



# **Shire of Ngaanyatjaraku**

ON A JOURNEY

## **ORDINARY MEETING OF COUNCIL**

### **ATTACHMENTS**

**Tjulyuru Cultural and Civic Centre**

**Warburton Community**

**27 July 2022**

**at**

**1.00 pm**



WESTERN AUSTRALIAN Electoral Commission

LGE 282

Mr Kevin Hannagan  
Chief Executive Officer  
Shire of Ngaanyatjaraku  
PMB 87  
Via KALGOORLIE WA 6431

Dear Mr Hannagan

**Councillor vacancy**

I refer to your letter of 30 June 2022 advising of the resignation of Councillor Benning, creating a vacancy on the council.

You indicated that at the Ordinary Council Meeting on Wednesday 29 June 2022, council resolved to request permission to allow the vacancy to remain unfilled until the next ordinary election in October 2023.

Approval is given under section 4.17(3) of the *Local Government Act 1995* to defer filling this vacancy until the next ordinary local government elections.

If you have any further queries please contact Mr David Payne, Acting Director Election Operations on 9214 0459.

Yours sincerely

Robert Kennedy  
**ELECTORAL COMMISSIONER**

1 July 2022

## **3.2 Appointment of Acting CEO**

### **Policy Objective**

To set out a process (as required by section 5.39C of the Local Government Act 1995) to be followed by the Shire in relation to –

- (a) the employment of a person in the position of CEO for a term not exceeding 1 year;
- (b) the appointment of an employee to act in the position of CEO for a term not exceeding 1 year

(Absolute majority required).

### **Policy Statement**

For the purposes of section 5.36(2)(a) of the Local Government Act , the Council believes that the permanent occupant of a senior employee position, as designated by the Council under Policy 3.1 – Senior Employees (Senior Employees), is suitably qualified to be appointed to act in the position of CEO for a term not exceeding 1 year.

For the purpose of section 5.36(2)(b) of the Local Government Act , the Council is satisfied that, while acting in the position of CEO, a senior employee's terms and conditions of employment are to be the same as those on which the senior employee is employed by the Shire but with an additional higher duties allowance that, together with the senior employee's Remuneration Package, is not to exceed the amount of the Remuneration Package payable to the CEO (Higher Duties Allowance).

The CEO may, under delegated power –

- (1) appoint, in writing, a Senior Employee to be Acting CEO for a period, not exceeding 3 months, while the CEO is on leave; and
- (2) in respect of that period, authorise the payment of a Higher Duties Allowance to that Senior Employee.

The Council is to –

- (1) make other appointments under which a Senior Employee (or other employee) is to act in the position of CEO for a term not exceeding 1 year; or
- (2) employ any other person to act in the position of CEO for a term not exceeding 1 year.

In an emergency situation where –

- (1) the office of CEO is vacant, or the CEO is unable or unwilling to perform the functions of the CEO ; and
- (2) an Acting CEO has not been appointed or employed under the preceding paragraphs of this Policy,

the General Manager Operations is to be the Acting CEO until the Council appoints or employs an Acting CEO.

### **Amendments to this Policy**

Amendments to this Policy require an absolute majority of the Council.

#### **1.2 History:**

Policy reviewed: 15 July 2022

Policy amended: 27 July 2022

#### **1.3 Previous Policy:**

Policy adopted: unknown

Policy No. 2.28

Payment listing June (21/22)					
Chq/EFT	Date	Name	Description	Invoice / Debit	Payment
EFT4244	02/06/2022	MCLEODS	Legal advice regarding review of proposed ILUA		231.31
124758	31/05/2022	MCLEODS	Legal advice for Indigenous Land Use Agreement	231.31	
EFT4245	02/06/2022	Focus Networks	Agreement for MPS devices May 2022		1854.60
MPSD-12547	01/06/2022	Focus Networks	Agreement for MPS devices May 2022	1854.60	
EFT4246	02/06/2022	The Fulcrum.Agency	Business case and KPMG invoice		17750.00
C21015-006	31/05/2022	The Fulcrum.Agency	Business case and KPMG invoice	17750.00	
EFT4247	02/06/2022	Master Tech Automotive Pty Ltd	Repairs to Shire rubbish reuck 1GDT303		2177.25
47172	25/05/2022	Master Tech Automotive Pty Ltd	Vehicle Inspection - Triton Ute (1DWC 269)	160.00	
47171	26/05/2022	Master Tech Automotive Pty Ltd	Repairs and Service to Isuzu Truck	2017.25	
EFT4248	02/06/2022	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payments 182386 - 182390		434.15
182386-182390	01/06/2022	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payments 182386 - 182390	434.15	
EFT4249	02/06/2022	DEPARTMENT OF FIRE & EMERGENCY SERVICES	Schedule 4 Form A return 2021/22		688.00
151175	16/09/2020	DEPARTMENT OF FIRE & EMERGENCY SERVICES	Schedule 4 Form A return 2020/21	336.00	
152941	21/10/2021	DEPARTMENT OF FIRE & EMERGENCY SERVICES	Schedule 4 Form A return 2021/22	352.00	
EFT4250	07/06/2022	GTN Services	Service of Shire Prado 1HLA156		859.07
5600	02/06/2022	GTN Services	Service of Shire Prado 1HLA156	859.07	
EFT4251	07/06/2022	AUSTRALIA POST	Postage charges May 2022		27.90
1011585531	03/06/2022	AUSTRALIA POST	Postage charges May 2022	27.90	
EFT4252	07/06/2022	Market Creations Agency	Media/public relations services May 2022		990.00
IN91-11	31/05/2022	Market Creations Agency	Shrs / mth for 12 mths @ \$660/mth	990.00	
EFT4253	07/06/2022	BREAKAWAY C- / KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road		122856.56
1876	01/06/2022	BREAKAWAY C- / KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road	122856.56	
EFT4254	07/06/2022	MOORE AUSTRALIA (WA) Pty Ltd	Compilation of the statement of financial activity and EOM review service April 2022		2612.50
424568	31/05/2022	MOORE AUSTRALIA (WA) Pty Ltd	Compilation of the statement of financial activity and EOM review service April 2022	2612.50	
EFT4255	10/06/2022	MCLEODS	Legal advice regarding application of the Bush Fires Act		636.10
124550	31/05/2022	MCLEODS	Legal advice regarding application of the Bush Fires Act	636.10	
EFT4256	10/06/2022	Joseph Cheriathundathil Joseph	Bolt and nut set for housing maintenace		103.51
JCI130422	13/04/2022	Joseph Cheriathundathil Joseph	Bolt and nut set for housing maintenace	103.51	
EFT4257	10/06/2022	Comiskey's Contracting Pty Ltd	Preliminaries for Projects on Wanarn Road and Tjirrkarli Road		143648.21
#220501	30/05/2022	Comiskey's Contracting Pty Ltd	Preliminaries - Wanarn Roadworks as per tender, Preliminaries - Tjirrkarli Roadworks as per tender	143648.21	
EFT4258	10/06/2022	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES	Maintenance at Lot 255 Warburton rear unit		2062.05
31295	09/06/2022	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES	Maintenance required at 255 Warburton	2062.05	
EFT4259	10/06/2022	CORE BUSINESS AUSTRALIA	Ng WHS monitor licence and implementation Claim 5 May 2022		9586.50
INV-1263 J960	31/05/2022	CORE BUSINESS AUSTRALIA	Ng WHS monitor licence and implementation Claim 5 May 2022	9586.50	
EFT4260	10/06/2022	KEVIN HANNAGAN	Reimbursement for Shire CEO		393.85
KH220522	22/05/2022	KEVIN HANNAGAN	Airport parking, RAT kits, RAT kits	393.85	
EFT4261	10/06/2022	NATS	Freight on 3 boxes NATS to Warburton		148.50
P44851SN	03/06/2022	NATS	Freight on 3 boxes NATS to Warburton, will be dropped off on Tuesday 31/5/2022 by Ahmed from Com Electrics	110.00	
P44870SN	03/06/2022	NATS	Freight on alarm parts from Tecsec NATS to Warburton	38.50	
EFT4262	10/06/2022	MILY (WARBURTON) STORE	Supplies for Shire meeting room		62.00
01-012555	07/06/2022	MILY (WARBURTON) STORE	2 x box full cream uht milk	62.00	
EFT4264	10/06/2022	Easifleet Management	Novated lease for DGC		955.85
159466	06/06/2022	Easifleet Management	Novated lease for DGC, Novated lease for DGC	955.85	
EFT4265	10/06/2022	Focus Networks	CEO HP Computer as per quote		4576.27
INV-9627G	09/06/2022	Focus Networks	CEO HP Computer as per quote	4190.84	
INV-9643G	09/06/2022	Focus Networks	3 x Alogic Elements 2M DisplayPort To Hdmi Cable - Male To Male, 4 x Logitech MK270 Keyboard & Mouse, Freight to NATS	385.43	
EFT4266	10/06/2022	Vocus Pty Ltd	Shire internet charge for June 2022		1760.00
P870718	01/06/2022	Vocus Pty Ltd	Shire internet charge for June 2022	1760.00	
EFT4267	10/06/2022	BREAKAWAY C- / KEY FACTORS	Hire of plant and equipment for construction work on the Great central Road		122724.86
1883	09/06/2022	BREAKAWAY C- / KEY FACTORS	Hire of plant and equipment for construction work on the Great central Road	122724.86	
EFT4268	10/06/2022	DESERT INN HOTEL	Accommodation and meal for W/E 3 June 2022		323.00
5616	07/06/2022	DESERT INN HOTEL	Accommodation and meal for Works officer Friday 3 June 2022	158.00	
5617	07/06/2022	DESERT INN HOTEL	ACCOMMODATION AND MEAL FOR WORKS OFFICER FRIDAY 3 JUNE 2022	165.00	
EFT4269	10/06/2022	MICROCOM PTY LTD T/A MetroCount	4 x 30 metres of premium rubber road tube for MC5900 traffic counter		907.50
INV030824	02/06/2022	MICROCOM PTY LTD T/A MetroCount	4 x 30 metres of premium rubber road tube, for MC5900 traffic counter	907.50	
EFT4270	10/06/2022	CITY OF LIGHTS VIDEO & MULTIMEDIA PRODUCTIONS	Implementation of Payway onto website for Warta shop sales		528.00
I_220601	09/06/2022	CITY OF LIGHTS VIDEO & MULTIMEDIA PRODUCTIONS	Implementation of Payway onto website for Warta shop sales	528.00	

EFT4271	10/06/2022	AuSIL (AUSTRALIAN SOCIETY FOR INDIGENEOUS LANGUAGES INC)	Books for resale in the Warta Shop - quote # SO - 004307AS		322.80
SO-004307AS	30/05/2022	AuSIL (AUSTRALIAN SOCIETY FOR INDIGENEOUS LANGUAGES INC)	Books for resale in the Warta Shop - quote # SO - 004307AS	322.80	
EFT4272	10/06/2022	KEVIN HANNAGAN	Reimbursement for CEO		774.00
KH030622	03/06/2022	KEVIN HANNAGAN	CEO iPhone trade-in, CEO iPhone trade-in	774.00	
EFT4273	13/06/2022	WARBURTON ROADHOUSE	Warburton Roadhouse account for May 2022		4459.69
MAY2022	01/05/2022	WARBURTON ROADHOUSE	Supplies for Shire meeting room, Supplies for Shire meeting room, Diesel for Shire Prado P1HLA156, Diesel for Shire Isuzu P1HJM403, Diesel for Shire Troop Carrier 1EJN112, Diesel for Shire Ford Ranger 1CRP311, Diesel for Shire Navara 1EKV323, Tyre inflator for Shire Navara 1EKV323, Diesel for Shire rubbish truck 1GDT303, Diesel for Shire Landcruiser 1EYW816, Diesel for Shire Troop Carrier 1GJT224, Engine oil for Linecutter, Diesel for Shire landcruiser 1HED882, Diesel for Shire landcruiser 1HED882Prado 1HFB600, 4 keys cut for Unit 7 CRC Warburton	4459.69	
EFT4274	13/06/2022	MILY (WARBURTON) STORE	Padlocks and chain for Sport and Rec Program		318.50
02-005514	17/05/2022	MILY (WARBURTON) STORE	Padlocks and chain for Sport and Rec container	109.50	
02-005620	18/05/2022	MILY (WARBURTON) STORE	2 x 10L water, 2 x box full cream uht milk	90.00	
02-006423	26/05/2022	MILY (WARBURTON) STORE	2 x 10L water, 2 x box full cream uht milk	90.00	
02-006838	31/05/2022	MILY (WARBURTON) STORE	Kettle for CEO residence	29.00	
EFT4275	15/06/2022	Focus Networks	Supply and installation of security cameras and associated hardware at the Shire office		17661.22
SAAS-12576	09/06/2022	Focus Networks	Agreement MFS, MRS, HAV, MFA, MCS, EPS, HWM, O365 June 2022	2716.62	
INV-9434G	14/06/2022	Focus Networks	Supply and installation of security cameras and associated hardware at the Shire office	14944.60	
EFT4276	15/06/2022	GLOBETROTTER CORPORATE TRAVEL	Flights for W/E Perth to Laverton return 8 - 20 July 2022		880.94
922574	12/06/2022	GLOBETROTTER CORPORATE TRAVEL	FLIGHTS FOR WORKS OFFICER, FRIDAY 8 JULY2022PERTH 1300 HK1931 LAVERTON, WEDNESDAY 20 JULY 2022 LAVERTON 1050 HK1932 PERTH	880.94	
EFT4277	15/06/2022	PLAZA HOTEL KALGOORLIE	Accommodation for Sport and Rec officer 29 May 2022		174.00
1026067	29/05/2022	PLAZA HOTEL KALGOORLIE	Accommodation for Daniel Weatherhead Sunday 29 May 2022	174.00	
EFT4278	15/06/2022	MOORE AUSTRALIA (WA) Pty Ltd	Registration fee for DCEO - 2022 Financial Reporting Workshop		1980.00
2718	07/04/2022	MOORE AUSTRALIA (WA) Pty Ltd	2022 Financial Reporting Workshop - 30 May Livestream Attendance - Template	1980.00	
EFT4279	15/06/2022	LAVERTON SUPPLIES MOTORS	Parking fee for Landcruiser 1HED882 - 144 days		1638.92
01-140474	30/05/2022	LAVERTON SUPPLIES MOTORS	Parking fee for Landcruiser 1HED882 - 144 days, 26/11 - 30/11/2021 - 5 days, 10/12 - 12/12/2021 - 3 days, 20/12 - 6/1/2022 - 18 days, 14/1 - 27/1/2022 - 14 days, 4/2 - 20/2/2022 - 17 days, 25/2 - 22/5/2022 - 87 days	1440.00	
02-259817	04/06/2022	LAVERTON SUPPLIES MOTORS	Diesel for W/E Landcruiser 1EYW816	198.92	
EFT4280	20/06/2022	Andre Peter Frederick Kerp	Reimbursement for W/E - Taxi fares 3 - 10 June 2022		177.87
PK030622	03/06/2022	Andre Peter Frederick Kerp	Reimbursement for W/E - Taxi fares 3 - 10 June 2022	177.87	
EFT4281	20/06/2022	NATS	150 x PVC DWC 40mm x 3m Piping (quoted \$15 + GST per pipe)		3707.00
P44991SN	14/06/2022	NATS	150 x PVC DWC 40mm x 3m Piping (quoted \$15 + GST per pipe), Freight from Bunnings to NATS, Freight from NATS to Warburton	3509.00	
P45105SN	17/06/2022	NATS	Freight on consignment from Metrocount - NATS to Warburton	132.00	
P45144SN	17/06/2022	NATS	Freight on Order from Focus Networks - NATS to Warburton	66.00	
EFT4282	20/06/2022	Easifleet Management	Novated lease for DGC		955.85
159979	20/06/2022	Easifleet Management	Novated lease for DGC	955.85	
EFT4283	20/06/2022	Daniel Weatherhead	Reimbursement for S&R Supervisor		664.29
DW090622	09/06/2022	Daniel Weatherhead	School holiday program supplies, School holiday program supplies, Bicycle stands, Diesel for Shire Troop Carrier 1EJN112, Diesel for Shire Troop Carrier 1GJT224	664.29	
EFT4284	20/06/2022	GTN Services	130k km service on Works Office Landcruiser 1EYW816		1746.48
5680	17/06/2022	GTN Services	130k km service on Works Office Landcruiser 1EYW816	1746.48	
EFT4285	20/06/2022	Joseph Cheriathundathil Joseph	Reimbursement for Operations Coordinator		448.58
JJ060522	06/05/2022	Joseph Cheriathundathil Joseph	Accommodation at Warakurna Roadhouse 5 -6 May 2022, Diesel for Shire Isuzu	448.58	
EFT4286	20/06/2022	BREAKAWAY C- / KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road		140017.32
1885	15/06/2022	BREAKAWAY C- / KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road	140017.32	
EFT4287	20/06/2022	Seek Limited	Advertisement in Seek for new S&R Officer		379.50
98557930	25/05/2022	Seek Limited	Recruitment advert for S&R Officer	379.50	
EFT4288	20/06/2022	CITY OF LIGHTS VIDEO & MULTIMEDIA PRODUCTIONS	Implementation and testing of the Intranet section on the Shire website		264.00
I_220603	17/06/2022	CITY OF LIGHTS VIDEO & MULTIMEDIA PRODUCTIONS	Approx 4 hours work to initiate intranet access for staff on Shire website	264.00	
EFT4289	20/06/2022	LAVERTON SUPPLIES MOTORS	Diesel for Shire Landcruiser 1HED881		542.83
01-140732	08/06/2022	LAVERTON SUPPLIES MOTORS	Diesel for Shire Landcruiser 1HED881 + Jerry Can of Diesel,	207.25	
02-260767	09/06/2022	LAVERTON SUPPLIES MOTORS	Diesel for Shire Landcruiser 1HED881	233.76	
02-260975	10/06/2022	LAVERTON SUPPLIES MOTORS	Diesel for W/O Landcruiser 1EYW816	101.82	

EFT4290	24/06/2022	Focus Networks	Electrical / data cabling for CCTV and Alarm system Shire Office in Warburton		12806.91
INV-9521G	20/06/2022	Focus Networks	Provide hardware and setup D/R site at CEO house in Warburton	6013.31	
INV-9645G	20/06/2022	Focus Networks	Electrical / data cabling for CCTV and Alarm system (on site in Warburton)	6793.60	
EFT4291	24/06/2022	Harvey Norman Kalgoorlie THE TRUSTEE FOR KALGOOSUPA NO. 2 TRUST	TV for S&R program		375.00
1218947	01/05/2022	Harvey Norman Kalgoorlie THE TRUSTEE FOR KALGOOSUPA NO. 2 TRUST	40 inch Hisense TV	375.00	
EFT4292	24/06/2022	BREAKAWAY C- / KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road		135454.33
1894	22/06/2022	BREAKAWAY C- / KEY FACTORS	Hire of plant and equipment for construction work on the Great Central Road	135454.33	
EFT4293	24/06/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Repairs at Lot 104b Warburton		2170.30
31327	20/06/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	1 x fuse 500v 100A - Lot 86 Wanarn	38.85	
31330	20/06/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Unblocking of toilet system at 117b (RHS) Blackstone.	495.00	
31358	20/06/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Scope works to be undertaken in Warakurna	775.51	
31364	20/06/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Repairs at Lot 104b Warburton	860.94	
EFT4294	24/06/2022	EMPEROR REFRIGERATION PTY LTD	Service of airconditioners at the Shire office		2544.64
180664	23/06/2022	EMPEROR REFRIGERATION PTY LTD	Servicing of all air conditioners in Shire of Ngaanyatjaraku Administration building	2544.64	
EFT4295	29/06/2022	DAMIAN MCLEAN	OCM and Audit Committee Meeting fees for 29 June 2022, 4th Qtr President allowance June 2022		2050.00
DM290622	29/06/2022	DAMIAN MCLEAN	OCM and Audit Committee Meeting fees for 29 June 2022	550.00	
DM290622	29/06/2022	DAMIAN MCLEAN	4th Qtr President allowance June 2022	1500.00	
EFT4296	29/06/2022	Julie Porter	OCM and Audit Committee Meeting fees for 29 June 2022		330.00
JP290822	29/06/2022	Julie Porter	OCM and Audit Committee Meeting fees for 29 June 2022	330.00	
EFT4297	29/06/2022	LALLA WEST	OCM and Audit Committee Meeting fees for 29 June 2022		330.00
LW290622	29/06/2022	LALLA WEST	OCM fee for 29 June 2022, Audit Committee Meeting fee for 29 June 2022	330.00	
EFT4298	29/06/2022	PRESTON THOMAS	4th Qtr Vice President allowance June 2022		375.00
PT290622	29/06/2022	PRESTON THOMAS	4th Qtr Vice President allowance June 2022	375.00	
EFT4299	29/06/2022	JOYLENE FRAZER	OCM and Audit Committee Meeting fees for 29 June 2022		330.00
JF290822	29/06/2022	JOYLENE FRAZER	OCM fee for 29 June 2022, Audit Committee Meeting fee for 29 June 2022	330.00	
EFT4300	29/06/2022	ANDREW JONES	OCM and Audit Committee Meeting fees for 29 June 2022		330.00
AJ290622	29/06/2022	ANDREW JONES	OCM fee for 29 June 2022, Audit Committee Meeting fee for 29 June 2022	330.00	
EFT4301	29/06/2022	DEBRA FRAZER	OCM and Audit Committee Meeting fees for 29 June 2022		330.00
DF290622	29/06/2022	DEBRA FRAZER	OCM fee for 29 June 2022, Audit Committee Meeting fee for 29 June 2022	330.00	
EFT4302	30/06/2022	MILY (WARBURTON) STORE	Supplies for S&R cook-up		133.20
02-008762	24/06/2022	MILY (WARBURTON) STORE	Supplies for S&R cook-up, Supplies for S&R cook-up	74.20	
02-008781	24/06/2022	MILY (WARBURTON) STORE	2 x 10L water, 1 x box full cream uht milk	59.00	
EFT4303	30/06/2022	Comiskey's Contracting Pty Ltd	Wanarn Roadworks as per tender		556623.57
#220601	27/06/2022	Comiskey's Contracting Pty Ltd	Wanarn Roadworks as per tender	556623.57	
EFT4304	30/06/2022	GLOBETROTTER CORPORATE TRAVEL	Flights for Focus contractor Perth to Laverton return 13 - 17 June 2022		2122.60
926634	29/06/2022	GLOBETROTTER CORPORATE TRAVEL	Flights for Focus contractor + 1 additional bag, Monday 13 June 2022, Perth 0830 HK1931 to Laverton 1025, Friday 17 June 2022, Laverton 1520 HK1932 to Perth 1820	1046.02	
926636	29/06/2022	GLOBETROTTER CORPORATE TRAVEL	Flights for Focus contractor + 1 additional bag, Monday 13 June 2022, Perth 0830 HK1931 to Laverton 1025, Friday 17 June 2022, Laverton 1520 HK1932 to Perth 1820	1076.58	
EFT4305	30/06/2022	PRESTON THOMAS	Re-imbursement for Cr Preston Thomas - ALGA conference		1379.67
PT160622	16/06/2022	PRESTON THOMAS	Private vehicle useage (583kms @ \$1.0352/km), Taxi fares, Meal for Cr Thomas, Private vehicle useage (584kms @ \$1.0352/km)	1379.67	
EFT4306	30/06/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Plumbing work at Lot 117b Blackstone		3086.28
131412	29/06/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Fuse for Lot 86 Wanarn	38.85	
31415	29/06/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Plumbing works at the Shire Office	538.45	
31424	29/06/2022	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Repairs required at 117 Blackstone RHS, including; Replace spout to sink, Replace spout/taps to wash basin, Replace wall AC in bedroom and Replace 2 x garden taps	2508.98	
EFT4307	30/06/2022	MARKETFORCE PTY LTD	Advertisement for new GMO position		4475.65
44227	27/06/2022	MARKETFORCE PTY LTD	GMO Advert as per quote invoice 159750	4475.65	
DD2250.1	03/06/2022	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges April 2022		469.50
3278255	03/05/2022	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges April 2022	469.50	
DD2296.1	01/06/2022	WESTPAC BANK	Transaction fees for May 2022		275.55
BF010622	01/06/2022	WESTPAC BANK	Bank fees for May 2022	242.55	
TF010622	01/06/2022	WESTPAC BANK	Transaction fees for May 2022	33.00	
DD2299.1	01/06/2022	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges May 2022		469.00
3299118	01/06/2022	PIVOTEL SATELLITE PTY LTD	Satellite phone and tracker charges May 2022	469.00	

PAY	08/06/2022	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	40737.05	40737.05
DD2302.1	08/06/2022	Aware Super	Superannuation contributions		3762.99
SUPER	08/06/2022	Aware Super	Superannuation contributions	3338.38	
DEDUCTION	08/06/2022	Aware Super	Superannuation contributions	103.81	
DEDUCTION	08/06/2022	Aware Super	Superannuation contributions	320.80	
DD2302.2	08/06/2022	VISION SUPER	Superannuation contributions		843.67
SUPER	08/06/2022	VISION SUPER	Superannuation contributions	843.67	
DD2302.3	08/06/2022	HOST PLUS	Superannuation contributions		111.72
SUPER	08/06/2022	HOST PLUS	Superannuation contributions	111.72	
DD2302.4	08/06/2022	REST	Superannuation contributions		274.32
SUPER	08/06/2022	REST	Superannuation contributions	274.32	
DD2302.5	08/06/2022	MLC Superannuation	Superannuation contributions		290.04
SUPER	08/06/2022	MLC Superannuation	Superannuation contributions	290.04	
DD2302.6	08/06/2022	Local Government Super, NSW	Superannuation contributions		634.62
SUPER	08/06/2022	Local Government Super, NSW	Superannuation contributions	634.62	
DD2302.7	08/06/2022	CBUS SUPERANNUATION	Superannuation contributions		335.88
SUPER	08/06/2022	CBUS SUPERANNUATION	Superannuation contributions	335.88	
DD2305.1	03/06/2022	COMMONWEALTH BANK OF AUSTRALIA	CBA eftpos merchant fee May 2022		60.69
CBA030622	03/06/2022	COMMONWEALTH BANK OF AUSTRALIA	CBA eftpos merchant fee May 2022	60.69	
DD2317.1	17/06/2022	TELSTRA CORPORATION LTD	Telstra mobile account 17 April 2022 to 16 May 2022		3301.89
9900000012617	18/05/2022	TELSTRA CORPORATION LTD	Telstra mobile account 17 April 2022 to 16 May 2022	3301.89	
DD2318.1	14/06/2022	CEO Westpac Credit Card	CEO credit card payment for May 2022		3424.54
CEO140622	14/06/2022	CEO Westpac Credit Card	Flights for CEO Perth to Laverton return 23 - 27 May 2022, Insurance on flights 22 - 28 May 2022, Insurance on flights 22 - 28 May 2022 (Stamp Duty), Flights for CEO 22 - 28 May 2022, CEO subscription to West Australian Media, Insurance on flights 18 - 21 June 2022, Insurance on flights 18 - 21 June 2022 (Stamp Duty), Flights for CEO 18 - 21 June 2022, Re-booking fee for Flights for CEO 18 - 20 June 2022, CEO ALGA attendance registration fee, Cr Thomas ALGA attendance registration fee, CEO accommodation and meal in Perth 22 May 2022, CEO taxi fare to accommodation in Perth 22 May 2022, Return of bond on accommodation Perth 22 May 2022, Supplies for CEO, Supplies for CEO, Credit card fee	3424.54	
DD2318.2	14/06/2022	DCEO Westpac Credit Card	DCEO credit card payment May 2022		10.00
DCEO140622	14/06/2022	DCEO Westpac Credit Card	Credit card fee	10.00	
DD2318.3	14/06/2022	DGC Westpac Credit Card	DGC credit card payment May 2022		31.99
DGC140622	14/06/2022	DGC Westpac Credit Card	Adobe subscription June 2022, Credit card fee	31.99	
DD2318.4	14/06/2022	DIS Westpac Credit Card	DIS credit card payment May 2022		1615.01
DIS140622	14/06/2022	DIS Westpac Credit Card	Fuel for private vehicle - work travel, Ipad for Food premise inspections, Credit card fee	1615.01	
DD2318.5	14/06/2022	FAC Westpac Credit Card	FAC credit card payment May 2022		1129.72
FAC140622	14/06/2022	FAC Westpac Credit Card	Shire office internet charge, CEO/WE residence internet charge, Accommodation for Cr Thomas - attendance ALGA conference 18 - 20 June 2022, Credit card fee	1129.72	
PAY	08/06/2022	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	45274.13	45274.13
DD2320.1	22/06/2022	Aware Super	Superannuation contributions		3748.39
SUPER	22/06/2022	Aware Super	Superannuation contributions	3323.78	
DEDUCTION	22/06/2022	Aware Super	Superannuation contributions	320.80	
DEDUCTION	22/06/2022	Aware Super	Superannuation contributions	103.81	
DD2320.2	22/06/2022	VISION SUPER	Superannuation contributions		843.67
SUPER	22/06/2022	VISION SUPER	Superannuation contributions	843.67	
DD2320.3	22/06/2022	HOST PLUS	Superannuation contributions		99.31
SUPER	22/06/2022	HOST PLUS	Superannuation contributions	99.31	
DD2320.4	22/06/2022	REST	Superannuation contributions		274.32
SUPER	22/06/2022	REST	Superannuation contributions	274.32	
DD2320.5	22/06/2022	MLC Superannuation	Superannuation contributions		290.04
SUPER	22/06/2022	MLC Superannuation	Superannuation contributions	290.04	
DD2320.6	22/06/2022	Local Government Super, NSW	Superannuation contributions		634.62
SUPER	22/06/2022	Local Government Super, NSW	Superannuation contributions	634.62	
DD2320.7	22/06/2022	CBUS SUPERANNUATION	Superannuation contributions		335.88
SUPER	22/06/2022	CBUS SUPERANNUATION	Superannuation contributions	335.88	
DD2320.8	22/06/2022	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions		495.17
SUPER	22/06/2022	THE TRUSTEE FOR IOOF PORTFOLIO SERVICE SUPERANNUATION FUND	Superannuation contributions	495.17	
DD2323.1	27/06/2022	AUSTRALIAN TAXATION OFFICE	FBT return payment 2021/22		1581.22
551000460506224121	27/06/2022	AUSTRALIAN TAXATION OFFICE	FBT return payment 2021/22	1581.22	
DD2333.1	15/06/2022	TELSTRA CORPORATION LTD	Telstra account credit May 2022		-1843.79
K141226490-6	15/06/2022	TELSTRA CORPORATION LTD	Telstra account credit May 2022	-1843.79	
			TOTALS	1450769.62	1450769.62

Shire of Ngaanyatjaraku						Investment Register		
Amount	Term	Credit Rating S&P	Institution	Interest Rate	Maturity Date	Interest	Total Cash	
\$500,000	4 months	A-1+	CBA	0.82%	12-Aug-22	1,347.95	\$501,347.95	
\$503,359	3 months	A-1+	CBA	2.38%	13-Sep-22	2,953.96	\$506,313.42	
\$500,000	6 months	A-1+	CBA	1.15%	11-Oct-22	2,835.62	\$502,835.62	
\$500,000	8 months	A-1+	CBA	1.43%	14-Dec-22	4,779.73	\$504,779.73	
\$870,000	6 months	A-1+	CBA	3.13%	28-Dec-22	13,578.20	\$883,578.20	Reserve
\$700,291	12 months	A-1+	CBA	3.18%	6-Feb-23	22,269.25	\$722,560.25	
\$500,000	10 months	A-1+	CBA	1.68%	8-Feb-23	6,904.11	\$506,904.11	
\$1,000,000	9 months	A-1+	CBA	3.59%	27-Mar-23	26,654.52	\$1,026,654.52	Reserve
\$1,000,000	12 months	A-1+	CBA	1.91%	14-Apr-23	19,100.00	\$1,019,100	
\$3,006,926	12 months	AA-	Westpac	3.93%	30-Jun-23	118,172.19	\$3,125,098	Reserve
\$9,080,577						\$218,595.53	\$9,299,172.03	
<div> <div> <div> Municipal Operating Account 036-016 831911 \$429,027.99 </div> <div> 31 day Notice Westpac 0.85% 31 day Notice Westpac 0.10% </div> <div> Westpac 31 Day Notice Account 036-125 520231 \$1,033,195.23 Available \$0.00 </div> </div> </div>								

**SHIRE OF NGAANYATJARRAKU**

**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 30 June 2022**

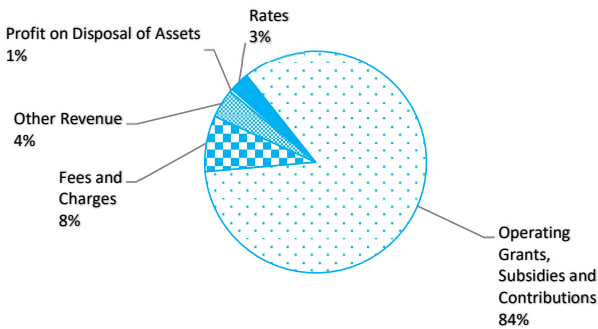
**LOCAL GOVERNMENT ACT 1995**  
**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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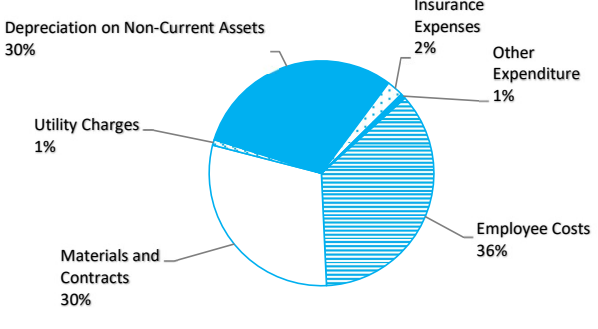
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OPERATING ACTIVITIES

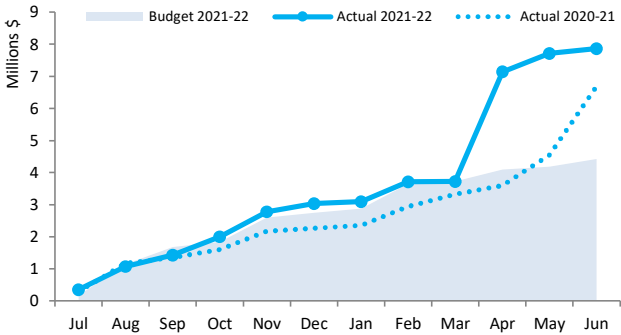
OPERATING REVENUE



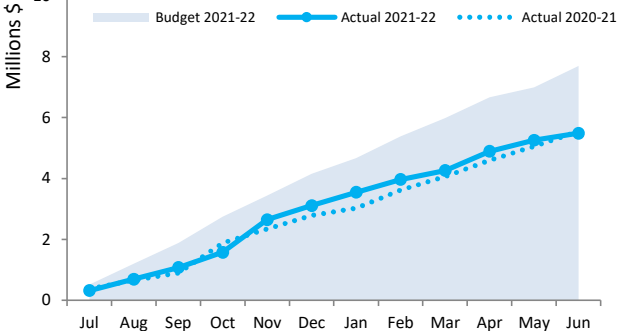
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

