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Ordinary Council Meeting

27 February 2020

Attachments



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Minutes for the Meeting of the

Murchison Shire Council Audit Committee

Held in the Council Chambers, Carnarvon Mullewa Road, Murchison,
on Thursday **27 February 2020**, commencing at 11:00am

Purpose: To consider the Financial Report for 2018-19 and to meet with the Auditor via telephone to discuss the Audit Findings and Management Letter.

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ATTACHMENTS

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The meeting was opened at 11.00am

2 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Councillors

R Foulkes-Taylor – President
A Whitmarsh – Deputy President
Cr Q Fowler

Observers

Cr G Mead
Cr P Squires

Staff

Bill Boehm – CEO
Tatjana Erak – Acting DCEO

Telephone Conference

Subha Gunalan – Office of the Auditor General
Travis Bate – RSM (Council's Auditor)

6 REPORTS

6.1 Audit Exit Meeting 2018-19

File: 2.2
Author: Bill Boehm – Chief Executive Officer
Interest Declared: No interest to disclose
Attachments: 6.1.1 Financial Report 2019
6.1.2 Audit Closing Report & Attachments

Matter for Consideration

Consideration of the Audit Exit Meeting 2019-20.

Background

The 2018-19 Financial Report was prepared and sent to the Auditor after 30 September 2019 following an extension in time being obtained from the Minister for Local Government as prescribed under the *Local Government Act 1995*.

The audited report, once adopted by Council, will be included in the Annual Report 2018-19 for presentation at the Annual Meeting of Electors to be held within 56 days of the adoption of the report.

Comment

RSM conducted the audit of the Financial Report 2018-19 in accordance with Australian Auditing Standards. They believe that the audit evidence that they obtained was sufficient and appropriate to provide a basis for their audit opinion.

In conducting the audit, RSM followed applicable independence requirements of Australian professional ethical pronouncements.

Statutory Environment

Division 3 — Reporting on activities and finance

6.4. Financial report

- (1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.*
- (2) The financial report is to —*
 - (a) be prepared and presented in the manner and form prescribed; and*
 - (b) contain the prescribed information.*
 - (c)*
- (3) By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —*
 - (a) the accounts of the local government, balanced up to the last day of the preceding financial year; and*
 - (b) the annual financial report of the local government for the preceding financial year.*

Strategic Implications

Nil

Policy Implications

Nil

Budget/Financial Implications

The cost of the annual audit is included in the 2019-20 Budget.

Sustainability Implications

Environmental	There are no known significant environmental considerations
Economic	There are no known significant economic considerations
Social	There are no known significant social considerations

Consultation

Moore Stephens

RSM

Meeting Comments

Travis Bate presented his Audit Closing Report highlighting the following

- Item 2.1 The Auditors have recommended to the Auditor General that an unqualified opinion is issued on the financial statements
- Item 2.3 Audit Opinion – other legal and regulatory requirements. Travis Bates spoke about the debt cover ratio at point 2.3(b) is affected by both the dolly loan and the short-term flood damage borrowings.
- Item 2.4 Management letter – control weaknesses. A review of the issues raised at point 2.4.2 will be conducted at the next interim review.

Subha Gunalan of the Office of the Auditor General indicated that she would endeavour to have the Independent Auditor Report which is attached to the Financial Statements provided to Council prior to the end of the Council Meeting scheduled for later in the day

Recommendation

That the Audit Committee recommends that

1. The findings of Audit Exit Meeting 2018-19 be referred to and be received and noted the Ordinary Council Meeting of 27 February 2020.
2. Council adopts the 2019 Financial Report once the Independent Auditors Report that accompanies the Financial Statements has been received.

Voting Requirements

Simple Majority

Committee Decision

Moved: Cr A Whitmarsh

Seconded: Cr Q Fowler

That the Audit Committee recommends that

1. The findings of Audit Exit Meeting 2018-19 be referred to and be received and noted the Ordinary Council Meeting of 27 February 2020.
2. Council adopts the Financial Report 2019 once the Independent Auditors Report that accompanies the Financial Statements has been received.

Carried/Lost	For	3	Against	0
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Ms Gunalan and Mr Bates left the meeting at 11.20am.

The Shire President, together with Cr Squires, wished to raise an additional motion as a result of the explanation from Mr Bates regarding the debt ratio noting that, in 2018/19 whilst the Debt Service Cover Ratio as outlined under Note 30 of the Notes to Financial Report is recognised as being “supposedly” below the (DLGCSI) standard in reality this was influenced by \$1.55m in short-term loan payments which were outstanding at the end of the financial year, but later paid in 2019/20 from flood damage grants. For practical purposes Council is almost debt free.

Recommendation

That the Audit Committee recommends to Council that the Annual Report be amended to include an the explanation of the short term effects of the use of short term borrowings for flood damage and how this effects the Debt Service Cover Ratio as outlined under Note 30 of the Notes to Financial Report.

Voting Requirements

Simple Majority

Committee Decision

Moved: Cr A Whitmarsh

Seconded: Cr Q Fowler

That the Audit Committee recommends to Council that the Annual Report be amended to include an the explanation of the short term effects of the use of short term borrowings for flood damage and how this effects the Debt Service Cover Ratio as outlined under Note 30 of the Notes to Financial Report.

Carried/Lost	For	3	Against	0
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3 CONFIRMATION OF MINUTES

3.1 Audit Committee Meeting – 25 July 2019

Background

Minutes of the Audit Committee Meeting of Council have previously been circulated to all Audit Committee Members. A copy is attached (Attachment 3.1.1).

Recommendation

That the minutes of the Audit Committee meeting held on 25 July 2019 be confirmed as an accurate record of proceedings.

Voting Requirements

Simple Majority

Committee Decision

Moved: Cr Q Fowler

Seconded: Cr A Whitmarsh

That the minutes of the Audit Committee meeting held on 25 July 2019 be confirmed as an accurate record of proceedings.

Carried/Lost	For	3	Against	0
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4 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

Nil

5 TERMS OF REFERENCE

Attachment 5.1 being the Terms of Reference as adopted by Council following the 2019 Elections is attached for information.

7 URGENT BUSINESS

Nil

8 MEETING CLOSURE

The Shire President closed the meeting at 11.28am.

Minutes of this meeting were confirmed at the Audit Committee Meeting held on

Signed..... Presiding Officer



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Audit Committee Meeting

27 February 2020

Attachments

**Refer to Attachment associated with Agenda Item 18.4.
Financial Statements Included in 2018/19 Annual Report**

SHIRE OF MURCHISON

FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2019

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COMMUNITY VISION

Working together to preserve the unique character of the Shire, supporting diverse and sustainable lifestyle and economic opportunities.

Principal place of business:
Murchison Settlement
Carnarvon - Mullewa Road
Western Australia



SHIRE OF MURCHISON

Audit Closing Report – 30 June 2019



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1 EXECUTIVE SUMMARY

1.1 Purpose of the Audit Closing Report

The primary purpose of this Audit Closing Report is to brief the Audit Committee on the results of our substantially completed audit of the 30 June 2019 financial statements of Shire of Murchison (**Shire**). This report should be read in conjunction with our Audit Planning Memorandum (**APM**) presented to the Audit Committee at our entrance meeting on 28 March 2019.

1.2 Scope and approach

There have been no changes to the audit scope or approach set out in the APM.

1.3 Key deliverable

1.3.1 Annual financial statements audit report

The Auditor General is required to issue an opinion on the financial report of the Shire for the year ended 30 June 2019. The audit report will be addressed to the Councillors with a copy being forwarded to the Shire President, the Chief Executive Officer (**CEO**) and the Minister for Local Government in accordance with section 7.9(1) of the *Local Government Act 1995 (Act)*.

We expect to recommend to the Auditor General that an unqualified audit opinion is issued on the financial statements (refer section 2.1).

1.3.2 Other legal and regulatory requirements audit

The Auditor General is also required to report if she becomes aware of any instance where the Shire did not comply with the requirements of the Act or the *Local Government (Financial Management) Regulations 1996 (Financial Management Regulations)* as they relate to the financial report.

We noted three ratios that indicated significant adverse trends in the financial position or the financial management practices of the Shire (refer section 2.3).

1.3.3 Management letters

Four control weaknesses were identified during the 2018/19 preliminary audit. One control weakness was identified during the 2018/19 final audit (refer section 2.4).

1.4 Independence

RSM Australia's audit methodology requires that we conduct regular evaluations of our independence. We have fully satisfied ourselves that we do not have any actual or perceived conflict of interest.

2 AUDIT COMPLETION

2.1 Statutory financial statements and audit opinion

We have completed the audit fieldwork on the statutory financial report of the Shire for the year ended 30 June 2019. The financial report is a general purpose financial statement prepared in accordance with the Act, the Financial Management Regulations, and to the extent that they are not inconsistent with the Act, Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standard Board (**AASB**) (including Australian interpretations).

We have discussed all significant auditing and accounting issues with management and these have been satisfactorily resolved and are discussed in this report. The audit and assurance procedures are designed to support the audit and assurance opinions and they cannot be expected to identify all weaknesses or inefficiencies in the Shire's systems and working practices. Based on the evidence, which has been assessed during our audit, we expect to conclude that the financial report of the Shire:

- (i) Is based on proper accounts and records; and
- (ii) Fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the Act, the Financial Management Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

We expect to recommend to the Auditor General that an unqualified opinion is issued on the financial statements.

2.2 Emphasis of matter – basis of accounting

Note 10 to the financial report describe the basis of accounting for land under roads. The financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act. Regulation 16 of the Financial Management Regulations does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. The audit opinion will not be modified in respect of this matter.

2.3 Audit opinion - other legal and regulatory requirements

We have completed the audit engagement fieldwork on the requirements of the *Local Government (Audit) Regulations 1996 (Audit Regulations)* and Part 6 of the Financial Management Regulations for the year ended 30 June 2019. Based on the evidence that has been assessed as part of our engagement, we expect to report the following exceptions in accordance with the Audit Regulations:

- (i) In our opinion, the following financial ratios, which are disclosed in the notes to the financial report, indicate significant adverse trends in the financial position or the financial management practices of the Shire:
 - (a) The Asset Renewal Funding Ratio and Own Source Revenue Ratio have been below the Department of Local Government, Sport and Cultural Industries (**DLGCSI**) standard for the last three years.
 - (b) The Debt Service Cover Ratio has been below the DLGCSI standard for the last two years.

2.4 Management letter – control weaknesses

Our audit approach involves the use of a rotation approach when planning our test of controls. Consequently, not all control cycles are subject to testing and only certain transaction cycles are in audit scope each year. In accordance with the APM, we performed key management control testing over the revenue, purchases, cash and fixed asset cycles. We rotated out the control testing over the payroll cycle. Based on our testing, the following control weaknesses were identified during prior period audits, the 2018/19 preliminary audit and the 2018/19 final audit:

2.4.1 Prior period audits

One matter was reported during the prior year audit:

Findings	Rating	Status
1. Completeness of tenders register	Moderate	Open

2.4.2 2018/19 preliminary audit

Four matters were identified during the 2018/19 preliminary audit:

Findings	Rating	Status
1. Non compliance with internal purchasing policy	Moderate	Open
2. Bank reconciliations	Moderate	Open
3. Fees and charges	Moderate	Open
4. Annual returns	Minor	Open

2.4.3 2018/19 final audit

One matter was identified during the 2018/19 final audit:

Findings	Rating	Status
1. Journal entry review	Moderate	Open

2.5 Compliance with laws and regulations

We have reviewed the Shire's controls that are in place to manage the risk of systemic failure to comply with relevant laws and regulations. We also reviewed Council and Audit Committee minutes of meetings throughout the year to identify any non-compliance with the relevant laws and regulations.

Other than the control weakness noted during the 2018/19 audit (refer section 2.4), nothing has come to our attention, within the scope of our engagement, which would indicate the controls are ineffective.

2.6 Unadjusted audit differences

There are no unadjusted audit differences remaining at the end of the audit.

2.7 Summary of audit adjustments

One audit adjustment was passed during the course of the audit. The impact of this adjustment is illustrated in Annexure B.

2.8 Subsequent events

Management has represented that, other than those matters disclosed in the financial statements, there are no significant subsequent events between the end of the financial year and the date of this Audit Closing Report, which may significantly impact the results of the operations and the state of affairs of the Shire for the financial year.

2.9 Contingent liabilities and commitments

Management has represented to us that, other than those matters disclosed in the financial statements, there are no other outstanding or pending litigation, contingent liabilities or commitments.

We have received and reviewed all the solicitors' confirmations and, except for those matters detailed in the notes to the financial statements, we have not become aware of any other material contingent liabilities, pending litigation or commitments.

2.10 Issues relevant to next audit

Accounting standards AASB 15 *Revenue from Contracts with Customers*, AASB 1058 *Income of Not-for-Profit Entities* and AASB 16 *Leases* come into effect for Local Governments for the reporting year ending 30 June 2020. The implementation of these standards will need to be audited during the 2019/20 reporting year.

2.11 Outstanding audit matters

The audit opinion on the statutory financial statements is subject to the finalisation of our audit process. The key matters still outstanding are:

- a) Final review of the financial statements;
- b) Receipt of signed management representation letter;
- c) Receipt of the signed financial report; and
- d) Performing our subsequent events review.

3 NEW ACCOUNTING STANDARD ADOPTED IN THE CURRENT YEAR

The Shire has applied AASB 9 *Financial Instruments* from 1 July 2018, which replaces components of AASB 139 *Financial Instruments: Recognition and Measurement*. AASB 9 addresses the classification, measurement and derecognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The Shire has elected to apply AASB 9 retrospectively, with any cumulative impact on adoption recognised as an opening balance adjustment to retained earnings at 1 July 2018.

On adoption of AASB 9, the Shire revised the allowance for impairment of receivables from the 'incurred loss' impairment model under the previous requirements of AASB139, to 'expected credit loss' impairment model under AASB 9. Although the impacts of this change in accounting policy are not material, the Shire has adjusted opening retained earnings.

The Shire has also reviewed its financial assets and financial liabilities and assessed the financial impact of adopting AASB 9. Except for some changes to the accounting policy and notes disclosure, the Shire's management has confirmed that there is no major financial impact to its financial statements.

We have reviewed the Shire's assessment of the impact of applying AASB 9 and concur with its assessment.

4 AREAS OF AUDIT EMPHASIS

As mentioned in the APM, our audit focus was on those areas where we assessed there to be a higher risk of material misstatement in the financial statements. We designed and performed procedures to be able to conclude, with reasonable assurance, whether each significant area is free from material misstatement. The following is a summary of the significant balances for the past three financial years:

Significant area	30 June 2019 \$	30 June 2018 \$	30 June 2017 \$
Revenue and receivables cycle			
• Rates	458,510	410,844	382,924
• Trade and other receivables (current and non-current)	3,226,976	448,580	79,767
Purchases and payment cycle			
• Materials and contracts	13,883,348	7,206,125	4,278,992
• Property, plant and equipment (additions)	299,012	678,709	316,481
• Infrastructure (additions)	1,577,983	3,859,886	2,414,559
Fixed assets cycle			
• Property, plant and equipment	9,417,040	9,489,188	10,115,906
• Infrastructure	72,171,029	72,984,977	72,313,464

4.1 Audit conclusion on the areas of audit emphasis

Significant area	Key risks	Free from material misstatement
Revenue and receivables cycle <ul style="list-style-type: none"> • Rates • Trade and other receivables 	Rates revenue is material and is high-risk due to the multifaceted method of calculation, the high dependency on information systems and the significant regulatory compliance regime.	✓
Purchases and payment cycle <ul style="list-style-type: none"> • Materials and contracts • Property, plant and equipment (additions) • Infrastructure (additions) 	These expenditure items are high-risk due to the materiality of the amounts, the different cost allocation methods, the strict and complex requirements of the Shire's purchasing policy and the risk of management override of controls.	✓

Significant area	Key risks	Free from material misstatement
Fixed assets cycle <ul style="list-style-type: none"> Property, plant and equipment Infrastructure 	<p>Property, plant and equipment and Infrastructure are material assets in the Statement of Financial Position.</p> <p>Under regulation 17A of the Financial Management Regulations, the Shire's Property, Plant and Equipment and Infrastructure is to be carried at fair value less accumulated depreciation and accumulated impairment losses.</p> <p>The Shire did not revalue any Property, plant and equipment or Infrastructure during the financial year. However, the Shire conducted an impairment review of its fixed assets and formed an opinion that the fair value of fixed asset is unlikely to be materially different from its carrying amount.</p> <p>Effective from 1 July 2018, regulation 17A(5) of the Financial Management Regulations provides that an asset is to be excluded from the assets of a local government if the fair value of the asset as at the date of acquisition by the local government is under \$5,000. The Shire has complied with this requirement and has written off the relevant assets.</p>	✓

5 OTHER CRITICAL DISCLOSURES IN THE FINANCIAL STATEMENTS

We also audited the following critical disclosures in the financial statements by verifying the underlying calculations and auditing the evidence to support the amounts disclosed:

Critical disclosure	Key risks	Comply with accounting standards
Related party	Disclosures of key management personnel remuneration and related party transactions are not in accordance with AASB 124 <i>Related Party Disclosures</i> .	✓
Financial Ratios	The underlying data is incomplete or inaccurate and the calculations of the ratios are incorrect and not in accordance with Financial Management Regulations.	✓

6 FRAUD RISK

Under Australian Auditing Standard ASA 240 *The Auditor's Responsibilities Relating to Fraud in an Audit of a Financial Report*, when planning and performing audit procedures and evaluating the results, the auditor must consider the risk of material misstatement in the financial statements because of fraud and error. To address our responsibilities relating to fraud we designed and implemented audit procedures to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud. Two of those procedures and the results of those procedures are detailed below:

6.1 Management override of control

Management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare a fraudulent financial report by overriding controls that otherwise appear to be operating effectively. Management override can occur in areas such as journal entries and accounting estimates and judgements.

Based on our work, nothing has come to our attention to indicate that the Shire does not have proper processes and controls to manage the risk of management override of controls and that material key estimates and judgments are properly assessed and brought to account. Our audit did not detect any instances of fraud.

6.2 Element of unpredictability

We also incorporated an element of unpredictability in the selection of the nature, timing and extent of audit procedures to be performed as individuals within the entity who are familiar with the audit procedures normally performed on engagements may be more able to conceal fraudulent financial reporting.

6.3 Fraud incidences during the audit

We have made enquiries of the Chair of the Audit Committee, the CEO and management regarding whether they have knowledge of any incidences of material fraud during the financial year. Based on our enquiries and other audit procedures, we did not become aware of any fraud incidences during the audit.

7 NEW ACCOUNTING STANDARDS NOT YET ADOPTED

7.1 Potential impact on new accounting standards

The Shire has assessed the potential impact on the relevant new accounting standards and conclude that there is no material impact on the Shire's financial statements. We have obtained and reviewed the Shire's impact assessments and concur with the conclusions.

The following table illustrates the applicable standards and interpretations, which have been issued but are not yet effective, which may impact the Shire in the period of initial application:

Reference	Summary	Effective date	Shire's assessment
AASB 15 Revenue from Contracts with Customers	Replaces AASB 118 <i>Revenue</i> which covers contracts for goods and services, and AASB 111 <i>Construction Contracts</i> which covers construction contracts. Establishes the principle that revenue is recognised when control of a good or service transfers to a customer - so the notion of control replaces the existing notion of risks and rewards. The standard is not applicable to the Shire until the reporting year ending 30 June 2020.	1 July 2019	The Shire is in the process of assessing the impact of the standard.
AASB 1058 Income of Not-for-Profit Entities	AASB 1058 has made complementary changes to the existing AASB 1004 <i>Contributions</i> and has also added new guidance AASB 15 <i>Revenue from Contracts with Customers</i> to clarify its application in the not for profit sector. The standard is not applicable to the Shire until the reporting year ending 30 June 2020.	1 July 2019	The Shire is in the process of assessing the impact of the standard.

Reference	Summary	Effective date	Shire's assessment
AASB 16 Leases	AASB 16 introduces a single lease accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. The standard is not applicable to the Shire until the reporting year ending 30 June 2020.	1 July 2019	The Shire is in the process of assessing the impact of the standard.

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SHIRE OF MURCHISON**PERIOD OF AUDIT: 1 JULY 2018 TO 30 JUNE 2019****FINDINGS IDENTIFIED DURING THE FINAL AUDIT**

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1 Journal entry review		✓	

KEY TO RATINGS

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF MURCHISON

PERIOD OF AUDIT: 1 JULY 2018 TO 30 JUNE 2019

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Journal entry review

During our testing of journal entries, from a sample of six journals, it was identified that there was no evidence of an independent review or approval of one journal.

Rating: Moderate

Implication:

Accounting journals can represent significant adjustments to previously approved accounting transactions and should therefore be appropriately reviewed and approved by an independent person. The absence of evidence of appropriate review and approval of journals increases the risk of incorrect financial reporting and, in adverse cases, fraud.

Recommendation:

The Shire should design and implement a policy to ensure all journal entries are independently reviewed and authorised.

Management Comment:

As a result, from a previous audit, staff were made aware of the importance to get a senior employee to co-sign or authorise all journals processed which is acknowledged and appreciated.

At times, given the small number of employees, there may be a delay or difficulty in getting this approval if staff are absent. In the case of the journal in question, the then DCEO was on extended leave between October 2018 and February 2019, leaving admin staff of 3 including the CEO who resigned from the Shire in May 2019.

Responsible Person: Acting Deputy Chief Executive Officer

Completion Date: 26 February 2020

ANNEXURE B

Summary of corrected adjusting journal entries

Account Name	Effect: Increase (Decrease)					
	Assets	Liabilities	Equity	Revenue	Expenses	Net Income (Loss)
Current Year Adjustments						
1. <i>To recognise deposits and bonds transferred out of trust</i>	413,957	413,957				
<i>Total corrected adjusting journal entries</i>	413,957	413,957	-	-	-	-
Cumulative equity misstatements			-			

Our Ref:
Your Ref:

Ms Caroline Spencer
Auditor General
Office of the Auditor General
7th Floor, Albert Facey House
469 Wellington Street
PERTH WA 6000

Dear Ms Spencer

REPRESENTATION LETTER IN RESPECT OF THE SHIRE OF MURCHISON'S ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

This representation letter is provided in connection with your audit of the Shire of Murchison's annual financial report for the year ended 30 June 2019 for the purpose of expressing an opinion as to whether the annual financial report is fairly presented in accordance with the *Local Government Act 1995* (the Act), the *Local Government (Financial Management) Regulations 1996* and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

We submit the following representations for the year ended 30 June 2019 after making appropriate enquiries and according to the best of our knowledge and belief. This representation covers all material items in each of the categories listed below.

1. GENERAL

- (a) We have fulfilled our responsibilities for the preparation and fair presentation of the annual financial report in accordance with the *Local Government Act 1995* (the Act), the *Local Government (Financial Management) Regulations 1996* and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.
- (b) We have advised your auditors of all material contentious methods used in the presentation of the financial report.
- (c) There have been no changes in accounting policies or application of those policies that would have a material effect on the financial report, except as disclosed in Note 26 to the financial report.
- (d) The prior period comparative information in the financial report has not been restated.
- (e) Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We confirm the disclosures related to accounting estimates are complete and appropriate.

- (f) We have established and maintained an adequate internal control structure and adequate financial records as we have determined are necessary to facilitate the preparation of the financial report that is free from material misstatement, whether due to fraud or error.
- (g) We have provided your auditors with
 - (i) Access to all information of which we are aware that is relevant to the preparation of the financial report, such as records, documentation and other matters.
 - (ii) Additional information that your auditors have requested for the purpose of the audit.
 - (iii) Unrestricted access to staff and councillors of the from whom your auditors determined it necessary to obtain audit evidence.
- (h) All transactions have been recorded in the accounting and other records and are reflected in the financial report.
- (i) All internal audit reports and reports resulting from other management reviews, including legal issues and legal opinions which have the capacity to be relevant to the fair presentation of the financial report including, where relevant, minutes of meetings, have been brought to your auditors' attention and made available to them.
- (j) We have advised your auditors of all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report.
- (k) We have provided to your auditors the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud.
- (l) No frauds or suspected frauds affecting the involving:
 - (i) Management;
 - (ii) Employees who have significant roles in internal control; or
 - (iii) Others where the fraud could have a material effect on the financial reporthave occurred to the knowledge of management of the Shire.
- (m) To our knowledge no allegations of fraud or suspected fraud affecting the 's financial report has been communicated to us by employees, former employees, analysts, regulators or others.
- (n) We have disclosed to your auditors all known actual or possible litigation and claims whose effects should be considered when preparing the financial report, and they have been accounted for and disclosed in accordance with Australian Accounting Standards.

2. FAIR VALUE MEASUREMENTS AND DISCLOSURES

We confirm that where assets and liabilities are recorded at fair value, the value attributed to these assets and liabilities is the fair value.

We confirm that the carrying amount of each physical non-current asset does not materially differ from its fair value at the end of the reporting period. Significant fair value assumptions, including those with high estimation uncertainty, are reasonable.

We confirm the measurement methods, including related assumptions, used by management in determining fair values are appropriate and have been consistently applied.

We confirm that the fair value disclosures in the financial report are complete and appropriate.

3. GOING CONCERN

We confirm that the going concern basis of accounting is appropriate for the annual financial report.

4. CONTINGENT LIABILITIES

There are no material contingent liabilities at year end that have not been completely and adequately disclosed in the Notes to the financial report.

5. COMMITMENTS FOR CAPITAL AND OTHER EXPENDITURE

Other than those commitments reported in the Notes to the financial report, there were no significant commitments for capital or other expenditure contracts carrying over at year end.

6. FINANCIAL LIABILITY FOR CONTAMINATED SITES

We are aware of our obligations under the *Contaminated Sites Act 2003* and have reported to the Department of Water and Environmental Regulation, all land owned, vested or leased by the that is known to be, or is suspected of being, contaminated. All actual liabilities or contingent liabilities, if any, have been recognised and/or disclosed in the financial report as appropriate.

7. RELATED ENTITIES

We acknowledge our responsibility under section 17(1) of the *Auditor General Act 2006* (as applied by section 7.12AL of the *Local Government Act 1995*) to give written notice to the Auditor General if any of the 's functions are being performed in partnership or jointly with another person or body, through the instrumentality of another person or body, and/or by means of a trust. We confirm that we have provided the Auditor General with details of all related entities in existence at 30 June 2019.

8. RELATED PARTIES

We have disclosed to your auditors the identity of the Shire's related parties, as defined in Australian Accounting Standards, of which we are aware, and all the related party relationships and transactions of which we are aware. These include the 's key management personnel (KMP) and their related parties, including their close family members and their controlled and jointly controlled entities.

We have appropriately accounted for and disclosed such relationships and transactions in accordance with the requirements of Australian Accounting Standards.

9. KEY MANAGEMENT PERSONNEL COMPENSATION

We confirm the 's key management personnel (KMP) have not received any other money, consideration or benefit (except amounts being reimbursements for out of pocket expenses) which has not been included in the compensation disclosed in the Notes to the financial report.

10. SUBSEQUENT EVENTS

No matters or occurrences have come to our attention between the date of the financial report and the date of this letter which would materially affect the financial report or disclosures therein, or which are likely to materially affect the future results or operations of the Shire.

11. INTERNAL CONTROL

We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.

12. INSURANCE

We have established procedures to assess the adequacy of insurance cover on all assets and insurable risks. We believe, where appropriate, assets and insurable risks are adequately covered by insurance.

13. RISK MANAGEMENT

We confirm that we have established and maintained a risk management framework that is appropriate to the Shire.

14. FINANCIAL RATIOS

We confirm that the financial ratios included in the annual financial report have been prepared and fairly presented in accordance with the *Local Government (Financial Management) Regulations 1996*.

We confirm that the asset consumption ratio and the asset renewal funding ratio are supported by verifiable information and reliable assumptions.

15. ACCOUNTING MISSTATEMENTS

There are no unadjusted audit differences remaining at the end of the audit.

16. ELECTRONIC PRESENTATION OF THE AUDITED ANNUAL FINANCIAL REPORT AND AUDITOR'S REPORT

- (a) We acknowledge that we are responsible for the electronic presentation of the annual financial report.
- (b) We will ensure that the electronic version of the audited annual financial report and the auditor's report presented on the 's website is the same as the final signed versions of the audited annual financial report and the auditor's report.
- (c) We have clearly differentiated between audited and unaudited information in the construction of 's website and understand the risk of potential misrepresentation in the absence of appropriate controls.
- (d) We have assessed the security controls over the audited annual financial report and the auditor's report and are satisfied that procedures in place are adequate to ensure the integrity of the information provided.
- (e) We will ensure that where the auditor's report on the annual financial report is provided on the website, the annual financial report is also provided in full.

15. OTHER (UNAUDITED) INFORMATION IN THE ANNUAL REPORT

We will provide the final version of the annual report to you when available, to enable you to complete your required procedures.

Tatjana Erak
Acting Deputy Chief Executive Officer

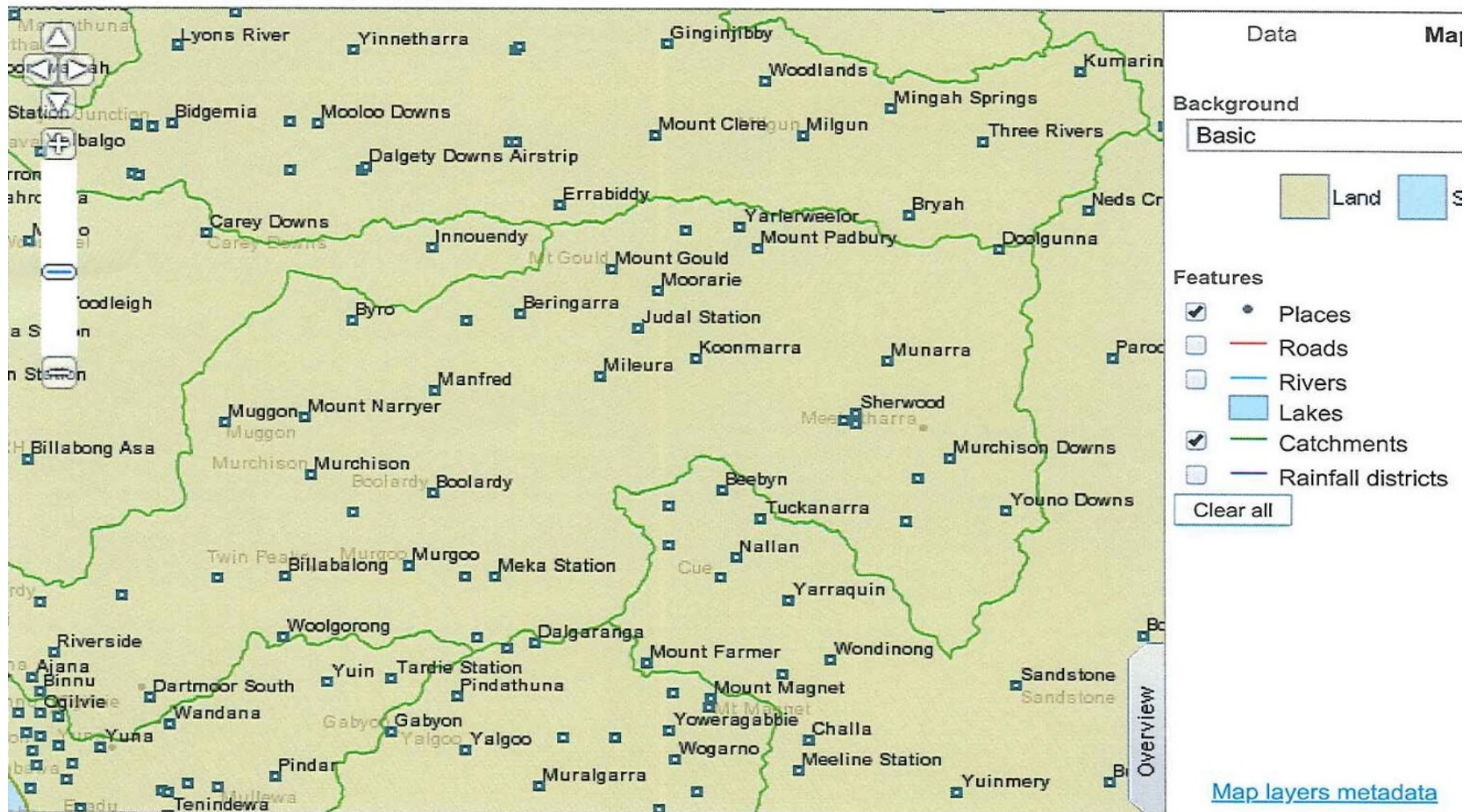
Date

Bill Boehm
Chief Executive Officer

Date

Plant	Plant Description	Year	Rego	Total Costs	Total Recovered	Plant Hours YTD	Plant Hours since December
P001	JD 770G Grader	2011	MU1063	29738.28	69475	992.5	205.5
P004	Ford New Holland Tractor	2006	MU 380	1005.78	0	0	0
P005	Dolly	2001	MU 2003	1573.22	0	0	0
P007	UD Nissan Prime Mover Truck	2009	000 MU	10783.43	16402.5	364.5	0
P008	Dolly	2000	MU 2009	2066.02	3590	359	116
P009	Iveco Prime Mover	2003	MU1065	3449.27	0	0	0
P010	Iveco Tipper 2004	2004	MU 00	457.07	0	0	0
P011	Komatsu D85A Bulldozer	1997		42917.84	0	0	0
P013	Low Loader Float	2008	MU 663	6047.73	7950	132.5	60.5
P014	Low Loader Float	2001	MU 2004	2644.99	0	0	0
P017	Trailer - Evertrans Side Tipper	2001	MU 662	3683.78	8227	433	116
P018	Trailer - Side Tipping Roadwest	2001	MU2010	3951.27	9357.5	492.5	116
P024	Water Tanker Trailer	2005	MU 2024	15164.58	16653.5	876.5	198
P027	Volvo L110E Loader	2006	MU 65	10627.76	297.5	3.5	0
P028	LV Isuzu D-Max 4x4	2009	MU 300	4243.83	592.5	39.5	3
P032	Genset - Construction			3528.48	0	0	0
P033	Genset - Maintenance 13 KVA			6977.77	0	0	0
P034	Genset Perkins On Mechanic Truck			2563.97	0	0	0
P035	Genset Power House	2011		157788.58	24174.98	0	0
P041	Loader CAT 938 GII	2004	MU 193	15263.67	0	0	0
P043	BOMAG Roller (Rubber)	2012	MU1027	9024.14	12800	320	77.5
P048	Howard Porter Flat Trailer - Construction Gen	1979	MU 2026	774.61	0	0	0
P049	Howard Porter Fuel Trailer	1972	MU 2005	480.11	0	0	0
P055	Toyota Prado 3.0I T/D 5 door Wgn	2012	MU1011	4860.39	585.55	0	0
P057	Great Wall 2012 Gardeners Ute	2012	MU 167	5129.66	0	0	0
P059	Trailer - 45ft Flat top	1978	MU2044	3428.27	456	24	10
P060	Patient Transfer- Mercedes Sprinter	2004	MU 1009	2739.33	456.98	0	0
P061	Kenworth T604 Prime Mover	2004	MU 000	30755.75	37170	826	250.5
P064	Isuzu FRR500 5-Tonne Truck	2013	MU 140	20070.64	13884	178	48.5
P065	Generator 9 KVA Kuboto Machine	2013		3460.66	0	0	0
P067	Trailer - Side Tipper Roadwest	2013	MU2042	6260.48	7201	379	119.5
P068	BOMAG Padfoot Roller BW211PD-4 - Yellow	2013	MU1071	14439.69	20060	501.5	173
P072	Isuzu Fire Truck	2013	MU1068	1979.83	693.6	10	0
P073	Toyota Fire - Fast Attack	2014	MU1069	924.01	73.07	0	0
P076	Dolly	2017		775.88	0	0	0
P077	Kubota U25-3 Mini Excavator & Attachments			519.23	275	5.5	0
P080	Fuso Canter	2017	MU120	7713.08	2730	35	0
P081	John Deere 670G Motor Grader	2017	MU105	32219.71	68705	981.5	294.5
P082	Isuzu/Dmax Sx - Works Supervisors Vehicle	2017	01 MU	10952.23	6855	457	116
P086	Maxitrans Tandem axle Dolly	2012	1TNW068	87.66	4335	433.5	116
P087	Kubota Generator 20KVA SQ3200B-AU-B	2018		9122.8	0	0	0
P089	Toyota Prado GXL	2019	MU0	6741.26	767.67	0	0
P091	Caterpillar 950GC	2019	MU1039	7373.02	19677.5	231.5	62
P092	Kenworth T909 Prime Mover	2019	1GXA630	17141.59	14467.5	321.5	119
P11076	Mower Ride on JDZ	2013		198.88	25.47	0	0
P15003	Grader John Deere 672G	2012	MU121	55150.44	61985	885.5	203
P15006	Truck - Isuzu NPR 65/45	2015	MU1018	12291.89	21606	277	33.5
P16063	2016 Toyota Prado	2016	MU1011	11189.93	0	0	0
P16075	Kubota Tractor B2301 HD with mower deck	2016		2881.63	2100	150	86

Murchison Flood Event Information





Technical Officer's Report to Council February 2020

A short report from the Technical Officer to keep you in the loop. The Works department has been quite busy over the supposed "quiet" period.

1. Museum Cottage

Works have been successfully completed on the Cottage, and the works included repairs to the bathroom and kitchen. Our current tenant is away for three weeks so made it easier for the Builder to complete his works.

2. 4B Kurara Way

4B was vacated in December and whilst the builder was in the Settlement, we did a walk through the unit. A list was drawn up of the works required, quote prepared and accepted.

The builder will carry out these works will be completed by end of February and ready for our new employee who commences in early March.

The Works Department will continue to bring current homes up to a good standard with repairs and where necessary the decommissioning of evaporative air-cons and replacing with Split A/C's that will suit the home. The evaporative's have caused massive ceiling and roof damage.

3. New Houses

Agreements have been signed, Bank Guarantees provided, insurances etc.

I have attended the offices of Quality Builders in December to choose the exterior colours of the homes. (note Colours scheme chosen are not over the top and kept in line with being in the Settlement.)

I attended again in January to choose internal colours. My goodness what a job (and responsibility)! Colours chosen have been kept to neutral toning's, so as to allow for any tenant to easily adapt their own colour schemes and accessorise to enhance the residence and make it their own.

We have received Approval for Construction drawings and Addendums and have gone through the paperwork and approved it all and sent back to Quality Builders.

Quality Builders have requested a BAL (Bushfire Attack Level Assessment) report, and the Shire discovered it does not have one. As we are in "pink" zone for the entire settlement we require the report. Quality Builders will prepare the report and we will provide photographic evidence that the land is not in a fire risk area.

Quality Builders team – John Herne and Nigel Barr will be coming to the Settlement late February / early March to look at the lots and work out where best to set out the houses for optimum winter sun and not so sun in the Summer.

Works are progressing well, and I am expecting the first progress claim to come through Mid/Late February.

4. eQUOTES

We have sent out the following e-quotes since last meeting of Council:

- 4.1 **Supply of Diesel Generator/s** – with Cummins having been chosen to supply the units. The units will be in situ in April.
The tenders received were sent out to the Plant Panel for their approval and approval was received.
- 4.2 **Re-Seal Works** have been sent out and will close on 13 February 2020.
- 4.3 **Flood 6 Provision of Supervision Support** have been sent out and closes 17 February 2020.

5. **Murchison Oasis Roadhouse** **Current Managers Nicole and Peter Mahoney**

We continue to have regular meetings with the managers to stay in the loop of what's happening and what's needed.

Planned Works for the Roadhouse were carried out by the Builder over the New Year Period to the satisfaction of the Managers.

Some maintenance work is required to be carried out on some units and when the Builder is here, we will do a walk through and make a list of what is required per unit. A list with costings will be prepared and submitted to the TO with a follow-up meeting with the Roadhouse to work out the works priorities.

Currently we have requested quotes from commercial range hood cleaners and I am waiting their response and quotation. And when they can make it to site. This is a required action that has been requested by the Environmental Health Officer some time ago.

We are seeking quotes to attend site to look at the fridges / freezers at the Roadhouse and the Community Shed. Will advise at the next Council meeting of the outcomes.

I commend this report to you.

Kaye Doyle
Technical / Project Officer.



Plant Replacement Program Report to Council February 2020

Introduction

As part of an Asset Management Strategy it is normal practice to develop up a strategic approach to the replacement of Councils Plant and Machinery. The financial results are then incorporated into an overall Long-Term Financial Plan.

Council has in the as past examined this aspect, but this appears to be some time ago such that an update is considered prudent.

Review

As part of this task the Works Supervisor and I have examined Councils current Plant list and operations and provided an update that includes indicative replacement costs, expected trade-ins, life of each plant and expected initial year of replacement. Also included are new items that potentially on the horizon.

In addition, a summary of financial operating performance has been undertaken to establish the balance between what is being charged out to works and what internal income has been created. The purpose of this is to see whether plant rates need to be altered or changes to reserve allocations made.

In order to provide a more adaptive analysis that can be readily amended each year a model has been developed which incorporates all of the above required features such that it can be readily changed from one year to another, to not only provide a ready update from year to year, but also test various assumptions such as inflation, changes to pricing, life of plant etc....

Plant Replacement Program

A copy of the 2020 Plant Replacement Program is attached

The Plant Replacement Program has been established to report each current Item of plant on a set line. So, whilst the Plant Number will from time to time change, for purposes of the program details will remain under the same line in the program. In this way the plan becomes a model that can be easily adapted every year.

Whilst the Program identifies when an item is likely to need replacement, the actual decision of whether to replace the item or keep it will still be required. In other words, this is a strategic document.

As with all good strategic documents one should always look at ensuring that an analysis looks not just the current operation but also potential improvements.

For these reasons a new Water Truck and Water Tanker Trailer have been included as the Works Supervisor is looking to see the operational savings that will result. Similarly, a low loader that was to be purchased a few years ago has been re-included. These and any other new items would be subject to further evaluation and justification, but at this stage it is considered prudent to notionally cater for their inclusion.

Plant Operating Analysis

A copy of the 2018/19 Plant Operating Analysis is attached, a summary of which is shown below. In part this Analysis has been used to see how over a year the whether the amount generated as internal income is sufficient and also how it compares to what was proposed to be transferred into the Plant Replacement Reserve.

However, especially with respect to Grant Funded projects it is entirely appropriate to ensure that Plant Rates that generate this internal income are of sufficient size to recover the true operating costs and avoid an unnecessary burden falling on the Shires own operations

2018/19 Plant Operating Analysis Summary	Total Costs \$	Total Recovered \$	Plant Hours YTD	Prop Recovered
Totals	927,343	1,140,716	16,146	
Less Depreciation	320,469			
Total Cash Costs	606,874			
Net Cash Recovered		533,842		188.0%
Amount Transferred to Reserves		434,986		

As shown the amount to be transferred into Reserves is less than that recovered. This means that current Plant Rates are likely to be sufficient and that there is also scope for an additional allocation into reserves.

Plant Reserve Allocations

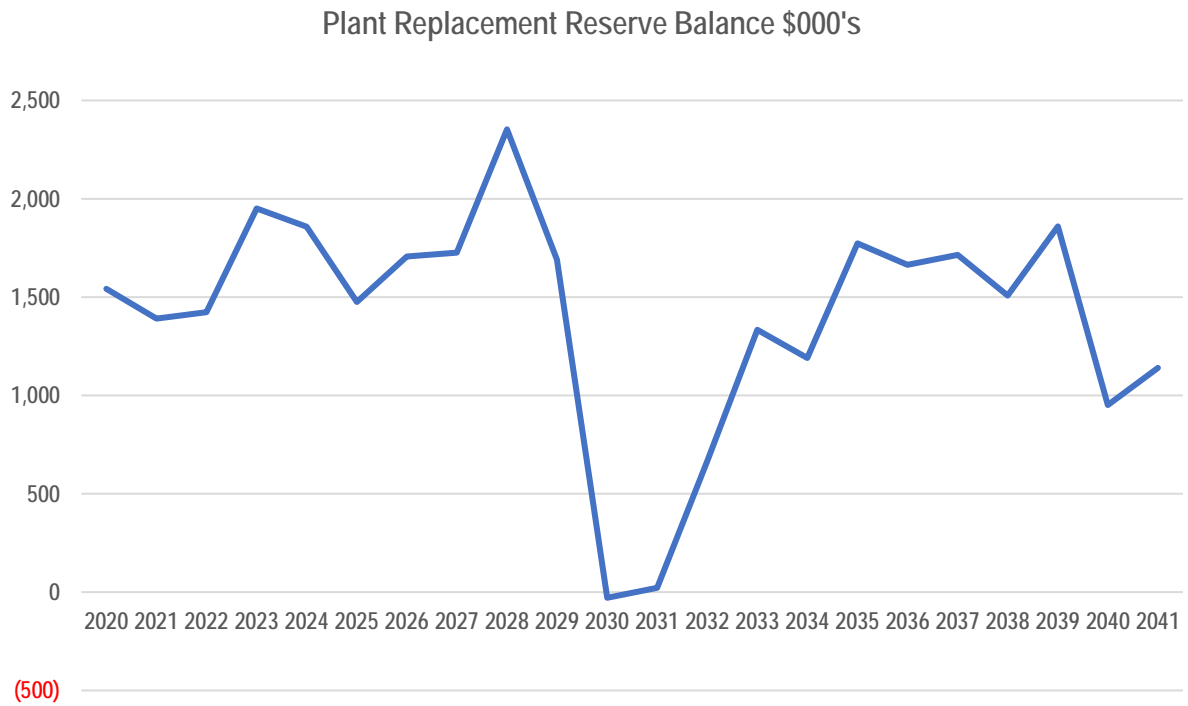
The amount that Council allocates to its Plant Replacement Reserve is entirely arbitrary and at its discretion. Ideally it should equate to the theoretical deprecation but in any event once an amount is transferred into the Reserve it is then treated in accounting terms as Restricted Cash and Cash Equivalents.

If a plant replacement program saw the same amount transferred into and out of reserves each year then it would effectively mean that all plant could be funded from an operating surplus; assuming there is one. In our instance this is not the case especially give the uneven cyclic nature of plant replacements.

What should be avoided is borrowing for plant replacements and incurring the double cost of servicing a loan (which can't be recovered from external funders) as well as covering depreciation.

At the bottom of the Plant Replacement Program is a model of the resultant balance in the Plant Replacement Reserve; assuming a regular allocation of sufficient size is made. It is not essential to always have this always in balance provided Council makes regular operating surpluses, but it is entirely prudent to do so. As indicated, it is proposed that the transferred into the Reserve be increased from that budgeted.

Over the long term the following Reserve Balances result. Projections show a close to negative balance this is not for some 10 years. Periodic Monitoring and adjustments will be required



Bill Boehm

Chief Executive Officer

Enc Murchison Shire 2020 Plant Replacement Program
2018/19 Plant Summary Analysis

Plant Replacement Program Feb 2020													2020											
													plant expenses inflation>>>>											
Plant	Plant Description	Plant Classification	Type A	Type B	Year	YTD Hrs Dec 19	Rego	Comments	Cost	Trade	Net Cost	Life	Ist Replac											
P011	Komatsu D85A Bulldozer	Major Plant	Bulldozer	Bulldozers	1997	3,804.2	0	Use as a backup for Contractors following \$480k 2016 rebuild so does very little work	450,000	10,000	440	25	2040											
P005	Dolly	Major Plant	Dollies	Dollies	2001		MU 2003		30,000	3,000	27	25	2027											
P008	Dolly	Major Plant	Dollies	Dollies	2000	3,553.6	MU 2009		30,000	3,000	27	25	2030											
P076	Dolly	Major Plant	Dollies	Dollies	2017	70.5	0		30,000	3,000	27	25	2030											
P086	Maxitrans Tandem axle Dolly	Major Plant	Dollies	Dollies	2012	994.5	1TNW068		30,000	3,000	27	25	2030											
P072	Isuzu Fire Truck	Major Plant	Fire Truck	Fire Trucks	2013	25.0	MU1068	5 Tonne 4WD. Allow \$10k as our contribution. Balance DFES	10,000		10	17	2030											
P073	Toyota Fire - Fast Attack	Major Plant	Fire Truck Fast Attack	Fire Trucks	2014		MU1069	Landcruiser Ute. Allow \$10k as our contribution. Balance DFES	10,000		10	17	2030											
P001	JD 770G Grader	Major Plant	Graders	Graders	2011	7,317.8	MU1063	Maintenance Grader. Top be replaced by Cat 140G	455,000	90,000	365	7	2020											
P081	John Deere 670G Motor Grader	Major Plant	Graders	Graders	2017	3,597.0	MU105		455,000	90,000	365	7	2022											
P15003	Grader John Deere 672G	Major Plant	Graders	Graders	2015	5,581.5	MU121		450,000	90,000	360	7	2024											
P027	Volvo L110E Loader	Major Plant	Loaders	Loaders	2006	2,855.1	MU 65	Replace by Cat 950 P091		110,000	(110)	11	2020											
P041	Loader CAT 938 GII	Major Plant	Loaders	Loaders	2004	1,283.5	MU 193	Backup Loader	450,000	90,000	360	10	2030											
P091	Catepillar 950GC	Major Plant	Loaders	Loaders	2019	182.0	MU1039		450,000	90,000	360	10	2029											
P013	Low Loader Float	Major Plant	Low Loader Floats	Low Loader Floats	2008	864.5	MU 663	Tri-axle Loader	187,000	37,400	150	30	2030											
P014	Low Loader Float	Major Plant	Low Loader Floats	Low Loader Floats	2001	313.0	MU 2004		187,000	37,400	150	30	2038											
P079	Evertrans Low-Loader	Major Plant	Low Loader Floats	Low Loader Floats	2017	7.5	0	Never actually bought.																
	Low-Loader	Major Plant	Low Loader Floats	Low Loader Floats	2017	7.5	0	New item revisted to minimise mobilisation costs and prvide greater flexibility	187,000		187	30	2025											
P023	Scrub Rake	Major Plant	Misc	Misc				Fits onto Dozer	25,000	-	25	30	2035											
P043	BOMAG Roller (Rubber)	Major Plant	Rollers	Rollers	2012	2,451.5	MU1027		223,510	44,702	179	12	2026											
P068	BOMAG Padfoot Roller BW211PD-4 - Yellow	Major Plant	Rollers	Rollers	2013	3,223.0	MU1071		233,000	46,600	186	10	2024											
P035	Genset Power House (2 Gensets)	Major Plant	Settlement Gen Sets	Settlement Gen Sets	2011		0	Replace 110kVA and 150KVa with 2 no 220kVA. 2020 purchase not from Res	150,000	5,000	145	10	2030											
P004	Ford New Holland Tractor	Major Plant	Tractors	Tractors	2006	49.0	MU 380		80,000	16,000	64	20	2026											
P017	Trailer - Evertrans Side Tipper	Major Plant	Side Tippers & Trailers	Trailers	2001	4,015.9	MU 662		170,000	34,000	136	15	2029											
P018	Trailer - Side Tipping Roadwest	Major Plant	Side Tippers & Trailers	Trailers	2005	4,177.2	MU2010		130,000	11,000	119	8	2021											
P048	Howard Porter Flat Trailer - Construction Gen	Major Plant	Side Tippers & Trailers	Trailers	1979		MU 2026	Sold	-	-	0													
P049	Howard Porter Fuel Trailer	Major Plant	Side Tippers & Trailers	Trailers	1972		MU 2005	Sold	-	-	0													
P059	Trailer - 45ft Flat top	Major Plant	Side Tippers & Trailers	Trailers	1978	71.5	MU2044	2nd hand trailer	100,000	-	100	35	2040											
P067	Trailer - Side Tipper Roadwest	Major Plant	Side Tippers & Trailers	Trailers	2013	4,351.7	MU2042		190,000	20,000	170	25	2030											
P090	Plant trailer GH1055	Major Plant	Small Trailers	Trailers	2019		0	Excavator Trailer	12,000		12	11	2030											
P007	UD Nissan Prime Mover Truck	Major Plant	Heavy Trucks	Trucks	2009	2,577.8	000 MU	2nd Hand Prime Mover. To be sold following purchase of Kenworth P092	-	20,000	(20)		2020											
P009	Iveco Prime Mover	Major Plant	Heavy Trucks	Trucks	2003	3,051.0	MU1065	Sold. Not to be replaced			0													
P010	Iveco Tipper 2004	Major Plant	Heavy Trucks	Trucks	2004	2,910.0	MU 00	2nd Hand Prime Mover. Sold Last Year			0													
P061	Kenworth T604 Prime Mover	Major Plant	Heavy Trucks	Trucks	2004	5,068.5	MU 000		335,000	25,000	310	11	2025											
P064	Isuzu FRR500 5-Tonne Truck	Major Plant	Light Trucks	Trucks	2013	1,557.5	MU 140	Construction. New motor 2019 but experiencing issues	110,000	22,000	88	10	2020											
P080	Fuso Canter	Major Plant	Light Trucks	Trucks	2017	257.0	MU120	Mechanics Truck	75,000	15,000	60	10	2025											
P092	Kenworth T909 Prime Mover	Major Plant	Heavy Trucks	Trucks	2019	233.5	1GXA630	Trade more frequently whilst resale value high	335,000	100,000	235	6	2025											
P15006	Truck - Isuzu NPR 65/45	Major Plant	Light Trucks	Trucks	2015	1,411.0	MU1018	Maintenance Gang.	75,000	15,000	60	10	2022											
	Water Truck	Major Plant	Heavy Trucks	Trucks				New item to increase construction productivity	335,000	-	335	11	2021											
P024	Water Tanker Trailer	Major Plant	Side Tippers & Trailers	Water Tanker Trailer	2005	6,306.0	MU 2024		120,000	24,000	96	20	2030											
	Water Tanker Trailer	Major Plant	Side Tippers & Trailers	Water Tanker Trailer				New item to increase construction productivity	120,000	-	120	20	2021											
P021	28ft Elross Caravan MU2041	Minor Plant	Caravans	Caravans			MU2041	28ft Elross Caravan MU2041 Custom Made with A/C and Microwave 2 axle																
P022	Used Caravan Construction	Minor Plant	Caravans	Caravans	2017			Assumed purchased in 2017	100,000	10,000	90	20	2037											
P047	Carvan	Minor Plant	Caravans	Caravans		3.5		Construction Gang. Greg	100,000	10,000	90	20	2030											
P050	Box Trailer with Toilet (Maintenance)	Minor Plant	Caravans	Caravans			MU2045	Maintenance Gang	100,000	10,000	90	20	2030											
P058	Elross Caravan	Minor Plant	Caravans	Caravans			MU2045	Ivor Dumbris	100,000	10,000	90	20	2030											
P069	Elross Caravan	Minor Plant	Caravans	Caravans	2013		MU2036	Maintenance Gang. Neil	100,000	10,000	90	20	2030											
P070	Elross Caravan	Minor Plant	Caravans	Caravans	2013		MU2038	Maintenance Gang. Greg	100,000	10,000	90	20	2030											
P071	Bitumen Spray Unit	Minor Plant	Caravans	Caravans					100,000	10,000	90	5	2030											
P074	Elross Caravan	Minor Plant	Caravans	Caravans			MU2035	Construction Gang. Mark	100,000	10,000	90	20	2030											
P085	Elross Caravan	Minor Plant	Caravans	Caravans	2017		MU2047	Construction. Mark	100,000	10,000	90	20	2030											
P077	Kubota U25-3 Mini Excavator & Attachments	Minor Plant	Mini Excavator	Excavators		137.0	0		16,000		16	10	2027											
P037	Forklift 2nd Hand	Minor Plant	Forklifts	Forklifts					40,000	-	40	8	2030											
P032	Genset - Construction	Minor Plant	Medium Gen Sets	Gensets	2013		0		20,000	5,000	15	20	2021											
P033	Genset - Maintenance 12.5 KVA	Minor Plant	Medium Gen Sets	Gensets	2013		0		20,000	5,000	15	8	2021											
P034	Genset Perkins On Mechanic Truck	Minor Plant	Medium Gen Sets	Gensets	2013		0	Standby. Not to be replaced	20,000	5,000	15	8	2030											
P065	Generator 9 KVA Kuboto Machine	Minor Plant	Medium Gen Sets	Gensets	2013	3.0	0	Standby only. Not to be replaced			0													
P066	Generor 6KVA Kuboto Machine	Minor Plant	Medium Gen Sets	Gensets				Destroyed by fire																
P087	Kubota Generator 20KVA SQ3200B-AU-B	Minor Plant	Small Gen Sets	Gensets	2018			Construction Gen-Set	8,000	-	8	8	2026											
P051	Fogger	Minor Plant	Misc	Misc	2017			Assumed purchased in 2017	4,000	-	4	5	2022											

Plant Replacement Program Feb 2020																							
Plant	Plant Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
P078	Truck Tyre Machine																			21			
	Auger (Post Hole Digger								17											21			
P11076	Mower Ride on JDZ				13										16								
P16075	Kubota Tractor B2301 HD with mower deck							26										32					
P16076	Ride On Mower								25											31			
P030	Toilet Trailer Dual Axle													22									
P031	Trailer Maintenance Crew Toilet													22									
P045	Trailer - Town mesh cage												12										
P046	Towable Cement Mixer											12											
P084	Costmac Trailer (Signs Constructiuon)								23											28			
P028	LV Isuzu D-Max 4x4																						
P055	Toyota Prado 3.0l T/D 5 door Wgn	45							52							59							68
P057	Great Wall 2012 Gardeners Ute						32																
P060	Patient Transfer- Mercedes Sprinter																						86
P082	Isuzu/Dmax Sx - Works Supervisors Vehicle		46				50				54				58					63			
P083	Trailer with Canopy (Mechanic)														16								
P089	Toyota Prado GXL					60					66					73						80	
P16063	2016 Toyota Prado 3thr T/D 5D			47				51				55				59				64			
P019	Water Pump Trailer																						
	Totals	368	662	493	13	651	956	359	590		1,309	2,391	648	81	89	929	236	958	835	1,126	605	1,903	844
		323	585	442		591	874	273	450		1,171	1,367	603	76		728	114	927	496	983	524	1,684	753
		45	77	51	13	60	82	86	140		137	1,024	45	5	89	202	121	32	339	143	80	220	91
			()								0	0	0	0	0	0	0	0	0	0	0	0	0
		0.0%	2.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
		100.0%	102.0%	105.1%	108.2%	111.5%	114.8%	118.2%	121.8%	125.4%	129.2%	134.4%	139.8%	145.3%	151.2%	157.2%	163.5%	170.0%	176.8%	183.9%	191.3%	198.9%	206.9%
	Plant Reserve																						
	Opening Balance of Plant Reserve	1,410	1,542	1,390	1,423	1,951	1,857	1,475	1,707	1,726	2,353	1,690	(29)	22	668	1,334	1,191	1,773	1,665	1,714	1,508	1,860	951
	Total Plant Purchases from Reserve	(368)	(662)	(493)	(13)	(651)	(956)	(359)	(590)	0	(1,309)	(2,391)	(648)	(81)	(89)	(929)	(236)	(958)	(835)	(1,126)	(605)	(1,903)	(844)
	Transfer into Reserve	500	510	525	541	557	574	591	609	627	646	672	699	727	756	786	817	850	884	920	956	995	1,034
	Adjustment to Actual	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Closing Balance Plant Reserve	1,542	1,390	1,423	1,951	1,857	1,475	1,707	1,726	2,353	1,690	(29)	22	668	1,334	1,191	1,773	1,665	1,714	1,508	1,860	951	1,141

Plant Hours Report June 2019									
Plant	Plant Description	Year	Rego	Total Costs	Total Recovered	Plant Hours YTD	Plant Hours Jun	Plant Rate	Prop Recov
P001	JD 770G Grader	2011	MU1063	61,860	105,595	1,509	192	70.00	170.7%
P004	Ford New Holland Tractor	2006	MU 380	1,818			0		
P005	Dolly	2001	MU 2003	5,397			0		
P007	UD Nissan Prime Mover Truck	2009	000 MU	35,665	41,085	913	161	45.00	115.2%
P008	Dolly	2000	MU 2009	4,520	8,290	829	80.5	10.00	183.4%
P009	Iveco Prime Mover	2003	MU1065	12,946	26,640	592	0	45.00	
P010	Iveco Tipper 2004	2004	MU 00	3,804			0		
P011	Komatsu D85A BullDozer	1997	0	70,301	21,637	199	0	109.00	
P013	Low Loader Float	2008	MU 663	13,554	9,660	161	34.5	60.00	71.3%
P014	Low Loader Float	2001	MU 2004	11,379			0		
P017	Trailer - Evertrans Side Tipper	2001	MU 662	12,767	13,661	719	39.5	19.00	107.0%
P018	Trailer - Side Tipping Roadwest	2001	MU2010	12,921	14,602	769	47	19.00	113.0%
P024	Water Tanker Trailer	2005	MU 2024	21,357	26,182	1,378	128.5	19.00	122.6%
P027	Volvo L110E Loader	2006	MU 65	42,969	31,793	481	28	66.17	74.0%
P028	LV Isuzu D-Max 4x4	2009	MU 300	10,729	705	47	0	15.00	6.6%
P032	Genset - Construction	0	0	14,618			0		
P033	Genset - Maintenance 13 KVA	0	0	11,428			0		
P034	Genset Perkins On Mechanic Truck	0	0	4,720			0		
P035	Genset Power House	2011	0	183,020	183,020		0		100.0%
P041	Loader CAT 938 GII	2004	MU 193	23,048	9,068	140	0	65.00	
P043	BOMAG Roller (Rubber)	2012	MU1027	18,622	19,760	494	42	40.00	106.1%
P048	Howard Porter Flat Trailer - Construction Gen	1979	MU 2026	1,944			0		
P049	Howard Porter Fuel Trailer	1972	MU 2005	1,167			0		
P055	Toyota Prado 3.0I T/D 5 door Wgn	2012	MU1011	13,228	13,228	10	0		
P057	Great Wall 2012 Gardeners Ute	2012	MU 167	3,836			0		
P059	Trailer - 45ft Flat top	1978	MU2044	3,956	665	35	2	19.00	16.8%
P060	Patient Transfer- Mercedes Sprinter	2004	MU 1009	3,269	3,269		0		100.0%
P061	Kenworth T604 Prime Mover	2004	MU 000	99,151	47,340	1,052	95	45.00	47.7%
P064	Isuzu FRR500 5-Tonne Truck	2013	MU 140	65,305	20,709	266	32	78.00	31.7%
P065	Generator 9 KVA Kuboto Machine	2013	0	7,677			0		
P067	Trailer - Side Tipper Roadwest	2013	MU2042	13,483	15,846	834	80.5	19.00	117.5%
P068	BOMAG Padfoot Roller BW211PD-4 - Yellow	2013	MU1071	29,283	27,280	682	40.5	40.00	93.2%
P072	Isuzu Fire Truck	2013	MU1068	14,819	14,819		0		100.0%

Plant Hours Report June 2019									
Plant	Plant Description	Year	Rego	Total Costs	Total Recovered	Plant Hours YTD	Plant Hours Jun	Plant Rate	Prop Recov
P073	Toyota Fire - Fast Attack	2014	MU1069	12,189	12,189		0		
P076	Dolly	0	0	12,552	705	71	0	10.00	
P077	Kubota U25-3 Mini Excavator & Attachments	0	0	7,327	5,375	108	4	50.00	73.4%
P079									
P080	Fuso Canter	2017	MU120	15,287	10,218	131	0	78.00	66.8%
P081	John Deere 670G Motor Grader	2017	MU105	63,301	111,440	1,592	158.5	70.00	176.0%
P082	Isuzu/Dmax Sx - Works Supervisors Vehicle	2017	01 MU	22,800	8,303	554	81.5	15.00	36.4%
P086	Maxitrans Tandem axle Dolly	2012	1TNW068	775	5,910	591	0	10.00	762.9%
P087									
P089									
P090	Plant trailer GH1055	0	0	402			0		
P091									
P092									
P11076									
P15003	Grader John Deere 672G	2012	MU121	59,910	100,380	1,434	110	70.00	167.6%
P15006	Truck - Isuzu NPR 65/45	2015	MU1018	19,683	29,133	374	47.5	78.00	148.0%
P16063									
P16075	Kubota Tractor B2301 HD with mower deck	2016	0	3,490	2,601	186	9	14.00	74.5%
	Adjustments			(124,932)	199,611				
	Totals			927,343	1,140,716	16,146	1,413.50	70.65	123.0%
	Less Depreciation			320,469					
	Total Cash Costs			606,874	1,140,716				
	Net Cash Recovered				533,842				188.0%
	Amount Transferred to Reserves				434,986				
				1,052,275					

Plant Hours Report June 2019									
Plant	Plant Description	Year	Rego	Total Costs	Total Recovered	Plant Hours YTD	Plant Hours Jun	Plant Rate	Prop Recov
	Plant Operation Costs								
GLA	Plant Operation Costs			Amount					
14221	Rebates and reimbursements - Plant			(7,617)					
14302	Insurance - Plant			32,223					
14303	Fuels & Oils			417,804					
14304	Tyres and Tubes			16,606					
14305	Parts & Repairs			242,851					
14306	Internal Repair Wages			143,529					
14307	Licences - Plant			7,063					
14308	Depreciation - Plant			320,469					
14309	Plant Operation Costs Allocated to Works			(1,140,716)					
14312	Plant Expenses - Tools & Minor Equipment			4,279					
14321	Insurance Rebate								
14322	Fleet Rebate								
	Plant Operation Costs			36,491					
Notes on what happens									
1. Materials and other costs to GL codes under Plant Operation Costs and Job No (Plant No)									
2. Depreciation to GL under Plant Operation Costs and Job No (Plant No)									
3. Staff costs to GL salaries in Administration. Staff Labour costings @ Overheads to Job No (Plant No) with the corresponding income to GL (Overheads allocated to works)									
4. Plant Recovery costs to GL (Plant Operation Costs Allocated to Works) and Job No (Plant No)									
5. Plant Hours report summarises above but note that it includes depreciation									
6. Transfer to Plant Reserves is a separate consideration									



**Sealed Roads Program
Report to Council
February 2020**

Background

At the September 2019 Council Meeting the Works Supervisor advised Council that to improve the refinement of our resealed roads and improve overall management generally we have engaged Greenfields to undertake the assessment and programming of the sealed sections of the Carnarvon-Mullewa Road. This will give us a program for this year and beyond. In addition, they will conduct the tender management aspect. Supervision of the program will also follow once the program has been established and successful tenderer identified.

