50% of CRC)
- Unsealed Shape = Good (Rating 2 – 75% of CRC)
- Depth of Pavement = 104mm/Moderate (Rating 3 – 50% of CRC)
- Roadside Drainage = Average ((Rating 3 – 50% of CRC)

The following formula would give its overall condition score and score for maintenance grading:

$$\begin{aligned}
 &= (\text{Unsealed Surface Condition \%} \times 40\%) + (\text{Unsealed Shape \%} \times 40\%) + (\text{Depth of Pavement \%} \times 15\%) + (\text{Roadside Drainage \%} \times 5\%) \\
 &= (50\% \times 40\%) + (75\% \times 40\%) + (50\% \times 15\%) + (50\% \times 5\%) \\
 &= 20\% + 30\% + 7.5\% + 2.5\% = 60\%
 \end{aligned}$$

Therefore, the maintenance grading priority score = 60%

10.5 Year of Next Gravel Resheeting

The year that an unsealed road needs to be gravel resheeted is then estimated as follows. As the Gravel Resheeting Priority is also given as a percentage of new, it is also representative of the remaining life in an asset. Hence, if a section of unsealed road has a Gravel Resheeting Priority Score of 15% (as in the example above), it has 15% of the Intervention Life remaining until it needs to be gravel resheeted again.

Using the Intervention Life of 35 years, as calculated in Section 7.3, together with the Gravel Resheeting Priority Score of 15% equates to 5 years until the relevant section of unsealed road needs to be gravel resheeted. Once this is calculated then it is merely a matter of adding these 5 years to the year that the assessment is carried out. For example, if the condition assessment year was 2021, then the year when the section of unsealed road will next need to be gravel resheeted is estimated to be 2026.

10.6 Closing the Gap

The premise of the gravel resheeting works program is that each road has at least 100mm of gravel on it and that this section of road will be resheeted with a 200mm overlay to bring the road pavement up to a depth of 300mm. However, some roads currently have a gravel covering of less than 100mm down to no gravel at all.

To close this gap and enable the full 200mm gravel overlay program to commence, the roads with less than 100mm of gravel will be overlaid with 300mm of gravel within the first 15 years of the program.

10.7 Program Adjustments

Once the year of next gravel resheeting works is estimated for each section, the road in its entirety is then viewed from the perspective of how each section aligns with the other sections of the road.

Adjustments may then made to ensure that adjacent sections align to maximise cost effectiveness through economies of scale. Sections of a road may also be adjusted so that works continue in consecutive years. Every attempt has also been made to ensure that funding has been spread throughout the Shire such that as many communities as possible enjoy the benefits of the works.

11.0 CULTURAL ROADS

There are a number of significant cultural sites on Ngaanyatjarra Lands, which are also within the Shire of Ngaanyatjaraku. There are a number of unformed roads leading to these sites, which are best described as tracks. Whilst the Shire does not maintain these roads, an amount of about \$30,000 is allocated to these roads annually. Works on these roads, which generally is merely a single cut grade, are carried out on a request basis. As these roads are not maintained, they are not included in any asset inventory registers and are not included in any strategic modelling. However, these roads are included in the 10 year Grading Program for budgeting purposes.

12.0 SUMMARY

12.1 Gravel Resheeting Program

In order to provide a 200mm gravel resheet to all unsealed roads within the Shire, once in their intervention life and thus keep the unsealed roads in their existing condition and close the gap by undertaking 300mm gravel overlays in the first 15 years, on roads with less than 100mm gravel, an annual budget of \$6,096,571 is required for the first 15 years of the program and \$3,701,201 for the final 20 years.

12.2 Maintenance Grading Program

In order to provide a grade all unsealed roads in line with the previously mentioned levels of service and thus keep the unsealed roads in their existing condition an annual budget of \$1,148,131 is required.

12.3 Condition

The condition chart provided in Appendix 5 shows that if no works were carried out the entire unsealed road network would need to be reconstructed in 26 years. The cost of this in today's dollars would be about \$153,000,000. Similarly, if the current expenditure was maintained, there would be a back log of works in the order of \$60,000,000 in 35 years, which would be borne by future generations.

Whereas by spending just over \$6,000,000 per year for the first 15 years and just over \$3,700,000 per year for the remaining 20 years, the overall condition of the unsealed road network will be increased from its current 52% to over 80% in the first 25 years and remain over 80% to enable the continuation of the service and function that they are intended to provide.

The consistent or increasing level of condition portrayed by the graph in Appendix 5 also shows that this level of funding provides a sustainable unsealed road network that does not place a burden on future generations to bring it back up to an acceptable standard.

13.0 IMPROVEMENT PLAN

13.1 Inventory

As this document is the Shire's first attempt to collate all of its road asset inventory, it is possible that there may be some minor anomalies. Accordingly, a review of the inventory data will be carried out and any necessary corrections made before the next iteration of this document.

13.2 Unit Rates

Whilst every endeavour was made to ensure that the unit rates in this document were as accurate as possible at the time of writing, it is important to note that the level of accuracy will be enhanced as more gravel resheeting and grading projects are completed. Hence, to address this, unit rates will be continually reviewed and updated as the program progress.

13.3 Gravel Loss Predictions

Due to a lack of traffic volume, rainfall and slope data, the annual gravel loss predictions used in this document are based on averages across the full extent of the Shire. This approach should provide reasonably accurate predictions on a network basis and as such give good budgeting and predictive modelling results for the whole of the network. However, the level of accuracy drops when looked at from an individual roads. To address this and increase accuracy for all roads, relevant data will be collated and gravel loss predictions will be made on all individual roads prior to the next issue release.

13.4 Road Hierarchy

All community streets have been given a road hierarchy classification of "Access". This classification needs to be broken down further to reflect the actual function of each road within the community. This will also enable relatively minor costs savings due to the different levels of use that the new classification should reflect. This aspect will also be updated in the next issue of this document.