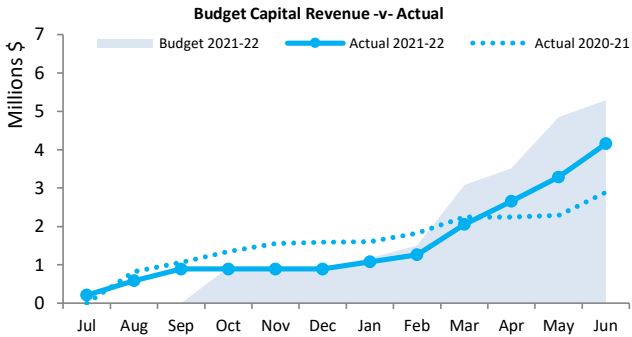


Budget Operating Expenses -v- YTD Actual

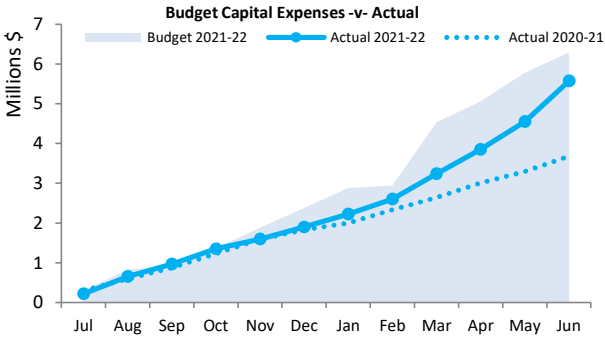


INVESTING ACTIVITIES

CAPITAL REVENUE

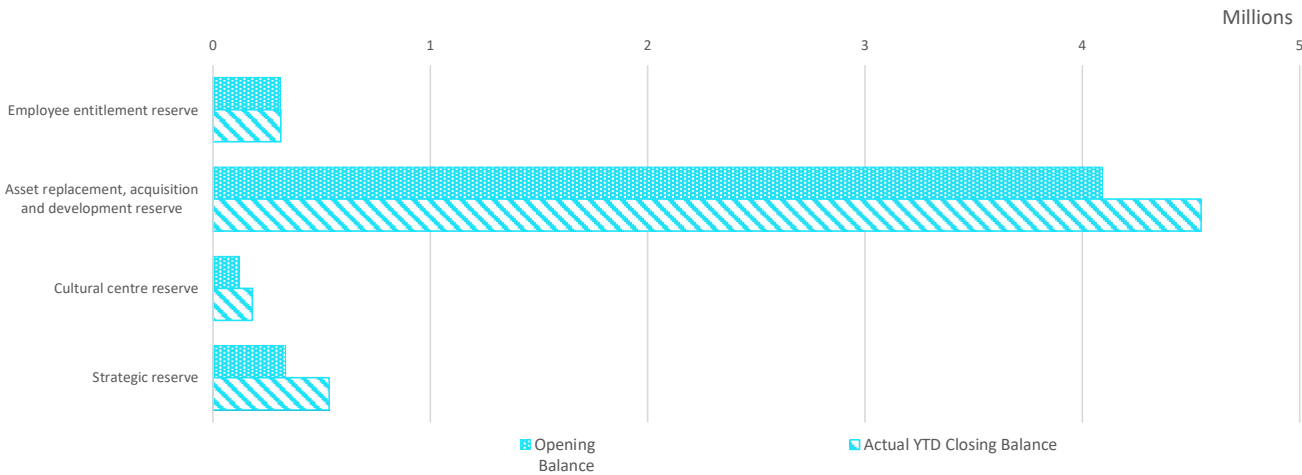


CAPITAL EXPENSES



FINANCING ACTIVITIES

RESERVES



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

**Funding surplus / (deficit) Components**

<b>Funding surplus / (deficit)</b>				
	<b>Amended Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>Opening</b>	<b>\$3.15 M</b>	<b>\$3.15 M</b>	<b>\$3.15 M</b>	<b>\$0.00 M</b>
<b>Closing</b>	<b>\$0.00 M</b>	<b>\$0.00 M</b>	<b>\$5.07 M</b>	<b>\$5.07 M</b>
Refer to Statement of Financial Activity				

<b>Cash and cash equivalents</b>		
	<b>\$11.29 M</b>	<b>% of total</b>
<b>Unrestricted Cash</b>	<b>\$5.71 M</b>	<b>50.6%</b>
<b>Restricted Cash</b>	<b>\$5.58 M</b>	<b>49.4%</b>
Refer to Note 2 - Cash and Financial Assets		

<b>Payables</b>		
	<b>\$0.23 M</b>	<b>% Outstanding</b>
<b>Trade Payables</b>	<b>\$0.20 M</b>	
0 to 30 Days		99.9%
30 to 90 Days		0.1%
Over 90 Days		0%
Refer to Note 5 - Payables		

<b>Receivables</b>		
	<b>\$0.59 M</b>	<b>% Collected</b>
<b>Rates Receivable</b>	<b>\$0.02 M</b>	<b>93.1%</b>
<b>Trade Receivable</b>	<b>\$0.57 M</b>	<b>% Outstanding</b>
30 to 90 Days		7.5%
Over 90 Days		0.2%
Refer to Note 3 - Receivables		

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
<b>Amended Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$1.49 M)</b>	<b>(\$1.49 M)</b>	<b>\$4.01 M</b>	<b>\$5.50 M</b>
Refer to Statement of Financial Activity			

<b>Rates Revenue</b>		
<b>YTD Actual</b>	<b>\$0.23 M</b>	<b>% Variance</b>
<b>YTD Budget</b>	<b>\$0.23 M</b>	<b>(1.3%)</b>
Refer to Note 6 - Rate Revenue		

<b>Operating Grants and Contributions</b>		
<b>YTD Actual</b>	<b>\$6.61 M</b>	<b>% Variance</b>
<b>YTD Budget</b>	<b>\$4.37 M</b>	<b>51.3%</b>
Refer to Note 11 - Operating Grants and Contributions		

<b>Fees and Charges</b>		
<b>YTD Actual</b>	<b>\$0.64 M</b>	<b>% Variance</b>
<b>YTD Budget</b>	<b>\$0.44 M</b>	<b>45.0%</b>
Refer to Statement of Financial Activity		

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
<b>Amended Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$0.96 M)</b>	<b>(\$0.96 M)</b>	<b>(\$1.38 M)</b>	<b>(\$0.42 M)</b>
Refer to Statement of Financial Activity			

<b>Proceeds on sale</b>		
<b>YTD Actual</b>	<b>\$0.04 M</b>	<b>%</b>
<b>Amended Budget</b>	<b>\$0.04 M</b>	<b>100.0%</b>
Refer to Note 7 - Disposal of Assets		

<b>Asset Acquisition</b>		
<b>YTD Actual</b>	<b>\$5.58 M</b>	<b>% Spent</b>
<b>Amended Budget</b>	<b>\$6.29 M</b>	<b>88.6%</b>
Refer to Note 8 - Capital Acquisitions		

<b>Capital Grants</b>		
<b>YTD Actual</b>	<b>\$4.16 M</b>	<b>% Received</b>
<b>Amended Budget</b>	<b>\$5.30 M</b>	<b>78.5%</b>
Refer to Note 8 - Capital Acquisitions		

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
<b>Amended Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
<b>(\$0.70 M)</b>	<b>(\$0.70 M)</b>	<b>(\$0.72 M)</b>	<b>(\$0.01 M)</b>
Refer to Statement of Financial Activity			

<b>Reserves</b>	
<b>Reserves balance</b>	<b>\$5.58 M</b>
<b>Interest earned</b>	<b>\$0.01 M</b>
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**  
**GOVERNANCE**

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

**ACTIVITIES**

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 30 JUNE 2022**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	3,149,420	3,149,420	<b>3,149,420</b>	0	0.00%	
<b>Operating Activities</b>							
<b>Revenue from operating activities</b>							
Governance		207,041	207,041	<b>296,030</b>	88,989	42.98%	▲
General purpose funding - general rates	6	230,465	230,465	<b>227,544</b>	(2,921)	(1.27%)	
General purpose funding - other		1,479,708	1,479,708	<b>3,734,731</b>	2,255,023	152.40%	▲
Law, order and public safety		440	440	<b>440</b>	0	0.00%	
Health		320	320	<b>0</b>	(320)	(100.00%)	
Education and welfare		102,000	102,000	<b>112,400</b>	10,400	10.20%	
Housing		145,000	145,000	<b>232,282</b>	87,282	60.19%	▲
Community amenities		130,925	130,925	<b>131,133</b>	208	0.16%	
Recreation and culture		248,926	248,926	<b>324,651</b>	75,725	30.42%	▲
Transport		1,877,525	1,877,525	<b>2,800,060</b>	922,535	49.14%	▲
Economic services		3,530	3,530	<b>3,530</b>	0	0.00%	
		<b>4,425,880</b>	<b>4,425,880</b>	<b>7,862,801</b>	3,436,921		
<b>Expenditure from operating activities</b>							
Governance		(11,075)	(11,075)	<b>(106,191)</b>	(95,116)	(858.84%)	▼
General purpose funding		0	0	<b>(8)</b>	(8)	0.00%	
Law, order and public safety		(42,332)	(42,332)	<b>(8,376)</b>	33,956	80.21%	▲
Health		(306,202)	(306,202)	<b>(200,154)</b>	106,048	34.63%	▲
Education and welfare		(61,612)	(61,612)	<b>(44,739)</b>	16,873	27.39%	
Housing		(414,836)	(414,836)	<b>(248,268)</b>	166,568	40.15%	▲
Community amenities		(318,908)	(318,908)	<b>(221,390)</b>	97,518	30.58%	▲
Recreation and culture		(652,929)	(652,929)	<b>(482,965)</b>	169,964	26.03%	▲
Transport		(5,583,312)	(5,583,312)	<b>(4,007,924)</b>	1,575,388	28.22%	▲
Economic services		(304,129)	(304,129)	<b>(162,331)</b>	141,798	46.62%	▲
		<b>(7,695,335)</b>	<b>(7,695,335)</b>	<b>(5,482,346)</b>	2,212,989		
Non-cash amounts excluded from operating activities	1(a)	1,780,261	1,780,261	<b>1,630,973</b>	(149,288)	(8.39%)	
<b>Amount attributable to operating activities</b>		<b>(1,489,194)</b>	<b>(1,489,194)</b>	<b>4,011,428</b>	5,500,622		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	5,295,093	5,295,093	<b>4,157,581</b>	(1,137,512)	(21.48%)	▼
Proceeds from disposal of assets	7	38,636	38,636	<b>38,636</b>	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(6,293,664)	(6,293,664)	<b>(5,575,249)</b>	718,415	11.41%	▲
<b>Amount attributable to investing activities</b>		<b>(959,935)</b>	<b>(959,935)</b>	<b>(1,379,032)</b>	(419,097)		
<b>Financing Activities</b>							
Transfer to reserves	9	(700,291)	(700,291)	<b>(715,081)</b>	(14,790)	(2.11%)	
<b>Amount attributable to financing activities</b>		<b>(700,291)</b>	<b>(700,291)</b>	<b>(715,081)</b>	(14,790)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>0</b>	<b>5,066,735</b>			

**KEY INFORMATION**

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

Refer to Note 14 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 30 JUNE 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 30 JUNE 2022**

**BY NATURE OR TYPE**

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	3,149,420	3,149,420	<b>3,149,420</b>	0	0.00%	
<b>Operating Activities</b>							
<b>Revenue from operating activities</b>							
Rates	6	230,465	230,465	<b>227,544</b>	(2,921)	(1.27%)	
Operating grants, subsidies and contributions	11	3,463,932	3,463,932	<b>6,610,889</b>	3,146,957	90.85%	▲
Fees and charges		442,620	442,620	<b>641,665</b>	199,045	44.97%	▲
Interest earnings		25,179	25,179	<b>23,158</b>	(2,021)	(8.03%)	
Other revenue		230,231	230,231	<b>326,092</b>	95,861	41.64%	▲
Profit on disposal of assets	7	33,453	33,453	<b>33,453</b>	0	0.00%	
		<b>4,425,880</b>	<b>4,425,880</b>	<b>7,862,801</b>	3,436,921		
<b>Expenditure from operating activities</b>							
Employee costs		(2,478,624)	(2,478,624)	<b>(1,970,910)</b>	507,714	20.48%	▲
Materials and contracts		(3,136,844)	(3,136,844)	<b>(1,629,211)</b>	1,507,633	48.06%	▲
Utility charges		(70,350)	(70,350)	<b>(45,024)</b>	25,326	36.00%	▲
Depreciation on non-current assets		(1,813,714)	(1,813,714)	<b>(1,664,426)</b>	149,288	8.23%	
Interest expenses		(1,500)	(1,500)	<b>0</b>	1,500	100.00%	
Insurance expenses		(131,731)	(131,731)	<b>(131,413)</b>	318	0.24%	
Other expenditure		(62,572)	(62,572)	<b>(41,362)</b>	21,210	33.90%	▲
		<b>(7,695,335)</b>	<b>(7,695,335)</b>	<b>(5,482,346)</b>	2,212,989		
Non-cash amounts excluded from operating activities	1(a)	1,780,261	1,780,261	<b>1,630,973</b>	(149,288)	(8.39%)	
<b>Amount attributable to operating activities</b>		<b>(1,489,194)</b>	<b>(1,489,194)</b>	<b>4,011,428</b>	5,500,622		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	5,295,093	5,295,093	<b>4,157,581</b>	(1,137,512)	(21.48%)	▼
Proceeds from disposal of assets	7	38,636	38,636	<b>38,636</b>	0	0.00%	
Payments for property, plant and equipment	8	(6,293,664)	(6,293,664)	<b>(5,575,249)</b>	718,415	11.41%	▲
<b>Amount attributable to investing activities</b>		<b>(959,935)</b>	<b>(959,935)</b>	<b>(1,379,032)</b>	(419,097)		
<b>Financing Activities</b>							
Transfer to reserves	9	(700,291)	(700,291)	<b>(715,081)</b>	(14,790)	(2.11%)	
<b>Amount attributable to financing activities</b>		<b>(700,291)</b>	<b>(700,291)</b>	<b>(715,081)</b>	(14,790)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>0</b>	<b>0</b>	<b>5,066,735</b>			

**KEY INFORMATION**

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

Refer to Note 14 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 20 July 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	Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(33,453)	(33,453)	(33,453)
Add: Depreciation on assets		1,813,714	1,813,714	1,664,426
<b>Total non-cash items excluded from operating activities</b>		<b>1,780,261</b>	<b>1,780,261</b>	<b>1,630,973</b>

(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 30 June 2021	Year to Date 30 June 2022
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	9	(4,862,136)	(4,862,136)	(5,577,217)
<b>Total adjustments to net current assets</b>		<b>(4,862,136)</b>	<b>(4,862,136)</b>	<b>(5,577,217)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	10,059,898	10,059,898	2,212,942
Financial assets at amortised cost	2	0	0	9,077,576
Rates receivables	3	0	0	15,588
Receivables	3	41,312	41,312	571,929
Other current assets	4	70,629	70,629	57,029
<b>Less: Current liabilities</b>				
Payables	5	(452,494)	(452,494)	(226,758)
Contract liabilities	10	(670,832)	(670,832)	(775,267)
Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	10	(833,421)	(833,421)	(85,551)
Provisions	10	(203,536)	(203,536)	(203,536)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(4,862,136)</b>	<b>(4,862,136)</b>	<b>(5,577,217)</b>
<b>Closing funding surplus / (deficit)</b>		<b>3,149,420</b>	<b>3,149,420</b>	<b>5,066,735</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

Description	Classification	Unrestricted \$	Restricted \$	Total Cash and Financial Assets \$	Institution	Interest Rate	Maturity Date
<b>Cash on hand</b>							
Cash Advance	Cash and cash equivalents	2,600	0	2,600	Cash on Hand	Nil	Nil
Cash at Bank - Municipal	Cash and cash equivalents	727,147	0	727,147	Westpac	Variable	Nil
Cash at Bank - Municipal	Cash and cash equivalents	1,483,195	0	1,483,195	Westpac	Variable	Nil
Municipal - Term Deposit	Financial assets at amortised cost	500,359	0	500,359	CBA	2.38%	Sep-22
Municipal - Term Deposit	Financial assets at amortised cost	1,000,000	0	1,000,000	CBA	1.91%	Apr-23
Municipal - Term Deposit	Financial assets at amortised cost	500,000	0	500,000	CBA	1.68%	Feb-23
Municipal - Term Deposit	Financial assets at amortised cost	500,000	0	500,000	CBA	1.43%	Dec-22
Municipal - Term Deposit	Financial assets at amortised cost	500,000	0	500,000	CBA	1.15%	Oct-22
Municipal - Term Deposit	Financial assets at amortised cost	500,000	0	500,000	CBA	82.00%	Aug-22
Cash at Bank - Reserve	Financial assets at amortised cost	0	3,006,926	3,006,926	Westpac	NA	Jun-23
Reserve - Term Deposit	Financial assets at amortised cost	0	700,291	700,291	CBA	3.18%	Feb-23
Reserve - Term Deposit	Financial assets at amortised cost	0	870,000	870,000	CBA	3.13%	Dec-22
Reserve - Term Deposit	Financial assets at amortised cost	0	1,000,000	1,000,000	CBA	3.59%	Mar-23
<b>Total</b>		<b>5,713,301</b>	<b>5,577,217</b>	<b>11,290,518</b>			
<b>Comprising</b>							
Cash and cash equivalents		2,212,942	0	2,212,942			
Financial assets at amortised cost		3,500,359	5,577,217	9,077,576			
		<b>5,713,301</b>	<b>5,577,217</b>	<b>11,290,518</b>			

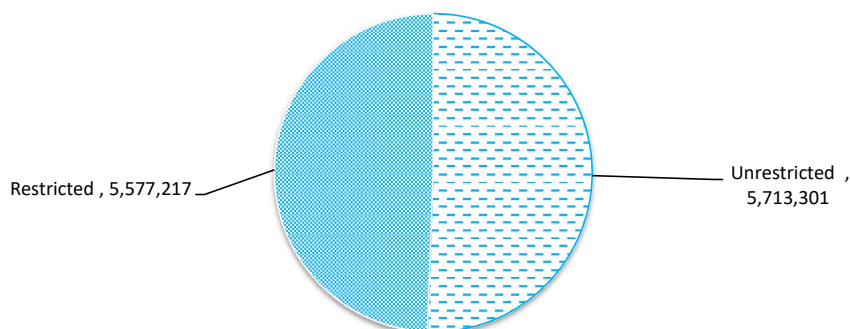
#### KEY INFORMATION

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

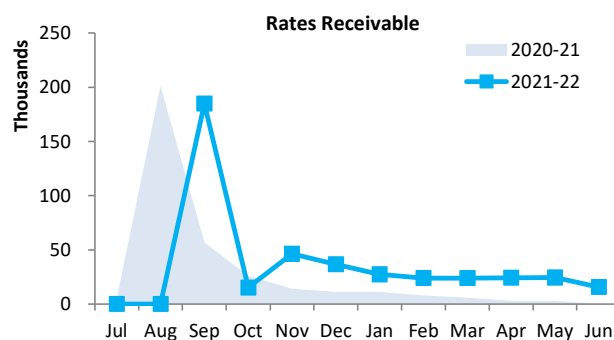
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

Rates receivable	30 June 2021	30 Jun 2022
	\$	\$
Gross rates in arrears previous year	4,833	0
Levied this year	172,589	227,544
Less - collections to date	(177,422)	(211,956)
<b>Net rates collectable</b>	<b>0</b>	<b>15,588</b>
% Collected	100%	93.1%

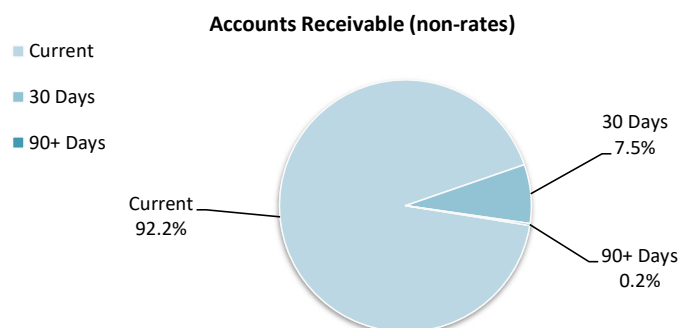


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	527,381	43,156	0	1,392	571,929
Percentage		92.2%	7.5%	0%	0.2%	
<b>Balance per trial balance</b>						
Sundry receivable						571,929
<b>Total receivables general outstanding</b>						<b>571,929</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. 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 30 June 2022
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Stock on hand	57,029	0	0	57,029
<b>Other current assets</b>				
Accrued income	13,600	0	(13,600)	0
<b>Total other current assets</b>	<b>70,629</b>	<b>0</b>	<b>(13,600)</b>	<b>57,029</b>
Amounts shown above include GST (where applicable)				

#### KEY INFORMATION

##### Inventory

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

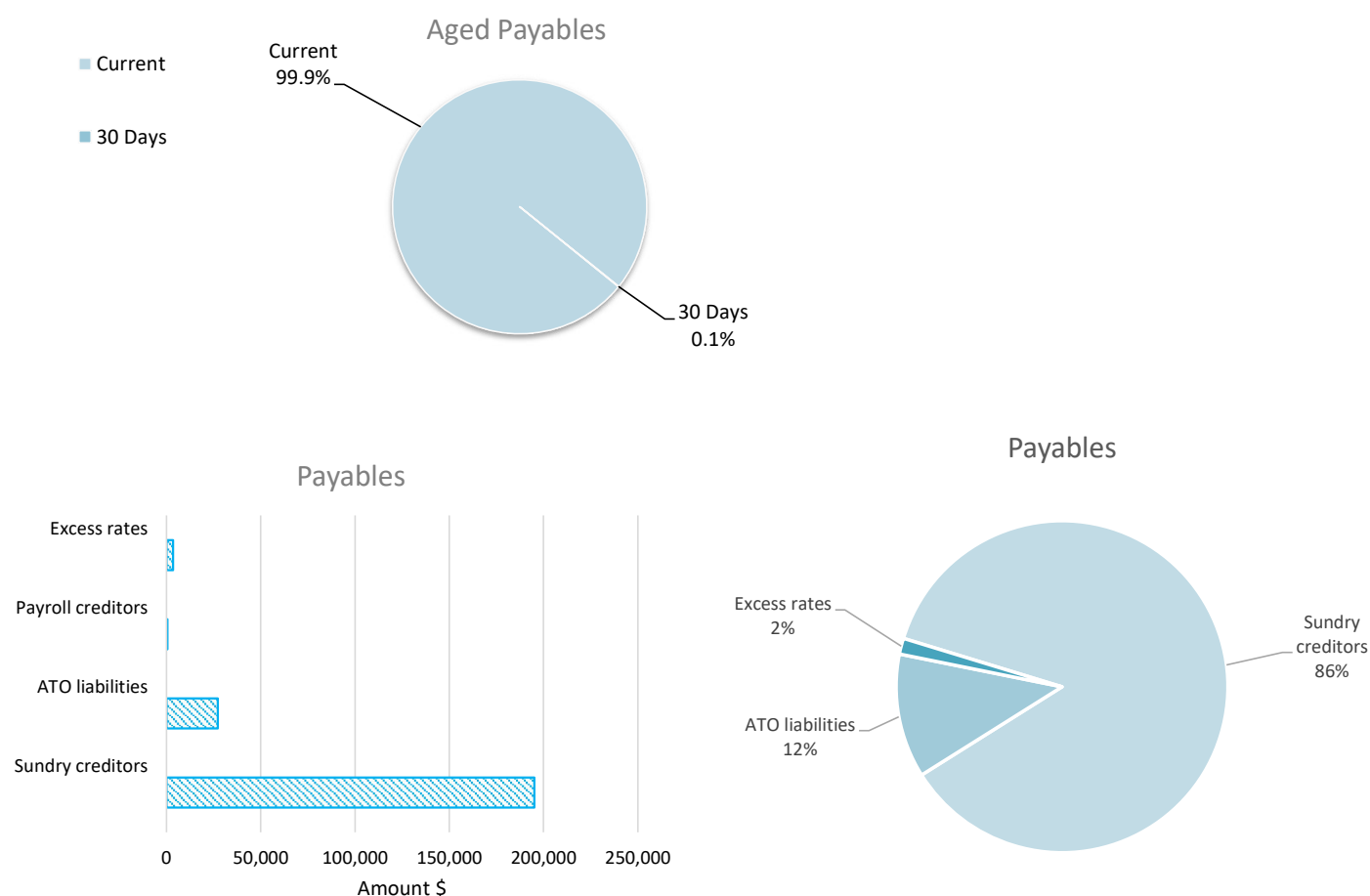
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	195,011	139	50	0	195,200
Percentage		99.9%	0.1%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						195,200
ATO liabilities						27,329
Payroll creditors						676
Excess rates						3,553
<b>Total payables general outstanding</b>						<b>226,758</b>

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

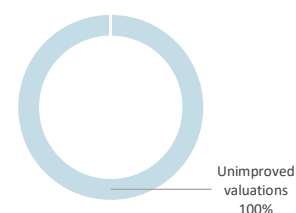
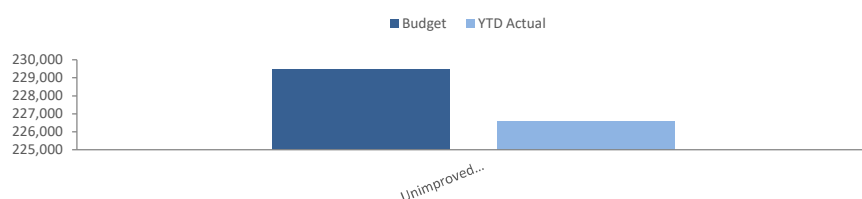
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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



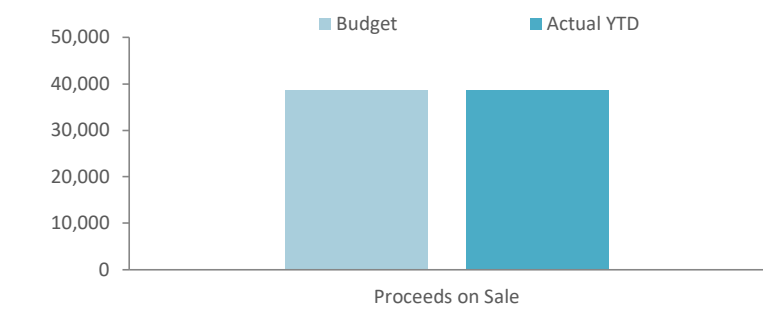
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>Unimproved value</b>											
Unimproved valuations	0.2100	28	898,344	184,356	41,350	3,779	229,485	184,356	38,429	3,779	226,564
<b>Sub-Total</b>		<b>28</b>	<b>898,344</b>	<b>184,356</b>	<b>41,350</b>	<b>3,779</b>	<b>229,485</b>	<b>184,356</b>	<b>38,429</b>	<b>3,779</b>	<b>226,564</b>
<b>Minimum payment</b>											
<b>Unimproved value</b>											
Unimproved valuations	245	4	3,471	980	0	0	980	980	0	0	980
<b>Sub-total</b>		<b>4</b>	<b>3,471</b>	<b>980</b>	<b>0</b>	<b>0</b>	<b>980</b>	<b>980</b>	<b>0</b>	<b>0</b>	<b>980</b>
<b>Total general rates</b>							<b>230,465</b>				<b>227,544</b>

#### KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 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 Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Toyota Prado - PE052	5,183	38,636	33,453	0	5,183	38,636	33,453	0
		5,183	38,636	33,453	0	5,183	38,636	33,453	0



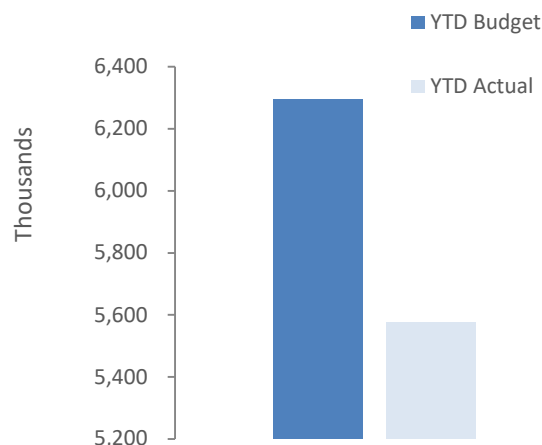
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

	Budget	Amended YTD Budget	YTD Actual	YTD Actual Variance
<b>Capital acquisitions</b>	\$	\$	\$	\$
Land & Buildings	282,185	282,185	80,595	(201,590)
Furniture & Equipment	80,000	80,000	63,623	(16,377)
Plant & Equipment	233,782	233,782	103,844	(129,938)
Infrastructure - Roads	5,692,697	5,692,697	5,325,306	(367,391)
Infrastructure - Recreation	5,000	5,000	1,881	(3,119)
<b>Payments for Capital Acquisitions</b>	<b>6,293,664</b>	<b>6,293,664</b>	<b>5,575,249</b>	<b>(718,415)</b>
<b>Total Capital Acquisitions</b>	<b>6,293,664</b>	<b>6,293,664</b>	<b>5,575,249</b>	<b>(718,415)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	5,295,093	5,295,093	4,157,581	(1,137,512)
Other (disposals & C/Fwd)	38,636	38,636	38,636	0
Contribution - operations	959,935	959,935	1,379,032	419,097
<b>Capital funding total</b>	<b>6,293,664</b>	<b>6,293,664</b>	<b>5,575,249</b>	<b>(718,415)</b>

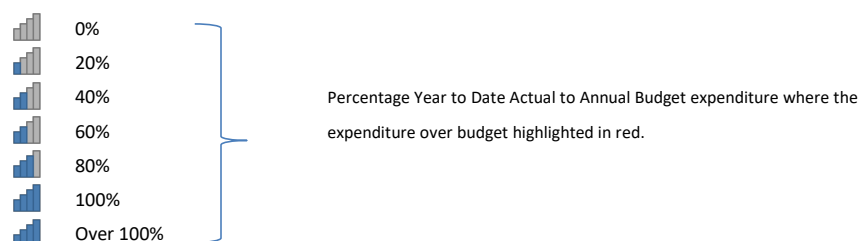
**SIGNIFICANT ACCOUNTING POLICIES**

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.			Amended			
			Current	Year to Date	Year to Date	Variance
			Budget	Budget	Actual	(Under)/Over
Account Description						
Capital Expenditure						
Land & Buildings						
	092500	Housing CapEx	12,185	12,185	12,185	(0)
	121200	Storage Compound (Land & Buildings - new)	270,000	270,000	68,410	(201,590)
	Land & Buildings Total		282,185	282,185	80,595	(201,590)
Furniture & Equipment						
	042562	Furniture & Equipment - Computer	80,000	80,000	63,623	(16,377)
	Furniture & Equipment Total		80,000	80,000	63,623	(16,377)
Plant & Equipment						
	042565	Plant & Equipment	60,000	60,000	59,062	(938)
	102100	Plant & Equipment (New)	44,782	44,782	44,782	0
	123007	Plant & Equipment Purchases	129,000	129,000	0	(129,000)
	Plant & Equipment Total		233,782	233,782	103,844	(129,938)
Infrastructure - Roads						
	121008	Wanarn Access	838,779	838,779	1,026,514	187,736
	121400	Great Central Road - Capex	2,089,849	2,089,849	1,924,299	(165,550)
	147612	Warburton Blackstone (RRG)	1,779,081	1,779,081	1,687,432	(91,649)
	147622	Warburton Bypass - MRWA	88,500	88,500	13,106	(75,394)
	147625	Giles Mulga Park (RRG)	495,000	495,000	403,442	(91,558)
	147631	Warburton Town Roads - renewal / upgrade	101,488	101,488	101,488	0
	147633	Tjirrkali community access, install causeways	300,000	300,000	169,025	(130,975)
	Infrastructure - Roads Total		5,692,697	5,692,697	5,325,306	(367,391)
Infrastructure - Recreation						
	147564	Warbon Oval Shade Structure	5,000	5,000	1,881	(3,119)
	Infrastructure - Recreation Total		5,000	5,000	1,881	(3,119)
	Grand Total		6,293,664	6,293,664	5,575,249	(718,415)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022

OPERATING ACTIVITIES

NOTE 9

CASH RESERVES

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	947	0	0	0	0	311,532	312,479
Asset replacement, acquisition and development reserve	4,093,527	0	12,453	700,291	440,291	0	0	4,793,818	4,546,271
Cultural centre reserve	122,077	0	371	0	60,000	0	0	122,077	182,448
Strategic reserve	335,000	0	1,019	0	200,000	0	0	335,000	536,019
	<b>4,862,136</b>	<b>0</b>	<b>14,790</b>	<b>700,291</b>	<b>700,291</b>	<b>0</b>	<b>0</b>	<b>5,562,427</b>	<b>5,577,217</b>

	Opening Balance	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance
Other current liabilities	1 July 2021				30 June 2022
	\$		\$	\$	\$
<b>Other liabilities</b>					
- Contract liabilities	670,832	0	1,363,960	(1,259,525)	775,267
- Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity	833,421	0	1,833,155	(2,581,025)	85,551
<b>Total other liabilities</b>	1,504,253	0	3,197,115	(3,840,550)	860,818
<b>Provisions</b>					
Provision for annual leave	108,414	0	0	0	108,414
Provision for long service leave	95,122	0	0	0	95,122
<b>Total Provisions</b>	203,536	0	0	0	203,536
<b>Total other current liabilities</b>	<b>1,707,789</b>	<b>0</b>	<b>3,197,115</b>	<b>(3,840,550)</b>	<b>1,064,354</b>
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 30 Jun 2022	Current Liability 30 Jun 2022	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating grants and subsidies</b>								
<b>Governance</b>								
General Grants (Untied)	0	0	0	0	0	1,454,529	1,454,529	3,711,572
<b>Community amenities</b>								
Grant income	99,405	0	(99,405)	0	0	99,405	99,405	99,405
<b>Recreation and culture</b>								
Grant-Others	0	0	0	0	0	10,000	10,000	10,000
Grant-Ministry Sport & Recreation	0	0	0	0	0	50,000	50,000	50,000
<b>Transport</b>								
Grants - Direct	0	0	0	0	0	185,918	185,918	185,918
Govt Grant - RA, Ab Access (Operating)	412,517	918,951	(805,186)	526,282	526,282	1,531,517	1,531,517	883,569
MRWA Grant - GCR Maintenance	158,910	445,009	(354,934)	248,985	248,985	538,909	538,909	289,924
Fed, Roads Grant (untied)	0	0	0	0	0	493,600	493,600	1,374,377
	<b>670,832</b>	<b>1,363,960</b>	<b>(1,259,525)</b>	<b>775,267</b>	<b>775,267</b>	<b>4,363,878</b>	<b>4,363,878</b>	<b>6,604,765</b>
<b>Operating contributions</b>								
<b>Governance</b>								
Licensing Commission	0	0	0	0	0	2,000	2,000	2,198
<b>Recreation and culture</b>								
Contributions	0	0	0	0	0	3,926	3,926	3,926
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,926</b>	<b>5,926</b>	<b>6,124</b>
<b>TOTALS</b>	<b>670,832</b>	<b>1,363,960</b>	<b>(1,259,525)</b>	<b>775,267</b>	<b>775,267</b>	<b>4,369,804</b>	<b>4,369,804</b>	<b>6,610,889</b>

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2021	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Jun 2022	Current Liability 30 Jun 2022	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Transport</b>								
Grants - MRWA GCR income for CapEx	589,849	585,441	(1,089,739)	85,551	85,551	2,009,849	2,009,849	1,924,299
Grants - Stimulus Funding	243,572	0	(243,572)	0	0	393,253	393,253	313,163
Grant - Special Projects	0	1,247,714	(1,247,714)	0	0	2,475,872	2,475,872	1,504,000
Grant-Roads to Recovery	0	0	0	0	0	416,119	416,119	416,119
	<b>833,421</b>	<b>1,833,155</b>	<b>(2,581,025)</b>	<b>85,551</b>	<b>85,551</b>	<b>5,295,093</b>	<b>5,295,093</b>	<b>4,157,581</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