Actions to implement the 2019/20 Program have been put into place. Apart from three sealed sections on the Beringarra- Pindar Road plus a few sealed roads within the Murchison Settlement, Councils main sealed road is the Carnarvon- Mullewa Road.

Sealed Roads Program

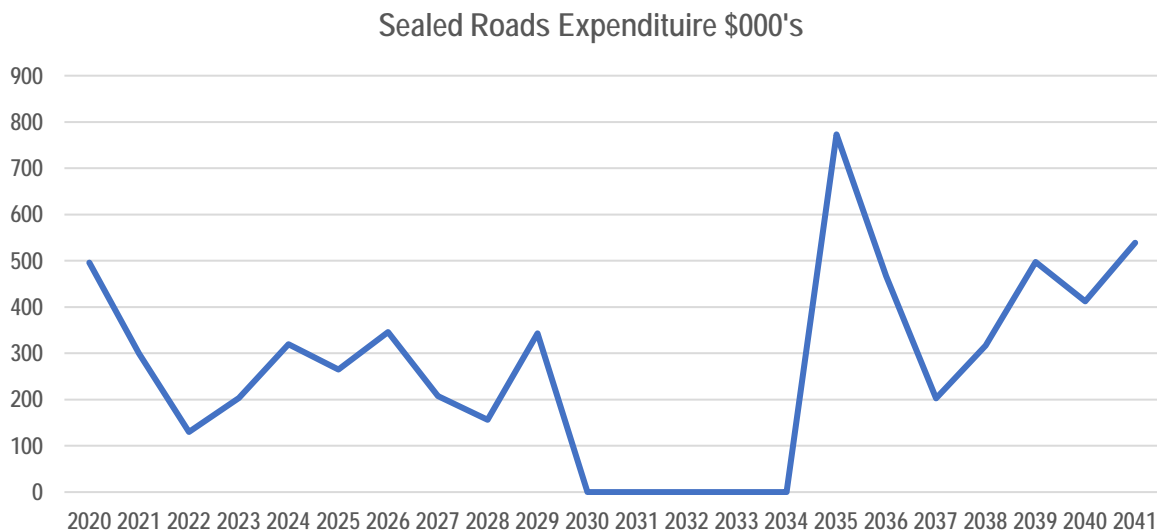
Based on Greenfields Report a 20year Sealed Roads Program has been established as attached.

In order to provide a more adaptive analysis that can be readily amended each year a model has been developed which incorporates all relevant features such that it can be readily changed from one year to another, to not only provide a ready update from year to year, but also test various assumptions such as inflation, changes to pricing, life of seal, treatment etc..

It is intended that this model will eventually expand to all of Council’s Assets thereby forming part of a rolling Asset Management Plan and Long-erm Financial Management Strategy

For the purposes of the exercise the model keeps the same assumptions as that outlined in Greenfields Assessment Report.

Summary of the financial impacts are shown as follows;



Bill Boehm

Chief Executive Officer

Enc Murchison Sealed Roads Program

Shire of Murchison - Proposed Sealed Program - 2020										year>>> 2020																					
										Reseal Rate>>> \$4.69																					
										expenses inflation>>>																					
										100.0% 103.0% 106.1% 109.3% 112.6% 115.9% 119.4% 123.0% 126.7% 130.5% 134.4% 138.4% 142.6% 146.9% 151.3% 155.8% 160.5% 165.3% 170.2% 175.4% 180.6% 186.0%																					
Road	Year	Slk Start	Slk End	Length (km)	Seal width (m)	Seal area (m2)	Cost (\$000's)	Life	Ist Replac	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Carnavon-Mullewa	7	225.20	225.27	0.07	4.0	280	1	15	2026							2															2
Carnavon-Mullewa	6	225.27	225.48	0.21	8.0	1,680	8	15	2025						9																14
Carnavon-Mullewa	3	225.48	226.00	0.52	4.0	2,080	10	15	2022			10															16				
Carnavon-Mullewa	7	226.00	226.16	0.16	8.0	1,280	6	15	2026							7															11
Carnavon-Mullewa	9	226.16	226.58	0.42	4.0	1,680	8	15	2028									10													
Carnavon-Mullewa	9	226.58	227.00	0.42	8.0	3,360	16	15	2028									20													
Carnavon-Mullewa	9	227.00	227.26	0.26	4.0	1,040	5	15	2028									6													
Carnavon-Mullewa	9	227.26	228.07	0.81	8.0	6,480	30	15	2028									38													
Carnavon-Mullewa	9	228.07	228.85	0.78	4.0	3,120	15	15	2028									19													
Carnavon-Mullewa	9	228.85	228.99	0.14	8.0	1,120	5	15	2028									7													
Carnavon-Mullewa	9	228.99	229.36	0.37	4.0	1,480	7	15	2028									9													
Carnavon-Mullewa	9	229.36	229.48	0.12	8.0	960	5	15	2028									6													
Carnavon-Mullewa	9	229.48	229.84	0.36	4.0	1,440	7	15	2028									9													
Carnavon-Mullewa	9	229.84	229.93	0.09	8.0	720	3	15	2028									4													
Carnavon-Mullewa	9	229.93	230.54	0.61	4.0	2,440	11	15	2028									14													
Carnavon-Mullewa	9	230.54	230.79	0.25	6.0	1,500	7	15	2028									9													
Carnavon-Mullewa	10	230.79	230.88	0.09	0.0	0	-	15																							
Carnavon-Mullewa	9	230.88	231.05	0.17	6.0	1,020	5	15	2028									6													
Carnavon-Mullewa	7	231.05	231.30	0.25	8.0	2,000	9	15	2026								11														17
Carnavon-Mullewa	3	231.30	231.70	0.40	4.0	1,600	8	15	2022			8																			
Carnavon-Mullewa	3/1	231.70	234.30	2.60	4.0	10,400	49	15	2020	49															76						
Carnavon-Mullewa	7	234.30	234.50	0.20	8.0	1,600	8	15	2026								9														14
Carnavon-Mullewa	1	234.50	236.07	1.57	4.0	6,280	29	15	2020	29															46						
Carnavon-Mullewa	7	236.07	236.28	0.21	8.0	1,680	8	15	2026								9														15
Carnavon-Mullewa	1	236.28	237.84	1.56	4.0	6,240	29	15	2020	29															46						
Carnavon-Mullewa	7	237.84	238.36	0.52	8.0	4,160	20	15	2026								23														36
Carnavon-Mullewa	3/1	238.36	240.36	2.00	4.0	8,000	38	15	2020	38															58						
Carnavon-Mullewa	3	240.36	240.71	0.35	8.0	2,800	13	15	2022			14																22			
Carnavon-Mullewa	6/1	240.71	241.74	1.03	4.0	4,120	19	15	2020	19															30						
Carnavon-Mullewa	3	260.00	260.51	0.51	6.0	3,060	14	15	2022				15																24		
Carnavon-Mullewa	3	270.35	271.50	1.15	6.0	6,900	32	15	2022				34																53		
Beringarra-Pindar	1	149.00	150.00	1.00	7.0	7,000	33	15	2020	33																51					
Beringarra-Pindar	1	259.50	260.65	1.15	7.0	8,050	38	15	2020	38																59					
Beringarra-Pindar	1	309.50	310.46	0.96	7.0	6,720	32	15	2020	32																49					
Totals				100.54			2,452			496	300	130	203	319	265	346	207	157	343	0	0	0	0	0	773	467	202	317	497	412	539



Roads 2030 Regional Strategies Report to Council February 2020

Overview

The first edition of Main Roads WA Regional Roads Development Strategy (Roads 2020) was released during 1997 and 1998, as an initiative of the 1992 Memorandum of Understanding between the State Government and the Western Australian Local Government Association (then known as the Western Australian Municipal Association). The Memorandum of Understanding requires that the road development strategies be reviewed at five yearly intervals to incorporate the impact of changing circumstances.

The current Main Roads WA Roads 2030 documents a strategic review of regionally significant Local Government roads and the development strategies for them. The 2030 review superseded the previous Roads 2015 version which was undertaken in 2013 and then amended in 2015. Local Governments (via Regional Road Groups) have worked collaboratively to review and update Roads 2030 and the previous versions.

In December 2019 all Councils were provided an opportunity to provide any update to this strategy with submissions closing 17 February 2020. It is important that this action be taken as only those Roads that are included within Roads 2030 will be eligible for future Main Roads Grants Funding.

Following a briefing session with elected members on 30 January 2020 an update submission was prepared and lodged. This report formally updates the situation.

Introduction

From a strategic perspective it should be noted that at a State level, roads are classified according to a certain defined hierarchy. This is described in the attachment with a copy of the current map of Murchison Shire also attached

For Murchison Shire we have the following road hierarchy

Regional Distributor	Carnarvon-Mullewa Rd
Local Distributor	Byro-Woodleigh Rd, Beringarra-Byro Rd, Beringarra-Cue Rd, Cue-Kalli Rd, Beringarra-Pindar Rd (south of the Cue-Kalli Rd), Boolardy-Woolen Rd, Mt Wittenoom Rd, Meeberrie-Wooleen Rd and Butchers Track
Local Access	All others

In essence, a road hierarchy describes in part the strategic function of the road, not necessarily usage, importance or even type of treatment that may follow. That is a separate decision-making process.

Given the above it is proposed that when Council reviews its own local strategy that aligns with the above.

An extract of the current Main Roads WA Roads 2030 strategy document as it applies to Murchison Shire is attached. Only those roads identified in Roads 2030 will be eligible for Main Roads funding

Page 95 of the document highlights a set of service levels that have been adopted regionally. Roads 2030 defines what each service level is. For each road identified in the document a service level is assigned as the ultimate desirable outcome. In turn it will dictate the treatment and hence cost associated with any subsequent application for Main Roads funding

For Murchison the following Service Levels are in practice being delivered historically

- Type 1 Unformed Road. Eg local tracks
- Type 2 Formed Road. Eg most trafficked roads
- Type 3 Gravel Road. Eg some higher category formed roads
- Type 4 Sealed Road - 6m seal width. Eg sections of the Carnarvon-Mullewa Rd
- Type 5 Sealed Road - 7m seal width. Eg sections of the Carnarvon-Mullewa Rd and some sections adjacent homesteads
- Type 6 Sealed Road - 8-9m seal width. Floodways and Grids

Given the above it is proposed that when Council reviews its own local strategy that aligns service levels with the above although also recognising that on some occasions it may not be able to be achieved.

Submission

Attached is a copy of the submission recently submitted which details the rationale behind the proposed changes. For each road a significant amount of update information and clear rationale has been provided for most of the existing routes that are already listed in the document. New additions have also been proposed.

Essentially the following changes are proposed

- **Byro-Woodleigh Road**
Existing route downgrade from a Type 3 - Gravel Road to Type 2 - Formed Road
- **Butchers Track**
Existing route upgrade **from a Type 2 – Formed Road to a Type 3 Gravel Road**
- **Carnarvon -Mullewa Road**
Existing route upgrade the section south of Murchison Settlement from a Type 4 - 6m seal width to a Type 5 - 7m seal width.
North of the Settlement adopt a Type 4 - 6m seal width till the Butchers Track turnoff then revert to a Type 3 – Gravel Road except for passing areas lanes which will be a Type 4 – 6m seal width and floodways and grids which will be a Type 6 – 8-9m seal
- **SKA Access Route**
Part existing route Upgrade to a Type 4 – 6m seal width if additional federal / state funding upgrade otherwise revert to a Type 3- Gravel Road
- **Coolcalalaya / New Forest Road**
New identified route to a Type 2- Formed Road
- **Beringarra-Pindar Road (Wreath Flowers Access)**
New route to a Type 6 – 8-9m seal width

No change is proposed to the Mt Magnet-Murchison Route

Summary

The above approach albeit not straight forward for future projects is intended to be taken when moving forward when managing the Roads 2030 Road network. Ultimately this approach will further inform Councils Asset Management and Long-Term Financial Plans and dictate whether these aspirations can be delivered.

Bill Boehm
Chief Executive Officer

Enc Main Roads WA Road Hierarchy & Murchison Map
Murchison Extract Roads 2030 Mid-West
Murchison Feb 2020 Roads 2030 Submission

ROAD HIERARCHY FOR WESTERN AUSTRALIA
ROAD TYPES AND CRITERIA (see Note 1)

CRITERIA	PRIMARY DISTRIBUTOR (PD) (see Note 2)	DISTRICT DISTRIBUTOR A (DA)	DISTRICT DISTRIBUTOR B (DB)	REGIONAL DISTRIBUTOR (RD)	LOCAL DISTRIBUTOR (LD)	ACCESS ROAD (A)
<i>Primary Criteria</i>						
1. Location (see Note 3)	All of WA incl. BUA	Only Built Up Area.	Only Built Up Area.	Only Non Built Up Area. (see Note 4)	All of WA incl. BUA	All of WA incl. BUA
2. Responsibility	Main Roads Western Australia.	Local Government.	Local Government.	Local Government.	Local Government.	Local Government.
3. Degree of Connectivity	High. Connects to other Primary and Distributor roads.	High. Connects to Primary and/or other Distributor roads.	High. Connects to Primary and/or other Distributor roads.	High. Connects to Primary and/or other Distributor roads.	Medium. Minor Network Role Connects to Distributors and Access Roads.	Low. Provides mainly for property access.
4. Predominant Purpose	Movement of inter regional and/or cross town/city traffic, e.g. freeways, highways and main roads.	High capacity traffic movements between industrial, commercial and residential areas.	Reduced capacity but high traffic volumes travelling between industrial, commercial and residential areas.	Roads linking significant destinations and designed for efficient movement of people and goods between and within regions.	Movement of traffic within local areas and connect access roads to higher order Distributors.	Provision of vehicle access to abutting properties
<i>Secondary Criteria</i>						
5. Indicative Traffic Volume (AADT)	In accordance with Classification Assessment Guidelines.	Above 8 000 vpd	Above 6 000 vpd.	Greater than 100 vpd	<u>Built Up Area</u> - Maximum desirable volume 6 000 vpd. <u>Non Built Up Area</u> – up to 100 vpd.	<u>Built Up Area</u> - Maximum desirable volume 3 000 vpd. <u>Non Built Up Area</u> – up to 75 vpd.
6. Recommended Operating Speed	60 – 110 km/h (depending on design characteristics).	60 – 80 km/h.	60 – 70 km/h.	50 – 110 km/h (depending on design characteristics).	<u>Built Up Area</u> 50 - 60 km/h (desired speed) <u>Non Built Up Area</u> 60 – 110 km/h (depending on design characteristics).	<u>Built Up Area</u> 50 km/h (desired speed). <u>Non Built Up Area</u> 50 – 110 km/h (depending on design characteristics).
7. Heavy Vehicles permitted	Yes.	Yes.	Yes.	Yes.	Yes, but preferably only to service properties.	Only to service properties.
8. Intersection treatments	Controlled with appropriate measures e.g. high speed traffic management, signing, line marking, grade separation.	Controlled with appropriate measures e.g. traffic signals.	Controlled with appropriate Local Area Traffic Management.	Controlled with measures such as signing and line marking of intersections.	Controlled with minor Local Area Traffic Management or measures such as signing.	Self controlling with minor measures.
9. Frontage Access	None on Controlled Access Roads. On other routes, preferably none, but limited access is acceptable to service individual properties.	Prefer not to have residential access. Limited commercial access, generally via service roads.	Residential and commercial access due to its historic status Prefer to limit when and where possible.	Prefer not to have property access. Limited commercial access, generally via lesser roads.	Yes, for property and commercial access due to its historic status. Prefer to limit whenever possible. Side entry is preferred.	Yes.
10. Pedestrians	Preferably none. Crossing should be controlled where possible.	With positive measures for control and safety e.g. pedestrian signals.	With appropriate measures for control and safety e.g. median/islands refuges.	Measures for control and safety such as careful siting of school bus stops and rest areas.	Yes, with minor safety measures where necessary.	Yes.
11. Buses	Yes.	Yes.	Yes.	Yes.	Yes.	If necessary (see Note 5)
12. On-Road Parking	No (emergency parking on shoulders only).	Generally no. Clearways where necessary.	Not preferred. Clearways where necessary.	No – emergency parking on shoulders – encourage parking in off road rest areas where possible.	<u>Built Up Area</u> – yes, where sufficient width and sight distance allow safe passing. <u>Non Built Up Area</u> – no. Emergency parking on shoulders.	Yes, where sufficient width and sight distance allow safe passing.
13. Signs & Linemarking	Centrelines, speed signs, guide and service signs to highway standard.	Centrelines, speed signs, guide and service signs.	Centrelines, speed signs, guide and service signs.	Centrelines, speed signs and guide signs.	Speed and guide signs.	Urban areas – generally not applicable. Rural areas - Guide signs.
14. Rest Areas/Parking Bays	In accordance with Main Roads' <i>Roadside Stopping Places Policy</i> .	Not Applicable.	Not Applicable.	Parking Bays/Rest Areas. Desired at 60km spacing.	Not Applicable.	Not Applicable.

DEFINITIONS

Built Up Areas	See Note 3 below. The criteria was provided by Clive Shepherd from the Western Australian Local Government Grants Commission (WALGGC).
Primary Criteria	A road, or road section, must meet all of these criteria to qualify for the category.
Secondary Criteria	These criteria are provided as indicators of the likely characteristics of a road designated under a particular road type. Ideally, a road should have all of these characteristics, but it is recognised that is unlikely to occur in a number of instances, particularly for traffic volumes in rural areas.
vpd	vehicles per day

NOTES

1. The type designated to each road should represent the role that the road is intended to perform. It may not necessarily reflect the current conditions on the road.
2. Declared Roads under the Main Roads Act ('highways' and 'main roads')
3. Built Up Areas (as defined by the Western Australian Local Government Grants Commission)
Built up areas are identified because roads within them generally involve greater expenditure than roads in non built up areas. This is because roads in built up areas :
 - have high traffic volumes;
 - have large numbers of intersections, necessitating intersection treatments, pavement markings, signs, etc;
 - require kerbing for traffic control and or drainage;
 - require an asphalt surface where traffic volumes are high, or where noise reduction is important;
 - require underground drainage because surface drainage is impractical;
 - involve high cost of service alterations during reconstruction;
 - involve high costs because road works have to be carried out under heavy traffic.

The following definition is intended to limit built up areas to localities where the above conditions prevail.

Residential localities, which have lots with areas less than 0.45 ha, and commercial and industrial areas that meet the following criteria are classed as built up:

- at least half the blocks are developed;¹
- existing roads have a minimum standard of a gravel road for old subdivisions and a sealed road for new subdivisions.

Areas serving sporting complexes, schools and caravan parks are classed as built up where:

- they are located in an area which is developed as residential; or
- the existing roads serving these facilities are already sealed and kerbed.

A road connecting two built up areas is classed as a road in a built up area where the connecting road is less than 300m in length.

4. Except where the Regional Distributor is passing through, or terminating in a town.
5. Buses may need to use Access Roads in some instances e.g. Rural areas for school buses and in cities and towns to provide connectivity for a route.

¹ Roads within new subdivisions being developed in accordance with a Structure Plan should be designed and constructed in accordance with the planned use of the road once the area is fully developed. They should be categorised on the basis of the intended purpose.

DESCRIPTION OF ROAD HIERARCHY

Primary Distributors :

Provide for major regional and inter-regional traffic movement and carry large volumes of generally fast moving traffic. Some are strategic freight routes and all are State Roads. They are managed by Main Roads Western Australia.

District Distributor A : Urban area roads - (Built Up Area -)

Carry traffic between industrial, commercial and residential areas and generally connect to Primary Distributors. These are likely to be truck routes and provide only limited access to adjoining property. They are managed by local government.

District Distributor B : Urban area roads - (Built Up Area)

Perform a similar function to type A District Distributors but with reduced capacity due to flow restrictions from access to and roadside parking alongside adjoining property. These are often older roads with a traffic demand in excess of that originally intended. District Distributor A and B roads run between land-use cells and generally not through them, forming a grid which would ideally space them around 1.5 kilometres apart. They are managed by local government.

Regional Distributor : Rural - (Non Built Up Area)

Roads that are not Primary Distributors but which link significant destinations and are designed for efficient movement of people and goods within and beyond regional areas. They are managed by local government.

Local Distributor :

Urban - (Built Up Area)

Roads that carry traffic within a cell and link District Distributors or Regional Distributors at the boundary, to access roads. The route of Local Distributors should discourage through traffic so that the cell formed by the grid of District Distributors only carries traffic belonging to, or serving the area. These roads should accommodate buses, but discourage trucks.

Rural - (Non Built Up Area)

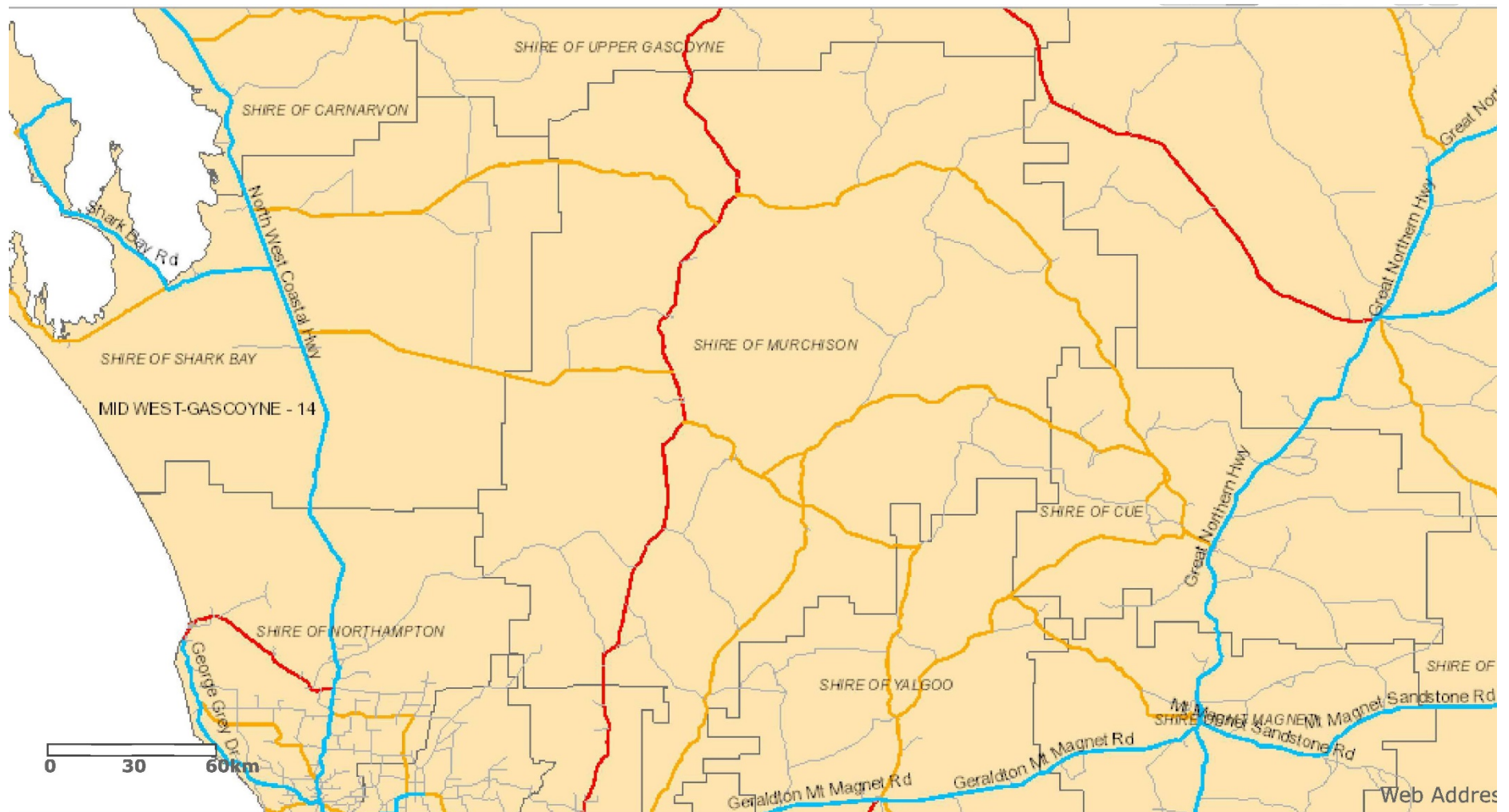
Connect to other Rural Distributors and to Rural Access Roads.

Not Regional Distributors, but which are designed for efficient movement of people and goods within regional areas

Urban and Rural Local Distributor roads are managed by local government.

Access Roads :

Provide access to abutting properties with amenity, safety and aesthetic aspects having priority over the vehicle movement function. These roads are bicycle and pedestrian friendly. They are managed by local government.

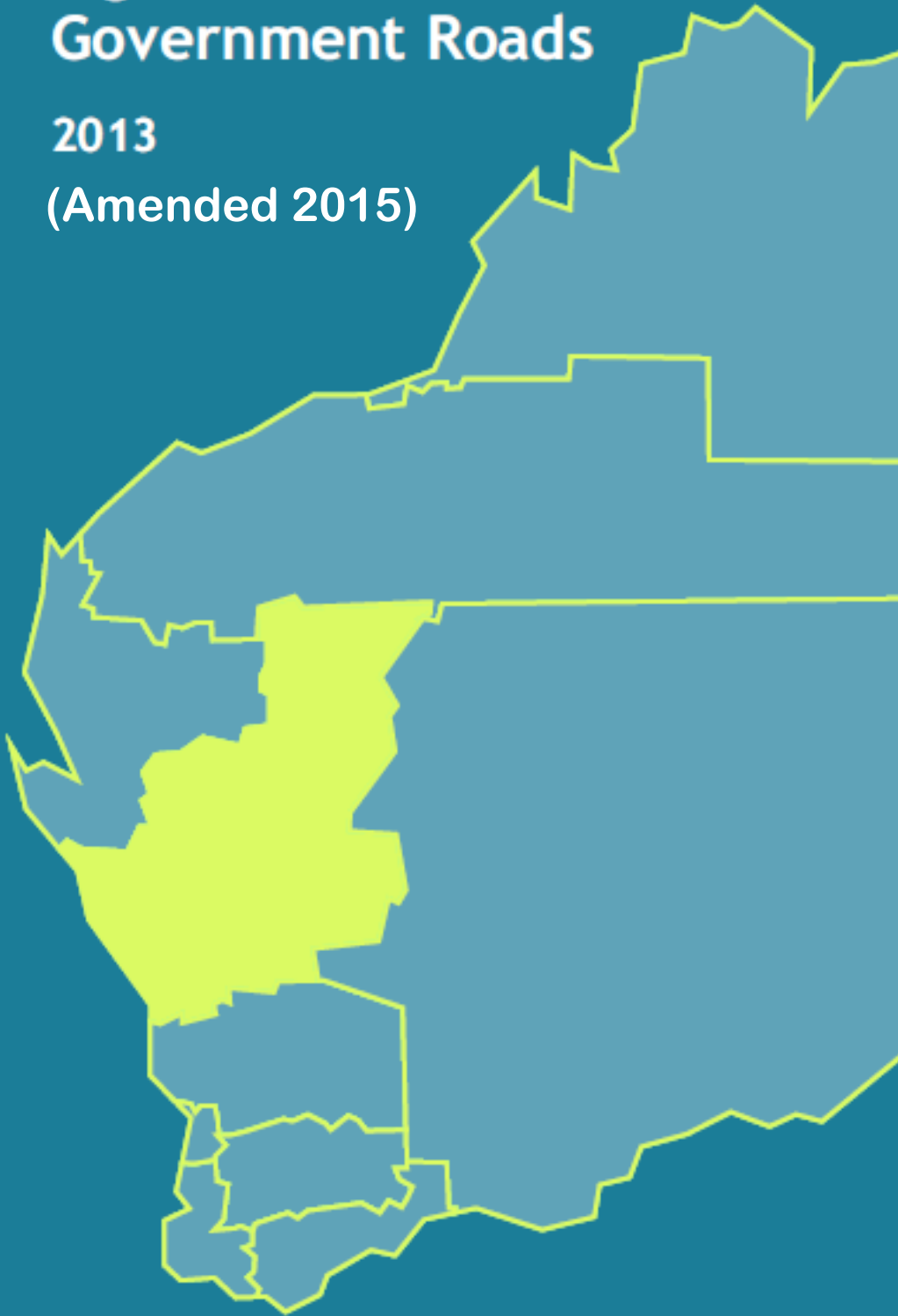


ROADS 2030

Regional Strategies for Significant Local Government Roads

2013

(Amended 2015)



Mid West



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ROADS 2030 – REGIONAL STRATEGIES FOR SIGNIFICANT LOCAL ROADS MID WEST REGION

REVISED MARCH 2015

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ROADS 2030 ROAD DEVELOPMENT STRATEGY

Roads 2030 documents a strategic review of regionally significant Local Government roads and the development strategies for them. This is the second review of regional road development strategies and is intended to respond to the changes in demand on the road network.

The first editions, Roads 2020 Regional Road Development Strategies, were released during 1997 and 1998, as an initiative of the 1992 Memorandum of Understanding between the State Government and the Western Australian Local Government Association (then known as the Western Australian Municipal Association). The Memorandum of Understanding requires that the road development strategies be reviewed at five yearly intervals to incorporate the impact of changing circumstances. This document updates and supersedes Roads 2025.

Local Governments (via Regional Road Groups) have worked collaboratively to review and update Roads 2025 to produce this latest strategy, Roads 2030. This provides an agreed, strategic approach to allocation of limited funding across the extensive road network in the Great Southern. Only projects on local roads included in Roads 2030 will be eligible for *Road Project Grant* funding under the *State Road Funds to Local Government Agreement 2011/12 – 2015/16*. The Guidelines for the development of Roads 2030 are included in the Annexure.

CHANGES AND AMENDMENTS

The five yearly reviews balance the need for a strategic approach to funding allocation with changes in demand on the road network within the region.

Should a Regional Road Group agree to seek an amendment to the endorsed road development strategy this should be documented and endorsed by the *State Road Funds to Local Government Advisory Committee*. If an affected road crosses into another Region, agreement should be reached with the adjoining Regional Road Group on the proposed change.

A separate Main Roads WA process is required to amend the Functional Road Hierarchy category to reflect proposed changes to Roads 2030.

THE MID WEST REGION

The Mid West Region covers approximately 293 021 square kilometres (including offshore islands). The Region extends along the coast from Greenhead in the south, where it borders the Wheatbelt North Region, to beyond Kalbarri in the north where it is bordered by the Gascoyne Region. The region also extends more than 600 km east into the mineral rich hinterland where it is bordered by the Pilbara Region (north-east) and the Goldfields-Esperance Region (east and south-east). With an area well over the size of the United Kingdom, the Mid West Region embraces a wide range of landscapes and land uses.

Land uses range from the rich fishing and agricultural areas along and near the coast to the valuable pastoral and mining areas inland. The Mid West Region comprises 16 local government authorities, following the amalgamation of the Shires of Greenough and Mullewa into the City of Greater Geraldton, which is the Region's major commercial, administrative and service centre.

The economy of the Mid West is predominantly based on the mining, agriculture, and fishing and tourism industries and is an important contributor to the Western Australian economy. Continued diversification and value adding across all sectors, combined with

a further strengthening of the Region's strategic infrastructure and further development of its tourism potential, will ensure the Mid West's continued growth.

The Mid West Region had an estimated resident population of 54 368 as at 2011. At this time, the population makes up 10.5 per cent of the people living in regional Western Australia and 2.3 per cent of the State's population. The local government areas with the most significant growth in the 12 months to 30 June 2011 were the Shire of Yalgoo, and Shire of Perenjori reflecting the economic growth opportunities in these Shires, particularly from mining projects. However, the City of Greater Geraldton remains the predominant population centre, with 70.9 per cent of the Region's population in 2011, with the coastal Shires of Irwin, Chapman Valley and Northampton having a large share of the remainder (14.5 per cent).

The Mid West is well serviced with a network of major sealed roads connecting Geraldton to Perth, the North West and the hinterland, which provides extensive use of double and triple road trains. Major arterial roads include: Brand Highway linking Perth to Geraldton; North West Coastal Highway from Geraldton to the North West via Northampton, Carnarvon, Karratha and Port Hedland; Midlands Road between Moora and Dongara; and the eastern connection from Geraldton to Leinster via Mullewa, Yalgoo, Mt Magnet and Sandstone.

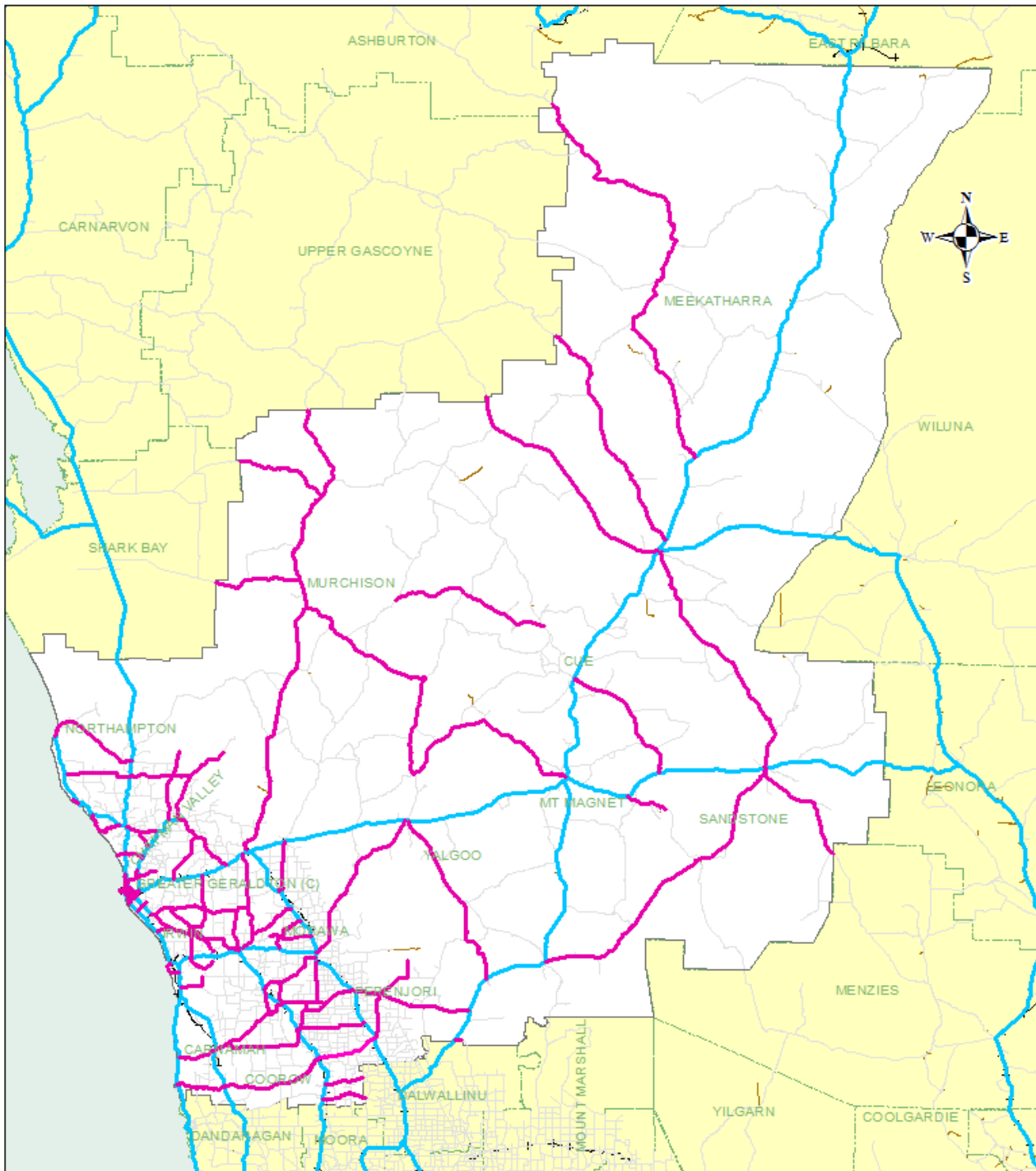
The upgrade and sealing of the Meekatharra to Wiluna section of Goldfields Highway is a priority for the Region as is the upgrade of Indian Ocean Drive. These works will play a vital role in opening up and further developing the mining, pastoral and tourist sectors, as well as serving the needs of Mid West communities.

Work on the \$88 million Geraldton Southern Transport Corridor Stage 1 was completed in late 2005 to provide a new direct transport link to the port of Geraldton for both road and rail from the Narngulu industrial estate. Stage 2 was completed in 2010 and has further improved the road corridor to Narngulu and the Geraldton-Mt Magnet Road and enhanced the separation of light and heavy vehicles.




Strong growth in the mining sector is placing extra demands on the Region's road network, with most of the activity being located in the Murchison Goldfields. The agricultural sector continues to place demands on the network, especially on the Wubin-Mullewa Road.

Tourism developments along the coastal strip from Greenhead to Kalbarri and steady growth in population centres such as Geraldton are also driving the need for quality road infrastructure.

The major demands listed above are being felt by the State Network, however, the significant network of Local Roads that are the subject of the 2030 review, also play a major role in dealing with the increased demand throughout the region.



NETWORKS

-  Roads 2030
-  Main Roads
-  Main Roads
-  Local Road
-  Miscellaneous Road

MID WEST SECTION
OF
MID WEST - GASCOYNE
REGION

BOOLARDY – KALLI ROAD

**Road No. 7050005
Local Distributor**

MWR RRG Category 1

Murchison Shire

Last Reviewed: March 2013

FUNCTION

The road currently provides access between Murchison Settlement and Cue and is increasingly being used by tourists and travellers who are looking for an alternative and direct route across to Great Northern Highway without having to travel down to Mullewa. It is already included as a road of regional significance by Cue and Murchison Shire which had resolved to apply to have it included as a Road of Regional Significance at the November 2012 meeting of council.

Development of the ASKAP/MRO site has seen increased traffic to this part of the shire and therefore this road is getting more use and is now of a higher significance than prior to the development.

Traffic counts are not available and due to the tourist season being April – October, cannot be obtained until later in the year. Counts are projected to be around 20 vehicles per day, mainly non heavy vehicles.

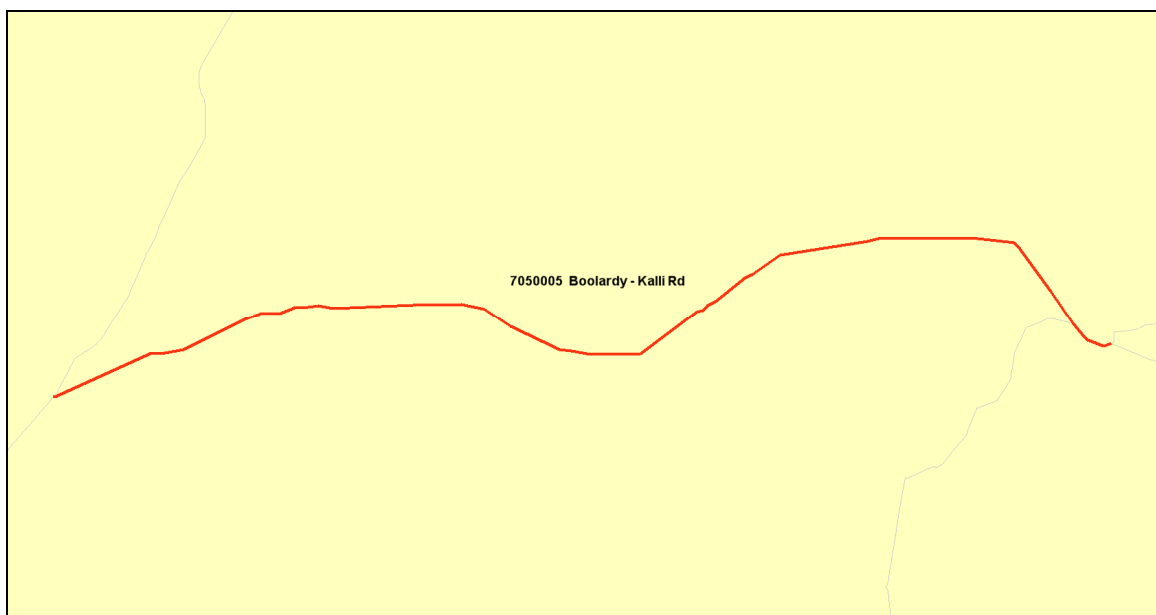
DEVELOPMENT NEED

The road is unsealed and will need to be improved and maintained to a Type 2 standard capable of providing reliable access in all but exceptionally wet weather.

DEVELOPMENT STRATEGY

The importance of this road as an east-west link will be monitored. Initially, weak points should be improved with better drainage, filling, forming and gravel sheeting problem sections. The creek crossing area just before the shire boundary with Cue needs some upgrade work to improve its resilience to flooding.

The shire will factor these works into its capital and maintenance road program over the coming years with funding from Roads 2 Recovery or CLGF likely to be used for the proposed works.



BUTCHERS TRACK

Road No. 7050035
Local Distributor

MWR RRG Category 1

Murchison Shire

Last Reviewed: March 2013

FUNCTION

The road is an east-west connection between Carnarvon – Mullewa Road and North West Coastal Highway. When the Murchison River is in flood this road is the only means of access for the Murchison Settlement and pastoral properties located north of the river. It links Monkey Mia with the wildflower country of the Murchison and several “station stay” destinations. It is a link for the transport of livestock to the Carnarvon abattoir.

The route then continues from the Murchison Settlement across via Meeberrie – Wooleen Road and Meeberrie – Mt Wittenoom Road to connect with Yalgoo North Road down to the junction with Dalgaranga/Mt Magnet Road across to Mt Magnet.

This gives access from North West Coastal Highway to Great Northern Highway providing an alternative route for tourists and travellers that wish to cut inland from the coast across to the central Murchison area.

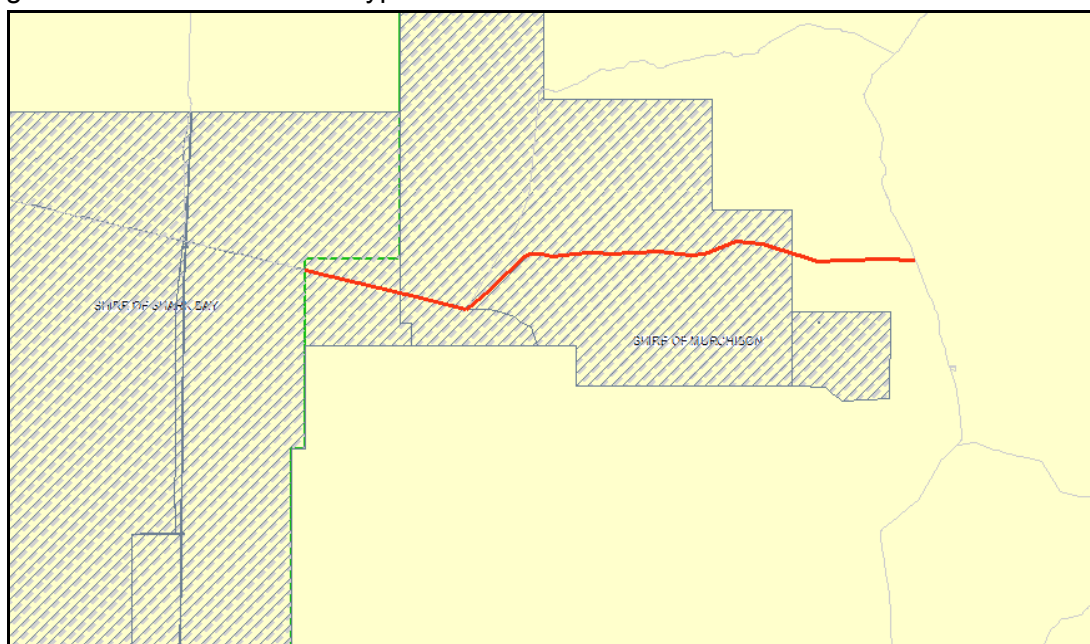
DEVELOPMENT NEED

The road has been upgraded to a uniform Type 2 standard.

There is a need to improve the road and maintain it to a Type 2 standard capable of providing reliable access in all but exceptionally wet weather.

DEVELOPMENT STRATEGY

The relative importance of this road as an east-west link should be monitored. Initially, weak points should be upgraded by draining, filling and forming, with the ultimate aim to upgrade the whole road to a Type 2 standard.



BYRO – WOODLEIGH ROAD

Road No. 7050006
Local Distributor

MWR RRG Category 2

Murchison Shire

Last Reviewed: March 2013

FUNCTION

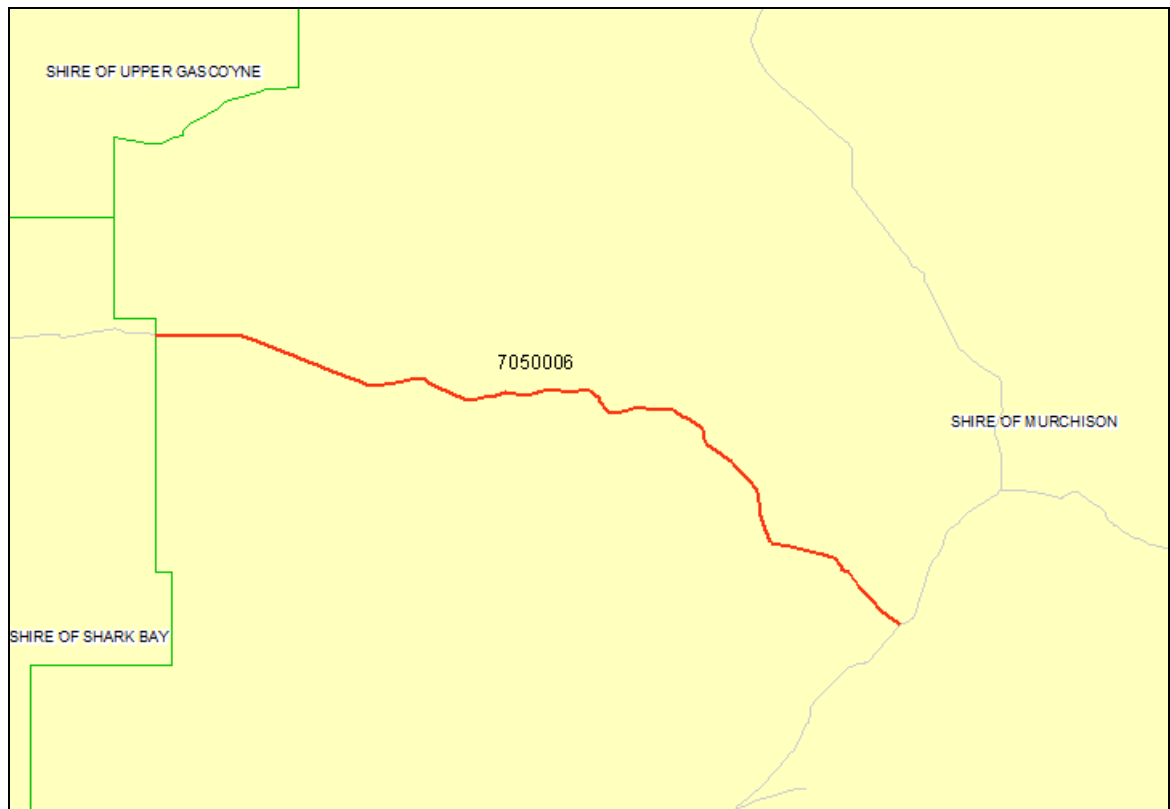
This road provides for access to the Ballythunna Pastoral Station and acts as a link between North West Coastal Highway and Carnarvon – Mullewa Road. This is used by tourists travelling off the beaten track to access sights such as Mt Augustus.

DEVELOPMENT NEED

The formation width of this road is quite narrow in places and can create problems for tourists not used to driving on this type of road. When this is mixed with some heavy vehicle movements, it can pose a serious safety risk.

DEVELOPMENT STRATEGY

Widen the formation and provide a uniform Type 3 standard to improve the safety and amenity of this road.



CARNARVON – MULLEWA ROAD

Road No. 5050756 and 7050043
Regional Distributor

MWR RRG Category 1

Greater Geraldton City and Murchison Shire

Last Reviewed: April 2013

FUNCTION

This road currently provides access between Mullewa, Murchison Settlement and Gascoyne Junction. From Talling Peak to Mullewa, it carries heavy traffic associated with some mineral development in that area. It provides access to some areas of pastoral activity and is used by tourists.

Carnarvon – Mullewa Road, 5050756, is a RAV Network 9 road.

Carnarvon – Mullewa Road, 7050043, is a RAV Network 7 road.