APPENDIX 1 ROAD INVENTORY

A1.1 Rural Roads

Road	Community	Start SLK	End SLK	Width (M)	Length (M)	Area (M2)
Irrunytju Road	Irrunytju	0	135242	8	135242	1081936
Wingellina Road	Irrunytju	0	6314	8	6314	50512
Wingellina Community Access Rd	Irrunytju	0	5262	8	5262	42096
Kanpa Road	Kanpa	0	26042	8	26042	208336
Bail Facility Access Rd	Kanpa	0	4620	8	4620	36960
Papulankutja Road	Mantamaru	0	243038	8	243038	1944304
Mantamaru Road	Mantamaru	0	52134	8	52134	417072
Patjarr Road	Patjarr	0	192970	8	192970	1543760
Tjirrkarli Road	Tjirrkarli	0	96921	8	96921	775368
Tjukurla Road	Tjukurla	0	90291	8	90291	722328
Tjukurla Community Access Rd	Tjukurla	0	2830	8	2830	22640
Great Central Road	Various	0	430908	10	430908	4309080
Wanarn Road	Wanarn	0	14805	8	14805	118440
Warakurna Road	Warakurna	0	6216	8	6216	49728
Nyinnga Road	Mantamaru	0	2951	8	2951	23608

A1.2 Irrunytju Streets

Road	Community	Start SLK	End SLK	Width (M)	Length (M)	Area (M2)
Alkata St	Irrunytju	0	327	8	327	2616
Amamarapiti Rd	Irrunytju	0	115	8	115	920
First St	Irrunytju	0	1466	8	2143	17144
Kaliapiti Cl	Irrunytju	0	36	8	36	288
Michael St	Irrunytju	0	186	8	186	1488
Mitata St	Irrunytju	0	195	8	195	1560
Mulga Park St	Irrunytju	0	231	8	231	1848
Office Cl	Irrunytju	0	97	8	97	776
Piralungka St	Irrunytju	0	669	8	669	5352
Tomkinson St	Irrunytju	0	1348	8	1348	10784
Unknown1	Irrunytju	0	30	8	30	240
Unknown2	Irrunytju	0	299	8	299	3265
Unknown3	Irrunytju	0	131	8	131	1048
Unknown4	Irrunytju	0	119	8	119	952
Unknown5	Irrunytju	0	93	8	93	744
Unknown6	Irrunytju	0	93	8	93	744
Wandu St	Irrunytju	0	227	8	227	1816

A1.3 Kanpa Streets

Road	Community	Start SLK	End SLK	Width (M)	Length (M)	Area (M2)
First St	Kanpa	0	451	8	451	3608
Second St	Kanpa	0	118	8	118	944
Third St	Kanpa	0	90	8	90	720
Fourth St	Kanpa	0	121	8	121	968
Fifth St	Kanpa	0	32	8	32	256

A1.4 Mantamaru Streets

Road	Community	Start SLK	End SLK	Width (M)	Length (M)	Area (M2)
First St	Mantamaru	0	449	8	449	3592
Fourth St	Mantamaru	0	816	8	816	6528
Airstrip Rd	Mantamaru	0	1359	8	1359	10872
Marnpi St	Mantamaru	0	169	8	169	1352
Tjantu St	Mantamaru	0	420	8	420	3360
Unknown1	Mantamaru	0	432	8	432	3456
Unknown2	Mantamaru	0	141	8	141	1128
Unknown3	Mantamaru	0	423	8	423	3384

A1.5 Papulankutja Streets

Road	Community	Start SLK	End SLK	Width (M)	Length (M)	Area (M2)
Airstrip Rd	Papulankutja	0	1330	8	1330	10640
Main - Access Rd	Papulankutja	0	1959	8	1959	15672

A1.6 Patjarr Streets

Road	Community	Start SLK	End SLK	Width (M)	Length (M)	Area (M2)
Kurrkubitjuta Cl	Patjarr	0	488	8	488	3904
Minna Minna Rd	Patjarr	0	671	8	722	5776
Mipultjarra Dr	Patjarr	0	1231	8	1231	9848
Titatika Ct	Patjarr	0	303	8	303	2424

A1.7 Tjirrkarli Streets

Road	Community	Start SLK	End SLK	Width (M)	Length (M)	Area (M2)
First St	Tjirrkarli	0	1761	8	1761	14088
Second St	Tjirrkarli	0	659	8	659	5272
Third St	Tjirrkarli	0	552	8	552	4416
Fourth St	Tjirrkarli	0	232	8	232	1856
Fifth St	Tjirrkarli	0	444	8	444	3552
Sixth St	Tjirrkarli	0	569	8	569	4552
Seventh St	Tjirrkarli	0	287	8	287	2296
Eighth St	Tjirrkarli	0	143	8	143	1144
Nineth St	Tjirrkarli	0	349	8	349	2792
Tenth St	Tjirrkarli	0	237	8	237	1896
Twelfth St	Tjirrkarli	0	191	8	191	1528
Unknown1	Tjirrkarli	0	256	8	256	2048

A1.8 Tjukurla Streets

Road	Community	Start SLK	End SLK	Width (M)	Length (M)	Area (M2)
Airstrip Rd	Tjukurla	0	2307	8	2307	18456
Gillanna St	Tjukurla	0	744	8	744	5952
North St	Tjukurla	0	446	8	446	3568
Talparing Cl	Tjukurla	0	219	8	219	1752
Third St	Tjukurla	0	92	8	92	736
Unknown1	Tjukurla	0	151	8	151	1208
Unknown2	Tjukurla	0	272	8	272	2176
Unknown3	Tjukurla	0	96	8	96	768

A1.9 Wanarn Streets

Road	Community	Start SLK	End SLK	Width (M)	Length (M)	Area (M2)
Bore St	Wanarn	0	540	8	540	4320
First St	Wanarn	0	378	8	378	3024
Second St	Wanarn	0	83	8	83	664
Third St	Wanarn	0	398	8	398	3184
Fourth St	Wanarn	0	172	8	172	1376
Sixth St	Wanarn	0	149	8	149	1192
Eighth St	Wanarn	0	277	8	277	2216
Ninth St	Wanarn	0	209	8	209	1672
Tenth St	Wanarn	0	207	8	207	1656
Eleventh St	Wanarn	0	332	8	332	2656
Twelfth St	Wanarn	0	418	8	418	3344
Thirteenth St	Wanarn	0	517	8	517	4136
Fifteenth St	Wanarn	0	78	8	78	624
Unknown1	Wanarn	0	159	8	159	1272