**NOTE 13  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Budget adoption</b>		Opening surplus			(2,370)	0
030196	Interim rates	30/03/22 - Item 10.2	Operating Revenue		41,500	0	41,500
030197	Rates general	30/03/22 - Item 10.2	Operating Revenue		0	(4,296)	37,204
030199	Back Rates	30/03/22 - Item 10.2	Operating Revenue		3,779	0	40,983
030197	Rates General Interest	30/03/22 - Item 10.2	Operating Revenue		300	0	41,283
030302	Interest on Investments - Municipal Fund	30/03/22 - Item 10.2	Operating Revenue		0	(1,805)	39,478
030303	Interest on Investment - Reserves	30/03/22 - Item 10.2	Operating Revenue		1,534	0	41,012
030301	General Grants (Untied)	30/03/22 - Item 10.2	Operating Revenue		0	(38,807)	2,205
055005	Tfr to Asset Replace/Acq/Dev Res Fund	30/03/22 - Item 10.2	Capital Expenses		0	(560,000)	(557,795)
042398	Reimbursements	30/03/22 - Item 10.2	Operating Revenue		202,391	0	(355,404)
041321	Contributions & Reimbursements	30/03/22 - Item 10.2	Operating Revenue		400	0	(355,004)
041040	Election expenses	30/03/22 - Item 10.2	Operating Expenses		19,300	0	(335,704)
041093	Attendance Fees - Other Meetings	30/03/22 - Item 10.2	Operating Expenses		0	(500)	(336,204)
041094	Meetings - Other Costs	30/03/22 - Item 10.2	Operating Expenses		1,000	0	(335,204)
041150	Insurance	30/03/22 - Item 10.2	Operating Expenses		0	(748)	(335,952)
041160	Subscriptions	30/03/22 - Item 10.2	Operating Expenses		0	(2,500)	(338,452)
041281	Elected member professional development	30/03/22 - Item 10.2	Operating Expenses		2,000	0	(336,452)
041541	Administration Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses		1,278	0	(335,174)
042010	Salaries	30/03/22 - Item 10.2	Operating Expenses		0	(27,500)	(362,674)
042044	Relief Staff Travelling	30/03/22 - Item 10.2	Operating Expenses		0	(500)	(363,174)
042051	Office Maintenance/Operations	30/03/22 - Item 10.2	Operating Expenses		6,700	0	(356,474)
042053	Office Gardens Maintenance	30/03/22 - Item 10.2	Operating Expenses		0	(11,613)	(368,087)
042080	Telephone/Fax Charges	30/03/22 - Item 10.2	Operating Expenses		0	(2,000)	(370,087)
042100	Advertising	30/03/22 - Item 10.2	Operating Expenses		2,000	0	(368,087)
042120	Bank Charges	30/03/22 - Item 10.2	Operating Expenses		0	(200)	(368,287)
042150	Accounting / Compliance Services	30/03/22 - Item 10.2	Operating Expenses		0	(55,000)	(423,287)
042160	Other Office Expenses	30/03/22 - Item 10.2	Operating Expenses		6,500	0	(416,787)
042164	Maintenance of Communications Equipment	30/03/22 - Item 10.2	Operating Expenses		1,000	0	(415,787)
042170	Vehicle Expenses - Operating	30/03/22 - Item 10.2	Operating Expenses		1,925	0	(413,862)
042180	Travelling and Accommodation	30/03/22 - Item 10.2	Operating Expenses		5,000	0	(408,862)
042182	Staff Leave Travelling Expenses	30/03/22 - Item 10.2	Operating Expenses		0	(2,500)	(411,362)
042200	Audit Fees	30/03/22 - Item 10.2	Operating Expenses		10,000	0	(401,362)
042211	Lands Service Review	30/03/22 - Item 10.2	Operating Expenses		40,000	0	(361,362)
042212	National Redress Scheme	30/03/22 - Item 10.2	Operating Expenses		2,000	0	(359,362)
042213	Information Technology / Management	30/03/22 - Item 10.2	Operating Expenses		11,000	0	(348,362)
042220	Valuation Expenses	30/03/22 - Item 10.2	Operating Expenses		10,000	0	(338,362)
042222	Uniforms & Personal Protective Equipment	30/03/22 - Item 10.2	Operating Expenses		0	(1,000)	(339,362)
042232	Legal Expenses - Other	30/03/22 - Item 10.2	Operating Expenses		0	(20,000)	(359,362)
042260	Insurance	30/03/22 - Item 10.2	Operating Expenses		1,306	0	(358,056)
	Less Administraion Expenses Allocated to Other Programs	30/03/22 - Item 10.2	Operating Expenses		173,206	0	(184,850)
042562	Furniture & Equipment - Computer	30/03/22 - Item 10.2	Capital Expenses		40,000	0	(144,850)
042562	Furniture & Equipment - Computer	30/03/22 - Item 10.2	Capital Expenses		0	(65,000)	(209,850)
042565	Plant & Equipment	30/03/22 - Item 10.2	Capital Revenue		30,000	0	(179,850)
051051	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses		0	(725)	(180,575)
051283	FESA Emergency Services Levy	30/03/22 - Item 10.2	Operating Expenses		368	0	(180,207)
051400	FESA Emergency Services Contribution	30/03/22 - Item 10.2	Operating Revenue		0	(2)	(180,209)
051401	FESA Emergency Services Levy	30/03/22 - Item 10.2	Operating Revenue		16	0	(180,193)
074010	Health Inspections	30/03/22 - Item 10.2	Operating Expenses		0	(51,009)	(231,202)
074040	Vehicle Running Expenses	30/03/22 - Item 10.2	Operating Expenses		2,028	0	(229,174)
074281	Administration Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses		0	(17,087)	(246,261)
074284	Other Expenses	30/03/22 - Item 10.2	Operating Expenses		0	(19,000)	(265,261)
075020	Pest Control	30/03/22 - Item 10.2	Operating Expenses		0	(1,131)	(266,392)
075021	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses		0	(226)	(266,618)
074271	School Health Education Programme	30/03/22 - Item 10.2	Operating Expenses		3,000	0	(263,618)
074278	Analytical Expenses	30/03/22 - Item 10.2	Operating Expenses		0	(2,000)	(265,618)
077272	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses		54	0	(265,564)
083321	EYC Building Maintenance / Operations	30/03/22 - Item 10.2	Operating Expenses		200	0	(265,364)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

**NOTE 13  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended
				Adjustment	Cash	Available Cash	Budget Running Balance
				\$	\$	\$	\$
083322	Early Years Administration Expense Allocated	30/03/22 - Item 10.2	Operating Expenses		0	(656)	(266,020)
085310	Depreciation-Education & Welfare	30/03/22 - Item 10.2	Non Cash Item	122			(265,898)
091100	Staff Housing Operations	30/03/22 - Item 10.2	Operating Expenses		20,553	0	(245,345)
092048	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses		337	0	(245,008)
092100	Other Housing - Operations	30/03/22 - Item 10.2	Operating Expenses		23,915	0	(221,093)
092400	Rent - Shire Housing	30/03/22 - Item 10.2	Operating Revenue		5,000	0	(216,093)
092500	Housing CapEx	30/03/22 - Item 10.2	Capital Expenses		0	(12,185)	(228,278)
101021	Wages	30/03/22 - Item 10.2	Operating Expenses		156,216	0	(72,062)
101026	Plant Operation Costs	30/03/22 - Item 10.2	Operating Expenses		4,596	0	(67,466)
101028	Communication expenses	30/03/22 - Item 10.2	Operating Expenses		0	(1,000)	(68,466)
101030	Refuse Site Maintenance	30/03/22 - Item 10.2	Operating Expenses		25,000	0	(43,466)
101050	Travelling Expenses	30/03/22 - Item 10.2	Operating Expenses		5,000	0	(38,466)
101070	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses		19,112	0	(19,354)
101100	Depreciation-Sanitation Household Refuse	30/03/22 - Item 10.2	Non Cash Item	(1,733)			(21,087)
101410	Charges - Rubbish Removals	30/03/22 - Item 10.2	Operating Revenue		1,800	0	(19,287)
102100	Plant & Equipment (New)	30/03/22 - Item 10.2	Capital Expenses		55,218	0	35,931
111021	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses		3,266	0	39,197
111030	Contribution - Cultural Centre	30/03/22 - Item 10.2	Operating Expenses		8,000	0	47,197
111031	Community Resource Centre - Repairs & Mtce	30/03/22 - Item 10.2	Operating Expenses		14,400	0	61,597
111100	Buildings (Upgrade)	30/03/22 - Item 10.2	Capital Expenses		20,000	0	81,597
112020	Contribution-Swimming Centre	30/03/22 - Item 10.2	Operating Expenses		20,000	0	101,597
113055	Lighting-Grassed Ovals	30/03/22 - Item 10.2	Operating Expenses		5,000	0	106,597
113280	Salaries- Sports & Recreation Officer	30/03/22 - Item 10.2	Operating Expenses		27,052	0	133,649
113284	Relocation Expenses	30/03/22 - Item 10.2	Operating Expenses		2,000	0	135,649
113285	Travel & Accommodation Expenses	30/03/22 - Item 10.2	Operating Expenses		1,500	0	137,149
113286	Motor Vehicle Running Expenses	30/03/22 - Item 10.2	Operating Expenses		3,000	0	140,149
113291	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses		1,442	0	141,591
113294	Contract Relief	30/03/22 - Item 10.2	Operating Expenses		100	0	141,691
113301	Conferences & Staff Training	30/03/22 - Item 10.2	Operating Expenses		2,000	0	143,691
113312	Drop-In Centre Equipment	30/03/22 - Item 10.2	Operating Expenses		0	(20,000)	123,691
113313	Youth/DIC Misc. Equipment	30/03/22 - Item 10.2	Operating Expenses		0	(495)	123,196
113319	Youth Festivals & Events	30/03/22 - Item 10.2	Operating Expenses		5,000	0	128,196
113502	Grant-Others	30/03/22 - Item 10.2	Operating Revenue		10,000	0	138,196
113505	Contributions	30/03/22 - Item 10.2	Operating Revenue		3,926	0	142,122
113508	Grant-Ministry Sport & Recreation	30/03/22 - Item 10.2	Operating Revenue		50,000	0	192,122
147564	Warbon Oval Shade Structure	30/03/22 - Item 10.2	Operating Expenses		3,119	0	195,241
114280	Contribution-TV/Radio Community Facilities	30/03/22 - Item 10.2	Operating Expenses		3,400	0	198,641
144300	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses		197	0	198,838
116260	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses		1,156	0	199,994
116271	Contribution-Promotion of Aboriginal Art	30/03/22 - Item 10.2	Operating Expenses		3,000	0	202,994
116272	Exhibitions	30/03/22 - Item 10.2	Operating Expenses		6,000	0	208,994
116295	Centre Maintenance	30/03/22 - Item 10.2	Operating Expenses		9,400	0	218,394
116312	Cafe Maintenance	30/03/22 - Item 10.2	Operating Expenses		0	(4,441)	213,953
116314	Equipment Maintenance & Repairs-Cafe	30/03/22 - Item 10.2	Operating Expenses		3,000	0	216,953
116315	Purchase of Goods for Resale-Retail	30/03/22 - Item 10.2	Operating Expenses		2,000	0	218,953
116333	Gallery Maintenance	30/03/22 - Item 10.2	Operating Expenses		0	(4,200)	214,753
121301	Grants - Stimulus Funding	30/03/22 - Item 10.2	Operating Revenue		0	(905,872)	(691,119)
121008	Wanarn Access	30/03/22 - Item 10.2	Capital Expenses		0	(438,779)	(1,129,898)
147612	Warburton Blackstone (RRG)	30/03/22 - Item 10.2	Capital Expenses		0	(300,000)	(1,429,898)
147622	Warburton Bypass - MRWA	30/03/22 - Item 10.2	Capital Expenses		0	(88,500)	(1,518,398)
147631	Warburton Town Roads - renewal / upgrade	30/03/22 - Item 10.2	Capital Expenses		914,384	0	(604,014)
147633	Tjirrkali community access, install causeways	30/03/22 - Item 10.2	Capital Expenses		0	(300,000)	(904,014)
123007	Plant & Equipment Purchases	30/03/22 - Item 10.2	Capital Expenses		0	(35,000)	(939,014)
122360	Grant - Special Projects	30/03/22 - Item 10.2	Capital Revenue		900,000	0	(39,014)
121000	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses		0	(179,648)	(218,662)
122004	Other Minor Road Works	30/03/22 - Item 10.2	Operating Expenses		63,868	0	(154,794)
122009	Warburton Bypass Road	30/03/22 - Item 10.2	Operating Expenses		3,500	0	(151,294)
122027	Patjarr Community Access	30/03/22 - Item 10.2	Operating Expenses		0	(24,000)	(175,294)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

**NOTE 13  
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
122202	Road Supervision / Mgmt	30/03/22 - Item 10.2	Operating Expenses		42,471	0	(132,823)
122280	AMP Review	30/03/22 - Item 10.2	Operating Expenses		2,500	0	(130,323)
122281	R2030 Survey Centre Line MRWA	30/03/22 - Item 10.2	Operating Expenses		5,000	0	(125,323)
122282	Roman Road Inventory System - System Mtce	30/03/22 - Item 10.2	Operating Expenses		0	(2,000)	(127,323)
122289	Plant Operation Costs	30/03/22 - Item 10.2	Operating Expenses		0	(1,425)	(128,748)
122295	Travelling Expenses	30/03/22 - Item 10.2	Operating Expenses		0	(5,000)	(133,748)
123100	Depreciation-Transport.Road Mntce	30/03/22 - Item 10.2	Non Cash Item	(17,651)			(151,399)
122373	Fed, Roads Grant (untied)	30/03/22 - Item 10.2	Operating Revenue		197,650	0	46,251
123002	Profit on Disposal of Asset	30/03/22 - Item 10.2	Non Cash Item	18,453			64,704
027019	Proceeds Sale of Assets	30/03/22 - Item 10.2	Capital Revenue		0	(36,364)	28,340
131000	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses		0	(2,862)	25,478
132200	Tourism Consultancy	30/03/22 - Item 10.2	Operating Expenses		5,000	0	30,478
132289	Tourism Expenditure - Other (Minor)	30/03/22 - Item 10.2	Operating Expenses		0	(3,000)	27,478
131001	Administrative Expenses Allocated	30/03/22 - Item 10.2	Operating Expenses		1,157	0	28,635
133010	Building Inspections	30/03/22 - Item 10.2	Operating Expenses		9,031	0	37,666
133400	Building Commission Fees	30/03/22 - Item 10.2	Operating Revenue		1,072	0	38,738
133410	Charges Building Fees	30/03/22 - Item 10.2	Operating Revenue		1,458	0	40,196
055005	Tfr to Asset Replace/Acq/Dev Res Fund	30/03/22 - Item 10.2	Capital Expenses		0	(38,635)	1,561
				<b>(809)</b>	<b>3,291,581</b>	<b>(3,291,581)</b>	<b>0</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 JUNE 2022**

**NOTE 14  
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
	\$	%				
<b>Revenue from operating activities</b>						
Governance	88,989	42.98%	▲	End of Year asset disposals are yet to be processed for Records Storage Facility and Troopoy insurance claim		
General purpose funding - other	2,255,023	152.40%	▲			Advance payment of FAGS income
Housing	87,282	60.19%	▲			Rent received in advance for 22/23 and some additional income for rental housing has created a favourable year end variance.
Recreation and culture	75,725	30.42%	▲			Higher than budgeted CRC rental occupancy has seen additional income in this area.
Transport	922,535	49.14%	▲	Adjustment required to budgeting at MYBR of non-operating income		Advance payment of FAGS income
<b>Expenditure from operating activities</b>						
Governance	(95,116)	(858.84%)	▼	End of Year depreciation and asset updates are yet to be completed.		Under expenditure in various accounts is causing an underallocation of Admin expenses, this is flowing through to some other programs.
Law, order and public safety	33,956	80.21%	▲	End of Year depreciation and asset updates are yet to be completed.		\$20,000 for DFES fire officer is not proceeding. Expenditure/donation for Community Safety Plant & Equipment did not occur.
Health	106,048	34.63%	▲	End of Year depreciation and asset updates are yet to be completed.		Change-over of EHO has seen a large under expenditure in wages /salaries and other employment costs. Admin allocations are also well under budget.
Housing	166,568	40.15%	▲	End of Year depreciation and asset updates are yet to be completed.		Maintenance and general upkeep work on both staff and rental housing has been significantly under budget, due to labour shortages. Admin allocations are also well under budget. Staff shortages have meant wages and associated costs are well below anticipated.
Community amenities	97,518	30.58%	▲	End of Year depreciation and asset updates are yet to be completed.		Waste consultancy project was underspent and will be carried to 22/23 budget. \$10,000 allocated to Sport & Rec Consultancy will be carried forward to 22/23 budget. Salaries and employee costs are well below budget for this program. TV/Radio contribution was less than expected. Expenditure for Warta shop purchases was also under budget. Many road projects have fallen behind schedule due to contractor's staffing issues.
Recreation and culture	169,964	26.03%	▲	End of Year depreciation and asset updates are yet to be completed.		The 22/23 budget will include the carried forward work. Admin allocations are well under anticipated. The Tourism Consultancy project resulted in an underspend of \$120,000 budget 22/23 will include the carry forward. Building inspection costs and admin allocations also came in under budget.
Transport	1,575,388	28.22%	▲	End of Year depreciation and asset updates are yet to be completed.		
Economic services	141,798	46.62%	▲	End of Year depreciation and asset updates are yet to be completed.		
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	(1,137,512)	(21.48%)	▼			Adjustment required to budgeting of non-operating income at MYBR. Revenue recognition is contributing - see Note 11
Payments for property, plant and equipment and infrastructure	718,415	11.41%	▲			These will be carried forward to 22/23 budget where necessary.

Please refer to the compilation report



# Shire of **Ngaanyatjarra**

ON A JOURNEY

## Plan for the Future: Strategic Community Plan and Corporate Business Plan 2021-2031



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## Foreword

I am pleased to present the Shire of Ngaanyatjarraku Plan for the Future: Strategic Community Plan and Corporate Business Plan. This Plan is part of our Council's continued commitment to maintain our focus, ensuring the Shire of Ngaanyatjarraku strives to work with the community to fulfil their needs and support their aspirations while acting with fairness and demonstrating leadership.

The Shire of Ngaanyatjarraku community were invited to share their vision, aspirations and objectives for the future of the Shire of Ngaanyatjarraku during the initial development of the Strategic Community Plan 2013 - 2023. In July 2020 we sought feedback from our community on their vision and aspirations for the Shire as part of the major review of the Strategic Community Plan, however due to the COVID-19 Pandemic the in-person component of this engagement was postponed. Further details of the engagement process are outlined in this Plan.

This Plan shares our vision and objectives, aligned to the community's expressed visions and aspirations for the future. Outlining how we will, over the next decade, work towards a brighter future for the Shire of Ngaanyatjarraku community.

As a local government we will work in partnership with the community, and other key stakeholders, to deliver these outcomes using the strategies we have detailed in this Plan. This means, for some strategy delivery, we will advocate and facilitate for other parties to undertake and support the Shire.

Over recent years, the Shire of Ngaanyatjarraku has undertaken infrastructure developments which will be of ongoing benefit to our resident population. During the development of this Plan, we recognised our progress and identified the need to ensure the Shire has the resource capacity to maintain our infrastructure and continue current levels of services to the community.

(John) Damian McLean, President  
May 2021.

## Our vision: The Shire of Ngaanyatjarraku – on a journey



# About the Shire of Ngaanyatjaraku

## Our Place

The Shire of Ngaanyatjaraku is situated within the traditional lands of the Ngaanyatjarra people of the Central Desert of Western Australia, covering an area of 159,821 km<sup>2</sup>.

The 99-year leases held by the Ngaanyatjarra Land Council on behalf of the traditional owners also form the boundaries of the Shire of Ngaanyatjaraku. The neighbouring local governments are the Shires of Wiluna, Laverton, and East Pilbara. Permission is required to travel on the lands of Ngaanyatjaraku by the Ngaanyatjarra Council Aboriginal Corporation (NCAC) in Alice Springs.

The town of Warburton is the centre of administration for the Shire, located 1,542 km northeast of Perth and 320 km west of the Northern Territory border, on the Great Central Road.

The region is diverse in natural beauty from the magnificent Rawlinson ranges to the red sandy plains of the Gibson Desert. The country offers brilliant blue skies, dramatic red ground and remarkable flora and fauna.

The Shire of Ngaanyatjaraku is arguably the most isolated local government in Western Australia. Residents and service providers face significant challenges due to the remoteness. This is a key factor when developing this Strategic Community Plan as it heavily impacts the local resident communities and key workers for service providers.

There is a mail plane which provides a service to Warburton from Alice Springs and Kalgoorlie, with strict rules on who and what can fly. There are no commercial bus services to Warburton and physical access to the Shire can be difficult, particularly during the wet season, which can make the gravel roads impassable.



## Our History

The Shire of Ngaanyatjaraku was formed on 1 July 1993 by the division of the Shire of Wiluna with the eastern area becoming the new Shire. The first local government elections were held in October 1993 and eight Councillors were elected. The communities are committed to mainstream local government and the delivery of services by the Shire rather than any other organisation.

The Shire steadily improved and extended the range of services provided to the communities. However, changes in Federal and State funding arrangements have resulted in the Shire needing to reduce services such as recreation, rubbish collection, early years programs and the aboriginal environmental health program to address financial sustainability.

Since the establishment of the Shire there have been extensive improvements to the communications, road infrastructure and services provided to the communities within the Shire. The Shire continues to represent and be an advocate for improved community services.

# About the Shire of Ngaanyatjaraku

## Our People

The Ngaanyatjarra people of the Central Desert are strongly committed to their society and culture.

The Shire is home to ten remote communities:

- Blackstone / Papulankutja
- Jameson / Mantamaru
- Patjarr / Karliywara
- Tjirrkarli
- Tjukurla
- Wanarn
- Warburton / Milyirrtjarra
- Warakurna (and Giles Weather Station)
- Wingellina / Irrunytju

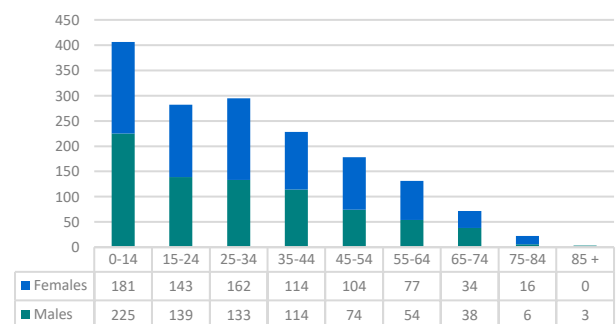
The communities are serviced by ancillary medical services, community schools, community support services and a variety of recreation facilities.



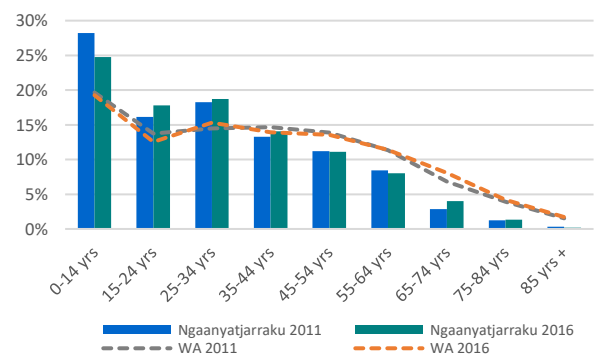
**1,606<sup>1</sup>**

Shire of Ngaanyatjaraku's population on the night of the census in 2016. An increase from the 1,437 estimated population at the time of the 2011 census. The resident population trend of the Lands is stable with a small overall increase.

The chart below shows the estimated resident population, by age group, at the time of the 2016 census.



The chart below reflects the percentage of the estimated resident population within each age grouping for the district of the Shire of Ngaanyatjaraku (represented by the blue (2011) and green (2016) columns) and Western Australia (represented by the grey (2011) and orange (2016) dotted lines).



In comparison to the Western Australia demographic (reflected by the dotted grey and orange lines), the district has a higher proportion of younger residents in the 0-44 year age ranges with a lower proportion in all age groups over 45 years than the State average.



<sup>1</sup> Australian Bureau of Statistics, Ngaanyatjaraku (S) (LGA56620) 2016 Census of Population and Housing, viewed 20 January 2021

# Our Communities' Voice

As part of the ongoing development and review of the Strategic Community Planning, community consultation, with a key focus of obtaining the communities aspirations and vision for the future, was undertaken in 2012, 2016 and most recently in 2020. The results of these engagements were considered during the major review and subsequent development of this Plan for the Future: Strategic Community Plan and Corporate Business Plan.

This review process included a focus on seeking our community's aspirations, vision and objectives for the future and feedback in relation to services and facilities provided by the Shire of Ngaanyatjaraku.

## Promotion and Awareness:

The engagement process commenced in July 2020 however, due to the COVID-19 Pandemic, the engagement was postponed and reactivated late in 2020 with promotion and advertising of this major review and request for community input.

- Shire of Ngaanyatjaraku website since 31 July 2020
- Community noticeboards
- Shire Administration Office noticeboards
- Surveys forms handed out to members of the community

A survey was open to all community and stakeholders from 31 July 2020 to 11 December 2020. A link to the survey and request for input was emailed to 20 key stakeholders.

## Consultation Response:

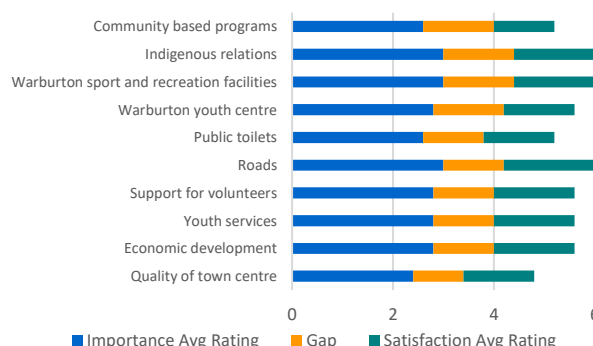
- 5 individual survey responses received
- 20 key stakeholders input requested
- 5 phone consultations with key stakeholder representatives

## Our Aspirations and Values

Our community identified the following aspirations and values:

- Safe, healthy and happy communities;
- Retain our special sense of family culture and living on this beautiful land;
- Strong sense of community and culture;
- Encouraging greater engagement of the younger demographic in local activities; and
- Active healthy community sporting, arts and cultural programs;

Through the survey, respondents rated their perspective of the importance and their level of satisfaction with current and anticipated Shire services, facilities and support. The chart below reflects the ten areas with the largest gap, shown in yellow, between the average importance ratings (shown in blue) of the Shire services and average satisfaction rating (shown in green) of the same service.



Of note, essential to our communities are the provision of swimming pools, as these provide significant benefits in relation to health, recreation and social wellbeing. Road access is also essential, with the majority of roads being gravel, requiring maintenance at adequate levels of service. With minimal income from a small mining tenement rate base, and no GRV ratepayers, the support of the State and Federal governments is essential to providing these services.

# Our Communities' Voice

## Challenges

There are significant challenges that need to be acknowledged and addressed to assist our communities in pursuit of their hopes for the future. These include, although are not limited to, the following:

- Anti-social behaviour
- Road access limitations including long distances on gravel only, limited services along these roads and unreliable phone coverage;
- Geographical isolation - access is a critical issue
- The frequency and cost of transport
- Employment opportunities
- Significant health and wellbeing concerns
- High cost of living
- Language barrier, with English not the primary first language of resident population
- The Government funding model is not considered viable and compromises service provision
- Disadvantaged and vulnerable people are at high risk

Whilst many of the challenges identified are outside the scope of Shire service provision, there is keen interest in working together to address these serious concerns.

Developing and maintaining an adequate standard of services to meet the needs of the local communities along with adequate social infrastructure is noted as a high priority. However, there needs to be recognition many core services are the responsibility of the State and Federal Governments. The communities want the Shire to continue to advocate for better services and infrastructure, on their behalf.

## How do we progress

To continue progressing, our communities need the Shire, our stakeholders and our people to work together. The Shire is a unique local government in that revenue received from rates is restricted to mining exploration tenements which fluctuate from year to year, with service provision mostly provided due to State and Federal funding allocations. This funding is essential to provide our communities with the basic services recognised as necessary to all citizens.

The Shire continues striving to be forward thinking, with strong representation providing good leadership, the Shire will communicate and acknowledge local feedback to ensure the services delivered are representative of the community's needs. In addition to focusing on continually improving the quality of service, and in recognition of the limited resources available, the Shire will work to leverage partnerships and have greater collaboration, including regional collaboration. Efforts will be maximized to advocate and lobby for funding, resources and better services.



# Strategic Direction and Service Delivery

## Strategic Objectives

The following three key strategic objectives highlight our focus, in reflection of our communities hopes for the future.

- **Our People:** Looking after our people - our communities are healthy, happy and informed
- **Our Land:** Looking after our land - which we all depend upon and love living on, and want to keep good for our children and grandchildren; and
- **Our Leadership:** Showing the way for our communities - doing the right things to look after our people and land.

Development of the local economy, whilst not a key strategic focus due to being outside the Shire's responsibility and control, is of keen interest and the Shire will support, where possible, initiatives supporting the local economy. We will continue to work closely with State and Federal Government agencies and our traditional partner, Ngaanyatjarra Council to deliver services across the Ngaanyatjarra Lands (Lands).

## Service Delivery

- The Shire of Ngaanyatjarraku delivers services to its community in line with its vision, values, the key strategic objectives set out above and available funding. Each of the objectives has several outcomes the Shire seeks to achieve over the 10+ years of the Strategic Community Plan.
- Strategies and detailed actions to achieve these outcomes have been developed as part of the Corporate Business Planning process and are detailed on the following pages.
- When these actions will be undertaken is indicated also, some actions may be completed in one year, others will take longer and some are ongoing and subject to funding.
- As the Shire strives to achieve these outcomes, our communities will be kept informed of the progress by means of the Shire's Annual Report.

## Service Delivery on the Lands

For some time, the Shire has been advocating for the need for a review of services provided to the lands via a Lands Service Review. In June 2020, the Shire wrote to the Minister for Local Government; Culture and the Arts advising that the Shire was experiencing issues related to legislative change and seeking his advocacy to try and resolve some major issues the Shire has been unsuccessful in negotiating with other State Ministers.

Since then, the Aboriginal Engagement (DPC) and the Goldfields Regional and Remote Service Delivery (DoC) units have set up a joint working group made up of State representatives across various portfolios, the National Indigenous Australians Agency (NIAA) and the Ngaanyatjarra Council Aboriginal Corporation (NCAC) and the Shire of Ngaanyatjarraku (SoNG).

The main issues raised by the Shire for urgent stage 1 resolution by the working party are:

- Swimming pools to open in Warburton, Warakurna and Blackstone for the upcoming swim season (NCAC) and ongoing funding for future seasons;
- Waste management services;
- Sport and recreation services;
- Youth services;
- Early years child development;
- Environmental health services; and
- Fire and emergency services

Longer term stage 2 issues will cover the full range of services and infrastructure, including community and human services, economic development, including the link between service provision arrangements and employment, welfare, economic development, education and training that a normal Local Government provides.

## Measuring our Progress




Key performance measures have been identified in line with our strategic objectives, the Shire will monitor and report our progress using these measures.

# Strategic Direction and Service Delivery






**Our People:** Looking after our people

*Our communities are healthy, happy and informed*

## Outcome 1 Happy People

Strategy	Corporate Business Plan Actions	Ongoing	2022/23	2023/24	2024/25	2025/26	Key Performance Indicator
1.1 Support and facilitate community involvement and participation opportunities	1.1.1 Facilitate community events and activities		✓	✓	✓	✓	Increase in participation rates
	1.1.2 Investigate and seek new programs and opportunities for community participation		✓	✓	✓	✓	Maintain/increase number of community activities and events
	1.1.3 Implement Sport and Recreation Programs and services across the lands		✓	✓	✓	✓	Increase participation in sport and recreation activities

## Outcome 2 Healthy People





Strategy	Corporate Business Plan Actions	Ongoing	2022/23	2023/24	2024/25	2025/26	Key Performance Indicator
2.1 Advocate for adequate health and emergency services provision	2.1.1 Advocate for access to delivery of good health service		✓	✓	✓	✓	Communications in support of appropriate services
	2.1.2 Lobby for appropriate levels of health and emergency services provision		✓	✓	✓	✓	Communications in support of appropriate services
2.2 Ensure appropriate water supply for Warburton	2.2.1 Investigate Warburton town water supply network leaks in relation to health / infrastructure damage issues		✓	✓	✓	✓	Maintain appropriate water supply service level
2.2 Ensure appropriate regulatory health and waste services provision with funding	2.2.1 Provide environmental health services		✓	✓	✓	✓	Compliance with Food and Health Acts
	2.2.2 Implement waste management plan across the lands		✓	✓	✓	✓	Decrease in litter across the lands. Continue to advocate for improved waste services across the lands.

# Strategic Direction and Service Delivery

**Our People:** Looking after our people

*Our communities are healthy, happy and informed*

## Outcome 3 Informed People

Strategy	Corporate Business Plan Actions	Ongoing	2022/23	2023/24	2024/25	2025/26	Key Performance Indicator
3.1 Support education opportunities and advocate for appropriate education services	3.1.1 Advocate for early years learning service		✓	✓	✓	✓	Service provided by NIAA across the lands
	3.1.2 Support youth engagement and services initiatives		✓	✓	✓	✓	Activities and events for local youth
3.2 Advocate for adequate telecommunication infrastructure and services	3.2.1 Lobby for upgrade to 4G across the lands		✓	✓	✓	✓	Continue to advocate for improved telecommunications infrastructure and services from Telstra
	3.2.2 Ensure TV and radio rebroadcasting services are maintained		✓	✓	✓	✓	Continued access to TV and Radio services in Warburton and Blackstone, subject to funding

# Strategic Direction and Service Delivery




## Our Land: Looking after our Land

*Which we all depend upon and love living on, and want to keep good for our children and grandchildren*

### Outcome 4 Enjoying our Land

Strategy	Corporate Business Plan Actions	Ongoing	2022/23	2023/24	2024/25	2025/26	Key Performance Indicators
4.1 Help preserve, enhance and enjoy our land	4.1.1 Ensure development controls are in place		✓	✓	✓	✓	Compliance with planning and building regulations.
	4.1.2 Work with key stakeholders to manage resource access and extraction		✓	✓	✓	✓	Road maintenance agreements with resource companies
4.2 Support appropriate tourism and visitor attraction initiatives	4.2.1 Implement the Prospectus business case outlining development opportunities within the district		✓	✓	✓	✓	Completion of the Warburton Concept Plan
	4.2.2 Develop and implement a tourism strategy		✓	✓	✓	✓	Adoption and implementation of Strategy Increase in tourist numbers

### Outcome 5 Travelling our Land




Strategy	Corporate Business Plan Actions	Ongoing	2022/23	2023/24	2024/25	2025/26	Key Performance Indicators
5.1 Effective management and planning of road infrastructure	5.1.1 Develop, maintain and implement 10 year capital works program for roads infrastructure		✓	✓	✓	✓	Satisfactory asset ratios in the Annual Financial Statements
	5.1.2 Undertake road asset information review and update to provide data to ensure grant funding approvals		✓	✓	✓	✓	RAMM data base updated and Fair Value 2022 completed
	5.1.3 Maintain and implement asset management planning			✓		✓	Asset Management Plan review completed 2022
	5.1.4 Lobby for and support upgrade and seal of Great Central Road		✓	✓	✓	✓	Assist and support the sealing of the GCR - from border to border
	5.1.5 Develop Indigenous Land Use Agreement covering road network		✓				ILUA adopted by Council

## Strategic Direction and Service Delivery

**Our Land:** Looking after our Land

*Which we all depend upon and love living on, and want to keep good for our children and grandchildren*







### Outcome 6 Living on our Land

Strategy	Corporate Business Plan Actions		Ongoing	2022/23	2023/24	2024/25	2025/26	Key Performance Indicators
6.1 Maintain Shire owned buildings and facilities	6.1.1	Develop and implement maintenance plans		✓	✓	✓	✓	Staff housing and offices well maintained
	6.1.2	Develop storage compound for plant and equipment at Depot		✓	✓	✓	✓	Storage compound complete and in use 2023
6.2 Appropriate service delivery	6.2.1	Undertake Lands Services Review		✓				Land Services Review adopted by Council
6.3 Ensure good community facilities	6.3.1	Work with NCAC to provide and maintain recreation facilities		✓	✓	✓	✓	Facilities upgraded and usage increases.
	6.3.2	Support and drive the Sport and Recreation facility requirements identified in the Sport and Recreation Plan		✓	✓	✓	✓	Continue to advocate for improved Sport and Recreation facilities across the lands.