DEVELOPMENT NEED

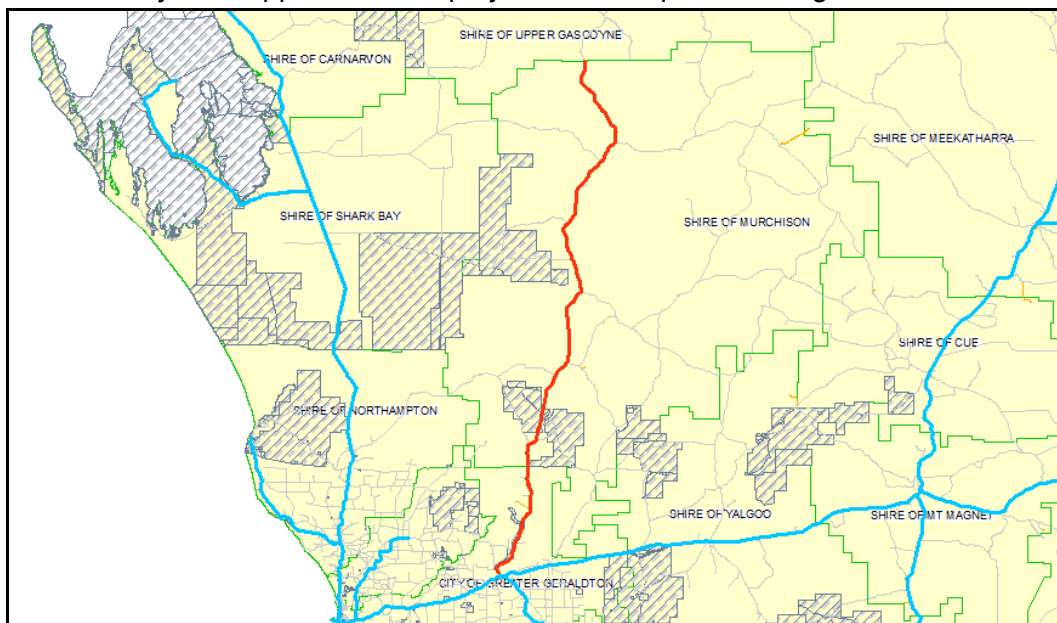
With the future traffic needs that are likely to be resulting from the construction and operation of the Square Kilometre Array (SKA) radar in the Murchison, major improvement works will be required between the Murchison Settlement and Talling Peak. The first 65 km south of the Murchison Settlement is T4 with a 4 m seal.

The rest of the road is an unsealed surface that carries large RAV combinations which can create a dust visibility hazard. Ballinyoo Bridge over the Murchison River is a single lane structure now past its life expectancy and is currently open to light vehicles only with a 30 km hour restriction. A low level crossing has been built adjacent to the bridge to allow improved vehicle access, although this can be subject to long closure periods following flooding or significant weather events.

DEVELOPMENT STRATEGY

Following the final approval being granted for the SKA project in May 2012, the road should undergo reconstruction and sealing to a uniform Type 4 standard between Murchison Settlement and Talling Peak.

Bridge replacement for the single lane structure is being planned with funding from CLGF via Regional allocations and the MIWIP being sought with a construction date of 2014/2015, subject to approval of the project and adequate funding.



CUE – MURCHISON ROAD (KALLI)

Road No. 7020012 and 7050033
Local Distributor

MWR RRG Category 1

Cue and Murchison Shires

Last Reviewed: March 2013

FUNCTION

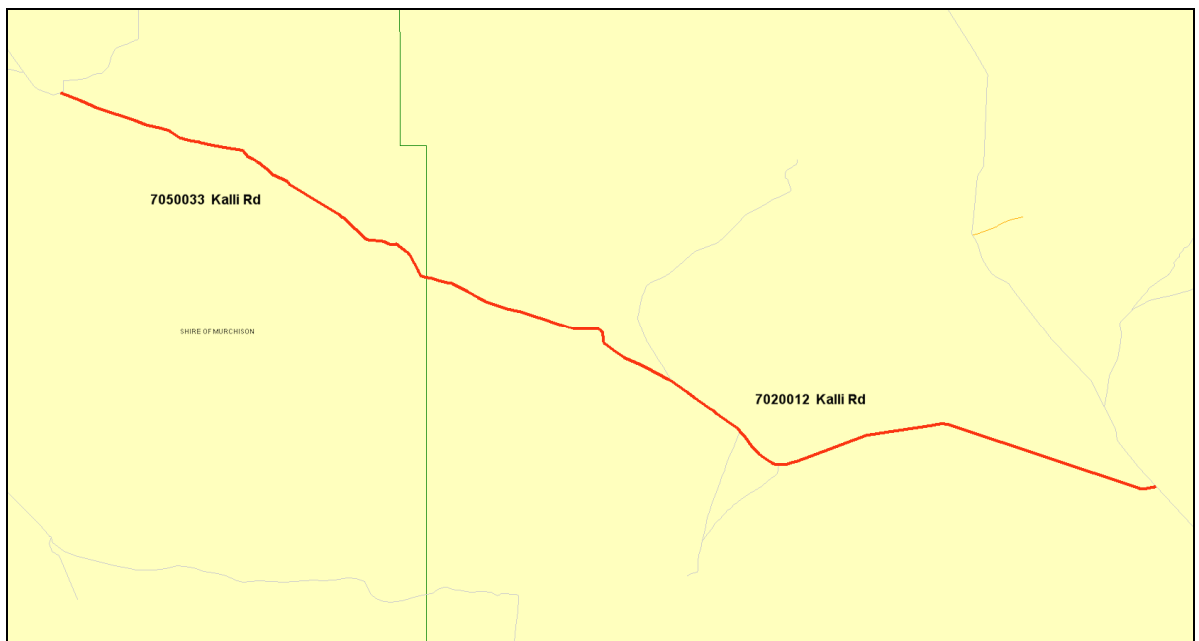
Kalli Road is an essential regional link between Cue and the SKA at Boolardy.

DEVELOPMENT NEED

The existing road is unsealed. It needs to be maintained regularly to maintain safe access.

DEVELOPMENT STRATEGY

Shire of Cue proposes to maintain road as Type 3 unsealed.



MT MAGNET TO MURCHISON ROUTE

Dalgaranga Road (7070018) – Local Distributor
Dalgaranga - Mt Magnet Road (7070051) – Local Distributor
Meeberrie - Mt Witte Road (7050027) – Local Distributor
Meeberrie - Wooleen Road (7050026) – Local Distributor
Meka - Mt Wittenoom Road (7070046) – Local Distributor
Mt Farmer Road (7040027) – Local Distributor
Mt Magnet Hill 50 Road (7040001) – Local Distributor
Mt Wittenoom Road (7050028) – Local Distributor
Yalgoo North Road (7070009) – Local Distributor

MWR RRG Category 1

Murchison, Yalgoo and Mt Magnet Shires

Last Reviewed: March 2013

FUNCTION

This route links Murchison Settlement via Meeberrie Wooleen Road, Meeberrie – Mt Witte Road connecting with the Yalgoo North Road down to the junction with Dalgaranga Road and Dalgaranga – Mt Magnet Road connecting to Mt Farmer Road across to Mt Magnet.

In conjunction with Butchers Track this gives access from North West Coastal Highway to Great Northern Highway providing an alternative route for tourists and travellers that wish to cut inland from the coast across to the central Murchison area.

Mt Magnet Hill 50 Road completes the link of regional roads from the GNH via Mt Farmer Road and Dalgaranga Road through the Shire of Yalgoo and Murchison to the coast.

Yalgoo North Road as at April 2013 is a RAV Network 6 road, however, this classification is under current review and Main Roads WA has recommended that this be reduced to a RAV Network 4 road with standard low volume road conditions.

DEVELOPMENT NEED

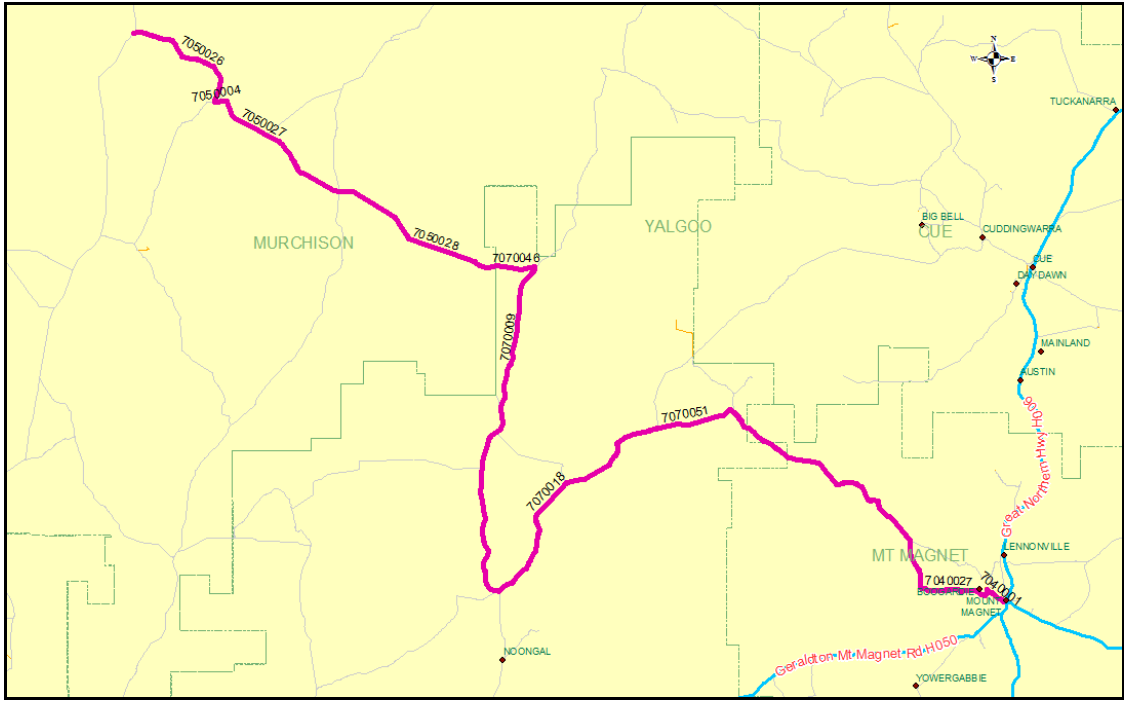
Roads in this route are in varying condition. There is a need to improve and maintain the roads to a consistent standard, being a Type 2 standard capable of providing reliable access in all but exceptionally wet weather.

DEVELOPMENT STRATEGY

The relative importance of this road network as an east-west link should be monitored. Initially, weak points should be upgraded by draining, filling and forming, with the ultimate aim to upgrade the whole road network to a consistent Type 2 standard.

PROGRESS ON EXISTING ROADS 2020 DEVELOPMENT PROPOSALS

All roads in the route require to be upgraded to a uniform Type 2 standard. Progress has been achieved at a very steady rate concentrating on weaker section.



SERVICE LEVELS

Type 1 – Unformed Road

(Cleared-flat bladed. Minimum construction. Formation consists of adjacent material)
This type is the first stage development of the road when the alignment is cleared of all vegetation with the running surface constructed from materials in-situ. This type of road allows for light traffic. With minimal drainage provision, the road is prone to closure during periods of heavy rainfall.

Type 2 – Formed Road

(Formed (raised) and drained road without imported material or a constructed pavement)
To avoid possible further relocation of the road and the resultant impact on the landscape environment, Type 2 earthworks are constructed using local road-making material and improved drainage control.

Type 3 – Gravel Road

(Road construction from imported material of adequate thickness, shaped and drained)
When maintenance costs increase to unacceptable levels or when economic or social benefits are evident, a Type 2 road can be improved by sheeting the surface with suitable gravel material to become a Type 3 road.

Type 4 – Sealed Road (6 m Seal Width)

(Sealed with no kerbing)

Sealing is carried out to improve road-user comfort and safety when the road is experiencing higher traffic volumes or when significant numbers of heavy vehicles are required to use a Type 3 road. A Type 3 road is upgraded to Type 4 by building up the residual gravel pavement to full thickness. This is then compacted and sealed.

Type 5 – Sealed Road (7 m Seal Width)

This is further development of the Type 4 road with extra seal width being provided to cater for higher traffic volumes and a high proportion of heavy vehicles.

Type 6 – Sealed Road (8 – 9 m Seal Width)

This stage represents further development of a Type 4 or Type 5 road with additional seal width being provided as traffic volumes increase to improve safety; reduce maintenance costs; provide space for a stationary vehicle to stand clear of traffic lanes; and to assist cyclists.

Type 7 – Sealed Road With Overtaking Lane

An additional lane is provided on two-laned sealed roads when the traffic volume; proportion of heavy vehicles; and overtaking opportunities on adjoining sections of road cause traffic bunching to occur.

Type 8 – Dual Carriageway

An additional carriageway is provided to improve safety and increase the capacity on high volume roads.

ROAD NUMBERING SYSTEM

The road numbering system used throughout this Strategy document is explained as follows.

State Roads, managed by Main Roads Western Australia, have road numbers beginning with the letter “H” (designating that the State Road is a Highway) or the letter “M” (designating that the State Road is a Main Road).

Local Roads, managed by Local Government Authorities (LGAs), have seven digit road numbers. The first three digits indicate the LGA that manages the Local Road, the final four digits denote the number, or label, assigned to that road by the LGA. The following table summarises the LGA codes for the Mid West region.

Local Government Authority	Code
Carnamah	501
Greater Geraldton (C)	505
Irwin	508
Mingenew	509
Morawa	511
Northampton	513
Perenjori	514
Three Springs	515
Chapman Valley	516
Coorow	519
Sandstone	701
Cue	702
Meekatharra	703
Mt Magnet	704
Murchison	705
Yaloo	707

As an example consider Balla – Whelarra Road. The portion of Balla – Whelarra Road (5130025) managed by Northampton Shire has been allocated “0025”. Chapman Valley Shire has numbered its portion of Balla – Whelarra Road (5160019) as “0019”.

RESTRICTED ACCESS VEHICLE (RAV) NETWORKS

Main Roads Western Australia has granted certain Restricted Access Vehicles (RAVs) conditional access to specified Western Australian roads, through the gazettal of a Class 2 and 3 Notice under the provisions of the Road Traffic (Vehicle Standards) Regulations 2002.

The following pages diagrammatically display the vehicle categories that comprise the Class 2 and 3 Notices. Further information can be found at

<https://www.mainroads.wa.gov.au/UsingRoads/HeavyVehicles/Pages/HeavyVehiclesHome.aspx>.

Prime Mover, Trailer Combinations

Category	Vehicle Description and Configuration Chart (RAV) – Prime Mover, Trailer Combinations Examples	Axle Spacing (m)	Length (m)	Mass (T) (per axle)	Height (m) (to top of load)	Axle Group	RAV Network
1	(A) PRIME MOVER, SEMI TRAILER TOWING A PIG TRAILER (B) PRIME MOVER TOWING AN OVERTHEIGHT SEMI TRAILER (C) SHORT B-DOUBLE (D) TWINSTEER PRIME MOVER TOWING SEMI TRAILER	A A A A	≤20 ≤19 ≤20 ≤19	50 42.5 50 47.5	≤4.8 ≤3.5 ≤4.8 ≤4.8	4 3 4 4	Network 1
2	(A) PRIME MOVER, SEMI TRAILER TOWING A PIG TRAILER (B) PRIME MOVER TOWING SEMI TRAILER (C) B-DOUBLE (D) SHORT B-TRIPLE (E) CAR CARRIER SEMI TRAILER	A A A A A	≤20 ≤20 ≤20 ≤20 ≤20	66.5 42.5 42.5 42.5 42.5	≤4.8 ≤3.5 ≤4.8 ≤4.8 ≤4.8	4 3 4 4 4	Network 2
3	(A) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (B) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (C) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (D) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (E) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER	A A A A A	≤27.5 ≤27.5 ≤27.5 ≤27.5 ≤27.5	84 84 84 84 84	≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8	5 5 5 5 5	Network 3
4	(A) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (B) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (C) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (D) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (E) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER	A A A A A	≤27.5 ≤27.5 ≤27.5 ≤27.5 ≤27.5	87.5 84 84 84 84	≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8	5 5 5 5 5	Network 4
5	(A) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (B) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (C) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (D) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (E) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (F) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (G) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (H) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (I) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (J) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER	A A A A A A A A A A	>27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5	84 84 84 84 84 84 84 84 84 84	≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8	5 5 5 5 5 5 5 5 5 5	Network 5
6	(A) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (B) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (C) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (D) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (E) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (F) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (G) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (H) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (I) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (J) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER	A A A A A A A A A A	>27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5	87.5 87.5 87.5 87.5 87.5 87.5 87.5 87.5 87.5 87.5	≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8	5 5 5 5 5 5 5 5 5 5	Network 6
7	(A) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (B) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (C) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (D) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (E) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (F) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (G) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (H) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (I) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER (J) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER	A A A A A A A A A A	>27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5 >27.5-≤38.5	107.5 107.5 107.5 107.5 107.5 107.5 107.5 107.5 107.5 107.5	≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8	6 6 6 6 6 6 6 6 6 6	Network 7
9	(A) PRIME MOVER, SEMI TRAILER TOWING 2 X DOG TRAILERS (B) PRIME MOVER, SEMI TRAILER TOWING 2 X DOG TRAILERS (C) PRIME MOVER, SEMI TRAILER TOWING 2 X DOG TRAILERS (D) PRIME MOVER, SEMI TRAILER TOWING 2 X DOG TRAILERS (E) PRIME MOVER, SEMI TRAILER TOWING 2 X DOG TRAILERS (F) PRIME MOVER, SEMI TRAILER TOWING 2 X DOG TRAILERS (G) PRIME MOVER, SEMI TRAILER TOWING 2 X DOG TRAILERS (H) PRIME MOVER, SEMI TRAILER TOWING 2 X DOG TRAILERS (I) PRIME MOVER, SEMI TRAILER TOWING 2 X DOG TRAILERS (J) PRIME MOVER, SEMI TRAILER TOWING 2 X DOG TRAILERS	A A A A A A A A A A	>38.5-≤53.5 >38.5-≤53.5 >38.5-≤53.5 >38.5-≤53.5 >38.5-≤53.5 >38.5-≤53.5 >38.5-≤53.5 >38.5-≤53.5 >38.5-≤53.5 >38.5-≤53.5	120.5 120.5 120.5 120.5 120.5 120.5 120.5 120.5 120.5 120.5	≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8	7 7 7 7 7 7 7 7 7 7	Network 9
10	(A) PRIME MOVER, SEMI TRAILER TOWING 2 X 6 AXLE DOG TRAILERS (B) PRIME MOVER, SEMI TRAILER TOWING 2 X 6 AXLE DOG TRAILERS (C) PRIME MOVER, SEMI TRAILER TOWING 2 X 6 AXLE DOG TRAILERS (D) PRIME MOVER, SEMI TRAILER TOWING 2 X 6 AXLE DOG TRAILERS (E) PRIME MOVER, SEMI TRAILER TOWING 2 X 6 AXLE DOG TRAILERS (F) PRIME MOVER, SEMI TRAILER TOWING 2 X 6 AXLE DOG TRAILERS (G) PRIME MOVER, SEMI TRAILER TOWING 2 X 6 AXLE DOG TRAILERS (H) PRIME MOVER, SEMI TRAILER TOWING 2 X 6 AXLE DOG TRAILERS (I) PRIME MOVER, SEMI TRAILER TOWING 2 X 6 AXLE DOG TRAILERS (J) PRIME MOVER, SEMI TRAILER TOWING 2 X 6 AXLE DOG TRAILERS	A A A A A A A A A A	>38.5-≤53.5 >38.5-≤53.5 >38.5-≤53.5 >38.5-≤53.5 >38.5-≤53.5 >38.5-≤53.5 >38.5-≤53.5 >38.5-≤53.5 >38.5-≤53.5 >38.5-≤53.5	127.5 127.5 127.5 127.5 127.5 127.5 127.5 127.5 127.5 127.5	≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8 ≤4.8	7 7 7 7 7 7 7 7 7 7	Network 10

NOTES

1. Operators must refer to the OPERATING CONDITIONS for the full vehicle description.
2. These diagrams are a visual indication of the vehicle only.
3. Operators must refer to the OPERATING CONDITIONS for the full vehicle description.
4. The height of the vehicle can exceed 4.2m but MUST NOT exceed 4.8m when fully loaded. The height of the vehicle can exceed 4.8m when fully loaded. The height of the vehicle can exceed 4.8m when fully loaded. The height of the vehicle can exceed 4.8m when fully loaded.
5. Maximum height of pig trailer only.



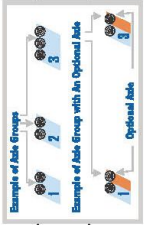
Heavy Vehicle Operations
Email: hvo@mainroads.wa.gov.au
Website: www.mainroads.wa.gov.au

Truck, Trailer Combinations



VEHICLE DESCRIPTION AND CONFIGURATION CHART (RAV) – TRUCK, TRAILER COMBINATIONS EXAMPLES

Category	(A) TRUCK LIVESTOCK OR VEHICLE CARRIER	(B) TRUCK TOWING A PIG TRAILER	(C) TRUCK TOWING A DOG TRAILER	(D) TRUCK TOWING A CAR CARRIER TRAILER	Age Spacing Method	Length (m)	Mass (T) (Maximum Permitted)	Height (m) (U = see U)	Axle Groups	RAV Network
1					(A) (B) (C) (D)	<12.5	27.5 42.5 50 42.5	54.8 54.8 54.8 54.8	2 (4) (4) 4 3	1
2					(A) (B) (C)	52.5 52.5 52.5	67.5 42.5 64.0	54.8 54.8 54.8	4 3 4	2
7					(A)	>27.5, <58.5	107.5	54.3	6	7
8					(A)	>27.5, <58.5	102.5	54.3	6	8



NOTES

- Operations using a category of RAV outlined in this document must operate their RAV in accordance with the OPERATING CONDITIONS and only as the network specifies.
- Operators must refer to the OPERATING CONDITIONS for the full vehicle description.
- The height of the vehicle can exceed 4.3 m but MUST NOT exceed 4.8 m when it is:
 - (i) built to carry livestock or;
 - (ii) carrying a crate to carry livestock or;
 - (iii) carrying a trailer that is a suitable form of; (iv) when operating with an appropriately licensed over height certain axle or partitioned trailer.
- Maximum height of Pig Trailer only.

Heavy Vehicle Operations
 Tel: 138 HVO (138 486)
 Email: hvo@mainroads.wa.gov.au
 Website: www.mainroads.wa.gov.au



Guidelines to Regional Road Groups (RRGs) for development of Roads 2030

Updated June 2013

1.1 Overview

1.2 Background

The Roads 2020 Regional Road Development Strategies, released during 1997 and 1998, were an initiative of the 1992 Memorandum of Understanding between the State Government and the Western Australian Local Government Association, then known as the Western Australian Municipal Association.

Local government roads in the Strategies were designated 'Significant Roads'.

The Roads 2025 Regional Road Development Strategies for each rural Region constituted the first review of the Roads 2020 Regional Road Development Strategies. They were commenced in 2004 and completed in the latter part of 2007.

The Memorandum of Understanding requires that the road development strategies be reviewed at five yearly intervals to assess the effects of changing circumstances. The next update of the Strategies is due for development in 2012.

1.3 Strategy Principles

Regional Road Development Strategies (i.e. Roads 2030) are an investment planning tool to assist with allocating available funding in a systematic fashion to achieve long term strategic planning goals for the Region and State through improvement of road infrastructure. Inclusion of a road in a Development Strategy does not influence the amount of funding provided to a Regional Road Group.

1.3.1 Roads 2030 and Maintenance

Funds to implement the Roads 2030 improvement strategy are sourced from the Road Project Grants (Category 1) of the State Road Funds to Local Government Agreement (SRFLGA). State funding to assist with general maintenance needs of the local road network is typically allocated as Direct Grants.

The Office of the Auditor General (OAG) defines maintenance¹ under two main types:

Reactive maintenance includes sealing cracks and fixing potholes, cleaning up verges, road markings and signs. It is short term and needs to be done on a day to day basis to keep roads safe and serviceable,

Planned maintenance is more costly but has long term benefits. It includes:

- Resurfacing of roads in response to aging, traffic wear and to prevent water damage, bridge repairs and replacing road markings;
- Rebuilding to restore the structure of roads and bridges. That may include strengthening the roads and bridges, correcting the shape of the road or minor changes in road width.

¹ Maintaining the State Road Network” report (page 10),

1.3.2 Routine Maintenance

Reactive maintenance is often referred to as Routine Maintenance. Routine maintenance work is not to be included in strategies for individual roads within Roads 2030 as it is assumed such activities will always be undertaken on roads and thus do not need to be referred to in improvement strategies. Furthermore, by its nature, routine maintenance does not improve the road.

1.3.3 Periodic Maintenance

Planned maintenance is more often referred to as Periodic Maintenance.

The need for major periodic maintenance works can be included in strategies for individual roads in Roads 2030. This includes works such as reseals and resheeting, rehabilitation, shoulder reconditioning and other heavy maintenance type works.

The potential need for inclusion of any periodic heavy maintenance work on a road must be documented as part of the overall strategy for the road.

1.3.4 Reconstruction

The Office of the Auditor General (OAG) uses the term “rebuilding”² to describe works more often called “reconstruction” in the road industry.

Reconstruction of roads is not maintenance as it replaces the existing asset with a new one, typically with a design life of 40 years. Where appropriate, the need to undertake reconstruction of all or part of a road is to be included in strategies for individual roads within Roads 2030.

1.3.5 Roads forming Routes

The term “road” is used throughout this document. In some instances, a number of roads may be combined to create a route which is given an appropriate name for the purposes of identification. In the context of this document, “road” includes routes which have more than one individual road and an identifying route name.

² Maintaining the State Road Network” report (page 10),
Roads 2030 Strategies for Significant Local Government Roads – Mid West Region

2. CONTENT

2.1 Significant Roads

2.1.1 Definition

Roads that do, or will, provide a positive contribution to the economic and/or social wellbeing of the region and Western Australia as a whole.

2.1.2 Road Types

The following are defined as Significant Roads for inclusion in Roads 2030.

- All 'highways' and 'main roads'
- Road Hierarchy roads with a category of District Distributor or Regional Distributor. (Roads with a lesser classification may be included if it can be demonstrated to the State Advisory Committee (SAC) they do, or will, have a clear role in the provision of a positive and measurable contribution to the economic and/or social wellbeing of Western Australia.)
- Roads shown at Appendix B Figure 5 of the *Local Government Grain Freight Heavy Vehicle Strategic Pathway Mapping and Access Policy* report.

2.2 Development Strategy Roads

All Significant Roads with a development need are to have a high level improvement strategy prepared. This can be as little as a two or three sentence statement. In the rare instance where it is intended to include major maintenance as part of the high level strategy, the need for it must be clearly documented.

Significant Roads which do not require improvement are to be listed by road name and number in a table.

2.3 Structure of Roads 2030 Strategy documents

Each Regional Road Development strategy is to have the same format. An electronic version of the relevant Roads 2025 document will be provided to each Regional Road Group to facilitate production of the Roads 2030 document. The 2030 documents will comprise:

Cover Sheet

Contents Page(s)

Overview of Regional Road Development Strategy document (includes history of previous development strategies and relationship to Roads 2030). (Updated content from Roads 2025).

Overview of Region (updated content from Roads 2025).

Map(s) of Region showing colour coded roads in the following categories:

- State Roads ('highways' and 'main roads');
- Road Hierarchy roads (District Distributors, Regional Distributors, Local Distributors and Access Roads);
- Significant Roads requiring improvement/development to meet strategic role;
- Significant Roads not requiring improvement/development; and
- Grain Freight Routes.

State Roads

Strategy and map for each road (in alphabetical order)

Local Roads

- Table of all Significant Roads (in alphabetical order), including individual roads comprising any Routes. Roads which have development strategies are to be shown in bold text, with other Significant Roads in a following list in plain text;
- Strategy and map for each road requiring development (other than in exceptional instances, excludes roads which only require ongoing maintenance). See below for content of individual road strategies.
-

2.4 Content of Individual Road Strategy Pages

The format is to be the same as Roads 2025:

- Road or Route Name
- Road Number(s)
- Local Government name
- Last Review date (i.e. 2007)
- Function (including Road Hierarchy category and a comment on how the road makes a positive contribution to the economic and/or social wellbeing of the region and Western Australia as a whole)
- Development Need
- Development Strategy (A brief, high level summary. Include proposed funding sources e.g. Road Project Grant, Black Spot)
- Locality Map
Maps will be prepared centrally as arranged by Main Roads, based on Road Number and SLK start and end for each road (or roads if a route comprises more than one road) provided by RRGs.

3. ALLOCATION OF ROAD PROJECT GRANT FUNDING

Road Project Grant funding is not to be allocated to a road which does not have a SAC approved Roads 2030 strategy.

All projects seeking funding are to contain a brief statement on how the project will contribute to delivery of the road's Roads 2030 strategy.

4. CHANGES TO ROADS IN SAC APPROVED ROADS 2030 STRATEGIES

Clause 4 of the 2011/12 – 2015/16 SRFLGA refers to Regional Roads Groups making recommendations to the State Advisory Committee “in relation to amendments to Roads 2025 Strategy or its updated equivalent document”.

It is recognised that significant changes in road use and/or the role of a road could occur unexpectedly during the life of a five year strategy. If, due to such a change, it is necessary to amend the overall strategy through inclusion or deletion of a road, the RRG is to seek approval from SAC for the change. The request is to clearly demonstrate the reason or basis for the request i.e. how the function of the road has changed, and the factors responsible for this change. A road development strategy is to accompany the submission.

5. MONITORING PROGRESS

RRGs are to report annually³ to SAC on works undertaken using Road Project Grant funds to improve Significant Roads identified in Roads 2030. The Report is to include:

- road name and number
(or roads comprising the route if multiple roads were combined to form a route)
- start and end SLKs
- brief description of works
- amount spent

This reporting will assist with calculation of the KPIs referred to in Clause 5.3 of the current SRFLGA.

³ on a financial year basis

MID WEST REGION REGIONAL ROAD GROUP
ROADS 2030–Road Justification and Development Strategy Submission/Amendment
Assessment Form

Technical Committee Determination Accepted <input type="checkbox"/> Rejected <input type="checkbox"/> Office Use Only

Local Government Authority Name & No: Shire of Murchison **LGA No** 705

Road Description and Location

Include as much information as possible in all areas to allow the TWG to assess each submission on its full merits

Road / Route Name:	Byro-Woodleigh Road
---------------------------	----------------------------

Road Name	Road Number	Start SLK	Finish SLK	Length (km)	Is this road currently in the Roads 2030 document
Byro-Woodleigh Rd	7050006	0.00	70.60	70.60	Yes

Road Justification

Road Function: Include road hierarchy category, RAV Network No (if applicable) and a comment on how the road makes a positive contribution to the economic and/or social wellbeing of the region and WA as a whole. **Traffic count data must be included** – average daily vehicles over a two-week period and % of heavy vehicles using the road.

This Local Distributor Road provides for access to the Ballythunna Pastoral Station and acts as a link between North West Coastal Highway and Carnarvon – Mullewa Road. It also links up with the Beringarra-Byro Rd to provide a northern east west link to Meekatharra. This is used by tourists travelling off the beaten track to access sights such as Mt Augustus which with the closing of climbing access to Ayers Rock in the Northern Territory has the potential to increase tourist numbers.

Notwithstanding this of the three (3) east-west links to the Murchison Settlement (Butchers Track, Byro-Woodleigh and Coolcalalaya Road), this is however the least most important

There are no local traffic counts available but what is being submitted is merely a minor variation on the existing status.

Road Development Need: Provide details of the road's future use

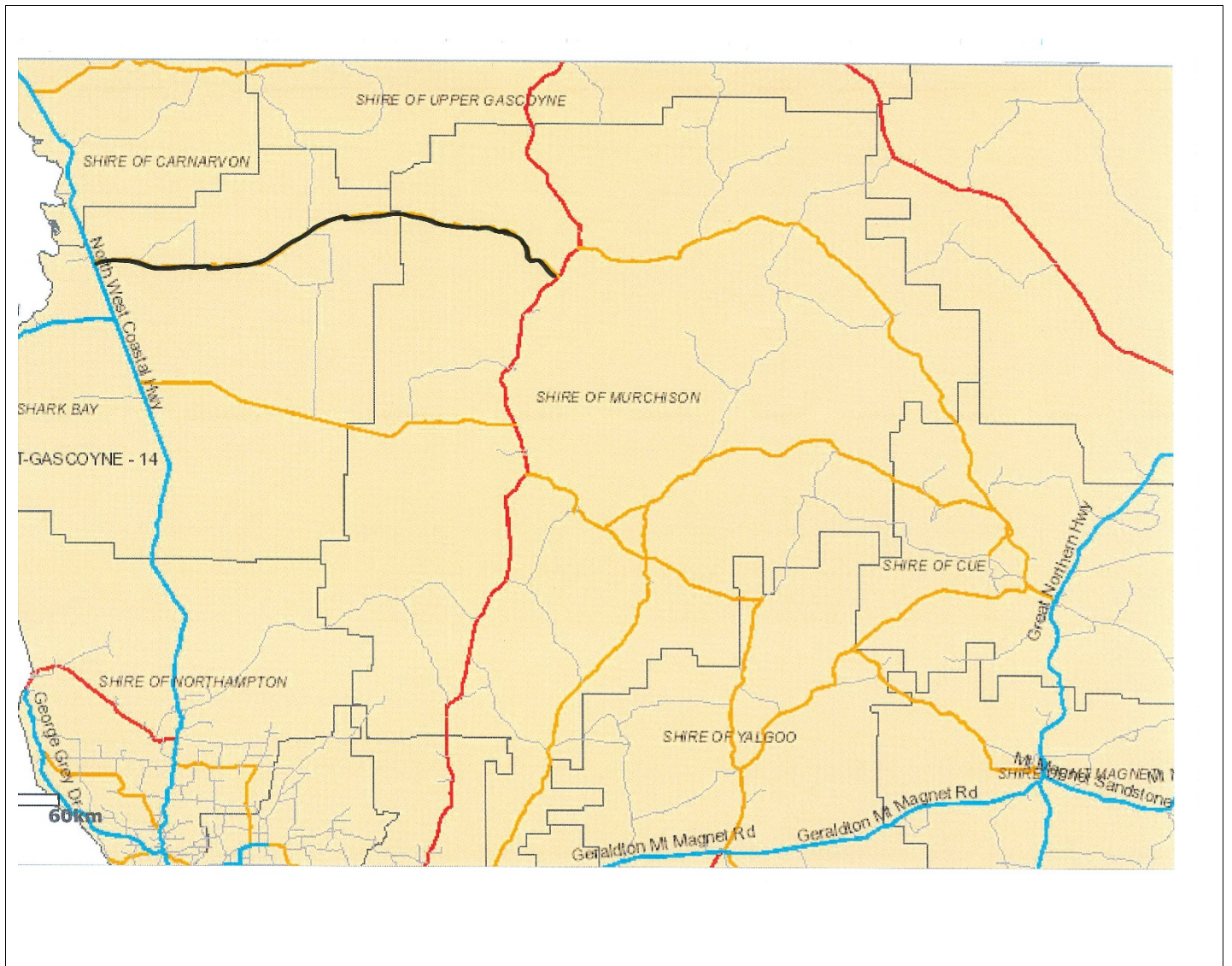
The formation width of this road is quite narrow in places and can create problems for tourists not used to driving on this type of road. When this is mixed with some heavy vehicle movements, it can pose a serious safety risk.

Road Development Strategy: Provide a brief high-level summary for the future development of the road including proposed funding sources (i.e. Road Project Grant, Black Spot)

Rather than the current Type 3 – Gravel Road standard that has been identified in the current Roads 2030 document, widening the formation and providing a uniform Type 2 – Formed Road standard should be undertaken to improve the safety and amenity of this road.

Funding via Main Roads WA, Roads to Recovery and Local Council.

Locality Plan:



MID WEST REGION REGIONAL ROAD GROUP
ROADS 2030–Road Justification and Development Strategy Submission/Amendment
Assessment Form

Technical Committee Determination Accepted <input type="checkbox"/> Rejected <input type="checkbox"/> Office Use Only

Local Government Authority Name & No: Shire of Murchison **LGA No** 705

Road Description and Location

Include as much information as possible in all areas to allow the TWG to assess each submission on its full merits

Road / Route Name:	Butchers Track
---------------------------	-----------------------

Road Name	Road Number	Start SLK	Finish SLK	Length (km)	Is this road currently in the Roads 2030 document
Butchers Track	7050035	0.00	64.54	64.54	Yes

Road Justification

Road Function: Include road hierarchy category, RAV Network No (if applicable) and a comment on how the road makes a positive contribution to the economic and/or social wellbeing of the region and WA as a whole. **Traffic count data must be included** – average daily vehicles over a two-week period and % of heavy vehicles using the road.

This Local Distributor Road is an east-west connection between Carnarvon–Mullewa Road and North West Coastal Highway. It links Monkey Mia with the wildflower country of the Murchison and several “station stay” destinations. It is a secondary link to Carnarvon and beyond which although slightly longer than via the Carnarvon-Mullewa Rd through Gascoyne Junction is more attractive as it has a greater length of seal. When the Murchison River is in flood this road is the only means of access for the Murchison Settlement and pastoral properties located north of the river. It therefore also fits the freight and community access and tourism / recreation criteria.

The route then continues from the Murchison Settlement across via Meeberrie – Wooleen Road and Meeberrie – Mt Wittenoom Road to connect with Yalgoo North Road down to the junction with Dalgarranga/Mt Magnet Road across to Mt Magnet. It also connects with the Cue– Murchison– Cue / Meeberrie Route via the Boolardy-Kalli Rd. This gives access from North West Coastal Highway to Great Northern Highway providing an alternative route for tourists and travellers that wish to cut inland from the coast across to the central Murchison area.

Of the three (3) east-west links to the Murchison Settlement (Butchers Track, Byro-Woodleigh and Coolcalalaya Road), this is the most important as it has a greater length of gravel pavement with the unsealed sections in good condition and with minimal alignment issues. The Murchison River does not affect the road in times when the river floods.

There are no local traffic counts available but what is being submitted is merely a minor variation on the existing status.

Road Development Need: Provide details of the road’s future use

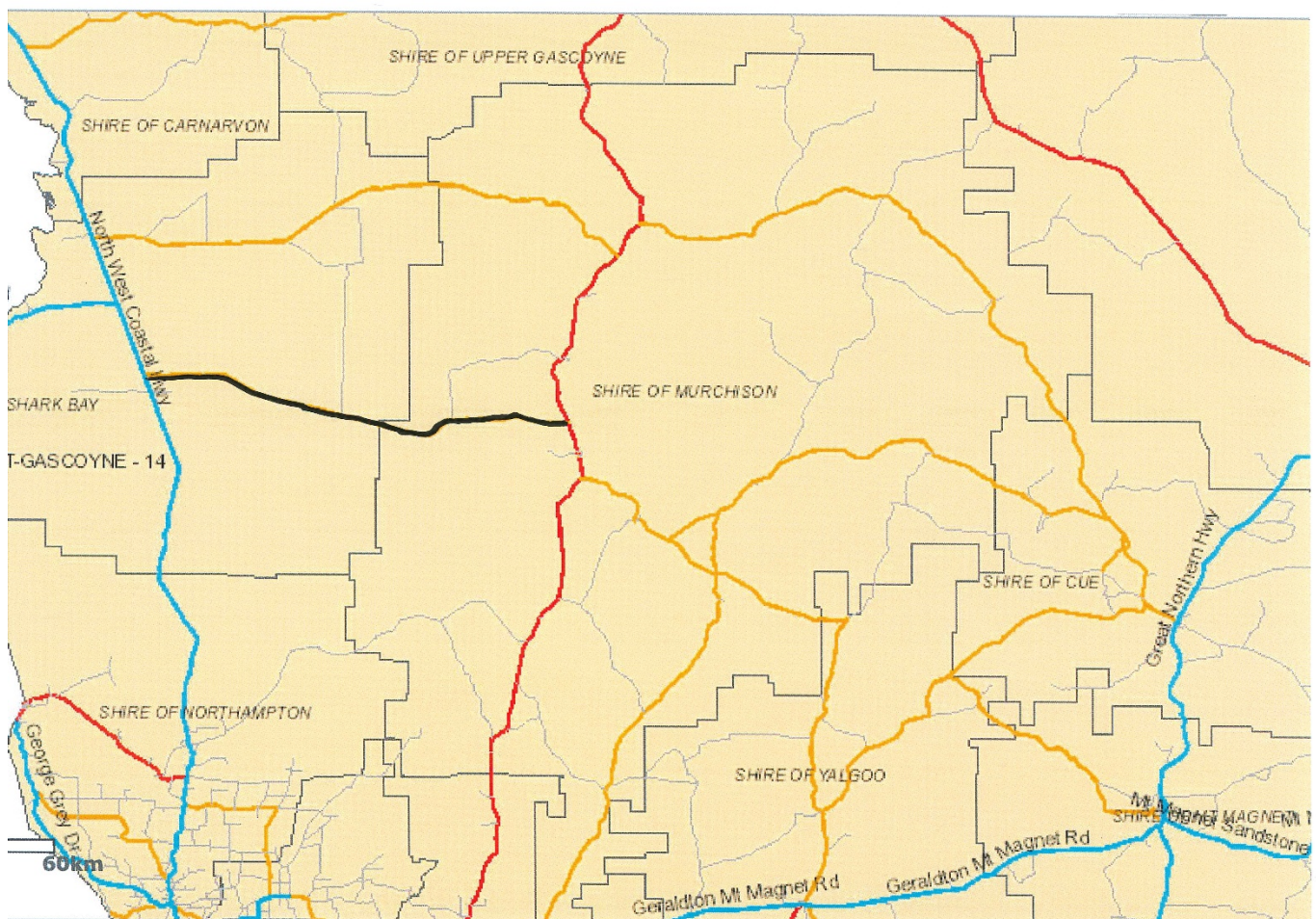
Some weak points have been upgraded by draining, filling and forming, to a uniform Type 2 standard with some gravel sections capable of providing reliable access in all but exceptionally wet weather.

Road Development Strategy: Provide a brief high-level summary for the future development of the road including proposed funding sources (i.e. Road Project Grant, Black Spot)

The relative importance of this road as an east-west link has over time increased. The ultimate aim to upgrade the whole road to a Type 3 Gravel Road standard rather than the current Type 2- Formed Road standard that has been identified in the current Roads 2030 document.

Funding via Main Roads WA, Roads to Recovery and Local Council.

Locality Plan:



MID WEST REGION REGIONAL ROAD GROUP
ROADS 2030–Road Justification and Development Strategy Submission/Amendment
Assessment Form

Technical Committee Determination Accepted <input type="checkbox"/> Rejected <input type="checkbox"/> Office Use Only

Local Government Authority Name & No: Shire of Murchison **LGA No** 705

Road Description and Location

Include as much information as possible in all areas to allow the TWG to assess each submission on its full merits

Road / Route Name:	Carnarvon-Mullewa Road
---------------------------	-------------------------------

Road Name	Road Number	Start SLK	Finish SLK	Length (km)	Is this road currently in the Roads 2030 document
Carnarvon-Mullewa Road	7050043	0.00	278.86	278.86	Yes

Road Justification

Road Function: Include road hierarchy category, RAV Network No (if applicable) and a comment on how the road makes a positive contribution to the economic and/or social wellbeing of the region and WA as a whole. **Traffic count data must be included** – average daily vehicles over a two-week period and % of heavy vehicles using the road.

This Regional Distributor Road currently provides access between from the Mullewa, Murchison Settlement and Gascoyne Junction. From Tallering Peak to Mullewa, it carries heavy traffic associated with some mineral development in that area. From there to the Twin Peaks-Wooleen Road turnoff it provides for access to CSIRO's Radio Observatory and SKA Project. From the Twin Peaks-Wooleen Road turnoff it provides access to the Murchison Settlement and then further northward to Gascoyne Junction and beyond. It therefore also fits the freight and community access and tourism / recreation criteria.

It in part it also incorporates a raft of east-west connections via the Coolcalalaya Rd, Butchers Track, Byro-Woodleigh, and the Murchison – Cue and Mt Magnet routes. The Carnarvon – Mullewa Road, 5050756, is a RAV Network 9 road. The Carnarvon – Mullewa Road, 7050043, is a RAV Network 7 road.

Road Development Need: Provide details of the road's future use

With the future traffic needs including additional heavy vehicles, local service traffic and a significant number of international visitors and workers and that resulting from the construction and operation of the Square Kilometre Array (SKA) radar in the Murchison, major improvement works will be required to cater for this long-term project with works required between the Murchison Settlement and Tallering Peak.

The first 118 km south of the Murchison Settlement is predominantly a 4m seal which needs to be widened with three vertical curves with poor stopping and intermediate sight distances a priority. Apart from a 7.5km section immediately north of the Murchison Settlement the rest of the road is an unsealed surface that carries large RAV combinations which can create a dust visibility hazard.

The 2017 replacement of the single lane Ballinyoo Bridge over the Murchison River with accompanying wide low-level crossing has significantly improved safety and the isolation of the Murchison Settlement in times of flooding

It also provides access to large areas of pastoral activity and is used by tourists as part of a north-south movement to including the major Mt Augustus tourist attraction, which with the closing of climbing access to

Ayers Rock in the Northern Territory has the potential to increase tourist numbers. It also in part facilitates east-west tourist movements from Mt Magnet and Cue to Kalbarri and Denham.

There are local traffic counts available that have been previously been provided but what is being submitted is recognition of the strategic importance of the route that has already attracted additional funding with a minor increase in Service Level as a result

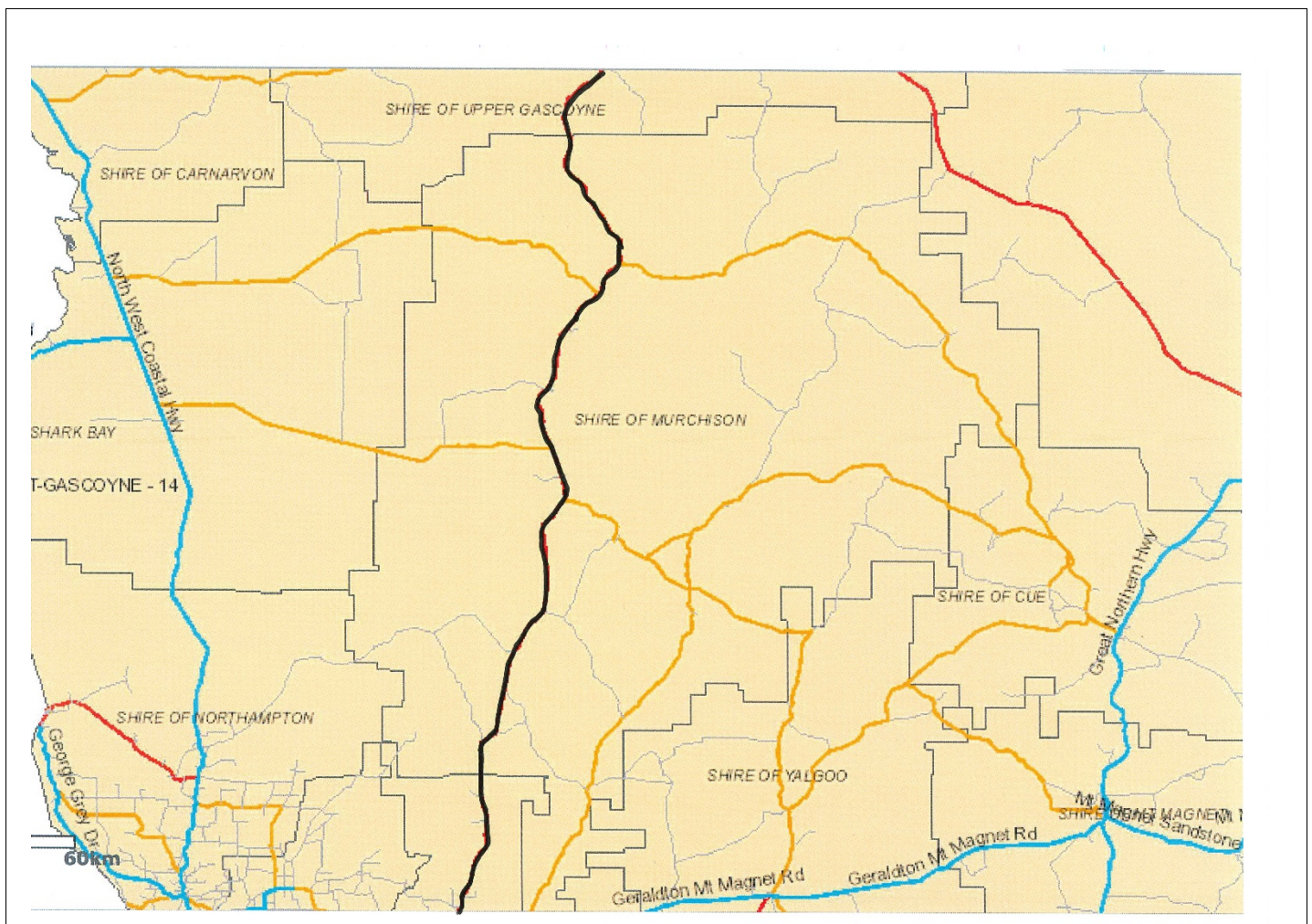
Road Development Strategy: Provide a brief high-level summary for the future development of the road including proposed funding sources (i.e. Road Project Grant, Black Spot)

Following the final approval being granted for the SKA project in May 2012, and the soon to be finalised agreement to facilitate the construction of the SKA, the road should undergo reconstruction and sealing to a uniform Type 5 standard between Murchison Settlement and Tallering Peak. This upgrade be assisted upon additional funds outside of the normal Main Roads WA being available

North of the Murchison Settlement a Type 4 – 6m seal classification is considered justified with the remaining section to the Butchers Track turnoff and sections associated with floodways considered to be the priority so that adequate passing opportunities are provided at strategic locations. The balance of the route should be a Type 3 Gravel.

Special Purpose State and Federal Funding is required supplemented by Main Roads WA, Roads to Recovery and Local Council Funding.

Locality Plan:



MID WEST REGION REGIONAL ROAD GROUP
ROADS 2030–Road Justification and Development Strategy Submission/Amendment
Assessment Form

Technical Committee Determination Accepted <input type="checkbox"/> Rejected <input type="checkbox"/> Office Use Only

Local Government Authority Name & No: Shire of Murchison **LGA No** 705

Road Description and Location

Include as much information as possible in all areas to allow the TWG to assess each submission on its full merits

Road / Route Name:	SKA Access Route (Carnarvon-Mullewa Road to Boolardy Kalli Road)
---------------------------	---

Road Name	Road Number	Start SLK	Finish SLK	Length (km)	Is this road currently in the Roads 2030 document
Twin Peaks-Wooleen Road	7050004	0.00	45.66	45.66	No
Wooleen-Mt Wittenoom Rd	7050027	0.00	13.00	13.00	Yes
Boolardy-Wooleen Rd	7050032	19.08	0.00	19.08	No
Beringarra-Pindar Road	7050001	145.67	117.36	28.31	No
Boolardy-Kalli	7050005	0.00	57.30	57.30	Yes

Road Justification

Road Function: Include road hierarchy category, RAV Network No (if applicable) and a comment on how the road makes a positive contribution to the economic and/or social wellbeing of the region and WA as a whole. **Traffic count data must be included** – average daily vehicles over a two-week period and % of heavy vehicles using the road.

This Route provides direct access via the Carnarvon-Mullewa Road to CSIRO's Radio Observatory and SKS Project. It carries heavy traffic associated with the SKA Project which is long-term key economic driver. Sections have been recently been partly upgraded via State Government Funds to a Type 2 Formed Standard Roads with a major multi-pipe culverts installed on a section of the Twin-Peaks-Wooleen Rd over the Murchison River via a realigned section of the road. With the exception of the Twin-Peaks-Wooleen Rd, all of the roads associated with the route are classified as Local Distributors.

The Boolardy-Kalli Rd section of the route in part also currently provides access between Murchison Settlement and Cue and is increasingly being used by tourists and travellers who are looking for an alternative and direct route across to Great Northern Highway without having to travel down to Mullewa. This section is already included as a road of regional significance by Cue and Murchison Shires and forms part of an east-west link between Cue and Meekatharra to the coast.

The Wooleen-Mt Wittenoom Rd section also forms part of the existing Mt Magnet to Murchison Route. The Twin Peaks-Wooleen Road also provides to Wooleen Farm Stay, the Murchison Shires main pastoral tourist / accommodation establishment.

It therefore also fits the freight and community access and tourism / recreation criteria.

There are no local traffic counts available but what is being submitted is recognition of the strategic importance of the route that has already attracted additional funding.

Road Development Need: Provide details of the road's future use

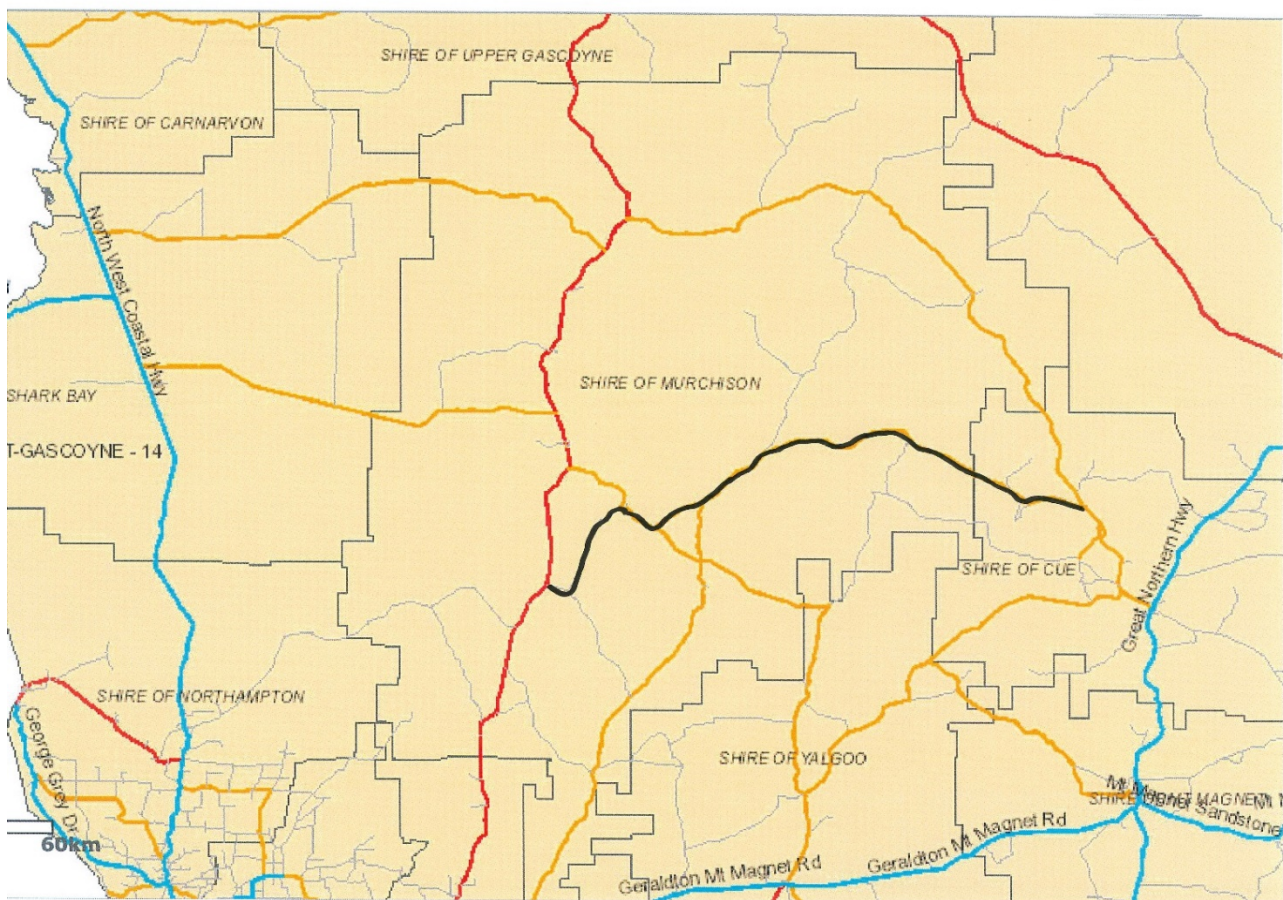
With the future traffic needs including additional heavy vehicles, local service traffic and a significant number of international visitors and workers and that resulting from the construction and operation of the Square Kilometre Array (SKA) radar in the Murchison, major improvement works will be required to cater for this long-term project

Road Development Strategy: Provide a brief high-level summary for the future development of the road including proposed funding sources (i.e. Road Project Grant, Black Spot)

The road is unsealed and will need to be improved and maintained to a Type 4 standard with a 6m seal if it to achieve its strategic purpose. This upgrade will likely be contingent upon additional funds outside of the normal Main Roads WA being available. If this is not forthcoming, then the route should be reclassified to a Type 3 – Gravel Road.

In part it will also see traffic reduce on the southern section of the Beringarra- Pindar Road south of the Boolardy- Kalli Road turnoff. The creek crossing area just before the shire boundary with Cue needs some upgrade work to improve its resilience to flooding as does the main crossing over the Roderick River.

Special Purpose State and Federal Funding is required supplemented by Main Roads WA, Roads to Recovery and Local Council.

Locality Plan:

MID WEST REGION REGIONAL ROAD GROUP
ROADS 2030–Road Justification and Development Strategy Submission/Amendment
Assessment Form

Technical Committee Determination Accepted <input type="checkbox"/> Rejected <input type="checkbox"/> Office Use Only

Local Government Authority Name & No: Shire of Murchison **LGA No** 705

Road Description and Location

Include as much information as possible in all areas to allow the TWG to assess each submission on its full merits

Road / Route Name:	Coolcalalaya / New Forrest-Yallalong Roads
---------------------------	---

Road Name	Road Number	Start SLK	Finish SLK	Length (km)	Is this road currently in the Roads 2030 document
Coolcalalaya Rd	7050010	0.00	33.50	33.50	No
New Forrest-Yallalong Rd	7050008	0.00	37.15	37.15	No

Road Justification

Road Function: Include road hierarchy category, RAV Network No (if applicable) and a comment on how the road makes a positive contribution to the economic and/or social wellbeing of the region and WA as a whole. **Traffic count data must be included** – average daily vehicles over a two-week period and % of heavy vehicles using the road.

This Local Access Road is an east-west connection between Carnarvon – Mullewa Road and North West Coastal Highway. It provides a direct link to the major tourist coastal town of Kalbarri. and several “station stay” destinations and by definition is more akin to a Local Distributor Road.