A1.10 Warakurna Streets

Road	Community	Start SLK	End SLK	Width (M)	Length (M)	Area (M2)
First St	Warakurna	0	775	8	775	6200
Second St	Warakurna	0	661	8	661	5288
Fourth St	Warakurna	0	175	8	175	1400
Eighth St	Warakurna	0	579	8	579	4632
Fifteenth St	Warakurna	0	222	8	222	1776
Seventeenth Street	Warakurna	0	499	8	499	3992
Unknown1	Warakurna	0	1603	8	1603	12824

A1.11 Warburton Streets

Road	Community	Start SLK	End SLK	Width (M)	Length (M)	Area (M2)
First St	Warburton	0	969	8	969	7752
Third St	Warburton	0	920	8	920	7360
Twenty-first St	Warburton	0	1225	8	1225	9800
Twenty-third St	Warburton	0	2256	8	2256	18048
Motel St	Warburton	0	148	8	148	1184
Unity St	Warburton	0	352	8	352	2816

APPENDIX 2 ROAD HIERACHY CLASSIFICATIONS

Road	Community	Road Hierarchy Classification	
Wingellina Road	Irrunytju	Rural	Local Distributor
Wingellina Community Access Road	Irrunytju	Rural	Local Distributor
Irrunytju Road	Irrunytju	Rural	Local Distributor
Amamarapiti Road	Irrunytju	Rural	Access
Irrunytju Community Streets	Irrunytju	Urban	Access
Kanpa Road	Kanpa	Rural	Local Distributor
Bail Facility Access Road	Kanpa	Rural	Access
Kanpa Community Streets	Kanpa	Urban	Access
Papulankutja Road	Mantamaru	Rural	Local Distributor
Mantamaru Road	Mantamaru	Rural	Local Distributor
Nyinnga Road	Mantamaru	Rural	Local Distributor
Mantamaru Community Streets	Mantamaru	Urban	Access
Papulankutja Community Streets	Papulankutja	Urban	Access
Patjarr Community Streets	Patjarr	Urban	Access
Patjarr Road	Patjarr	Rural	Local Distributor
Tjirrkarli Road	Tjirrkarli	Rural	Local Distributor
Tjirrkarli Community Streets	Tjirrkarli	Urban	Access
Tjukurla Road	Tjukurla	Rural	Local Distributor
Tjukurla Community Access Road	Tjukurla	Rural	Access
Tjukurla Community Streets	Tjukurla	Urban	Access
Great Central Road	Various	Rural	Regional Distributor
Wanarn Road	Wanarn	Rural	Local Distributor
Wanarn Community Streets	Wanarn	Urban	Access
Warakurna Road	Warakurna	Rural	Local Distributor
Warakurna Community Streets	Warakurna	Urban	Access
Warburton Community Streets	Warburton	Urban	Access

APPENDIX 3 10 YEAR GRAVEL RESHEETING PROGRAM

Road	Community	Start SLK	End SLK	Resheet Depth	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Irrunytju Road	Irrunytju	55570	59568	300	\$ 630,451									
Irrunytju Road	Irrunytju	38919	42667	200/300								\$ 530,895		
Irrunytju Road	Irrunytju	33066	38919	300			\$ 922,968							
Irrunytju Road	Irrunytju	29480	33066	300				\$ 565,482						
Irrunytju Road	Irrunytju	25975	29480	300	\$ 552,709									
Irrunytju Road	Irrunytju	22174	25975	200/300									\$ 428,657	
Irrunytju Road	Irrunytju	11469	22174	300	\$1,688,087									
Irrunytju Community	Irrunytju			200/300							\$ 505,980	\$ 18,765		
Patjarr Road	Patjarr	116650	117303	300									\$ 102,973	
Patjarr Road	Patjarr	119631	121097	300	\$ 231,176									
Patjarr Road	Patjarr	121097	121975	300				\$ 138,453						
Patjarr Road	Patjarr	123228	123477	300										\$ 39,265
Patjarr Road	Patjarr	125501	125859	300		\$ 56,454								
Patjarr Road	Patjarr	133102	135679	300								\$ 406,371		
Patjarr Road	Patjarr	148867	150184	300									\$ 207,680	
Patjarr Road	Patjarr	152744	158691	300				\$ 937,791						
Patjarr Road	Patjarr	166398	167089	300		\$ 108,965								
Papulankutja Road	Mantamaru	61052	69374	200/300										\$ 912,613
Papulankutja Road	Mantamaru	79461	81785	200/300								\$ 284,318		
Papulankutja Road	Mantamaru	81785	90489	300							\$1,372,547			
Papulankutja Road	Mantamaru	90489	92689	300								\$ 346,921		
Papulankutja Road	Mantamaru	92689	97254	200/300						\$ 628,453				
Papulankutja Road	Mantamaru	97254	117183	200/300								\$ 2,782,939		
Papulankutja Road	Mantamaru	117183	125265	200										\$ 849,642
Papulankutja Road	Mantamaru	125265	129048	300									\$ 596,547	
Papulankutja Road	Mantamaru	136706	142683	300									\$ 942,522	
Papulankutja Road	Mantamaru	158298	159710	300					\$ 222,660					
Papulankutja Road	Mantamaru	184496	185295	300	\$ 125,995									
Papulankutja Road	Mantamaru	203914	206231	300			\$ 365,371							
Papulankutja Road	Mantamaru	206231	208138	300		\$ 300,718								
Papulankutja Road	Mantamaru	208138	210831	200/300			\$ 362,690							
Papulankutja Road	Mantamaru	210831	215553	300		\$ 744,619								
Patjarr Road	Patjarr	0	10899	300		\$1,718,679								
Patjarr Road	Patjarr	16657	25789	300						\$1,347,001				
Patjarr Road	Patjarr	25789	37309	200/300										\$ 1,242,556
Patjarr Road	Patjarr	37309	40444	200/300								\$ 352,598		
Patjarr Road	Patjarr	40444	53329	300				\$ 1,712,161						
Patjarr Road	Patjarr	54117	55167	300								\$ 165,576		
Patjarr Road	Patjarr	64440	65358	300			\$ 144,761							
Patjarr Road	Patjarr	74118	75646	300			\$ 240,952							