# Strategic Direction and Service Delivery

**Our Leadership:** Showing the way for our communities  
*Doing the right things to look after our people and land.*




## Outcome 7 Good leadership, effectively representing and advocating for our communities

Strategy	Corporate Business Plan Actions	Ongoing	2022/23	2023/24	2024/25	2025/26	Key Performance Indicators
7.1 Provide strategic leadership and good governance	7.1.1 Regular training and development for elected members		✓	✓	✓	✓	Reduction of statutory non-compliance matters
	7.1.2 Communicate and engage with our communities		✓	✓	✓	✓	Regular communications maintained
	7.1.3 Review current Shire service provision and levels of service		✓	✓	✓	✓	Financial sustainability in accordance with LTFP
	7.1.4 Compliance calendar reported on quarterly to Audit and Risk Committee		✓	✓	✓	✓	Compliance calendar on track
7.2 Advocate on behalf of our communities	7.2.1 Represent and promote the Shire of Ngaanyatjarraku		✓	✓	✓	✓	Maintain participation on boards and committees
	7.2.2 Collaborate with regional partners, key stakeholders and other relevant organisations		✓	✓	✓	✓	Attendance /participation at collaborative meetings

# Strategic Direction and Service Delivery

**Our Leadership:** Showing the way for our communities  
*Doing the right things to look after our people and land.*

## Outcome 8 A well-functioning organisation

Strategy	Corporate Business Plan Actions	Ongoing	2022/23	2023/24	2024/25	2025/26	Key Performance Indicators
8.1 Maintain corporate governance, responsibility and accountability	8.1.1 Maintain accountability and financial responsibility through effective planning		✓	✓	✓	✓	Adopted Annual Budget in line with long term financial planning
	8.1.2 Maintain effective policies, procedures and practices		✓	✓	✓	✓	Current policies and procedures in place
	8.1.3 Effectively monitor and manage risk		✓	✓	✓	✓	Reduction of statutory non-compliance matters
	8.1.4 Develop and maintain strategic plans (ie IT Plan)		✓	✓	✓	✓	Current statutory strategic plans, implementation of IT Plan
	8.1.5 Provide appropriate services to our communities within resource capacity		✓	✓	✓	✓	Service delivery in line with Adopted Budget
8.2 Provide a good place to work	8.2.1 Ensure implementation and commitment to workplace health and safety		✓	✓	✓	✓	Compliance with new Workplace Health and Safety Act
	8.2.2 Provide good housing and working conditions for employees		✓	✓	✓	✓	Increased attraction and retention of staff and staff satisfaction.
	8.2.3 Support training and development for employees		✓	✓	✓	✓	Employees maintaining required qualifications
	8.2.4 Investigate alternative recruitment mechanisms		✓	✓	✓	✓	Reduced vacancy time

## Capital Projects

A number of projects are forecast to be undertaken during the life of the Corporate Business Plan, which result in additional capital expenditure. The projects include new, expansion, upgrade and renewal of assets and are detailed in the forecast capital expenditure provided in the Long Term Financial Plan (LTFP).

A number of the projects listed in the LTFP are reliant on external contributions, should these not be received the project may be deferred until adequate funding is available.

Projects	Action Reference	2022-23	2023-24	2024-25	2025-26
Plant Replacement Program	5.1.1   5.1.3	220,500	168,168	91,106	289,625
Road Renewals	5.1.1   5.1.3	555,000	555,000	555,000	555,000
Road Renewals RTR Funded	5.1.1   5.1.3	416,119	416,119	416,119	416,119
Road Renewals Special Projects	5.1.1   5.1.3	1,000,000	1,000,000	1,000,000	1,000,000
Road Renewals AAR Funded	5.1.1   5.1.3			319,000	319,000
Grants - Stimulus Funding	5.1.1   5.1.3	905,872	347,959		
Emergency Waste Program (DoC)	2.2.2				
Buildings Renewals	6.1.1	189,000	246,000	325,000	296,000
Warburton Roadhouse / Civic Centre upgrade	6.1.1 / 6.3.1		2,600,000		
Tjulyuru extension	6.1.1 / 6.3.1			300,000	
Recreation Infrastructure Renewals	6.3.1 / 6.3.2	1,135,000	1,135,000	1,135,000	1,135,000
<b>Grand Total</b>		<b>4,421,491</b>	<b>6,468,246</b>	<b>4,141,225</b>	<b>4,010,744</b>

# Forecast Statement of Funding

The following Forecast Statement of Funding is extracted from the Long Term Financial Plan 2021 - 2036 to provide an indication of the net funding available. The forecast statement should be read in conjunction with the full Strategic Resource Plan and its underlying assumptions and predictions.

	2022-23	2023-24	2024-25	2025-26
	\$	\$	\$	\$
<b>FUNDING FROM OPERATIONAL ACTIVITIES</b>				
<b>Revenues</b>				
Rates	198,956	206,915	313,122	322,516
Operating grants, subsidies and contributions	6,401,088	6,560,720	6,547,805	6,587,222
Fees and charges	454,957	473,156	487,350	501,970
Interest earnings	280,390	296,855	295,422	296,643
Other revenue	28,798	29,950	30,849	31,775
	7,364,189	7,567,596	7,674,548	7,740,126
<b>Expenses</b>				
Employee costs	(2,797,113)	(3,018,998)	(3,109,567)	(3,202,856)
Materials and contracts	(3,532,337)	(3,640,433)	(3,723,154)	(3,834,103)
Utility charges (electricity, gas, water etc.)	(67,778)	(70,488)	(72,603)	(74,782)
Depreciation on non-current assets	(2,480,663)	(2,631,890)	(2,586,983)	(2,569,366)
Insurance expense	(138,770)	(144,319)	(148,648)	(153,106)
Other expenditure	(82,677)	(85,984)	(88,565)	(91,225)
	(9,099,338)	(9,592,112)	(9,729,520)	(9,925,438)
	(1,735,149)	(2,024,516)	(2,054,972)	(2,185,312)
<b>Funding position adjustments</b>				
Depreciation on non-current assets	2,480,663	2,631,890	2,586,983	2,569,366
<b>Net funding from operational activities</b>	890,300	745,514	607,374	532,011
<b>FUNDING FROM CAPITAL ACTIVITIES</b>				
<b>Inflows</b>				
Proceeds on disposal	75,600	70,980	14,622	150,605
Non-operating grants, subsidies and contributions	4,011,991	5,754,078	3,625,119	3,425,119
<b>Outflows</b>				
Purchase of property plant and equipment	(409,500)	(3,014,168)	(716,106)	(585,625)
Purchase of infrastructure	(4,011,991)	(3,454,078)	(3,425,119)	(3,425,119)
<b>Net funding from capital activities</b>	(658,380)	(333,900)	(643,188)	(501,484)
<b>FUNDING FROM FINANCING ACTIVITIES</b>				
<b>Inflows</b>				
Transfer from reserves	0	300,000	291,103	273,817
<b>Outflows</b>				
Transfer to reserves	(612,780)	(264,186)	(321,630)	(222,851)
<b>Net funding from financing activities</b>	(231,920)	(612,780)	35,814	(30,527)
Estimated surplus/deficit July 1 B/Fwd	201,166	0	0	0
<b>Estimated surplus/deficit June 30 C/Fwd</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Resources

Services and facilities provided by the Shire have been linked with the relevant strategies identified in the Strategic Community Plan, providing a connection with the desired outcomes and community vision.

Shire Services	Strategy
Customer service	1.1   2.2   7.1   8.1
Community engagement	1.1   5.1   7.1
Asset maintenance planning	5.1   6.1   8.1
Financial management	7.1   8.1
Building control   services	2.2   4.1
Health administration   inspection	2.2   8.1
TV   radio rebroadcasting	3.2
Warburton rubbish collection	2.2   8.1
Community based programs	1.1   3.1   8.1
Local emergency management	2.1   8.1
Economic development	3.1   4.2   7.2
Regional collaboration	7.2
Tourism management	4.2
Management - Tjulyuru Cultural Civic Centre	8.1
Facilities   Infrastructure	
Parks and gardens	6.1
Quality of town centre	6.1
Roads	5.1
Verge maintenance	5.1
Warburton sport and recreation facilities	6.3
Swimming pool	6.3
Public toilets	6.1   6.3
Refuse site	2.2
Council buildings   heritage assets	6.1
Community Support   Advocacy	
Early childcare program	3.1
Youth services	1.1   3.1
Sport and recreation program	1.1
Warburton school holiday youth recreation program	1.1
Indigenous relations	1.1
Support for volunteers	1.1
Warburton youth centre	1.1

This Plan for the Future was developed with an understanding of the Shire's current resource capacity, including financial, workforce and asset resources.

Future resource capacity is not currently known and is partially dependent on other levels of government. The expected future resource capacity and trend was considered in the development of this Plan for the Future.

	30 June 2020 <sup>2</sup>	Future Trend
Workforce	12 FTE	Increasing (dependent on future project funding)
Infrastructure Assets	\$104.3m	Increasing
Property, Plant and Equipment	\$7.5m	Stable
Cash Backed Reserves	\$3.8m	Stable   Decreasing in later years
Borrowings	\$0	No Changes
Annual Rates Revenue	\$260k	Decreasing
Annual Revenue	\$6.5m	Stable (dependent on grant funding)
Annual Operating Expenditure	\$4.1m	Increasing as services implement and compliance costs increase

<sup>2</sup> Shire of Ngaanyatjaraku Draft Long Term Financial Plan 2021-2036

# Strategic Risk Management

It is important to consider the external and internal context in which the Shire of Ngaanyatjaraku operates, relative to risk, in order to understand the environment in which the Shire seeks to achieve its strategic objectives.

## External Factors

- Increasing community expectations in relation to service levels and delivery to align with Kimberley and Pilbara remote communities e.g. waste, swimming pools, Sport and Recreation services, etc
- Demand for resourcing due to potential expansion in service delivery subject to funding
- Cost shifting by Federal and State Governments e.g. responsibility for remote indigenous services
- Rapid changes in information technology changing the service delivery environment, new IT Plan to implement
- Increased compliance requirements due to Government Policy and Legislation e.g. new WHS System, IPRF
- Not enough external funding for infrastructure and operations as true need identified through asset management planning
- Climate change and subsequent response
- COVID-19 Pandemic
- Increased inflation with no corresponding increase in grant revenue

The unique circumstances of the Lands and service provision by various levels of government create a high level of risk to the local government's operations, both from reliance on grant funding and cost shifting by higher levels of government. Mitigation of this risk is extremely difficult due to the high reliance on grant funding.

## Internal Factors

- The objectives and strategies contained in the Council's current Strategic Community Plan
- The timing and actions contained in the Council's Corporate Business Plan
- Organisational size, structure, activities and extreme remote location
- Human resourcing levels and staff retention due to remote location and lack of normal community facilities
- Difficulties in recruiting staff
- The financial capacity of the Shire
- Allocation of resources to achieve strategic outcomes
- Maintenance of corporate records (appropriate and compliance with RKP)

# Integrated Planning and Reporting

All Western Australian local governments are required to prepare a Plan for the Future for their district, comprising of two key strategic documents, a Strategic Community Plan and Corporate Business Plan. Local governments are required to have regard for the Plan for the Future when forming their annual budget.

## Plan for the Future

This Plan for the Future is the integrated approach to combining the Strategic Community Plan and Corporate Business Plan into one document, reflecting their strategic alignment and integration.

### Strategic Community Planning Component

The Strategic Community Plan is Council's principal 10-year strategy and planning tool, guiding the remainder of the Shire's strategic planning. Community engagement underpins to the Strategic Community Plan.

An essential element of the development process is to enable community members and stakeholders to participate in shaping the future of the community, identifying issues and solutions.

This Plan outlines how the Shire will, over the long term, work towards a bright future for the community, as it seeks to achieve its vision inspired by the community's aspirations and objectives.

The Shire of Ngaanyatjaraku intends to use the Strategic Community Plan in several ways, including:

- Guide Council's priority setting and decision making;
- Be a mechanism for the ongoing integration of local planning initiatives;
- Inform the decision making of other agencies and organisations, including community and State Government;
- Provide a rationale to pursue grants and other resources by demonstrating how specific projects align with the aspirations of our community, within the strategic direction of the Shire;
- Inform potential investors and developers of our community's key priorities, and the way we intend to grow and develop;

- Engage local businesses, community groups and residents in various ways to contribute to the Shire's future; and
- Provide a framework for monitoring progress against our vision.

Importantly, plans are only effective if adequate resources are dedicated to ensuring objectives can be delivered.

### Corporate Business Planning Component

Achieving the community's vision and the Shire's strategic objectives requires development of actions to address each strategy contained within the Strategic Community Plan. Careful operational planning and prioritisation is required due to limited resources. The corporate business planning is undertaken in conjunction with long term financial and asset management planning. The Corporate Business Plan puts the Strategic Community Plan into action via the Annual Budget.

A core component of corporate business planning includes a 4-year service delivery program, aligned to the strategic direction identified during the strategic community planning, and accompanied by financial projections.

Along with achieving the community aspirations and objectives, the Corporate Business Plan draws upon information from the following strategic documents:

- Long Term Financial Plan;
- Asset Management Plan;
- Workforce Plan
- Other informing plans including:
  - Sport and Recreation Plan
  - IT Plan
- Waste Management Plan

# Integrated Planning and Reporting

## Asset Management Plan

The Asset Management Plan forms a component of an overall asset management strategy which addresses the Shire's current processes and sets out the steps required to continuously improve the management of Shire controlled assets.

Capital renewal requirements are contained within the asset management plan and have been planned for to the extent the financial and workforce resources are available to enable the renewals to occur.

An assessment and valuation of the Shires – Sealed and Unsealed roads was recently completed and compiled into an Operational Manual. The Operations manual included the Fair Value valuations of these assets, as at March 2022, and this information has been used in the Strategic Resource Plan.

## Long Term Financial Plan

The Shire of Ngaanyatjarraku is planning for a positive and sustainable future. The Shire seeks to maintain, and where possible, improve service levels into the future while maintaining a healthy financial position.

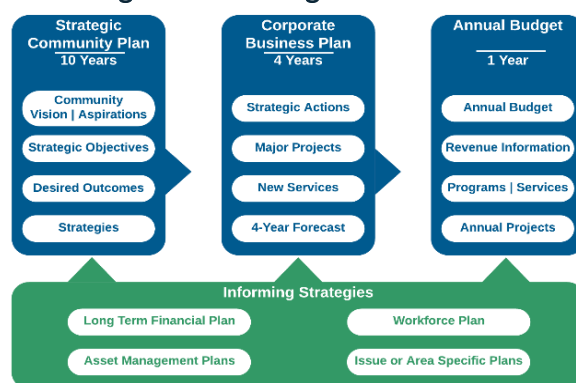
During the development of this Plan for the Future, the Long Term Financial Plan (LTFP) was considered to ensure integration, resulting in an update to the capital works program. The LTFP details the capital works program, which was prepared for future reporting and planning.

## Workforce Plan

The workforce plan provides the workforce management and resource strategies necessary to deliver the objectives, outcomes and strategies of the Shire's Strategic Community Plan.

Workforce issues have been considered during the development of this Plan for the Future and the financial impact of the workforce plan captured within the long term financial plan. A combination of workforce and financial constraints has influenced the prioritisation of actions within this Plan.

## The Integrated Planning Structure



## Review of the Plan for the Future

### Strategic Community Planning Component

In accordance with statutory requirements, the Strategic Community Plan is reviewed and updated on a 4-year review cycle including community consultation, with a desktop review being undertaken every 2 years.

### Corporate Business Planning Component

In accordance with statutory requirements, the Corporate Business Plan component of this Plan for the Future is reviewed and updated annually to assess the progress of projects and realign the Plan's actions and priorities based on current information and available funding.

## References and Acknowledgements

Acknowledgement and appreciation are expressed to the residents and key stakeholders of the Shire of Ngaanyatjaraku, for their time and effort in being a part of the community engagement process and for their invaluable input into the Strategic Community Plan.

The Shire of Ngaanyatjaraku Plan for the Future: Strategic Community Plan and Corporate Business Plan, has been developed by engaging the community and other stakeholders. Council's Elected Members, management and staff also provided input to the development of the Plan. Much of the information contained in this Plan has been derived from documents in the public domain and liaison with key stakeholders and the community.

Reference to the following documents or sources were made during the preparation of the Plan for the Future:

- Shire of Ngaanyatjaraku Integrated Strategic Plan 2018 – 2028 (combined Strategic Community Plan and Corporate Business Plan) reviewed 24 June 2020;
- Council website:  
[www.ngaanyatjaraku.wa.gov.au](http://www.ngaanyatjaraku.wa.gov.au);
- Australian Bureau of Statistics, Ngaanyatjaraku (S) (LGA56620) 2016 Census of Population and Housing, viewed 20 January 2021;
- Shire of Ngaanyatjaraku Annual Financial Report 2019/20;
- Shire of Ngaanyatjaraku Long Term Financial Plan 2021-2035;
- Shire of Ngaanyatjaraku Workforce Plan 2021-2026;
- Local Government Act 1995, Section 5.56(1);
- Local Government (Administration) Regulations 1996, Paragraph 19BA; and
- Department of Local Government, Sport and Cultural Industries, Integrated Planning and Reporting: Framework and Guidelines, September 2016.

### Document Management

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# Shire of **Ngaanyatjaraku**

ON A JOURNEY

## **Draft Strategic Resource Plan**

(Integrated Long Term Financial and Asset Management Plan)

**2022 – 2037**

### **Our vision:**

**The Shire of Ngaanyatjaraku  
– on a journey**



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# 1.0 Foreword

We are pleased to present the Shire of Ngaanyatjarraku Draft Strategic Resource Plan for 2022 – 2037.

This Plan is part of the Shire's ongoing commitment to an integrated approach to planning for the District's future. Despite the current uncertain times, it provides the Council and the community with a picture of the Shire's long term financial and asset management circumstances and assists us to meet our strategic outcomes and objectives, both during and beyond the COVID-19 Pandemic.

The Shire will encounter many challenges and opportunities over the next 15 years. Changes in population levels and demographics bring with them changing community needs and expectations. The Council will require a clear understanding of its limited capacity to meet these service expectations as it maintains a strong focus on sound financial management.

Council welcomes community participation in the planning process as we develop the strategic direction for a promising future for our district. We invite members of the community to contact a Councillor or Senior Council staff member if they have any questions.

The Shire of Ngaanyatjarraku's Draft Strategic Resource Plan is an important planning tool as we strive to achieve the strategies set out in the Shire of Ngaanyatjarraku Plan for the Future: Strategic Community Plan and Corporate Business Plan 2021 - 2031.

This Plan will be used with the Plan for the Future and Workforce Plan to achieve our goals and drive the Shire in achieving its vision of "The Shire of Ngaanyatjarraku – on a journey".

The Shire has devoted significant resources to improving its strategic planning. This work continues as we constantly seek to improve our systems and service delivery.

(John) Damian McLean Kevin Hannagan  
President Chief Executive Officer



## 2.0 Key Information

### ASSUMPTIONS



**3%**  
Inflation Rate



**Stable**  
Population



**Stable**  
Levels of Service



**Stable**  
Operations



**Balanced**  
Annual Budget



**5% 2022/23; 4% 2023/24**  
**3% from 2025/26 →**  
Rates | Fees and Charges



**5% 2022/23; 8% 2023/24**  
**3% CPI 2024/25 →**  
Employee Costs

### STATISTICS <sup>1|2</sup>



**8**  
Elected  
Members



**23**  
Employees



**917**  
Electors



**494**  
Dwellings



**1,542km**  
Distance from  
Perth



**159,948km<sup>2</sup>**  
Area



**1,358**  
Population

### FINANCIAL INFORMATION<sup>3</sup>

**\$172,589**  
Rates Revenue

**\$543,481**  
Fees and Charges

**\$6,818,017**  
Operating Revenue

**\$5,655,172**  
Operating Expenditure

**\$121,897,365**  
Net Assets

**\$4,862,136**  
Cash Backed Reserves

**\$0**  
Long Term Borrowings

<sup>1</sup>WALGA Online Local Government Directory  
2019/20, Shire of Ngaanyatjaraku

<sup>2</sup>Australian Bureau of Statistics  
Ngaanyatjaraku (S) (LGA56620) 2021  
Census of Population and Housing, viewed  
12 July 2022

<sup>3</sup>Shire of Ngaanyatjaraku 2020/21  
Annual Financial Report

## 3.0 Executive Summary

The following information provides a brief summary of the Draft Strategic Resource Plan 2022 – 2037, this should be read in conjunction with the underlying assumptions detailed in this Plan.

### 3.1 Planning for a Sustainable and Stable Future

The Shire of Ngaanyatjarraku is planning to maintain current services to its community, despite the current uncertainty arising from COVID-19, global economic uncertainty and dependence on state government funding. The Shire seeks to maintain, and where possible, improve service levels into the future while trying to maintain a healthy financial position.

Long term maintenance and renewal of the Shire's infrastructure remains a significant challenge and requires external funding to ensure the economic and social benefits of the Shire's infrastructure to the broader region and Western Australia are not impacted.

This Plan highlights the current long term financial capacity shortage to maintain current services and community asset provision.

### 3.2 Significant Issues

The continued provision of community infrastructure remains one of the key priorities and major expenditure items for the Shire.

Road maintenance and renewal remain a high priority for the Shire due to the strategic economic and community benefit the road network provides to the district and broader region.

Adequate maintenance, renewal and upgrading of the road network remains highly dependent on the receipt of external grants and contributions.

Rate revenue is forecast to increase at 5% in 2022/23; 4% in 2023/24; 51.33% in 2024/25 with an expected increase in mining rates and 3% per year from 2025/26 for the remainder of the Plan. The Shire has a low rate revenue base given the lack of economic activity. Rate increases have negligible impact on the long term financial position of the Shire, which remains highly dependent on its annual Financial Assistance Grant allocation. The general economic forecast has an increased level of uncertainty due to current global uncertainties.

### 3.3 Forecast Capital Projects

A capital works program has been planned over the term of the Plan, with only two building upgrades planned and asset renewals, to try and ensure the continued provision of current community infrastructure to residents of the Shire. External funding is required to undertake these works.

Project by Asset Class	2022 – 2037 Amount (\$)
<b>Infrastructure – Roads</b>	
Road Renewals	8,325,000
Road Renewals RTR Funded	6,241,785
Road Renewals Special Projects	6,200,000
Road Renewals AAR Funded	4,147,000
Grants - Stimulus Funding	1,253,831
<b>Infrastructure – Roads Total</b>	<b>26,167,616</b>
<b>Infrastructure – Recreation</b>	
Recreation Infrastructure Renewals	17,025,000
<b>Infrastructure – Recreation Total</b>	<b>17,025,000</b>
<b>Plant and Equipment</b>	
Plant replacement program	2,345,277
<b>Plant and Equipment Total</b>	<b>2,345,277</b>
<b>Buildings</b>	
Buildings Renewals	4,356,000
Warburton Roadhouse / Civic Centre upgrade	2,600,000
Tjulyuru extension	300,000
<b>Buildings Total</b>	<b>7,256,000</b>
<b>Grand Total</b>	<b>52,793,893</b>

Capital renewal requirements are contained within the asset management plan component of this Plan and have been planned for to the extent the financial and workforce resources are available to enable the renewals to occur.

The Shire has been keeping detailed records of 'unit rates' and has been progressively updating its Road Asset Maintenance Management System as higher unit rates will affect future funding requirements. The Shire is aware of the year 2000 asset construction component standards for the four community sealed road networks affecting future funding requirements.

## 4.0 Community Profile, Vision and Objective

### 4.1 Location

The Shire of Ngaanyatjaraku is situated within the traditional lands of the Ngaanyatjarra people of the Central Desert of Western Australia, covering an area of 159,821 km<sup>2</sup>.

The 99-year leases held by the Ngaanyatjarra Land Council on behalf of the traditional owners also form the boundaries of the Shire of Ngaanyatjaraku. The neighbouring local governments are the Shires of Wiluna, Laverton, and East Pilbara. Permission is required to travel on the lands of Ngaanyatjaraku by the Ngaanyatjarra Council in Alice Springs.

The town of Warburton is the centre of administration for the Shire, located 1,542 km northeast of Perth and 320 km west of the Northern Territory border, on the Gunbarrel Highway and the Great Central Road.

### 4.2 Heritage

The Shire of Ngaanyatjaraku was formed on 1 July 1993 by the division of the Shire of Wiluna, with the eastern area becoming the new Shire of Ngaanyatjaraku. The first local government elections were held in October 1993 and eight Councillors were elected. The communities are committed to mainstream local government and the delivery of services by the Shire rather than any other organisation.

The Shire steadily improved and extended the range of services provided to the communities. However, changes in Federal and State funding arrangements have resulted in the Shire needing to reduce services such as Sport and Recreation, rubbish collection, early years programs and the aboriginal environmental health program, to address financial sustainability.

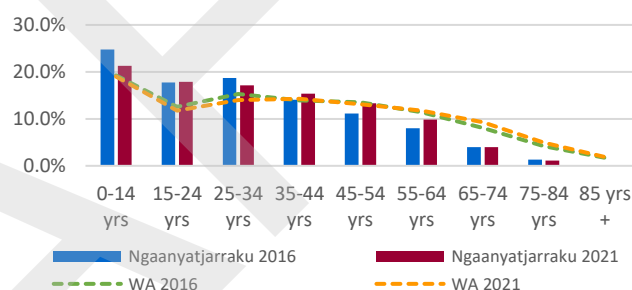
Since the establishment of the Shire there have been extensive improvements to the communications, road infrastructure and services provided to the communities within the Shire. The Shire continues to represent and be an advocate for improved community services.

### 4.3 People

The following statistics reflect the Shire's population in comparison to the population of the state of Western Australia.

Population	2016		2021
Shire of Ngaanyatjaraku	1,606	↓	1,358
WA	2.5m	↑	2.6m

The chart below reflects the percentage of the estimated resident population within each age grouping for the district of the Shire of Ngaanyatjaraku and Western Australia.



In comparison to the Western Australia demographic, the district has a higher proportion of younger residents in the 0-44 year age ranges, with a lower proportion in all age groups over 45 years than the State average.

### 4.4 Vision

The Shire's strategic vision: **The Shire of Ngaanyatjaraku – on a journey.**

### 4.5 Strategic Objectives

The following key themes are identified in the Shire's Plan for the Future 2021 - 2031 and considered within this Draft Strategic Resource Plan 2022 – 2037:

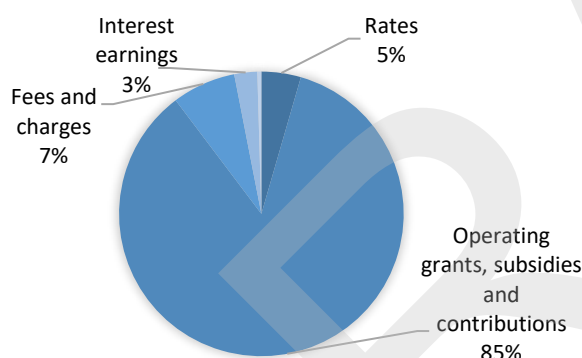
- **Our People:** Looking after our people - our communities are healthy, happy and informed
- **Our Land:** Looking after our land - which we all depend upon and love living on, and want to keep good for our children and grandchildren; and
- **Our Leadership:** Showing the way for our communities - doing the right things to look after our people and land.

# 5.0 Long Term Financial Planning Overview

## 5.1 Forecast Revenue

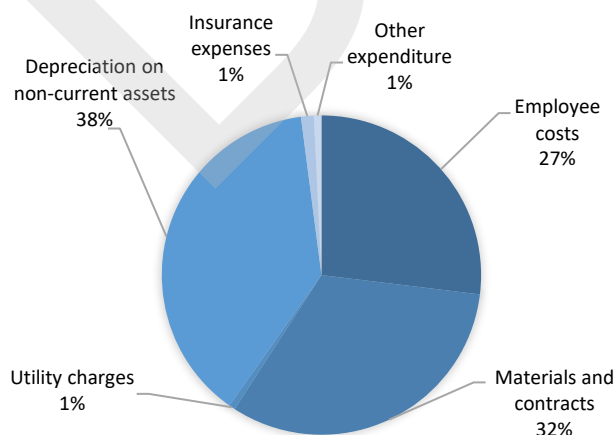
Rates are expected to generate \$198,956 in 2022/23 before increasing at 4% in 2023/24, the expected commencement of new mining operations is estimated to yield an additional \$100,000 in rates revenue in 2024/25. Thereafter rates are planned to increase in line with forecast inflation of 3% per annum to \$446,437 in 2036/37 and comprise 5% of operating revenue over the term of the Plan. The Shire is reliant on receiving more than \$100m over the next 15 years in untied operating grants, subsidies and contributions to maintain the current level of operations and services. Capital grants are forecast to reduce in real terms due to the lack of indexation. This will impact severely on road renewal and service levels over the long term.

### 5.1.1 Revenue Composition Year 1 to 15 Forecast Expenditure



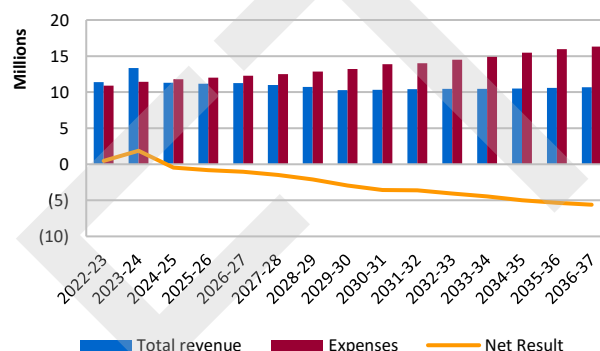
Expenditure is forecast to increase in line with inflation with the exception of depreciation expense which is impacted by the addition of assets over the term of the Plan.

### 5.1.2 Expenditure Composition Year 1 to 15



## 5.2 Net Result

The chart below reflects in the columns the steady increase in operating revenue and expenditure forecast over the 15 years, with the gold line reflecting the net result.



A positive net result occurs during the first two years due to the forecast level of capital grants before becoming negative for the balance of the Plan due to reducing Government funding, rising costs and very limited alternative revenue sources. A negative net result over the long term indicates net asset values will decrease as depreciation expenses erode asset values with assets not being adequately replaced.

Improved asset funding or changes to expected useful life's of assets as they are better understood may impact the net result.

## 5.3 Depreciation Expense

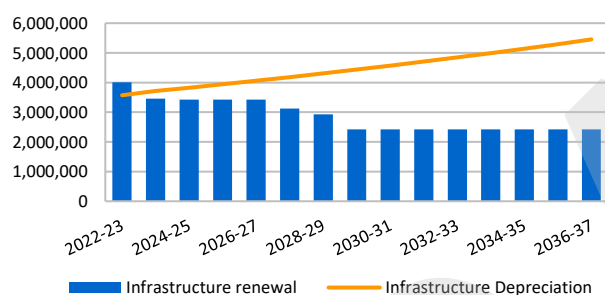
Ideally, the average asset renewal should be in line with depreciation expense over the long term, to ensure the value of assets is maintained. On average, the Shire is only able to renew its infrastructure assets at a slightly lower level than they are depreciating over the term of the Plan due to restricted funding capacity.

Where the planned asset renewals are lower than depreciation, the written down value of these assets will decrease over time as depreciation erodes the value of the assets. Revaluation of assets in line with inflation may mask a real decrease in value where planned asset renewals are lower than depreciation.

## 5.0 Long Term Financial Planning Overview (Continued)

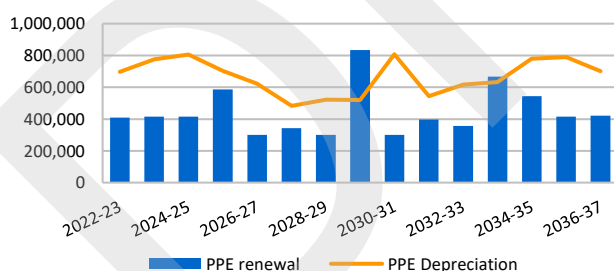
### 5.3.1 Infrastructure Depreciation Expense -V- Asset Renewal Expenditure

Depreciation expense increases significantly in the first year of the Plan as a recent asset revaluation is captured in 2022/23, resulting in a significant increase in depreciation to \$4.3m in year 1. This increases to \$6.2m in year 15 as assets are revalued with inflation and renewed. Depreciation of infrastructure over the 15 years is \$67.0m, shown by the gold line in the chart below. The planned level of infrastructure asset renewal expenditure at \$43.2m, reflected by the blue columns, is over the term of the Plan below the level of depreciation, highlighting the lack of adequate asset renewal.



### 5.3.2 Property, Plant and Equipment Depreciation Expense -V- Asset Renewal Expenditure

Planned property, plant and equipment asset renewals of \$6.7m, reflected by the blue columns, over the 15 years is less than the depreciation expense of \$10.0m, reflected by the gold line, over the same period as shown in the chart below.



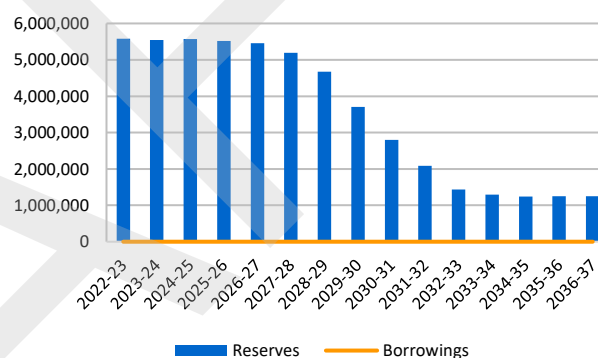
The low net book value of plant and equipment, and inadequate asset renewals results in the value of plant and equipment dropping to zero and fluctuations in depreciation as assets are renewed. As the Shire has no significant ratepayers or grant programs of this type, it has no income stream to renew these classes of assets. Traditionally the Shire has used its Financial Assistance Grants (general) to fund this class of assets however, as the State expects the Shire to use these grants to reduce their contribution to waste management, this is no longer possible.

### 5.4 Maintenance Expenditure

The current maintenance expenditure allocated in the annual operating budget is expected to continue at current levels, with inflationary increases occurring each year.

### 5.5 Forecast Borrowings and Cash Reserves

In general, the finances of the Shire are expected to decrease significantly over the long term. Reserves will be utilised as far as possible to cover required asset renewals, resulting in the decrease in reserve levels as shown in the chart below.



There is limited income to replenish and rebuild these reserves, along with pressure from the State to provide contributions towards waste and sport and recreation services to reduce their funding contribution.

Borrowings are nil, and this remains the assumption of the Plan. The low level of rate and discretionary income results in the Shire having no capacity to borrow.

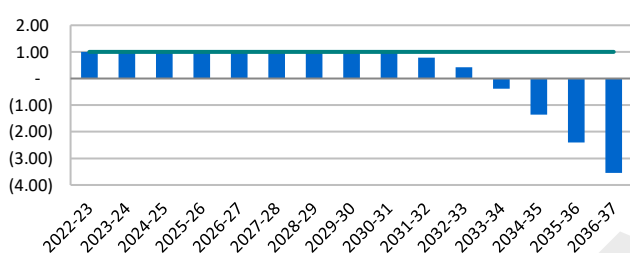
The lack of borrowing capacity and forecast low level of reserves over the long term results in a limitation of the Shire's capacity to deal with any unexpected asset failures, natural disasters or emergencies.

## 5.0 Long Term Financial Planning Overview (Continued)

### 5.6 Forecast Operating Ratios 2022 – 2037

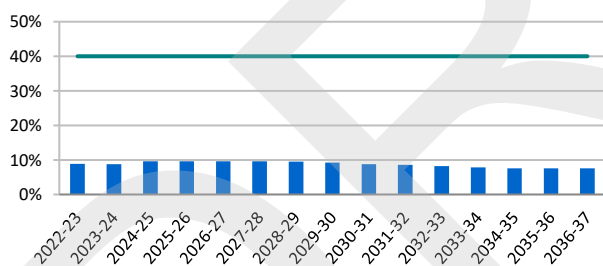
Monitoring the Shire's financial rigidity and position, along with its asset management performance is undertaken by preparing and monitoring various statutory ratios. The green line reflects the Department of Local Government, Sport and Cultural Industries' (the Department) minimum target level of the ratio.

#### 5.6.1 Current Ratio



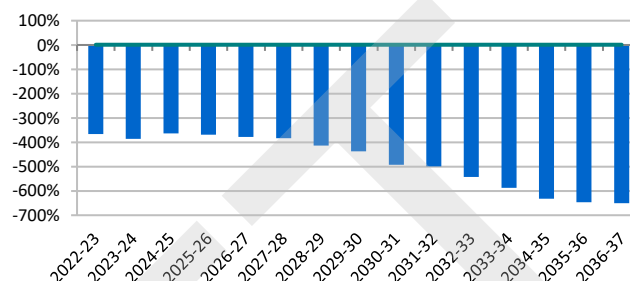
As expected for a Shire with a forecast balanced funding surplus position and no borrowing liabilities, the ratio is 1.0 for the initial 9 years. From year 10 a lack of sufficient funds to cover asset renewals results in the ratio decreasing and highlights the threat to the Shire's long term financial position.