The route then continues either to the Murchison Settlement or to Mt Magnet via the Twin Peaks-Wooleen Rd Meeberrie – Mt Wittenoorn Road to connect with Yalgoo North Road down to the junction with Dalgara/Mt Magnet Road across to Mt Magnet or to the Cue – Murchison – Cue / Meekatharra Route via the Boolardy-Kalli Rd

This gives access from North West Coastal Highway to Great Northern Highway providing an alternative route for tourists and travellers that wish to cut inland from the coast across to the central Murchison area.

Road is subject to flooding when the Murchison River is in flood. Within the Murchison Shire the road is approaching appropriate standard whilst within Northampton Shire sections between farming and pastoral areas require some improvement.

It therefore also fits the freight and community access and tourism / recreation criteria. There are no local traffic counts available but what is being submitted is merely a reflection of the strategic importance of the route.

Road Development Need: Provide details of the road's future use

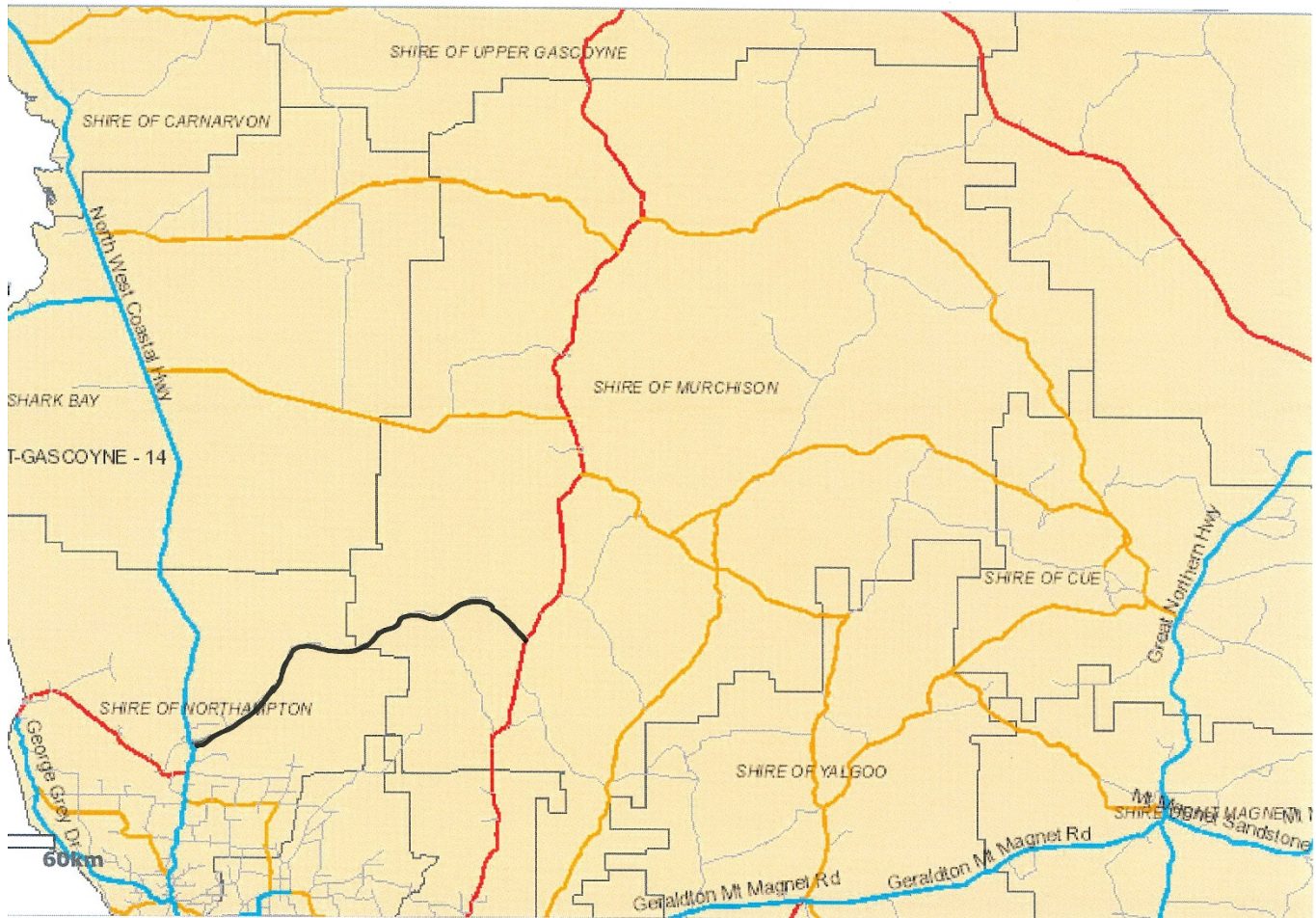
Within the Murchison Shire the road has been upgraded to a uniform Type 2 standard. There is a need to improve the road and maintain it to a Type 2 standard capable of providing reliable access in all but exceptionally wet weather. The road should be reclassified to a Local Distributor.

Road Development Strategy: Provide a brief high-level summary for the future development of the road including proposed funding sources (i.e. Road Project Grant, Black Spot)

Widening the formation and providing a uniform Type 2 – Formed Road standard should be undertaken to improve the safety and amenity of this road.

Funding via Main Roads WA, Roads to Recovery and Local Council.

Locality Plan:



MID WEST REGION REGIONAL ROAD GROUP
ROADS 2030–Road Justification and Development Strategy Submission/Amendment
Assessment Form

Technical Committee Determination Accepted <input type="checkbox"/> Rejected <input type="checkbox"/> Office Use Only

Local Government Authority Name & No: Shire of Murchison **LGA No** 705

Road Description and Location

Include as much information as possible in all areas to allow the TWG to assess each submission on its full merits

Road / Route Name:	Beringarra-Pindar Road (Wreath Flowers Access)
---------------------------	---

Road Name	Road Number	Start SLK	Finish SLK	Length (km)	Is this road currently in the Roads 2030 document
Beringarra-Pindar Rd	7050006	311.36	317.42	6.06	No
Wreath Flowers Access Rd	7050068	0.00	0.61	0.61	No

Road Justification

Road Function: Include road hierarchy category, RAV Network No (if applicable) and a comment on how the road makes a positive contribution to the economic and/or social wellbeing of the region and WA as a whole. **Traffic count data must be included** – average daily vehicles over a two-week period and % of heavy vehicles using the road.

Beringarra- Pindar is a Local Distributor Road providing local access to pastoral stations between Pindar and Beringarra as well as gold mine at A-Zone and Mixy at Yuin.

The lower portion including Wreath Flowers Access Road serves as a major traffic generator for tourists visiting a Wreath Flowers attraction. During wildflower season traffic volumes spike, well over and above the functioning capacity of this formed road. It therefore also fits the freight and community access and tourism / recreation criteria

There is a regular and continuing safety issue with very high tourist numbers as illustrated by the following weekly traffic count summary. (Details attached)



Date	Min	Av	Max
6/08/2018	21	49	69
13/08/2018	62	101	193
20/08/2018	78	165	309
27/08/2018	9	245	441
3/09/2018	208	328	553
10/09/2018	83	353	504
17/09/2018	234	370	436
24/09/2018	249	312	500
1/10/2018	68	176	290
8/10/2018	54	84	118

Road Development Need: Provide details of the road's future use

The surface of this road and formation is such that when this is mixed with some heavy vehicle movements, it can pose a serious safety risk.

Road Development Strategy: Provide a brief high-level summary for the future development of the road including proposed funding sources (i.e. Road Project Grant, Black Spot)

Rather than the current Type 2 – Formed Road that more or less exists a combination of a Type 5 Sealed 6m Road and Type 6 Sealed Road is considered justified to improve the safety and amenity of what is a relatively short section of this road in the southern part of the Murchison Shire and abutting City of Greater Geraldton. Use of the Wreath Flower Access Road as part of the solution should be also considered.

Funding via Main Roads WA, Roads to Recovery and Local Council.

Locality Plan:





Carnarvon-Mullewa Road Report to Council February 2020

Background

At the September 2019 Council Meeting the Works Supervisor advised Council that to improve the refinement of our resealed roads and improve overall management generally we have engaged Greenfields to undertake the assessment and programming of the sealed sections of the Carnarvon-Mullewa Road. This will give us a program for this year and beyond. In addition, they will conduct the tender management aspect. Supervision of the program will also follow once the program has been established and successful tenderer identified.

Actions to implement the 2019/20 Program have been put into place

Apart from three sealed sections on the Beringarra- Pindar Road plus a few sealed roads within the Murchison Settlement, Councils main sealed road is the Carnarvon- Mullewa Road.

Accordingly, Greenfields were requested to not just review the existing sealed conditions and come up with a ten-year sealed program but also look at options and rationale for a potential widening program.

A copy of their report on the Carnarvon-Mullewa Road Seal Surfacing Future Widening Extension Assessment is attached which aids discussion on a review of the overall strategy associated with this road.

Status and Function

As separately advised the Carnarvon-Mullewa Road is classified under the Main Roads WA road hierarchy as a Regional Distributor. This is the only road in the Shire not being classified as a Local Road.

This Regional Distributor Road currently provides access between from the Mullewa, Murchison Settlement and Gascoyne Junction. From Tallering Peak to Mullewa, it carries heavy traffic associated with some mineral development in that area. From there to the Twin Peaks-Wooleen Road turnoff it provides for access to CSIRO's Radio Observatory and SKA Project; which has increased the volume and long-term nature of the traffic. From the Twin Peaks-Wooleen Road turnoff it provides access to the Murchison Settlement and then further northward to Gascoyne Junction and beyond.

It in part it also incorporates a raft of east-west connections via the Coolcalalaya Rd, Butchers Track, Byro-Woodleigh, and the Murchison – Cue and Mt Magnet routes. The Carnarvon – Mullewa Road, 5050756, is a RAV Network 9 road. The Carnarvon – Mullewa Road, 7050043, is a RAV Network 7 road

With the future traffic needs including additional heavy vehicles, local service traffic and a significant number of international visitors and workers and that resulting from the construction and operation of the Square Kilometre Array (SKA) radar in the Murchison, major improvement works will be required to cater for this long-term project with works required between the Murchison Settlement and Tallering Peak.

The first 77 km south of the Murchison Settlement is predominantly a 4m seal. Apart from a 7.5km section immediately north of the Murchison Settlement the rest of the road is an unsealed surface that carries large RAV combinations which can create a dust visibility hazard.

The 2017 replacement of the single lane Ballinyoo Bridge over the Murchison River with accompanying wide low-level crossing has significantly improved safety and the isolation of the Murchison Settlement in times of flooding.

The existing Mid-West Main Road 2030 Roads Regional Strategies for Local Government Roads Document assigns a Type 4 Service Level. ie a sealed road with a 6m seal width by building up the residual gravel pavement to full thickness.

Whilst it is understood that this standard was later reduced for existing roads between 50-100 vehicles per day to 4m for new roads and for 5.6m for existing roads the standard as identified is considered appropriate for Murchison.

The February 2020 submission to the Mid-West Main Road essentially proposes an upgrade of the Service Levels as follows:

- Section south of Murchison Settlement to be upgraded from a Type 4 - 6m seal width to a Type 5 - 7m seal width.
- Section north of the Murchison Settlement adopt a Type 4 - 6m seal width till the Butchers Track turnoff then revert to a Type 3 – Gravel Road except for passing areas lanes which will be a Type 4 – 6m seal width and floodways and grids which will be a Type 6 – 8-9m seal width

Seal Width

As indicated, notwithstanding the strategic intent the in the Mid-West Roads 2030 Report, most of the existing sealed road has a seal width of 4.0m.

Seal Width (m)	Length (km)	%
4.0	67.28	69.1%
5.0	0.33	0.3%
6.0	2.08	2.1%
7.0	8.83	5.9%
8.0	20.53	21.3%
10.0	1.20	1.2%
Totals	97.34	100.0%

Issues with such a 4.0m seal width design width include the following:

1. In cost terms purely associated with the costs of bituminous sealing including mobilisation costs is around \$4.69 per m². For every 1.0km length the sealed costs are as follows:

4.0m seal	\$18,760
6.0m seal	\$28,140
7.0m seal	\$32,830

However, the actual costs to form the road and construct the road pavement, which are by far the most significant portion of a sealed road construction project will remain much the same.

As shown below of the 67.61 km length of 4.0 and 5.0m seals the pavement in situ in many instances would be pretty much adequate to cater for a 6.0m seal.

Pavement Width (m)	Length (km)	%
8.0	42.13	62.3%
8.5	2.42	3.6%
9.0	16.72	24.7%
9.7	1.42	2.1%
10.0	4.3	6.4%
11.5	0.62	0.9%
Totals	67.61	100.0%

This means that on a km basis the additional length of seal that could be constructed will not be anywhere near the length that could be assumed purely from the cost of the seal.

This is amply illustrated in Greenfields Report where the sealing costs associated widening the road represents approximately 21% of the total construction costs.

2. A 4.0m seal, whilst prevalent in other States is not something that is well practiced within the Mid-West WA. Most other Shires have long ago abandoned this as a standard moving to 6-7, seals and indeed going back to widen existing narrow seals. Costs of edge wear, future edge wear and maintenance type and future traffic need to be factored in.
3. Invariable a 4m seal means that traffic, especially heavy vehicles will track in the centre of the road rather than spread the load more evenly across the carriageway.
4. From a road safety aspect, especially in a high-speed low traffic environment where animal and vehicular avoidance issues are a significant risk, a 4.0m seal will invariably mean a variation in potential controllability with potential windscreen damage. A wider road simply increases road safety and provides better opportunity for avoiding wildlife.
5. Whenever a 4.0m seal is constructed on horizontal and vertical curves is normal design practice to widen the seal and formation. Whilst this has been undertaken north of the Murchison Settlement there are 3 sections south of the Settlement where there is insufficient stopping and intermediate site distances available. In these locations a design speed of around 75km applies far less than the likely 85%ile speed of around 100km/hr. This is a significant road safety design flaw. It may also apply to some horizontal curves.
6. The practicalities of construction associated with curves (horizontal and vertical), floodways and grids invariably mean that pavement and formation widths remain the same for large sections with only the seal width differing. This is demonstrated by Greenfields investigation.

In broad terms such a 4m seal standard it is generally meant to be used for low traffic roads but as with all standards there is a no hard and fast science with respect to what traffic level of traffic constitutes what standard.

Seal Widening Options

Greenfields Report highlights the obvious in that the costs to widen an existing seal (predominately due to the cost of earthworks and pavement construction) being is far greater after the initial construction than if carried out at the time.

From a cost perspective, without additional funding it will be difficult to see how Council can implement a broad scale widening program to a 7.0m width compared to say extending the sealed length which is an obvious priority.

Greenfields Report however highlights two aspects namely

- that if widening is to occur then it is desirable that it be undertaken so that it can coincide with a scheduled reseal of the existing road.
- the actual costs of widening are based on a variety of assumptions such that it would be desirable for the Shire to select a 1-2km section so that the actual costs of the Shire using our own staff, plant and equipment can be accurately determined.

In this regard at two of the three sections of that road that need widening on vertical curves could be used to meet both objectives. Given the road safety issues a case for Main Roads WA Funding assistance may be able to be successfully argued.

Given at it appears that for most of the length adequate pavement width exists then other areas could also be trialled with a 6m seal width is created by building up the residual gravel pavement to full thickness. There are however some risks associated with this as invariably the shoulder formation width may be less than desirable.

Importantly the method of construction will be critical as the costs, practicalities of construction will need to be reviewed. Eg profiling or stabilisation etc. We will be looking at possible cost-effective future treatments.

Pavement Materials

Significant factors to be considered also include the location, quantity, quality, availability consistency and depth of pavement material used. It is likely that this is an issue with respect to the existing road as well as into the future both for construction and maintenance.

As a general comment whilst the existing road may be able to cope with the current traffic any additional loading over especially when concentrated for short periods over and above local use will be likely be an issue. Recent pavement shoving immediately north of the Murchison Settlement due to carting of materials for the Errabiddy Bluff Track is one such minor example. Any future mining operation will be an issue.

Road Geometry

Both the horizontal and vertical alignment will alignment are considerations moving forward as will the application of appropriate design standards.

South of the Murchison Settlement along the existing area seal there are three vertical curves with poor stopping and intermediate sight distances in 4.0m sections where widening is desirable. There appear to be some horizontal curves which could be improved from a travel comfort perspective with some widening

On any new work depending on the grade change appropriately designed vertical curves should be undertaken. The further south we go the more likely it will be that construction costs increase given the nature of the terrain. This will also likely apply to some horizontal curves. Both issues have already been considered by Main Roads WA with respect to the SKA Project traffic requirements

New Seal Extensions

For these reasons all future new sealed road extension work should be at least to a 6m seal width and preferably a 7.0m sealed width.

In priority terms extending the seal south towards the City of Great Geraldton should be the priority. Apart from the obvious benefits we will attract additional road funding via the Grants Commission. As we move further south into more undulating road geometry will be a design and construction which may influence priorities.

North of the Settlement there is a different strategy, with an opportunity to be explored to look creating sections of wider sealed areas so provide for passing opportunities. Using an opportunistic approach around floodways would be good start as it has the following advantages.

- Where flood damage works are undertaken, mobilisation and construction costs are met by external funding. By Council providing top up expenditure and sealing the road at our cost the dual food protection. road safety aims will be achieved at only the marginal cost of the full project cost.
- With a sealed floodway road safety is significantly improved, especially for small rainfall events with the road more likely to be closed for less time then would otherwise be the case
- For large flood events where it is possible that the seal may be stripped, almost the full cost of repair will be externally funded as well as the normal reseal costs perhaps being avoided.

The section immediately north of the settlement north to Butchers Track could also be sealed as part of this strategy in part as Butchers Track is the main alternative route when the Murchison is in flood.

Seal Application

From observation it seems that historically most of the bituminous sealing works have involved two separate seal applications some years apart. Ie a primer seal in one year followed by a final seal at some later period in most cases outside of what is desirable.

Primer seals are by their very nature and design intended for short periods of 1-2 years. They are temporary treatments with a restricted design life. They often include a significant amount of cutter which will keep the bitumen "alive" in times of cold weather. If they are left too long, they can crack and allow moisture to penetrate. When a final seal is then applied, especially after a few years invariably some additional agent such as rubber or modified binder may need to be added. This will invariably increase costs.

It has also been noted that on the last section of the Carnarvon-Mullewa Road seal south of the Settlement stripped due to insufficient binder being spayed. However, where a two-coat seal was provided at floodway sections there were no such problems despite the likely under application of binder in the first seal.

If a Council has and will have an annual reseal program then there may be some benefit for such an approach, but in our instance, this is not the case. As a result, we carry greater risk and haven't the opportunity of maximising mobilisation costs.

As indicted on smaller sections of floodways and grids a two-cost initial primer seal with a 14mm aggregate immediately followed by a 10mm final seal or a 10mm aggregate with a 7 mm final seal will maximise the design life of the seal as well as significantly reducing our risk. The second coat of stone should bed into the gaps in the 14mm first seal.

Wherever possible this should be the approach moving forward.

Road Formation / Drainage

Greenfields Report also provides commentary on roadside drainage which comprises roadside table drains, isolated culverts and numerous sealed floodways, some with rock protection. Throughout the unsealed segments there are also numerous unsealed floodways, table drains and offshoot drains.

Although a formal waterways analysis was outside the scope of this report, from visual observations during the site inspection it is clear that in certain segments significant volumes of water pond either adjacent the existing road or pond on the sealed surface; this is particularly prevalent at sealed floodways. It appears that this pond is more pronounced in segments of the road where the surrounding natural surface is quite flat, and the road formation is minimal.

From a road management and maintenance perspective, water ponding adjacent or on top of the road pavement / surfacing is undesirable as the risk of water ingress into the pavement increases. Water contained within the pavement material may reduce the strength of the material and increase the risk of pavement failure especially if the pavement is subject to traffic loading.

Ideally, the road formation would be constructed to minimise the risk of water ingress into the pavement. However, given that the formation is already in place there may be a significant cost to improve / rectify these issues on entire road base. Costs may be prohibitive, but in any event should be explored with a view to of potentially reconstructing sections of what should have been floodways through coordinating any improvements with the programmed reseal.

Prior to extending the seal onto road segments that are currently unsealed, it is recommended that the Shire consider the appropriate finished level for the new road formation and pavement as well as how the existing drainage assets will perform with the upgraded pavement and seal. The Shire may also want to consider whether any additional drainage assets are required to manage the various water crossing points.

To a large extent in recent times this is the approach that we have taken.

Summary

The above approach albeit not straight forward for future projects is intended to be taken when moving forward when managing the Carnarvon-Mullewa Road. Ultimately this approach will further inform Councils Asset Management and Long-Term Financial Plans and dictate whether these aspirations can be delivered.

Bill Boehm
Chief Executive Officer

Enc Greenfields Carnarvon-Mullewa Road Seal Surfacing Future Widening Extension Assessment Report December 2019



SHIRE OF MURCHISON

**CARNARVON MULLEWA RD SEAL SURFACING, FUTURE
WIDENING & EXTENSION ASSESSMENT**



GERALDTON

8/81 Forrest Street, PO Box 2840, Geraldton, WA 6531
P 08 9921 5547

PERTH

3 Shakespeare Avenue, Yokine, WA 6060
M 0498 999 484



Revision Status						
Rev	Date	Purpose	Prepared	Reviewed	Approved	Details
A	25/11/19	Issued for internal review	JK	NG	N/A	First draft
B	26/11/19	Issued for external review	JK	BB	N/A	Various changes from internal review incorporated, sent for Client review.
0	06/12/19	Issued for use	JK	BB	N/A	Reviewed cost estimates for earthworks, included estimate build-up in Appendix C and added commentary on establishing actual cost in Section 5.0.



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1.0 BACKGROUND

The Carnarvon Mullewa Rd in the Shire of Murchison (Shire) is a Regional Distributor road that runs approximately north – south through the Shire and is a key transport link for local and regional businesses, properties and tourism. Based on traffic count data near the Ballinyoo Bridge from 2018, the road experiences a traffic volume of between 50 – 60 Average Annual Daily Traffic (AADT). The Shire are currently considering various options with regards to the renewal, maintenance, upgrade and expansion of the seal surfacing on the Carnarvon Mullewa Rd.

In October 2019, the Shire engaged Greenfield Technical Services (Greenfield) to assess the existing sealed segments of the Carnarvon Mullewa Rd as well as the remaining unsealed pavement areas on the southern end of the road. The purpose of the assessment was to:

- Identify the current condition of the existing seal surfacing and determine the nature of any works required and timing for such works,
- Identify the areas of narrow sealed pavement and assess the viability of widening seal (and the associated widening of the subgrade and pavement) to provide a consistent carriageway width of 7.2m,
- Review the remaining unsealed segments at the southern end of the road in terms of identifying the high-level scope of work required to complete the seal surfacing.

This report provides a summary of Greenfield's assessment. As part of the preparation of this report, a site inspection was completed on 17th and 18th October 2019.

2.0 SCOPE OF ASSESSMENT

The scope of the assessment comprised a portion of the Carnarvon Mullewa Rd as described in the table below.

Road	Start SIK	Start Terminus	End SIK	End Terminus	Length (km)
Carnarvon Mullewa Rd	145.97	Northern end of seal surfacing approx. 10km north of Murchison Settlement	278.86	Southern Shire boundary	132.89

Table 1: Scope of assessment

The seal surfacing, exposed pavement in the narrow seal width sections and unsealed pavement was first visually inspected with the key attributes being recorded include surfacing and pavement width, type and any other distinguishing features.

Following this, the surface texture of the existing seal surfacing was assessed using the sand patch method. The existing texture of the seal surface has been used in developing the proposed scope of work. Note, sand patch testing was targeted and completed on sections of seal that were significantly different from other sections based on visual observations.



3.0 EXISTING ROAD DESCRIPTION AND ASSESSMENT

3.1 GENERAL

The Carnarvon Mullewa Rd within the scope of this assessment comprises three types of carriageway surface:

1. Unsealed pavement,
2. Narrow sealed pavement (~4m wide seal), and
3. Full width sealed pavement (~7 – 8m wide seal).

The road generally follows the natural surface and the extent of the formation embankment is minimal. The finished height of the running surface is typically between -50mm / +100mm of the natural surface. There are numerous floodways along the length of the road segment and roadside drainage throughout most sections.

Carriageway Surface	Approx. Total Length (km)
Unsealed Pavement	35.46
Narrow Sealed Pavement (~4m wide seal)	67.28
Full Width Sealed Pavement (~6 – 8m wide seal)	30.15
Total Length	132.89

Table 2: Summary of existing carriageway surfaces

3.2 SEALED PAVEMENT

The sealed pavement extends between the following sections:

- Slk 145.97 – 241.74,
- Slk 260.00 – 260.51, and
- Slk 270.35 – 217.50.

The existing sealed pavement varies in width between approx. 7m to 47m (Jiggernoo Emergency Airstrip). Based on only a visual inspection, the pavement depth appears to vary between approx. 50 – 150mm.

Sealed Pavement Width	Approx. Total Length (km)
Narrow Pavement (~7 – 8m)	56.01
Widened Pavement (>8m)	41.42
Total Length	97.43

Table 3: Summary of sealed pavement widths

In general, the sealed pavement is comprised of a gravelly material and was in varying condition. In parts, the pavement displayed evidence of recent scouring and wear and there were a few sections



where the pavement has been affected by salt or has been damaged by other external factors. In other areas, the pavement width is not currently wide enough to accommodate any seal widening and still provide an appropriate width unsealed shoulder on both sides.

3.3 UNSEALED PAVEMENT

The unsealed pavement inspected comprised only those sections south of the Murchison settlement being between:

- Slk 241.74 – 260.00,
- Slk 260.51 – 270.35, and
- Slk 271.50 – 278.86.

The unsealed road segments comprise naturally occurring gravel sheeting material of varying thicknesses and widths over a natural formed subgrade material. At the time of the inspection, the surface was in average condition with some areas of loose sheeting material and corrugations.

Drainage comprises unsealed floodways, roadside drains and offshoot drains the majority of which were in average to good condition.

3.4 SEAL SURFACING

Of the existing seal surfacing, five different types were identified as summarised below.

Surfacing Type	Aggregate Type	Approx. Total Length (km)
Single Coat Seal	Both 10mm and 14mm	32.34
Single Coat Seal with Emulsion Enrichment	14mm	8.76
2 Coat Seal	14 / 10mm	15.65
Reseal	Both 10mm and 14mm	20.41
Fabric Seal	Both 10mm and 14mm	20.27
Total Length		97.43

Table 4: Summary of seal surfacing types

The condition of the seal surfacing varied significantly depending on the segment inspected. Some segments were in very good condition and are not likely not to require any work in the short to medium term whereas there were other segments which contained isolated segments of edge wear / breaks, pavement damage, cracking and aggregate stripping / plucking. The edge wear / breaks are likely the result of having a narrow seal and vehicles travelling on / off the seal when meeting oncoming traffic. Somewhat surprisingly, the edge wear was relatively limited given the extent of the narrow seal.

In general terms, the areas of fabric seal and some of the areas of existing single coat seal were observed to be in the poorest condition and will require works in the short term to preserve the seal surfacing and underlying pavement.



3.5 DRAINAGE

The drainage comprises roadside table drains, isolated culverts and numerous sealed floodways, some with rock protection. Throughout the unsealed segments there are also numerous unsealed floodways, table drains and offshoot drains.

Although a formal waterways analysis was outside the scope of this report, from visual observations during the site inspection it is clear that in certain segments significant volumes of water pond either adjacent the existing road or pond on the sealed surface; this is particularly prevalent at sealed floodways. It appears that this pond is more pronounced in segments of the road where the surrounding natural surface is quite flat, and the road formation is minimal. From a road management and maintenance perspective, water ponding adjacent or on top of the road pavement / surfacing is undesirable as the risk of water ingress into the pavement increases. Water contained within the pavement material may reduce the strength of the material and increase the risk of pavement failure especially if the pavement is subject to traffic loading.

Ideally, the road formation would be constructed to minimise the risk of water ingress into the pavement. However, given that the formation is already in place there would be a significant cost to improve / rectify these issues. This this prohibitive cost, no improvement / reconstruction works are recommended.

Prior to extending the seal onto road segments that are currently unsealed, it is recommended that the Shire consider the appropriate finished level for the new road formation and pavement as well as how the existing drainage assets will perform with the upgraded pavement and seal. The Shire may also want to consider whether any additional drainage assets are required to manage the various water crossing points.

4.0 PROPOSED SCOPE OF WORK

4.1 GENERAL

There are two elements to the proposed scope of work:

1. Scope required to preserve the existing seal surfacing (resealing), and
2. Scope required to widen the existing seal surfacing to provide a consistent 7.2m wide seal.

Although there is some natural overlap and interface between these two elements, they will be discussed and summarised separately below in order to provide transparency to the Shire in terms of the available options. If the Shire does decide to pursue a seal widening program, it is strongly recommended that the widening work and seal renewal work for any particular segment is scheduled as a package of work; that is both scopes of work for a segment of road are completed simultaneously. This has multiple benefits including:

1. Minimising the mobilisation / demobilisation costs for the sealing contractor, and
2. Avoiding the seal joint / overlap that occurs if only the seal widening is completed since both the reseal of the existing sealed surface as well as the second coat of the seal widening area would be completed at the same time.

The following sections summarise the scope of work for both the resealing and widening works.

4.2 RENEWAL OF EXISTING SEAL SURFACING

The renewal of the existing seal surfacing focuses on those existing areas of seal requiring resealing. A program of work based on an approx. annual expenditure of \$200k - \$300k has been prepared



prioritising the areas in greater need of attention first. Depending on funding availability, the Shire may consider increasing or decreasing the nominated scope in each of the programme years.

Where possible, segments requiring similar works have been grouped together geographically for constructability and sequencing reasons.

Given the condition of the seal surfacing nominated for works in Year 1, it is recommended that the Shire commence this programme of works in the next 1 – 2 years. Furthermore, providing the reseal works between Sk 193.21 – 195.51 are completed within the short term, it is likely that the pavement damage identified in this area will not require reconstruction.

The table below summarises the approx. length and area of reseal required in each of the 10 years of the program. Given the variations in surface texture and the time between when the sand patch testing was completed as part of this report and when some of the resealing will be completed, a nominal seal design has been used across all segments to determine the indicative cost of the works. Prior to the resealing works being completed every year, it is recommended that a specific seal design (s) be completed accounting for the surface texture and condition at the time of the works.

Program Year	Approx. Reseal Length (km)	Approx. Reseal Area (m2)
1	12.49	61,520
2	14.87	71,960
3	7.85	34,550
4	8.61	39,640
5	11.26	60,480
6	9.26	52,800
7	11.00	61,780
8	8.08	35,920
9	4.80	26,360
10	9.21	56,660

Table 5: Summary of proposed 10-year reseal program

4.3 SEAL WIDENING

The seal widening scope will in many locations require widening of the pavement structure prior to widening the seal surfacing. The width of the pavement widening varies between approx. 0.2m – 2.2m and will require the existing subgrade material to be prepared prior to a pavement layer being constructed to match the existing carriageway cross-section.



The seal widening required to achieve a minimum 7.2m wide sealed width varies between approx. 0.2 – 3.2m. It is recommended that the widened pavement areas are sealed with a 2-coat bitumen seal with aggregate size appropriate for the interface with the existing seal surfacing and subsequent reseal. As previously mentioned, the seal (and associated pavement) widening works should preferably coincide with the seal renewal works and therefore the yearly allocation of the widening works shown in the tables below correspond to the reseal sections nominated in Section 4.2 above.

Pavement Widening Width (m)	Approx. Total Length (km)
0.2	18.00
0.7	4.02
1.2	46.80
2.2	0.13

Seal Widening Width (m)	Approx. Total Length (km)
0.2	5.72
1.2	0.42
2.2	0.33
3.2	67.28

Table 6: Scope of widening works

4.4 SEAL EXTENSIONS

Based on the site inspection, no unique issues were identified with the existing unsealed road segments other than the standard constructability considerations such as water and gravel material sources that would impact extending the seal south towards the Shire boundary.

As mentioned in Section 3.5, the only item that the Shire may wish to review in further detail is the proposed finished road height and the need for any new or upgraded drainage structures to mitigate the risk of water damage to the sealed pavement.

5.0 10-YEAR PROGRAM COST ESTIMATE

A proposed scope of work has been developed based on a 10-year program. The objectives of the program were:

1. Complete the seal renewal works in a targeted manner to extend the life of the asset,
2. Develop a realistic, medium-term program that captured the full extent of the works to achieve a 7.2m wide sealed carriageway in the areas where the seal already exists, and
3. Balance the costs (where possible) across years whilst providing flexibility to increase / decrease the scope of works in any one year depending on other factors (e.g. Shire budget, weather, priorities).

Please note, the extension of the seal to complete the remainder of the unsealed portions of the road is not included in this program. The Shire will need to balance the need to renew, maintain and widen the existing seal and sealed pavement with the goal of extending the seal to the Shire's southern boundary.

A summary of the proposed program is provided in the table below; the full work program is contained in Appendix B. The cost estimate build-ups for each type of work have been shown in Appendix C.



Year	Length (km)	Reseal Area (m2)	Est. Cost (Reseal Only)	Est. Cost (Widening + Reseal)
1	12.49	61,520	\$288,529	\$1,501,394
2	13.21	62,000	\$299,503	\$1,648,338
3	7.85	34,550	\$171,908	\$1,076,435
4	8.61	39,640	\$203,151	\$1,161,067
5	11.26	60,480	\$319,252	\$1,399,038
6	9.26	52,800	\$287,073	\$1,052,893
7	11.00	61,780	\$345,975	\$1,283,243
8	8.08	35,920	\$207,190	\$1,266,161
9	4.80	26,360	\$156,609	\$616,715
10	9.12	56,120	\$343,420	\$1,002,163
Totals	95.68	491,170	\$2,622,609	\$12,007,446

Table 7: Summary of the proposed 10-year work program

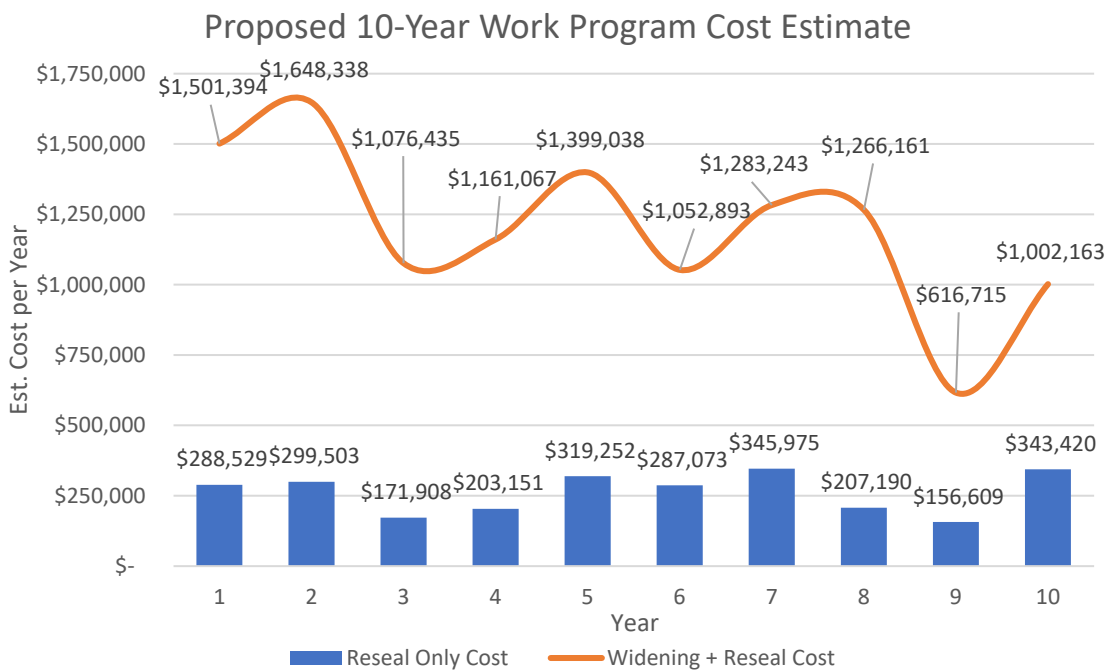


Figure 1: Summary of the proposed 10-year costs



As can be seen from the figure above, there is a significant difference in cost between only completing the resealing works compared to completing both the resealing and seal widening works. This cost primarily represents the cost of the earthworks and pavement construction required to widen the existing pavement.

Please note the following with regards to the costs presented above.

1. Bitumen costs have been based on recent previous tendered rates for similar works in the Mid-West. Unit rates have been escalated over the 10-year period at inflation.
2. It has been assumed that the Shire's own work crew would complete the earthworks required for the widening works. Typical Shire rates have been used in the preparation of the cost estimates for this work.
3. Where possible, the work scope has been adjusted to smooth the proposed yearly spend. However, the costs still vary on a year-by-year basis reflecting the need to renew some segments before others due to the current condition of the assets. Additionally, where possible similar types of work have been kept in the same year for efficiency purposes.
4. The above cost is subject to vary based on work efficiencies, bitumen prices, application rates, weather and various other factors which are not possible for Greenfield to estimate.
5. Depending on the Shire's available budget and other work priorities, the above program may need to be varied. Any variation to the program may affect the cost of the works.

Given the above estimate is based on numerous assumptions and the costs are likely to vary based on actual site conditions, the Shire might consider selecting a 1 – 2km section that requires widening as a trial and completing the works using the Shire work crew. Providing the trial section is largely representative of a typical section, this would be a reliable way of establishing a typical cost on which future work programs can be based.

6.0 SUMMARY

The Shire has a significant asset in the Carnarvon Mullewa Rd from both an extent and valuation perspective. To ensure that the asset continues to provide an appropriate level of service for road users, various asset preservation and maintenance activities are required.

The condition of the Carnarvon Mullewa Rd that was inspected as part of this report varies as would be expected due to the varying dates of construction for different segments of road. Whilst none of the road is currently worn beyond repair, it is recommended that the Shire begin to program and budget for the resealing items described within this report.

Furthermore, it is also recommended that the Shire consider the priority of widening the existing seal to a consistent 7.2m with respect to the Shire's other municipal priorities. Whilst widening the seal will reduce edge wear / breaks, there is a significant cost involved. Additionally, increasing the seal width will increase the reseal area which is an increased cost that the Shire will incur in the medium term.

Any enquiries regarding this report should be addressed to Joshua Kirk via email (josh.kirk@greenfieldtech.com.au) or phone (0498 999 484).



APPENDIX A – SITE INSPECTION RAW DATA

Shire of Murchison - Carnarvon Mullewa Rd Seal Assessment

November 2019

Segment	Slk Start	Slk End	Length	Formation width (m)	Pavement width (m)	Seal width (m)	Seal Area (m2)	Surface Type (Seal)	Seal size (mm)	Table Drains	Surface Condition	Shape Condition	Drain Condition	Est. Lifespan (years)	Sand Patch Diameter (cm)	Comments
1	145.97	146.22	0.25	22	10	8	2000	2CS	14 / 10	Y	1	1	1	14	19.5	
2	146.22	146.58	0.36	13	8	8	2880	2CS	14 / 10	Y	1	1	1	14		Pavement Damage on LHS and no cracks
3	146.58	147.43	0.85	13	8	8	6800	2CS	14 / 10	Y	1	1	1	14		
4	147.43	148.60	1.17	15	9.5	8	9360	2CS	14 / 10	Y	1	1	1	14	16	
5	148.60	148.63	0.03	15	8	8	240	S	10	N	1	1	1	14		
6	148.63	149.10	0.47	16.5	11	8	3760	2CS	14 / 10	Y	1	2	2	14	19.5	
7	149.10	149.50	0.40	16.2	8	4	1600	2CS	14 / 10	Y	1	2	2	14		
8	149.50	149.84	0.34	16.1	9	8	2720	2CS	14 / 10	Y	1	2	2	14		
9	149.84	150.55	0.71	16.2	8	4	2840	2CS	14 / 10	Y	1	2	2	14		
10	150.55	151.99	1.44	16	9.5	8	11520	2CS	14 / 10	Y	1	2	2	14	19	
11	151.99	152.10	0.11	9	9	4	440	2CS	14 / 10	N	1	2	-	14		
12	152.10	152.89	0.79	16	10	4	3160	2CS	14 / 10	Y	1	2	2	14		
13	152.89	154.00	1.11	13	8.5	7	7770	2CS	14 / 10	N	2	2	-	10	20.5	Minor cracks
14	154.00	154.49	0.49	16	8.5	7	3430	Fabric	10	Y	9	2	2	2	23.25	
15	154.49	154.60	0.11	16	8.5	4	440	Fabric	10	Y	9	2	2	2		Starting to pluck
16	154.60	154.66	0.06	16	16	8	480	Fabric	10	Y	9	2	2	2		Starting to pluck
17	154.66	155.06	0.40	16	9	4	1600	Fabric	10	Y	9	2	2	2		Starting to pluck
18	155.06	155.18	0.12	16	9	7	840	Fabric	10	Y	9	2	2	2		Starting to pluck
19	155.18	155.60	0.42	17	9	4	1680	Fabric	10	Y	9	2	2	2		Starting to pluck
20	155.60	155.67	0.07	17	7	7	490	Fabric	10	N	9	2	-	2		Starting to pluck
21	155.67	155.92	0.25	13.5	8.5	4	1000	Fabric	10	Y	9	2	2	2		Starting to pluck
22	155.92	155.98	0.06	13.5	7	7	420	Fabric	10	N	9	2	-	2		Starting to pluck
23	155.98	156.50	0.52	13.5	9.7	4	2080	Fabric	10	Y	9	2	2	2		Starting to pluck
24	156.50	156.62	0.12	13.5	9.7	7	840	Fabric	10	N	9	2	-	2		Starting to pluck
25	156.62	157.52	0.90	13.5	9.7	4	3600	Fabric	10	Y	9	2	2	2		Starting to pluck
26	157.52	157.67	0.15	13.5	9.7	8	1200	Fabric	10	N	9	2	-	2		Starting to pluck
27	157.67	158.29	0.62	16	11.5	4	2480	Fabric	10	Y	9	2	2	2		Starting to pluck
28	158.29	158.38	0.09	16	9.7	8	720	Fabric	10	N	9	2	-	2		Starting to pluck
29	158.38	159.90	1.52	16	10	4	6080	Fabric	10	Y	9	2	2	2		Starting to pluck
30	159.90	160.12	0.22	16	8	8	1760	Fabric	10	N	9	2	-	2		Starting to pluck
31	160.12	161.06	0.94	16	8.5	4	3760	Fabric	10	Y	9	2	2	2	17.5	Starting to pluck
32	161.06	162.47	1.41	16	9.5	8	11280	Fabric	10	Y	9	2	2	2		
33	162.47	164.46	1.99	16	10	4	7960	Fabric	10	Y	9	2	2	2		
34	164.46	165.34	0.88	16	11	8	7040	Fabric	14	Y	8	2	2	3	17	
35	165.34	174.27	8.93	16	8	4	35720	Fabric	14	Y	9	2	2	2	17	
36	174.27	175.29	1.02	16	9	4	4080	S	14	Y	6	2	2	5	18.5	
37	175.29	175.59	0.30	16	8	4	1200	RS	14 / 10	Y	1	2	2	13	16.25	
38	175.59	175.71	0.12	16	8	8	960	RS	14 / 10	Y	1	2	2	13		
39	175.71	178.26	2.55	16	8	4	10200	RS	14 / 10	N	1	2	-	13		
40	178.26	178.31	0.05	16	8	8	400	2CS	14 / 10	N	1	2	-	13		
41	178.31	180.34	2.03	16	8	4	8120	RS	14 / 10	Y	1	2	2	13		
42	180.34	180.42	0.08	16	8	8	640	2CS	14 / 10	N	1	2	-	13		
43	180.42	181.28	0.86	16	8	4	3440	RS	14 / 10	Y	1	2	2	13		
44	181.28	181.52	0.24	16	8	8	1920	S	10	N	1	2	-	13		
45	181.52	182.61	1.09	16	8	4	4360	RS	14 / 10	Y	1	2	2	13		
46	182.61	182.68	0.07	16	8	8	560	S	10	N	1	2	-	13		
47	182.68	183.51	0.83	16	8	4	3320	RS	14 / 10	Y	1	2	2	13	17	
48	183.51	183.68	0.17	16	8	8	1360	2CS	14 / 10	N	1	2	-	13		
49	183.68	185.03	1.35	16	8	4	5400	RS	14 / 10	Y	1	2	2	13		
50	185.03	185.19	0.16	16	8	8	1280	2CS	14 / 10	N	1	2	-	13		
51	185.19	185.79	0.60	16	8	4	2400	2CS	14 / 10	Y	1	2	2	13		
52	185.79	185.85	0.06	16	8	8	480	2CS	14 / 10	N	1	2	-	13		
53	185.85	186.27	0.42	16	8	4	1680	RS	14 / 10	Y	1	2	2	13		
54	186.27	186.39	0.12	16	8	8	960	2CS	14 / 10	N	1	2	-	13		
55	186.39	186.90	0.51	16	8	4	2040	RS	14 / 10	Y	7.5	2	2	3.5	17	Starting to pothole
56	186.90	186.98	0.08	16	8	8	640	S	10	N	6	2	-	5		
57	186.98	188.75	1.77	16	8	4	7080	RS	14 / 10	Y	1	2	2	14		
58	188.75	189.23	0.48	16	8	4	1920	S	10	Y	6.5	2	2	4.5	18	
59	189.23	189.34	0.11	16	8	8	880	S	10	N	6.5	2	-	4.5		
60	189.34	189.77	0.43	19	8	4	1720	RS	14 / 10	Y	1	2	2	14		
61	189.77	189.86	0.09	19	8	8	720	2CS	14 / 10	N	3	2	2	8		
62	189.86	190.97	1.11	19	8	4	4440	RS	14 / 10	Y	2	2	2	9		
63	190.97	191.06	0.09	19	8	8	720	2CS	14 / 10	N	3	2	-	8		
64	191.06	192.15	1.09	17	8	4	4360	RS	14 / 10	Y	2	2	2	9		
65	192.15	192.25	0.10	17	8	8	800	2CS	14 / 10	N	3	2	-	8		
66	192.25	193.06	0.81	17	8	4	3240	RS	14 / 10	Y	2	2	2	9		
67	193.06	193.21	0.15	17	8	8	1200	2CS	14 / 10	Y	3	2	-	8		Potholes in bad shape
68	193.21	195.51	2.30	17	8	7	16100	S	14	Y	10	2	2	1	19	Pavement appears to be affected by salt
69	195.51	195.68	0.17	17	8	8	1360	S	14	Y	3.5	2	2	7.5	19	
70	195.68	195.97	0.29	17	8	7	2030	S	14	Y	8	2	2	3		
71	195.97	197.17	1.20	47	45.2	10	12000	S	14	N	5.5	2	-	5.5		
72	197.17	198.33	1.16	17	9	7	8120	S	14	Y	5.5	2	2	5.5		
73	198.33	198.88	0.55	17	9	4	2200	S	14	Y	6.5	2	2	4.5		
74	198.88	199.00	0.12	17	8	8	960	2CS	14 / 10	N	3	2	-	8		
75	199.00	199.68	0.68	17	8	4	2720	S	14	Y	6.5	2	2	4.5		
76	199.68	199.76	0.08	17	8	8	640	2CS	14 / 10	N	3.5	2	-	7.5		
77	199.76	201.26	1.50	17	8	4	6000	S	14	Y	7	2	2	4	21.5	
78	201.26	201.33	0.07	17	8	8	560	2CS	14 / 10	N	3	2	-	8		
79	201.33	201.94	0.61	17	9	4	2440	2CS	14 / 10	Y	6	2	2	5		
80	201.94	202.07	0.13	17	8	8	1040	S	14	N	2	2	-	9		
81	202.07	203.03	0.96	17	8	4	3840	S	14	Y	6.5	2	2	4.5		
82	203.03	203.25	0.22	17	8	8	1760	2CS	14 / 10	N	8.5	2	-	2.5		
83	203.25	204.21	0.96	17	8	4	3840	S	14	Y	8.5	2	2	2.5		
84	204.21	204.41	0.20	17	8	8	1600	2CS	14 / 10	N	6	2	-	5		Minor cracks
85	204.41	205.01	0.60	17	8	4	2400	S	14	Y	6	2	2	5		
86	205.01	205.27	0.26	17	8	8	2080	2CS	14 / 10	N	3	2	-	8	21.5	
87	205.27	206.24	0.97	17	8	4	3880	S	14	Y	7	2	2	4		
88	206.24	206.44	0.20	17	8	8	1600	2CS	14 / 10	N	2	2	-	9	21.5	
89	206.44	206.82	0.38	17	8	8	3040	S	14	Y	7.5	2	2	3.5		
90	206.82	208.21	1.39	17	10	8	11120	S	14	Y	1	2	2	12		
91	208.21	212.31	4.10	17	8	4	16400	S	14	Y	6.5	2	2	4.5	20	Edges break
92	212.31	212.95	0.64	17	8	4	2560	S	14	Y	6.5	2	2	4.5		Edges break
93	212.95	213.15	0.20	17	8	8	1600	2CS	14 / 10	N	2	2	-	9		
94	213.15	213.85	0.70	17	10	8	5600	S	14	Y	5	2	2	6		

95	213.85	214.96	1.11	17	9	4	4440	S	14	Y	4.5	2	2	6.5		
96	214.96	215.22	0.26	17	8	8	2080	S	14	N	5	2	-	6		
97	215.22	215.49	0.27	17	8	4	1080	S	14	Y	5	2	2	6		
98	215.49	216.16	0.67	17	9	8	5360	S	14	Y	6	2	2	5		
99	216.16	216.67	0.51	17	9	4	2040	S	14	Y	5	2	2	6		
100	216.67	216.77	0.10	17	9	8	800	2CS	14 / 10	N	2.5	2	-	8.5		
101	216.77	217.34	0.57	17	9	4	2280	S	14	Y	5	2	2	6	17.5	
102	217.34	217.50	0.16	17	8	8	1280	2CS	14 / 10	N	4	2	-	7		
103	217.50	218.08	0.58	17	8	4	2320	S	14	Y	4.5	2	2	6.5		
104	218.08	218.21	0.13	17	8	8	1040	2CS	14 / 10	N	3	2	-	8		
105	218.21	218.45	0.24	17	8	4	960	S	14	Y	6	2	2	5		
106	218.45	218.52	0.07	17	9	8	560	S	14	Y	6	2	2	5		
107	218.52	218.98	0.46	17	8	4	1840	S	14	Y	6	2	2	5		
108	218.98	219.08	0.10	17	8	8	800	2CS	14 / 10	N	3	2	-	8		
109	219.08	220.21	1.13	17	9	4	4520	S	14	Y	7.5	2	2	3.5		
110	220.21	220.34	0.13	17	8	8	1040	2CS	14 / 10	N	3	2	-	8		
111	220.34	221.30	0.96	17	9	4	3840	S	14	Y	4.5	2	2	6.5		
112	221.30	221.63	0.33	17	9	5	1650	2CS	14 / 10	N	2.5	2	-	8.5	21	
113	221.63	222.31	0.68	17	9	4	2720	S	14	Y	6	2	2	5		
114	222.31	223.43	1.12	17	8	8	8960	S	14	N	6	2	-	5		
115	223.43	223.78	0.35	17	9	4	1400	S	14	Y	6	2	2	5		
116	223.78	224.22	0.44	17	9	8	3520	S	14	N	7.5	2	-	3.5		
117	224.22	224.32	0.10	17	9	4	400	2CS	14 / 10	Y	2.5	2	2	8.5		
118	224.32	224.61	0.29	17	8	8	2320	S	14	N	7.5	2	-	3.5		
119	224.61	224.95	0.34	17	8.5	4	1360	S	14	Y	7.5	2	2	3.5		
120	224.95	225.20	0.25	17	8.5	8	2000	S	14	Y	5	2	2	6		
121	225.20	225.27	0.07	17	9	4	280	2CS	14 / 10	N	2.5	2	-	8.5		
122	225.27	225.48	0.21	17	8	8	1680	S	14	Y	4	2	2	7		
123	225.48	226.00	0.52	17	9	4	2080	S	10	N	8	2	-	3		
124	226.00	226.16	0.16	17	8	8	1280	2CS	14 / 10	Y	2.5	2	2	8.5		
125	226.16	226.58	0.42	17	9	4	1680	RS	10	N	1	2	-	13		
126	226.58	227.00	0.42	17	9	8	3360	RS	10	Y	1	2	2	13		
127	227.00	227.26	0.26	17	8	4	1040	RS	10	N	1	2	-	13		
128	227.26	228.07	0.81	17	8	8	6480	RS	10	Y	1	2	2	13		
129	228.07	228.85	0.78	17	8.5	4	3120	RS	10	Y	1	2	2	13		
130	228.85	228.99	0.14	17	9	8	1120	RS	10	N	1	2	-	13		
131	228.99	229.36	0.37	17	9	4	1480	RS	10	Y	1	2	2	13	17.5	
132	229.36	229.48	0.12	17	9	8	960	RS	10	N	1	2	-	13		
133	229.48	229.84	0.36	17	9	4	1440	RS	10	Y	1	2	2	13		
134	229.84	229.93	0.09	17	8	8	720	RS	10	N	1	2	-	13		
135	229.93	230.54	0.61	17	8	4	2440	RS	10	Y	1	2	2	13		
136	230.54	230.79	0.25	17	8	6	1500	RS	10	N	1	2	-	13		
137	230.79	230.88	0.09	17	6	0	0	Concrete	10	N	1	1	-	-		
138	230.88	231.05	0.17	17	8	6	1020	RS	10	N	1	2	-	13		
139	231.05	231.30	0.25	17	10	8	2000	RS	10	Y	1	2	2	11		
140	231.30	231.70	0.40	17	9	4	1600	S	14	Y	9	2	2	2	14.5	
141	231.70	234.30	2.60	17	9	4	10400	S + ER	14	Y	9	2	2	2		
142	234.30	234.50	0.20	17	9	8	1600	S	14	N	2.5	2	-	8.5		
143	234.50	236.07	1.57	17	9	4	6280	S + ER	14	Y	10	2	2	1		
144	236.07	236.28	0.21	17	9	8	1680	2CS	14 / 10	N	2.5	2	-	8.5		
145	236.28	237.84	1.56	17	9	4	6240	S + ER	14	Y	10	2	2	1	15.75	
146	237.84	238.36	0.52	17	10	8	4160	2CS	14 / 10	N	2.5	2	-	8.5		
147	238.36	240.36	2.00	17	8	4	8000	S + ER	14	Y	9	2	2	2		
148	240.36	240.71	0.35	17	8	8	2800	2CS	14 / 10	Y	9	2	2	2		
149	240.71	241.74	1.03	17	8	4	4120	S + ER	14	Y	3.5	2	2	7.5	16	
150	260.00	260.51	0.51	17	8	6	3060	2CS	14 / 10	Y	6	2	2	4		
151	270.35	271.50	1.15	17	8	6	6900	2CS	14 / 10	Y	6	2	2	4		

Legend

- Bridge
- Jigganoo Emergency Air Strip

Rating Scale: 1 - 10	
1 - Excellent	10 - Poor

- S + ER Single Coat Seal + Enrichment (Catalano)
- S Single Coat Seal
- 2CS 2 Coat Seal
- RS Existing Reseal
- Fabric Fabric Seal