Road	Community	Start SLK	End SLK	Resheet Depth	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Patjarr Road	Patjarr	77170	77701	300			\$ 83,734							
Patjarr Road	Patjarr	79080	81163	300	\$ 328,471									
Patjarr Road	Patjarr	85364	86300	300	\$ 147,599									
Patjarr Road	Patjarr	86721	88271	300			\$ 244,422							
Patjarr Road	Patjarr	92843	93643	300									\$ 126,153	
Patjarr Road	Patjarr	107562	108136	300			\$ 90,515							
Tjirrkarli Community	Tjirrkarli			200									\$ 594,182	
Tjirrkarli Road	Tjirrkarli	8864	34606	200									\$1,353,098	\$1,353,098
Tjirrkarli Road	Tjirrkarli	34606	39488	200/300					\$ 570,686					
Tjirrkarli Road	Tjirrkarli	65658	69498	200/300							\$ 484,165			
Tjirrkarli Road	Tjirrkarli	81757	82270	300							\$ 80,896			
Tjirrkarli Road	Tjirrkarli	92137	95380	300							\$ 511,393			
Tjukurla Community	Tjukurla			200/300							\$ 519,120			
Tjukurla Road	Tjukurla	0	918	300				\$ 144,761						
Tjukurla Road	Tjukurla	2005	4434	300				\$ 383,033						
Tjukurla Road	Tjukurla	7453	11400	300			\$ 597,913							
Tjukurla Road	Tjukurla	12687	15977	300				\$ 518,805						
Tjukurla Road	Tjukurla	15977	21132	300			\$ 812,900							
Tjukurla Road	Tjukurla	21132	25550	200										\$ 464,454
Tjukurla Road	Tjukurla	27703	29112	300	\$ 222,187									
Tjukurla Road	Tjukurla	29112	37598	300		\$1,338,170								
Tjukurla Road	Tjukurla	37598	43953	200/300				\$ 955,032						
Tjukurla Road	Tjukurla	54422	57843	300					\$ 539,462					
Tjukurla Road	Tjukurla	57843	68039	300						\$1,607,823				
Tjukurla Road	Tjukurla	68039	76917	300							\$ 1,399,985			
Great Central Road	Various	414307	415919	300	\$ 317,748									
Great Central Road	Various	386641	393843	200/300	\$1,105,877									
Great Central Road	Various	363060	377564	200		\$1,905,964								
Great Central Road	Various	340659	354342	200			\$1,798,077							
Great Central Road	Various	321103	333893	200				\$ 1,680,729						
Great Central Road	Various	289039	321103	200					\$2,106,758	\$2,106,758				
Great Central Road	Various	268625	278195	200					\$1,257,589					
Great Central Road	Various	261178	268625	300							\$1,467,910			
Great Central Road	Various	252458	261178	200								\$1,145,891		
Great Central Road	Various	223147	230055	200									\$ 907,777	
Great Central Road	Various	209170	218794	200										\$1,264,686
Wanam Community	Wanam			300	\$ 596,758									
Warakurna Community	Warakurna			200	\$ 52,459						\$ 548,872			
Warburton Community	Warburton			200			\$ 237,168						\$ 283,214	
Total Annual Expenditure					\$5,999,517	\$6,173,569	\$5,901,472	\$5,324,085	\$6,409,317	\$5,690,034	\$6,890,868	\$6,034,274	\$5,542,803	\$6,126,314
Total Annual Budget					\$6,096,571	\$6,096,571	\$6,096,571	\$6,096,571	\$6,096,571	\$6,096,571	\$6,096,571	\$6,096,571	\$6,096,571	\$6,096,571
Surplus / (-) Deficit					\$ 97,054	-\$ 76,998	\$ 195,099	\$ 772,486	-\$ 312,746	\$ 406,537	-\$ 794,297	\$ 62,296	\$ 553,768	-\$ 29,743
Cumulative Balance					\$ 97,054	\$ 20,056	\$ 215,155	\$ 987,642	\$ 674,895	\$1,081,432	\$ 287,135	\$ 349,432	\$ 903,200	\$ 873,457