#### 5.6.2 Own Source Revenue Coverage Ratio



The ratio being well below the target indicates the Shire's heavy reliance on government grants and contributions as the Shire does not have a normal ratepayer base, with all housing exempt as it is government owned. This is considered a serious threat and challenge for the Shire with limited alternative sources of revenue and increasing cost shifting from Federal and State governments.

#### 5.6.3 Operating Surplus Ratio



The ratio being below the target indicates the heavy reliance on grants and contributions and impact of rising costs of operations including asset renewal in the face of stagnant or decreasing grant funding.

#### 5.6.4 Debt Service Cover Ratio

The Shire's heavy reliance on grants and contributions limits the Shire's capacity and appetite for borrowings. With no finance capacity and no alternative revenue sources the Shire has not planned to take up any borrowings.

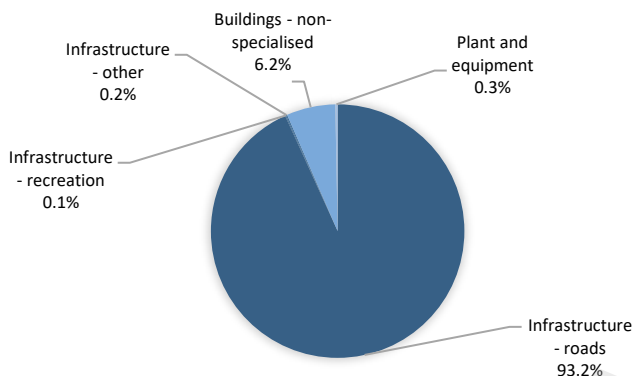
An explanation of all ratios is provided at Section 10.2.

# 6.0 Asset Management Planning Overview

## 6.1 Key Asset Information

The Shire controls an asset network with a written down value of \$118.1m, expected to increase to \$256.9m in 2022/23 when assets are revalued. Road infrastructure constitutes the largest component of current asset values as reflected in the chart below.

### 6.1.1 Written Down Value by Asset Class



## 6.2 Asset Management Policy

The purpose of an asset management policy is to:

- Provide a framework for the sustainable management of the Shire's asset portfolio;
- Ensure an organisation wide and inclusive approach is taken to asset management; and
- Ensure adequate provision is made for the maintenance and replacement of assets in accordance with the assessed levels of service.

The asset management policy is intended to provide clear direction in relation to the Council's expectations for the sustainable management of its assets and applies to Elected Members, Employees and Contractors/Consultants engaged by the Shire.

## 6.3 Asset Management Strategy

Developing an asset management strategy is a planned process of continuous improvement across all its components. Key improvements for each class of asset are discussed at the end of each section in Appendix A.

When planning for the future renewal of Shire assets, a condition-based estimation of remaining useful life was applied (where possible) as it was viewed as the most appropriate methodology. Where condition information was unavailable, an age based estimation of remaining useful life was applied.

Modelling was undertaken to determine the long term funding required for asset maintenance and renewal. By adjusting the estimated useful life of assets, the balance between the risk of loss of asset service and the financial costs of asset renewal and maintenance was determined.

Detailed long term planning is required for the renewal of building assets, due to the scale of expenditure in relation to these assets and the likelihood of usage/design upgrades when renewal occurs. Unfortunately, planning for the renewal of long lived assets carries with it a high level of uncertainty. This is due to the vagary associated with the allocation of future external contributions and the potential for a sudden and unexpected change in grant funding.

It is important to note, capital works identified in this Plan, funded by external contributions may be postponed or reduced in scale should external funding not eventuate. Postponing asset renewal past forecast estimated useful life and an optimum intervention point increases the risk associated with sudden unexpected asset failure bringing with it the potential for a loss of service.

Recognising a proportion of assets have been constructed with the assistance of external financial contributions, the Shire seeks to, within its financial capacity, maintain these assets into the future. A strategy of alignment of estimated asset useful lives with the forecast financial capacity aims to ensure the long term affordability of Shire assets.

The Shire has focused resources and efforts on maintaining current asset service levels in the face of expected reductions in real term government funding and an expectation to provide services to the community on behalf of the state government.

## 6.4 Level of Service

The level of service for roads, at its most basic, is reflected in the speed and weight ratings across the road network. As a measure, the lengths of sealed and unsealed road for each speed and weight rating is viewed as the most appropriate indicator of the level of service of the road network and will continue to be monitored into the future.

Level of service measures are defined for most asset classes within Appendix A.

## 6.0 Asset Management Planning Overview (Continued)

### 6.5 Financial Management Strategy for Assets

Based on the 2020/21 Annual Financial Statements and 2021/22 Annual Budget, a financial baseline was determined for operating revenue and expenditure. Modifications to this baseline were made over the 15 year term to predict forecast changes in operating revenue and expenditure.

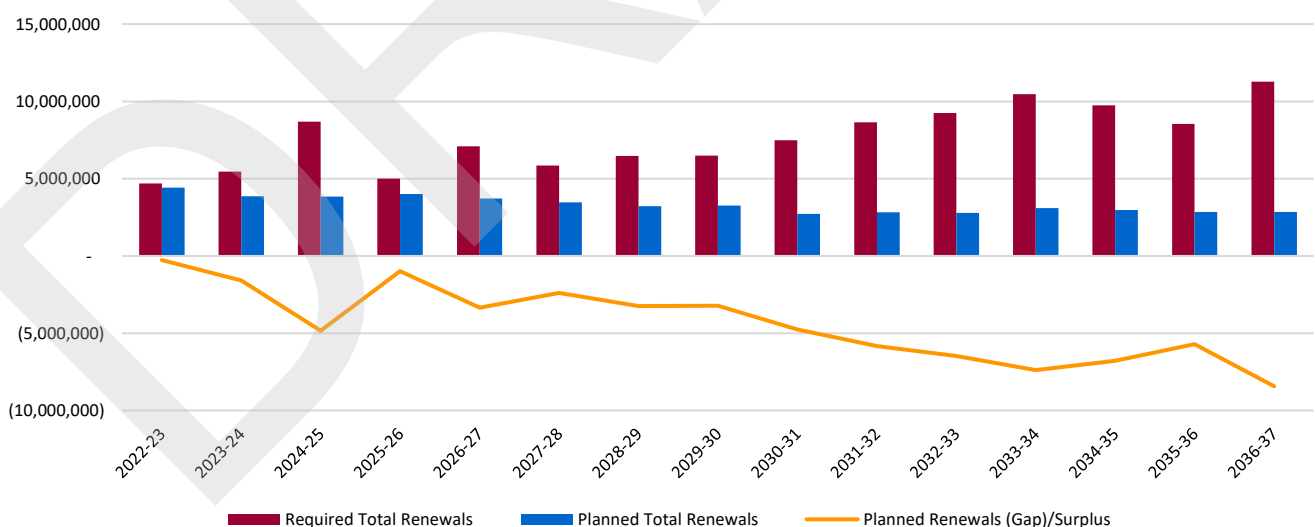
Shire controlled revenue streams such as rates and fees and charges have negligible impact on the financial capacity of the Shire given their low levels. In the face of decreasing real term government funding and increasing service expectations, the Shire has no choice but to utilise its asset reserve to fund future required asset renewals. This will result in the Shire's capacity to deal with unexpected asset failures or natural disasters being reduced to nil over the first 10 years of the Plan.

The Shire does not forecast having adequate funds to meet planned asset renewal levels from years 10 to 15 and will require additional funding for these works to be undertaken.

Forecast planned asset renewals for the term of the Plan, along with the forecast required asset renewals to maintain services in the future, are shown as columns in the chart below with the values in the table on the following page. Forecast asset renewals requirements are arrived at based on current estimates of replacement cost and remaining useful life of each asset, assessed from the asset's condition or age. The Shire is planning for renewal of all assets at the end of their useful life, except for buildings. Buildings are to be maintained so they may be used beyond their standard useful life. Further work is required for road assets to better align the required and planned renewal of road assets.

The annual budget cycle and resource limitations result in differences between the planned and required renewal expenditure, referred to as an asset renewal funding surplus/(deficit). The asset renewal funding surplus/(deficit) representing the difference between the planned and required asset renewals is represented by the line in the chart below, with values provided in the table on the following page.

#### 6.5.1 Required v Planned Asset Renewals



## 6.0 Asset Management Planning Overview (Continued)

### 6.6 Forecast Planned and Required Asset Renewals

Year	Planned Asset Renewal \$	Required Asset Renewal \$	Asset Renewal Surplus / (Deficit) \$
2022-23	4,421,491	4,690,316	(268,825)
2023-24	3,868,246	5,457,989	(1,589,743)
2024-25	3,841,225	8,682,315	(4,841,090)
2025-26	4,010,744	4,995,697	(984,953)
2026-27	3,725,119	7,081,963	(3,356,844)
2027-28	3,468,136	5,858,351	(2,390,215)
2028-29	3,225,119	6,470,482	(3,245,363)
2029-30	3,258,415	6,488,348	(3,229,933)
2030-31	2,725,119	7,482,390	(4,757,271)
2031-32	2,821,951	8,645,472	(5,823,521)
2032-33	2,782,111	9,249,246	(6,467,135)
2033-34	3,092,009	10,472,045	(7,380,036)
2034-35	2,968,484	9,744,926	(6,776,442)
2035-36	2,840,332	8,552,079	(5,711,747)
2036-37	2,845,392	11,276,776	(8,431,384)
<b>Total</b>	<b>49,893,893</b>	<b>115,148,395</b>	<b>(65,254,502)</b>

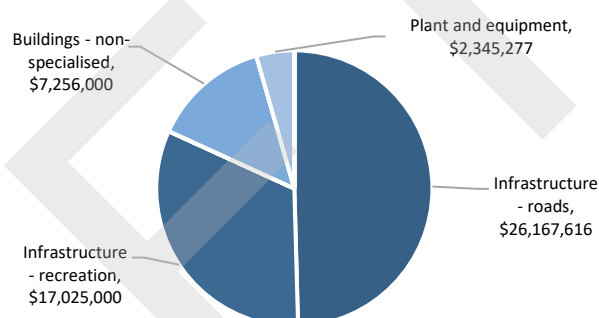
A number of assumptions and estimates have been utilised in arriving at these values and actual events may vary significantly from those provided. Impacts of current global events have created a level of uncertainty.

As assets approach their initial estimated asset renewal, the timing and need for renewal will be re-assessed and may well vary, enabling the reallocation of limited resources between asset classes and years, using cash backed reserves.

### 6.7 Planned Asset Expenditure

Renewal asset expenditure of \$49.9m has been planned as per the table to the left, with \$2.9m new/upgrades planned for the Warburton Roadhouse/Civic centre upgrade and Tjulyuru extension.

#### 6.7.1 Planned Capital Expenditure 2022 – 2037

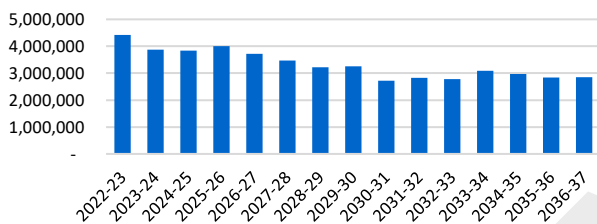


# 6.0 Asset Management Planning Overview (Continued)

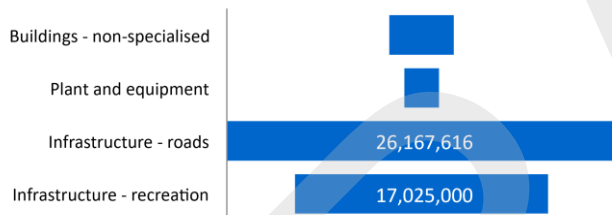
## 6.8 Planned Asset Renewal

Planned asset renewal expenditure has been determined by allocating the expected funds available for capital expenditure. Allocation of these funds between the various asset classes was undertaken to best match the required asset renewal expenditure and reflects a minimum level of asset renewals. The timing and level of planned asset renewal expenditure for each asset class is summarised in the chart below.

### 6.8.1 Planned Asset Renewal Expenditure



### 6.8.2 Planned Asset Renewal Expenditure by Class



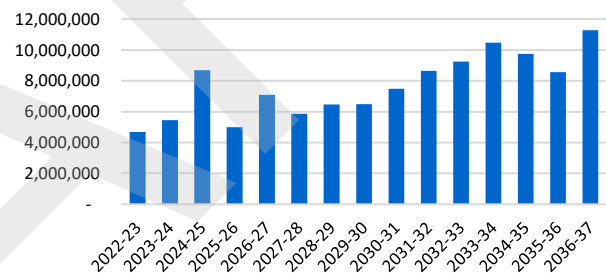
Planned asset renewals by asset class over the 15 years of the Plan reflected in the chart above shows the major renewal spend relates to roads and recreation infrastructure.

## 6.9 Required Renewal Expenditure

Required asset renewal expenditure for the road network has been estimated based on road conditions and forecast estimated standard useful lives. For other asset classes, forecast asset renewals have been based on the age of the assets and their estimated remaining useful life (determined during recent revaluations) combined with current replacement costs.

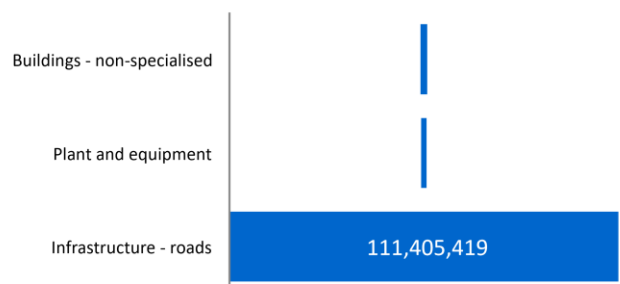
Required asset renewal expenditure has been estimated based on forecast renewal costs and timings. Total asset renewals of \$115.1m are forecast to be required over the 15 years of the Plan, based on existing asset data.

### 6.9.1 Required Asset Renewal Expenditure



The level of required asset renewals based on the asset data is not considered achievable given the Shire's financial position. The Shire is not currently planning to undertake the renewal of these assets in line with the valuations timing.

### 6.9.2 Required Asset Renewal Expenditure by Asset Class

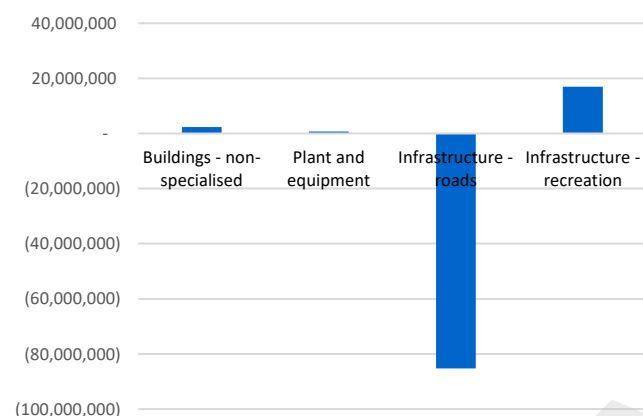


Renewal of roads dominate the forecast required asset renewals over the 15 years. Recreation infrastructure is not included as these assets are not on Shire or Crown land and are not recognised as Shire assets.

## 6.0 Asset Management Planning Overview (Continued)

### 6.10 Asset Renewal Funding Surplus/(Gap)

Differences between the forecast planned and required asset renewals for each asset class over the 15 years of the Plan exist, as shown in the chart below.



Current forecast funding levels are unable to fund these required road renewals, and this may result in a decline in road conditions within the district over the long term. Required renewal expenditure for road assets will be heavily influenced by future road usage and maintenance.

Standard useful life estimates used within the infrastructure valuations were not considered to be appropriate or relevant for the Shire of Ngaanyatjaraku and were modified to align to historical asset lives and renewal cycles.

### 6.11 Upgrade/New Expenditure

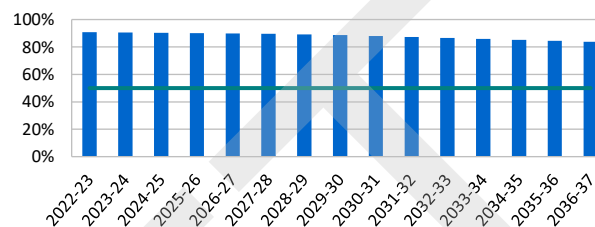
Building upgrades are planned to occur over the next 15 years in response to community expectations. Detailed annual planning will be undertaken for asset upgrade/new expenditure prior to each project and upgrades will be entirely dependent on receipt of grant funding.

Asset expenditure of \$2.9m for upgrade/new assets are modelled over the 15 years of the Plan.

Project	Expenditure \$
Warburton Roadhouse / Civic Centre upgrade	2,600,000
Tjulyuru extension	300,000
<b>Total Expenditure</b>	<b>2,900,000</b>

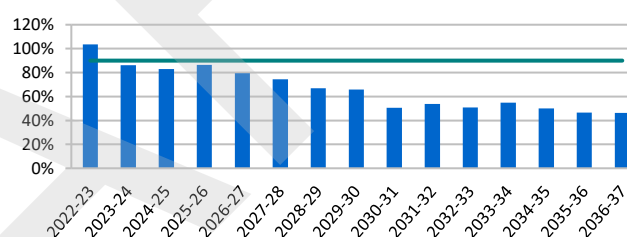
### 6.12 Forecast Asset Ratios 2022 – 2037

#### 6.12.1 Asset Consumption Ratio



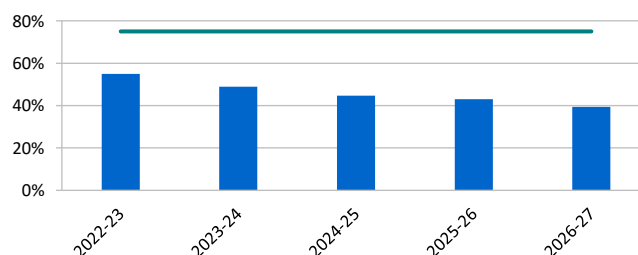
The asset consumption ratio is above the target range and remains so throughout the term of the Plan, this is dominated by road assets which depreciate over a longer term than the 15 years of the Plan.

#### 6.12.2 Asset Sustainability Ratio



The ratio highlights asset renewal expenditure relative to depreciation fluctuates as expected. The ratio average is below the guideline level and indicates the Shire is generally not renewing assets in line with their forecast depreciation expense due to the lack of available funding.

#### 6.12.3 Asset Renewal Funding Ratio



The ratio is below the target ratio, with planned asset renewal expenditure being below required asset renewal expenditure as set out in this Plan. This is due to a lack of funding for asset renewals and the inability of the Shire to source its own funding streams.

# 7.0 Scenario Modelling

## 7.1 Scenario Modelling

Scenarios were developed to test the financial impact of varying levels of operating funding. To ascertain the effect of reduced funding levels, modelling of various scenarios was undertaken.

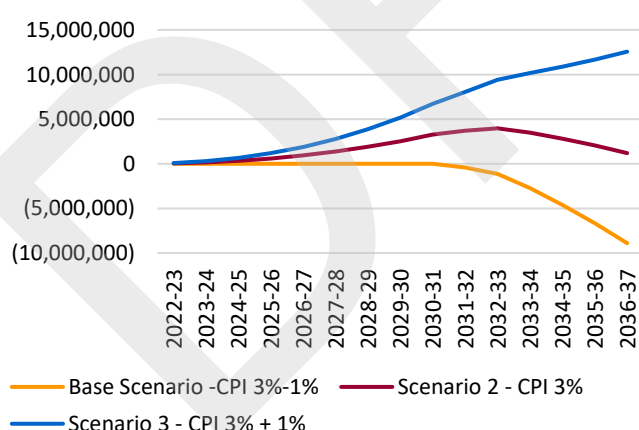
A base scenario was developed with the expected annual decrease in operating grants of 1.0% below inflation throughout the life of the Plan. Two alternative scenarios were also developed from this base, as shown in the table below. All other assumptions remained the same across the three scenarios.

Scenario	Operating Grants, Subsidies and Contributions	
	Increase above CPI (3.0%)	Total Increase
Base Scenario	-1%	2%
Scenario 2	0%	3%
Scenario 3	1%	4%

The base scenario was selected as the most appropriate given expectations in relation to Financial Assistance Grant levels and has been used for the Plan.

The chart below reflects the impact of a change in total rates yield on the estimated surplus (deficit) at June 30 from the base scenario (other assumptions remaining the same).

### 7.1.1 Estimated Surplus (Deficit) June 30 Carried Forward



The cumulative impact of the changes operating grants subsidies and contributions results in the surplus (deficit) shown in the table below.

Estimated Surplus/(Deficit)		
Base Scenario CPI 3% -1%	Scenario 2 CPI 3%	Scenario 3 CPI 3%+ 1%
\$	\$	\$
0	41,470	82,941
0	150,270	301,369
0	332,244	668,353
0	592,254	1,195,169
0	935,938	1,894,804
0	1,369,445	2,781,447
0	1,898,960	3,869,560
0	2,529,700	5,171,873
0	3,268,609	6,704,773
0	3,699,166	8,061,792
0	3,971,322	9,403,887
0	3,499,777	10,157,174
0	2,819,068	10,868,334
0	2,063,858	11,684,936
0	1,179,593	12,566,148

Should operating grants subsidies and contributions increase in line with the alternative scenarios the additional funds would be utilised to renew assets.

# 8.0 Strategic Planning and Policies

## 8.1 Linkage with Other Plans

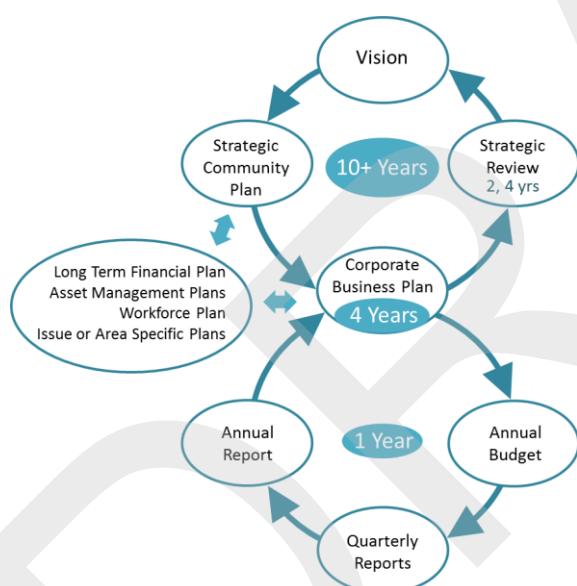
The Long Term Financial Plan is one component of a number of integrated strategic planning practices the Shire has developed which considers, and influences, workforce planning along with other key strategic plans. This Long Term Financial Plan has been prepared to achieve compliance with the *Local Government (Administration) Regulations 1996*.

Development of the Plan has also been influenced by the Department's Integrated Planning Framework and Guidelines.

## 8.2 Strategic Documents Linkage

This Plan includes, and influences, other strategic planning activities as a mechanism to action the strategies contained in the Shire's Strategic Community Plan, as illustrated in the diagram below.

### 8.2.1 Diagram: Integrated Planning and Reporting Cycle<sup>1</sup>



### 8.2.2 Strategic Community Plan 2021 - 2031

The Strategic Community Plan has been prepared to cover a minimum period of 10 years and set out the community's vision, aspirations and objectives for the Shire. To achieve the vision, a series of priorities, objectives and strategies were developed. Many strategies may be required to achieve a single objective and many objectives needed to achieve a single priority.

Individual strategies all require actions involving extra human, physical and financial resources. Achieving the Shire's strategic priorities requires careful operational planning and prioritisation. This planning process is formalised as a Corporate Business Plan which operates on a rolling four-year basis.

### 8.2.3 Corporate Business Plan

The Corporate Business Plan contains details of the actions and resources (human, asset and financial) to achieve each strategy and acts as an organisational guide for the Council and management.

The financial capacity and asset management practices to support the Corporate Business Plan are set out in the Strategic Resource Plan for the period. This planning provides an assurance the actions contained in the Corporate Business Plan can be adequately resourced over the next four years and highlights the long term consequences of the application of resources to undertake various projects.

### 8.2.4 Asset Management Plan

The Asset Management Plan sets service standards and work schedules to apply financial resources to the renewal of assets over the term of the Plan. These estimates have been supplied as a basis for forecasting capital expenditure to inform the Long Term Financial Plan and the Corporate Business Plan.

### 8.2.5 Workforce and Other Strategic Plans

The Workforce Plan and other strategic plans integrate with the Long Term Financial Plan through the workforce requirement for assets and financial resources along with the requirements for a workforce to manage the Shire's assets and financial resources. As far as possible, these requirements are met in the Plan. The Shire's Workforce Plan has been considered in the development of this Long Term Financial Plan. No financial impacts are expected from the Workforce Plan with employee costs forecast in line with forecast inflation of 3%.

<sup>1</sup> Department of Local Government, Sport and Cultural Industries, Integrated Planning and Reporting: Framework and Guidelines, September 2016

## 9.0 Risk Management

### 9.1 Risk Management

The Shire provides a diverse range of services and facilities to the general public which exposes it to risks. As part of the implementation of Integrated Planning and Reporting, the Shire intends to formalise its risk based management practices to improve the management of identified risks.

The Shire has a practice of conducting a regular review of insurance levels of assets by the Chief Executive Officer to ensure the level is adequate. The Shire's insurer is LGIS.

The Financial Management Regulations require the investment of surplus funds (including cash reserves) to be held by authorised deposit taking institutions or Treasury bonds.

The Shire seeks to engage experienced and qualified personnel in areas of high risk and provides them with appropriate ongoing training and equipment to ensure they are able to undertake their roles with minimal risk to the community and the Shire.

### 9.2 Certainty of Assumptions

Included in the Plan is a detailed analysis of the assumptions used as part of the planning process and the level of risk associated with each assumption.

The impact of the assumptions applied to issues identified as carrying a high risk have been separately disclosed, as has the sensitivity of movements in these assumptions on the financial forecasts set out in this Plan.

### 9.3 Sensitivity Analysis

Where an assessment has been made that a high level of uncertainty applies to the assumptions, sensitivity analysis has been used to help quantify the potential financial impact of a change in the assumption.

Assumptions with a high level of uncertainty and a higher dollar value present the greatest risk that a movement will result in unexpected and detrimental consequences. The details of this analysis are shown adjacent to each assumption on the following pages.

# 10.0 Assumptions, Risks, Uncertainties and Sensitivity

## 10.1 Revenue – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
<b>District Growth in Population:</b> The number of residents in the Shire is expected to remain stable.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Rates Level Increase:</b> Annual rates have been based on an increase in the total rate yield of 5% in 2022/23; 4% in 2023/24 and 51% in 2024/25 and 3% from 2025/26 onwards, being in line with forecast inflation rate.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Operating Grants and Contributions:</b> Increases in line with inflation forecast.	High	The road maintenance program and general operations of the Shire are highly dependent on levels of Federal Financial Assistance Grants. Changes in the levels of these grants would impact directly on the Shire's ability to meet projected service levels.	High	± \$64,010 to the value of operating grants and contributions per 1% movement in the value in the first year of the Plan.
<b>Non-operating Grants and Contributions:</b> Remain in line with funding requirements identified for various capital works.	High	The forecast capital works program is highly dependent on Government grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately impact on service levels.	High	± \$456,926 to the value of non-operating grants and contributions per 1% movement in the value over the life of the Plan.
<b>Fees and Charges:</b> Increases in line with inflation forecast.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Interest Earnings:</b> Interest earning of an average rate of 4% per annum.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Other Revenue:</b> Increases in line with inflation.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
<b>Profit on Asset Disposal:</b> Profit on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate no profit on asset disposals has been included.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

# 10.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

## 10.2 Expenditure – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
<b>Employee Costs:</b> Increased annually by forecast inflation.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
<b>Materials and Contracts:</b> Increased annually by forecast inflation.	High	The road preservation program and general operations of the Shire are dependent on levels of State and Federal Financial Assistance Grants. Changes in the levels of these grants would impact directly on the Shire's ability to meet projected service levels.	High	± \$650,600 to the value of materials and contracts per 1% movement in the value over the life of the Plan. A high level of uncertainty exists in relation to the costs to address impacts of the COVID-19 Pandemic, with COVID related stimulus incentives already driving up prices of raw materials.
<b>Depreciation:</b> Depreciation has been calculated using an average depreciation rate based on the estimated useful lives on individual assets.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
<b>Insurance:</b> Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Other Expenditure:</b> Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Loss on Asset Disposal:</b> A loss on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate in the Plan no loss on asset disposals has been included in the Plan.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

# 10.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

## 10.3 Assets – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
<b>Revaluations:</b> In line with annual inflation.	Low	The revaluation of assets may result in changes in asset ratio analysis and depreciations leading to a change in the net result. The revaluation of assets will have no impact on Cashflows.	High	± \$245,210 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan. ± \$3,412,540 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.
<b>Impairment of Assets:</b> No impairment of assets has been assumed over the life of the Plan. Impairment of assets usually occurs due to unplanned or unforeseen events such as natural disasters.	High	A widespread major impairment event may result in a requirement for high levels of expenditure to maintain service levels.	Medium	Unable to be quantified.
<b>Infrastructure Assets:</b> Expenditure has been based on historical levels escalated by inflation.	High	The capital works program is highly dependent on Government grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately on service levels.	High	± \$456,926 to the value of infrastructure assets per 1% movement in the capital grants received over the life of the Plan.

# 10.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

## 10.4 Liabilities – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
<b>Borrowings:</b> New borrowings to be considered for capital works where required.	High	If the Shire is not able to secure borrowings in the future, the likely impact will be the cancellation or postponement of related asset acquisitions leading to a reduction in service levels over the short to medium term.	Low	Not assessed as high level of uncertainty.
<b>Employee Entitlements:</b> It has been assumed the Shire will be in a position to meet its obligations in relation to employee entitlements.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

# 10.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

## 10.5 Equity Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
<b>Cash Backed Reserves:</b> It has been assumed the Shire will invest cash reserves in authorised deposit taking institutions and these funds will be available for use during the term of the Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Revaluation Surplus:</b> Increasing in line with inflation based revaluation.	Low	The revaluation of assets to their fair value may result in changes in asset ratio analysis and depreciation leading to a change in the net result. The revaluations of assets will have no impact on Cashflows.	High	±\$245,210 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan.

# 10.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

## 10.6 Other – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
<b>Ownership of Strategic Assets:</b> The Shire has not planned for the ownership of any strategic assets to be transferred to another party over the term of the Plan.	High	Any significant changes to the ownership of strategic assets would require an amendment to this Plan and, depending on the circumstance, be subject to community consultation.	Low	Not assessed as high level of uncertainty.
<b>Inflators:</b> Forecast inflation at 3% per annum.	Medium	Not assessed as high financial risk.	High	± \$1,181,574 to operating revenue per 1% movement in the inflators over the life of the Plan. ± \$2,019,083 to operating expenditure per 1% movement in the inflators over the life of the Plan.
<b>Commercial Activities:</b> The Shire has no plans to undertake a significant commercial activity during the period of the Plan.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
<b>General Economic Forecasts for State:</b> The economic forecast for the State is closely linked to the success of the mining industry. Demands for minerals is forecast to remain stable in the short term with a corresponding stability of the state economy.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>General Economic Forecasts for Region:</b> The Lands' economy is heavily dependent on funding from the Federal and State Governments and this remains the assumption for the term of this Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
<b>Climate Change / Weather Events:</b> The impact of climate change and extreme weather events is unknown but may have severe impact.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.

# 11.0 Monitoring and Performance

## 11.1 Monitoring

The Plan will be the subject of a desktop review each year to consider changing circumstances, with a full revision scheduled every two years in line with the review of the Strategic Community Plan.

Monitoring the Shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios.

## 11.2 Ratio Targets

A series of performance indicators, in the form of financial ratios set out in the table below, have been used to assess the financial performance of the Shire.

To maintain comparability across the industry, these ratios and their respective target ranges, have been derived from the Department's Long Term Financial Planning guidelines and *Regulation 50 of Local Government (Financial Management) Regulation 1996*.

The Department's Advisory Standard also provides target levels for each of the ratios.

Ratio	Calculation	Indication	Minimum target
Current Ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets minus current liabilities associated with long term borrowings}}$	A measure of the Shire's immediate liquidity and the capacity to meet short term financial obligations from unrestricted current assets.	1.
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$	A measure of the extent to which own source revenues raised cover operational expenses.	1%
Own Source Revenue Coverage Ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$	A measure of the extent of the Shire's ability to cover costs using only discretionary revenue.	40%
Debt Service Coverage Ratio	$\frac{\text{Annual operating surplus before interest and depreciation}}{\text{principal and interest}}$	A measure of the extent of the Shire's capacity to generate sufficient cash to cover debt payments.	3
Asset Consumption Ratio	$\frac{\text{depreciated replacement cost of assets}}{\text{current replacement cost of depreciation assets}}$	A measure of the aged condition of the Shire's physical assets.	50%
Asset Sustainability Ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expense}}$	A measure of the extent to which assets managed by the Shire are being replaced as they reach the end of their useful lives.	90%
Asset Renewal Funding Ratio	$\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$	The Shire's financial capacity to fund asset renewal to support existing service levels. (This ratio is based on the ten years forecast expenditure and as such is only able to be calculated of the first five years of the Plan).	75%

# 12.0 Improvement Plan

## 12.1 Strategic Resource Improvement Plan

All strategic plans require continuous development to improve the quality of planning and account for changes over time. Whilst significant work has occurred in relation to resource planning the following resource management areas are suggested as worthy of continued focus in the future.

*Revenue:* As the single greatest resource constraint continued focus on increasing revenue is essential.

*Road Asset data:* Road asset data requires continuous update to reflect the estimated remaining life of each unsealed road sector based on available future funding and changes in road usage information. Major reviews of this information should occur every five years as a minimum.

*Level of Service:* Continue to maintain and improve systems to record and report against levels of service.

*Risk Management:* As part of the Shires overall risk management activities, identified risks will continue to be recorded and appropriately treated within financial constraints.

*Operation and Maintenance:* The Shire will maintain and continuously update a documented Operation and Maintenance Strategy.

*Renewal and Replacement:* A key component of understanding long term asset funding requirements is determination of the extent and timing of likely costs to refurbish or replace an asset in future in order to maintain a consistent level of service to the community. Constant review and improvement to these forecasts and particularly to revenue forecasts is likely to result in improved planning outcomes.

*New, Upgrade and Disposal:* The Shire does not have a current documented Capital Investment Plan to address future asset demands or Asset Disposal Plan (other than the disposal of plant and equipment). This is primarily due to the current funding constraints, should this constraint change these Plans would be developed.

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# Appendix A1 Critical Assets

## 1.1 Description

Along with roads, a number of other assets have been nominated as critical to the Shire providing services to the community. These assets will be prioritised when allocating annual funding to help ensure they are maintained to an acceptable condition.

A list of these assets (excluding roads) is provided below along with their relevant estimated current replacement cost.

Asset	Current Replacement Cost \$
Administration Office	3,725,000
Housing	7,060,000
CRC Warburton	1,760,000
Tjulyuru Cultural Centre	1,515,000
EYL Centre Warburton	1,320,000
TV/Radio Transmitters	188,513

Maintenance requirements for these assets will be identified annually and prioritised through the Annual Budget cycle.

Road assets are discussed further in Appendix A2 with regional and local distributor roads being given funding prioritisation over other road assets as required.

# Appendix A2 Infrastructure - Roads

## 2.1 Significant Matters

The continued provision of the road network remains a key priorities for the Shire. A number of rural roads within the Shire are currently utilised as key remote access and tourist routes. This has resulted in these roads requiring a higher level of design than currently exists. The continued planning for future road infrastructure renewals, influenced by condition based estimation of the remaining useful life, is not currently considered appropriate given the lack of current long term funding availability.

## 2.2 Road Inventory

The Shire of Ngaanyatjaraku has a road network servicing an area of 159,816<sup>1</sup> square kilometres.