APPENDIX B – PROPOSED WORKS PROGRAM

Shire of Murchison - Carnarvon Mullewa Rd Proposed Works Program

Proposed Year	Segment	Slk Start	Slk End	Length	Formation width (m)	Pavement width (m)	Seal width (m)	Seal area	Surface Type (Seal)	Seal size (mm)	Table Drains	Surface Condition	Shape Condition	Drain Condition	Lifespan (years)	Diameter (cm)	Pavement Widening Required (m)	Seal Widening Required (m)	Reseal Segment Cost (Seal only)	Widening Segment Cost (Earthworks only)	Widening Segment Cost (Seal only)
1	14	154.00	154.49	0.49	16	8.5	7	3430	Fabric	10	Y	9	2	2	2	23.25	0.7	0.2	\$ 16,086.70	\$ 23,313.54	\$ 931.00
1	15	154.49	154.60	0.11	16	8.5	4	440	Fabric	10	Y	9	2	2	2		0.7	3.2	\$ 2,063.60	\$ 9,847.42	\$ 3,344.00
1	16	154.60	154.66	0.06	16	16	8	480	Fabric	10	Y	9	2	2	2		0	0	\$ 2,251.20	\$ -	\$ -
1	17	154.66	155.06	0.40	16	9	4	1600	Fabric	10	Y	9	2	2	2		0.2	3.2	\$ 7,504.00	\$ 35,808.79	\$ 12,160.00
1	18	155.06	155.18	0.12	16	9	7	840	Fabric	10	Y	9	2	2	2		0.2	0.2	\$ 3,939.60	\$ 5,709.44	\$ 228.00
1	19	155.18	155.60	0.42	17	9	4	1680	Fabric	10	Y	9	2	2	2		0.2	3.2	\$ 7,879.20	\$ 37,599.23	\$ 12,768.00
1	20	155.60	155.67	0.07	17	7	7	490	Fabric	10	N	9	2	-	2		2.2	0.2	\$ 2,298.10	\$ 3,330.51	\$ 133.00
1	21	155.67	155.92	0.25	13.5	8.5	4	1000	Fabric	10	Y	9	2	2	2		0.7	3.2	\$ 4,690.00	\$ 22,380.49	\$ 7,600.00
1	22	155.92	155.98	0.06	13.5	7	7	420	Fabric	10	N	9	2	-	2		2.2	0.2	\$ 1,968.80	\$ 2,854.72	\$ 114.00
1	23	155.98	156.50	0.52	13.5	9.7	4	2080	Fabric	10	Y	9	2	2	2		0	3.2	\$ 9,755.20	\$ 46,551.42	\$ 15,808.00
1	24	156.50	156.62	0.12	13.5	9.7	7	840	Fabric	10	N	9	2	-	2		0	0.2	\$ 3,939.60	\$ 5,709.44	\$ 228.00
1	25	156.62	157.52	0.90	13.5	9.7	4	3600	Fabric	10	Y	9	2	2	2		0	3.2	\$ 16,884.00	\$ 80,569.77	\$ 27,360.00
1	26	157.52	157.67	0.15	13.5	9.7	8	1200	Fabric	10	N	9	2	-	2		0	0	\$ 5,628.00	\$ -	\$ -
1	27	157.67	158.29	0.62	16	11.5	4	2480	Fabric	10	Y	9	2	2	2		0	3.2	\$ 11,631.20	\$ 55,503.62	\$ 18,848.00
1	28	158.29	158.38	0.09	16	9.7	8	720	Fabric	10	N	9	2	-	2		0	0	\$ 3,376.80	\$ -	\$ -
1	29	158.38	159.90	1.52	16	10	4	6080	Fabric	10	Y	9	2	2	2		0	3.2	\$ 28,515.20	\$ 136,073.39	\$ 46,208.00
1	30	159.90	160.12	0.22	16	8	8	1760	Fabric	10	N	9	2	-	2		0	0	\$ 8,254.40	\$ -	\$ -
1	31	160.12	161.06	0.94	16	8.5	4	3760	Fabric	10	Y	9	2	2	2	17.5	0.7	3.2	\$ 17,634.40	\$ 84,150.65	\$ 28,576.00
1	68	193.21	195.51	2.30	17	8	7	16100	S	14	Y	10	2	2	1	19	1.2	0.2	\$ 75,509.00	\$ 109,430.89	\$ 4,370.00
1	143	234.50	236.07	1.57	17	9	4	6280	S+ER	14	Y	10	2	2	1		0.2	3.2	\$ 29,453.20	\$ 140,549.49	\$ 47,728.00
1	145	236.28	237.84	1.56	17	9	4	6240	S+ER	14	Y	10	2	2	1	15.75	0.2	3.2	\$ 29,265.60	\$ 139,654.27	\$ 47,424.00
2	32	161.06	162.47	1.41	16	9.5	8	11280	Fabric	10	Y	9	2	2	2		0	0	\$ 54,490.30	\$ -	\$ -
2	33	162.47	164.46	1.99	16	10	4	7960	Fabric	10	Y	9	2	2	2		0	3.2	\$ 38,452.37	\$ 183,493.18	\$ 62,310.88
2	34	164.46	165.34	0.88	16	11	8	7040	Fabric	14	Y	8	2	2	3	17	0	0	\$ 34,008.13	\$ -	\$ -
2	35	165.34	174.27	8.93	16	8	4	35720	Fabric	14	Y	9	2	2	2	17	1.2	3.2	\$ 172,552.60	\$ 823,414.13	\$ 279,616.16
3	55	186.39	186.90	0.51	16	8	4	2040	RS	14 / 10	Y	7.5	2	2	3.5	17	1.2	3.2	\$ 10,150.27	\$ 48,436.67	\$ 16,448.19
3	70	195.68	195.97	0.29	17	8	7	2030	S	14	Y	8	2	2	3		1.2	0.2	\$ 10,100.51	\$ 14,638.09	\$ 584.56
3	82	203.03	203.25	0.22	17	8	8	1760	2CS	14 / 10	N	8.5	2	-	2.5		0	0	\$ 8,757.09	\$ -	\$ -
3	83	203.25	204.21	0.96	17	8	4	3840	S	14	Y	8.5	2	2	2.5		1.2	3.2	\$ 19,106.38	\$ 91,174.90	\$ 30,961.31
3	123	225.48	226.00	0.52	17	9	4	2080	S	10	N	8	2	-	3		0.2	3.2	\$ 10,349.29	\$ 49,386.41	\$ 16,770.71
3	140	231.30	231.70	0.40	17	9	4	1600	S	14	Y	9	2	2	2	14.5	0.2	3.2	\$ 7,960.99	\$ 37,989.54	\$ 12,900.54
3	141	231.70	234.30	2.60	17	9	4	10400	S+ER	14	Y	9	2	2	2		0.2	3.2	\$ 51,746.46	\$ 246,932.03	\$ 83,853.54
3	147	238.36	240.36	2.00	17	8	4	8000	S+ER	14	Y	9	2	2	2		1.2	3.2	\$ 39,804.97	\$ 189,947.72	\$ 64,502.72
3	148	240.36	240.71	0.35	17	8	8	2800	2CS	14 / 10	Y	9	2	2	2		0	0	\$ 13,931.74	\$ -	\$ -
3	150	260.00	260.51	0.51	17	8	6	3060	2CS	14 / 10	Y	6	2	2	4		1.2	1.2	\$ 15,225.40	\$ 29,168.80	\$ 6,168.07
3	151	270.35	271.50	1.15	17	8	6	6900	2CS	14 / 10	Y	6	2	2	4		1.2	1.2	\$ 34,331.78	\$ 65,772.79	\$ 13,908.40
4	36	174.27	175.29	1.02	16	9	4	4080	S	14	Y	6	2	2	5	18.5	0.2	3.2	\$ 20,909.55	\$ 99,779.53	\$ 33,883.28
4	56	186.90	186.98	0.08	16	8	8	640	S	10	N	6	2	-	5		0	0	\$ 3,279.93	\$ -	\$ -
4	58	188.75	189.23	0.48	16	8	4	1920	S	10	Y	6.5	2	2	4.5	18	1.2	3.2	\$ 9,839.79	\$ 46,955.08	\$ 15,945.07
4	59	189.23	189.34	0.11	16	8	8	880	S	10	N	6.5	2	-	4.5		0	0	\$ 4,509.90	\$ -	\$ -
4	73	198.33	198.88	0.55	17	9	4	2200	S	14	Y	6.5	2	2	4.5		0.2	3.2	\$ 11,274.76	\$ 53,802.69	\$ 18,270.40
4	75	199.00	199.68	0.68	17	8	4	2720	S	14	Y	6.5	2	2	4.5		1.2	3.2	\$ 13,939.70	\$ 66,519.69	\$ 22,588.85
4	77	199.76	201.26	1.50	17	8	4	6000	S	14	Y	7	2	2	4	21.5	1.2	3.2	\$ 30,749.34	\$ 146,734.61	\$ 49,828.35
4	87	205.27	206.24	0.97	17	8	4	3880	S	14	Y	7	2	2	4		1.2	3.2	\$ 19,884.57	\$ 94,888.38	\$ 32,222.33
4	89	206.44	206.82	0.38	17	8	8	3040	S	14	Y	7.5	2	2	3.5		0	0	\$ 15,579.66	\$ -	\$ -
4	92	212.31	212.95	0.64	17	8	4	2560	S	14	Y	6.5	2	2	4.5		1.2	3.2	\$ 13,119.72	\$ 62,606.77	\$ 21,260.10
4	109	219.08	220.21	1.13	17	9	4	4520	S	14	Y	7.5	2	2	3.5		0.2	3.2	\$ 23,164.50	\$ 110,540.07	\$ 37,537.36
4	116	223.78	224.22	0.44	17	9	8	3520	S	14	N	7.5	2	-	3.5		0	0	\$ 18,039.61	\$ -	\$ -
4	118	224.32	224.61	0.29	17	8	8	2320	S	14	N	7.5	2	-	3.5		0	0	\$ 11,889.74	\$ -	\$ -
4	119	224.61	224.95	0.34	17	8.5	4	1360	S	14	Y	7.5	2	2	3.5		0.7	3.2	\$ 6,969.85	\$ 33,259.84	\$ 11,294.43
5	71	195.97	197.17	1.20	47	45.2	10	12000	S	14	N	5.5	2	-	5.5		0	0	\$ 63,343.64	\$ -	\$ -
5	79	201.33	201.94	0.61	17	9	4	2440	2CS	14 / 10	Y	6	2	2	5		0.2	3.2	\$ 12,879.87	\$ 61,462.24	\$ 20,871.44
5	81	202.07	203.03	0.96	17	8	4	3840	S	14	Y	6.5	2	2	4.5		1.2	3.2	\$ 20,269.96	\$ 96,727.46	\$ 32,846.85
5	84	204.21	204.41	0.20	17	8	8	1600	2CS	14 / 10	N	6	2	-	5		0	0	\$ 8,445.82	\$ -	\$ -
5	85	204.41	205.01	0.60	17	8	4	2400	S	14	Y	6	2	2	5		1.2	3.2	\$ 12,668.73	\$ 60,454.66	\$ 20,529.28
5	91	208.21	212.31	4.10	17	8	4	16400	S	14	Y	6.5	2	2	4.5	20	1.2	3.2	\$ 86,569.64	\$ 413,106.84	\$ 140,283.42
5	98	215.49	216.16	0.67	17	9	8	5360	S	14	Y	6	2	2	5		0	0	\$ 28,293.49	\$ -	\$ -
5	105	218.21	218.45	0.24	17	8	4	960	S	14	Y	6	2	2	5		1.2	3.2	\$ 5,067.49	\$ 24,181.86	\$ 8,211.71
5	106	218.45	218.52	0.07	17	9	8	560	S	14	Y	6	2	2	5		0	0	\$ 2,956.04	\$ -	\$ -
5	107	218.52	218.98	0.46	17	8	4	1840	S	14	Y	6	2	2	5		1.2	3.2	\$ 9,712.69	\$ 46,348.57	\$ 15,739.12
5	113	221.63	222.31	0.68	17	9	4	2720	S	14	Y	6	2	2	5		0.2	3.2	\$ 14,357.89	\$ 68,515.28	\$ 23,266.52
5	114	222.31	223.43	1.12	17	8	8	8960	S	14	N	6	2	-	5		0	0	\$ 47,296.58	\$ -	\$ -
5	115	223.43	223.78	0.35	17	9	4	1400	S	14	Y	6	2	2	5		0.2	3.2	\$ 7,390.09	\$ 35,265.22	\$ 11,975.41
6	61	189.77	189.86	0.09	19	8	8	720	2CS	14 / 10	N	3	2	2	8		0	0	\$ 3,914.64	\$ -	\$ -
6	63	190.97	191.06	0.09	19	8	8	720	2CS	14 / 10	N	3	2	-	8		0	0	\$ 3,914.64	\$ -	\$ -
6	65	192.15	192.25	0.10	17	8	8	800	2CS	14 / 10	N	3	2	-	8		0	0	\$ 4,349.60	\$ -	\$ -
6	67	193.06	193.21	0.15	17	8	8	1200	2CS	14 / 10	Y	3	2	-	8		0	0	\$ 6,524		

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9	134	229.84	229.93	0.09	17	8	8	720	RS	10	N	1	2	-	13		0	0	\$ 4,277.63	\$ -	\$ -
9	135	229.93	230.54	0.61	17	8	4	2440	RS	10	Y	1	2	2	13		1.2	3.2	\$ 14,496.41	\$ 69,176.29	\$ 23,490.98
9	136	230.54	230.79	0.25	17	8	6	1500	RS	10	N	1	2	-	13		1.2	1.2	\$ 8,911.73	\$ 17,073.08	\$ 3,610.29
9	138	230.88	231.05	0.17	17	8	6	1020	RS	10	N	1	2	-	13		1.2	1.2	\$ 6,059.97	\$ 11,609.69	\$ 2,455.00
10	1	145.97	146.22	0.25	22	10	8	2000	2CS	14 / 10	Y	1	1	1	14	19.5	0	0	\$ 12,238.77	\$ -	\$ -
10	2	146.22	146.58	0.36	13	8	8	2880	2CS	14 / 10	Y	1	1	1	14		0	0	\$ 17,623.83	\$ -	\$ -
10	3	146.58	147.43	0.85	13	8	8	6800	2CS	14 / 10	Y	1	1	1	14		0	0	\$ 41,611.83	\$ -	\$ -
10	4	147.43	148.60	1.17	15	9.5	8	9360	2CS	14 / 10	Y	1	1	1	14	16	0	0	\$ 57,277.46	\$ -	\$ -
10	5	148.60	148.63	0.03	15	8	8	240	S	10	N	1	1	1	14		0	0	\$ 1,468.65	\$ -	\$ -
10	6	148.63	149.10	0.47	16.5	11	8	3760	2CS	14 / 10	Y	1	2	2	14	19.5	0	0	\$ 23,008.89	\$ -	\$ -
10	7	149.10	149.50	0.40	16.2	8	4	1600	2CS	14 / 10	Y	1	2	2	14		1.2	3.2	\$ 9,791.02	\$ 46,722.35	\$ 15,866.04
10	8	149.50	149.84	0.34	16.1	9	8	2720	2CS	14 / 10	Y	1	2	2	14		0	0	\$ 16,644.73	\$ -	\$ -
10	9	149.84	150.55	0.71	16.2	8	4	2840	2CS	14 / 10	Y	1	2	2	14		1.2	3.2	\$ 17,379.06	\$ 82,932.16	\$ 28,162.22
10	10	150.55	151.99	1.44	16	9.5	8	11520	2CS	14 / 10	Y	1	2	2	14	19	0	0	\$ 70,495.33	\$ -	\$ -
10	11	151.99	152.10	0.11	9	9	4	440	2CS	14 / 10	N	1	2	-	14		0.2	3.2	\$ 2,692.53	\$ 12,848.65	\$ 4,363.16
10	12	152.10	152.89	0.79	16	10	4	3160	2CS	14 / 10	Y	1	2	2	14		0	3.2	\$ 19,337.26	\$ 92,276.63	\$ 31,335.43
10	57	186.98	188.75	1.77	16	8	4	7080	RS	14 / 10	Y	1	2	2	14		1.2	3.2	\$ 43,325.25	\$ 206,746.38	\$ 70,207.24
10	60	189.34	189.77	0.43	19	8	4	1720	RS	14 / 10	Y	1	2	2	14		1.2	3.2	\$ 10,525.34	\$ 50,226.52	\$ 17,056.00
10	137	230.79	230.88	0.09	17	6	0	0	RS	10	N	1	1	-	14		0	0	\$ -	\$ -	\$ -

Legend

Bridge
Jigganoo Emergency Air Strip

Rating Scale: 1 - 10	
1 - Excellent	10 - Poor

- S + ER Single Coat Seal + Enrichment (Catalano)
- S Single Coat Seal
- 2CS 2 Coat Seal
- RS Existing Reseal
- Fabric Fabric Reseal



APPENDIX C – DETAILED BUDGET ESTIMATES

Shire of Murchison - Carnarvon Mullewa Rd Seal Assessment Project Summary				
LOCATION, start, end, scope		Widen sealed road from existing 4m standard to a 7.2m sealed standard		
estimate by Greenfield Technical Services, Geraldton		rev	0	N Goode 19-Nov-19
limits				

SLK	
0.00	67.71
cost per km \$	89,521.97
cost per lm \$	89.52

ENTER BASIC JOB DIMENSIONS	NOTES
start SLK	0.000
end SLK	67.710
road length	67.710 kms
Clearing/grubbing width	6.0 m
Total clearing/grubbing area	406260 m2
allow avg depth of drift materials	0
Total wind drift materials to spoil	0 m3
allow avg depth of fill	0.005 m
allow % of all fill - to be imported	100%
fill volume to be imported (bank)	2031 m3 bank
fill bulking factor	1.4
imported fill volume (loose)	2844 m3 loose
allow avg cut to spoil	0 m
allow % of cut to spoil	0%
volume - Cut to spoil (bank)	0 m3 bank
bulking factor	1.4
Cut to spoil volume (loose)	0 m3 loose
subgrade width	10.2 m
subgrade area	690642 m2
basecourse width	7.2 m
basecourse area	487512 m2
basecourse thickness	0.15 m
basecourse volume (compacted)	73126.8 m3 bank
basecourse bulking factor	1.5
basecourse volume (loose)	109690.2 m3 loose
prime seal width	3.50 m
prime seal area	236985 m2
second coat width	3.50 m
second coat seal area	236985 m2

ENTER Plant Rates	Plant Rate	Depreciation	Operator Rate	Total Rate
Assumed				
Grader	\$ 49.00	\$ 20.00	\$ 64.62	\$ 137.63
950 Loader	\$ 94.00	\$ 50.00	\$ 64.62	\$ 214.88
Backhoe	\$ 52.00	\$ 45.00	\$ 64.62	\$ 166.47
semi side tipper (18m3)	\$ 43.00	\$ 17.00	\$ 64.62	\$ 128.36
Triple road train side tipper (54m3)	\$ 85.00	\$ 38.00	\$ 64.62	\$ 193.25
6 wheel tipper + 10 wheel dog trailer (26m3)	\$ 68.00	\$ 28.00	\$ 64.62	\$ 165.44
Multi / second roller	\$ 37.00	\$ 15.00	\$ 64.62	\$ 120.12
Vibe Roller	\$ 24.00	\$ 20.00	\$ 64.62	\$ 111.88
Watercart	\$ 43.00	\$ 17.00	\$ 64.62	\$ 128.36
Labourer	\$ -	\$ -	\$ 64.62	\$ 66.56
Broom	\$ -	\$ -	\$ 64.62	\$ 66.56
Light Trucks	\$ 150.00	\$ 30.00	\$ 64.62	\$ 251.96
bobcat	\$ 140.00	\$ 20.00	\$ 64.62	\$ 231.36
Contract Dozer	\$ 140.00	\$ 8.00	\$ 64.62	\$ 219.00
Contract 30T Excavator	\$ 140.00	\$ -	\$ -	\$ 144.20
mini-excavator	\$ 7.00	\$ 8.00	\$ 64.62	\$ 82.01
0	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -
Shire Leading Hand	\$ -	\$ -	\$ 64.62	\$ 66.56

hrs
4551
812
0
0
843
0
2971
4382
10837
100
0
0
0
675
0
0
1990
27161

Item	Description	Quantity	Unit	Rate	Amount
1.00	PROJECT DIRECT COSTS				
1.01	Survey requirements for the Works	1	Item	\$ 210,081.56	\$ 210,081.56
	Survey crew - Initial pickup	67.71	kms	\$ 1,671.33	\$ 113,165.98
	Survey crew - Earthworks setout	67.71	kms	\$ 1,431.33	\$ 96,915.58
	Survey crew - Pavement setout	67.71	kms	\$ -	\$ -
	Survey equipment hire	455.09	day	\$ -	\$ -
1.02	Supervision	1	Item	\$ 128,570.73	\$ 128,570.73
	Shire Leading Hand	1990	hrs	\$ 64.62	\$ 128,570.73
	list as required	1	Item	\$ -	\$ -
	list as required	1	Item	\$ -	\$ -
1.03	Service works	1	Item	\$ -	\$ -
	Water Pipe	1	Item	\$ -	\$ -
	list as required		Item	\$ -	\$ -
	list as required		Item	\$ -	\$ -
1.04	Allow for all charges relating to site organisation	1	Item	\$ 2,500.00	\$ 2,500.00
	mob / demob all plant	1	Item	\$ 2,000.00	\$ 2,000.00
	establish and maintain camp	547	days	\$ -	\$ -
	any other set-up costs	1	Item	\$ 500.00	\$ 500.00
1.05	Allow for all charges relating to construction programs and testing	1	Item	\$ -	\$ -
	subgrade testing	67.71	km	\$ -	\$ -
	basecourse supply testing	67.71	km	\$ -	\$ -
	basecourse testing	67.71	km	\$ -	\$ -

1.06 Allow for all charges relating to water supply for construction				
	I	Item	\$	\$
construct and install bore	1	Item	\$ -	\$ -
bore pumping costs	455	days	\$ 100.00	\$ 45,509.20
construct and line turkey's nest	1	Item	\$ -	\$ -
standpipe and pumping costs	455	days	\$ 100.00	\$ 45,509.20
1.07 Allow for all charges relating to fill material for construction				
	2844	Item	\$	\$
clearing	0.21	Ha	\$ 341.10	\$ 71.13
push-up cost (includes 10% extra for waste / excess)	2844	m3 loose	\$ 1.31	\$ 3,736.76
royalty cost (includes 10% extra for waste / excess)	2844	m3 loose	\$ -	\$ -
rehabilitation cost	0.21	Ha	\$ 170.55	\$ 35.57
1.08 Allow for all charges relating to gravel supply for construction				
	109690	Item	\$	\$
clearing	8.04	Ha	\$ 341.10	\$ 2,743.77
push-up cost (includes 10% extra for waste / excess)	109690	m3 loose	\$ 1.31	\$ 144,132.00
Screen and condition gravel	109690	m3 loose	\$ -	\$ -
Mobe/demobe (screening)	1	item	\$ -	\$ -
royalty cost (includes 10% extra for waste / excess)	109690	m3 loose	\$ -	\$ -
rehabilitation cost	8.04	Ha	\$ 170.55	\$ 1,371.88
Total Project Direct Costs			\$	\$
				584,261.80

Note: Traffic Management is a function of total work days and is calculated at the bottom of the estimate

pit depth = 1.5
e.g. 5,000m3 x 1.0m deep
requires 5,000 m2 pit plus 10%

pit depth = 1.5
e.g. 5,000m3 x 1.0m deep
requires 5,000 m2 pit plus 10%
all-round

Estimate is based on following assumptions

No of Trucks, X	1
light - 500 m/hr, heavy 200m/hr	
lin m per hr per side	400
Total clearing/grubbing area	406260
m2 per hour	2400
total hectares	40.63
Sub Total	\$ 92,382.81
Cost per m/2	\$ 0.23
Cost per ha	\$ 2,273.98

2.00 EARTHWORKS / FORMATION				
	40.626	Ha	\$	\$
2.01 Clearing and grubbing				
950 Loader	169	hrs	\$ 214.88	\$ 36,373.58
Triple road train side tipper (54m3)	169	hrs	\$ 193.25	\$ 32,712.16
6 wheel tipper + 10 wheel dog trailer (26m3)		hrs	\$ 165.44	\$ -
Grader	169	hrs	\$ 137.63	\$ 23,297.08
Watercart		hrs	\$ 128.36	\$ -
Labourer	0	hrs	\$ 64.62	\$ -
2.02 Shape up and widen formation				
	690.642	m2	\$	\$
Widen formation/cut to fill				
Labourer (note all plant hrs are referenced to the Grader hrs)	0	hrs	\$ 64.62	\$ -
Grader (note hrs are referenced to the production rate)	209	hrs	\$ 137.63	\$ 28,803.66
Vibe Roller	209	hrs	\$ 111.88	\$ 23,414.56
Multi / second roller	209	hrs	\$ 214.88	\$ 44,970.97
950 Loader	0	hrs	\$ 214.88	\$ -
Triple road train side tipper (54m3)	0	hrs	\$ 193.25	\$ -
6 wheel tipper + 10 wheel dog trailer (26m3)	0	hrs	\$ 165.44	\$ -
allow for pit loader x half time	0	hrs	\$ 214.88	\$ -
Watercart	419	hrs	\$ 128.36	\$ 53,727.18
Cut to Spoil				
Labourer	0	hrs	\$ 64.62	\$ -
Grader (note all hrs are referenced to the trucking hours)	0	hrs	\$ 137.63	\$ -
Vibe Roller	0	hrs	\$ 111.88	\$ -
Multi / second roller	0	hrs	\$ 120.12	\$ -
950 Loader	0	hrs	\$ 214.88	\$ -
Triple road train side tipper (54m3)	0	hrs	\$ 193.25	\$ -
6 wheel tipper + 10 wheel dog trailer (26m3)	0	hrs	\$ 165.44	\$ -
allow for pit loader x half time	0	hrs	\$ 214.88	\$ -
Watercart	0	hrs	\$ 64.62	\$ -
Import Fill				
Labourer	2,844	m3	\$ 20.64	\$ 58,708.63
Grader (note all hrs are referenced to the trucking hours)	63	hrs	\$ 137.63	\$ 8,715.98
Vibe Roller	63	hrs	\$ 111.88	\$ 7,085.24
Multi / second roller	63	hrs	\$ 120.12	\$ 7,607.08
950 Loader	0	hrs	\$ 214.88	\$ -
Triple road train side tipper (54m3)	63	hrs	\$ 193.25	\$ 12,238.39
6 wheel tipper + 10 wheel dog trailer (26m3)		hrs	\$ 165.44	\$ -
allow for pit loader x half time	32	hrs	\$ 214.88	\$ 6,804.10
Watercart	127	hrs	\$ 128.36	\$ 16,257.84
2.03 Subgrade preparation				
	690.642	m2	\$	\$
Labourer	0	hrs	\$ 64.62	\$ -
Vibe Roller	677	hrs	\$ 111.88	\$ 75,753.00
Multi / second roller	677	hrs	\$ 120.12	\$ 81,332.30
Grader	677	hrs	\$ 137.63	\$ 93,188.33
Watercart	1354	hrs	\$ 128.36	\$ 173,823.22
stabilise subgrade - mob / demob	1	item	\$ -	\$ -
stabilise subgrade -rate per m2	690642	m2	\$ -	\$ -
Total Earthworks / Formation			\$	\$
				726,104.66

Assumes
No of Trucks, X 1
avg m long x 3m wide/hr 3300 m2 /hr

No of water trucks 2

No of Trucks, X 1

No of water trucks 2

No of Trucks, X 1
avg m long x 3m wide/hr 10905 m2 /hr

No of Trucks, X 1

No of water trucks 2

Assume			
	mts wide	mts long	long per hour
	10.2	100	
	m2 per hour	1020	
	m2 per day	8160	
	l/m per day	800	

No of water trucks 2

3.00 DRAINAGE				
	I	No	\$	\$
3.01 Clean out extend and install headwalls on inlets & outlets of culverts				
Labourer		hrs	\$ 64.62	\$ -
950 Loader		hrs	\$ 214.88	\$ -
light truck		hrs	\$ 251.96	\$ -
Backhoe		hrs	\$ 166.47	\$ -
Materials		ea	\$ -	\$ -
Total Drainage			\$	\$
				-

4.00 PAVEMENT				
	487512	m2	\$	\$
4.01 Pavement: placing, waterbinding, and compaction				
Import basecourse	109,690	m3	\$ -	\$ 631,729.97
Labourer	0	hrs	\$ 64.62	\$ -
Grader (note all hrs are referenced to the trucking hours)	611	hrs	\$ 137.63	\$ 84,046.99
Vibe Roller	611	hrs	\$ 111.88	\$ 68,321.99
Multi / second roller	611	hrs	\$ 120.12	\$ 73,353.99
950 Loader	611	hrs	\$ 214.88	\$ 131,222.00
Triple road train side tipper (54m3)	611	hrs	\$ 193.25	\$ 118,013.00
6 wheel tipper + 10 wheel dog trailer (26m3)		hrs	\$ 165.44	\$ -
allow for pit loader x half time	0	hrs	\$ 214.88	\$ -
Watercart	1221	hrs	\$ 128.36	\$ 156,771.99
487512			\$	\$
				1,175,855.75
Labourer	0	hrs	\$ 66.56	\$ -
Grader	1693	hrs	\$ 137.63	\$ 232,970.81
Vibe Roller	1693	hrs	\$ 111.88	\$ 189,382.50
Multi / second roller	846	hrs	\$ 120.12	\$ 101,665.38
watercart	5078	hrs	\$ 128.36	\$ 651,837.06
stabilise basecourse - mob / demob	1	item	\$ -	\$ -
stabilise basecourse - rate per m2	487512	m2	\$ -	\$ -
487512			\$	\$
				639,051.16

Assumes
No of Trucks, X 2
m2 per hour 798
lm per hour 111

No of water trucks 2

	7.2	40.0
m2 per hour	288	
m2 per day	2073.6	
l/m per day	288	

No of water trucks 3
nominate area to be stabilised

Trim	Labourer	0	hrs	\$ 66.56	\$ -
	Grader	1129	hrs	\$ 137.63	\$ 155,313.88
	Vibe Roller	1129	hrs	\$ 111.88	\$ 126,255.00
	Multi / second roller	564	hrs	\$ 120.12	\$ 67,776.92
	Watercart	2257	hrs	\$ 128.36	\$ 289,705.36
4.02 Sealing		236,985	m2	\$ 6.75	\$ 1,598,769.68
	Sealing Contractor - Mob/Demob	1	item	\$ -	\$ -
	Crack patching		m2	\$ -	\$ -
	Primerseal (14mm)	236985	m2	\$ 3.91	\$ 926,611.35
	topcoat seal - Full width (7mm)	236985	m2	\$ 2.63	\$ 623,270.55
	Watercart	381	hrs	\$ 128.36	\$ 48,887.78
	asphalt 40mm thick x size 14 intersection mix	0	m2	\$ -	\$ -
Total Pavement					\$ 4,045,406.55

7.2	60.0
m/2 per hour	432
m/2 per day	3110.4
l/m per day	432

No of water trucks 2

5.00 TRAFFIC FACILITIES					
5.01 Signs, Lines and guideposts	67.71	km	\$ 519.33	\$ 35,164.09	
	Linemarking		Item	\$ 8.00	\$ -
	RRPM's		Item	\$ 13.00	\$ -
	Give way sign		Item	\$ 160.00	\$ -
	Curve sign		Item	\$ 160.00	\$ -
	Finger sign		Item	\$ 200.00	\$ -
	Hazard board		Item	\$ 360.00	\$ -
	Direction yellow/black chevron signs	16	Item	\$ 100.00	\$ 1,600.00
	Labourer	100	hrs	\$ 64.62	\$ 6,480.09
	Guideposts (incl labour)	542	No.	\$ 50.00	\$ 27,084.00
6.00 Other					
6.01	67.71	km	\$ -	\$ -	
			Item	\$ -	\$ -
			Item	\$ -	\$ -
			No.	\$ -	\$ -
			No.	\$ -	\$ -
			No.	\$ -	\$ -
Total Traffic Facilities					\$ 35,164.09

7.00 ANCILLARY COSTS					
7.01 Traffic management during construction	497	days	\$ 130.25	\$ 64,785.36	
	Prepare TMP	1	Item	\$ 500.00	\$ 500.00
	Erect signs	1	Item	\$ -	\$ -
	Maintain signs only (2 men x 1 hrs per day)	497	days	\$ 129.24	\$ 64,285.36
	add for Flagman Control subcontractor - 2 Man crew		days	\$ 2,100.00	\$ -

total work hours on site (work hrs)	4551
total work days on site (work days)	455
add for sealing (days)	42.3
total TMP days (days)	497
total weeks (10 day working fortnight)	49.74

7.02 Engineering Support	1	Item	\$ 156,807.69	\$ 156,807.69	
	Initial site visit & report / submission	20	hrs	\$ 185.00	\$ 3,700.00
	travel	600	kms	\$ 1.50	\$ 900.00
	Design & project documentation	1	Item	\$ -	\$ -
	on-going support on site	597	hrs	\$ 145.00	\$ 86,549.47
	on-going support ex-office	15917	kms	\$ 1.50	\$ 23,875.72
		298	each	\$ 140.00	\$ 41,782.50
Total Ancillary Costs					\$ 221,593.05

Actual Direct Cost	\$ 5,612,530.16
Project Admin	0% \$ -
Project Profit	0% \$ -
Contingency	8% \$ 449,002.41
Total Project Margin	108%
TOTAL Project Cost	\$ 6,061,532.57
Cost per km	\$ 89,521.97
add GST	\$ 606,153.26
TOTAL Project Cost incl GST	\$ 6,667,685.83

BUDGET
Over/Under

NOTE
All rates and costs are GST-EXCLUSIVE
DISCLAIMER
Whilst we prepare our estimates with all due care and consideration, we are not to know what production rates you can achieve, nor what delays you may encounter in executing the works so, these figures must be treated as ESTIMATES of the Order-of-Costs that you can expect if the work proceeds in an efficient manner.

Shire of Murchison - Carnarvon Mullewa Rd Seal Assessment Project Summary			
LOCATION, start, end, scope		Widen sealed road from existing 6m standard to a 7.2m sealed standard	
estimate by Greenfield Technical Services, Geraldton	rev	0	N Goode 19-Nov-19
limits			

SLK	
0.00	0.25
cost per km \$	53,910.58
cost per lm \$	53.91

ENTER BASIC JOB DIMENSIONS	NOTES
start SLK	0.000
end SLK	0.250
road length	0.250 kms
Clearing/grubbing width	6.0 m
Total clearing/grubbing area	1500 m2
allow avg depth of drift materials	0
Total wind drift materials to spoil	0 m3
allow avg depth of fill	0.005 m
allow % of all fill - to be imported	100%
fill volume to be imported (bank)	8 m3 bank
fill bulking factor	1.4
imported fill volume (loose)	11 m3 loose
allow avg cut to spoil	0 m
allow % of cut to spoil	0%
volume - Cut to spoil (bank)	0 m3 bank
bulking factor	1.4
Cut to spoil volume (loose)	0 m3 loose
subgrade width	8.2 m
subgrade area	2050 m2
basecourse width	6.2 m
basecourse area	1550 m2
basecourse thickness	0.15 m
basecourse volume (compacted)	232.5 m3 bank
basecourse bulking factor	1.5
basecourse volume (loose)	348.75 m3 loose
prime seal width	1.50 m
prime seal area	375 m2
second coat width	1.50 m
second coat seal area	375 m2

ENTER Plant Rates	Plant Rate	Depreciation	Operator Rate	Total Rate
Assumed				
Grader	\$ 49.00	\$ 20.00	\$ 64.62	\$ 137.63
950 Loader	\$ 94.00	\$ 50.00	\$ 64.62	\$ 214.88
Backhoe	\$ 52.00	\$ 45.00	\$ 64.62	\$ 166.47
semi side tipper (18m3)	\$ 43.00	\$ 17.00	\$ 64.62	\$ 128.36
Triple road train side tipper (54m3)	\$ 85.00	\$ 38.00	\$ 64.62	\$ 193.25
6 wheel tipper + 10 wheel dog trailer (26m3)	\$ 68.00	\$ 28.00	\$ 64.62	\$ 165.44
Multi / second roller	\$ 37.00	\$ 15.00	\$ 64.62	\$ 120.12
Vibe Roller	\$ 24.00	\$ 20.00	\$ 64.62	\$ 111.88
Watercart	\$ 43.00	\$ 17.00	\$ 64.62	\$ 128.36
Labourer	\$ -	\$ -	\$ 64.62	\$ 66.56
Broom	\$ -	\$ -	\$ 64.62	\$ 66.56
Light Trucks	\$ 150.00	\$ 30.00	\$ 64.62	\$ 251.96
bobcat	\$ 140.00	\$ 20.00	\$ 64.62	\$ 231.36
Contract Dozer	\$ 140.00	\$ 8.00	\$ 64.62	\$ 219.00
Contract 30T Excavator	\$ 140.00	\$ -	\$ -	\$ 144.20
mini-excavator	\$ 7.00	\$ 8.00	\$ 64.62	\$ 82.01
0	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -
Shire Leading Hand	\$ -	\$ -	\$ 64.62	\$ 66.56

hrs
16
3
0
0
3
0
10
16
18
2
0
0
0
2
0
0
0
7
77

Item	Description	Quantity	Unit	Rate	Amount
1.00	PROJECT DIRECT COSTS				
1.01	Survey requirements for the Works	1	Item	\$ -	\$ -
	Survey crew - Initial pickup	0.00	kms	\$ 1,671.33	\$ -
	Survey crew - Earthworks setout	0.00	kms	\$ 1,431.33	\$ -
	Survey crew - Pavement setout	0.25	kms	\$ -	\$ -
	Survey equipment hire	1.62	day	\$ -	\$ -
1.02	Supervision	1	Item	\$ 460.23	\$ 460.23
	Shire Leading Hand	7	hrs	\$ 64.62	\$ 460.23
	list as required	1	Item	\$ -	\$ -
	list as required	1	Item	\$ -	\$ -
1.03	Service works	1	Item	\$ -	\$ -
	Water Pipe	1	Item	\$ -	\$ -
	list as required	1	Item	\$ -	\$ -
	list as required	1	Item	\$ -	\$ -
1.04	Allow for all charges relating to site organisation	1	Item	\$ -	\$ -
	mob / demob all plant	0	Item	\$ 2,000.00	\$ -
	establish and maintain camp	2	days	\$ -	\$ -
	any other set-up costs	0	Item	\$ 500.00	\$ -
1.05	Allow for all charges relating to construction programs and testing	1	Item	\$ -	\$ -
	subgrade testing	0.25	km	\$ -	\$ -
	basecourse supply testing	0.25	km	\$ -	\$ -
	basecourse testing	0.25	km	\$ -	\$ -

1.06	Allow for all charges relating to water supply for construction	1	Item	\$	324.85	\$	324.85
	construct and install bore	1	Item	\$	-	\$	-
	bore pumping costs	2	days	\$	100.00	\$	162.43
	construct and line turkey's nest	1	Item	\$	-	\$	-
	standpipe and pumping costs	2	days	\$	100.00	\$	162.43
1.07	Allow for all charges relating to fill material for construction	11	Item	\$	1.35	\$	14.19
	clearing	0.00	Ha	\$	341.10	\$	0.26
	push-up cost (includes 10% extra for waste / excess)	11	m3 loose	\$	1.31	\$	13.80
	royalty cost (includes 10% extra for waste / excess)	11	m3 loose	\$	-	\$	-
	rehabilitation cost	0.00	Ha	\$	170.55	\$	0.13
1.08	Allow for all charges relating to gravel supply for construction	349	Item	\$	1.35	\$	471.34
	clearing	0.03	Ha	\$	341.10	\$	8.72
	push-up cost (includes 10% extra for waste / excess)	349	m3 loose	\$	1.31	\$	458.25
	Screen and condition gravel	349	m3 loose	\$	-	\$	-
	Mobe/demobe (screening)	1	Item	\$	-	\$	-
	royalty cost (includes 10% extra for waste / excess)	349	m3 loose	\$	-	\$	-
	rehabilitation cost	0.03	Ha	\$	170.55	\$	4.36
				Total Project Direct Costs	\$	\$	1,270.62

Note, Traffic Management is a function of total work days and is calculated at the bottom of the estimate

pit depth = 1.5
e.g. 5,000m3 x 1.0m deep
requires 5,000 m2 pit plus 10%

pit depth = 1.5
e.g. 5,000m3 x 1.0m deep
requires 5,000 m2 pit plus 10% all-round

Estimate is based on following assumptions

No of Trucks, X	1
light - 500 m/hr, heavy 200m/hr	
lin m per hr per side	400
Total clearing/grubbing area	1500
m2 per hour	2400
total hectares	0.15
Sub Total	\$ 341.10
Cost per m2	\$ 0.23
Cost per ha	\$ 2,273.98

2.00	EARTHWORKS / FORMATION						
2.01	Clearing and grubbing	0.15	Ha	\$	2,273.98	\$	341.10
	950 Loader	1	hrs	\$	214.88	\$	134.30
	Triple road train side tipper (54m3)	1	hrs	\$	193.25	\$	120.78
	6 wheel tipper + 10 wheel dog trailer (26m3)	1	hrs	\$	165.44	\$	-
	Grader	1	hrs	\$	137.63	\$	86.02
	Watercart	1	hrs	\$	128.36	\$	-
	Labourer	0	hrs	\$	64.62	\$	-
2.02	Shape up and widen formation	2,050	m2	\$	0.37	\$	752.54
	Widen formation/cut to fill						
	Labourer (note all plant hrs are referenced to the Grader hrs)	0	hrs	\$	64.62	\$	-
	Grader (note hrs are referenced to the production rate)	1	hrs	\$	137.63	\$	72.34
	Vibe Roller	1	hrs	\$	111.88	\$	58.81
	Multi / second roller	1	hrs	\$	120.12	\$	28.09
	950 Loader	0	hrs	\$	214.88	\$	-
	Triple road train side tipper (54m3)	0	hrs	\$	193.25	\$	-
	6 wheel tipper + 10 wheel dog trailer (26m3)	0	hrs	\$	165.44	\$	-
	allow for pit loader x half time	0	hrs	\$	214.88	\$	-
	Watercart	1	hrs	\$	128.36	\$	134.94
	Cut to Spoil						
	Labourer	0	hrs	\$	64.62	\$	-
	Grader (note all hrs are referenced to the trucking hours)	0	hrs	\$	137.63	\$	-
	Vibe Roller	0	hrs	\$	111.88	\$	-
	Multi / second roller	0	hrs	\$	120.12	\$	-
	950 Loader	0	hrs	\$	214.88	\$	-
	Triple road train side tipper (54m3)	0	hrs	\$	193.25	\$	-
	6 wheel tipper + 10 wheel dog trailer (26m3)	0	hrs	\$	165.44	\$	-
	allow for pit loader x half time	0	hrs	\$	214.88	\$	-
	Watercart	0	hrs	\$	128.36	\$	-
	Import Fill						
	Labourer	0	hrs	\$	64.62	\$	-
	Grader (note all hrs are referenced to the trucking hours)	0	hrs	\$	137.63	\$	32.18
	Vibe Roller	0	hrs	\$	111.88	\$	26.16
	Multi / second roller	0	hrs	\$	120.12	\$	28.09
	950 Loader	0	hrs	\$	214.88	\$	-
	Triple road train side tipper (54m3)	0	hrs	\$	193.25	\$	45.19
	6 wheel tipper + 10 wheel dog trailer (26m3)	0	hrs	\$	165.44	\$	-
	allow for pit loader x half time	0	hrs	\$	214.88	\$	25.12
	Watercart	0	hrs	\$	128.36	\$	30.01
2.03	Subgrade preparation	2,050	m2	\$	0.61	\$	1,244.96
	Labourer	0	hrs	\$	64.62	\$	-
	Vibe Roller	3	hrs	\$	111.88	\$	279.70
	Multi / second roller	3	hrs	\$	120.12	\$	300.30
	Grader	3	hrs	\$	137.63	\$	344.07
	Watercart	3	hrs	\$	128.36	\$	320.90
	stabilise subgrade - mob / demob	1	item	\$	-	\$	-
	stabilise subgrade -rate per m2	2050	m2	\$	-	\$	-
				Total Earthworks / Formation	\$	\$	2,151.85

Assumes
No of Trucks, X 1
1300 avg m long x 3m wide /hr 3900 m2 /hr

No of water trucks 2

No of Trucks, X 1
No of water trucks 1

No of Trucks, X 1
2922 avg m long x 3m wide /hr 8767 m2 /hr

No of Trucks, X 1

No of water trucks 1

Assume
mts wide 8.2
mts long 100
m2 per hour 820
m2 per day 6560
l/m per day 800

No of water trucks 1

3.00	DRAINAGE						
3.01	Clean out extend and install headwalls on inlets & outlets of culverts	1	No	\$	-	\$	-
	Labourer	1	hrs	\$	64.62	\$	-
	950 Loader	1	hrs	\$	214.88	\$	-
	light truck	1	hrs	\$	251.96	\$	-
	Backhoe	1	hrs	\$	166.47	\$	-
	Materials			\$	-	\$	-
				Total Drainage	\$	\$	-

4.00	PAVEMENT						
4.01	Pavement: placing, waterbinding, and compaction	1550	m2	\$	4.078	\$	6,321.03
	Import basecourse	349	m3	\$	-	\$	1,759.31
	Labourer	0	hrs	\$	64.62	\$	-
	Grader (note all hrs are referenced to the trucking hours)	2	hrs	\$	137.63	\$	267.22
	Vibe Roller	2	hrs	\$	111.88	\$	217.22
	Multi / second roller	2	hrs	\$	120.12	\$	233.22
	950 Loader	2	hrs	\$	214.88	\$	417.21
	Triple road train side tipper (54m3)	2	hrs	\$	193.25	\$	375.21
	6 wheel tipper + 10 wheel dog trailer (26m3)	1	hrs	\$	165.44	\$	-
	allow for pit loader x half time	0	hrs	\$	214.88	\$	-
	Watercart	2	hrs	\$	128.36	\$	249.22
		1550	m2	\$	1.77	\$	2,737.03
	Labourer	0	hrs	\$	66.56	\$	-
	Grader	6	hrs	\$	137.63	\$	860.18
	Vibe Roller	6	hrs	\$	111.88	\$	699.24
	Multi / second roller	3	hrs	\$	120.12	\$	375.37
	watercart	6	hrs	\$	128.36	\$	802.24
	stabilise basecourse - mob / demob	1	item	\$	-	\$	-
	stabilise basecourse - rate per m2	1550	m2	\$	-	\$	-
				Total Pavement	\$	\$	1,824.69

Assumes
No of Trucks, X 2
m2 per hour 798
lm per hour 129

No of water trucks 1

6.2
m2 per hour 40.0
m2 per day 248
l/m per day 1537.6

No of water trucks 1
nominate area to be stabilised

Trim	Labourer	0	hrs	\$	66.56	\$	-
	Grader	4	hrs	\$	137.63	\$	573.45
	Vibe Roller	4	hrs	\$	111.88	\$	466.16
	Multi / second roller	2	hrs	\$	120.12	\$	250.25
	Watercart	4	hrs	\$	128.36	\$	534.83

6.2	60.0
m/2 per hour	372
m/2 per day	2306.4
l/m per day	372

No of water trucks 1

4.02	Sealing	375	m2	\$	7.02	\$	2,633.00
	Sealing Contractor - Mob/Demob	1	item	\$	-	\$	-
	Crack patching		m2	\$	-	\$	-
	Primerseal (14mm)	375	m2	\$	3.91	\$	1,466.25
	topcoat seal - Full width (7mm)	375	m2	\$	2.63	\$	986.25
	Watercart	1	hrs	\$	128.36	\$	180.50
	asphalt 40mm thick x size 14 intersection mix	0	m2	\$	-	\$	-
Total Pavement						\$	8,954.03

5.00 TRAFFIC FACILITIES

5.01	Signs, Lines and guideposts	0.25	km	\$	916.96	\$	229.24
	Linemarking		Item	\$	8.00	\$	-
	RRPM's		Item	\$	13.00	\$	-
	Give way sign		Item	\$	160.00	\$	-
	Curve sign		Item	\$	160.00	\$	-
	Finger sign		Item	\$	200.00	\$	-
	Hazard board		Item	\$	360.00	\$	-
	Direction yellow/black chevron signs	0	Item	\$	100.00	\$	-
	Labourer	2	hrs	\$	64.62	\$	129.24
	Guideposts (incl labour)	2	No.	\$	50.00	\$	100.00

6.00 Other

6.01		0.25	km	\$	-	\$	-
			Item	\$	-	\$	-
			Item	\$	-	\$	-
			No.	\$	-	\$	-
			No.	\$	-	\$	-
			No.	\$	-	\$	-

Total Traffic Facilities \$ 229.24

7.00 ANCILLARY COSTS

7.01	Traffic management during construction	2	days	\$	129.24	\$	230.11
	Prepare TMP	0	Item	\$	500.00	\$	-
	Erect signs	1	Item	\$	-	\$	-
	Maintain signs only (2 men x 1 hrs per day)	2	days	\$	129.24	\$	230.11
	add for Flagman Control subcontractor - 2 Man crew		days	\$	2,100.00	\$	-

total work hours on site (work hrs)	16
total work days on site (work days)	2
add for sealing (days)	0.2
total TMP days (days)	2
total weeks (10 day working fortnight)	0.18

7.02	Engineering Support	1	Item	\$	-	\$	-
	Initial site visit & report / submission	0	hrs	\$	185.00	\$	-
	travel	0	kms	\$	1.50	\$	-
	Design & project documentation	1	Item	\$	-	\$	-
	on-going support on site	0	hrs	\$	145.00	\$	-
	on-going support ex-office	0	kms	\$	1.50	\$	-
	on-going support ex-office	0	each	\$	140.00	\$	-

Total Ancillary Costs \$ 230.11

Actual Direct Cost	\$	12,835.85
Project Admin	0%	\$ -
Project Profit	0%	\$ -
Contingency	5%	\$ 641.79
Total Project Margin	105%	
TOTAL Project Cost	\$	13,477.64
Cost per km	\$	53,910.58
add GST	\$	1,347.76
TOTAL Project Cost incl GST	\$	14,825.41

BUDGET
Over/Under

NOTE
All rates and costs are GST-EXCLUSIVE
DISCLAIMER
Whilst we prepare our estimates with all due care and consideration, we are not to know what production rates you can achieve, nor what delays you may encounter in executing the works so, these figures must be treated as ESTIMATES of the Order-of-Costs that you can expect if the work proceeds in an efficient manner.

Shire of Murchison - Carnarvon Mullewa Rd Seal Assessment Project Summary			
LOCATION, start, end, scope	Widen sealed road from existing 7m standard to a 7.2m sealed standard		
estimate by Greenfield Technical Services, Geraldton	rev	0	N Goode 19-Nov-19
limits			

SLK	
0.00	6.22
cost per km \$	47,578.65
cost per lm \$	47.58

ENTER BASIC JOB DIMENSIONS	NOTES
start SLK	0.000
end SLK	6.220
road length	6.220 kms
Clearing/grubbing width	2.0 m
Total clearing/grubbing area	12440 m2
allow avg depth of drift materials	0
Total wind drift materials to spoil	0 m3
allow avg depth of fill	0.005 m
allow % of all fill - to be imported	100%
fill volume to be imported (bank)	62 m3 bank
fill bulking factor	1.4
imported fill volume (loose)	87 m3 loose
allow avg cut to spoil	0 m
allow % of cut to spoil	0%
volume - Cut to spoil (bank)	0 m3 bank
bulking factor	1.4
Cut to spoil volume (loose)	0 m3 loose
subgrade width	4.0 m
subgrade area	24880 m2
basecourse width	7.5 m
basecourse area	46650 m2
basecourse thickness	0.05 m
basecourse volume (compacted)	2332.5 m3 bank
basecourse bulking factor	1.5
basecourse volume (loose)	3498.75 m3 loose
prime seal width	0.50 m
prime seal area	3110 m2
second coat width	0.50 m
second coat seal area	3110 m2

ENTER Plant Rates	Plant Rate	Depreciation	Operator Rate	Total Rate
Assumed				
Grader	\$ 49.00	\$ 20.00	\$ 64.62	\$ 137.63
950 Loader	\$ 94.00	\$ 50.00	\$ 64.62	\$ 214.88
Backhoe	\$ 52.00	\$ 45.00	\$ 64.62	\$ 166.47
semi side tipper (18m3)	\$ 43.00	\$ 17.00	\$ 64.62	\$ 128.36
Triple road train side tipper (54m3)	\$ 85.00	\$ 38.00	\$ 64.62	\$ 193.25
6 wheel tipper + 10 wheel dog trailer (26m3)	\$ 68.00	\$ 28.00	\$ 64.62	\$ 165.44
Multi / second roller	\$ 37.00	\$ 15.00	\$ 64.62	\$ 120.12
Vibe Roller	\$ 24.00	\$ 20.00	\$ 64.62	\$ 111.88
Watercart	\$ 43.00	\$ 17.00	\$ 64.62	\$ 128.36
Labourer	\$ -	\$ -	\$ 64.62	\$ 66.56
Broom	\$ -	\$ -	\$ 64.62	\$ 66.56
Light Trucks	\$ 150.00	\$ 30.00	\$ 64.62	\$ 251.96
bobcat	\$ 140.00	\$ 20.00	\$ 64.62	\$ 231.36
Contract Dozer	\$ 140.00	\$ 8.00	\$ 64.62	\$ 219.00
Contract 30T Excavator	\$ 140.00	\$ -	\$ -	\$ 144.20
mini-excavator	\$ 7.00	\$ 8.00	\$ 64.62	\$ 82.01
0	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -
0	\$ -	\$ -	\$ -	\$ -
Shire Leading Hand	\$ -	\$ -	\$ 64.62	\$ 66.56

hrs
313
26
0
0
27
0
199
308
806
18
0
0
0
22
0
0
141
1858

Item	Description	Quantity	Unit	Rate	Amount
1.00	PROJECT DIRECT COSTS				
1.01	Survey requirements for the Works	1	Item		\$ -
	Survey crew - Initial pickup		kms	\$ 1,671.33	\$ -
	Survey crew - Earthworks setout		kms	\$ 1,431.33	\$ -
	Survey crew - Pavement setout	6.22	kms	\$ -	\$ -
	Survey equipment hire	31.29	day	\$ -	\$ -
1.02	Supervision	1	Item		\$ 9,092.18
	Shire Leading Hand	141	hrs	\$ 64.62	\$ 9,092.18
	list as required	1	Item	\$ -	\$ -
	list as required	1	Item	\$ -	\$ -
1.03	Service works	1	Item		\$ -
	Water Pipe	1	Item	\$ -	\$ -
	list as required		Item	\$ -	\$ -
	list as required		Item	\$ -	\$ -
1.04	Allow for all charges relating to site organisation	1	Item		\$ 2,500.00
	mob / demob all plant	1	Item	\$ 2,000.00	\$ 2,000.00
	establish and maintain camp	39	days	\$ -	\$ -
	any other set-up costs	1	Item	\$ 500.00	\$ 500.00
1.05	Allow for all charges relating to construction programs and testing	1	Item		\$ -
	subgrade testing	6.22	km	\$ -	\$ -
	basecourse supply testing	6.22	km	\$ -	\$ -
	basecourse testing	6.22	km	\$ -	\$ -

1.06	Allow for all charges relating to water supply for construction	1	Item	\$	\$	6,257.61
	construct and install bore	1	Item	\$ -	\$ -	-
	bore pumping costs	31	days	\$ 100.00	\$	3,128.81
	construct and line turkey's nest	1	Item	\$ -	\$ -	-
	standpipe and pumping costs	31	days	\$ 100.00	\$	3,128.81
1.07	Allow for all charges relating to fill material for construction	1	Item	\$	\$	117.69
	clearing	0.01	Ha	\$ 341.10	\$	2.18
	push-up cost (includes 10% extra for waste / excess)	87	m3 loose	\$ 1.31	\$	114.42
	royalty cost (includes 10% extra for waste / excess)	87	m3 loose	\$ -	\$	-
	rehabilitation cost	0.01	Ha	\$ 170.55	\$	1.09
1.08	Allow for all charges relating to gravel supply for construction	1	Item	\$	\$	4,728.60
	clearing	0.26	Ha	\$ 341.10	\$	87.52
	push-up cost (includes 10% extra for waste / excess)	3499	m3 loose	\$ 1.31	\$	4,597.33
	Screen and condition gravel	3499	m3 loose	\$ -	\$	-
	Mobe/demobe (screening)	1	item	\$ -	\$	-
	royalty cost (includes 10% extra for waste / excess)	3499	m3 loose	\$ -	\$	-
	rehabilitation cost	0.26	Ha	\$ 170.55	\$	43.76
Total Project Direct Costs				\$	\$	22,696.09

Note, Traffic Management is a function of total work days and is calculated at the bottom of the estimate

pit depth = 1.5
e.g. 5,000m3 x 1.0m deep
requires 5,000 m2 pit plus 10%

pit depth = 1.5
e.g. 5,000m3 x 1.0m deep
requires 5,000 m2 pit plus 10%
all-round

Estimate is based on following assumptions

No of Trucks, X	1
light - 500 m/hr, heavy 200m/hr	
lin m per hr per side	400
Total clearing/grubbing area	12440
m2 per hour	2400
total hectares	1.24
Sub Total	\$ 2,828.83
Cost per m2	\$ 0.23
Cost per ha	\$ 2,273.98

2.00	EARTHWORKS / FORMATION			\$	\$	
2.01	Clearing and grubbing	1,244	Ha	\$ 2,273.98	\$	2,828.83
	950 Loader	5	hrs	\$ 214.88	\$	1,113.79
	Triple road train side tipper (54m3)	5	hrs	\$ 193.25	\$	1,001.67
	6 wheel tipper + 10 wheel dog trailer (26m3)		hrs	\$ 165.44	\$	-
	Grader	5	hrs	\$ 137.63	\$	713.37
	Watercart		hrs	\$ 128.36	\$	-
	Labourer	0	hrs	\$ 64.62	\$	-
2.02	Shape up and widen formation	24,880	m2	\$ 0.33	\$	8,195.68
	Widen formation/cut to fill					
	Labourer (note all plant hrs are referenced to the Grader hrs)	0	hrs	\$ 64.62	\$	-
	Grader (note hrs are referenced to the production rate)	6	hrs	\$ 137.63	\$	878.00
	Vibe Roller	6	hrs	\$ 111.88	\$	713.73
	Multi / second roller	6	hrs	\$ 214.88	\$	1,370.82
	950 Loader	0	hrs	\$ 214.88	\$	-
	Triple road train side tipper (54m3)	0	hrs	\$ 193.25	\$	-
	6 wheel tipper + 10 wheel dog trailer (26m3)	0	hrs	\$ 165.44	\$	-
	allow for pit loader x half time	0	hrs	\$ 214.88	\$	-
	Watercart	13	hrs	\$ 128.36	\$	1,637.72
	Cut to Spoil					
	Labourer	0	hrs	\$ 64.62	\$	-
	Grader (note all hrs are referenced to the trucking hours)	0	hrs	\$ 137.63	\$	-
	Vibe Roller	0	hrs	\$ 111.88	\$	-
	Multi / second roller	0	hrs	\$ 120.12	\$	-
	950 Loader	0	hrs	\$ 214.88	\$	-
	Triple road train side tipper (54m3)	0	hrs	\$ 193.25	\$	-
	6 wheel tipper + 10 wheel dog trailer (26m3)	0	hrs	\$ 165.44	\$	-
	allow for pit loader x half time	0	hrs	\$ 214.88	\$	-
	Watercart	0	hrs	\$ 64.62	\$	-
	Import Fill					
	Labourer	87	m3	\$ -	\$	1,797.70
	Grader (note all hrs are referenced to the trucking hours)	2	hrs	\$ 137.63	\$	266.89
	Vibe Roller	2	hrs	\$ 111.88	\$	216.96
	Multi / second roller	2	hrs	\$ 120.12	\$	232.93
	950 Loader	0	hrs	\$ 214.88	\$	-
	Triple road train side tipper (54m3)	2	hrs	\$ 193.25	\$	374.75
	6 wheel tipper + 10 wheel dog trailer (26m3)	1	hrs	\$ 165.44	\$	-
	allow for pit loader x half time	1	hrs	\$ 214.88	\$	208.35
	Watercart	4	hrs	\$ 128.36	\$	497.83
2.03	Subgrade preparation	24,880	m2	\$ 1.57	\$	38,958.53
	Labourer	0	hrs	\$ 64.62	\$	-
	Vibe Roller	62	hrs	\$ 111.88	\$	6,958.85
	Multi / second roller	62	hrs	\$ 120.12	\$	7,471.38
	Grader	62	hrs	\$ 137.63	\$	8,560.50
	Watercart	124	hrs	\$ 128.36	\$	15,967.81
	stabilise subgrade - mob / demob	1	item	\$ -	\$	-
	stabilise subgrade -rate per m2	24880	m2	\$ -	\$	-
Total Earthworks / Formation				\$	\$	48,185.34

Assumes
No of Trucks, X 1
1300 avg m long x 3m wide /hr 3900 m2 /hr

No of water trucks 2

No of Trucks, X 1

No of water trucks 2

No of Trucks, X 1
4277 avg m long x 3m wide /hr 12830 m2 /hr

No of Trucks, X 1

No of water trucks 2

Assume		mts wide	mts long	long per hour
		4.0	100	
		m2 per hour	400	
		m2 per day	3200	
		l/m per day	800	

No of water trucks 2

3.00	DRAINAGE			\$	\$	
3.01	Clean out extend and install headwalls on inlets & outlets of culverts	1	No	\$ -	\$	-
	Labourer		hrs	\$ 64.62	\$	-
	950 Loader		hrs	\$ 214.88	\$	-
	light truck		hrs	\$ 251.96	\$	-
	Backhoe		hrs	\$ 166.47	\$	-
	Materials		ea	\$ -	\$	-
Total Drainage				\$	\$	-

4.00	PAVEMENT			\$	\$	
4.01	Pavement: placing, water binding, and compaction	46650	m2	\$ 3.502	\$	163,389.79
	Import basecourse	3,499	m3	\$ -	\$	20,150.07
	Labourer	0	hrs	\$ 64.62	\$	-
	Grader (note all hrs are referenced to the trucking hours)	19	hrs	\$ 137.63	\$	2,680.82
	Vibe Roller	19	hrs	\$ 111.88	\$	2,179.24
	Multi / second roller	19	hrs	\$ 120.12	\$	2,339.75
	950 Loader	19	hrs	\$ 214.88	\$	4,185.54
	Triple road train side tipper (54m3)	19	hrs	\$ 193.25	\$	3,764.22
	6 wheel tipper + 10 wheel dog trailer (26m3)		hrs	\$ 165.44	\$	-
	allow for pit loader x half time	0	hrs	\$ 214.88	\$	-
	Watercart	39	hrs	\$ 128.36	\$	5,000.50
		46650	m2	\$ 2.32	\$	108,016.88
	Labourer	0	hrs	\$ 66.56	\$	-
	Grader	156	hrs	\$ 137.63	\$	21,401.25
	Vibe Roller	156	hrs	\$ 111.88	\$	17,397.12
	Multi / second roller	78	hrs	\$ 120.12	\$	9,339.22
	watercart	467	hrs	\$ 128.36	\$	59,879.29
	stabilise basecourse - mob / demob	1	item	\$ -	\$	-
	stabilise basecourse - rate per m2	46650	m2	\$ -	\$	-
		46650	m2	\$ 0.76	\$	35,222.85

Assumes
No of Trucks, X 2
m2 per hour 2395
lm per hour 319

No of water trucks 2

		7.5	40.0
	m2 per hour	300	
	m2 per day	2250	
	l/m per day	300	

No of water trucks 3
nominate area to be stabilised

Trim	Labourer	0	hrs	\$ 66.56	\$ -
	Grader	62	hrs	\$ 137.63	\$ 8,560.50
	Vibe Roller	62	hrs	\$ 111.88	\$ 6,958.85
	Multi / second roller	31	hrs	\$ 120.12	\$ 3,735.69
	Watercart	124	hrs	\$ 128.36	\$ 15,967.81
4.02 Sealing		3,110	m2	\$ 7.98	\$ 24,830.35
	Sealing Contractor - Mob/Demob	1	item	\$ -	\$ -
	Crack patching		m2	\$ -	\$ -
	Primerseal (14mm)	3110	m2	\$ 3.91	\$ 12,160.10
	topcoat seal - Full width (7mm)	3110	m2	\$ 2.63	\$ 8,179.30
	Watercart	35	hrs	\$ 128.36	\$ 4,490.95
	asphalt 40mm thick x size 14 intersection mix	0	m2	\$ -	\$ -
				Total Pavement	\$ 188,220.14

7.5	100.0
m/2 per hour	750
m/2 per day	5625
l/m per day	750

No of water trucks 2

5.00 TRAFFIC FACILITIES					
5.01 Signs, Lines and guideposts		6.22	km	\$ 847.29	\$ 5,270.12
	Linemarking		Item	\$ 8.00	\$ -
	RRPM's		Item	\$ 13.00	\$ -
	Give way sign		Item	\$ 160.00	\$ -
	Curve sign		Item	\$ 160.00	\$ -
	Finger sign		Item	\$ 200.00	\$ -
	Hazard board		Item	\$ 360.00	\$ -
	Direction yellow/black chevron signs	16	Item	\$ 100.00	\$ 1,600.00
	Labourer	18	hrs	\$ 64.62	\$ 1,182.12
	Guideposts (incl labour)	50	No.	\$ 50.00	\$ 2,488.00
6.00 Other					
6.01		6.22	km	\$ -	\$ -
			Item	\$ -	\$ -
			Item	\$ -	\$ -
			No.	\$ -	\$ -
			No.	\$ -	\$ -
			No.	\$ -	\$ -
				Total Traffic Facilities	\$ 5,270.12

7.00 ANCILLARY COSTS					
7.01 Traffic management during construction		35	days	\$ 143.45	\$ 5,046.09
	Prepare TMP	1	Item	\$ 500.00	\$ 500.00
	Erect signs	1	Item	\$ -	\$ -
	Maintain signs only (2 men x 1 hrs per day)	35	days	\$ 129.24	\$ 4,546.09
	add for Flagman Control subcontractor - 2 Man crew		days	\$ 2,100.00	\$ -

total work hours on site (work hrs)	313
total work days on site (work days)	31
add for sealing (days)	3.9
total TMP days (days)	35
total weeks (10 day working fortnight)	3.52

7.02 Engineering Support		1	Item	\$ 4,600.00	\$ 4,600.00
	Initial site visit & report / submission	20	hrs	\$ 185.00	\$ 3,700.00
	travel	600	kms	\$ 1.50	\$ 900.00
	Design & project documentation	1	Item	\$ -	\$ -
	on-going support on site	42	hrs	\$ -	\$ -
	on-going support ex-office	1126	kms	\$ -	\$ -
		21	each	\$ -	\$ -
				Total Ancillary Costs	\$ 9,646.09

Actual Direct Cost	\$ 274,017.77
Project Admin	0% \$ -
Project Profit	0% \$ -
Contingency	8% \$ 21,921.42
Total Project Margin	108%
TOTAL Project Cost	\$ 295,939.20
Cost per km	\$ 47,578.65
add GST	\$ 29,593.92
TOTAL Project Cost incl GST	\$ 325,533.11

BUDGET
Over/Under

NOTE
All rates and costs are GST-EXCLUSIVE
DISCLAIMER
Whilst we prepare our estimates with all due care and consideration, we are not to know what production rates you can achieve, nor what delays you may encounter in executing the works so, these figures must be treated as ESTIMATES of the Order-of-Costs that you can expect if the work proceeds in an efficient manner.