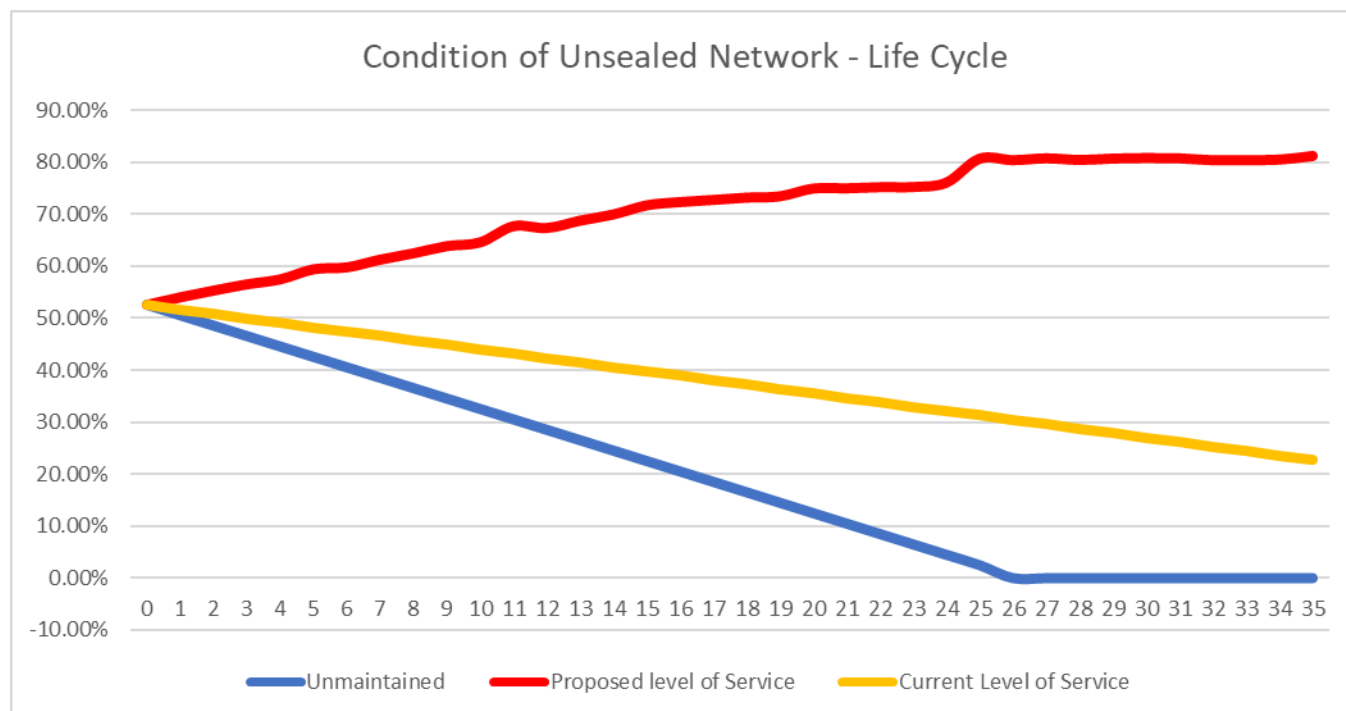
APPENDIX 4 10 YEAR MAINTENANCE GRADING PROGRAM

Road	Community	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
Irrunytju Road	Irrunytju	\$ 33,221.98	\$ 38,390.61	\$ 36,729.15	\$ 37,372.67	\$ 38,390.61	\$ 38,390.61	\$ 38,390.61	\$ 37,326.69	\$ 37,311.64	\$ 38,390.61
Wingellina Road	Irrunytju	\$ 1,792.33	\$ 1,792.33	\$ 1,792.33	\$ 1,792.33	\$ 1,792.33	\$ 1,792.33	\$ 1,792.33	\$ 1,792.33	\$ 1,792.33	\$ 1,792.33
Wingellina Access Rd	Irrunytju	\$ 1,493.70	\$ 1,493.70	\$ 1,493.70	\$ 1,493.70	\$ 1,493.70	\$ 1,493.70	\$ 1,493.70	\$ 1,493.70	\$ 1,493.70	\$ 1,493.70
Irrunytju Community	Irrunytju	\$ -	\$ 1,832.65	\$ -	\$ -	\$ -	\$ -	\$ 837.42	\$ -	\$ -	\$ -
Kanpa Community	Kanpa	\$ -	\$ -	\$ -	\$ -	\$ 1,541.97	\$ -	\$ -	\$ -	\$ -	\$ 1,541.97
Kanpa Road	Kanpa	\$ 7,392.43	\$ 7,392.43	\$ 7,392.43	\$ 7,392.43	\$ 7,392.43	\$ 7,392.43	\$ 7,392.43	\$ 6,428.20	\$ 7,392.43	\$ 7,392.43
Patjarr Road	Patjarr	\$ 23,665.34	\$ 23,783.71	\$ 24,081.49	\$ 22,393.34	\$ 24,081.49	\$ 24,081.49	\$ 24,081.49	\$ 23,349.97	\$ 23,522.27	\$ 24,081.49
Nyinnga Road	Mantamaru	\$ 837.68	\$ 837.68	\$ 837.68	\$ 837.68	\$ 837.68	\$ 837.68	\$ 837.68	\$ 837.68	\$ 837.68	\$ 837.68
Mantamaru Community	Mantamaru	\$ -	\$ -	\$ -	\$ -	\$ 1,194.78	\$ -	\$ -	\$ -	\$ -	\$ 1,194.78
Mantamaru Road	Mantamaru	\$ 14,799.06	\$ 14,799.06	\$ 14,799.06	\$ 14,799.06	\$ 14,799.06	\$ 14,799.06	\$ 14,799.06	\$ 14,799.06	\$ 14,799.06	\$ 14,799.06
Papulankutja Road	Mantamaru	\$ 68,990.25	\$ 67,108.50	\$ 67,568.09	\$ 68,990.25	\$ 68,589.43	\$ 67,293.58	\$ 66,519.47	\$ 62,048.86	\$ 66,219.71	\$ 64,333.71
Papulankutja Community	Papulankutja	\$ -	\$ -	\$ -	\$ 933.64	\$ -	\$ -	\$ -	\$ -	\$ 933.64	\$ -
Patjarr Community	Patjarr	\$ 778.93	\$ -	\$ -	\$ -	\$ -	\$ 778.93	\$ -	\$ -	\$ -	\$ -
Patjarr Road	Patjarr	\$ 29,839.13	\$ 27,602.27	\$ 30,093.19	\$ 30,696.12	\$ 30,696.12	\$ 28,103.85	\$ 30,696.12	\$ 29,508.14	\$ 29,579.10	\$ 27,425.99
Tjirrkarli Community	Tjirrkarli	\$ -	\$ 1,425.31	\$ -	\$ -	\$ -	\$ -	\$ 1,425.31	\$ -	\$ -	\$ -
Tjirrkarli Road	Tjirrkarli	\$ 27,512.59	\$ 27,512.59	\$ 27,512.59	\$ 27,512.59	\$ 26,126.76	\$ 27,512.59	\$ 26,276.90	\$ 27,512.59	\$ 20,205.30	\$ 20,205.30
Tjirrkarli Community	Tjirrkarli	\$ -	\$ -	\$ -	\$ 187.07	\$ -	\$ -	\$ -	\$ -	\$ 187.07	\$ -
Tjukurla Community	Tjukurla	\$ -	\$ 2,031.64	\$ -	\$ -	\$ -	\$ -	\$ 2,031.64	\$ -	\$ -	\$ -
Tjukurla Road	Tjukurla	\$ 25,230.56	\$ 23,221.65	\$ 23,046.78	\$ 21,942.55	\$ 24,659.43	\$ 22,736.25	\$ 23,110.38	\$ 25,630.53	\$ 25,630.53	\$ 24,376.41
Great Central Road	Various	\$ 911,146.04	\$ 907,108.04	\$ 907,690.68	\$ 908,324.42	\$ 894,646.32	\$ 887,854.83	\$ 912,116.13	\$ 911,212.74	\$ 912,498.67	\$ 910,571.20
Wanarn Community	Wanarn	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,111.90	\$ -	\$ -	\$ -	\$ -
Wanarn Road	Wanarn	\$ 4,202.65	\$ 4,202.65	\$ 4,202.65	\$ 4,202.65	\$ 4,202.65	\$ 4,202.65	\$ 4,202.65	\$ 4,202.65	\$ 4,202.65	\$ 4,202.65
Warakurna Road	Warakurna	\$ 1,764.51	\$ 1,764.51	\$ 1,764.51	\$ 1,764.51	\$ 1,764.51	\$ 1,764.51	\$ 1,764.51	\$ 1,764.51	\$ 1,764.51	\$ 1,764.51
Warakurna Community	Warakurna	\$ -	\$ 1,281.36	\$ -	\$ -	\$ -	\$ -	\$ 1,281.36	\$ -	\$ -	\$ -
Warburton Community	Warburton	\$ -	\$ -	\$ -	\$ 1,666.29	\$ -	\$ -	\$ -	\$ -	\$ 1,666.29	\$ -
Total Annual Expenditure		\$ 1,152,667.20	\$ 1,153,580.71	\$ 1,149,004.34	\$ 1,152,301.31	\$ 1,142,209.28	\$ 1,130,146.41	\$ 1,159,049.21	\$ 1,147,907.65	\$ 1,150,036.60	\$ 1,144,403.85
Total Annual Budget		\$ 1,148,130.66	\$ 1,148,130.66	\$ 1,148,130.66	\$ 1,148,130.66	\$ 1,148,130.66	\$ 1,148,130.66	\$ 1,148,130.66	\$ 1,148,130.66	\$ 1,148,130.66	\$ 1,148,130.66
Surplus / (-) Deficit		-\$ 4,536.54	-\$ 5,450.05	-\$ 873.69	-\$ 4,170.65	\$ 5,921.38	\$ 17,984.24	-\$ 10,918.56	\$ 223.00	-\$ 1,905.95	\$ 3,726.81
Cumulative Balance		-\$ 4,536.54	-\$ 9,986.59	-\$ 10,860.28	-\$ 15,030.93	-\$ 9,109.55	\$ 8,874.69	-\$ 2,043.86	-\$ 1,820.86	-\$ 3,726.81	-\$ 0.00