Road assets within this Plan include the following components:

- Formed subgrade
- Kerbing
- Sealed pavement
- Unsealed pavement
- Drainage

Road asset information is recorded within a road inventory database and was extracted in September 2021, verification of the accuracy of the valuation data is not within the scope of this Plan and has not been undertaken.

Utilising the dimension data held in the Shire's road asset database along with standard unit rates, the current replacement cost provided in the road infrastructure inventory system, has been estimated by management in the table on the right.

The following table details the components, segregated by the type of seal.

Infrastructure Roads Asset	Current Replacement Cost \$
Drainage	18,080
Formation	73,394,762
Kerb	651,600
Sealed	11,529,847
Unsealed	153,495,723
<b>Infrastructure Roads Total</b>	<b>239,090,011</b>

Unsealed roads are the most significant Shire asset and utilise the majority of the Shire's resources.

<sup>1</sup> Australian Bureau of Statistics Ngaanyatjaraku (S) (LGA56620) 2021 Census of Population and Housing, viewed 12 July 2022

# Appendix A2 Infrastructure - Roads (Continued)

## 2.3 Financial Summary

Financial impacts of managing the Shire road assets are broken down into maintenance, new and renewal expenditure, each of which is examined separately as follows.

## 2.4 Maintenance Expenditure

Road maintenance expenditure includes maintenance of associated infrastructure such as drainage and footpaths. Road maintenance expenditure is primarily related to the grading of unsealed roads and associated drainage clearing within the district, along with reactionary minor repair works and minor flood damage repairs. As far as possible the road maintenance program is scheduled annually, based on staff knowledge of road conditions and expected traffic volumes.

Road maintenance expenditure is forecast to increase in line with inflation and is comprised of the following estimated costs in 2022/23.

### 2.4.1 Maintenance Expenditure by Nature or Type

Expenditure Nature or Type	\$
Employee costs	459,614
Materials and contracts	3,430,416
Insurance expenses	2,705
Utility charges	26,250
<b>Road Maintenance Total</b>	<b>3,918,985</b>

## 2.5 New Expenditure

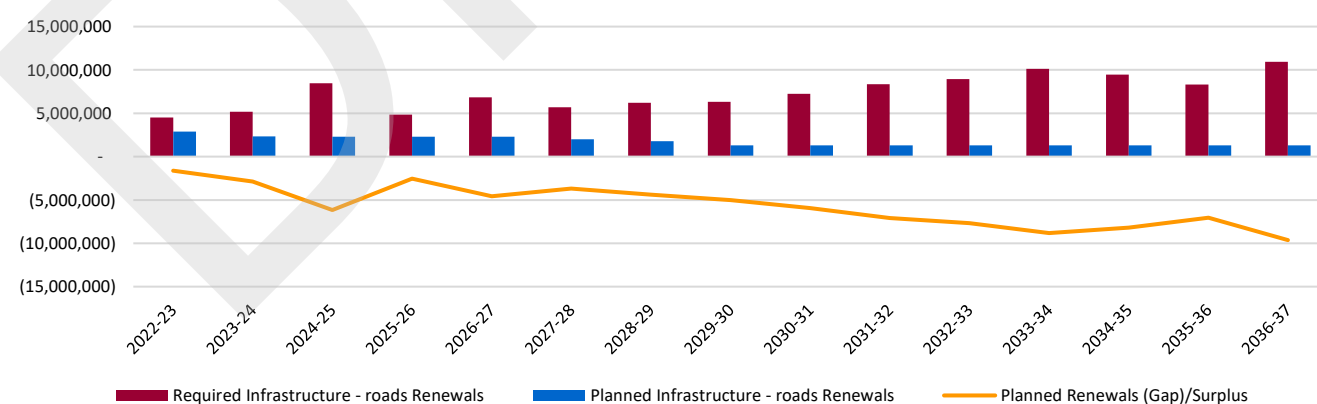
Road safety related projects will be prioritised where issues are identified. External grant funding is essential to achieve any safety upgrades and road upgrades.

## 2.6 Renewal Expenditure

Annual road works are prioritised based on staff knowledge of the conditions of roads and expected usage patterns and this is analysed during the budget process. All planned works are funded through a combination of internal funds and external grants.

In the chart below, planned road expenditure is shown as blue columns, with required road renewals as the red columns. The gold line shows the difference between the two expenditure levels. Planned road renewal over the term totals \$26.2m. Required road renewal is calculated at \$111.4m for the term, overall there is a \$85.2m renewal deficit for the Shire's road assets.

### 2.6.1 Required v Planned Asset Renewals



# Appendix A2 Infrastructure - Roads (Continued)

## 2.7 Forecast Planned and Required Road Renewal Expenditure

The level and extent of the renewal deficit is dependent on the accuracy of unit cost estimates and remaining useful life estimates for each road component. An improvement in this information and alignment to planned asset renewal expenditure will result in improved planning outcomes.

One of the largest impacts on road component lives is the volume and weight of traffic traversing a road length. Where this exceeds the roads construction capabilities, sudden unexpected road failure may occur. Whilst road renewals may be forecast based on the age and condition of the asset, expected traffic volumes and weights are an important factor and difficult to forecast within Western Australian remote areas.

The values represented in the chart on the previous page are detailed in the table below.

	Required Road Renewals \$	Planned Road Renewals \$	Road Renewal Funding (Gap)/Surplu s \$
2022-23	4,498,506	2,876,991	(1,621,515)
2023-24	5,191,583	2,319,078	(2,872,505)
2024-25	8,446,183	2,290,119	(6,156,064)
2025-26	4,834,790	2,290,119	(2,544,671)
2026-27	6,854,137	2,290,119	(4,564,018)
2027-28	5,680,265	1,990,119	(3,690,146)
2028-29	6,192,045	1,790,119	(4,401,926)
2029-30	6,307,246	1,290,119	(5,017,127)
2030-31	7,239,410	1,290,119	(5,949,291)
2031-32	8,366,307	1,290,119	(7,076,188)
2032-33	8,950,121	1,290,119	(7,660,002)
2033-34	10,122,828	1,290,119	(8,832,709)
2034-35	9,471,450	1,290,119	(8,181,331)
2035-36	8,326,485	1,290,119	(7,036,366)
2036-37	10,924,063	1,290,119	(9,633,944)
<b>Total</b>	<b>111,405,419</b>	<b>26,167,616</b>	<b>(85,237,803)</b>

Many assumptions have been utilised in arriving at the remaining useful life of each individual road asset by the external valuers. Remaining useful life of sheeted roads has not been determined by measurement of the remaining level of sheeted material with an annual rate of where applied but has rather been based on a worst-case estimate. For this reason, management has not planned to replace the unsealed roads in accordance with the valuation information.

Asset preservation for the road network remains a key priority for the Council and ensuring appropriate funds are available to renew the road network when required is a key consideration of all planning.

# Appendix A2 Infrastructure - Roads (Continued)

## 2.8 Level of Service

Level of service measures have not been routinely recorded or reported on. Detailed performance measures and performance targets for road construction and maintenance have been developed through the review of the previously identified road level of service indicators and are shown in the following tables.

Speed and weight ratings of the road network are considered the best overall indicator of the level of service of the road network as a whole.

## 2.9 Road Construction

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
<b>Gravel Road Construction</b>			
Condition	Gravel roads are constructed to a high standard.	Customer complaints.	One complaint per road per year.
Safety	To ensure that all roads are being constructed in a safe manner and road is made safe and signed correctly when unmanned.	Customer complaints.	One per road.
		Number of damage/injury claims.	0 claims.
Cost Effectiveness	Efficient capital works program.	Projects completed within the timeframe and on budget.	100% completed within timeframe and on budget.
<b>Bitumen Road Construction</b>			
Condition	Bitumen roads are constructed to a high standard.	Customer complaints.	One complaint per road per year.
Safety	To ensure that all roads are being constructed in a safe manner and road is made safe and signed correctly when unmanned.	Customer complaints.	One per road.
		Number of damage/injury claims.	0 claims.
Cost Effectiveness	Efficient capital works program.	Projects completed within the timeframe and on budget.	100% completed within timeframe and on budget.

# Appendix A2 Infrastructure - Roads (Continued)

## 2.10 Road Maintenance

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
<b>Gravel Road Maintenance</b>			
Condition	Gravel roads are maintained to a high standard and on a regular basis. Drainage is also assessed in order to minimise the risk of flooding and damage.	Customer complaints.	One complaint per road per year.
		Routine road inspection.	One complaint per year with managers.
Function	To ensure that all gravel roads are maintained in order to provide a useable and safe transport network for users in all weather conditions.	Customer complaints.	One complaint per road per year.
	To ensure that any maintenance issues that arise are dealt with promptly.	Within 2 working days of notification.	95% addressed.
Safety	To provide a gravel road network that is free of hazards.	Hazard removed within 2 hours of notification.	95% addressed.
Cost Effectiveness	Efficient roads maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.
<b>Bitumen Road Maintenance/Drainage</b>			
Condition	Bitumen roads are maintained to a high standard and on a regular basis. Drainage is also to be assessed and drains cleaned in order to minimise the risk of flooding and damage.	Customer complaints.	Bitumen roads are maintained to a high standard and on a regular basis. Drainage is also to be assessed and drains cleaned in order to minimise the risk of flooding and damage.
		Routine road inspection.	Two per year with managers.
Function	To ensure that all bituminised roads are maintained in order to provide a useable and safe transport network for users in all weather conditions.	Customer complaints.	One complaint per road per year.
		To ensure that any maintenance issues that arise are dealt with promptly.	Within 2 working days of notification.
Safety	To provide a bituminised road network that is free of hazards.	Hazard removed within 2 hours of notification.	95% addressed.
Cost Effectiveness	Efficient roads maintenance program.	Maintenance program completed within timeframe and on budget.	100% completed within timeframe and on budget.

# Appendix A2 Infrastructure - Roads (Continued)

## 2.11 Risk Management

An assessment of risks associated with the delivery from road assets has identified the following risks and treatment strategies.

Risk	Consequence	Risk Rating	Risk Treatment
Asset condition decreases due to flood damage.	Desired level of service not maintained.	Medium	Ensure adequate drainage in road design and maintenance to mitigate risk of flood damage.
Climate change.	Likelihood of severe storm damage increases.	Medium	Consider climate change when managing assets.
Significant unforeseen increases in maintenance or renewal costs.	Desired level of service not maintained.	Medium	Monitor costs and adjust long-term plans accordingly.
Asset condition decreases due to inadequate renewal program.	Desired level of service not maintained.	Medium	Determine maintenance priorities based on lifecycle cost.
Sudden significant changes in population.	Sudden increase in level of service requirements.	Medium	Monitor population trends and industry developments in the region.
Asset condition decreases due to inadequate maintenance program.	Desired level of service not maintained.	Low	Determine maintenance priorities based risk assessment and lifecycle cost.
Traffic incident attributable to sub-standard road conditions or road layout.	Liability risk.	Low	Ensure road network is maintained in compliance with applicable standards.
Health and safety incident whilst working on assets causing fatality or serious injury.	Prosecution risk.	Low	Ensure Council has compliant Health and Safety policy. Ensure staff and contractors are trained in policy and all procedures are complied with.
Trip incident attributable to sub-standard footpath conditions.	Liability risk.	Low	Footpath network is maintained in compliance with applicable standards and inspected annually.

## 2.12 Improvement

Monitoring and reporting of the key performance measures is important to help ensure levels of service are maintained.

Continued improvement in the knowledge of the road network (including road conditions) and forecasting of road renewal timing and costs is essential for managing the road network. As renewal timing and cost forecasting improves, opportunities for efficiency gains may be identified and included within future plans.

Monitoring of actual renewal costs against estimated renewal costs will improve the accuracy of future unit cost estimates. Routine monitoring of traffic volumes and road conditions will further improve the ability of the Shire to forecast future road renewal priorities.

# Appendix A3 Buildings

## 3.1 Significant Matters

The Shire controls building assets which are vital to the provision of administrative and recreational facilities to the community.

The long life and high cost of renewing buildings results in significant spikes in future funding requirements as a building reaches a stage in its lifecycle when it can no longer provide the desired level of service. New design criteria usually result in buildings being constructed to a different standard on renewal which often results in the need for additional funding. Planning for adequate future funding of building renewals is one of the most significant long-term challenges for the Shire as it seeks to preserve assets for future generations.

## 3.2 Inventory

Land and buildings were valued by independent professional valuers in 2021, based on an inspection undertaken. The replacement costs of major buildings contained within the valuation report is shown in the table to the right. A building inventory is maintained within the Shire's financial management system.

### 3.2.1 Composition of Estimated Current Replacement Cost of Building Assets

Buildings	Current Replacement Cost \$
Community	3,080,000
Community Centre/Hall	1,515,000
Housing	7,060,000
Office/Administration Centre	3,725,000
Transmitter	188,513
<b>Buildings Total</b>	<b>15,568,513</b>

# Appendix A3 Buildings (Continued)

## 3.3 Financial Summary

The financial impacts of managing the Shire building assets has been broken down into maintenance, new and renewal expenditure, each of which is examined separately.

## 3.4 Maintenance Expenditure by Program

Routine maintenance expenditure is forecast to increase in line with inflation. A detailed building maintenance plan has been developed to help ensure buildings are maintained at a level to maximise their useful life and minimise the need to renew entire building structures.

Expenditure Nature or Type	\$
Employee costs	62,536
Materials and contracts	100,800
Insurance expenses	14,262
Utility charges	17,115
<b>Building Maintenance Total</b>	<b>194,713</b>

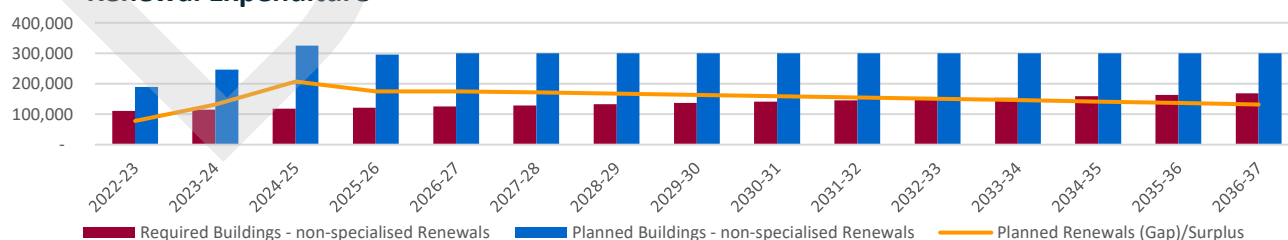
## 3.5 New/Upgrade Asset Expenditure

Upgrades are planned for the Warburton Roadhouse/ Civic Centre in 2023/24 of \$2.6m and extension of Tjulyuru in 2024/25 at \$300,000.

## 3.6 Renewal Expenditure

Using the estimated remaining useful life and the 'reinstatement with new' values provided in the independent valuation report, the timing and extent of future required property renewals has been forecast (adjusted for inflation). Whilst the valuation indicates the required renewal timings, given the forecast level of planned maintenance, building assets are expected to last well beyond the indicated renewal timings.

## 3.7 Forecast Planned and Required Building Renewal Expenditure



Maintaining borrowing capacity or funds in an appropriate reserve is important to ensure funds are available in future years when buildings are required to be renewed due to the high level of expenditure in renewing building assets. The shortage of funding does not currently provide for this to occur and funds are allocated for building renewals annually which if not utilised will be held in reserves for future renewals.

The table below details the required building renewal as per the latest building valuations.

	Required Building Renewals \$	Planned Building Renewals \$	Building Renewal Funding (Gap)/Surplus \$
2022-23	111,182	189,000	77,818
2023-24	114,518	246,000	131,482
2024-25	117,953	325,000	207,047
2025-26	121,492	296,000	174,508
2026-27	125,137	300,000	174,863
2027-28	128,891	300,000	171,109
2028-29	132,758	300,000	167,242
2029-30	136,740	300,000	163,260
2030-31	140,842	300,000	159,158
2031-32	145,068	300,000	154,932
2032-33	149,420	300,000	150,580
2033-34	153,902	300,000	146,098
2034-35	158,519	300,000	141,481
2035-36	163,275	300,000	136,725
2036-37	168,173	300,000	131,827
<b>Total</b>	<b>2,067,870</b>	<b>4,356,000</b>	<b>2,288,130</b>

# Appendix A3 Buildings (Continued)

## 3.8 Level of Service

Detailed performance measures and performance targets for buildings are defined in the table below.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Condition	The building's meets the expectations of the community.	Customer complaints.	One per year per building.
Function	To provide the communities with a facility that can be utilised for the purpose it was designed for.	Customer complaints.	One per year per building.
Safety	The building is safe and suitable for its intended use.	Number of injury claims	0 claims.

## 3.9 Risk Management

An assessment of risks associated with maintaining an inventory of building assets has identified the following risks and the treatment strategy for each risk.

Risk	Consequence	Risk Rating	Risk Treatment
Public Liability incident attributable to sub-standard property conditions or property layout.	Liability Risk.	Medium	Ensure property assets are maintained in compliance with applicable standards.
Climate Change.	Likelihood of severe storm damage increases.	Medium	Consider climate change impacts when designing and managing assets.
Significant unforeseen increases in maintenance or renewal costs.	Desired level of service not maintained.	Medium	Monitor costs and adjust long-term plans accordingly.
Asset condition decreases due to inadequate renewal program.	Desired level of service not maintained.	Medium	Determine maintenance priorities based risk and on lifecycle cost.
Asset condition decreases due to inadequate maintenance program.	Desired level of service not maintained.	Low	Determine maintenance priorities based risk assessment and lifecycle cost.
Sudden significant increase in population.	Sudden increase in level of service requirements.	Low	Monitor population trends and industry developments in the region.
Health and safety incident whilst working on assets causing fatality or serious injury.	Prosecution risk.	Low	Ensure council has compliant Health and Safety policy. Ensure staff and contractors are trained in policy and all procedures are complied with.

## 3.10 Improvement

Improving asset management planning for buildings is not currently viewed as a priority, as risks are able to be managed through annual planning and improvements are limited by funding availability. Demand for building assets is expected to remain relatively stable into the future.

Enhanced monitoring and reporting of the key performance measures is important to help ensure the adequate maintenance of the Shire's building assets.

# Appendix A4 Infrastructure - Recreation

## 4.1 Significant Matters

The Shire controls recreation infrastructure assets, which are significant to our communities. These assets are not located on Shire or vested land.

The nature these assets is one of changing requirements due to community expectations and will require further analysis to fully consider future funding requirements as individual assets require expenditure.

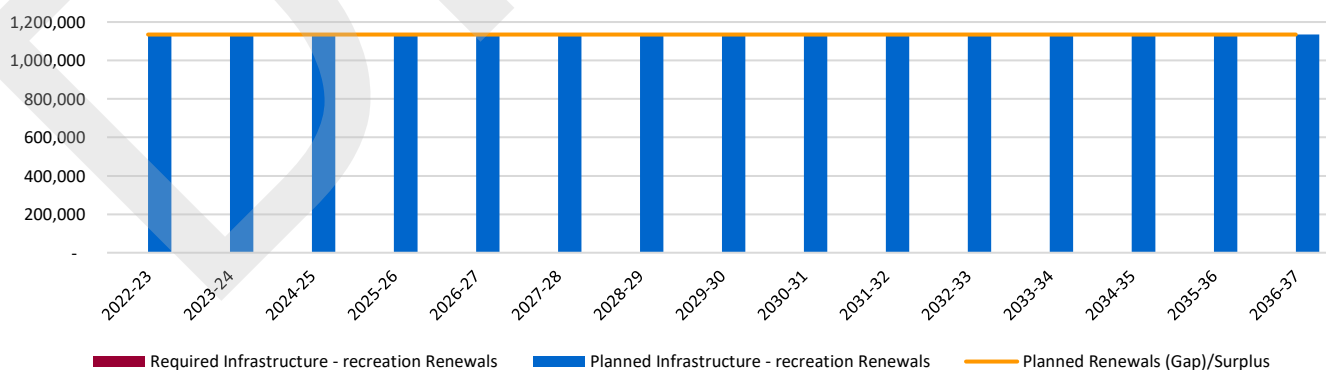
Availability of grant funding will significantly impact the timing and extent of expenditure on these assets.

## 4.2 Inventory

The recreation infrastructure assets the Shire is maintaining do not belong to the Shire and therefore have no valuation or current replacement cost estimates. The Shire maintains the following recreation assets:

- Warburton Football Oval
- Warburton Recreational Oval - Floodlights
- Warburton Playground Equipment
- Kanpa Playground Equipment
- Warburton Drop In Centre Park
- Wanarn Basketball Courts
- Warburton Park
- Warburton Roadhouse Park
- Warburton Oval and Recreation - BMX Track
- Skate Park Development
- Warburton Oval Shade Structure

### 4.2.1 Required v Planned Recreation Infrastructure Renewals



## 4.3 Financial Summary

The financial impact of managing these recreation infrastructure assets is broken down into maintenance, new and renewal expenditure, each of which is examined separately.

### 4.3.1 Maintenance Expenditure

Recreation infrastructure assets maintenance expenditure budgeted at \$202,000 in 2021/22 and is forecast to increase in line with inflation.

### 4.3.2 New Expenditure

No additional items are forecast to be required over the life of this Plan.

### 4.3.3 Renewal Expenditure

Required recreation infrastructure asset renewals over the next 15 years have been forecast. Minor asset renewals will be determined and funded within the annual budget cycle. Renewal of other infrastructure assets will be considered on a case by case basis at the time the asset is viewed as requiring renewal.

In the chart below, planned expenditure is shown as the blue columns, with forecast required renewals not shown as valuation information is not available given these assets are not on Shire land.

# Appendix A4 Infrastructure – Recreation (Continued)

## 4.4 Level of Service

Detailed performance measures and performance targets for other infrastructure assets are defined in the table below.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Condition	Well maintained community facilities.	Customer complaints.	Under 5 per year
	Community satisfaction with asset.	Community survey.	90% satisfaction
Function	Fit for purpose.	Customer complaints.	Under 5 per year
	Community importance with asset.	Customer survey.	90% satisfaction
Safety	To ensure that any maintenance issues or hazards are dealt with promptly.	Issue or hazard is dealt with within one working day of notification. If hazard is serious to be addressed within 2 hours of notification.	95% addressed

## 4.5 Improvement

The improvement of asset management planning for other infrastructure assets is not currently viewed as a priority as risks are able to be managed through annual operational planning.

# Appendix A5 Plant and Equipment

## 5.1 Significant Matters

The Shire has a large furniture, plant and equipment portfolio which includes items such as passenger vehicles, trailers, bobcats and tractors. It also owns an extensive listing of furniture and equipment, such as office furniture, IT and communication equipment, to support operations.

A 15 year plant replacement program is updated on an annual basis as part of the Shire's annual budget process. Heavy plant is considered a critical asset, given the part it plays in responding to any natural emergency within the Shire.

## 5.2 Inventory

The table below separates the Shire's plant and equipment into the major asset types and shows the current replacement cost as per the Shire's internally produced plant replacement program. A register of plant and equipment is maintained within the financial reporting system.

### 5.2.1 Composition of Estimated Current Replacement Cost of Plant and Equipment Assets

Assets	Current Replacement Cost \$
Heavy Plant	91,000
Light Vehicles	510,000
Utility	97,000
<b>Assets Total</b>	<b>698,000</b>

## 5.3 Financial Summary

The financial impacts of managing the Shire plant and equipment assets is broken down into maintenance, new and renewal expenditure, each of which is examined separately.

Maintenance is undertaken in accordance with manufacturers' guidelines and is provided for within the annual budget and this Plan. No significant changes to maintenance or operating expenditure are forecast.

### 5.3.1 New Expenditure

The current fleet of plant and equipment is forecast to maintain the requirements of the Shire and no additional items are forecast to be required over the life of this Plan.

### 5.3.2 Renewal Expenditure

The Shire does not have a replacement/renewal or maintenance program for furniture and equipment. Furniture and equipment purchases are considered on an annual basis as part of the Shire's annual budget allocations and are not planned in detail.

The plant replacement program is updated annually and is expected to remain fully funded by annual allocations to the Plant Replacement Cash Reserve.

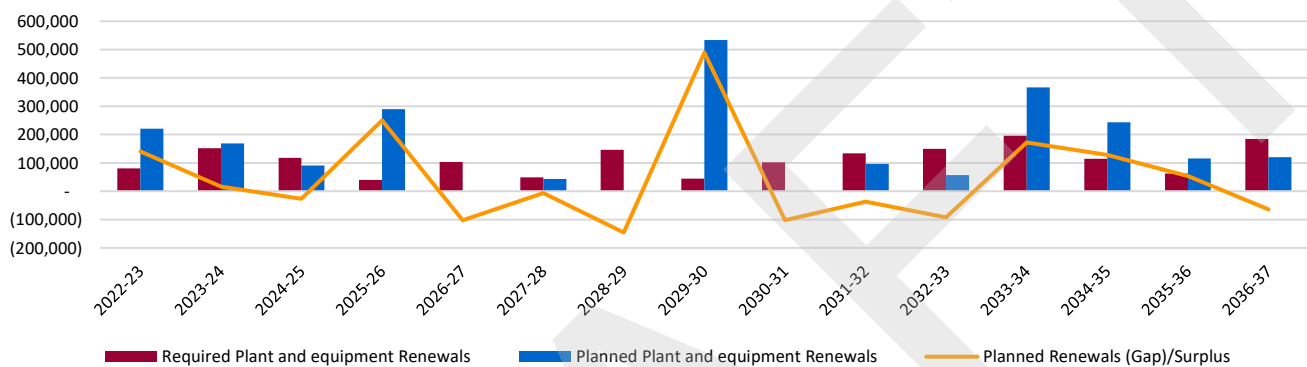
The Plan has annual allocations for plant replacement expenditure based on the adopted program. In the chart on the following page, planned expenditure is shown as the blue columns with required renewals shown as the red columns. The gold line shows the variation between the two expenditure levels.

# Appendix A5 Plant and Equipment (Continued)

## 5.4 Forecast Planned and Required Plant and Equipment Renewal Expenditure

The chart below reflects the Plant Replacement Program has been aligned with the estimated useful life of plant and equipment.

### 5.4.1 Required v Planned Asset Renewals - Plant



and Equipment

## 5.5 Plant Disposals

This Plan incorporates the Shire's 15 year Plant Replacement Program. The Plant Replacement Program outlines the purchase, disposal and funding elements for plant and equipment.

# Appendix A5 Plant and Equipment (Continued)

## 5.6 Level of Service

Level of service measures are defined below.

Detailed performance measures and performance targets for plant and equipment replacement and maintenance are defined in the following table.

Key Performance Measure	Level of Service	Performance Measure Process	Performance Target
Fleet Management			
Function	To ensure Council employees are able to meet Council requirements.	Council plant and equipment is serviceable for all Council programs.	90% satisfaction.
	To ensure that Councils Capital Works Program is completed.	Capital Works Program completed on time and within budget.	100% completed and within budget.
	To ensure that any maintenance requirements are carried out.	Maintenance schedule adhered to.	100% completed and on time.
Compliance	All vehicles and plant are operated as they have been designed to do and in a safe manner.	Number of complaints/number of fines.	Two per year.

## 5.7 Risk Management

An assessment of risks associated with holding plant and equipment items has identified the following risks and the treatment strategy for each risk.

Risk	Consequence	Risk Rating	Risk Treatment
Inadequate funding for renewal and maintenance resulting in deterioration of plant and equipment and an increase in maintenance and operating costs.	Desired level of service not maintained.	High	Ensure funding for renewals included within the plant replacement program and budgets.
Existing plant and equipment assets do not comply with regulations.	Prosecution risk.	High	Regular scheduled inspection and maintenance on all plant and equipment. Ensure safety systems in line with regulations.

## 5.8 Improvement Plan

Improving asset management planning for plant and equipment is not currently viewed as a priority as risks are able to be managed through annual operational planning. Demand for plant and equipment assets is expected to remain relatively stable into the future.

# Appendix A6 Estimated Asset Life and Residual Value

The table below lists the estimated useful life and residual value of assets to sub-class level. These values were used to calculate the planned renewal and depreciation of an asset.

Asset Class	Asset Sub Class	Hierarchy	Estimated Useful Life	Estimated Residual Value
Infrastructure - roads	Drainage	Circular	60	
Infrastructure - roads	Drainage	Box	60	
Infrastructure - roads	Formation	Local Distributor	100	100%
Infrastructure - roads	Formation	Access	100	100%
Infrastructure - roads	Formation	Regional Distributor	100	100%
Infrastructure - roads	Kerb	Regional Distributor	30	
Infrastructure - roads	Kerb	Access	40	
Infrastructure - roads	Kerb	Local Distributor	50	
Infrastructure - roads	Sealed	Pavement	45	
Infrastructure - roads	Unsealed	Distributor	50	
Infrastructure - roads	Unsealed	Arterial	50	
Infrastructure - roads	Unsealed	Local Access	50	

Asset Class	Asset Sub Class	Estimated Useful Life	Estimated Residual Value
Infrastructure - other		20	
Infrastructure - recreation		50	
Buildings - non-specialised	Community	50	
Buildings - non-specialised	Community Centre/Hall	50	
Buildings - non-specialised	Container	50	
Buildings - non-specialised	Depot	50	
Buildings - non-specialised	Housing	50	
Buildings - non-specialised	Office/Administration Centre	50	
Buildings - non-specialised	Transmitter	50	
Plant and equipment	Heavy Plant	10	
Plant and equipment	Truck	10	
Plant and equipment	Utility	10	13%
Plant and equipment	Light Vehicle	4	50%

# Appendix B1 Forecast Financial Statements

## Financial Statements

The following forecast financial statements have been prepared and are included at the end of the Plan.

These forecast statements have been prepared within a framework which accords with the Australian Accounting Standards.

The statements have been prepared based on a number of forecasts and estimates, and readers should ensure they have read and understood the reliance section under Other Matters at the end of the document.

### Statements of Comprehensive Income

Often referred to as the operating statement, it shows the revenues and expenses over the periods classified by two methods (by Program and Nature or Type) to disclose a net result.

### Statement of Financial Position

More commonly referred to as the Balance Sheet, this statement discloses the forecast changes in the balance of assets and liability accounts over the periods.

### Statement of Changes in Equity

This statement discloses the changes in equity over the forecast period. It shows the impact of operations on net assets and the movement in cash backed and revaluation reserves.

### Statement of Cashflows

Represents the forecast cash inflows and outflows and discloses the changes to the balance of cash over the period.

### Statement of Funding

A statement combining operating and capital revenues and expenses and discloses the opening and closing net current forecast surplus (deficit) funding position for each year.

### Statement of Net Current Asset Composition

A statement showing how the closing estimated surplus/deficit has been calculated.

## Statement of Fixed Asset Movements

A summary of the impact of the Plan on the value of fixed assets over the period. It discloses the movements in the net value of property, plant, and equipment and infrastructure.

## Statement of Fixed Asset Funding

A summary of the capital expenditure by asset class and the source of funding for each class.

## Forecast Ratios

The forecast ratios required by the regulations and discussed earlier under monitoring and performance.

## Nature or Type

A number of statements in the Plan are disclosed using nature or type descriptors of revenue and expenditure (for example Rates and Employee Costs). This classification is in accordance with Schedule 1 of the *Local Government (Financial Management) Regulation 1996*.

# Appendix B1 Forecast Financial Statements (Continued)

## Service Programs

The Shire provides a wide variety of services to the community in order to achieve its vision and objectives. The following service program descriptions as per the *Local Government (Financial Management) Regulations 1996* are used in the Plan to represent these services, however not all services listed may be provided by the Shire of Ngaanyatjaraku.