Murchison Roads Review Report to Council February 2020

Introduction

Since October 2005 Council has considered and adopted a Road Hierarchy to assist in the optimum use of resources to manage our vast road network. Over time circumstances change with regular reviews appropriate.

This this report formally updates and reviews the situation.

Background

In October 2005, Council considered a Road Hierarchy, the purpose of which was to then broadly indicate to the community a priority of effort and standards that the Council would endeavour to follow in order to prioritise resources.

Roads were then divided into five categories namely:

Category A	Main Arterial
Category B	Main Feeder
Category C	Minor Feeder
Category D	Major Access
Category E	Minor Access

Each had a description of importance desired standards and grading frequency desired.

In October 2016 a further review which included the 2005 Review was undertaken which introduced a Category F (Roads no longer maintained) with a move to commence the process to formally close them if investigation proves that they are not already closed.

A copy of an extract from the Minutes of the October 2016 Meeting is attached. In this report 11 roads were then essentially to be removed from the data base and in part on the basis that the grant funding associated with because they would not cover the associated maintained costs as determined by averaging the then current maintenance costs.

Roads Data Base

There have been several reviews of Councils roads data base which is essentially defined by Main Roads WA in formal listing and recording plus spatially through GPS. Amongst other things there are those roads that Main Roads WA have listed along with those that are currently recorded through the Grants Commission Process. Council also had its own records in 2005.

Total Roads Lengths are as follows:

Source	No	Length (km)
Main Roads WA	68	1,874.31
Grants Commission Calc		1,791.55
Current	57	1,664.06
2005 Council Data Base	40	1,876.41

As indicated, there is a variation in numbers of roads and lengths between the current Main Roads WA data base and that recorded via the Grants Commission. who receive information from Council. Anomalies should be rectified.

Roads Status

Council has attempted to seek support from Landgate to ascertain the legal status of our road network. Unfortunately, this has become problematic with only some roads having been investigated for evidence of any gazettal or dedication. Not all roads have been investigated. The gaps are significant and, in some occasions, raise further questions. For instance, some have been gazetted, others gazetted but not located within the dedicated road boundary, others located on pastoral lease and others closed but on our data base. The attached Roads Review Document includes a column summarising this advice

The situation is not unique to Murchison with Landgate resources only being able to address and review a particular situation when they have reason for doing so.

There is also a further problem in that the processes of closing a road are tedious and invariably may lead to a road area being incorporated into a pastoral lease which may then open up potential native title claim.

For these reasons it would seem to be of little value to proceed with any formal road closures on a general Council wide basis and restrict such an action to specific justified requests.

The 2016 changes which saw Council suggest a process to close some roads or at least treat them as closed internally even if the Grants Commission data has remained unaltered. There are however some issues such as the following.

1. The 2016 update suggested in analysis that the road grants that Council received were less than the average expenditure on roads that are no longer maintained. The reality is that there is no expectation or requirement to set aside a set amount for all roads as it's a needs-based approach and historically there very little money had been historically spent on these roads anyway. This means that rather than a net saving there would likely have been a net cost to Council through a reduction road funding if the actual lengths as recorded by the Grants Commission were then changed.
2. Whilst some roads have had signs erected signifying them as closed, others do not, meaning that there is no physical advice present and on not all occasions is there advice on Council Road Condition Reports. Each is still physically trafficable with signs easily bypassed and those with GPS systems will still be able to know that they are on a dedicated road regardless.
3. Notwithstanding minimal effort being undertaken for some of these roads, in some areas the Council would have potentially been eligible for any flood damage funding that may have been found to have occurred.
4. Some of these roads form an important function of inter station access which may have been neglected to be considered.

It is potentially unwise for members of the general public, other than those visiting local Stations to be encouraged to use these roads, which in many cases have gates erected and are they rarely trafficked and are isolated. Local Station owners would not really like to see them used but the public anyway. The same however could be said for other non-Council roads as many would appear on commercial road maps.

Given the above it would seem prudent to revert to that held by Main Roads WA as our data base going forward and update the data base at the Grants Commission as a result.

With respect to those roads that the general public should not be encouraged to travel on, all that can be undertaken would be to either physically erect warning signs for the general public plus also advise people via the Council's road condition reports.

The refined road classification system described provides such an opportunity to more or less treat these types of roads in accordance with Councils Policy 2.3.4 relating to the Maintenance of Station Shearing Sheds. ie

“Grading of Station access roads from the nearest Council road to the nominated station sheering shed or cattle yard will be carried out as required by the Maintenance Crew while the machines are in the vicinity and upon request from the landowner or manager to the Chief Executive Officer. Grading of the shearing shed or cattle yard access roads will be carried out at no cost and all requests for grading must be directed to and approved by the Chief Executive Officer prior to commencement of the works when the machinery is in the vicinity.”

Grants Commission Funding Calculation

An update Grants Commission calculation is attached. By adopting the Main Roads WA data base length an annual estimated increase of around \$28,000 in Grants would likely arise. However, should the 2016 Council resolution been implemented, and Grants Commission data base updated as a result, there would have been 127.49km less road length with an annual reduction of around \$43,000 in funding.

As illustrated Grant Commission Funding is a significant consideration.

Insurance Implications

As Council is aware from experience Councils insurance does not extend to damage caused on any road by vehicular traffic. That is addressed through litigation separately under the *Roads Traffic (Administration) Act 2008*, an applies to any road whether closed or not.

Councils insurance does however cover out works crew for any negligence for any Council authorised works meaning that the legal status of the road has no bearing.

Road Classification


From a strategic perspective it should be noted that at a State level, roads are classified according to a certain defined hierarchy. This is described in the attachment with a copy of the current map of Murchison Shire also attached

For Murchison Shire we have the following road hierarchy

Regional Distributor	Carnarvon-Mullewa Rd
Local Distributor	Byro-Woodleigh Rd, Beringarra-Byro Rd, Beringarra-Cue Rd, Cue-Kalli Rd, Beringarra-Pindar Rd (south of the Cue-Kalli Rd), Boolardy-Woollen Rd, Mt Wittenoom Rd, Meeberrie-Wooleen Rd and Butchers Track
Local Access	All others

In essence, a road hierarchy describes in part the strategic function of the road, not necessarily usage, importance or even type of treatment that may follow. That is a separate decision-making process.

Council’s own local strategy has therefore been reviewed so that it that aligns with the above with the following road classifications proposed as a further refinement. *Note colours refer to accompanying map.*

Cat A	Regional Distributor	
Cat B	Local Distributor	
Cat C	Local Feeder	
Cat D	Local Access	
Cat E	Local Station Access Only.	

Service Levels

Regardless of the road classification or function each road or section of road would be assigned a Service Level based on the Main Roads 2030 Review. This is broadly speaking the desire strategic aim but will not necessarily relate to what treatments are proposed. This will alter depending on the natural condition, traffic usage, policy settings and resource etc. Broadly speaking in the main adopting Main Roads 2030 Criteria would seem a prudent approach as follows:

Type 1 – Unformed Road

(Cleared-flat bladed. Minimum construction. Formation consists of adjacent material) This type is the first stage development of the road when the alignment is cleared of all vegetation with the running surface constructed from materials in-situ. This type of road allows for light traffic. With minimal drainage provision, the road is prone to closure during periods of heavy rainfall.

Examples would include predominately Station Tracks

Type 2 – Formed Road

(Formed (raised) and drained road without imported material or a constructed pavement) To avoid possible further relocation of the road and the resultant impact on the landscape environment, Type 2 earthworks are constructed using local road-making material and improved drainage control.

Examples would include most Local Distributor and Local Access Roads

Type 3 – Gravel Road

(Road construction from imported material of adequate thickness, shaped and drained) When maintenance costs increase to unacceptable levels or when economic or social benefits are evident, a Type 2 road can be improved by sheeting the surface with suitable gravel material to become a Type 3 road.

Examples would include parts of the Carnarvon-Mullewa Road (Regional Distributor) and major Local Distributors such as Butchers Track and the SKA Access Routes

Type 4 – Sealed Road (6m Seal Width) (Sealed with no kerbing)

Sealing is carried out to improve road-user comfort and safety when the road is experiencing higher traffic volumes or when significant numbers of heavy vehicles are required to use a Type 3 road. A Type 3 road is upgraded to Type 4 by building up the residual gravel pavement to full thickness. This is then compacted and sealed.

Whilst it is understood that this standard was later reduced for existing roads between 50-100 vehicles per day to 4m for new roads and for 5.6m for existing roads the standard as identified is considered appropriate for Murchison.

Examples include sections of the Carnarvon-Mullewa Rd (Regional Distributor) and major Local Distributors such as SKA Access Routes

Type 5 – Sealed Road (7m Seal Width) This is further development of the Type 4 road with extra seal width being provided to cater for higher traffic volumes and a high proportion of heavy vehicles.

Examples include sections of the Carnarvon-Mullewa Rd (Regional Distributor) south of the Murchison Settlement some sections adjacent to homesteads

Type 6 – Sealed Road (8– 9m Seal Width)

This stage represents further development of a Type 4 or Type 5 road with additional seal width being provided as traffic volumes increase to improve safety; reduce maintenance costs; provide space for a stationary vehicle to stand clear of traffic lanes; and to assist cyclists.

Examples include Floodways sections and approaches to 8m grids.

Treatment Implications

Regardless of the classification or service level of a road the treatment may likely be different not just for each road but also along lengths of the same road. This will alter depending on the natural condition, traffic usage, policy settings and resource etc. For instance, should Muggon or Woolgorong Stations become working Stations then naturally the road needs will change.

It is not considered practicable to specify precisely what level of maintenance or frequency of maintenance grading will be undertaken nor levels of rehabilitation as this may vary but it is desirable to provide a guide or commentary to indicate Council's broad intentions.

Budget Implications

As it currently stands all maintenance works for each road are accounted for separately on a job by job basis with job numbers aligning to the road number under one General Ledger Number. On some occasions it may also appropriate to segment out a particular road according to specific maintenance works. So, having a record of operational budgets and expenditure will enable an overview analysis to be undertaken if required

Summary

The attached Roads 2020 Review Document combines all of the above elements on a road by roads basis. The 2020 Condition Review currently being undertaken by Greenfields will further inform the situation.

Ultimately both will further inform Councils Asset Management and Long-Term Financial Plans and dictate whether these aspirations can be delivered.

Bill Boehm

Chief Executive Officer

*Enc Main Roads WA Road Hierarchy
Extract from the Minutes of the October 2016 Meeting
Grants Commission Funding Calculation Estimate
Murchison Roads Review Document
Murchison Roads Road Hierarchy Map*

ROAD HIERARCHY FOR WESTERN AUSTRALIA
ROAD TYPES AND CRITERIA (see Note 1)

CRITERIA	PRIMARY DISTRIBUTOR (PD) (see Note 2)	DISTRICT DISTRIBUTOR A (DA)	DISTRICT DISTRIBUTOR B (DB)	REGIONAL DISTRIBUTOR (RD)	LOCAL DISTRIBUTOR (LD)	ACCESS ROAD (A)
<i>Primary Criteria</i>						
1. Location (see Note 3)	All of WA incl. BUA	Only Built Up Area.	Only Built Up Area.	Only Non Built Up Area. (see Note 4)	All of WA incl. BUA	All of WA incl. BUA
2. Responsibility	Main Roads Western Australia.	Local Government.	Local Government.	Local Government.	Local Government.	Local Government.
3. Degree of Connectivity	High. Connects to other Primary and Distributor roads.	High. Connects to Primary and/or other Distributor roads.	High. Connects to Primary and/or other Distributor roads.	High. Connects to Primary and/or other Distributor roads.	Medium. Minor Network Role Connects to Distributors and Access Roads.	Low. Provides mainly for property access.
4. Predominant Purpose	Movement of inter regional and/or cross town/city traffic, e.g. freeways, highways and main roads.	High capacity traffic movements between industrial, commercial and residential areas.	Reduced capacity but high traffic volumes travelling between industrial, commercial and residential areas.	Roads linking significant destinations and designed for efficient movement of people and goods between and within regions.	Movement of traffic within local areas and connect access roads to higher order Distributors.	Provision of vehicle access to abutting properties
<i>Secondary Criteria</i>						
5. Indicative Traffic Volume (AADT)	In accordance with Classification Assessment Guidelines.	Above 8 000 vpd	Above 6 000 vpd.	Greater than 100 vpd	<u>Built Up Area</u> - Maximum desirable volume 6 000 vpd. <u>Non Built Up Area</u> – up to 100 vpd.	<u>Built Up Area</u> - Maximum desirable volume 3 000 vpd. <u>Non Built Up Area</u> – up to 75 vpd.
6. Recommended Operating Speed	60 – 110 km/h (depending on design characteristics).	60 – 80 km/h.	60 – 70 km/h.	50 – 110 km/h (depending on design characteristics).	<u>Built Up Area</u> 50 - 60 km/h (desired speed) <u>Non Built Up Area</u> 60 – 110 km/h (depending on design characteristics).	<u>Built Up Area</u> 50 km/h (desired speed). <u>Non Built Up Area</u> 50 – 110 km/h (depending on design characteristics).
7. Heavy Vehicles permitted	Yes.	Yes.	Yes.	Yes.	Yes, but preferably only to service properties.	Only to service properties.
8. Intersection treatments	Controlled with appropriate measures e.g. high speed traffic management, signing, line marking, grade separation.	Controlled with appropriate measures e.g. traffic signals.	Controlled with appropriate Local Area Traffic Management.	Controlled with measures such as signing and line marking of intersections.	Controlled with minor Local Area Traffic Management or measures such as signing.	Self controlling with minor measures.
9. Frontage Access	None on Controlled Access Roads. On other routes, preferably none, but limited access is acceptable to service individual properties.	Prefer not to have residential access. Limited commercial access, generally via service roads.	Residential and commercial access due to its historic status Prefer to limit when and where possible.	Prefer not to have property access. Limited commercial access, generally via lesser roads.	Yes, for property and commercial access due to its historic status. Prefer to limit whenever possible. Side entry is preferred.	Yes.
10. Pedestrians	Preferably none. Crossing should be controlled where possible.	With positive measures for control and safety e.g. pedestrian signals.	With appropriate measures for control and safety e.g. median/islands refuges.	Measures for control and safety such as careful siting of school bus stops and rest areas.	Yes, with minor safety measures where necessary.	Yes.
11. Buses	Yes.	Yes.	Yes.	Yes.	Yes.	If necessary (see Note 5)
12. On-Road Parking	No (emergency parking on shoulders only).	Generally no. Clearways where necessary.	Not preferred. Clearways where necessary.	No – emergency parking on shoulders – encourage parking in off road rest areas where possible.	<u>Built Up Area</u> – yes, where sufficient width and sight distance allow safe passing. <u>Non Built Up Area</u> – no. Emergency parking on shoulders.	Yes, where sufficient width and sight distance allow safe passing.
13. Signs & Linemarking	Centrelines, speed signs, guide and service signs to highway standard.	Centrelines, speed signs, guide and service signs.	Centrelines, speed signs, guide and service signs.	Centrelines, speed signs and guide signs.	Speed and guide signs.	Urban areas – generally not applicable. Rural areas - Guide signs.
14. Rest Areas/Parking Bays	In accordance with Main Roads' <i>Roadside Stopping Places Policy</i> .	Not Applicable.	Not Applicable.	Parking Bays/Rest Areas. Desired at 60km spacing.	Not Applicable.	Not Applicable.

DEFINITIONS

Built Up Areas	See Note 3 below. The criteria was provided by Clive Shepherd from the Western Australian Local Government Grants Commission (WALGGC).
Primary Criteria	A road, or road section, must meet all of these criteria to qualify for the category.
Secondary Criteria	These criteria are provided as indicators of the likely characteristics of a road designated under a particular road type. Ideally, a road should have all of these characteristics, but it is recognised that is unlikely to occur in a number of instances, particularly for traffic volumes in rural areas.
vpd	vehicles per day

NOTES

1. The type designated to each road should represent the role that the road is intended to perform. It may not necessarily reflect the current conditions on the road.
2. Declared Roads under the Main Roads Act ('highways' and 'main roads')
3. Built Up Areas (as defined by the Western Australian Local Government Grants Commission)
Built up areas are identified because roads within them generally involve greater expenditure than roads in non built up areas. This is because roads in built up areas :
 - have high traffic volumes;
 - have large numbers of intersections, necessitating intersection treatments, pavement markings, signs, etc;
 - require kerbing for traffic control and or drainage;
 - require an asphalt surface where traffic volumes are high, or where noise reduction is important;
 - require underground drainage because surface drainage is impractical;
 - involve high cost of service alterations during reconstruction;
 - involve high costs because road works have to be carried out under heavy traffic.

The following definition is intended to limit built up areas to localities where the above conditions prevail.

Residential localities, which have lots with areas less than 0.45 ha, and commercial and industrial areas that meet the following criteria are classed as built up:

- at least half the blocks are developed;¹
- existing roads have a minimum standard of a gravel road for old subdivisions and a sealed road for new subdivisions.

Areas serving sporting complexes, schools and caravan parks are classed as built up where:

- they are located in an area which is developed as residential; or
- the existing roads serving these facilities are already sealed and kerbed.

A road connecting two built up areas is classed as a road in a built up area where the connecting road is less than 300m in length.

4. Except where the Regional Distributor is passing through, or terminating in a town.
5. Buses may need to use Access Roads in some instances e.g. Rural areas for school buses and in cities and towns to provide connectivity for a route.

¹ Roads within new subdivisions being developed in accordance with a Structure Plan should be designed and constructed in accordance with the planned use of the road once the area is fully developed. They should be categorised on the basis of the intended purpose.

DESCRIPTION OF ROAD HIERARCHY

Primary Distributors :

Provide for major regional and inter-regional traffic movement and carry large volumes of generally fast moving traffic. Some are strategic freight routes and all are State Roads. They are managed by Main Roads Western Australia.

District Distributor A : Urban area roads - (Built Up Area -)

Carry traffic between industrial, commercial and residential areas and generally connect to Primary Distributors. These are likely to be truck routes and provide only limited access to adjoining property. They are managed by local government.

District Distributor B : Urban area roads - (Built Up Area)

Perform a similar function to type A District Distributors but with reduced capacity due to flow restrictions from access to and roadside parking alongside adjoining property. These are often older roads with a traffic demand in excess of that originally intended. District Distributor A and B roads run between land-use cells and generally not through them, forming a grid which would ideally space them around 1.5 kilometres apart. They are managed by local government.

Regional Distributor : Rural - (Non Built Up Area)

Roads that are not Primary Distributors but which link significant destinations and are designed for efficient movement of people and goods within and beyond regional areas. They are managed by local government.

Local Distributor :

Urban - (Built Up Area)

Roads that carry traffic within a cell and link District Distributors or Regional Distributors at the boundary, to access roads. The route of Local Distributors should discourage through traffic so that the cell formed by the grid of District Distributors only carries traffic belonging to, or serving the area. These roads should accommodate buses, but discourage trucks.

Rural - (Non Built Up Area)

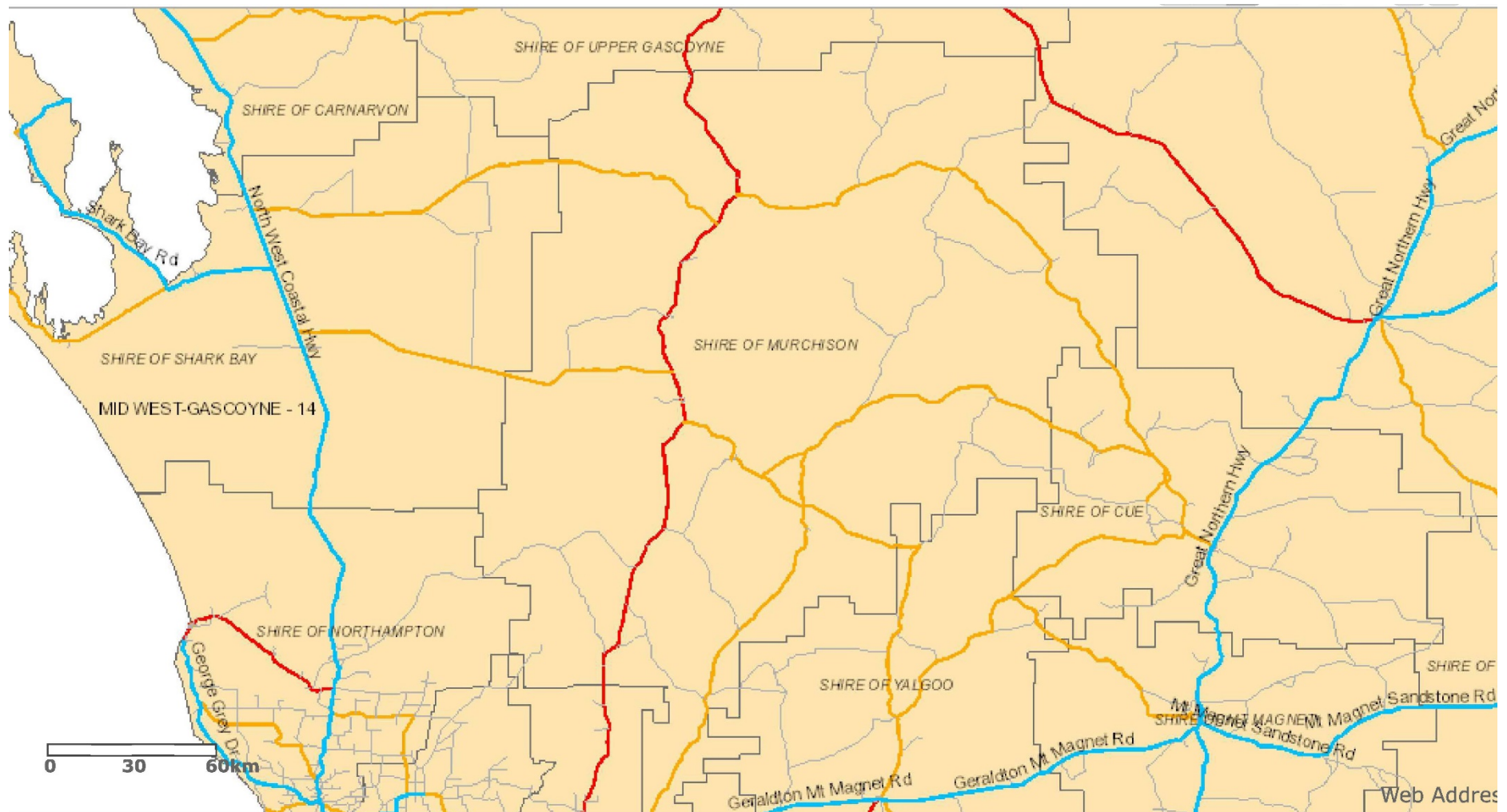
Connect to other Rural Distributors and to Rural Access Roads.

Not Regional Distributors, but which are designed for efficient movement of people and goods within regional areas

Urban and Rural Local Distributor roads are managed by local government.

Access Roads :

Provide access to abutting properties with amenity, safety and aesthetic aspects having priority over the vehicle movement function. These roads are bicycle and pedestrian friendly. They are managed by local government.



10/10/2016	Admin meeting
13/10/2016	RFQ 6.2016-17 for Design/Manage Tenders/Superintend Bitumen South of Ballinyoo Bridge – Design Brief prepared and posted to WALGA Equotes (closes 27/10/2016)
14/10/2016	Meeting with Tony Chishlom – final check of flood damage works ready to make last WANDRRA claim; and clarifications regarding RFT 3.2016-17 and RFT 4.2016-17
17/10/2016	Admin meeting
17/10/2016	RSM awarded the work of preparing the Strategic Community Plan – will have teleconference with Council at its meeting on the 21 st , publish survey the following week and aim for community meeting on the 25 th November.

Recommendation:

That the CEO's Activity Report be accepted.

Cr S Broad returned to the meeting at 1:00 pm

Voting Requirements:

Simple Majority

Council Decision:

Moved: Councillor E Foulkes-Taylor

Seconded: Councillor M Williams

That the CEO's Activity Report be accepted.

Carried

For: 5

Against: 0

The meeting adjourned for lunch at 1:00pm and resumed at 2:15pm

17. DEVELOPMENT

Order of Business resumed

17.1 Road Hierarchy Review

File:	12.8
Author:	Dianne Daniels - CEO
Interest Declared:	No interest to disclose
Date:	17 October 2016
Attachments:	Shire of Murchison Road Hierarchy – adopted 21/10/2005

Matter for Consideration:

Council to consider amending the Road Hierarchy as part of the r review of the Road Network.

Background:

In October 2005, Council adopted a Road Hierarchy to ensure optimum use of resources and sound management of its vast road network – refer attachment. The roads were categorised A through to E, with category A receiving the most maintenance and capital works and category E, the least.

Comment:

The roads listed in the Shire of Murchison Road Hierarchy are numbered according to the last two digits of the official Main Roads listing eg on our list, the Carnarvon Mullewa Road is number 43 and the Main Roads number is 7050043 – all roads in the hierarchy can be prefaced with 70500.

There are several changes that I can see that are necessary to update the Road Hierarchy:

1. The length in kilometres does not align with the official Main Roads listing and I suggest that we amend the Road Hierarchy to align with the Main Roads Listing;
2. Several roads in the hierarchy are no longer maintained by the Shire due to changes in circumstances;
3. A road is incorrectly named in original Hierarchy; and
4. Council may also wish to re-classify some roads due to demographic changes in the Shire over the last ten years.

15.6.1 - February 2020

MRWA Road No.	Road Name	Classification	Road length	Correct Road Length	Description/Comment
70500					
A	MAIN ARTERIAL ROADS				
1	Beringarra-Pindar as far North as Kalli Turnoff	A	202.25	200.80	Formed subgrade
43	Carnarvon-Mullewa	A	279.55	278.63	Formed subgrade; unsealed pavement; sealed pavement
39	Roderick Street	A	0.40	0.40	Formed subgrade; unsealed pavement
			482.20	479.83	
B	MAIN FEEDER ROADS				
7	Billabalong-New Forest	B	17.48	17.73	No longer a maintained road
5	Boolarly-Kalli	B	57.30	57.30	Formed subgrade; unsealed pavement
32	Boolarly-Wooleen	B	16.50	19.08	Formed subgrade
35	Butchers Track	B	60.65	64.54	Formed subgrade; unsealed pavement
10	Coolcalalalya	B	34.00	16.72	Unformed subgrade; formed subgrade; unsealed pavement
26	Meeberrie-Wooleen	B	25.90	25.22	Formed subgrade; unsealed pavement; sealed pavement
27	Meeberrie- Wooleen -Mt Wittenoom	B	35.20	33.85	Unformed subgrade; formed subgrade; unsealed pavement
8	New Forrest-Yallalong	B	17.40	16.36	Formed subgrade; unsealed pavement; sealed pavement
4	Twin Peaks-Wooleen	B	45.00	47.65	Formed subgrade; unsealed pavement; sealed pavement
			309.43	298.45	
C	MINOR FEEDER ROADS				
3	Beringarra-Byro	C	96.70	90.89	Formed subgrade;
31	Beringarra-Cue	C	106.20	109.82	Formed subgrade; unsealed pavement; sealed pavement
1	Beringarra Pindar, north of Kalli turn-off	C	119.00	119.00	Formed subgrade
2	Erong	C	62.50	63.12	Formed subgrade; unsealed pavement
11	Milieura-Nookawarra	C	49.08	49.08	Formed subgrade; unsealed pavement
30	Milieura-Mt Hale	C	16.00	20.17	No longer a maintained road
28	Mt Wittenoom	C	42.00	37.55	Formed subgrade; unsealed pavement;
17	Tardie-Yuin	C	13.20	13.20	Formed subgrade;
			504.68	502.83	
D	MAJOR ACCESS ROADS				
16	Beringarra-Mt Gould	D	37.10	34.80	Formed subgrade; unsealed pavement
6	Byro-Woodleigh	D	71.00	71.00	Formed subgrade; unsealed pavement
33	Cue-Kalli	D	19.60	21.87	Formed subgrade; unsealed pavement
38	Mulga	D	1.60	1.60	Unsealed pavement

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9	McNabb-Twin Peaks	D	49.75	49.75	Formed subgrade; unsealed pavement
13	Muggon (from Carnarvon-Mullewa Road)	D	41.65	38.75	Formed subgrade; unsealed pavement
36	Muggon Station (from Butchers Track)	D	17.00	23.80	No longer a maintained road
			237.70	241.57	
E	MINOR ACCESS ROADS				
24	Booldardy	E	2.00	2.00	Formed subgrade
34	Coodardy-Noondie	E	20.00	19.92	No longer a maintained road
23	Curbur Woolshed	E	6.00	6.00	Formed subgrade
22	Innouendy	E	11.30	9.30	Formed subgrade; unsealed pavement
12	Kalli-Milieura	E	56.25	56.25	No longer a maintained road
19	Kalli-Roderick	E	24.80	23.78	No longer a maintained road
41	Kurara	E	0.40	0.40	Formed subgrade; unsealed pavement
15	Manfred	E	34.55	34.55	Formed subgrade; unsealed pavement
21	Meka-Noondie	E	40.10	52.93	No longer a maintained road
40	Office Road	E	0.10	0.10	Unsealed pavement
42	Pinegrove-Yallalong	E	48.00	49.85	No longer a maintained road
18	Woolgorong-Yuin	E	38.20	37.70	No longer a maintained road
25	Yunda	E	32.80	32.80	Formed subgrade; unsealed pavement
44	Woolgorong North/South	E	16.00	28.68	No longer a maintained road
45	Lake Nerramyne Road	E	11.90	11.87	No longer a maintained road
			342.40	366.13	
		No. of	Road		
	LEGEND	Roads	Length		% of Road Total
A	Main Arterial Road	3	482.20	479.83	25%
B	Main Feeder Road	9	309.43	298.45	16%
C	Minor Feeder Road	7	504.68	502.83	27%
D	Major Access Road	7	237.70	241.57	13%
E	Minor Access Road	14	342.40	366.13	19%
	Total No of Roads (or Road Sections)=	40	1876.40	1888.81	100%

There are 342.68 kilometres of road which appear on our Road Hierarchy which are no longer maintained. I suggest that another category, 'F – Roads no longer maintained', be established for these eleven roads and if investigation proves that they are not closed already, that the process to formally close them commences. This will be a good starting point for the 'Review of the Road Network' that has been on the CEO's Action List for too long.

The steps for public road closure and disposal are:

1. Council to endorse the closure;
2. The local government must then comply with section 58 of the LAA and regulation 9 of the Land Administration regulations, dealing with public advertisements, objections and service agency responses, formally resolving to close the road and advising the Department of Regional Development and Lands, in writing;
3. Consideration by the Department;
4. Completion of road closure and disposal actions, including lodging of a Road Closure order and Amalgamation order for registration in Landgate.

In order for Council to make this decision, it would be beneficial to compare the cost to Council to maintain the roads against the loss of Commonwealth Financial Assistance Grant (FAG) funding which would result from formally closing the road.

The cost to Council to preserve the different type of roads is shown in the following table (ref WA LG Grants Commission 2016-17 Asset Preservation Needs for the Shire of Murchison):

Type of Road	Unit	Cost per Unit	Actual Units	Asset Preservation
Local Roads				
Unformed	km	\$171.47	35.17	\$6,030
Formed	km	\$2,377.75	943.25	\$2,242,812
Gravel	km	\$4,152.07	498.24	\$2,068,707
Sealed less than 4.6m wide	Lane km	\$8,114.23	67.21	\$545,369
Sealed more than 4.6m wide	Lane km	\$5,203.20	247.40	\$1,287,255
River crossings	Sq mtr	\$4.08	3010	\$12,278
Cattle grids	Total			\$147,273
Residential Roads				\$3,778
Miscellaneous				\$4,800
Total Local Roads for Grant Purposes				\$6,318,404

The calculation used by the Grants Commission to calculate the Federal Road Grant is:

Council's Asset Preservation needs for Roads (inc Residential & Misc)	\$6,318,404
Total Asset Preservation needs for WA	\$746,414,003
Councils share of road grants $\frac{6,318,301}{746,414,003}$	0.008464875
Federal roads funds for distribution	\$100,025,652
Councils grant for 2015-16 $(100,025,652 \times 0.008464875)$	\$846,705

If the eleven roads are closed, Councils grant would (simplistically) reduce by the 35.17 km of unformed road and 307.51 km of formed roads, with a total reduction in our Asset Preservation needs of \$737,212. If the roads had been closed for the 2016-17 year, then the calculation would look like:

Council's Asset Preservation needs for Roads (inc Residential & Misc)	\$5,581,192
Total Asset Preservation needs for WA	\$745,676,791
Councils share of road grants $\frac{5,581,192}{745,676,791}$	0.0074847
Federal roads funds for distribution	\$100,025,652
Councils grant for 2015-16 $(100,025,652 \times 0.0074847)$	\$748,662

Grant Reduction	\$98,043
-----------------	----------

The Asset preservation model allows for 1,791.27 km of sealed and unsealed roads, whereas there are 1,940 km of sealed and unsealed roads in the shire, according to the last valuation that was done in May 2015. It may be that some of the eleven roads have already been formally closed and are no longer accounted for when the FAG is calculated.

The cost of our maintenance crew for 2015-16 was \$578,330, so an average of \$356 per km of gravel road (Total roads 1,940 km less 67.2 km sealed less than 4.6m wide, less 247.40 sealed more than 4.6m = 1,625.40 km unsealed)

On average our 342.68 km of 'No longer maintained' roads would have cost us \$121,994 per annum to maintain, so they would cost us more to maintain than the reduction in the FAGS grant.

Landgate may be able to assist us with our investigations into the status of the 'no longer maintained' roads.

Statutory Environment:

Local Government Act 1995 section 3.53 - the local government is responsible for controlling and managing otherwise unvested facility (including roads) within its district;
Land Administration Act 1997 Section 55(2) - a local government within the district of which a road is situated has the care, control and management of the road.

Strategic Implications:

Economic Objective 1 in the Strategic Community Plan is to 'Develop the region's economic potential to encourage families and businesses to stay in the area'. The development and maintenance of an efficient road system to support transport requirements is an important strategy to achieve this outcome.

Sustainability Implications

- **Environmental:**
There are no known significant environmental considerations
- **Economic:**
There are economic benefits to be gained from developing and maintaining an efficient road system
- **Social:**
There are no known significant considerations

Policy Implications:

Nil

Financial Implications:

There would appear to be some savings to council in closing the nominated roads.

Consultation:

Nil

Recommendation:

That Council reviews the Road Hierarchy to:

1. re-classify roads as deemed appropriate;
2. amend the road length to align with the Main Roads List of Roads;
3. re-name road 27 Meeberrie Wooleen to road 27 Meeberrie Mt Wittenoom;
4. establish another classification – 'F – Roads no longer maintained' and moves the below listed roads into that classification, commencing the process to formally close them if investigation proves that they are not closed already:
 - 7 Billabalong-New Forest
 - 30 Milieura-Mt Hale
 - 36 Muggon Station (from Butchers Track)
 - 34 Coodardy-Noondie
 - 12 Kalli-Mileura
 - 19 Kalli-Roderick
 - 21 Meka-Noondie
 - 42 Pinegrove-Yallalong
 - 18 Woolgorong-Yuin
 - 44 Woolgorong North/South
 - 45 Lake Nerramyne Road

It was suggested that Muggon Road (from Carnarvon Mullewa Road) be closed. There was a discussion during the annual road inspection that the road no longer be maintained and an unofficial agreement was struck. Cr S Broad thought that the unofficial decision was made in haste. The Works Supervisor suggested that it was important to keep it open as a fire access road but maintain it less often.

Cr S Broad keep the road.

Cr E Foulkes-Taylor undecided. Would only leave it open for fire access. It will be accessible in an emergency for many years to come.

Cr R Foulkes-Taylor Road should be classified as 'E'

Cr M Williams The road should be closed. No risk, no cost.

President M Halleen - close the road

Voting Requirements:

Simple majority

Council Decision:

Moved: Councillor M Williams

Seconded: Councillor S Broad

a) *That Muggon Road be closed*

Carried

For: 3

Against: 2

b) *That Council reviews the Road Hierarchy to:*

1. *re-classify roads as deemed appropriate;*
2. *amend the road length to align with the Main Roads List of Roads;*
3. *re-name road 27 Meeberrie Wooleen to road 27 Meeberrie Mt Wittenoom;*
4. *establish another classification – ‘F – Roads no longer maintained’ and move the below listed roads into that classification, commencing the process to formally close them if investigation proves that they are not closed already:*

- | | | | |
|----|---|----|----------------|
| 7 | <i>Billabalong-New Forest</i> | | |
| 13 | <i>Muggon (from Carnarvon Mullewa Road)</i> | 15 | <i>Manfred</i> |
| 23 | <i>Curbur Woolshed</i> | | |
| 30 | <i>Mileura Mt Hale</i> | | |
| 36 | <i>Muggon Station (from Butchers Track)</i> | | |
| 34 | <i>Coodardy Noonie</i> | | |
| 12 | <i>Kalli Mileura</i> | | |
| 19 | <i>Kalli Roderick</i> | | |
| 21 | <i>Meka Noonie</i> | | |
| 42 | <i>Pinegrove Yallalong</i> | | |
| 18 | <i>Woolgorong Yuin</i> | | |
| 44 | <i>Woolgorong North/South</i> | | |
| 45 | <i>Lake Nerramyne Road</i> | | |

Carried

For: 5

Against: 0

c) *That the following roads be reclassified*

- | | |
|----|---|
| 10 | <i>Coolcalalalya from B to C</i> |
| 1 | <i>Beringarra Pindar, north of Kalli turn-off from C to B</i> |
| 31 | <i>Beringarra-Cue from C to B</i> |
| 3 | <i>Beringarra-Byro from C to B</i> |
| 16 | <i>Beringarra-Mt Gould from D to C</i> |
| 2 | <i>Erong from C to D</i> |
| 11 | <i>Milieura-Nookawarra from C to D</i> |
| 28 | <i>Mt Wittenoom from C to B</i> |
| 33 | <i>Cue-Kalli from D to B</i> |
| 9 | <i>McNabb-Twin Peaks from D to C</i> |
| 8 | <i>New Forrest-Yallalong from B to C</i> |

Carried

For: 5

Against: 0

d) *That the following roads be closed:*

- | | |
|----|-------------------------|
| 13 | <i>Muggon from Road</i> |
| 15 | <i>Manfred</i> |
| 23 | <i>Curbur Woolshed</i> |

Carried

For: 5

Against: 0

Cr R Foulkes-Taylor and the CEO left the meeting at 3:12pm and returned at 3:18pm

19. NOTICE OF MOTION

Nil.

SHIRE OF MURCHISON



Western Australia

ROAD HIERACHY

Adopted by Council 21st October 2005



Shire of Murchison Draft Road Hierarchy

The purpose of establishing a road hierarchy is to make it clear to everyone where a particular road within the Shire of Murchison is considered as a priority compared to all other roads throughout the Shire.

Whilst it would be nice to consider all roads throughout the Shire as Category A, and have all roads built and maintained to the standard associated with a Category A Road. As Council is responsible for almost 1,900kms of road, many of which receive very little traffic, significant expenditure on these lower priority roads cannot be justified.

It is important to understand that the Shire of Murchison road hierarchy is to be used as a guide only, should council resolve to alter the category of a road at any time or resolve to carry out major capital works or increase the amount of maintenance grades per year for any individual road this can be changed during an ordinary council meeting by way of a Council resolution.

The following is a definition for the five categories of roads throughout the Shire.

Category A

- Roads of the highest priority throughout the Shire.
- Roads to receive the majority of consideration for capital works.
- Roads to receive a maintenance grade not less than three times per financial year, as close as possible to once every four months.
- Roads to receive maintenance as a matter of highest priority following damage caused by rain or floods.
- As Grids are replaced on these roads they will be replaced by full size (8 metre) grids if not already in place.

Category B

- Roads of the second highest priority throughout the Shire
- Roads to receive some consideration for capital works and improvements.
- Roads to receive a maintenance grade not less than twice per financial year, as close as possible to once every six months.

Category B cont.

- Roads to receive maintenance as a matter of priority following damage from rain or floods and carried out if passing the damage on the way to carry out repairs on a Category A road.
- Grids on Category B or lower roads are to be not less than 4 metres in width.

Category C

- Roads of the third highest priority throughout the Shire.
- Roads generally not to be considered for any major capital works, however some improvements will be carried out from time to time.
- Roads to receive a maintenance grade not less than twice per financial year, as close as possible to once every six months.
- Damage caused by rain to these roads are to have warning signs erected and repairs carried out within four weeks.

Category D

- Roads of the second lowest priority throughout the Shire.
- Roads to be graded once per year, as close as possible to twelve months apart.
- Damage to roads caused by rain to be rectified when possible. This may mean extended periods with warning or hazard signs in place.
- Generally low traffic counts – less than two cars per day on an annual average.
- Roads very rarely receive consideration for major capital works and any major improvements are rare.

Category E

- Roads considered the lowest priority throughout the Shire.
- Roads generally not to receive consideration for improvements or capital works.
- Roads to be graded once per year, as close as possible to twelve months apart.
- Damage to roads caused by rain or floods to be rectified when possible or in the area and may not be carried out until the maintenance graders are next in the area, depending on the severity of the damage. This may mean long periods with warning or hazard signs in place.
- Roads in this category will have a traffic count of not more than one car per day on annual average.
- Station Gates may only exist on Category E roads and must be clearly signposted from both directions and have red reflective triangles situated in the centre of the gate and clearly visible from an approaching vehicle during day and night.

SHIRE OF MURCHISON DRAFT ROAD HIERARCHY

MRWA

Road No.	Road Name	Classification	Road Length	Description / Comment
A MAIN ARTERIAL ROADS				
1	Beringarra- Pindar as far north as Kalli Turnoff	A	202.25	Formed, partly sheeted
43	Carnarvon -Mullewa	A	279.55	Formed, partly sheeted
39	Roderick Street	A	0.40	West Side of Shire Offices
			<u>482.20</u>	
B MAIN FEEDER ROADS				
			Length	Description
32	Booldardy-Woolleen	B	16.500	Formed, Partly Sheeted
35	Butchers Track	B	60.650	Formed, Partly Sheeted
26	Meeberrie-Woolleen	B	25.900	Formed, Partly Sheeted
27	Meeberrie-Woolleen	B	35.200	Formed, Partly Sheeted
4	Twin Peaks-Woolleen	B	45.000	Formed, Partly Sheeted
8	New Forrest-Yallalong	B	17.400	Formed, Partly Sheeted
5	Booldardy-Kalli	B	57.300	Formed, narrow in places
7	Billabalong-New Forrest	B	17.480	Formed, Partly Sheeted
10	Coolcalalaya	B	34.000	Formed, Partly Sheeted
			<u>309.43</u>	
C MINOR FEEDER ROADS				
			Length	Description
3	Beringarra-Byro	C	96.70	partly formed
2	Erong	C	62.50	partly formed
11	Mileura-Nookawarra	C	49.08	partly formed
30	Mileura-Mt Hale	C	16.00	partly formed
28	Mt Wittenoom	C	42.00	partly formed
17	Tardle-Yuln	C	13.20	partly formed
31	Beringarra-Cue	C	106.20	Recent discussions regarding MML improvements
1	Beringarra- Pindar north of Kalli Turnoff	C	119.00	Formed, partly sheeted
			<u>504.68</u>	
D MAJOR ACCESS ROADS				
16	Beringarra-Mt Gould	D	37.10	Partly formed
6	Byro-Woodleigh	D	71.00	Partly formed
33	Cue-Kalli	D	19.60	Partly formed
38	Mulga	D	1.60	Around Murchison Settlement
9	McNabb-Twin Peaks	D	49.75	Low traffic count
13	Muggon	D	41.65	Alternative Route to / from Butchers Track
36	Muggon Station	D	17.00	Alternative Route to / from Butchers Track
			<u>237.70</u>	
E MINOR ACCESS ROADS				
24	Booldardy	E	2.00	Station access road only
34	Coodardy-Noondie	E	20.00	Very low traffic count, estimated at 1 car per week.
23	Curbur Woolshed	E	6.00	Unsure why on official listing, alternative route perhaps?
22	Innouendy	E	11.30	Station access road only
12	Kalli-Mileura	E	56.25	No longer a maintained Road
9	Kalli-Roderick	E	24.80	No longer a maintained Road
41	Kurarra	E	0.40	South side of Staff housing
15	Manfred	E	34.55	Station access road only
21	Meka-Noondie	E	40.10	Very low traffic count, estimated at 1 car per week.
42	Pinegrove-Yallalong	E	48.00	Very low traffic count, estimated at 1 car per month
18	Woolgorong-Yuln	E	38.20	No longer a maintained Road
25	Yunda	E	32.80	No longer a maintained Road
NA	Woolgorong North	E	16.00	cleared, rock, tight corners
NA	Woolgorong South	E	12.00	cleared, rock, tight corners
			<u>342.40</u>	

LEGEND

		No. of Roads	Road length		% of road total
A	Main Arterial Road	3	482.20	A	26%
B	Main Feeder Road	9	309.43	B	16%
C	Minor Feeder Road	7	504.68	C	27%
D	Major Access Road	7	237.70	D	13%
E	Minor Access Road	14	342.40	E	18%

Total No Roads (or Road sections) =

40	1876.41	100%
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WA GRANTS COMMISSION

CALCULATION OF ASSET PRESERVATION NEEDS - 2019-20

Murchison (\$)

Type of Road	Road Data		Costs Units	Asset Preservation Needs		Rank Minimum Standard \$	37 Grant Purposes \$	Road Data		Costs Units	Asset Preservation Needs		Minimum Standard \$	Grant Purposes \$
	Actual	Minimum Standards		Cost Per Unit \$	Actual \$			Actual	Actual		Minimum Standards	Cost Per Unit \$		
ROADS OUTSIDE BUILT UP AREAS														
Local Roads														
Unformed	35.17	229.90	Km	174.89	6,151	40,207		35.17	229.90	Km	174.89	6,151	40,207	
Formed	943.25	576.87	Km	2,425.21	2,287,584	1,399,044		1026.29	576.87	Km	2,425.21	2,488,973	1,399,044	
Gravel	498.24	715.70	Km	4,234.96	2,110,004	3030941		498.24	715.70	Km	4,234.96	2,110,004	3030941	
Sealed less than 4.6m wide	67.21	22.43	Lane Km	8,276.21	556,256	185,637		67.21	22.43	Lane Km	8,276.21	556,256	185,637	
Sealed more than 4.6m wide	247.40	184.48	Lane Km	5,307.06	1,312,952	979,021		247.40	184.48	Lane Km	5,307.06	1,312,952	979,021	
River crossings	3010.00	3010.00	Sq metres	4.16	12,523	12,523		3010.00	3010.00	Sq metres	4.16	12,523	12,523	
Cattle grids					150,213	150,213						150,213	150,213	
Total Local Roads					6,435,680	5,797,586						6,637,070	5,797,586	6,637,070
Actual lengths of sealed roads outside built up areas may include adjustments for high traffic volumes														
ROADS WITHIN BUILT UP AREAS														
Residential roads														
Gravel	0.21	0.00	Km	3,523.37	740	0		0.21	0.00	Km	3,523.37	740	0	
Aggregate seal	0.07	0.05	Lane Km	5,570.93	382	271		0.07	0.05	Lane Km	5,570.93	382	271	
Asphalt seal	0.00	0.44	Lane Km	5,906.47	0	2,585		0.00	0.44	Lane Km	5,906.47	0	2,585	
Kerbing	0.00	0.45	Km	912.24	0	407		0.00	0.45	Km	912.24	0	407	
Longitudinal drainage	0.00	0.15	Km	3,952.71	0	591		0.00	0.15	Km	3,952.71	0	591	
Total Residential Roads					1,122	3,854						1,122	3,854	3,854
Local Distributor Roads														
Gravel	0.00	0.00	Km	3,523.37	0	0		0.00	0.00	Km	3,523.37	0	0	
Aggregate seal	0.00	0.00	Lane Km	5,948.34	0	0		0.00	0.00	Lane Km	5,948.34	0	0	
Asphalt seal	0.00	0.00	Lane Km	6,904.76	0	0		0.00	0.00	Lane Km	6,904.76	0	0	
Kerbing	0.00	0.00	Km	912.24	0	0		0.00	0.00	Km	912.24	0	0	
Longitudinal drainage	0.00	0.00	Km	3,952.71	0	0		0.00	0.00	Km	3,952.71	0	0	
Widening of main roads in country towns					0	0						0	0	
Total Local Distributor Roads					0	0						0	0	0
Miscellaneous														
Rural traffic safety					4,886	4,886						4,886	4,886	
Traffic management					10	10						10	10	
Concrete bridges	373.98	373.98	Sq metres	13.75	5,141	5,141		373.98	373.98	Sq metres	13.75	5,141	5,141	
Timber Bridges	0.00	0.00	Sq metres	27.49	0	0		0.00	0.00	Sq metres	27.49	0	0	
Dual use paths	0.00	0.00	Km	1,185.11	0	0		0.00	0.00	Km	1,185.11	0	0	
Total Miscellaneous					10,036	10,036						10,036	10,036	10,036
Total all roads					6,446,839	5,811,477						6,648,229	5,811,477	6,650,961
Other Transport Assets														
Footpaths					592	592						592	592	
Street lighting					101	101						101	101	
Laneways					0	0						0	0	
Total Other Transport					693	693						693	693	693
Total Roads and Transport					6,447,532	5,812,170						6,648,922	5,812,170	6,651,654

CALCULATION OF ASSET PRESERVATION NEEDS - 2019-20

Murchison (\$)