APPENDIX 5 AVERAGE CONDITION OVER LIFE OF PROGRAM

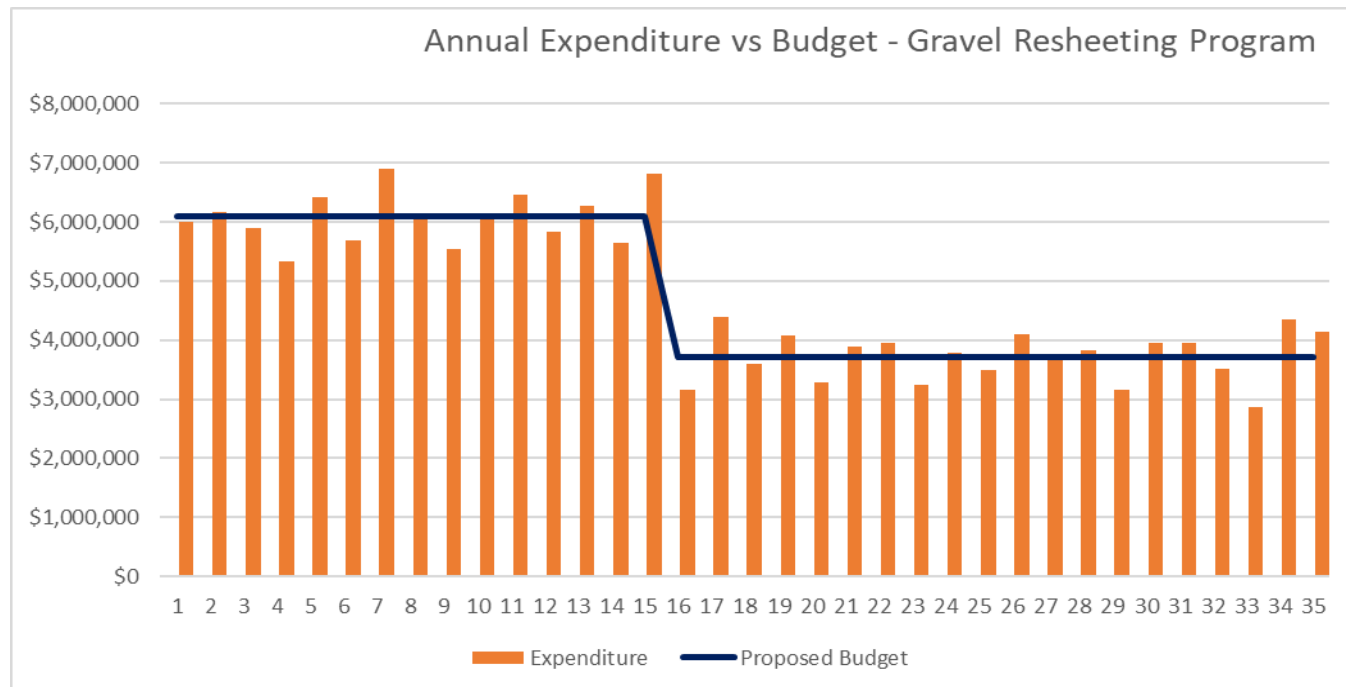
The graph below depicts the condition of the unsealed road network from when the condition ratings were carried out (2021) to the end of the program (2057). It also compares the 3 scenarios or levels of service, which are:

- The condition of the network if no works were carried out (unmaintained),
- The condition of the network if the current expenditure levels are maintained, and
- The condition of the network if the proposed budget was adopted and implemented.