Objectives	Services
<b>Governance</b>	Members of Council Governance – general
<b>General purpose funding</b>	Rates Other general purpose funding
<b>Law, order, public safety</b>	Fire prevention Animal control Other law, order, public safety
<b>Health</b>	Maternal and infant health Preventative services - Immunisation - Meat inspection - Administration and inspection - Pest control - Other Other health
<b>Education and welfare</b>	Pre-school Other education Care of families and children Aged and disabled - Senior citizens centres - Meals on wheels Other welfare
<b>Housing</b>	Staff housing Other housing
<b>Community amenities</b>	Sanitation - Household refuse - Other Sewerage Urban stormwater drainage Protection of environment Town planning and regional development Other community amenities

Objectives	Services
<b>Recreation and culture</b>	Public halls, civic centre Swimming areas Other recreation and sport Television and radio re-broadcasting Libraries Other culture
<b>Transport</b>	Streets, roads, bridges, depots - Construction (not capitalised) - Maintenance Road plant purchase (if not capitalised) Parking facilities Traffic control Aerodromes Water transport facilities
<b>Economic services</b>	Rural services Tourism and area promotion Building control Sale yards and markets Plant nursery Other economic services
<b>Other property and services</b>	Private works Public works overheads Plant operation Salaries and wages Unclassified Town Planning Schemes

Appendix B2

Forecast Statement of Comprehensive Income by Nature or Type 2022-2037

	2018-19	2019-20	2020-21	Base	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenues																			
Rates	256,220	260,272	172,589	189,482	198,956	206,915	313,122	322,516	332,192	342,158	352,422	362,994	373,884	385,101	396,654	408,554	420,810	433,434	446,437
Operating grants, subsidies and contributions	5,459,889	5,604,524	5,949,564	4,147,035	6,401,088	6,560,720	6,547,805	6,587,222	6,647,427	6,678,435	6,580,062	6,629,723	6,680,378	6,762,046	6,814,748	6,868,502	6,923,331	6,979,258	7,036,303
Fees and charges	368,094	488,860	543,481	433,290	454,957	473,156	487,350	501,970	517,030	532,542	548,517	564,975	581,926	599,384	617,365	635,886	654,962	674,610	694,848
Interest earnings	37,987	61,100	33,982	25,150	280,390	296,855	295,422	296,643	294,605	292,124	281,396	260,846	222,070	185,923	140,377	86,061	51,750	49,829	49,884
Other revenue	91,727	99,030	118,401	27,426	28,798	29,950	30,849	31,775	32,729	33,711	34,722	35,763	36,836	37,942	39,080	40,253	41,461	42,705	43,987
	6,213,917	6,513,786	6,818,017	4,822,383	7,364,189	7,567,596	7,674,548	7,740,126	7,823,983	7,878,970	7,797,119	7,854,301	7,895,094	7,970,396	8,008,224	8,039,256	8,092,314	8,179,836	8,271,459
Expenses																			
Employee costs	(2,297,876)	(1,653,127)	(1,767,951)	(2,663,915)	(2,797,113)	(3,018,998)	(3,109,567)	(3,202,856)	(3,298,941)	(3,397,908)	(3,499,842)	(3,604,841)	(3,712,986)	(3,824,371)	(3,939,104)	(4,057,277)	(4,178,993)	(4,304,359)	(4,433,492)
Materials and contracts	(2,428,878)	(2,178,796)	(2,076,295)	(3,287,940)	(3,532,337)	(3,640,433)	(3,723,154)	(3,834,103)	(3,958,386)	(4,086,090)	(4,162,321)	(4,287,201)	(4,415,817)	(4,548,285)	(4,684,732)	(4,825,275)	(4,970,027)	(5,119,127)	(5,272,712)
Utility charges	(111,528)	(47,146)	(33,657)	(64,550)	(67,778)	(70,488)	(72,603)	(74,782)	(77,026)	(79,338)	(81,718)	(84,170)	(86,696)	(89,297)	(91,975)	(94,735)	(97,577)	(100,504)	(103,519)
Depreciation on non-current assets	(1,420,559)	(1,512,133)	(1,642,048)	(1,794,452)	(4,268,181)	(4,490,909)	(4,631,637)	(4,643,281)	(4,682,124)	(4,663,561)	(4,828,028)	(4,954,967)	(5,375,883)	(5,249,709)	(5,463,980)	(5,624,304)	(5,921,200)	(6,084,715)	(6,156,411)
Interest expenses	0	0	(1,614)	(1,500)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance expenses	(150,951)	(153,038)	(108,928)	(132,163)	(138,770)	(144,319)	(148,648)	(153,106)	(157,699)	(162,430)	(167,303)	(172,320)	(177,489)	(182,813)	(188,298)	(193,946)	(199,764)	(205,758)	(211,931)
Other expenditure	(70,002)	(67,306)	(24,679)	(78,740)	(82,677)	(85,984)	(88,565)	(91,225)	(93,965)	(96,786)	(99,689)	(102,681)	(105,761)	(108,933)	(112,202)	(115,570)	(119,036)	(122,608)	(126,289)
	(6,479,794)	(5,611,546)	(5,655,172)	(8,023,260)	(10,886,856)	(11,451,131)	(11,774,174)	(11,999,353)	(12,268,141)	(12,486,113)	(12,838,901)	(13,206,180)	(13,874,632)	(14,003,408)	(14,480,291)	(14,911,107)	(15,486,597)	(15,937,071)	(16,304,354)
	(265,877)	902,240	1,162,845	(3,200,877)	(3,522,667)	(3,883,535)	(4,099,626)	(4,259,227)	(4,444,158)	(4,607,143)	(5,041,782)	(5,351,879)	(5,979,538)	(6,033,012)	(6,472,067)	(6,871,851)	(7,394,283)	(7,757,235)	(8,032,895)
Non-operating grants, subsidies and contributions	4,488,897	2,755,744	2,472,913	4,395,093	4,011,991	5,754,078	3,625,119	3,425,119	3,425,119	3,125,119	2,925,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119
Loss on revaluation	(260,888)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Profit on asset disposals	87,202	20,630	60,572	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on asset disposal	(11,946)	(57,282)	(21,610)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET RESULT	4,037,388	3,621,332	3,674,720	1,209,216	489,324	1,870,543	(474,507)	(834,108)	(1,019,039)	(1,482,024)	(2,116,663)	(2,926,760)	(3,554,419)	(3,607,893)	(4,046,948)	(4,446,732)	(4,969,164)	(5,332,116)	(5,607,776)
Other comprehensive income	0	0	0	0	138,710,747	10,428,311	8,192,153	8,423,772	8,648,941	8,871,437	9,094,427	9,312,347	9,524,822	9,732,705	9,950,443	10,172,075	10,395,383	10,613,421	10,832,958
TOTAL COMPREHENSIVE INCOME	4,037,388	3,621,332	3,674,720	1,209,216	139,200,071	12,298,854	7,717,646	7,589,664	7,629,902	7,389,413	6,977,764	6,385,587	5,970,403	6,124,812	5,903,495	5,725,343	5,426,219	5,281,305	5,225,182

Appendix B3

Forecast Statement of Comprehensive Income by Program 2022-2037

	2018-19	2019-20	2020-21	Base	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revenue																			
Governance	5,639	45,178	52,007	4,250	4,443	4,600	4,717	4,837	4,961	5,087	5,216	5,349	5,485	5,625	5,768	5,916	6,067	6,222	6,382
General purpose funding	3,511,267	3,450,613	3,467,605	1,707,968	3,656,425	3,676,161	3,780,783	3,791,303	3,798,844	3,806,230	3,805,665	3,795,584	3,767,593	3,742,556	3,708,454	3,665,926	3,643,757	3,654,344	3,667,284
Law, order, public safety	408	416	2,289	426	448	466	480	494	509	524	539	555	572	590	608	626	645	664	684
Health	110,108	1,426	2,267	320	337	350	361	372	383	395	407	419	432	445	458	472	486	500	515
Education and welfare	283,710	204,195	102,857	102,000	107,100	111,384	114,726	118,168	121,713	125,364	129,125	132,999	136,989	141,099	145,332	149,692	154,183	158,808	163,572
Housing	22,209	147,854	180,418	140,000	147,000	152,880	157,466	162,190	167,056	172,068	177,230	182,547	188,023	193,664	199,474	205,458	211,622	217,971	224,510
Community amenities	110,973	95,734	71,520	129,125	528,782	654,957	668,380	682,082	696,068	710,344	724,915	739,790	754,974	770,472	786,294	802,443	818,928	835,756	852,934
Recreation and culture	276,279	241,158	248,571	185,000	244,250	253,520	208,081	214,324	220,754	227,377	234,199	241,225	248,462	255,916	263,593	271,501	279,646	288,036	296,677
Transport	1,750,807	2,326,062	2,690,483	2,552,294	2,674,353	2,712,184	2,738,428	2,765,197	2,812,501	2,830,351	2,718,557	2,754,528	2,791,219	2,858,644	2,896,817	2,935,753	2,975,467	3,015,977	3,057,296
Economic services	14,275	1,150	0	1,000	1,051	1,094	1,126	1,159	1,194	1,230	1,266	1,305	1,345	1,385	1,426	1,469	1,513	1,558	1,605
	6,213,917	6,513,786	6,818,017	4,822,383	7,364,189	7,567,596	7,674,548	7,740,126	7,823,983	7,878,970	7,797,119	7,854,301	7,895,094	7,970,396	8,008,224	8,039,256	8,092,314	8,179,836	8,271,459
Expenses excluding finance costs																			
Governance	(75,028)	(158,923)	(320,659)	(179,729)	(252,236)	(263,709)	(271,785)	(276,548)	(282,174)	(286,404)	(295,651)	(304,046)	(320,422)	(322,371)	(333,558)	(343,472)	(357,185)	(367,522)	(375,598)
General purpose funding	(34,533)	(250)	(2,883)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Law, order, public safety	(60,426)	(6,219)	(5,744)	(41,975)	(46,507)	(48,420)	(49,880)	(51,247)	(52,682)	(54,101)	(55,747)	(57,402)	(59,402)	(60,890)	(62,775)	(64,656)	(66,726)	(68,715)	(70,664)
Health	(464,038)	(270,545)	(252,815)	(220,831)	(253,655)	(264,277)	(272,262)	(279,268)	(286,730)	(293,881)	(302,923)	(311,847)	(323,689)	(330,772)	(341,215)	(351,419)	(363,132)	(373,896)	(384,102)
Education and welfare	(733,404)	(346,056)	(37,230)	(61,278)	(98,553)	(103,242)	(106,426)	(107,792)	(109,584)	(110,591)	(114,262)	(117,433)	(124,862)	(124,483)	(129,035)	(132,853)	(138,679)	(142,636)	(145,324)
Housing	(305,636)	(339,255)	(241,645)	(459,641)	(604,994)	(631,863)	(651,126)	(664,126)	(678,893)	(691,096)	(713,090)	(733,566)	(769,548)	(777,880)	(804,130)	(828,071)	(859,492)	(884,552)	(905,400)
Community amenities	(443,769)	(603,952)	(245,038)	(526,099)	(585,056)	(719,170)	(740,827)	(761,310)	(782,773)	(804,077)	(828,532)	(853,145)	(882,470)	(905,006)	(932,933)	(960,872)	(991,453)	(1,021,005)	(1,050,118)
Recreation and culture	(834,993)	(623,525)	(539,429)	(747,825)	(930,867)	(936,335)	(938,093)	(961,983)	(997,331)	(1,031,821)	(1,017,100)	(1,047,124)	(1,086,033)	(1,110,695)	(1,145,580)	(1,179,849)	(1,218,772)	(1,254,944)	(1,289,545)
Transport	(3,234,955)	(3,243,085)	(3,955,641)	(5,470,927)	(7,785,861)	(8,141,823)	(8,391,215)	(8,533,942)	(8,703,944)	(8,828,891)	(9,114,789)	(9,372,905)	(9,887,233)	(9,937,710)	(10,284,456)	(10,589,908)	(11,017,352)	(11,335,781)	(11,580,943)
Economic services	(130,491)	(19,635)	(52,474)	(313,455)	(329,127)	(342,292)	(352,560)	(363,137)	(374,030)	(385,251)	(396,807)	(408,712)	(420,973)	(433,601)	(446,609)	(460,007)	(473,806)	(488,020)	(502,660)
Other property and services	(162,521)	(101)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	(6,479,794)	(5,611,546)	(5,653,558)	(8,021,760)	(10,886,856)	(11,451,131)	(11,774,174)	(11,999,353)	(12,268,141)	(12,486,113)	(12,838,901)	(13,206,180)	(13,874,632)	(14,003,408)	(14,480,291)	(14,911,107)	(15,486,597)	(15,937,071)	(16,304,354)
Finance costs																			
Governance	0	0	(1,614)	(1,500)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	(1,614)	(1,500)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non operating grants, subsidies and contributions																			
Recreation and culture	0	0	0	0	1,135,000	3,435,000	1,335,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000
Transport	4,488,897	2,755,744	2,472,913	4,395,093	2,876,991	2,319,078	2,290,119	2,290,119	2,290,119	1,990,119	1,790,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119
	4,488,897	2,755,744	2,472,913	4,395,093	4,011,991	5,754,078	3,625,119	3,425,119	3,425,119	3,125,119	2,925,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119
Profit/(loss) on disposal of assets																			
Governance	0	20,630	21,172	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Health	0	0	39,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Community amenities	10,473	0	(21,610)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transport	49,529	(57,282)	0	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	75,256	(36,652)	38,962	15,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET RESULT	4,037,388	3,621,332	3,674,720	1,209,216	489,324	1,870,543	(474,507)	(834,108)	(1,019,039)	(1,482,024)	(2,116,663)	(2,926,760)	(3,554,419)	(3,607,893)	(4,046,948)	(4,446,732)	(4,969,164)	(5,332,116)	(5,607,776)
Other comprehensive income	0	0	0	0	138,710,747	10,428,311	8,192,153	8,423,772	8,648,941	8,871,437	9,094,427	9,312,347	9,524,822	9,732,705	9,950,443	10,172,075	10,395,383	10,613,421	10,832,958
TOTAL COMPREHENSIVE INCOME	4,037,388	3,621,332	3,674,720	1,209,216	139,200,071	12,298,854	7,717,646	7,589,664	7,629,902	7,389,413	6,977,764	6,385,587	5,970,403	6,124,812	5,903,495	5,725,343	5,426,219	5,281,305	5,225,182

# Appendix B4 Forecast Statement of Financial Position 2022-2037

	2019	2020	2021	Base	30 June 23	30 June 24	30 June 25	30 June 26	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34	30 June 35	30 June 36	30 June 37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<strong>CURRENT ASSETS</strong>																			
Unrestricted cash and cash equivalents	1,443,040	3,063,698	5,197,762	2,045,972	1,844,806	1,844,806	1,844,806	1,844,806	1,844,806	1,844,806	1,844,806	1,844,806	1,844,806	1,420,961	715,209	(865,899)	(2,761,767)	(4,804,183)	( 7,048,258)
Restricted cash and cash equivalent	3,493,937	3,838,873	4,862,136	4,963,792	5,576,572	5,540,758	5,571,285	5,520,319	5,458,285	5,190,122	4,676,368	3,706,941	2,803,286	2,088,495	1,436,292	1,293,745	1,245,721	1,247,112	1,250,557
Trade and other receivables	317,516	62,092	41,312	41,312	41,312	41,312	41,312	41,312	41,312	41,312	41,312	41,312	41,312	41,312	41,312	41,312	41,312	41,312	41,312
Inventories	71,223	50,497	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029
Other assets	27,535	3,525	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600
TOTAL CURRENT ASSETS	5,353,251	7,018,685	10,171,839	7,121,705	7,533,319	7,497,505	7,528,032	7,477,066	7,415,032	7,146,869	6,633,115	5,663,688	4,760,033	3,621,397	2,263,442	539,787	(1,404,105)	(3,445,130)	(5,685,760)
<strong>NON-CURRENT ASSETS</strong>																			
Financial assets	35,034	35,034	36,903	36,903	36,903	36,903	36,903	36,903	36,903	36,903	36,903	36,903	36,903	36,903	36,903	36,903	36,903	36,903	36,903
Property plant and equipment	7,832,952	7,505,771	7,424,104	7,727,985	16,309,906	19,142,773	19,624,846	19,959,055	20,243,599	20,702,327	21,110,452	21,813,755	21,969,606	22,450,350	22,866,778	23,410,800	23,818,544	24,123,884	24,521,075
Infrastructure	102,035,164	104,335,934	106,438,593	110,394,062	240,600,598	250,102,399	257,307,445	264,613,866	272,021,258	279,220,106	286,303,499	292,955,210	299,673,417	306,456,121	313,301,143	320,206,119	327,168,486	334,185,476	341,254,097
TOTAL NON-CURRENT ASSETS	109,903,150	111,876,739	113,899,600	118,158,950	256,947,407	269,282,075	276,969,194	284,609,824	292,301,760	299,959,336	307,450,854	314,805,868	321,679,926	328,943,374	336,204,824	343,653,822	351,023,933	358,346,263	365,812,075
TOTAL ASSETS	115,256,401	118,895,424	124,071,439	125,280,655	264,480,726	276,779,580	284,497,226	292,086,890	299,716,792	307,106,205	314,083,969	320,469,556	326,439,959	332,564,771	338,468,266	344,193,609	349,619,828	354,901,133	360,126,315
<strong>CURRENT LIABILITIES</strong>																			
Trade and other payables	172,862	182,675	452,494	452,494	452,494	452,494	452,494	452,494	452,494	452,494	452,494	452,494	452,494	452,494	452,494	452,494	452,494	452,494	452,494
Contract liabilities	0	317,137	1,504,253	1,504,253	1,504,253	1,504,253	1,504,253	1,504,253	1,504,253	1,504,253	1,504,253	1,504,253	1,504,253	1,504,253	1,504,253	1,504,253	1,504,253	1,504,253	1,504,253
Provisions	201,390	154,226	203,536	203,536	203,536	203,536	203,536	203,536	203,536	203,536	203,536	203,536	203,536	203,536	203,536	203,536	203,536	203,536	203,536
TOTAL CURRENT LIABILITIES	374,252	654,038	2,160,283	2,160,283	2,160,283	2,160,283	2,160,283	2,160,283	2,160,283	2,160,283	2,160,283	2,160,283	2,160,283	2,160,283	2,160,283	2,160,283	2,160,283	2,160,283	2,160,283
<strong>NON-CURRENT LIABILITIES</strong>																			
Provisions	24,262	18,741	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791
TOTAL NON-CURRENT LIABILITIES	24,262	18,741	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791	13,791
TOTAL LIABILITIES	398,514	672,779	2,174,074	2,174,074	2,174,074	2,174,074	2,174,074	2,174,074	2,174,074	2,174,074	2,174,074	2,174,074	2,174,074	2,174,074	2,174,074	2,174,074	2,174,074	2,174,074	2,174,074
NET ASSETS	114,857,887	118,222,645	121,897,365	123,106,581	262,306,652	274,605,506	282,323,152	289,912,816	297,542,718	304,932,131	311,909,895	318,295,482	324,265,885	330,390,697	336,294,192	342,019,535	347,445,754	352,727,059	357,952,241
<strong>EQUITY</strong>																			
Retained surplus	59,546,363	61,116,185	63,767,642	64,875,202	64,751,746	66,658,103	66,153,069	65,369,927	64,412,922	63,199,061	61,596,152	59,638,819	56,988,055	54,094,953	50,700,208	46,396,023	41,474,883	36,141,376	30,530,155
Reserves - cash backed	2,043,937	3,838,873	4,862,136	4,963,792	5,576,572	5,540,758	5,571,285	5,520,319	5,458,285	5,190,122	4,676,368	3,706,941	2,803,286	2,088,495	1,436,292	1,293,745	1,245,721	1,247,112	1,250,557
Asset revaluation surplus	53,267,587	53,267,587	53,267,587	53,267,587	191,978,334	202,406,645	210,598,798	219,022,570	227,671,511	236,542,948	245,637,375	254,949,722	264,474,544	274,207,249	284,157,692	294,329,767	304,725,150	315,338,571	326,171,529
TOTAL EQUITY	114,857,887	118,222,645	121,897,365	123,106,581	262,306,652	274,605,506	282,323,152	289,912,816	297,542,718	304,932,131	311,909,895	318,295,482	324,265,885	330,390,697	336,294,192	342,019,535	347,445,754	352,727,059	357,952,241

Appendix B5

Forecast Statement of Changes in Equity 2022-2037

	2019	2020	2021	Base	30 June 23	30 June 24	30 June 25	30 June 26	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34	30 June 35	30 June 36	30 June 37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
RETAINED SURPLUS																			
Opening balance	55,508,975	59,289,789	61,116,185	63,767,642	64,875,202	64,751,746	66,658,103	66,153,069	65,369,927	64,412,922	63,199,061	61,596,152	59,638,819	56,988,055	54,094,953	50,700,208	46,396,023	41,474,883	36,141,376
Net result	4,037,388	3,621,332	3,674,720	1,209,216	489,324	1,870,543	(474,507)	(834,108)	(1,019,039)	(1,482,024)	(2,116,663)	(2,926,760)	(3,554,419)	(3,607,893)	(4,046,948)	(4,446,732)	(4,969,164)	(5,332,116)	( 5,607,776)
Amount transferred (to)/from reserves		(1,794,936)	(1,023,263)	(101,656)	(612,780)	35,814	(30,527)	50,966	62,034	268,163	513,754	969,427	903,655	714,791	652,203	142,547	48,024	(1,391)	( 3,445)
Closing balance	59,546,363	61,116,185	63,767,642	64,875,202	64,751,746	66,658,103	66,153,069	65,369,927	64,412,922	63,199,061	61,596,152	59,638,819	56,988,055	54,094,953	50,700,208	46,396,023	41,474,883	36,141,376	30,530,155
RESERVES - CASH/INVESTMENT BACKED																			
Opening balance	2,043,937	2,043,937	3,838,873	4,862,136	4,963,792	5,576,572	5,540,758	5,571,285	5,520,319	5,458,285	5,190,122	4,676,368	3,706,941	2,803,286	2,088,495	1,436,292	1,293,745	1,245,721	1,247,112
Amount transferred to/(from) retained surplus	0	1,794,936	1,023,263	101,656	612,780	(35,814)	30,527	(50,966)	(62,034)	(268,163)	(513,754)	(969,427)	(903,655)	(714,791)	(652,203)	(142,547)	(48,024)	1,391	3,445
Closing balance	2,043,937	3,838,873	4,862,136	4,963,792	5,576,572	5,540,758	5,571,285	5,520,319	5,458,285	5,190,122	4,676,368	3,706,941	2,803,286	2,088,495	1,436,292	1,293,745	1,245,721	1,247,112	1,250,557
ASSET REVALUATION SURPLUS																			
Opening balance	53,267,587	53,267,587	53,267,587	53,267,587	53,267,587	191,978,334	202,406,645	210,598,798	219,022,570	227,671,511	236,542,948	245,637,375	254,949,722	264,474,544	274,207,249	284,157,692	294,329,767	304,725,150	315,338,571
Total other comprehensive income	0	0	0	0	138,710,747	10,428,311	8,192,153	8,423,772	8,648,941	8,871,437	9,094,427	9,312,347	9,524,822	9,732,705	9,950,443	10,172,075	10,395,383	10,613,421	10,832,958
Closing balance	53,267,587	53,267,587	53,267,587	53,267,587	191,978,334	202,406,645	210,598,798	219,022,570	227,671,511	236,542,948	245,637,375	254,949,722	264,474,544	274,207,249	284,157,692	294,329,767	304,725,150	315,338,571	326,171,529
TOTAL EQUITY																			
	114,857,887	118,222,645	121,897,365	123,106,581	262,306,652	274,605,506	282,323,152	289,912,816	297,542,718	304,932,131	311,909,895	318,295,482	324,265,885	330,390,697	336,294,192	342,019,535	347,445,754	352,727,059	357,952,241

# Appendix B6 Forecast Statement of Cashflows 2022-2037

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Cash flows from operating activities</b>															
<b>Receipts</b>															
Rates	198,956	206,915	313,122	322,516	332,192	342,158	352,422	362,994	373,884	385,101	396,654	408,554	420,810	433,434	446,437
Operating grants, subsidies and contributions	6,401,088	6,560,720	6,547,805	6,587,222	6,647,427	6,678,435	6,580,062	6,629,723	6,680,378	6,762,046	6,814,748	6,868,502	6,923,331	6,979,258	7,036,303
Fees and charges	454,957	473,156	487,350	501,970	517,030	532,542	548,517	564,975	581,926	599,384	617,365	635,886	654,962	674,610	694,848
Interest earnings	280,390	296,855	295,422	296,643	294,605	292,124	281,396	260,846	222,070	185,923	140,377	86,061	51,750	49,829	49,884
Other revenue	28,798	29,950	30,849	31,775	32,729	33,711	34,722	35,763	36,836	37,942	39,080	40,253	41,461	42,705	43,987
	7,364,189	7,567,596	7,674,548	7,740,126	7,823,983	7,878,970	7,797,119	7,854,301	7,895,094	7,970,396	8,008,224	8,039,256	8,092,314	8,179,836	8,271,459
<b>Payments</b>															
Employee costs	(2,797,113)	(3,018,998)	(3,109,567)	(3,202,856)	(3,298,941)	(3,397,908)	(3,499,842)	(3,604,841)	(3,712,986)	(3,824,371)	(3,939,104)	(4,057,277)	(4,178,993)	(4,304,359)	(4,433,492)
Materials and contracts	(3,532,337)	(3,640,433)	(3,723,154)	(3,834,103)	(3,958,386)	(4,086,090)	(4,162,321)	(4,287,201)	(4,415,817)	(4,548,285)	(4,684,732)	(4,825,275)	(4,970,027)	(5,119,127)	(5,272,712)
Utility charges	(67,778)	(70,488)	(72,603)	(74,782)	(77,026)	(79,338)	(81,718)	(84,170)	(86,696)	(89,297)	(91,975)	(94,735)	(97,577)	(100,504)	(103,519)
Insurance expenses	(138,770)	(144,319)	(148,648)	(153,106)	(157,699)	(162,430)	(167,303)	(172,320)	(177,489)	(182,813)	(188,298)	(193,946)	(199,764)	(205,758)	(211,931)
Other expenditure	(82,677)	(85,984)	(88,565)	(91,225)	(93,965)	(96,786)	(99,689)	(102,681)	(105,761)	(108,933)	(112,202)	(115,570)	(119,036)	(122,608)	(126,289)
	(6,618,675)	(6,960,222)	(7,142,537)	(7,356,072)	(7,586,017)	(7,822,552)	(8,010,873)	(8,251,213)	(8,498,749)	(8,753,699)	(9,016,311)	(9,286,803)	(9,565,397)	(9,852,356)	(10,147,943)
<b>Net cash provided by (used in) operating activities</b>	745,514	607,374	532,011	384,054	237,966	56,418	(213,754)	(396,912)	(603,655)	(783,303)	(1,008,087)	(1,247,547)	(1,473,083)	(1,672,520)	(1,876,484)
<b>Cash flows from investing activities</b>															
Payments for purchase of property, plant & equipment	(409,500)	(3,014,168)	(716,106)	(585,625)	(300,000)	(343,017)	(300,000)	(833,296)	(300,000)	(396,832)	(356,992)	(666,890)	(543,365)	(415,213)	(420,273)
Payments for construction of infrastructure	(4,011,991)	(3,454,078)	(3,425,119)	(3,425,119)	(3,425,119)	(3,125,119)	(2,925,119)	(2,425,119)	(2,425,119)	(2,425,119)	(2,425,119)	(2,425,119)	(2,425,119)	(2,425,119)	(2,425,119)
Proceeds from non-operating grants, subsidies and contributions	4,011,991	5,754,078	3,625,119	3,425,119	3,425,119	3,125,119	2,925,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119
Proceeds from sale of plant & equipment	75,600	70,980	14,622	150,605	0	18,436	0	260,781	0	41,499	7,124	190,782	72,556	46,708	56,127
<b>Net cash provided by (used in) investing activities</b>	(333,900)	(643,188)	(501,484)	(435,020)	(300,000)	(324,581)	(300,000)	(572,515)	(300,000)	(355,333)	(349,868)	(476,108)	(470,809)	(368,505)	(364,146)
<b>Cash flows from financing activities</b>															
<b>Net cash provided by (used in) financing activities</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Net increase (decrease) in cash held</b>	411,614	(35,814)	30,527	(50,966)	(62,034)	(268,163)	(513,754)	(969,427)	(903,655)	(1,138,636)	(1,357,955)	(1,723,655)	(1,943,892)	(2,041,025)	(2,240,630)
Cash at beginning of year	7,009,764	7,421,378	7,385,564	7,416,091	7,365,125	7,303,091	7,034,928	6,521,174	5,551,747	4,648,092	3,509,456	2,151,501	427,846	(1,516,046)	(3,557,071)
<b>Cash and cash equivalents at the end of year</b>	7,421,378	7,385,564	7,416,091	7,365,125	7,303,091	7,034,928	6,521,174	5,551,747	4,648,092	3,509,456	2,151,501	427,846	(1,516,046)	(3,557,071)	(5,797,701)
<b>Reconciliation of net cash provided by operating activities to net result</b>															
Net result	489,324	1,870,543	(474,507)	(834,108)	(1,019,039)	(1,482,024)	(2,116,663)	(2,926,760)	(3,554,419)	(3,607,893)	(4,046,948)	(4,446,732)	(4,969,164)	(5,332,116)	(5,607,776)
Depreciation	4,268,181	4,490,909	4,631,637	4,643,281	4,682,124	4,663,561	4,828,028	4,954,967	5,375,883	5,249,709	5,463,980	5,624,304	5,921,200	6,084,715	6,156,411
Grants/contributions for the development of assets	(4,011,991)	(5,754,078)	(3,625,119)	(3,425,119)	(3,425,119)	(3,125,119)	(2,925,119)	(2,425,119)	(2,425,119)	(2,425,119)	(2,425,119)	(2,425,119)	(2,425,119)	(2,425,119)	(2,425,119)
<b>Net cash from operating activities</b>	745,514	607,374	532,011	384,054	237,966	56,418	(213,754)	(396,912)	(603,655)	(783,303)	(1,008,087)	(1,247,547)	(1,473,083)	(1,672,520)	(1,876,484)

# Appendix B7

## Forecast Statement of Funding 2022-2037

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>FUNDING FROM OPERATIONAL ACTIVITIES</b>															
<b>Revenues</b>															
Rates	198,956	206,915	313,122	322,516	332,192	342,158	352,422	362,994	373,884	385,101	396,654	408,554	420,810	433,434	446,437
Operating grants, subsidies and contributions	6,401,088	6,560,720	6,547,805	6,587,222	6,647,427	6,678,435	6,580,062	6,629,723	6,680,378	6,762,046	6,814,748	6,868,502	6,923,331	6,979,258	7,036,303
Fees and charges	454,957	473,156	487,350	501,970	517,030	532,542	548,517	564,975	581,926	599,384	617,365	635,886	654,962	674,610	694,848
Interest earnings	280,390	296,855	295,422	296,643	294,605	292,124	281,396	260,846	222,070	185,923	140,377	86,061	51,750	49,829	49,884
Other revenue	28,798	29,950	30,849	31,775	32,729	33,711	34,722	35,763	36,836	37,942	39,080	40,253	41,461	42,705	43,987
	7,364,189	7,567,596	7,674,548	7,740,126	7,823,983	7,878,970	7,797,119	7,854,301	7,895,094	7,970,396	8,008,224	8,039,256	8,092,314	8,179,836	8,271,459
<b>Expenses</b>															
Employee costs	(2,797,113)	(3,018,998)	(3,109,567)	(3,202,856)	(3,298,941)	(3,397,908)	(3,499,842)	(3,604,841)	(3,712,986)	(3,824,371)	(3,939,104)	(4,057,277)	(4,178,993)	(4,304,359)	(4,433,492)
Materials and contracts	(3,532,337)	(3,640,433)	(3,723,154)	(3,834,103)	(3,958,386)	(4,086,090)	(4,162,321)	(4,287,201)	(4,415,817)	(4,548,285)	(4,684,732)	(4,825,275)	(4,970,027)	(5,119,127)	(5,272,712)
Utility charges (electricity, gas, water etc.)	(67,778)	(70,488)	(72,603)	(74,782)	(77,026)	(79,338)	(81,718)	(84,170)	(86,696)	(89,297)	(91,975)	(94,735)	(97,577)	(100,504)	(103,519)
Depreciation on non-current assets	(4,268,181)	(4,490,909)	(4,631,637)	(4,643,281)	(4,682,124)	(4,663,561)	(4,828,028)	(4,954,967)	(5,375,883)	(5,249,709)	(5,463,980)	(5,624,304)	(5,921,200)	(6,084,715)	(6,156,411)
Insurance expense	(138,770)	(144,319)	(148,648)	(153,106)	(157,699)	(162,430)	(167,303)	(172,320)	(177,489)	(182,813)	(188,298)	(193,946)	(199,764)	(205,758)	(211,931)
Other expenditure	(82,677)	(85,984)	(88,565)	(91,225)	(93,965)	(96,786)	(99,689)	(102,681)	(105,761)	(108,933)	(112,202)	(115,570)	(119,036)	(122,608)	(126,289)
	(10,886,856)	(11,451,131)	(11,774,174)	(11,999,353)	(12,268,141)	(12,486,113)	(12,838,901)	(13,206,180)	(13,874,632)	(14,003,408)	(14,480,291)	(14,911,107)	(15,486,597)	(15,937,071)	(16,304,354)
	(3,522,667)	(3,883,535)	(4,099,626)	(4,259,227)	(4,444,158)	(4,607,143)	(5,041,782)	(5,351,879)	(5,979,538)	(6,033,012)	(6,472,067)	(6,871,851)	(7,394,283)	(7,757,235)	(8,032,895)
<b>Funding position adjustments</b>															
Depreciation on non-current assets	4,268,181	4,490,909	4,631,637	4,643,281	4,682,124	4,663,561	4,828,028	4,954,967	5,375,883	5,249,709	5,463,980	5,624,304	5,921,200	6,084,715	6,156,411
<b>Net funding from operational activities</b>	745,514	607,374	532,011	384,054	237,966	56,418	(213,754)	(396,912)	(603,655)	(783,303)	(1,008,087)	(1,247,547)	(1,473,083)	(1,672,520)	(1,876,484)
<b>FUNDING FROM CAPITAL ACTIVITIES</b>															
<b>Inflows</b>															
Proceeds on disposal	75,600	70,980	14,622	150,605	0	18,436	0	260,781	0	41,499	7,124	190,782	72,556	46,708	56,127
Non-operating grants, subsidies and contributions	4,011,991	5,754,078	3,625,119	3,425,119	3,425,119	3,125,119	2,925,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119
<b>Outflows</b>															
Purchase of property plant and equipment	(409,500)	(3,014,168)	(716,106)	(585,625)	(300,000)	(343,017)	(300,000)	(833,296)	(300,000)	(396,832)	(356,992)	(666,890)	(543,365)	(415,213)	(420,273)
Purchase of infrastructure	(4,011,991)	(3,454,078)	(3,425,119)	(3,425,119)	(3,425,119)	(3,125,119)	(2,925,119)	(2,425,119)	(2,425,119)	(2,425,119)	(2,425,119)	(2,425,119)	(2,425,119)	(2,425,119)	(2,425,119)
<b>Net funding from capital activities</b>	(333,900)	(643,188)	(501,484)	(435,020)	(300,000)	(324,581)	(300,000)	(572,515)	(300,000)	(355,333)	(349,868)	(476,108)	(470,809)	(368,505)	(364,146)
<b>FUNDING FROM FINANCING ACTIVITIES</b>															
<b>Inflows</b>															
Transfer from reserves	0	300,000	291,103	273,817	297,704	502,105	721,358	1,156,481	1,051,933	826,922	735,742	200,000	99,774	48,438	46,439
<b>Outflows</b>															
Transfer to reserves	(612,780)	(264,186)	(321,630)	(222,851)	(235,670)	(233,942)	(207,604)	(187,054)	(148,278)	(112,131)	(83,539)	(57,453)	(51,750)	(49,829)	(49,884)
<b>Net funding from financing activities</b>	(612,780)	35,814	(30,527)	50,966	62,034	268,163	513,754	969,427	903,655	714,791	652,203	142,547	48,024	(1,391)	(3,445)
Estimated surplus/deficit July 1 B/Fwd	201,166	0	0	0	0	0	0	0	0	0	(423,845)	(1,129,597)	(2,710,705)	(4,606,573)	(6,648,989)
<b>Estimated surplus/deficit June 30 C/Fwd</b>	0	0	0	0	0	0	0	0	0	(423,845)	(1,129,597)	(2,710,705)	(4,606,573)	(6,648,989)	(8,893,064)

## Appendix B8 Forecast Statement of Net Current Asset Composition 2022-2037

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Estimated surplus/deficit July 1 B/Fwd</b>	201,166	0	0	0	0	0	0	0	0	0	(423,845)	(1,129,597)	(2,710,705)	(4,606,573)	(6,648,989)
<b>CURRENT ASSETS</b>															
Unrestricted cash and equivalents	1,844,806	1,844,806	1,844,806	1,844,806	1,844,806	1,844,806	1,844,806	1,844,806	1,844,806	1,420,961	715,209	(865,899)	(2,761,767)	(4,804,183)	(7,048,258)
Restricted cash and cash equivalent	5,576,572	5,540,758	5,571,285	5,520,319	5,458,285	5,190,122	4,676,368	3,706,941	2,803,286	2,088,495	1,436,292	1,293,745	1,245,721	1,247,112	1,250,557
Financial assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade and other receivables	41,312	41,312	41,312	41,312	41,312	41,312	41,312	41,312	41,312	41,312	41,312	41,312	41,312	41,312	41,312
Inventories	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029	57,029
Contract assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other assets	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600
<b>CURRENT LIABILITIES</b>															
Trade and other payables	(452,494)	(452,494)	(452,494)	(452,494)	(452,494)	(452,494)	(452,494)	(452,494)	(452,494)	(452,494)	(452,494)	(452,494)	(452,494)	(452,494)	(452,494)
Contract liabilities	(1,504,253)	(1,504,253)	(1,504,253)	(1,504,253)	(1,504,253)	(1,504,253)	(1,504,253)	(1,504,253)	(1,504,253)	(1,504,253)	(1,504,253)	(1,504,253)	(1,504,253)	(1,504,253)	(1,504,253)
Reserves	(5,576,572)	(5,540,758)	(5,571,285)	(5,520,319)	(5,458,285)	(5,190,122)	(4,676,368)	(3,706,941)	(2,803,286)	(2,088,495)	(1,436,292)	(1,293,745)	(1,245,721)	(1,247,112)	(1,250,557)
Current self supporting loans receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Movement in accrued salaries and wages	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Estimated surplus/deficit June 30 C/Fwd</b>	0	0	0	0	0	0	0	0	0	(423,845)	(1,129,597)	(2,710,705)	(4,606,573)	(6,648,989)	(8,893,064)