CALCULATION OF FEDERAL ROAD GRANT

Council's Asset Preservation Needs for Roads

Total Asset Preservation needs for WA

Council's share of road grants 6,449,571
783,401,292

Federal road funds for distribution

Council's grant for 2019-20

Adjustment for 2018-19

Net grant 2019-20

Special Project Grant for Bridges

Special Project Grant for Aboriginal Access Roads

Total Federal Road Grant 2019-20

Rank 37

CALCULATION OF TRANSPORT STANDARD

For use in calculating General Purpose Grants

in the balanced Budget

Council's Transport Needs **6,450,264**

Transport Standard = Factored back needs + aerodromes

- Preservation grants

-7,573 Factored back needs excluding aerodromes 4,598,897

\$904,798 Aerodromes 88,941

\$0 Factored back needs + aerodromes 4,687,838

\$0 Less Preservation Grants 1,578,940

\$904,798 Transport Standard 2019-20 3,108,898

THEORETICAL ESTIMATE CALCULATION OF ASSET PRESERVATION NEEDS

CALCULATION OF TRANSPORT STANDARD

6,449,571

783,401,292

= 0.008489851 Council's Transport Needs

110,821,755 Transport Standard = Factored back needs + aerodromes

940,860 - Preservation grants

-7,573 Factored back needs excluding aerodromes 4,598,897

\$933,287 Aerodromes 88,941

\$0 Factored back needs + aerodromes 4,687,838

\$0 Less Preservation Grants 1,578,940

\$933,287 Transport Standard 2019-20 3,108,898

Difference

\$28,489

Murchison Shire Roads List 2020 Review										
Road	Road Name	Current Recorded Length	MRWA Hierarchy	No	MRWA 2020 Length	Murchison 2020 Condition / Comments	Murchison 2020 Cat	Murchison 2020 Service Levels	Murchison Treatment Implications	Legal Status Comments
7050001	BERINGARRA - PINDAR ROAD	200.80	LOCAL DISTRIBUTOR	1	117.36	Sth of Boolardy-Wooleen Turnoff - Formed subgrade with some gravel sections	Cat B - Local Distributor	Type 2 - Formed except adjacent Wreath Fowers Section which should be a Type 5 Sealed 7m road	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050001	BERINGARRA - PINDAR ROAD	26.00	LOCAL DISTRIBUTOR		28.31	Boolardy-Wooleen to Kalli turnoff - Part SKA Route. Formed subgrade with some gravel sections	Cat B - Local Distributor	Type 4 -Sealed Road 6m seal desired. Type 3- Gravel if funding not available	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050001	BERINGARRA - PINDAR ROAD	90.66	ACCESS ROAD		171.65	Nth of Kalli Turnoff - Formed subgrade with some gravel sections. Less traffic than other sections but forms part of a tourists link.	Cat C - Local Feeder	Type 2 - Formed	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050002	ERONG ROAD	62.79	ACCESS ROAD	1	63.12	Formed Subgrade, unsealed pavement	Cat C - Local Feeder	Type 2 - Formed	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050003	BERINGARRA - BYRO ROAD	89.55	LOCAL DISTRIBUTOR	1	90.32	Formed subgrade with some gravel sections	Cat B - Local Distributor	Type 2 - Formed	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050004	TWIN PEAKS - WOOLEEN ROAD	45.00	ACCESS ROAD	1	45.66	Part SKA Route. Formed subgrade with some gravel sections, Section sealed over nee Mutchison River Crossing to Carnarvon-Mullewa Rd	Cat C - Local Feeder	Type 4 -Sealed Road 6m seal desired. Type 3- Gravel if funding not available	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050005	BOOLARDY - KALLI ROAD	57.30	LOCAL DISTRIBUTOR	1	57.30	Part SKA Route. Formed subgrade with some gravel sections	Cat B - Local Distributor	Type 4 -Sealed Road 6m seal desired. Type 3- Gravel if funding not available	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050006	BYRO - WOODLEIGH ROAD	70.67	LOCAL DISTRIBUTOR	1	70.60	Formed subgrade with some gravel sections especilly in floodway areas	Cat B - Local Distributor	Type 2 - Formed	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050007	BILLABALONG - NEW FORREST RD		ACCESS ROAD		0.00	On 2015 road list but not on 2018 Road List nor Roads Roads WA list. Formed subgrade.	Cat E - Local Station Access Only	Type 1 - Unformed	Infrequent maintenance grading subject to justification and works crew being in the area	No evidence or gazettal or dedication. No road casement, the land that this road sits on is part of the surrounding Pastoral Lease and Stock Route Reserve # 9701.
7050008	NEW FORREST - YALLALONG ROAD	36.32	ACCESS ROAD	1	37.15	Formed subgrade with some gravel sections	Cat B - Local Distributor	Type 2 - Formed	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050009	MCNABB - TWIN PEAKS ROAD	47.59	ACCESS ROAD	1	47.45	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050010	COOLCALALAYA ROAD	34.54	ACCESS ROAD	1	33.50	Formed subgrade with some gravel sections	Cat B - Local Distributor	Type 2 - Formed	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050011	MILEURA - NOOKAWARRA ROAD	49.33	ACCESS ROAD	1	49.20	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050012	KALLI - MILEURA RD		ACCESS ROAD		0.00	On 2015 road list but not on 2018 Road List nor Main Roads WA list. Formed subgrade	Cat E - Local Station Access Only	Type 1 - Unformed	Infrequent maintenance grading subject to justification and works crew being in the area	This is gazetted road # 9137. Road # 9137 was gazetted in 1933, running from Mileura to Kalli Homestead. The northern most part of Road # 9137 is part of the Mileura – Mt. Hale road.
7050013	MUGGON ROAD	39.09	ACCESS ROAD	1	38.95	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	No evidence of gazettal or dedication. No road casement, the land that this road sits on is part of the surrounding Pastoral Lease

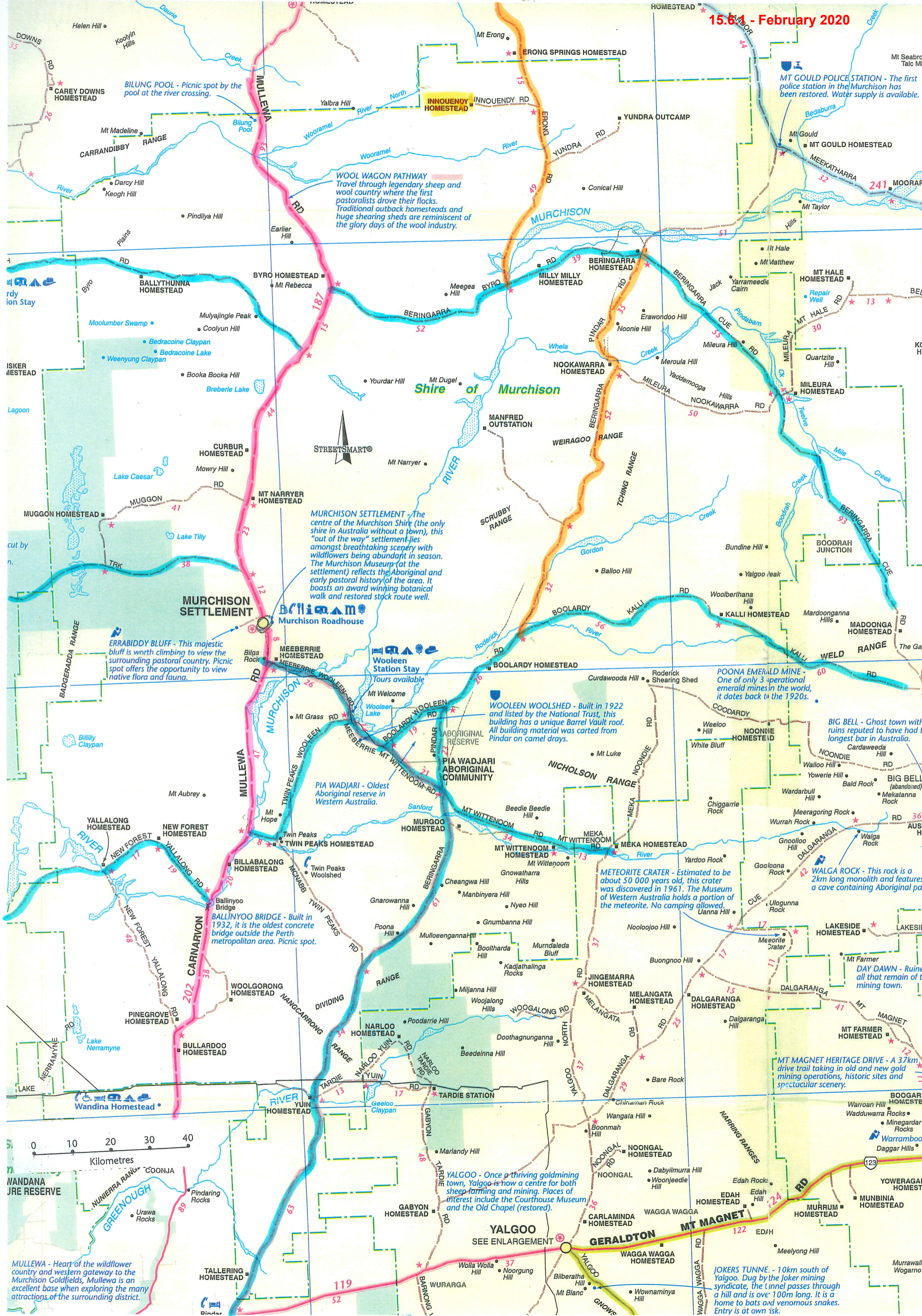
Murchison Shire Roads List 2020 Review										
Road	Road Name	Current Recorded Length	MRWA Hierarchy	No	MRWA 2020 Length	Murchison 2020 Condition / Comments	Murchison 2020 Cat	Murchison 2020 Service Levels	Murchison Treatment Implications	Legal Status Comments
7050015	MANFRED ROAD	34.14	ACCESS ROAD	1	34.14	Noe solely used for CSIRO access. Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	Partially within gazetted Road # 4027. First 3.7km from Manfred is in the road casement for gazetted Road # 4027. The rest of this road is on Pastoral Lease land.
7050016	BERINGARRA - MT GOULD ROAD	32.90	ACCESS ROAD	1	34.70	Part of access route to Meekatharra. Formed subgrade with some gravel sections	Cat C - Local Feeder	Type 2 - Formed	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050017	TARDIE - YUIN ROAD	11.89	ACCESS ROAD	1	12.92	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050018	WOOLGORONG - YUIN RD		ACCESS ROAD	1	37.70	On 2015 road list but not on 2018 Road List. Formed subgrade	Cat E - Local Station Access Only	Type 1 - Unformed	Infrequent maintenance grading subject to justification and works crew being in the area	This is gazetted Road # 1963. This road was gazetted as an extension to Road # 1963 in 1905, running from Woolgorong, south eastward to Location 861 (Yuin Homestead).
7050019	KALLI - RODERICK RD		ACCESS ROAD	1	23.60	On 2015 road list but not on 2018 Road List. Formed subgrade	Cat E - Local Station Access Only	Type 1 - Unformed	Infrequent maintenance grading subject to justification and works crew being in the area	No evidence of gazettal or dedication No road casement, this road sits on Pastoral Lease land.
7050021	MEKA - NOONDIE RD		ACCESS ROAD	1	49.30	On 2015 road list but not on 2018 Road List but on Main Roads WA list. On some road touring maps. Formed subgrade. Several Washaways. Some washaways and rough sections and several sections that are soft and 4WD only and likely impassable when wet. Generally low to moderate speed (20-90km/hr) environment. Predominantly local Station access. Two gates and several grids to be negotiated. Section part in Yalgoo Shire. 2016 Council decision to close but no road closure signs as yet erected.	Cat E - Local Station Access Only	Type 1 - Unformed	Infrequent maintenance grading subject to justification and works crew being in the area	No evidence of gazettal or dedication No road casement, this road sits on Pastoral Lease land.
7050022	INNOUENDY ROAD	9.40	ACCESS ROAD	1	9.35	Formed subgrade, unsealed pavement	Cat D - Local Access	Type 2 - Formed	Regular maintenance grading as required. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050023	CURBUR WOOLSHED RD		ACCESS ROAD	1	6.00	On 2015 road list but not on 2018 Road List. Formed subgrade. Previously but rarely used as a temporary bypass for Carnarvon-Mullewa Rd Traffic when thatv road is closed	Cat E - Local Station Access Only	Type 1 - Unformed	Infrequent maintenance grading subject to justification and works crew being in the area	No evidence of gazettal or dedication No road casement, the land that this road sits on is part of the surrounding Pastoral Lease.
7050024	BOOLARDY STATION ACCESS ROAD	2.10	ACCESS ROAD	1	2.10	Formed subgrade	Cat D - Local Access	Type 2 - Formed	Regular maintenance grading as required. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050025	YUNDA ROAD	33.20	ACCESS ROAD	1	33.09	Formed subgrade, unsealed pavement	Cat D - Local Access	Type 2 - Formed	Regular maintenance grading as required. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050026	MEEBERRIE - WOOLEEN ROAD	28.05	LOCAL DISTRIBUTOR	1	28.00	Boolardy-Wooleen to Beringarra-Pindar -Formed subgrade with some gravel sections	Cat B - Local Distributor	Type 2 - Formed	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050027	WOOLEEN - MT WITTENOOM ROAD	14.00	LOCAL DISTRIBUTOR	1	13.00	Formed subgrade with some gravel sections	Cat B - Local Distributor	Type 2 - Formed	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	

Murchison Shire Roads List 2020 Review										
Road	Road Name	Current Recorded Length	MRWA Hierarchy	No	MRWA 2020 Length	Murchison 2020 Condition / Comments	Murchison 2020 Cat	Murchison 2020 Service Levels	Murchison Treatment Implications	Legal Status Comments
7050027	WOOLEEN - MT WITTENOOM ROAD	20.79	LOCAL DISTRIBUTOR	1	20.35	Formed subgrade with some gravel sections	Cat B - Local Distributor	Type 2 - Formed	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050028	MT. WITTENOOM ROAD	37.04	LOCAL DISTRIBUTOR	1	38.70	Formed subgrade with some gravel sections	Cat B - Local Distributor	Type 2 - Formed	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050030	MILEURA - MT HALE RD		ACCESS ROAD		0.00	On 2015 road list but not on 2018 Road List not Main Roads WA. On some road touring maps. Formed subgrade. Predominantly local Station access. Road closure signs erected. Also closed in Meekatharra Shire	Cat E - Local Station Access Only	Type 1 - Unformed	Infrequent maintenance grading subject to justification and works crew being in the area	Partially within gazetted Road's # 9099 & 9173. A very small stretch of this road, approximately 1.2km, sits within the road casements for gazetted Roads # 9099 and # 9173, near Mileura Homestead. The rest (most) of this road is on Pastoral Lease land. Road # 9099 heads east (to Belele Pool) and Road # 9137 heads south (to Kalli).
7050031	BERINGARRA - CUE ROAD	107.89	LOCAL DISTRIBUTOR	1	107.88	Formed subgrade with some gravel sections. Large section sand seal that is being returned to gravel	Cat B - Local Distributor	Type 2 - Formed	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050032	BOOLARDY - WOOLEEN ROAD	19.15	LOCAL DISTRIBUTOR	1	19.08	Part of SKA Route. Formed subgrade with some gravel sections	Cat B - Local Distributor	Type 4 - Sealed Road 6m seal desired. Type 3- Gravel I funding not available	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050033	CUE - KALLI ROAD	20.31	LOCAL DISTRIBUTOR	1	21.72	Part of SKA Route. Formed subgrade with some gravel sections	Cat B - Local Distributor	Type 4 - Sealed Road 6m seal desired. Type 3- Gravel if funding not available	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050034	COODARDY - NOONDIE RD		ACCESS ROAD	1	19.92	On 2015 road list but not on 2018 Road List. On some road touring maps. Formed subgrade. Generally good standard in Cue Shire and most of Murchison Shire. Some washaways and rough sections and several sections that are soft and 4WD only and likely impassable when wet. Generally low to moderate speed (20-90km/hr) environment.	Cat E - Local Station Access Only	Type 1 - Unformed	Infrequent maintenance grading subject to justification and works crew being in the area	Partially within gazetted Road's # 459 & 3679. About 45 km of this road sits within the road casements for gazetted Roads # 459 and # 3679. Starting at the eastern end of this road, at the junction with the Beringarra – Cue Road, the first 6 km partially within surveyed and gazetted road # 3679. Interestingly 2 km of this stretch has been constructed just outside the surveyed road casement. Note: This end of the Coodardy – Noondie Road is in the Shire of Cue. From the junction with the Big Bell – Wyah Pool Road, this road is within the casement for gazetted road # 459, continuing past Coodardy. About 40 km of this road is within gazetted road casement. This road deviates away from the gazetted road just before crossing into Murchison. The portion of this road in the Murchison Shire is not gazetted and sits on Pastoral Lease land.
7050035	BUTCHERS TRACK	64.63	LOCAL DISTRIBUTOR	1	64.54	Main east-west link of high importance. Formed subgrade with some gravel sections. Shark Bay section formed and generally solid to travel	Cat B - Local Distributor	Type 3 - Gravel	Regular maintenance grading as required. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050036	MUGGON STATION ROAD	18.65	ACCESS ROAD	1	18.55	Formed subgrade	Cat D - Local Access	Type 2 - Formed	Regular maintenance grading as required. Stabilised floodways. Resheet mixture of new gravel and existing materials	No evidence of gazettal or dedication No road casement, the land that this road sits on is currently Unallocated Crown Land.
7050038	MULGA ROAD	1.55	ACCESS ROAD	1	1.55	Ring road around Murchison Settlement providing access to Airport, Refuse Facility and Works Depot. Gravel road	Cat D - Local Access	Type 5 - 7m Seal	Regular maintenance grading as required. Gravel resheets ahead of an eventual seal	
7050039	RODERICK STREET	0.43	ACCESS ROAD	1	0.43	Service Road to Murchison Settlement	Cat D - Local Access	Type 6 - 8-9m Seal	Sealed road maintenance and resealing as required.	
7050040	OFFICE ROAD	0.21	ACCESS ROAD	1	0.21	Local access to houses and Community Centre. Formed Road	Cat D - Local Access	Type 2 - Formed	Regular maintenance grading as required.	
7050041	KURARA WAY	0.45	ACCESS ROAD	1	0.43	Local access to houses. Formed Road	Cat D - Local Access	Type 2 - Formed	Regular maintenance grading as required.	

Murchison Shire Roads List 2020 Review										
Road	Road Name	Current Recorded Length	MRWA Hierarchy	No	MRWA 2020 Length	Murchison 2020 Condition / Comments	Murchison 2020 Cat	Murchison 2020 Service Levels	Murchison Treatment Implications	Legal Status Comments
7050042	PINEGROVE - YALLALONG RD		ACCESS ROAD	1	45.60	On 2015 road list but not on 2018 Road List. Formed subgrade. Several gates on Pinegrove and Woolgorong Stations to be negotiated. Pinegrove section the better of the route as its graded by local Station owner. Some washaways and rough sections but relatively few soft sections. Generally low speed (20-70km/hr) environment.	Cat E - Local Station Access Only	Type 1 - Unformed	Infrequent maintenance grading subject to justification and works crew being in the area	This was part of gazetted road # 6514. Road # 6514 was gazetted in 1881, running from a survey mark on the left bank of the Murchison River (near Yallalong Homestead), south eastward and southward to Mullewa Townsite. In 2009, Deposited Plan 49913 was lodged and approved. This plan closed the portion of road # 6514 running north from the Carnarvon – Mullewa Road. This road sits on a strip of Unallocated Crown Land, identified as Lots 300 – 306 on DP 49913.
7050043	CARNARVON - MULLEWA ROAD	279.87	REGIONAL DISTRIBUTOR	1	278.86	Major Trgional route with misture of seal and gravel. Also part of SKA Route	Cat A - Regional Distributor	Sth of Murcison Settelement - Type 5 - 7m seal Nth of Murchison Settement - Type 4 - 6m seal except for Floodways and Passing lanes	Sealed road and shoulder maintenace and resealing as required for sealed area. Regular maintenance grading as required on gravel sections. 8m Grids replacements. Stabilised floodways. Resheet mixture of new gravel and existing materials	
7050044	WOOLGORONG ROAD	28.45	ACCESS ROAD	1	28.27	Formed subgrade with some gravel sections	Cat D - Local Access	Type 1 - Unformed	Regular maintenance grading as required. Stabilised floodways. Resheet mixture of new gravel and existing materials	Woolgorong Road North. This is also part of gazetted Road # 1963. Road # 1963 was originally gazetted in 1904, running from what we now know as Woolgorong Out Camp, south eastward to join on to the existing Road # 1963. Woolgorong Road South. This is part of gazetted Road # 6515. Road # 6515 was originally gazetted in 1921, running from a place on the Murchison River to Road # 6514 (now part of the Carnarvon – Mullewa Road). This section of Road # 6515 seems to be the only portion not closed and included in the surrounding land.
7050045	LAKE NERRAMYNE ROAD	11.87	ACCESS ROAD	1	11.87	Small end section in Murchison Shire with balance of access into Northampton Shire. Services mine operation. Access to maintain via a road adjacent to the vermin proof grid. Formed subgrade	Cat D - Local Access	Type 1 - Unformed	Infrequent maintenance grading subject to justification and works crew being in the area	Part of this road that runs north east from the Rabbit Proof Fence (RPF) into the Shire of Murchison. Part of this road has been dedicated as follows: 1st part. Starting at the RPF heading north east for 2.3 km. This is a dedicated and surveyed road 40.23 m wide. 2nd part. Continuing north east for 3.6 km to northern boundaries of Lots 500 & 501. This is a dedicated and surveyed road 20.12 m wide. 3rd part. Continuing north east for the next 5 km across Unallocated Crown Land (UCL). No evidence of gazettal or dedication. No road casement, this road sits on UCL. 4th part. Continuing north east for the next 2.5 km across Pastoral Lease "L PL N49633". No evidence of gazettal or dedication. No road casement, this road sits on Pastoral Lease. The constructed road crosses the Emu Proof Fence on this section. 5th part. Continuing east and north for 3.3 km across Pastoral Lease "L PL N50489". No evidence of gazettal or dedication. No road casement, this road sits on Pastoral Lease. The 2 dedicated parts of Lake Nerramyne Road were created and surveyed with the adjacent lots. When these survey plans where approved, the roads were deemed dedicated. Although a different process to gazetting roads, the end result is the same, i.e. 'road casements' or 'road reserves' are created.
7050046	WOOLEEN ACCESS ROAD	2.25	ACCESS ROAD	1	2.25	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area	
7050047	ERRABIDDY BLUFF ROAD	11.35	ACCESS ROAD	1	11.35	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area	
7050048	MT NARRYER ACCESS ROAD	3.75	ACCESS ROAD	1	3.68	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area	

Murchison Shire Roads List 2020 Review										
Road	Road Name	Current Recorded Length	MRWA Hierarchy	No	MRWA 2020 Length	Murchison 2020 Condition / Comments	Murchison 2020 Cat	Murchison 2020 Service Levels	Murchison Treatment Implications	Legal Status Comments
7050049	BYRO STATION ACCESS ROAD	1.50	ACCESS ROAD	1	0.91	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area	
7050050	NOOKAWARRA ACCESS ROAD	0.50	ACCESS ROAD	1	0.40	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area	
7050051	MURCHISON AIRSTRIP ACCESS ROAD	0.07	ACCESS ROAD	1	0.07	Formed subgrade with some gravel sections	Cat D - Local Access	Type 3 - Gravel	Infrequent maintenance grading subject to justification and works crew being in the area	
7050052	BERINGARRA HOMESTEAD ACCESS ROAD	0.25	ACCESS ROAD	1	0.25	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area	
7050053	BILLABONG HOMESTEAD ACCESS ROAD	0.48	ACCESS ROAD	1	0.48	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area	
7050054	BILUNG POOL ACCESS ROAD	0.60	ACCESS ROAD	1	0.60	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area	
7050055	BULLARDOO HOMESTEAD ACCESS ROAD	0.25	ACCESS ROAD	1	0.25	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area	
7050056	CEMETERY ROAD	0.50	ACCESS ROAD	1	0.50	Formed subgrade with some gravel sections	Cat D - Local Access	Type 3 - Gravel	Regular maintenance grading as required. Resheet mixture of new gravel and existing materials	
7050057	CURBUR HOMESTEAD ACCESS ROAD	0.17	ACCESS ROAD	1	0.17	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area	
7050058	ERRABIDDY OUTCAMP ACCESS ROAD	0.16	ACCESS ROAD	1	0.16	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Regular maintenance grading as required. Resheet mixture of new gravel and existing materials	
7050059	MEEBERRIE ACCESS ROAD	1.35	ACCESS ROAD	1	1.35	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area	
7050060	MILEURA AIRSTRIP ACCESS ROAD	3.61	ACCESS ROAD	1	3.61	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area	
7050061	MURGOO HOMESTEAD ACCESS ROAD	1.55	ACCESS ROAD	1	1.55	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area	
7050062	MT WITTENOOM STATION ACCESS RD	0.75	ACCESS ROAD	1	0.75	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area	
7050063	PIA WADJARRI ACCESS ROAD	0.27	ACCESS ROAD	1	0.27	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area	
7050064	REFUSE SITE ACCESS ROAD	1.95	ACCESS ROAD	1	1.95	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Regular maintenance grading as required. Resheet mixture of new gravel and existing materials	
7050065	MURCHISON ROADHOUSE ACCESS ROAD	0.13	ACCESS ROAD	1	0.13	Sealed road to Roadhouse	Cat D - Local Access	Type 6 - 8-9m seal	Sealed road and shoulder maintenance and resealing as required	
7050066	PINEGROVE HOMESTEAD ACCESS ROAD	3.12	ACCESS ROAD	1	3.12	Formed subgrade and gravelled	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area	
7050067	SHIRE DEPOT ACCESS ROAD	0.10	ACCESS ROAD	1	0.10	Formed subgrade with some gravel sections	Cat D - Local Access	Type 6 - 7-8m Seal	Regular maintenance grading as required. Gravel resheets ahead of an eventual seal	
7050068	WREATH FLOWERS ACCESS ROAD	2.19	ACCESS ROAD	1	2.19	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Regular maintenance grading as required. Resheet mixture of new gravel and existing materials	

Murchison Shire Roads List 2020 Review											
Road	Road Name	Current Recorded Length	MRWA Hierarchy	No	MRWA 2020 Length	Murchison 2020 Condition / Comments	Murchison 2020 Cat	Murchison 2020 Service Levels	Murchison Treatment Implications	Legal Status Comments	
7050069	YUIN HOMESTEAD ACCESS ROAD	0.61	ACCESS ROAD	1	0.61	Formed subgrade with some gravel sections	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area		
7052001	WAS 0004 TWIN PEAKS-WOOLEEN RD		ACCESS ROAD	1	0.01	Formed subgrade with some gravel sections. Minmal maatence undertaken. Previously on 2015 road list	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area		
7052002	LAKE NERRAMYNE ACCESS RD		ACCESS ROAD	1	0.12	Formed subgrade with some gravel sections. Previously on 2015 road list	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area		
7052003	JACK HILLS ACCESS RD		ACCESS ROAD	1	21.75	Formed subgrade with some gravel sections. Previously on 2015 road list	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area		
7052004	TWIN PEAKS ACCESS RD		ACCESS ROAD	1	3.30	Formed subgrade with some gravel sections. Previously on 2015 road list	Cat D - Local Access	Type 2 - Formed	Infrequent maintenance grading subject to justification and works crew being in the area		
	Totals	1,664.06		67	1,874.31						
Current Road Formation Summary											
0.00	Unformed Subgrade	279.87		1	278.86		Cat A - Regional Distributor				
278.12	Formed Subgrade										
162.45	Unsealed Pavement										
95.01	Sealed Pavement										
9.58	Unformed Subgrade	827.04		14	747.81		Cat B - Local Distributor				
736.33	Formed Subgrade										
255.83	Unsealed Pavement										
88.40	Sealed Pavement										
0.00	Unformed Subgrade	231.35		3	315.13		Cat C - Local Feeder				
311.85	Formed Subgrade										
74.01	Unsealed Pavement										
0.05	Sealed Pavement										
3.25	Unformed Subgrade	325.80		43	350.39		Cat D - Local Access				
322.55	Formed Subgrade										
58.55	Unsealed Pavement										
0.62	Sealed Pavement										
0.00	Unformed Subgrade	0.00		6	182.12		Cat E - Local Station Access Only				
0.00	Formed Subgrade										
0.00	Unsealed Pavement										
0.00	Sealed Pavement										



BILUNG POOL - Picnic spot by the pool at the river crossing.

WOOL WAGON PATHWAY
Travel through legendary sheep and wool country where the first pastoralists drove their flocks. Traditional outback homesteads and huge shearing sheds are reminiscent of the glory days of the wool industry.

MURCHISON SETTLEMENT - The centre of the Murchison Shire (the only shire in Australia without a town), this "out of the way" settlement lies amongst breathtaking scenery with wildflowers being abundant in season. The Murchison Museum (at the settlement) reflects the Aboriginal and early pastoral history of the area. It boasts an award winning botanical walk and restored stock route well.

ERRABIDY BLUFF - This majestic bluff is worth climbing to view the surrounding pastoral country. Picnic spot offers the opportunity to view native flora and fauna.

PIA WADJARI - Oldest Aboriginal reserve in Western Australia.

WOOLEEN WOOLSHED - Built in 1922 and listed by the National Trust, this building has a unique Barrel Vault roof. All building material was carted from Pindar on camel drays.

METEORITE CRATER - Estimated to be about 50 000 years old, this crater was discovered in 1961. The Museum of Western Australia holds a portion of the meteorite. No camping allowed.

POONA EMERALD MINE - One of only 3 operational emerald mines in the world, it dates back to the 1920s.

BIG BELL - Ghost town with ruins reputed to have had the longest bar in Australia.

WALGA ROCK - This rock is a 2km long monolith and features a cave containing Aboriginal paintings.

DAY DAWN - Ruined all that remain of this mining town.

MT MAGNET HERITAGE DRIVE - A 37km drive trail taking in old and new gold mining operations, historic sites and spectacular scenery.

YALGOO - Once a thriving gold mining town, Yalgoo is now a centre for both sheep farming and mining. Places of interest include the Courthouse Museum and the Old Chapel (restored).

JOKERS TUNNE - 1.0km south of Yalgoo. Dug by the Joker mining syndicate, the tunnel passes through a hill and is over 100m long. It is a home to bats and venomous snakes. Entry is at own risk.

MULLEWA - Heart of the wildflower country and western gateway to the Murchison Goldfields, Mullewa is an excellent base when exploring the many attractions of the surrounding district.

MT GOULD POLICE STATION - The first police station in the Murchison has been restored. Water supply is available.

rdy ion Stay

STREETSMART

Murchison Roadhouse

Woolleen Station Stay

Wandina Homestead

Warrambo h

Daggar Hills

YOWERAGABE

MUNBINIA

MURRUM

WAGGA WAGGA

WAGGA WAGGA

WAGGA WAGGA

WAGGA WAGGA

WAGGA WAGGA

SHIRE OF MURCHISON
PAYMENT OF ACCOUNTS PRESENTED AT THE ORDINARY MEETING OF COUNCIL HELD ON
Thursday, 27 February 2020

The following schedule of accounts has been paid under delegation, by the Chief Executive Officer since the previous Council meeting. Trust were \$0.00, Reserve Bank account \$0.00,CSIRO Road Account \$0.00, Oasis Roadhouse \$0.00, Municipal Short Term \$0.00, Murchison Community Trust Fund \$0.00, Murchison Community Fund Trust Term Deposit \$0.00, Municipal Cheques and direct payments totalling -\$266,294.00, Credit card payments totalling -\$1,359.40, and Treasury Repayment of -\$257,042.27 making a Grand Payment total of -\$267,653.40 submitted to each member of the Council on 27/02/2020, have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.

Date	Description	Credit	Num
MUNICIPAL CASH AT BANK			
Opening Balance at 1 December 2019		415,290.36	
02/12/2019	MONTHLY PLAN REDIRECTED FROM ACCOUNT 036103 146592	-10.00	290
02/12/2019	MONTHLY PLAN FEE	-20.00	290
02/12/2019	PAYMENT BY AUTHORITY TO ANZ BANK MERCHANT FEE	-88.25	290
03/12/2019	PAYMENT BY AUTHORITY TO CBA MERCHANT FEE	-20.07	290
03/12/2019	PAYMENT BY AUTHORITY TO CBA MERCHANT FEE	-20.56	290
10/12/2019	Payroll	-34683.40	PAY1835
11/12/2019	Host Plus: Superannuation contributions	-1790.10	EFT4477
11/12/2019	Statewide Super: Superannuation contributions	-3217.20	EFT4478
11/12/2019	Australian Super: Superannuation contributions	-1492.97	EFT4479
11/12/2019	Walgs Plan: WA Super Superannuation contributions	-10522.89	EFT4480
11/12/2019	Vicki Dumbris: Reimbursement party lights for Christmas Tree	-38.00	EFT4481
11/12/2019	Dumbris, Ivor: Buckets & lids x 6 for soil samples, Light globes x 6 for Caravans	-42.84	EFT4482
11/12/2019	Midwest Freight: Weekly Pickup & Delivery service November 2019	-7216.00	EFT4483
11/12/2019	Compac Sales Pty Ltd: Compac Service fee October 2019 & Wincave Service fee September 2019.	-126.50	EFT4484
11/12/2019	Murchison Oasis Roadhouse and Caravan Park: Fuel sales Commission September 2019, catering for November's council meeting, accommodation for Pestakill 18-20.11.19, retainer 8.11.19-5.12.19 (4 weeks), accommodation for Protector Fire Services 1 night, lunch for MEG meeting	-4256.97	EFT4485
11/12/2019	Great Southern: Fuel MU0 & MU1011	-670.16	EFT4486
11/12/2019	Perfect Computer Solutions Pty Ltd: Work on Outlook memory issues, Adobe licence cleanup, monthly monitoring fee	-467.50	EFT4487
11/12/2019	Western Australian Treasury Corporation: Dolly Loan Repayment.	-852.39	EFT4488
11/12/2019	Batavia Coast Firearms & Ammunition: Ammunition	-421.80	EFT4489
11/12/2019	Damien Dicks: 1 Dog, 3 Donkeys, 2 Camels	-340.00	EFT4490
11/12/2019	Joel Pitman: 2 Dogs destroyed	-200.00	EFT4491
11/12/2019	AGFIX Multitrades: Repairs to ceiling, walls, skirting & architraves, painting, replace doors & locks, replace carpet to Community Centre	-17022.00	EFT4492
11/12/2019	King, Racheal: Reimbursement of travel expenses, parking & meals for licensing training & Nuts & Bolts workshop	-1336.55	EFT4493
11/12/2019	Stuart Broad: Reimburse Fuser unit for Brother printer at Depot.	-301.90	EFT4494
11/12/2019	Civic Legal Pty Ltd: Advice & preparation of deed of extension & variation of Murchison Oasis Roadhouse lease	-174.70	EFT4495
11/12/2019	Oil Tech Wholesale: 7,000L Diesel @ \$1.6558 Roadhouse, 2,000 litres ULP @ \$1.6622 Roadhouse, 14,315 litres Diesel @ \$1.6558 Powerhouse	-33582.27	EFT4496

SHIRE OF MURCHISON
PAYMENT OF ACCOUNTS PRESENTED AT THE ORDINARY MEETING OF COUNCIL HELD ON
Thursday, 27 February 2020

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Date	Description	Credit	Num
11/12/2019	Squires Resources: Hire of Watercart and Operator 90 hours & hire of operator x 2 for Wooramel job	-27170.00	EFT4497
11/12/2019	Totally Workwear: 1 Pair work boots - M Jones	-167.06	EFT4498
11/12/2019	Moore Stephens: September's monthly financial statements	-2530.00	EFT4499
13/12/2019	Rackman Australia: Shelving/PPC storage for the fire shed	-1084.05	EFT4500
13/12/2019	Telstra Phone: services to 24 Dec & Usage charges to 24 Nov 2019	-1337.84	EFT4502
23/12/2019	Pestakill: 6 monthly pest maintenance and annual termite inspections	-4565.00	EFT4503
23/12/2019	Eastern Gascoyne Race Club: Sponsorship for Eastern Gascoyne Race Club 2019	-770.00	EFT4504
23/12/2019	Foulkes-Taylor Emma: Quarterly Council fees & allowances	-3807.12	EFT4505
23/12/2019	Central West: Pump control box sub drive 150, travel and labour (settlement water supply)	-6022.50	EFT4506
23/12/2019	Compac Sales: Compac Online service fee for November & Windcave Service fee for October 2019.	-126.50	EFT4507
23/12/2019	Andatech: Calibrate Breathalysers	-540.00	EFT4508
23/12/2019	Murchison Oasis Roadhouse and Caravan Park: Catering for December's council meeting, fuel commission for October 2019, retainer for 6.12.19-26.12.19 (3 weeks)	-3499.24	EFT4509
23/12/2019	Greydon Mead: Quarterly Council fees & allowances	-3286.30	EFT4510
23/12/2019	Perfect Computer Solutions: HP Desktop Mini Computer for DCEO and setup, setup of depot printer, Synergy play account updated	-2390.00	EFT4511
23/12/2019	Geraldton Trophy & Engraving: Fire Shed Opening Stainless Steel Plaque.	-348.00	EFT4512
23/12/2019	Geraldton Sign Makers: Murchison Fire Brigade Sign	-363.00	EFT4513
23/12/2019	McLeods Barristers and Solicitors Legal Fees : Road maintenance contribution agreement - Adaman Resources.	-1554.14	EFT4514
23/12/2019	Thurkles Dozing: Hire of Plant & plant operator set up road base pit, rip & stack road base material. Mt Narryer Pit. Mobilisation of dozer & plant from Wooramel River to Mt Narryer.	-18183.00	EFT4515
23/12/2019	Clayton Consulting WA: Research & prepare grant submission.	-2035.00	EFT4516
23/12/2019	Afgrri Equipment: John Deere Blower Motor	-802.84	EFT4517
23/12/2019	Auto Elite: Condenser Assy A/C, Front Shock Obsorbers, RR Shock Absorber Assembly	-1284.53	EFT4518
23/12/2019	Stuart Broad: 1 Dog shot	-100.00	EFT4519
23/12/2019	Geraldton Trophy & Engraving: Fire Shed Opening Stainless Steel Plaque.	-2145.00	EFT4520
23/12/2019	Clarkes: Washing Machine Repairs Inspection and report	-110.00	EFT4521
23/12/2019	FESA (DFES) ESL 2nd Qtr Contribution	-882.00	EFT4522
23/12/2019	Foulkes-Taylor Rossco: Quarterly Council fees & allowances	-5679.07	EFT4523
23/12/2019	Landgate: Mining Tenement chargeable schedule M2019/11	-39.80	EFT4524

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Date	Description	Credit	Num
23/12/2019	Mick Davey Butchers: Staff BBQ meat.	-108.90	EFT4525
23/12/2019	Mitchell & Brown: Replacement Washing Machine 2 Office	-880.00	EFT4526
23/12/2019	Purcher International: fuel cap and key.	-172.50	EFT4527
23/12/2019	Red Dust Holdings: Repairs to Coolcalaya West Road	-127314.60	EFT4528
23/12/2019	Squires Resources: Special repairs on Carnarvon/Mullewa Rd - South boundary, bore and gen sets hire and palcement, Wooramel River works - hire water cart and roller operators	-76362.00	EFT4529
23/12/2019	Whitmarsh, Andrew: Quarterly Council fees & allowances	-3432.71	EFT4530
23/12/2019	Splash Batavia Coast Pools and Spas: Pool supplies	-146.00	EFT4531
24/12/2019	Payroll -Backpays	-2677.09	PAY1847
24/12/2019	Payroll	-34860.67	PAY1855
24/12/2019	BAS - October 2019	-22117.00	1912005TE
30/12/2019	Foxtel: Monthly Subscription Dec	-1500.00	EFT4532
30/12/2019	Pivotel: Satelite phone service - fees & charges	-494.00	EFT4533
30/12/2019	Atom: Battery load tester	-511.05	EFT4534
30/12/2019	Murchison Oasis Roadhouse and Caravan Park: Roadhouse retainer	-550.00	EFT4535
30/12/2019	Greenfield Technical Services: Inspect of Carnarvon Mullewa Rd, report, preparation of potential upgrde program for realealing and widening	-10813.00	EFT4536
30/12/2019	Winc: Printer Meter Charges	-323.54	EFT4537
30/12/2019	Tatjana Erak: Reimbursement Framing of Freeman Certificates & Document Trays	-338.34	EFT4538
30/12/2019	Commercial Litigation & Insolvency Lawyers: Professional Fees Native Title	-357.50	EFT4539
30/12/2019	Australia Post: Postage for November 2019.	-0.99	EFT4540
30/12/2019	Bunnings: Aluminium flyscreen Cyclone	-1097.22	EFT4541
30/12/2019	CJD Equipment: Fuels and Oils for first service	-847.53	EFT4542
30/12/2019	Great Northern Rural Services: Reticulation fittings for Museum Cottage	-2133.98	EFT4543
30/12/2019	Moore Stephens: Annual Financial Report year end 30th June 2019 (work done to date)	-14740.00	EFT4544
30/12/2019	WALGA: Preparation of tender documentation & follow up work on new residential housing, Council Member Essentials - eLearning 12 month subscription commencing November 2019	-10461.24	EFT4545
18/12/2019	Westpac Credit Card: Transactions as listed below	-1359.40	EFT4546
Total of Payments		- 266,294.00	
Total of Treasury repayments		- 257,042.27	
Total of Deposits		3,128,247.99	
Closing Balance		3,017,333.89	
Check to General Ledger Account		2,760,291.62	

SHIRE OF MURCHISON
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Date	Description	Credit	Num
MUNICIPAL SHORT TERM INVESTMENT			
Opening Balance at 1 December 2019		1,186.44	
Total of Payments		-	
Total of Transfers		-	
Total of Deposits		-	
Closing Balance		1,186.44	
	Check to General Ledger Account	1,186.44	
RESERVE BANK ACCOUNT			
Opening Balance at 1 December 2019		7,349,854.71	
Total of Payments		-	
Total of Deposits		13,594.60	
Closing Balance		7,363,449.31	
	Check to General Ledger Account	7,363,449.31	
MURCHISON OASIS ROADHOUSE			
Opening Balance at 1 December 2019		7,137.97	
Total of Payments		-	
Total of Transfers		-	
Total of Deposits		-	
Closing Balance		7,137.97	
	Check to General Ledger Account	7,137.97	
CSIRO ROAD ACCOUNT			
Opening Balance at 1 December 2019		87,312.43	
Total of Payments		-	
Total of Deposits		7.65	
Closing Balance		87,320.08	
	Check to General Ledger Account	87,320.08	

SHIRE OF MURCHISON
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Date	Description	Credit	Num
TRUST CASH AT BANK			
Opening Balance at 1 December 2019		7,190.07	
Total of Payments		-	
Total of Deposits		126.50	
Closing Balance		7,316.57	
	Check to General Ledger Account	7,316.57	

Murchison Community Trust Fund Account			
Opening Balance at 1 December 2019		29,617.52	
Total of Payments		-	
Total of Deposits		2.59	
Closing Balance		29,620.11	
	Check to General Ledger Account	29,620.11	

Murchison Community Fund Trust Term Deposit			
Opening Balance at 1 December 2019		379,456.62	
Total of Payments		-	
Total of Deposits		-	
Closing Balance		379,456.62	
	Check to General Ledger Account	379,456.62	

Total Payments	-	267,653.40
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CREDIT CARD TRANSACTIONS			
Opening Balance at 1 December 2019			
20/11/2019	Woolworths - Admin amenities - Biscuits Water Drinks for staff Water and Milk GST	141.70	41481996
23/11/2019	Adobe Annual Subscription x3 - 29/10/2019 to 28/10/2020 Adobe Annual Subscription - 29/10/2019 to 28/10/2020 International transaction fee GST	815.34	ADB077224018AU
05/12/2019	Cranetech - Solenoid Cranetech - Ai Valve Cranetech - Credit Card Surcharge 1.5% GST	254.83	DO11962
10/12/2019	Wooleen Station - Refreshments for CEO GST	55.00	748
11/12/2019	BBQ condiments Water Drinks and icecream Table cloth, hand wash GST	92.53	42158133
Total of Purchases		1,359.40	
Total of Payments made through Municipal account		-	1,359.40
Closing Balance		-	

SHIRE OF MURCHISON
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Date	Description	Credit	Num
MUNICIPAL CASH AT BANK			
Opening Balance at 1 January 2020		2,764,869.62	
02/01/2020	MONTHLY PLAN REDIRECTED FROM ACCOUNT 146592	-10.00	291
02/01/2020	MONTHLY PLAN FEE	-20.00	291
02/01/2020	PAYMENT BY AUTHORITY TO ANZ BANK MERCHANT FEE	-55.51	291
03/01/2020	PAYMENT BY AUTHORITY TO CBA MERCHANT FEE	-20.00	291
03/01/2020	PAYMENT BY AUTHORITY TO CBA MERCHANT FEE	-21.12	291
07/01/2020	Payroll Direct Debit Of Net Pays	-30454.10	PAY
16/01/2020	Foxtel Business: Monthly Subscription 01/01/2020 - 31/01/2020	-1500.00	EFT4547
16/01/2020	Pivotel: Satellite phone services - fees & charges to 31/01/2020 and calls to 31/12/2019	-394.40	EFT4548
16/01/2020	Telstra: Phone services to 24 January and usage charges to 24 December	-1260.82	EFT4549
16/01/2020	LO-GO Appointments: Travel & Accomodation Re-imbusement for R Smith	-1233.61	EFT4550
16/01/2020	Marketforce: Employment Advertisement - Grader Operator	-284.50	EFT4551
16/01/2020	Tyrepower Geraldton: BF Goodrich Computerised wheel balance P082	-618.00	EFT4552
16/01/2020	activ8me Internet usage from 21/12/2019 to 20/01/2020	-1014.25	EFT4553
16/01/2020	Jenkin Manufacturing: Labour on equipment P017, P018, P023, P013, P005, P057 + Travel	-4361.50	EFT4554
16/01/2020	Midwest Freight: Weekly pickup & Delivery Service for the Shire of Murchison - December 2019	-5412.00	EFT4555
16/01/2020	Red Earth Marketing: Co-Op Tourism Services Contribution	-6850.00	EFT4556
16/01/2020	Murchison Oasis Roadhouse and Caravan Park. (Peter & Nicole Mahony): Roadhouse retainer from 3/1/20 to 9/1/20. Week 10, Casual catering for Staff christmas function	-630.00	EFT4557
16/01/2020	Great Southern Fuel Supplies: MUO- Prado Diesel BP Henley Brook, MU1011 Diesel BP Morrison Road and Mingenew	-489.17	EFT4558
16/01/2020	Perfect Computer Solutions Pty Ltd: OKI MEP - Additional cost for Oki MFP replacement for HP MFP returned, monthly monitoring fee, remote server reboot	-1455.00	EFT4559
16/01/2020	Western Australian Treasury Corporation: General Fixed rate, WANDRRA Flood Damage 2018 - Short term lending	-3501.67	EFT4560
16/01/2020	Tatjana Erak: Dual Battery P16063 MU1011	-1400.03	EFT4561
16/01/2020	Gregory Barr: Refund of housing bond	-500.00	EFT4562
16/01/2020	Rowe Contractors: Liebherr PR744 Dozer Hire, Bunding of old roads 13/12/2019 - 23/12/2019 & 30/12/2019 - 12/01/2020	-76450.00	EFT4563
16/01/2020	AGFIX Multitrades: Deposit for Quote #6806 Museum Cottage - Bathroom and Kitchen	-3350.00	EFT4564
16/01/2020	Identity Perth: Logo and Brand development	-1644.50	EFT4565
16/01/2020	McLeods Barristers and Solicitors: Coolcalalaya West Road Damage - Legal Fees	-2809.63	EFT4566
16/01/2020	Feral & Insect Pest Management Pty Ltd: Treat 46 Trees for caterpillars	-1100.00	EFT4567
16/01/2020	Haines S: Bounty for 2 Dogs, 15 Camels and 3 Donkeys	-380.00	EFT4568

SHIRE OF MURCHISON
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Date	Description	Credit	Num
16/01/2020	HoseXpress: Ferrule Non Skive Wire Braid Hose - 1/2 x 2, Technician RC	-135.59	EFT4569
16/01/2020	Kleenheat Gas: 9 kg lpg bottle gas	-173.98	EFT4570
16/01/2020	Landgate: Mining Tenements Chargable Schedule No M2019/12	-39.80	EFT4571
16/01/2020	Oil Tech Wholesale: 4,500 Diesel @ \$1.48 (Roadhouse), 3,003 ULP @ \$1.42 (Roadhouse), 4,200 Diesel @ \$1.48 (Maintenance), 18,000 Diesel @ \$1.48 (Power house), 14,800 Diesel @ \$1.48	-82778.75	EFT4572
16/01/2020	Yuin Pastoral: Construction of two replacement grids on the MW/CVON road	-30250.00	EFT4573
16/01/2020	Splash Batavia Coast Pools and Spas: 5L Hydrochloric acid - Pool Supplies	-35.00	EFT4574
21/01/2020	Department of Transport: Plate Swap 1GXA630 - 000MU	-33.50	EFT4577
20/01/2020	Westpac Credit Card: See below for transactions	-136.47	EFT4579
21/01/2020	Payroll Direct Debit Of Net Pays	-31873.00	PAY
29/01/2020	Host Plus Superannuation Fund: Superannuation contributions	-2142.67	EFT4580
29/01/2020	Statewide Superannuation: Superannuation contributions	-3272.84	EFT4581
29/01/2020	Australian Super: Superannuation contributions	-1524.14	EFT4582
29/01/2020	Walgs Plan - WA Super: Superannuation contributions	-11065.02	EFT4583
31/01/2020	Garrards Pty Ltd: Pyrethrin DRIFT 200L	-6160.00	EFT4584
31/01/2020	Atom: Storage Cabinet Galvanised Lockable	-2386.52	EFT4585
31/01/2020	Paper Plus Office National: Various stationery items, paper plates, cups, napkins & dispenser	-383.32	EFT4586
31/01/2020	activ8me: Internet services from 21/1/20 to 20/2/20	-1079.25	EFT4587
31/01/2020	Jenkin Manufacturing: Materials - Steel & flatbar to fabricate grids	-25272.50	EFT4588
31/01/2020	Panaceum Group: Pre-employment Medical (L Bavoillot)	-225.50	EFT4589
31/01/2020	Compac Sales Pty Ltd: Online Service fee for December, Windcave Service fee for November	-126.50	EFT4590
31/01/2020	Murchison Oasis Roadhouse and Caravan Park. (Peter & Nicole Mahony): Catering for training 30.1.20, retainers 10.1.20 to 30.120 (3 weeks), fuel commission December 2019	-2229.87	EFT4591
31/01/2020	Greydon Mead: 4 dogs shot Nov/Dec 2019 & 4 donkeys shot Nov/Dec 2019.	-440.00	EFT4592
31/01/2020	Perfect Computer Solutions Pty Ltd: Fix default remote printer DCEO & Admin, monthly monitoring fee	-127.50	EFT4593
31/01/2020	Winc Australia Pty Ltd: Photocopier meter charges, wall clock	-612.12	EFT4594
31/01/2020	Murchison Gas & Plumbing: Supply & fit Thermann Hybrid X Heat pump 10B Kurara, various small plumbing maintenance	-4822.95	EFT4595
31/01/2020	Geraldton Lock & Key Specialists: Replace door handles & locks x 5 - 16 Mulga Cr	-549.50	EFT4596
31/01/2020	AGFIX Multitrades: Various work on the Roadhouse, Residence, Park, Ablutions, Motel Units. (Deposit paid 11/11/19)	-4473.00	EFT4597
31/01/2020	Ross Mitchell: 7 dogs shot 21/12/19 Nookawarra	-700.00	EFT4598
31/01/2020	Afgri Equipment: Model John Deere Grader for G Barr farewell	-49.95	EFT4599

SHIRE OF MURCHISON
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Date	Description	Credit	Num
31/01/2020	Australia Post: Mailing costs for period ending 31/12/2019	-3.96	EFT4600
31/01/2020	Bunnings Pty Ltd: 8x30m roll shade cloth sand, secateurs, tapware 2 Office	-462.96	EFT4601
31/01/2020	Department Of Lands: Roadhouse lease rent as per agreement 01/01/2020 - 30/06/2020	-275.00	EFT4602
31/01/2020	Quentin Fowler: Quarterly Council Meeting Attendance Fee, Telecommunications Allowance, Travel Allowance Ordinary Council Meetings: 24th October, 28th November & 14th December 2019	-3981.35	EFT4603
31/01/2020	Geraldton Mower And Repair Specialists: Edger blades x 15	-175.50	EFT4604
31/01/2020	Great Northern Rural Services: Cabling, retic fittings, pump, 21 x 1 tonne GP cement	-11137.64	EFT4605
31/01/2020	Komatsu: Cable & Freight for P011	-569.91	EFT4606
31/01/2020	Ocean Air: Super pump evap air conditioner 8 Kurara	-155.00	EFT4607
31/01/2020	Purcher International: over flow tank, air cleaner assy P080	-543.46	EFT4608
31/01/2020	Splash Batavia Coast Pools and Spas Phenol Red No2, uv Blockout 2kg. PO 281	-32.20	EFT4610
			1*291
Total of Payments		- 377,656.03	
Total of Transfers		- 2,000,000.00	
Total of Deposits		29,213.96	
Closing Balance		416,427.55	
Check to General Ledger Account		416,427.55	-

SHIRE OF MURCHISON
PAYMENT OF ACCOUNTS PRESENTED AT THE ORDINARY MEETING OF COUNCIL HELD ON
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Date	Description	Credit	Num
MUNICIPAL SHORT TERM INVESTMENT			
	Opening Balance at 1 January 2020	1,186.44	
	Total of Payments	-	
	Total of Transfers	-	
	Total of Deposits	-	
	Closing Balance	1,186.44	
	Check to General Ledger Account	1,186.44	
RESERVE BANK ACCOUNT			
	Opening Balance at 1 January 2020	7,363,449.31	
	Total of Payments	-	
	Total of Deposits	14,226.24	
	Closing Balance	7,377,675.55	
	Check to General Ledger Account	7,377,675.55	
MURCHISON OASIS ROADHOUSE			
	Opening Balance at 1 January 2020	8,088.01	
02/01/2020	BANK FEES PAID BANK FEES PAID - MONTHLY PLAN FEE	-10.00	
02/01/2020	BANK FEES PAID BANK FEES PAID - PAYMENT BY AUTHORITY TO MURCHISON FUEL MERCH	-22.00	
	Total of Payments	-	
	Total of Transfers	-	
	Total of Deposits	288.64	
	Closing Balance	8,344.65	
	Check to General Ledger Account	8,344.65	
CSIRO ROAD ACCOUNT			
	Opening Balance at 1 January 2020	87,320.08	
	Total of Payments	-	
	Total of Deposits	7.41	
	Closing Balance	87,327.49	
	Check to General Ledger Account	87,327.49	

SHIRE OF MURCHISON
PAYMENT OF ACCOUNTS PRESENTED AT THE ORDINARY MEETING OF COUNCIL HELD ON
Thursday, 27 February 2020

The following schedule of accounts has been paid under delegation, by the Chief Executive Officer since the previous Council meeting. Trust were \$0.00, Reserve Bank account \$0.00,CSIRO Road Account \$0.00, Oasis Roadhouse -\$32.00, Municipal Short Term \$0.00, Murchison Community Trust Fund \$0.00, Murchison Community Fund Trust Term Deposit \$0.00, Municipal Cheques and direct payments totalling -\$377,656.03, Credit card payments totalling \$0.00, making a Grand Payment total of -\$377,688.03 submitted to each member of the Council on 27/02/2020, have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.

Date	Description	Credit	Num
TRUST CASH AT BANK			
Opening Balance at 1 January 2020		7,190.07	
Total of Payments		-	
Total of Deposits		29.35	
Closing Balance		7,219.42	
Check to General Ledger Account		7,219.42	

Murchison Community Trust Fund Account			
Opening Balance at 1 January 2020		29,620.11	
Total of Payments		-	
Total of Deposits		2.51	
Closing Balance		29,622.62	
Check to General Ledger Account		29,622.62	

Murchison Community Fund Trust Term Deposit			
Opening Balance at 1 January 2020		379,456.62	
Total of Payments		-	
Total of Deposits		-	
Closing Balance		379,456.62	
Check to General Ledger Account		379,456.62	

Total Payments	-	377,688.03
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CREDIT CARD TRANSACTIONS			
Opening Balance at 1 January 2020		-	
15/01/2020	Woolworths - Admin amenities (biscuits, water, milk), Glen 20, Woolworths - Admin amenities (water, milk), Woolworths - Admin amenities (biscuits), Woolworths - Glen 20, GST	78.39	43150151
18/12/2019	Woolworths - Meat, bread and water for staff Christmas party, Woolworths - Meat, bread and water for staff Christmas party	58.08	42391700
Total of Purchases		136.47	
Total of Payments made through Municipal account		-	136.47
Closing Balance		-	



Monthly Management Financial Report

Period Ending

31 December 2019

- 1 Monthly Financial Report**
- 2 Statement of Financial Position**
- 3 Operating Statement by Program**
- 4 Operating Statement by Type**
- 5 Account Listing Schedules**
- 6 Trial Balance**
- 7 Term Deposits**

The Local Government (Financial Management) Regulations 1996 Regulation 34 requires that A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d) for that month in the following detail:

- (a) Annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1) (b) or (c);*
- (b) Budget estimates to the end of month to which the statement relates;*
- (c) Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;*
- (d) Material variances between the comparable amounts referred to in paragraphs (b) and (c);*
- (e) The net current assets at the end of the month to which the statement relates.*

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 December 2019

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

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**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2019**

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 18 February 2020

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. 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 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 Council controls resources to carry on its functions have been included in this statement. 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 statement, but a separate statement of those monies appears at Note 14.

SIGNIFICANT ACCOUNTING POLICES

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.

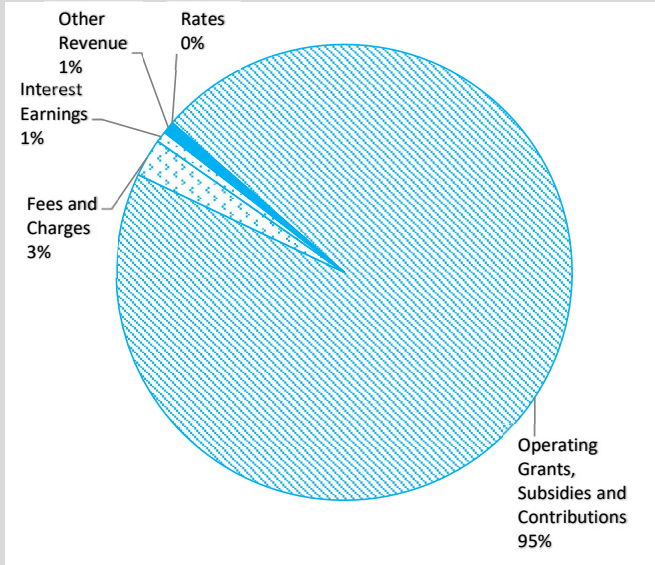
CRITICAL ACCOUNTING ESTIMATES

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.