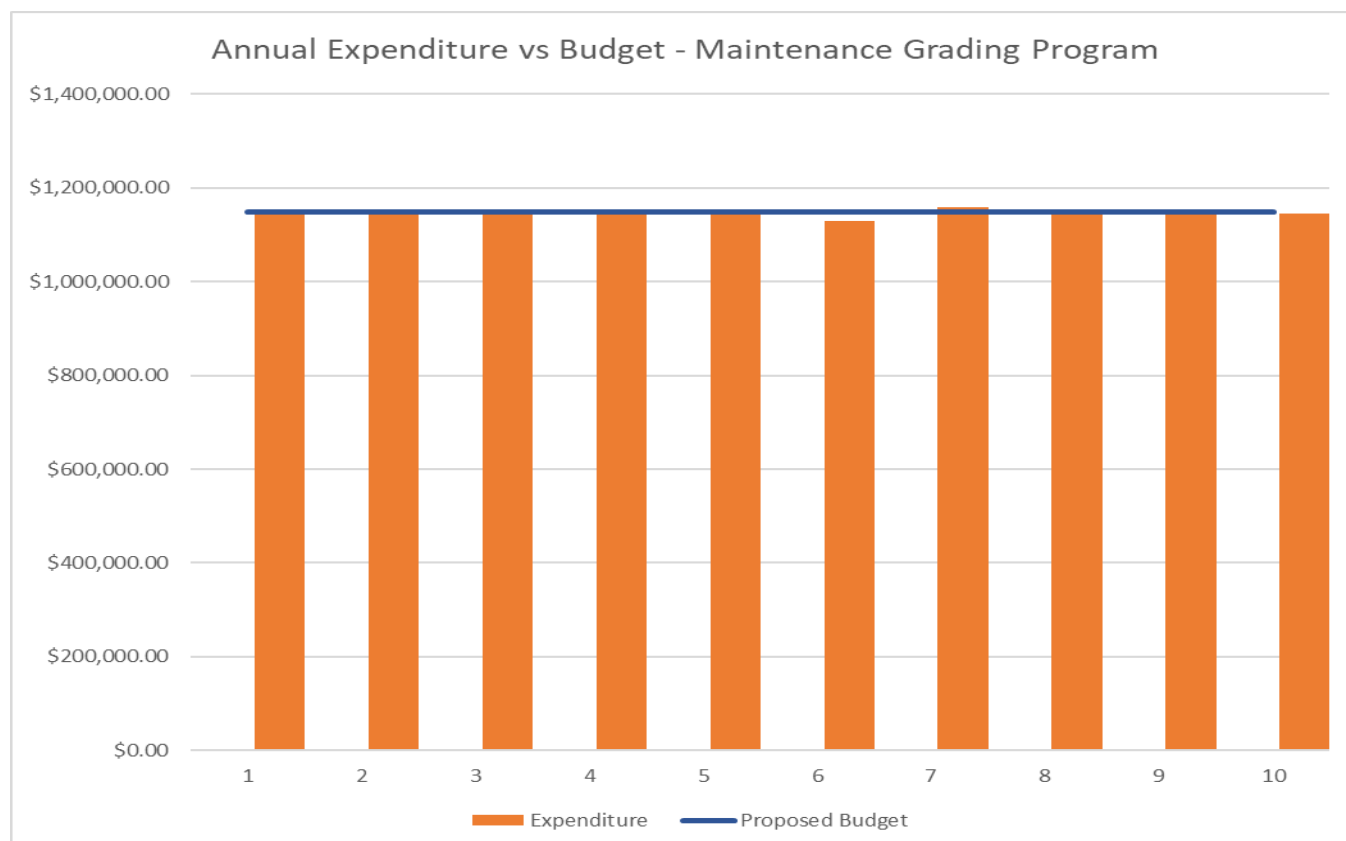


APPENDIX 6 ANNUAL EXPENDITURE VS BUDGET

A6.1 35 Year Gravel Resheeting Program



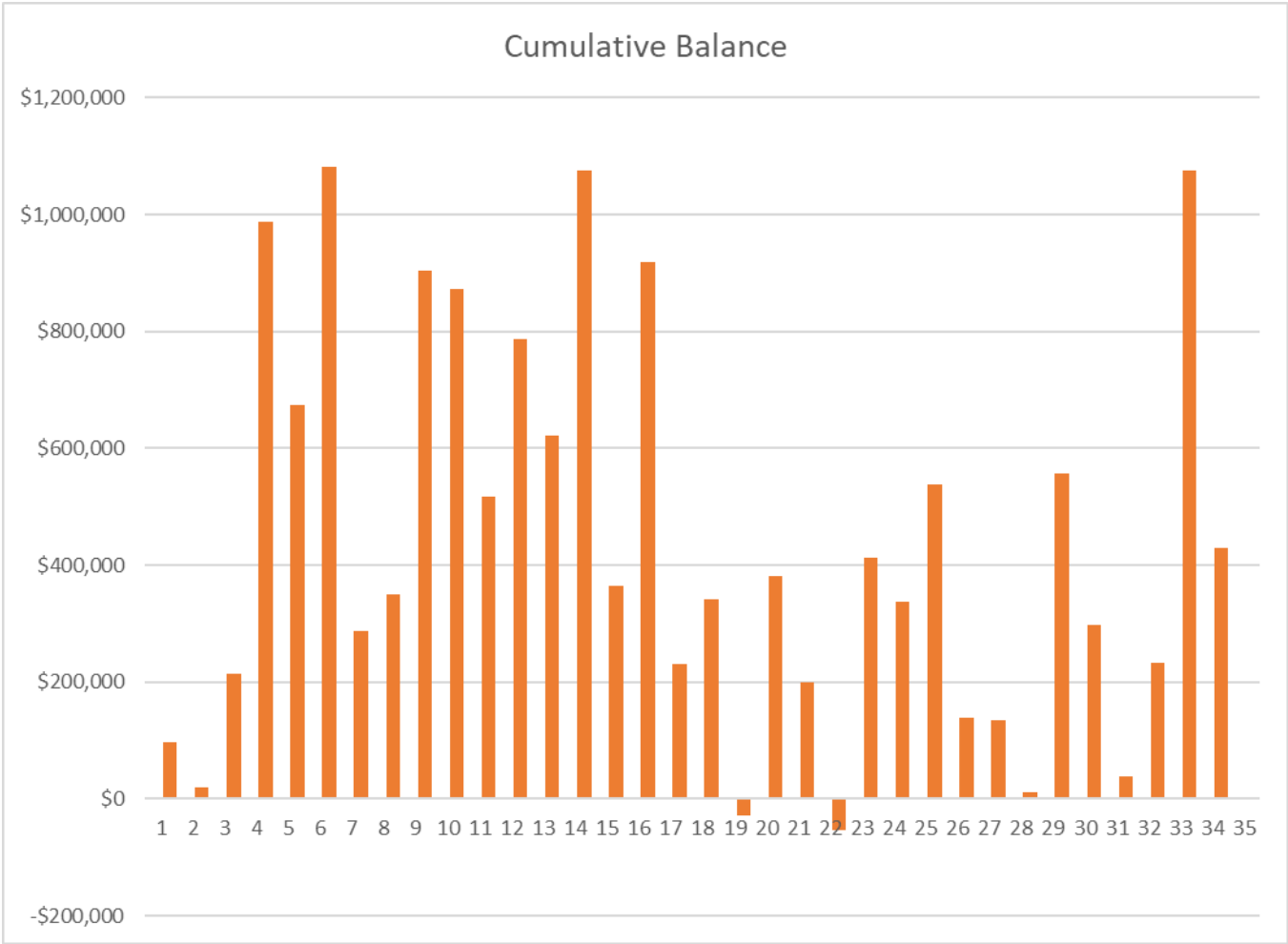
A6.2 10 Year Maintenance Grading Program



APPENDIX 7 CUMULATIVE BALANCES

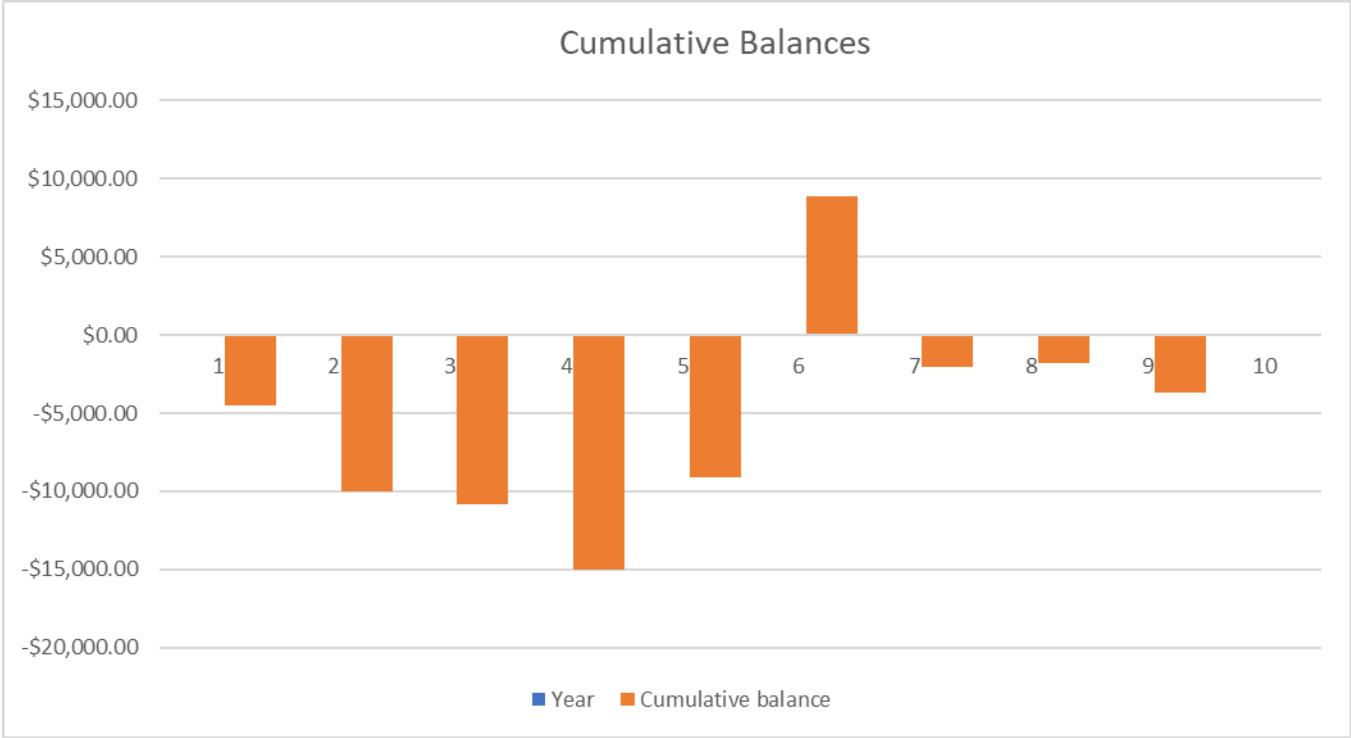
A7.1 35 Year Gravel Resheeting Program

The following chart shows the balance of funding remaining at the end of each year of the gravel resheeting program. It is important to note that the program balances out to \$0 balance by the end of the 35 year cycle. After which the program will commence a new cycle.



A7.2 10 Year Grading Program

The following chart shows the balance of funding remaining at the end of each year of the maintenance grading program. This program also balances to \$0 by its completion of this cycle.



APPENDIX 8. ACCUMULATING BACKLOG

The following chart shows the backlog that will accumulate at the end of each year of the 35 year gravel resheeting program if the current funding levels are maintained.