# Appendix B9 Forecast Statement of Fixed Asset Movements 2022-2037

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>CAPITAL WORKS - INFRASTRUCTURE</b>															
Infrastructure - roads	2,876,991	2,319,078	2,290,119	2,290,119	2,290,119	1,990,119	1,790,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119
Infrastructure - recreation	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000
<b>Total capital works - infrastructure</b>	<b>4,011,991</b>	<b>3,454,078</b>	<b>3,425,119</b>	<b>3,425,119</b>	<b>3,425,119</b>	<b>3,125,119</b>	<b>2,925,119</b>	<b>2,425,119</b>	<b>2,425,119</b>	<b>2,425,119</b>	<b>2,425,119</b>	<b>2,425,119</b>	<b>2,425,119</b>	<b>2,425,119</b>	<b>2,425,119</b>
<b>Represented by:</b>															
Additions - renewal	4,011,991	3,454,078	3,425,119	3,425,119	3,425,119	3,125,119	2,925,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119
<b>Total Capital Works - Infrastructure</b>	<b>4,011,991</b>	<b>3,454,078</b>	<b>3,425,119</b>	<b>3,425,119</b>	<b>3,425,119</b>	<b>3,125,119</b>	<b>2,925,119</b>	<b>2,425,119</b>	<b>2,425,119</b>	<b>2,425,119</b>	<b>2,425,119</b>	<b>2,425,119</b>	<b>2,425,119</b>	<b>2,425,119</b>	<b>2,425,119</b>
<b>Asset movement reconciliation</b>															
Total capital works infrastructure	4,011,991	3,454,078	3,425,119	3,425,119	3,425,119	3,125,119	2,925,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119
Depreciation infrastructure	(3,571,600)	(3,714,464)	(3,825,899)	(3,940,675)	(4,058,896)	(4,180,662)	(4,306,083)	(4,435,266)	(4,568,322)	(4,705,372)	(4,846,534)	(4,991,931)	(5,141,687)	(5,295,938)	(5,454,816)
Revaluation of infrastructure assets (inflation)	129,766,145	9,762,187	7,605,826	7,821,977	8,041,169	8,254,391	8,464,357	8,661,858	8,861,410	9,062,957	9,266,437	9,471,788	9,678,935	9,887,809	10,098,318
<b>Net movement in infrastructure assets</b>	<b>130,206,536</b>	<b>9,501,801</b>	<b>7,205,046</b>	<b>7,306,421</b>	<b>7,407,392</b>	<b>7,198,848</b>	<b>7,083,393</b>	<b>6,651,711</b>	<b>6,718,207</b>	<b>6,782,704</b>	<b>6,845,022</b>	<b>6,904,976</b>	<b>6,962,367</b>	<b>7,016,990</b>	<b>7,068,621</b>
<b>CAPITAL WORKS - PROPERTY, PLANT AND EQUIPMENT</b>															
Buildings - non-specialised	189,000	2,846,000	625,000	296,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Plant and equipment	220,500	168,168	91,106	289,625	0	43,017	0	533,296	0	96,832	56,992	366,890	243,365	115,213	120,273
<b>Total capital works property, plant and equipment</b>	<b>409,500</b>	<b>3,014,168</b>	<b>716,106</b>	<b>585,625</b>	<b>300,000</b>	<b>343,017</b>	<b>300,000</b>	<b>833,296</b>	<b>300,000</b>	<b>396,832</b>	<b>356,992</b>	<b>666,890</b>	<b>543,365</b>	<b>415,213</b>	<b>420,273</b>
<b>Represented by:</b>															
Additions - expansion, upgrades and new	0	2,600,000	300,000	0	0	0	0	0	0	0	0	0	0	0	0
Additions - renewal	409,500	414,168	416,106	585,625	300,000	343,017	300,000	833,296	300,000	396,832	356,992	666,890	543,365	415,213	420,273
<b>Total capital works property, plant and equipment</b>	<b>409,500</b>	<b>3,014,168</b>	<b>716,106</b>	<b>585,625</b>	<b>300,000</b>	<b>343,017</b>	<b>300,000</b>	<b>833,296</b>	<b>300,000</b>	<b>396,832</b>	<b>356,992</b>	<b>666,890</b>	<b>543,365</b>	<b>415,213</b>	<b>420,273</b>
<b>Asset movement reconciliation</b>															
Total capital works property, plant and equipment	409,500	3,014,168	716,106	585,625	300,000	343,017	300,000	833,296	300,000	396,832	356,992	666,890	543,365	415,213	420,273
Depreciation property, plant and equipment	(696,581)	(776,445)	(805,738)	(702,606)	(623,228)	(482,899)	(521,945)	(519,701)	(807,561)	(544,337)	(617,446)	(632,373)	(779,513)	(788,777)	(701,595)
Net book value of disposed/written off assets	(75,600)	(70,980)	(14,622)	(150,605)	0	(18,436)	0	(260,781)	0	(41,499)	(7,124)	(190,782)	(72,556)	(46,708)	(56,127)
Revaluation of property, plant and equipment (inflation)	8,944,602	666,124	586,327	601,795	607,772	617,046	630,070	650,489	663,412	669,748	684,006	700,287	716,448	725,612	734,640
<b>Net movement in property, plant and equipment</b>	<b>8,581,921</b>	<b>2,832,867</b>	<b>482,073</b>	<b>334,209</b>	<b>284,544</b>	<b>458,728</b>	<b>408,125</b>	<b>703,303</b>	<b>155,851</b>	<b>480,744</b>	<b>416,428</b>	<b>544,022</b>	<b>407,744</b>	<b>305,340</b>	<b>397,191</b>
<b>CAPITAL WORKS - TOTALS</b>															
<b>Capital works</b>															
Total capital works infrastructure	4,011,991	3,454,078	3,425,119	3,425,119	3,425,119	3,125,119	2,925,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119	2,425,119
Total capital works property, plant and equipment	409,500	3,014,168	716,106	585,625	300,000	343,017	300,000	833,296	300,000	396,832	356,992	666,890	543,365	415,213	420,273
<b>Total capital works</b>	<b>4,421,491</b>	<b>6,468,246</b>	<b>4,141,225</b>	<b>4,010,744</b>	<b>3,725,119</b>	<b>3,468,136</b>	<b>3,225,119</b>	<b>3,258,415</b>	<b>2,725,119</b>	<b>2,821,951</b>	<b>2,782,111</b>	<b>3,092,009</b>	<b>2,968,484</b>	<b>2,840,332</b>	<b>2,845,392</b>
<b>Fixed asset movement</b>															
Net movement in infrastructure assets	130,206,536	9,501,801	7,205,046	7,306,421	7,407,392	7,198,848	7,083,393	6,651,711	6,718,207	6,782,704	6,845,022	6,904,976	6,962,367	7,016,990	7,068,621
Net movement in property, plant and equipment	8,581,921	2,832,867	482,073	334,209	284,544	458,728	408,125	703,303	155,851	480,744	416,428	544,022	407,744	305,340	397,191
<b>Net movement in fixed assets</b>	<b>138,788,457</b>	<b>12,334,668</b>	<b>7,687,119</b>	<b>7,640,630</b>	<b>7,691,936</b>	<b>7,657,576</b>	<b>7,491,518</b>	<b>7,355,014</b>	<b>6,874,058</b>	<b>7,263,448</b>	<b>7,261,450</b>	<b>7,448,998</b>	<b>7,370,111</b>	<b>7,322,330</b>	<b>7,465,812</b>

# Appendix B10 Forecast Statement of Capital Funding 2022-2037

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital expenditure</b>															
Infrastructure - roads	2,876,991	2,319,078	2,290,119	2,290,119	2,290,119	1,990,119	1,790,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119
Infrastructure - recreation	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000
Buildings - non-specialised	189,000	2,846,000	625,000	296,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Plant and equipment	220,500	168,168	91,106	289,625	0	43,017	0	533,296	0	96,832	56,992	366,890	243,365	115,213	120,273
<b>Total - Capital expenditure</b>	<b>4,421,491</b>	<b>6,468,246</b>	<b>4,141,225</b>	<b>4,010,744</b>	<b>3,725,119</b>	<b>3,468,136</b>	<b>3,225,119</b>	<b>3,258,415</b>	<b>2,725,119</b>	<b>2,821,951</b>	<b>2,782,111</b>	<b>3,092,009</b>	<b>2,968,484</b>	<b>2,840,332</b>	<b>2,845,392</b>
<b>Funded by:</b>															
<b>Capital grants &amp; contributions</b>															
Infrastructure - roads	2,876,991	2,319,078	2,290,119	2,290,119	2,290,119	1,990,119	1,790,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119
Infrastructure - recreation	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000
Buildings - non-specialised	0	2,300,000	200,000	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total - Capital grants &amp; contributions</b>	<b>4,011,991</b>	<b>5,754,078</b>	<b>3,625,119</b>	<b>3,425,119</b>	<b>3,425,119</b>	<b>3,125,119</b>	<b>2,925,119</b>	<b>2,425,119</b>	<b>2,425,119</b>	<b>2,425,119</b>	<b>2,425,119</b>	<b>2,425,119</b>	<b>2,425,119</b>	<b>2,425,119</b>	<b>2,425,119</b>
<b>Own source funding</b>															
Buildings - non-specialised	189,000	546,000	425,000	296,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Plant and equipment	144,900	97,188	76,484	139,020	0	24,581	0	272,515	0	55,333	49,868	176,108	170,809	68,505	64,146
<b>Total - Own source funding</b>	<b>333,900</b>	<b>643,188</b>	<b>501,484</b>	<b>435,020</b>	<b>300,000</b>	<b>324,581</b>	<b>300,000</b>	<b>572,515</b>	<b>300,000</b>	<b>355,333</b>	<b>349,868</b>	<b>476,108</b>	<b>470,809</b>	<b>368,505</b>	<b>364,146</b>
<b>Borrowings</b>															
<b>Total - Borrowings</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other (disposals &amp; C/Fwd)</b>															
Plant and equipment	75,600	70,980	14,622	150,605	0	18,436	0	260,781	0	41,499	7,124	190,782	72,556	46,708	56,127
<b>Total - Other (disposals &amp; C/Fwd)</b>	<b>75,600</b>	<b>70,980</b>	<b>14,622</b>	<b>150,605</b>	<b>0</b>	<b>18,436</b>	<b>0</b>	<b>260,781</b>	<b>0</b>	<b>41,499</b>	<b>7,124</b>	<b>190,782</b>	<b>72,556</b>	<b>46,708</b>	<b>56,127</b>
<b>Total Capital Funding</b>	<b>4,421,491</b>	<b>6,468,246</b>	<b>4,141,225</b>	<b>4,010,744</b>	<b>3,725,119</b>	<b>3,468,136</b>	<b>3,225,119</b>	<b>3,258,415</b>	<b>2,725,119</b>	<b>2,821,951</b>	<b>2,782,111</b>	<b>3,092,009</b>	<b>2,968,484</b>	<b>2,840,332</b>	<b>2,845,392</b>

# Appendix B11    Forecast Ratios 2022-2037

	Target Range		Average	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
LIQUIDITY RATIOS																		
Current ratio	> 1.00	> 1.20	0.17	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.78	0.42	(0.39)	(1.35)	(2.40)	(3.54)
OPERATING RATIOS																		
Operating surplus ratio	> 1.00%	> 15.00%	(476.49%)	(365.76%)	(385.70%)	(363.85%)	(369.43%)	(377.73%)	(383.76%)	(414.26%)	(437.04%)	(492.26%)	(499.28%)	(542.29%)	(586.96%)	(632.54%)	(646.13%)	(650.35%)
Own source revenue coverage ratio	> 40.00%	> 60.00%	8.73%	8.85%	8.79%	9.57%	9.61%	9.59%	9.61%	9.48%	9.27%	8.75%	8.63%	8.24%	7.85%	7.55%	7.53%	7.58%
BORROWINGS RATIOS																		
Debt service cover ratio	> 3	> 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FIXED ASSET RATIOS																		
Asset sustainability ratio	> 90.00%	> 110.00%	66.59%	103.59%	86.14%	82.93%	86.38%	79.56%	74.37%	66.80%	65.76%	50.69%	53.75%	50.92%	54.98%	50.13%	46.68%	46.22%
Asset consumption ratio	> 50.00%	> 60.00%	88.02%	90.70%	90.60%	90.39%	90.17%	89.91%	89.58%	89.15%	88.62%	87.92%	87.29%	86.61%	85.95%	85.24%	84.48%	83.73%
Asset renewal funding ratio	> 75.00%	> 95.00%	46.18%	54.95%	48.90%	44.61%	43.06%	39.37%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

# Appendix B12 Asset Renewals 2022-2037

## Required Asset Renewals

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Class															
Buildings - non-specialised	111,182	114,518	117,953	121,492	125,137	128,891	132,758	136,740	140,842	145,068	149,420	153,902	158,519	163,275	168,173
Plant and equipment	80,628	151,888	118,179	39,415	102,689	49,195	145,679	44,362	102,138	134,097	149,705	195,315	114,957	62,319	184,540
Infrastructure - roads	4,498,506	5,191,583	8,446,183	4,834,790	6,854,137	5,680,265	6,192,045	6,307,246	7,239,410	8,366,307	8,950,121	10,122,828	9,471,450	8,326,485	10,924,063
Total	4,690,316	5,457,989	8,682,315	4,995,697	7,081,963	5,858,351	6,470,482	6,488,348	7,482,390	8,645,472	9,249,246	10,472,045	9,744,926	8,552,079	11,276,776

## Planned Asset Renewals

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Class															
Buildings - non-specialised	189,000	246,000	325,000	296,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Plant and equipment	220,500	168,168	91,106	289,625	-	43,017	-	533,296	-	96,832	56,992	366,890	243,365	115,213	120,273
Infrastructure - roads	2,876,991	2,319,078	2,290,119	2,290,119	2,290,119	1,990,119	1,790,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119	1,290,119
Infrastructure - recreation	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1135000	1135000	1135000	1135000	1135000
Total	4,421,491	3,868,246	3,841,225	4,010,744	3,725,119	3,468,136	3,225,119	3,258,415	2,725,119	2,821,951	2,782,111	3,092,009	2,968,484	2,840,332	2,845,392

## Asset Renewal Funding Surplus (Deficit)

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Class															
Buildings - non-specialised	77,818	131,482	207,047	174,508	174,863	171,109	167,242	163,260	159,158	154,932	150,580	146,098	141,481	136,725	131,827
Plant and equipment	139,872	16,280	(27,073)	250,210	(102,689)	(6,178)	(145,679)	488,934	(102,138)	(37,265)	(92,713)	171,575	128,408	52,894	(64,267)
Infrastructure - roads	(1,621,515)	(2,872,505)	(6,156,064)	(2,544,671)	(4,564,018)	(3,690,146)	(4,401,926)	(5,017,127)	(5,949,291)	(7,076,188)	(7,660,002)	(8,832,709)	(8,181,331)	(7,036,366)	(9,633,944)
Infrastructure - recreation	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000	1,135,000
Total	(268,825)	(1,589,743)	(4,841,090)	(984,953)	(3,356,844)	(2,390,215)	(3,245,363)	(3,229,933)	(4,757,271)	(5,823,521)	(6,467,135)	(7,380,036)	(6,776,442)	(5,711,747)	(8,431,384)

# Appendix B13 Forecast Significant Accounting Policies

## Basis of Preparation

The Long Term Financial Plan (the Plan) comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) 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 Plan have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

## Critical Accounting Estimates

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

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

## The Local Government Reporting Entity

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

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 forecast financial statements.

## Base Year Balances

Balances shown in the Plan as Base Year are as forecast at the time of preparation of the Plan and are based on the current budget and prior year annual financial reporting and may be subject to variation.

## Rounding Off Figures

All figures shown in the Plan are rounded to the nearest dollar.

## Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation.

# Appendix B13 Forecast Significant Accounting Policies (Continued)

## Forecast Fair Value Adjustments

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time preparation.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur and have not been estimated within the Plan.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such have been estimated as an inflation adjustment to Other Comprehensive Income, based on the value of the non-current assets forecasted to be held by the Shire.

## Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

## Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

## Superannuation

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

## 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.

## 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.

# Appendix B13 Forecast Significant Accounting Policies (Continued)

## Inventories

### General

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

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

### Land held for resale

Land purchased for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intention to release for sale.

### Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

### Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

## Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

An effective average depreciation rate for each class of asset has been utilised to estimate the forecast depreciation expense for each year. These are provided in the table below:

Asset Class	Effective average depreciation rate
Buildings - non-specialised	2.00%
Furniture and equipment	4.31%
Plant and equipment	11.65%
Infrastructure - roads	1.36%
Infrastructure - recreation	0.62%
Infrastructure - other	5.03%

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

# Appendix B13 Forecast Significant Accounting Policies (Continued)

## 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.

### Short-Term Employee Benefits

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

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

### Other Long-Term Employee Benefits

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.

## Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

## Trade and Other Payables

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

## Provisions

Provisions are recognised when the Shire 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.

## Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Town's intentions to release for sale.

# Appendix C1 Glossary

## Funding Gap

A funding gap exists whenever an entity has insufficient capacity to fund asset renewal and other expenditure necessary to be able to appropriately maintain the range and level of services its existing asset stock was originally designed and intended to deliver. The service capability of the existing asset stock should be determined assuming no additional operating revenue, productivity improvements, or net financial liabilities above levels currently planned or projected. A current funding gap means service levels have already or are currently falling. A projected funding gap if not addressed will result in a future diminution of existing service levels.

## Infrastructure Assets

Physical assets that contribute to meeting the needs of organisations or the need for access to major economic and social facilities and services, eg. properties, drainage, footpaths and cycleways. These are typically large, interconnected networks or portfolios of composite assets. The components of these assets may be separately maintained, renewed or replaced individually so that the required level and standard of service from the network of assets is continuously sustained. Generally, the components and hence the assets have long lives. They are fixed in place and often have no separate market value.

## Key Performance Indicator

A qualitative or quantitative measure of a service or activity used to compare actual performance against a standard or other target. Performance indicators commonly relate to statutory limits, safety, responsiveness, cost, comfort, asset performance, reliability, efficiency, environmental protection and customer satisfaction.

## Level of Service

The defined service quality for a particular activity or service area (ie street lighting) against which service performance can be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environment, acceptability and cost.

## Maintenance

All actions necessary for retaining an asset as near as practicable to its original condition, but excluding rehabilitation or renewal. Maintenance occurs on a routine (at least annual) basis.

## Planned Maintenance

Repair work that is identified and managed through a maintenance management system (MMS). MMS activities include inspection, assessing the condition against failure/breakdown criteria/experience, prioritising scheduling, actioning the work and reporting what was done to develop a maintenance history and improve maintenance and service delivery performance.

## Reactive Maintenance

Unplanned repair work that is carried out in response to service requests and management/supervisory directions.

## Significant Maintenance

Maintenance work to repair components or replace sub-components that need to be identified as a specific maintenance item in the maintenance budget.

## Unplanned Maintenance

Corrective work required in the short-term to restore an asset to working condition so it can continue to deliver the required service or to maintain its level of security and integrity.

## Maintenance Expenditure

Recurrent expenditure, which is periodically or regularly required as part of the anticipated schedule of works required to ensure that the asset achieves its useful life and provides the required level of service. It is expenditure which was anticipated in determining the asset's useful life.

## Materiality

The notion of materiality guides the margin of error acceptable, the degree of precision required and the extent of the disclosure required when preparing general purpose financial reports. Information is material if its omission, misstatement or non-disclosure has the potential, individually or collectively, to influence the economic decisions of users taken on the basis of the financial report or affect the discharge of accountability by the management or governing body of the entity.

# Appendix C1 Glossary (Continued)

## Modern Equivalent Asset

Assets that replicate what is in existence with the most cost-effective asset performing the same level of service. It is the most cost efficient, currently available asset which will provide the same stream of services as the existing asset is capable of producing. It allows for technology changes and improvements and efficiencies in production and installation techniques.

## Net Present Value (NPV)

The value to the organisation of the cash flows associated with an asset, liability, activity or event calculated using a discount rate to reflect the time value of money. It is the net amount of discounted total cash inflows after deducting the value of the discounted total cash outflows arising from the continued use and subsequent disposal of the asset after deducting the value of the discounted total cash outflows.

## Non-Revenue Generating Investments

Investments for the provision of goods and services to sustain or improve services to the community that are not expected to generate any savings or revenue to the Council, for example parks and playgrounds, footpaths, properties and bridges, libraries, etc.

## Operations Expenditure

Recurrent expenditure, which is continuously required to provide a service. In common use the term typically includes power, fuel, staff, plant equipment, on-costs and overheads but excludes maintenance and depreciation. Maintenance and depreciation is on the other hand included in operating expenses.

## Pavement Management System

A systematic process for measuring and predicting the condition of property pavements and wearing surfaces over time and recommending corrective actions.

## Recoverable Amount

The higher of an asset's fair value, less costs to sell and its value in use.

## Recurrent Expenditure

Relatively small (immaterial) expenditure or that which has benefits expected to last less than 12 months. Recurrent expenditure includes operations and maintenance expenditure.

## Recurrent Funding

Funding to pay for recurrent expenditure.

## Remaining Useful Life

The time remaining until an asset ceases to provide the required service level or economic usefulness. Age plus remaining useful life is useful life.

## Renewal

Works to upgrade refurbish or replace existing facilities with facilities of equivalent capacity or performance capability.

## Residual Value

The estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

## Revenue Generating Investments

Investments for the provision of goods and services to sustain or improve services to the community that are expected to generate some savings or revenue to offset operating costs, eg public halls and theatres, childcare centres, sporting and recreation facilities, tourist information centres, etc.

## Risk Management

The application of a formal process to the range of possible values relating to key factors associated with a risk in order to determine the resultant ranges of outcomes and their probability of occurrence.

## Section or Segment

A self-contained part or piece of an infrastructure asset.

## Service Potential

The total future service capacity of an asset. It is normally determined by reference to the operating capacity and economic life of an asset. A measure of service potential is used in the not-for-profit sector/public sector to value assets, particularly those not producing a cash flow.

# Appendix C1 Glossary (Continued)

## Service Potential Remaining

A measure of the future economic benefits remaining in assets. It may be expressed in dollar values (Fair Value) or as a percentage of total anticipated future economic benefits. It is also a measure of the percentage of the asset's potential to provide services that are still available for use in providing services (Depreciated Replacement Cost/Depreciable Amount).

## Specific Maintenance

Replacement of higher value components/sub-components of assets that is undertaken on a regular cycle including repainting, building roof replacement, replacement of air conditioning equipment, etc. This work generally falls below the capital/maintenance threshold and needs to be identified in a specific maintenance budget allocation.

## Sub-Component

Smaller individual parts that make up a component part.

## Useful Life

May be expressed as either:

- (a) The period over which a depreciable asset is expected to be used; or
- (b) The number of production or similar units (ie intervals, cycles) that is expected to be obtained from the asset.

# Other Matters

## Preparation

This Plan was prepared for the Shire of Ngaanyatjaraku by Moore Australia (WA) Pty Ltd.

## Reliance

This Plan has been prepared for the exclusive use of the Shire of Ngaanyatjaraku and for the purposes specified in our letter of engagement and is not to be used for any other purpose or distributed to any other party without Moore Australia WA's prior consent. This Plan is supplied in good faith and reflects the knowledge, expertise and experience of the engagement consultant and is based on the information and representations provided by the Shire of Ngaanyatjaraku. We accept no responsibility for any loss occasioned by any person acting or refraining from action as a result of reliance on the report, other than the Shire of Ngaanyatjaraku.

This Plan contains quantitative and qualitative statements, including projections, estimates, opinions and forecasts concerning the anticipated future performance of Shire of Ngaanyatjaraku and the environment in which it operates ('Forward Looking Statements').

None of these Forward Looking Statements are or will be representations as to future matters. The Forward Looking Statements are, and will be, based on a large number of assumptions and are, and will be, subject to significant uncertainties and contingencies, many, if not all, of which are outside the control of the Shire of Ngaanyatjaraku. Actual future events may vary significantly from the Forward Looking Statements. Recipients should make their own investigations and enquiries regarding assumptions, uncertainties and contingencies which may affect the Shire of Ngaanyatjaraku and the impact that a variation in future outcomes may have on the Plan and the Shire of Ngaanyatjaraku.

## Document Management

Version	2022-2037   V2
Status	Draft
Date	19 July 2022
Date of Adoption	
Council Resolution	

## References

Reference to the following documents or sources were made during the preparation of the Draft Strategic Resource Plan.

- Shire of Ngaanyatjaraku Plan for the Future: Strategic Community Plan 2021-2031;
- Shire of Ngaanyatjaraku Plan for the Future: Corporate Business Plan 2021-2025;
- Shire of Ngaanyatjaraku Annual Financial Report 2020/21;
- Shire of Ngaanyatjaraku Adopted Annual Budget 2021/22; and
- Council website:  
[www.ngaanyatjaraku.wa.gov.au](http://www.ngaanyatjaraku.wa.gov.au)

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# ACTION SHEET

Works Engineer – Peter Kerp

Dates on Site 8<sup>th</sup> July – 20<sup>th</sup> July 2022

Next site visit: 5<sup>th</sup> August – 17<sup>th</sup> August 2022

Subject	Action Taken
2021/2022 Annual Road Construction Program	<ul style="list-style-type: none"> <li>Great Central Rd sheeting SLK229.00 - 243.10 Completed 8/7/22</li> <li>Wanarn Rd sheeting SLK1.00 - 3.90 and 4.90 - 7.70 completed 26/6/22</li> <li>Tjirrkarli Rd sub-grade preparation SLK88.67 - 89.21 completed 2/7/22</li> </ul> <p>21/22 Capital Work Projects completed to date include:</p> <ul style="list-style-type: none"> <li>Great Central Rd SLK 243.10 - 255.00 and 229.00 - 243.10</li> <li>Wanarn Rd SLK12.50 - 15.00, 7.00 - 9.70, 4.90 - 7.70 and 1.00 – 3.90</li> <li>Warburton Shire Depot Compound hard stand</li> <li>Third Street SLK 0.26 to SLK1.00</li> <li>Papulankutja Rd SLK189.25 - 194.25, 160.90 - 65.90 and 31.00 - 35.00</li> <li>Irrunytju Rd SLK112.00 to SLK116.00</li> <li>Tjirrkarli Rd SLK88.67 - 89.21 4 culvert installations and subgrade.</li> </ul> <p><b>ACTION: Works Engineer to upload data from gravel sheeting projects into RAMM database.</b></p>
2022/2023 Annual Road Construction Program	<ul style="list-style-type: none"> <li>Gravel sheeting on Great Central Road SLK188.00 - 198.00 commenced Monday 10<sup>th</sup> July 2022.</li> <li>Breakaway will mobilise to Irrunytju Rd on completion of Great Central Rd and then onto Papulankutja Rd.</li> <li>Warburton Bypass clearing commenced 13<sup>th</sup> July 2022.</li> </ul> <p><b>ACTION: Works Engineer/Works Officer continue to undertake site visits to Great Central Rd and Warburton Bypass</b></p>
Talis Engineering Consultants Shire Road Network Condition Surveys	<p>Talis Consultants were engaged by WALGA to undertake Road Condition Survey of specified roads 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 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> <ol style="list-style-type: none"> <li>1. A maintenance and improvement strategy for Aboriginal access roads.</li> <li>2. Video and survey data in the form of a custom dedicated web portal.</li> <li>3. Presentation to the Goldfields RRG of the results of the survey.</li> </ol> <p>Talis has completed these 3 tasks; however some technical issues have arisen with accessing the web media player to view the videos of the survey. Talis have been informed of this problem and are endeavouring to rectify.</p> <p><b>ACTION: Works Engineer to follow up rectification to the video viewing issue.</b></p>
RAMM Data Base	<p>Works Engineer reviewed data uploaded into RAMM from 2015 road condition survey and follow-up condition survey in 2021. The RAMM Pavement and Surfacing application is where road pavement and surface layers are view and maintained. This application records initial construction, new pavement and surfacing renewal works. It is this application that allows contiguous lengths of road that have the same characteristics for valuation purposes to be merged and valued as a single record for IP&amp;R purposes.</p> <p><b>ACTION: Works Engineer to continue reviewing RAMM Pavement and Surfacing application.</b></p>
Traffic Counts RAMM	<p>Traffic count data to be progressively uploaded into RAMM database.</p> <p><b>ACTION: Works Engineer to progress traffic count uploads into RAMM as traffic counts are completed on individual roads</b></p>

Subject	Action Taken
Warburton Bypass	<p>Shire's contractor commenced clearing of the 30m width road corridor on Warburton Bypass Wednesday 13<sup>th</sup> July. Expected completion 23<sup>rd</sup> July 2022. Works Engineer and/or Works Officer will be always present to install corridor width markers and monitor clearing to ensure full compliance with Clearing Permit granted by the Department of Water and Environment Regulator.</p> <p>The proposed clearing area of 45 ha will be within the 60 ha approved for clearing and within a road development envelope of 75.4ha.</p> <p>The proposed road construction envelope is required to create a 15.8km long road corridor that comprises a 16 metre (m) wide road and 15 to 17m wide road shoulders for roadside drainage.</p> <p>Warburton Bypass has been formally approved by Landgate as this roads official name.</p> <p>Most of the Warburton alignment is dominated by mulga woodlands and grasslands. The vegetation condition throughout the Warburton alignment was assessed in the Flora Survey by GHD Consultants as generally in Very Good to Excellent condition, with minimal evidence of any human interaction outside those areas directly cleared for access roads/tracks.</p> <p><b>Action: Works Engineer/Works Officer to install 3.0m height markers every 100m interval 15m offset to proposed road centreline and monitor vegetation clearing is compliant to the Clearing Permit.</b></p>
Various Road Signage	<p>Various street name signs proposed for installation at following locations:</p> <ol style="list-style-type: none"> <li>1. Nyinnga Rd street name sign at junction with Papulankutja Rd and Mantamaru Rd.</li> <li>2. Mantamaru Rd street name sign at junction with GCR and Nyinnga Rd.</li> <li>3. Irrunytju Rd street name sign at junction with GCR and Papulankutja Rd.</li> <li>4. Papulankutja Rd street name sign at junction with Irrunytju Rd</li> </ol> <p>Installation delayed due to difficulty in obtaining an additional person to assist Works Officer with sign installation</p> <p><b>Action: Works Officer install remaining street signs as time and staff assistance permits.</b></p>
Exiting Gravel Pits on Shire Roads and Long Term Gravel Pit Strategy	<p>Works Engineer/Works Officer will progressively collect data of existing gravel pits along Shire roads to determine adequacy of current and future supplies of gravel, calcareous gravel and limestone to meet the future requirements of the Shire's Road construction and maintenance programs.</p> <p>Improvement of the shire's road network has led to shortages of accessible road gravel in some areas, and the potentially future shortages in others.</p> <p>Quality of road building materials in this shire has usually depended on the ability of an experienced shire employee (Works Officer) to determine the suitability of different materials for use on roads. However, there may be situations where laboratory testing is justified to obtain a better understanding of a material's characteristics, however this will be a major cost impost on the Council should it wish to proceed down this path. The financial burden would include machinery (backhoe) to excavate test holes, place mined material into test bags for laboratory testing to determine mechanical properties of the road building materials as to its suitability for road construction.</p> <p>Historically, gravel and other road building materials have been freely available within the Shire. However, difficulties are now evident in finding adequate supplies of suitable material because of the absence of the resource, insufficient knowledge of its location, haul distance and cost, and possible adverse impacts with aboriginal heritage and the environment. The Shire like other LGs has supply problems stemming from factors, including:</p> <ol style="list-style-type: none"> <li>1. Inadequate forward planning due to past availability near point of use.</li> <li>2. Lack of a database on the location quality and quantity of gravel.</li> <li>3. Inadequate knowledge of alternatives to improve low-quality gravel.</li> </ol>

Subject	Action Taken
	<p>4. As haul distance increase, there will be greater need for alternatives to improve material quality to meet more demanding construction standards. Past access to low-cost resources cannot be sustained, and as such future access must be guided by an improved information database and strategy. Legislative requirements such as Aboriginal Heritage and Environmental Protection also impact the accessibility to possible good sources of gravel. The Aboriginal Heritage Act makes provision for recording and, where appropriate, preservation of places and objects to the original inhabitants of Australia. The Shire utilises the resources of NCAC and local traditional landowners about the need for a site survey of any new project area. Gravel and other road building material quarries are only granted with the agreement of local Aboriginal communities. Environmental Protection ensures that all new quarry sites are subject to a flora survey before mining can start. Environmental approvals can take up to 12 months.</p> <p>The current Shire methodology of winning the road base material from existing material pits simply involves the use of a reasonable size dozer, remove topsoil and overburden, prior to undertaking extraction, stockpiling ready for transportation to the job site.</p> <p>The current method of the Shire's production and supply of gravel materials from various sources for pavement construction does <b>not</b> involve crushing and screening by means of a crushing plant to ensure standards of compliance or the use of additives to improve their characteristics.</p> <p>Should the Shire consider changing the current method to include crushing and screening, this would be a large financial impost to the Council. This action will be necessary when Council wishes to extend the sealed network to ensure suitability and specifications compliance of road building materials with the application of sealed bitumen sprays.</p> <p>Pavement material specifications for sealed roads are generally unsuited for unsealed roads as the wearing course are low in plasticity and fines. In this instance, the mechanical properties of gravel for sealed road applications <b>must</b> be laboratory tested for compliance. Modifications involving use of additives such as lime, cement and enzymes can improve performance, stability, and useability of inferior gravels. Their use extends the available gravel resource, but again a major cost impost on the Council. Modifications to improve existing road building materials has not been utilised by Council in the past or consideration for its use at the present time.</p> <p><b>ACTION: Works Engineer/Works Officer to record data relating to existing gravel pits along Local Distributor roads including Papulankutja Rd, Mantamaru Rd and Irrunytju Rd to determine adequacy of existing and future supplies of gravel for construction and maintenance purposes. DIS to develop and report long term gravel supply strategy after completion of the above.</b></p>

**ACTION REPORT – JULY 2022**

Operations Coordinator – Joseph Joseph

Subject	Action Taken
<b>Waste Management and Yard Maintenance</b>	
<b>Team Cohesion</b>	Daily instructions conveyed individually. <b>Action: OC to continue holding regular daily review.</b>
<b>Inspection</b>	Daily inspection and monitoring of bins being carried out. <b>Action: OC to continue to monitor Rubbish Bins.</b>
<b>Plant Maintenance</b>	Truck and ute servicing carried out. <b>Action: OC to continue to ensure that all plant is maintained and operational when required.</b>
<b>Yard maintenance &amp; Rubbish pickup</b>	Rubbish collections and yard maintenance to be carried out as per schedule. <b>Action: OC continue to implement rubbish collection and yard maintenance schedule.</b>
<b>Building Management</b>	
<b>Building Inspections</b>	Inspections carried out in line with the Building Management Manual and schedule. <b>Action: OC continue inspection of all properties under Shire care and control.</b>
<b>Building Repairs</b>	All defects and repairs undertaken in line with the Building Management Manual. <b>Action: OC continue to organise necessary repairs to properties.</b>

## ENVIRONMENTAL HEALTH SERVICES

Environmental Health / Building Officer – Gordon Houston

June / July 2022 – Monthly Report

Status	Subject	Action Taken
Ongoing	General Food Premises Inspections	<p>Inspections of all food premises will be conducted on behalf of the EHO during general routine road and community inspections. No inspections were conducted during the reporting period.</p> <p><b>Action: EHO to review inspections and monitor food business safety.</b></p>
Ongoing	Wingellina Community - HACCC Kitchen	<p>The HACCC kitchen in Wingellina was completed and the EHO has issued a Food Business Registration for the premises. A Food Auditor was to conduct an audit of the HACCC kitchen and Wanarn Aged Care by the end of June and this new facility was to be included in that program. Due to illness, the Auditor has rescheduled this inspection for the 2<sup>nd</sup> week of August 2022.</p> <p><b>Action: Audit Rescheduled – EHO to monitor food business safety.</b></p>
Ongoing	Kanpa Community - Water Quality	<p>Drinking water source from town's bore sampled for chemical analyses safety as Kanpa not on NCAC's drinking water sampling program.</p> <p><b>Action: EHO monitor drinking water safety in Kanpa.</b></p>
Pending	Public Health Plan 2022-2027	<p>The Shire's current version of the Public Health Plan is being reviewed by the EHO. The EHO is developing an interim Public Health Plan using regional data for presentation to Council. Interim plan to be updated when Ngaanyatjarra People specific data is obtained.</p> <p><b>Action: Draft being prepared.</b></p>
Pending	Drinking Water Report 2021/22	<p>EHO (assisted by Department of Communities) to investigate updating the annual report on the quality and safety of drinking water within the Shire's communities for the months of January to June 2022. EHO to seek assistance from Ng Services to continue sampling the bores in Warburton for chemical analyses.</p> <p><b>Action: Update being reviewed. EHO continue to monitor the quality and safety of the Shire's Communities drinking water.</b></p>
Ongoing	Covid-19 Pandemic	<p>Restrictions relaxed.</p> <p><b>Action: EHO monitor Covid-19 and other infectious diseases as well as ongoing Public Health matters.</b></p>
Pending	Japanese encephalitis virus (JEV).	<p><b>Japanese encephalitis (JE)</b> is a rare, but potentially fatal disease caused by Japanese encephalitis virus (JEV). It traditionally occurs across much of Asia and is transmitted to people by the bite of an infected mosquito. The JEV transmission cycle involves mosquitoes and animal hosts, most commonly water birds and pigs. Humans and horses are considered dead-end hosts, which means they can be infected and develop clinical signs but cannot pass the virus back to a mosquito.</p> <p><b>Current situation:</b> JEV activity has been detected in feral pigs in the Northern Territory, close to the WA border. Given this recent activity in Australia, the Commonwealth Department of Health has declared the JEV outbreak a Communicable Disease Incident of National Significance. The WA Department of Health (DoH) is working with the Department of Primary Industries and Regional Development (DPIRD) to undertake enhanced surveillance throughout the State.</p> <p><b>Action: Once he has received feedback from the agency around their intended control measures, the EHO will report back to the Council.</b></p>
Completed	Wingellina Community - Store Kitchen	<p>A Food Business Registration is being issued for the store kitchen in Wingellina</p>