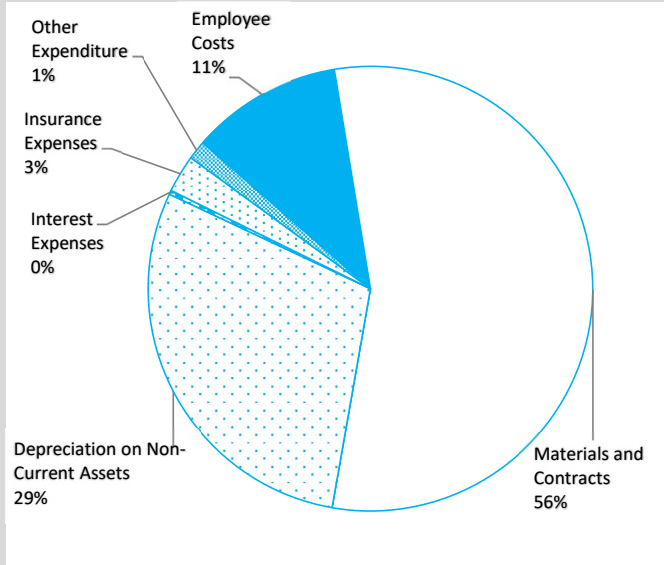
ROUNDING OFF FIGURES

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

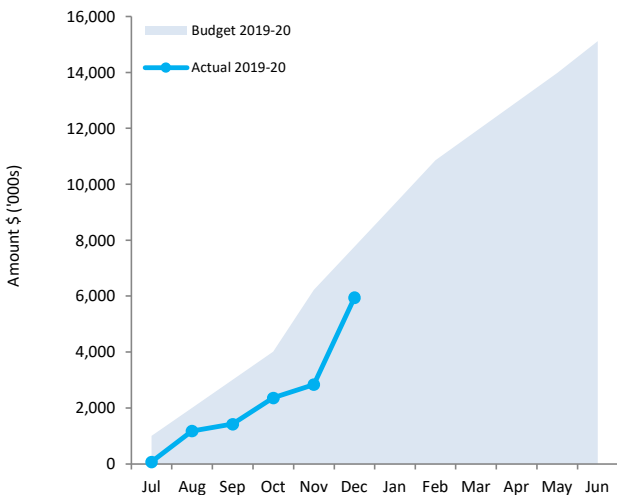
OPERATING REVENUE



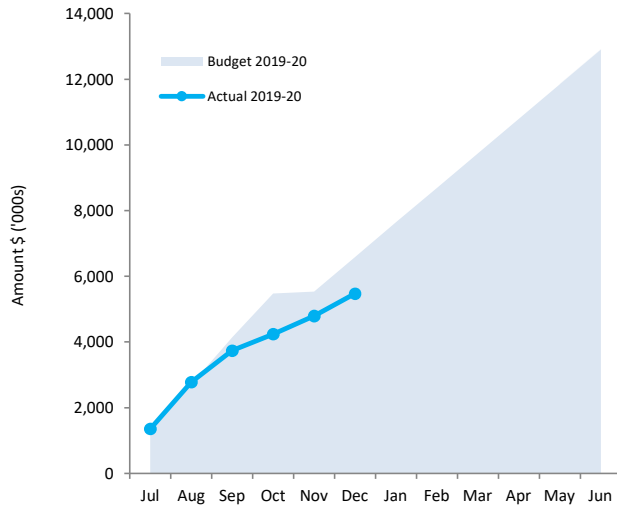
OPERATING EXPENSES



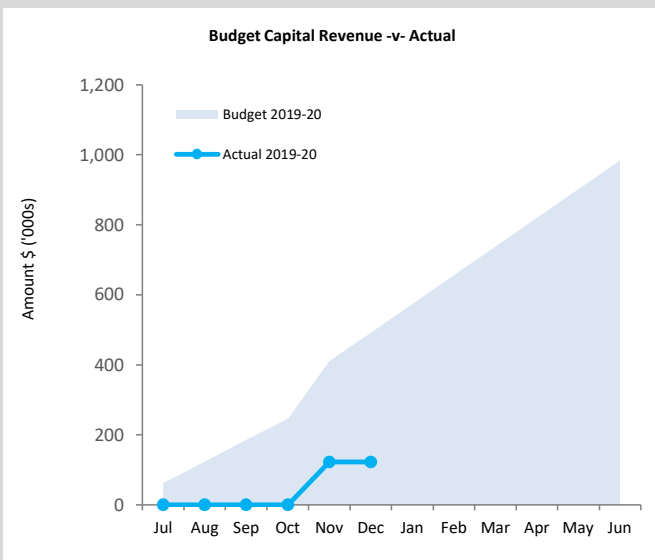
Budget Operating Revenues -v- Actual



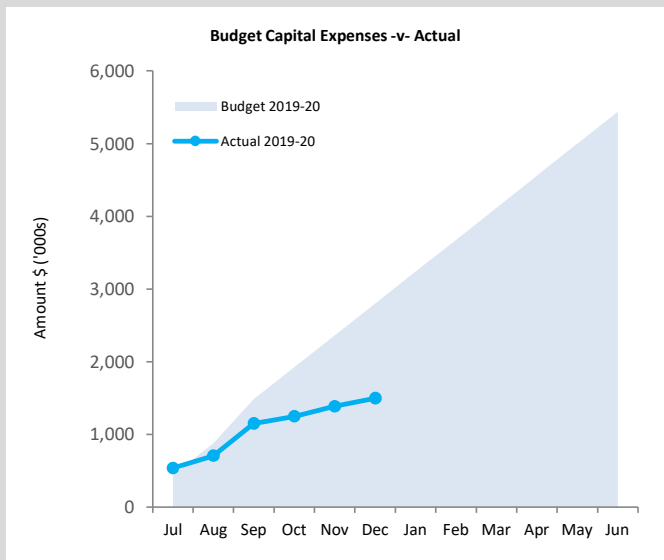
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 DECEMBER 2019**

STATUTORY REPORTING PROGRAMS

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

	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide the decision-making framework to facilitate allocation of scarce resources.</p>	<p>Administration and operation of facilities and services to members of Council. Other costs that relate to the task of assisting elected members and electors on matters which do not concern specific council services.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision of various by-laws, fire prevention and animal control.</p>
<p>HEALTH</p> <p>To provide an operational framework for environmental and community health.</p>	<p>Monitor health control standards within the community, provide support and assistance with airstrips to enable all residents access to the Royal Flying Doctor for regular and emergency health services.</p>
<p>EDUCATION AND WELFARE</p> <p>To provide services to disadvantaged persons. The elderly, children and youth.</p>	<p>Support of education facilities within the Shire and of any external resources necessary to assist with the education programmes for all residents.</p>
<p>HOUSING</p> <p>To provide and maintain staff housing.</p>	<p>Provision and maintenance of staff housing.</p>
<p>COMMUNITY AMENITIES</p> <p>To provide services required by the community.</p>	<p>Maintain a refuse site for the settlement.</p>
<p>RECREATION AND CULTURE</p> <p>To establish and effectively manage infrastructure and resources which will help the social well being of the community.</p>	<p>Provide a library and museum and operation thereof. Maintain recreation centre, sports field, parks, gardens and other recreational facilities.</p>
<p>TRANSPORT</p> <p>To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, drainage works and traffic signs. Maintenance of the settlement air-strip.</p>
<p>ECONOMIC SERVICES</p> <p>To help promote the shire and its economic well being.</p>	<p>Building control, provision of power and water supplies. Supply and maintenance of television re-broadcasting installation. Provision of radio communication. Maintenance of caravan park. Vermin control and area promotion.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control Shire's overheads operating accounts.</p>	<p>Private works operation, plant repair and operation costs.</p>

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	4,681,340	4,681,340	4,562,188	(119,152)	(2.55%)	
Revenue from operating activities							
Governance		12,500	6,246	6,715	469	7.51%	
General purpose funding - general rates	6	464,044	464,044	0	(464,044)	(100.00%)	▼
General purpose funding - other		1,973,500	986,736	974,478	(12,258)	(1.24%)	
Law, order and public safety		12,700	6,342	4,412	(1,930)	(30.43%)	
Health		0	0	236	236	0.00%	
Housing		4,290	2,112	1,965	(147)	(6.96%)	
Recreation and culture		1,750	864	0	(864)	(100.00%)	
Transport		9,715,531	4,853,040	4,757,055	(95,985)	(1.98%)	
Economic services		252,000	125,994	168,403	42,409	33.66%	▲
Other property and services		88,000	43,998	31,114	(12,884)	(29.28%)	▼
		12,524,315	6,489,376	5,944,378	(544,998)		
Expenditure from operating activities							
Governance		(380,521)	(188,334)	(163,907)	24,427	12.97%	▲
General purpose funding		(24,000)	(12,000)	(12,309)	(309)	(2.58%)	
Law, order and public safety		(123,635)	(61,806)	(48,213)	13,593	21.99%	▲
Health		(25,680)	(12,822)	(10,055)	2,767	21.58%	
Housing		(12,882)	(6,346)	0	6,346	100.00%	
Community amenities		(84,385)	(57,126)	(28,372)	28,754	50.33%	▲
Recreation and culture		(342,983)	(171,402)	(182,550)	(11,148)	(6.50%)	
Transport		(13,994,178)	(7,067,524)	(4,581,533)	2,485,991	35.17%	▲
Economic services		(858,525)	(429,162)	(373,488)	55,674	12.97%	▲
Other property and services		(124,977)	(62,424)	(73,478)	(11,054)	(17.71%)	▼
		(15,971,766)	(8,068,946)	(5,473,905)	2,595,041		▲
Non-cash amounts excluded from operating activities	1(a)	3,174,643	1,535,658	1,613,830	78,172	5.09%	
Amount attributable to operating activities		(272,808)	(43,912)	2,084,303	2,128,215		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	13	738,950	369,468	122,462	(247,006)	(66.85%)	▼
Proceeds from disposal of assets	7	243,900	0	0	0	0.00%	
Purchase of property, plant and equipment	8	(5,436,225)	(2,800,416)	(1,498,170)	1,302,246	46.50%	▲
Amount attributable to investing activities		(4,453,375)	(2,430,948)	(1,375,708)	1,055,240		▲
Financing Activities							
Proceeds from new debentures	9	2,500,000	2,500,000	2,730,746	230,746	9.23%	
Transfer from reserves	10	2,624,002	0	0	0	0.00%	
Repayment of debentures	9	(4,050,525)	(4,050,525)	(4,281,501)	(230,976)	(5.70%)	
Transfer to reserves	10	(1,028,634)	(60,341)	(60,341)	0	0.00%	
Amount attributable to financing activities		44,843	(1,610,866)	(1,611,096)	(230)		
Closing funding surplus / (deficit)	1(c)	0	595,614	3,659,687			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$10,000 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 31 DECEMBER 2019****NATURE OR TYPE DESCRIPTIONS****REVENUE****RATES**

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer 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 non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

GRANT REVENUE

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

Assets that were acquired for consideration that was less than fair value principally to enable the Shire to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significant less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation have not been recognised in revenue and expenditure as the fair value of the services cannot be reliably estimated and the services would not have been purchased if they had not been donated.

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.

EXPENSES**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

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

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

Loss on the disposal of fixed assets.

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, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	4,681,340	4,681,340	4,562,188	(119,152)	(2.55%)	
Revenue from operating activities							
Rates	6	464,044	464,044	0	(464,044)	(100.00%)	▼
Operating grants, subsidies and contributions	12	11,448,840	5,724,402	5,686,008	(38,394)	(0.67%)	
Fees and charges		261,750	130,854	161,606	30,752	23.50%	▲
Interest earnings		135,500	67,746	45,667	(22,079)	(32.59%)	▼
Other revenue		204,742	102,330	51,097	(51,233)	(50.07%)	▼
Profit on disposal of assets	7	9,439	0	0	0	0.00%	
		12,524,315	6,489,376	5,944,378	(544,998)		
Expenditure from operating activities							
Employee costs		(1,232,268)	(644,550)	(601,956)	42,594	6.61%	
Materials and contracts		(11,229,957)	(5,710,568)	(3,031,270)	2,679,298	46.92%	▲
Depreciation on non-current assets		(3,071,485)	(1,535,658)	(1,599,633)	(63,975)	(4.17%)	
Interest expenses		(12,500)	(6,246)	(16,421)	(10,175)	(162.90%)	▼
Insurance expenses		(157,376)	(78,642)	(149,272)	(70,630)	(89.81%)	▼
Other expenditure		(155,583)	(93,282)	(75,353)	17,929	19.22%	▲
Loss on disposal of assets	7	(112,597)	0	0	0	0.00%	
		(15,971,766)	(8,068,946)	(5,473,905)	2,595,041		▲
Non-cash amounts excluded from operating activities	1(a)	3,174,643	1,535,658	1,613,830	78,172	5.09%	
Amount attributable to operating activities		(272,808)	(43,912)	2,084,303	2,128,215		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	738,950	369,468	122,462	(247,006)	(66.85%)	▼
Proceeds from disposal of assets	7	243,900	0	0	0	0.00%	
Payments for property, plant and equipment	8	(5,436,225)	(2,800,416)	(1,498,170)	1,302,246	(46.50%)	▲
Amount attributable to investing activities		(4,453,375)	(2,430,948)	(1,375,708)	1,055,240		▲
Financing Activities							
Proceeds from new debentures	9	2,500,000	2,500,000	2,730,746	230,746	9.23%	
Transfer from reserves	10	2,624,002	0	0	0	0.00%	
Repayment of debentures	9	(4,050,525)	(4,050,525)	(4,281,501)	(230,976)	(5.70%)	
Transfer to reserves	10	(1,028,634)	(60,341)	(60,341)	0	0.00%	
Amount attributable to financing activities		44,843	(1,610,866)	(1,611,096)	(230)		
Closing funding surplus / (deficit)	1(c)	0	595,614	3,659,687			

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(9,439)	0	0
Movement in employee benefit provisions (non-current)		0	0	14,197
Add: Loss on asset disposals	7	112,597	0	0
Add: Depreciation on assets		3,071,485	1,535,658	1,599,633
Total non-cash items excluded from operating activities		3,174,643	1,535,658	1,613,830

(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 2019	This Time Last Year 31 December 2018	Year to Date 31 December 2019
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(7,303,108)	(5,639,421)	(7,363,449)
Add: Borrowings	9	1,550,526	0	(229)
Add: Provisions - employee	11	64,471	124,697	78,668
Total adjustments to net current assets		(5,688,111)	(5,514,724)	(7,285,010)

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

Cash and cash equivalents	2	8,024,201	9,426,428	3,437,760
Financial assets at amortised cost	2	1,500,000	0	7,287,548
Rates receivables	3	53,215	147,601	49,172
Receivables	3	820,372	322,668	62,506
Other current assets	4	2,451,931	124,632	475,241
Less: Current liabilities				
Payables	5	(984,423)	(934,695)	(289,091)
Borrowings	9	(1,550,526)	0	229
Provisions	11	(64,471)	(124,697)	(78,668)
Less: Total adjustments to net current assets	1(b)	(5,688,111)	(5,514,724)	(7,285,010)
Closing funding surplus / (deficit)		4,562,188	3,447,213	3,659,687

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	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
Cash on hand								
Municipal cash at bank	Cash and cash equivalents	2,765,265	0	2,765,265	0	Westpac	0.05%	Nil
Muni short term investment	Cash and cash equivalents	1,186	0	1,186	0	Westpac	Variable	Nil
Murchison Oasis Roadhouse (Fuel ATM)	Cash and cash equivalents	8,088	0	8,088	0	Westpac	Nil	Nil
CSIRO Road account bank (Muni)	Cash and cash equivalents	87,320	0	87,320	0	Westpac	0.10%	Nil
Reserve Funds	Cash and cash equivalents	0	575,901	575,901	0	Westpac	0.10%	Nil
Murchison Community trust fund TD	Cash and cash equivalents	0	0	0	379,457	Westpac	1.48%	Feb-20
Trust cash at bank	Cash and cash equivalents	0	0	0	7,190	Westpac	Nil	Nil
Murchison communirt trust fund account	Cash and cash equivalents	0	0	0	29,620	Westpac	0.10%	Nil
Term Deposit 1423	Financial assets at amortised cost	500,000	0	500,000	0	Westpac	1.65%	Jan-20
Term Deposit 1458	Financial assets at amortised cost	0	750,000	750,000	0	Westpac	1.43%	Apr-20
Term Deposit 1720	Financial assets at amortised cost	0	1,000,000	1,000,000	0	Westpac	N/A	Jun-20
Term Deposit 1466	Financial assets at amortised cost	0	1,000,000	1,000,000	0	Westpac	1.57%	Mar-20
Term Deposit 8161	Financial assets at amortised cost	0	3,537,548	3,537,548	0	Westpac	1.43%	May-20
Term Deposit 9817	Financial assets at amortised cost	0	500,000	500,000	0	Westpac	1.44%	May-20
Total		3,361,859	7,363,449	10,725,308	416,267			
Comprising								
Cash and cash equivalents		2,861,859	575,901	3,437,760	416,267			
Financial assets at amortised cost		500,000	6,787,548	7,287,548	0			
		3,361,859	7,363,449	10,725,308	416,267			

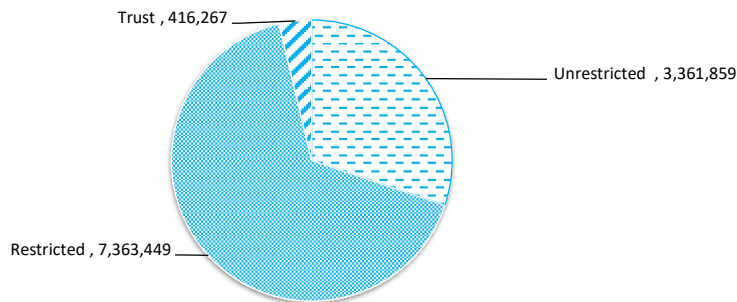
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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.



Total Cash	Unrestricted
\$10.73 M	\$3.36 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

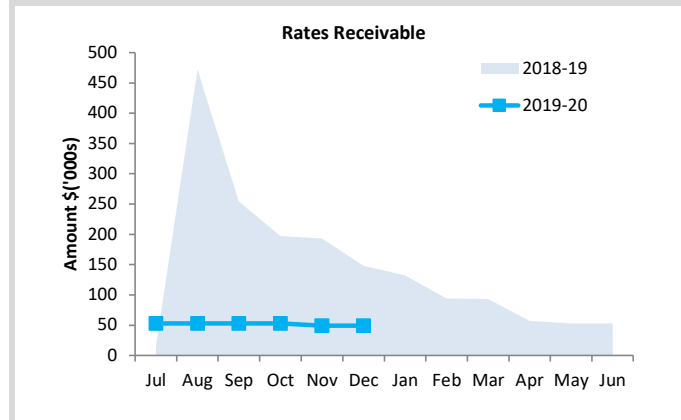
Rates receivable	30 Jun 2019	31 Dec 19
	\$	\$
Opening arrears previous years	4,666	53,215
Levied this year	458,510	0
Less - collections to date	(409,961)	(4,043)
Equals current outstanding	53,215	49,172
Net rates collectable	53,215	49,172
% Collected	88.5%	7.6%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	1,810	190	0	2,255	4,255
Percentage	0.0%	42.5%	4.5%	0%	53%	
Balance per trial balance						
Sundry receivable						4,255
GST receivable						58,251
Total receivables general outstanding						62,506

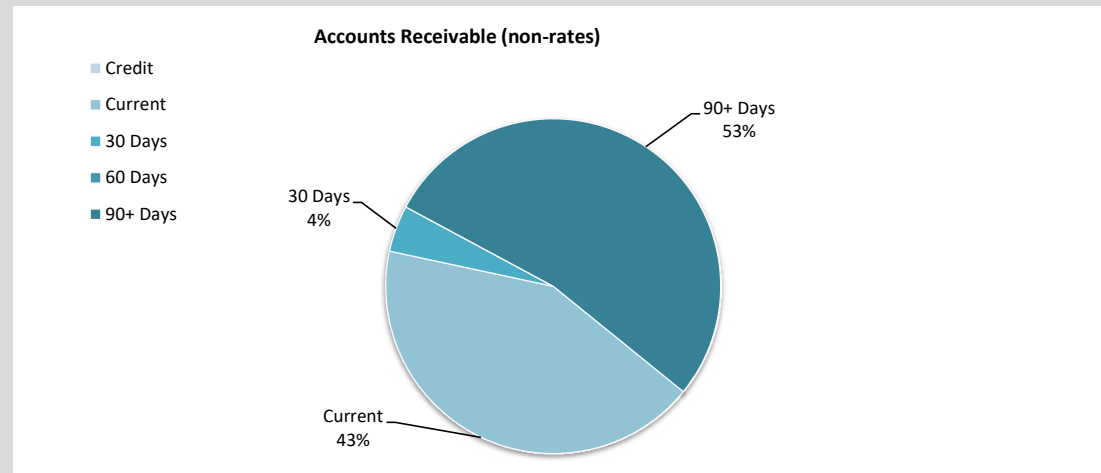
Amounts shown above include GST (where applicable)

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 doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
7.6%	\$49,172



Debtors Due
\$62,506
Over 30 Days
58%
Over 90 Days
53%

	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 31 December 2019
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel, oil and materials on hand	98,542	12,301	(17,140)	93,704
Contract assets				
Contract assets	2,353,389	0	(1,971,851)	381,537
Total other current assets				475,241
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.

Contract assets

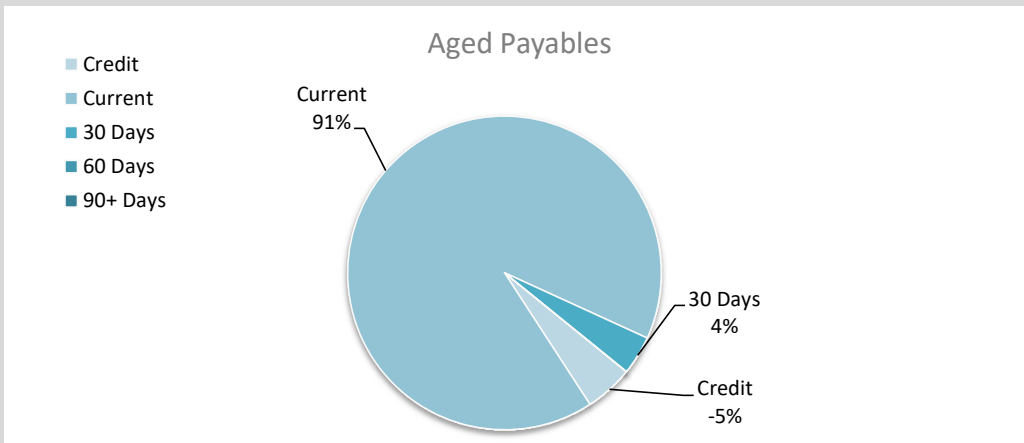
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(2,063)	37,638	1,664	0	0	37,239
Percentage	0%	101.1%	4.5%	0%	0%	
Balance per trial balance						
Sundry creditors						37,239
Accrued salaries and wages						8,324
ATO liabilities						244,078
Trust imbalance						(340)
FESA ESL Liability						(5,152)
Accrued expenses						4,942
Total payables general outstanding						289,091

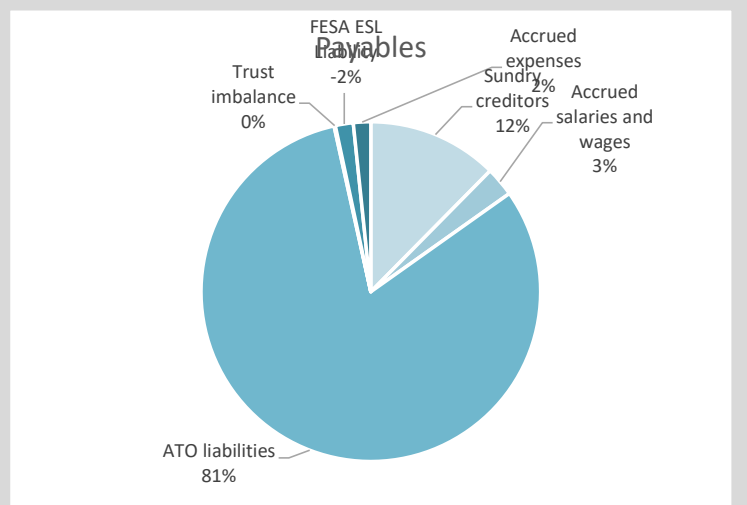
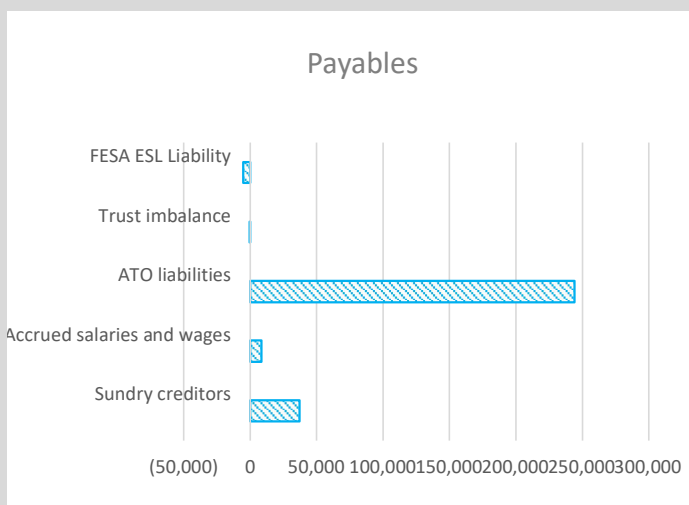
Amounts shown above include GST (where applicable)

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.



Creditors Due
\$289,091
Over 30 Days
5%
Over 90 Days
0%



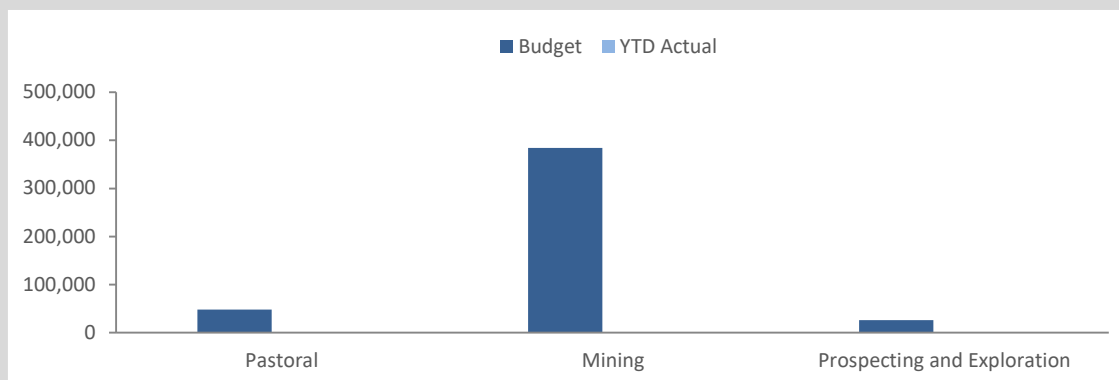
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

General rate revenue

RATE TYPE	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
				\$	\$	\$	\$	\$	\$	\$	\$
Unimproved value											
Pastoral	0.032950	23	1,459,657	48,096	0	0	48,096	0	0	0	0
Mining	0.279400	11	1,375,054	384,190	0	0	384,190	0	0	0	0
Prospecting and Exploration	0.080150	25	321,413	25,761	27	0	25,788	0	0	0	0
Sub-Total		59	3,156,124	458,047	27	0	458,074	0	0	0	0
Minimum payment	Minimum \$										
Unimproved value											
Pastoral	320	6	13,263	1,920	0	0	1,920	0	0	0	0
Prospecting and Exploration	450	9	37,212	4,050	0	0	4,050	0	0	0	0
Sub-total		15	50,475	5,970	0	0	5,970	0	0	0	0
Total general rates							464,044				0

KEY INFORMATION

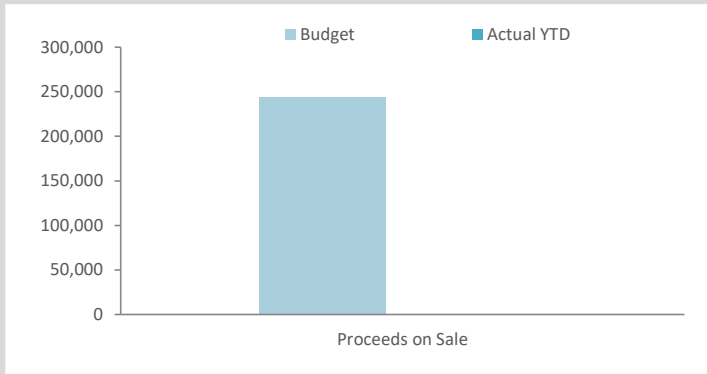
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability 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.



General Rates		
Budget	YTD Actual	%
\$464,044	\$. M	0.00%

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Governance								
	Prado (Ex DCEO)	21,586	18,000	0	(3,586)	0	0	0	0
	Transport								
	Grader	180,174	120,900	0	(59,274)	0	0	0	0
	Volvo Wheel Loader	65,561	75,000	9,439	0	0	0	0	0
	Iveco Prime Mover	29,737	15,000	0	(14,737)	0	0	0	0
	Water Truck	50,000	15,000	0	(35,000)	0	0	0	0
		347,058	243,900	9,439	(112,597)	0	0	0	0

KEY INFORMATION



Proceeds on sale		
Annual Budget	YTD Actual	%
\$243,900	\$0	0%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

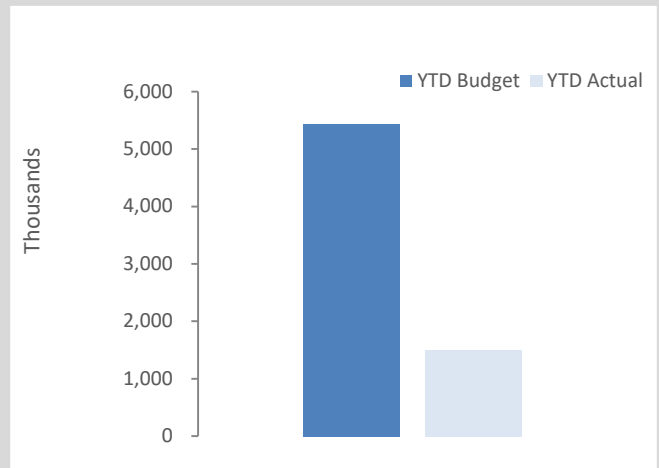
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings & Improvements	726,950	363,450	63,262	(300,188)
Other Buildings & Improvements	160,000	79,992	0	(79,992)
Furniture & Equipment	35,000	24,996	0	(24,996)
Plant & Equipment - Major	1,771,300	960,648	641,391	(319,257)
Roads	2,742,975	1,371,330	793,517	(577,813)
Capital Expenditure Totals	5,436,225	2,800,416	1,498,170	(1,302,246)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	738,950	369,468	122,462	(247,006)
Borrowings	2,500,000	2,500,000	2,730,746	230,746
Other (disposals & C/Fwd)	243,900	0	0	0
Cash backed reserves				
Plant Replacement	650,000	0	0	0
Building Reserve	252,479	0	0	0
Beringarra - Cue Road Reserve TD	895,000	0	0	0
Flood damage repairs	126,523	0	0	0
Murchison Settlement Facilities and Buildings Reserve	500,000	0	0	0
Road resealing Reserve	200,000	0	0	0
Contribution - operations	(670,627)	(69,052)	(1,355,038)	(1,285,986)
Capital funding total	5,436,225	2,800,416	1,498,170	(1,302,246)

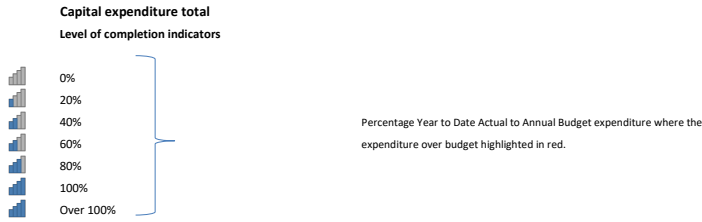
SIGNIFICANT ACCOUNTING POLICIES

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.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$5.44 M	\$1.5 M	28%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$.74 M	\$.12 M	17%



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

		Adopted			
Account Description		Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Buildings & Improvements					
05103	Cap-Ex - Purchase Buildings & Improvements - Fire Prevention	53,950	26,970	50,753	23,783
09134	Cap-Ex - Buildings & Improvements - Staff Housing	562,000	280,992	12,509	(268,483)
10702	Cap-Ex - Purchase Buildings & Imp - Other Community Amenities	45,000	22,494	0	(22,494)
11302	Cap-Ex - Purchase Buildings & Imp - Other Recreation & Sport	16,000	7,998	0	(7,998)
14515	Cap Ex - Purchase Buildings & Improvements - Administration	50,000	24,996	0	(24,996)
Buildings & Improvements Total		726,950	363,450	63,262	(300,188)
Other Buildings & Improvements					
10770	Cap-Ex - Other Buildings & Imp - Other Community Amenities	80,000	39,996	0	(39,996)
13617	Cap-Ex - Other Buildings & Improvements - Other Economic Services	80,000	39,996	0	(39,996)
Other Buildings & Improvements Total		160,000	79,992	0	(79,992)
Furniture & Equipment					
14560	Cap-Ex - Aircondition Remainder of CEO House	15,000	15,000	0	(15,000)
14561	Cap-Ex - Purchase Furn & Equipment - Admin	20,000	9,996	0	(9,996)
Furniture & Equipment Total		35,000	24,996	0	(24,996)
Plant & Equipment - Major					
12302	Cap-Ex - Purchase Major Plant & Equipment - Road Plant Purchases	1,180,000	589,998	640,089	50,091
13616	Cap-Ex - Purchase Major Plant - Other Economic Services	441,300	220,650	1,302	(219,348)
13652	New kVA Generator	150,000	150,000	0	(150,000)
Plant & Equipment - Major Total		1,771,300	960,648	641,391	(319,257)
Roads					
12101	Cap-Ex - Roads Construction	1,090,470	545,148	173,346	(371,802)
12103	Cap-Ex - MRWA Project Construction	190,050	95,010	25,185	(69,825)
12104	Cap-Ex - Roads to Recovery Construction	568,743	284,328	252,962	(31,366)
12108	Cap-Ex - Grids	0	0	81	81
12112	Cap-Ex - Other funding - Road Construction	0	0	4,704	4,704
12180	Cap-Ex - Roads Construction - Road Contributions	893,712	446,844	337,240	(109,604)
Roads Total		2,742,975	1,371,330	793,517	(577,813)
Grand Total		5,436,225	2,800,416	1,498,170	(1,302,246)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

Repayments - borrowings

Information on borrowings Particulars	1 July 2019	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport									
Purchase of road plant	18,416	0	0	546	900	17,870	17,516	307	500
Finance flood damage works	1,549,425	2,730,746	2,500,000	4,280,955	4,049,625	(784)	(200)	16,114	12,000
Total	1,567,841	2,730,746	2,500,000	4,281,501	4,050,525	17,086	17,316	16,421	12,500
Current borrowings	1,550,526					(229)			
Non-current borrowings	17,315					17,315			
	1,567,841					17,086			

All debenture repayments were financed by general purpose revenue.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

New borrowings 2019-20

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Finance flood damage works	2,730,746	2,500,000	WATC	Creditline	1	16,114	0	(2,730,746)	(2,500,000)	0
	2,730,746	2,500,000				16,114		(2,730,746)	(2,500,000)	0

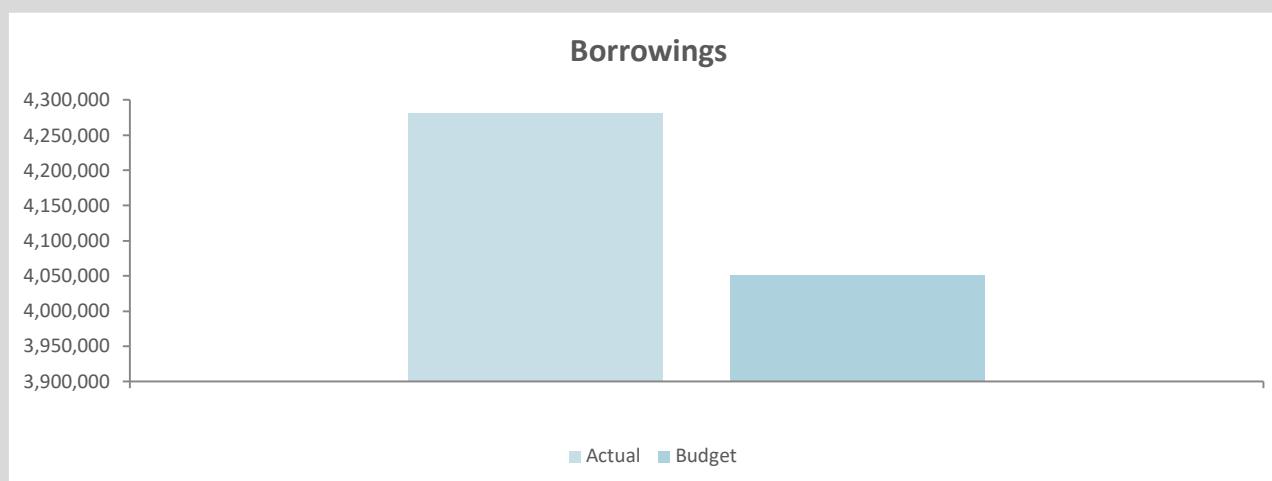
Unspent borrowings

Particulars	Date Borrowed	Unspent Balance 30 June 2019	Borrowed During Year	Expended During Year	Unspent Balance 31 Dec 2019
		\$	\$	\$	\$
Loan 1 Dolly	2017-18	5,000	0	0	5,000
		5,000	0	0	5,000

The Shire has no unspent debenture funds as at 30th June 2018, nor is it expected to have unspent funds as at 30th June 2019.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal repayments

\$4,281,501

Interest earned

\$45,667

Interest expense

\$16,421

Reserves balance

\$7.36 M

Loans due

\$17,086

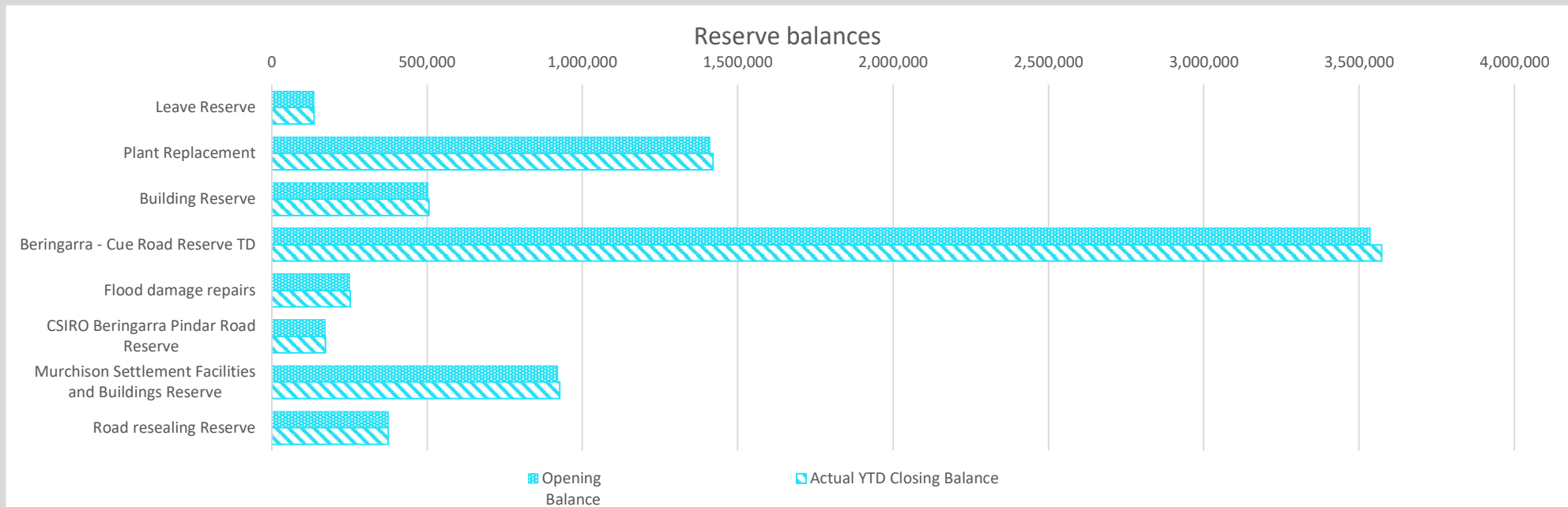
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

OPERATING ACTIVITIES
NOTE 10
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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	135,709	0	971	2,170	0	0	0	137,879	136,680
Plant Replacement	1,410,356	0	10,091	516,820	0	(650,000)	0	1,277,176	1,420,447
Building Reserve	502,893	0	3,599	0	0	(252,479)	0	250,414	506,492
Beringarra - Cue Road Reserve TD	3,536,484	0	36,072	34,750	0	(895,000)	0	2,676,234	3,572,556
Flood damage repairs	250,568	0	1,794	4,000	0	(126,523)	0	128,045	252,362
CSIRO Beringarra Pindar Road Reserve	171,673	0	1,228	2,740	0	0	0	174,413	172,901
Murchison Settlement Facilities and Building	920,425	0	6,586	366,279	0	(500,000)	0	786,704	927,011
Road resealing Reserve	375,000	0	0	101,875	0	(200,000)	0	276,875	375,000
	7,303,108	0	60,341	1,028,634	0	(2,624,002)	0	5,707,740	7,363,449

KEY INFORMATION



Other current liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 December 2019
		\$	\$	\$	\$
Provisions					
Annual leave		37,459	14,197	0	51,656
Long service leave		27,012	0	0	27,012
Total Provisions		64,471	14,197	0	78,668
Total other current assets		64,471			78,668
Amounts shown above include GST (where applicable)					

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2019	Current Liability 31 Dec 2019	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grants Commission Grant Received - General	0	0	0	0	0	1,420,000	709,998	723,231
Grants Commission Grant Received- Roads	0	0	0	0	0	417,500	208,746	205,579
Law, order, public safety								
Income Relating to Fire Prevention	0	0	0	0	0	12,200	6,096	4,051
Transport								
Grant - MRWA Direct	0	0	0	0	0	215,253	107,622	215,253
Grant - Wandrra Flood Damage	0	0	0	0	0	9,382,887	4,691,442	4,537,388
	0	0	0	0	0	11,447,840	5,723,904	5,685,502
Operating contributions								
Transport								
Income Relating to Transport	0	0	0	0	0	1,000	498	506
	0	0	0	0	0	1,000	498	506
TOTALS	0	0	0	0	0	11,448,840	5,724,402	5,686,008

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Dec 2019	Current Liability 31 Dec 2019	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Law, order, public safety								
Grant Revenue - Fire Prevention	0	0	0	0	0	53,950	26,970	49,795
Transport								
Grant - MRWA Specific	0	0	0	0	0	120,000	60,000	72,667
Grant - Roads to Recovery	0	0	0	0	0	565,000	282,498	0
	0	0	0	0	0	738,950	369,468	122,462

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**NOTE 14
TRUST FUND**

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

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2019	Received	Paid	31 Dec 2019
	\$	\$	\$	\$
Police licensing	18	6,470	(6,488)	0
Bonds	6,950	400	(500)	6,850
Nomination deposits	0	240	(240)	0
Murchison community fund	406,934	2,143	0	409,077
	413,902	9,253	(7,228)	415,927

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2019**

**NOTE 15
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 2019-20 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
General purpose funding - rates	(464,044)	(100.00%)	▼ Timing	Rates issued late due to challenging staffing resources Roadhouse fuel sales higher than budgeted. To be offset by higher fuel purchases
Economic services	42,409	33.66%	▲ Timing	
Other property and services	(12,884)	(29.28%)	▼ Timing	Fuel allocation procedure has had overhaul with corresponding catchup in fuel tax credit lodgments
Expenditure from operating activities				
Governance	24,427	12.97%	▲ Timing	Review of accounts to be undertaken as part of budget review. Donation by council to CRBA to be corrected in accounts
Law, order and public safety	13,593	21.99%	▲ Timing	Fire vehicles expense very underbudget Donation by council to CRBA to be corrected in accounts
Community amenities	28,754	50.33%	▲ Timing	Review of accounts to be undertaken as part of budget review.
Transport	2,485,991	35.17%	▲ Timing	
Economic services	55,674	12.97%	▲ Timing	Offset in fuel expense to higher fuel sales
Other property and services	(11,054)	(17.71%)	▼ Timing	Overheads to be reviewed as part of Budget Review
Investing activities				
Non-operating grants, subsidies and contributions	(247,006)	(66.85%)	▼ Timing	Review to be undertaken as part of Budget Review
Capital acquisitions	1,302,246	46.50%	▲ Timing	Acquisitions made with no corresponding transfers as per Budget - to be reviewed

Statement of Financial Position
as at 31 DEC 2019

	2019/2020	2018/2019
CURRENT ASSETS		
Cash at Bank and On Hand	2,861,464.15	721,092.41
Rates Outstanding	49,171.73	53,215.45
Sundry Debtors	4,254.76	595,910.59
Gst Receivable	<143,703.79>	187,900.16
Self Supporting Loans - Clubs/Institutio		
Accrued Income/Payments In Advance	0.00	36,561.31
Fuel, Oil & Materials on Hand	93,703.57	98,542.09
Land Held For Resale - Current		
Cash on hand - Restricted - Reserve Fund	7,363,449.31	7,303,108.64
Cash on hand - Restricted - Other	0.00	0.00
TOTAL CURRENT ASSETS	10,228,339.73	8,996,330.65
CURRENT LIABILITIES		
Accrued Salaries & Wages	8,324.10	8,324.10
Income Received In Advance	0.00	0.00
Gst Payable	<3,225.84>	2,540.28
Payroll Creditors	45,312.75	34,897.75
Accrued Expenses	4,941.80	13,269.80
Loan Liability (Current)	<228.92>	1,550,525.82
Provision For Annual Leave	51,655.71	37,458.90
Provision For Long Service Leave (Currre	27,011.62	27,011.62
Sundry Creditors	32,087.30	925,391.58
Accrued Interest On Loans	0.00	0.00
Provision for Doubtful Debts	0.00	0.00
TOTAL CURRENT LIABILITIES	165,878.52	2,599,419.85
NET CURRENT ASSETS	10,062,461.21	6,396,910.80
NON-CURRENT ASSETS		
Rates Outstanding - Pensioners		
Loans Debtors - Clubs/Institutions (Non		
Non Current Debtors other than Rates or		
Land Held For Resale Non Current		
Land & Buildings	5,726,428.54	5,663,166.36
Accumulated Depreciation Land & Building	<522,745.00>	<423,777.32>
Furniture & Equipment	14,500.00	14,500.00
Accumulated Depreciation Furniture&Equip	<2,180.44>	<836.22>
Plant & Equipment - Major	3,598,554.94	2,957,163.91
Accumulated Depreciation Plant & Equip -	<533,990.79>	<341,351.80>
Plant & Equipment - Minor	122,030.00	122,030.00
Accumulated Depreciation Plant & Equip -	<17,703.86>	<11,153.93>
Works in Progress	6,535.48	6,535.48
Roads	89,473,488.47	88,679,971.41
Accumulated Depreciation Roads	<21,671,443.71>	<20,451,672.29>
Other Infrastructure	1,596,320.70	1,610,493.95
Accumulated Depreciation Infrastructure	<252,084.25>	<197,535.61>

Statement of Financial Position
as at 31 DEC 2019

	2019/2020	2018/2019
Drainage		
Accumulated Depreciation Drainage		
Parks & Ovals		
Accumulated Depreciation Parks &Ovals		
Bridges	4,110,515.25	4,096,342.00
Accumulated Depreciation Bridges	<179,424.76>	<153,612.22>
Disposal of Assets	0.00	0.00
TOTAL NON-CURRENT ASSETS	81,468,800.57	81,570,263.72
NON-CURRENT LIABILITIES		
Loan Liability (Non Current)	17,315.12	17,315.12
Provision For Long Service Leave (Non Cu	32,881.76	32,881.76
TOTAL NON-CURRENT LIABILITIES	50,196.88	50,196.88
NET ASSETS	91,481,064.90	87,916,977.64
EQUITY		
Accumulated Surplus	26,336,454.70	27,487,824.34
Reserves Plant Replacement	1,410,355.95	975,370.16
Reserves Leave	135,708.93	181,982.69
Reserves Building	502,893.11	135,113.91
Reserves Berringarra-Cue Road	3,536,484.22	3,625,134.76
Reserves Beringarra-Pindar Road	0.00	0.00
Reserves Transaction Centre	0.00	6,329.24
Reserves Ballinyoo Bridge	0.00	46,114.71
Asset Revaluation Reserve	58,741,184.92	58,741,184.92
Rerserves CSIRO Beringarra Pindar Road	171,672.96	168,226.59
Reserves Flood Damage Repairs	250,567.82	69,144.65
Settlement Facilities and Buildings Rese	920,424.95	351,745.54
Road Sealing Reserve	375,000.00	0.00
TOTAL EQUITY	92,380,747.56	91,788,171.51

Statement of Financial Position
as at 31 DEC 2019

	2019/2020	2018/2019
OTHER UNDEFINED BALANCES		
Term Deposits	500,000.00	1,500,000.00
Non-Current Investments (Trust)	17,805.27	17,805.27
Contract Asset	381,537.39	2,353,388.60
Trust Liability	340.00	0.00
TOTAL OTHER UNDEFINED BALANCES	899,682.66	3,871,193.87

Operating Statement by Function / Activity
for the reporting period ended 31 DEC 2019**16.2.1 - February 2020**

	Original Budget	2019/2020	2018/2019
OPERATING REVENUES			
General Purpose Funding	2,437,544.00	974,477.81	4,371,188.23
Governance	12,500.00	6,714.95	25,208.14
Law, Order & Public Safety	66,650.00	54,206.09	15,589.50
Health	0.00	236.00	0.00
Housing	4,290.00	1,965.00	3,765.00
Recreation & Culture	1,750.00	0.00	586.34
Transport	10,400,531.00	4,829,722.00	13,574,843.25
Economic Services	252,000.00	168,043.52	265,247.13
Other Property & Services	88,000.00	31,115.73	118,866.30
Total Operating Revenue	13,263,265.00	6,066,481.10	18,375,293.89
OPERATING EXPENSES			
General Purpose Funding	24,000.00	12,308.83	23,994.55
Governance	379,521.00	163,907.25	290,229.11
Law, Order & Public Safety	123,635.00	48,212.90	96,374.94
Health	25,680.00	10,055.27	19,643.43
Housing	6,742.84	0.00	0.00
Community Amenities	80,135.00	28,371.72	51,104.11
Recreation & Culture	336,133.00	182,550.33	285,104.20
Transport	13,724,178.00	4,581,533.20	16,858,167.55
Economic Services	828,055.00	373,487.61	781,023.97
Other Property & Services	84,977.00	73,477.94	125,641.62
Total Operating Expenditure	15,613,056.84	5,473,905.05	18,531,283.48
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<2,349,791.84>	592,576.05	<155,989.59>

Operating Statement
for the reporting period ended 31 DEC 2019

	Original Budget	2019/2020	2018/2019
Income Categories			
Rates	464,044.00	0.00	458,509.76
Operating Grants, Subsidies and Contribu	11,448,840.00	5,686,008.22	16,829,133.73
Reimbursements/Donations	204,242.00	53,790.64	124,460.05
Profit On Asset Disposal	9,439.00	0.00	6,171.13
Fees & Charges	261,750.00	161,247.29	275,972.81
Interest Earnings	135,500.00	45,667.29	189,603.51
Other Revenue	500.00	<2,693.93>	13,933.01
Non-Operating Grants, Subsidies and Cont	738,950.00	122,461.59	477,509.89
TOTAL Income Categories	13,263,265.00	6,066,481.10	18,375,293.89
Expenditure Categories			
Employee Costs	1,232,267.78	601,956.26	1,212,333.03
Materials & Contracts	11,931,075.04	3,406,482.84	14,771,484.89
Depreciation On Non-Current Assets	3,071,485.00	1,599,633.42	3,049,712.31
Interest Expenses	12,500.00	16,420.76	34,016.06
Insurance Expenses	157,376.00	149,271.52	141,862.37
Other Expenditure	155,583.00	75,352.94	114,118.75
Loss On Asset Disposal	112,597.00	0.00	59,617.31
Reallocation Codes Expenditure	<1,059,826.98>	<375,212.69>	<851,861.24>
TOTAL Expenditure Categories	15,613,056.84	5,473,905.05	18,531,283.48
Operating Surplus	<2,349,791.84>	592,576.05	155,989.59
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<2,349,791.84>	592,576.05	<155,989.59>

Prog	Programme Description	SP	Sub-Programme Description	COA	Job	Description	Original Budget	YTD Budget	YTD Actual	Variance (\$)
03	General Purpose Funding	031	Rate Revenue	03100		Overhead Expenses - Rate Revenue	\$22,500.00	\$11,250.00	\$12,189.43	\$939.43
				03102		Valuation Expenses and Title Searches Expense	\$1,500.00	\$750.00	\$119.40	-\$630.60
				03103		General Rates Levied	-\$464,044.00	-\$232,020.00	\$0.00	\$232,020.00
				03105		Penalty Interest Raised on Rates	-\$3,000.00	-\$1,500.00	-\$341.47	\$1,158.53
				03109		Rates Administration Fee Received	-\$500.00	-\$246.00	\$0.00	\$246.00
			Rate Revenue Total				-\$443,544.00	-\$221,766.00	\$11,967.36	\$233,733.36
03	General Purpose Funding	032	Other General Purpose Funding	03201		Grants Commission Grant Received - General	-\$1,420,000.00	-\$709,998.00	-\$723,231.50	-\$13,233.50
				03202		Grants Commission Grant Received- Roads	-\$417,500.00	-\$208,746.00	-\$205,579.00	\$3,167.00
				03204		Interest Received - Municipal	-\$42,000.00	-\$21,000.00	-\$10,965.18	\$10,034.82
				03205		Other General Purpose funding received	\$0.00	\$0.00	-\$0.02	-\$0.02
				03206		Interest Received - Reserve - Op Inc	-\$90,000.00	-\$45,000.00	-\$34,360.64	\$10,639.36
				03207		Interest Received - Other (Not Reserves) - Op Inc	-\$500.00	-\$246.00	\$0.00	\$246.00
			Other General Purpose Funding Total				-\$1,970,000.00	-\$984,990.00	-\$974,136.34	\$10,853.66
	General Purpose Funding Total						-\$2,413,544.00	-\$1,206,756.00	-\$962,168.98	\$244,587.02
04	Governance	041	Members Of Council	04100		Members Travelling Expenses paid	\$22,000.00	\$10,998.00	\$8,140.81	-\$2,857.19
				04101		Members Conference Expenses	\$20,300.00	\$10,146.00	\$2,864.93	-\$7,281.07
				04102		Council Election Expenses	\$4,000.00	\$1,998.00	\$1,168.00	-\$830.00
				04103		President's Allowance paid	\$10,032.00	\$5,016.00	\$3,495.00	-\$1,521.00
				04104		Members Refreshments & Receptions Expense	\$9,000.00	\$4,494.00	\$1,858.69	-\$2,635.31
				04105		Members - Insurance	\$3,509.00	\$1,752.00	\$1,440.31	-\$311.69
				04106		Members - Subscriptions, Donations	\$15,000.00	\$7,998.00	\$31,350.00	\$23,352.00
				04107		Deputy President's Allowance paid	\$2,508.00	\$1,254.00	\$875.00	-\$379.00
				04108		Members Communications	\$8,000.00	\$3,996.00	\$2,912.50	-\$1,083.50
				04109		Members Sitting Fees Paid	\$60,543.00	\$30,270.00	\$24,445.00	-\$5,825.00
				04110		Civic Receptions Expense	\$10,000.00	\$4,998.00	\$327.84	-\$4,670.16
				04111		Training Expenses of Members	\$10,000.00	\$4,998.00	\$3,250.00	-\$1,748.00
				04112		Maintenance - Council Chambers	\$6,760.00	\$3,372.00	\$0.00	-\$3,372.00
				04113		Overhead Expenses - Members	\$184,400.00	\$92,190.00	\$81,779.17	-\$10,410.83
				04117		Members IT Expenses	\$0.00	\$0.00	\$0.00	\$0.00
			Members Of Council Total				\$366,052.00	\$183,480.00	\$163,907.25	-\$19,572.75
04	Governance	145	Administration	14500		General Office and Administration Expenses	\$25,000.00	\$12,486.00	\$4,601.58	-\$7,884.42
				14501		Administration Office Maintenance	\$49,450.00	\$24,708.00	\$16,984.47	-\$7,723.53
				14501	OFFADM	Administration Office Maintenance	\$49,450.00	\$24,708.00	\$16,984.47	-\$7,723.53
				14502		Workers Compensation Premiums- Administration	\$12,000.00	\$6,000.00	\$9,690.00	\$3,690.00
				14503		IT Expense	\$70,000.00	\$34,992.00	\$49,936.06	\$14,944.06
				14504		Telecommunications - Admin	\$22,800.00	\$11,394.00	\$12,243.90	\$849.90
				14505		Travel & Accommodation - Admin	\$10,000.00	\$4,992.00	\$800.00	-\$4,192.00
				14506		Legal Expenses Administration	\$10,000.00	\$4,998.00	\$8,006.45	\$3,008.45
				14507		Training/Conference Expenses - Admin	\$15,000.00	\$7,500.00	\$4,604.65	-\$2,895.35
				14508		Printing & Stationery - Admin	\$12,500.00	\$6,246.00	\$4,403.76	-\$1,842.24
				14509		Fringe Benefits Tax - Admin	\$32,500.00	\$16,248.00	-\$2.00	-\$16,250.00
				14510		Depreciation - Admin	\$27,433.00	\$13,710.00	\$12,784.02	-\$925.98
				14511		Staff Uniform - Admin	\$2,000.00	\$996.00	\$1,111.06	\$115.06
				14512		Income relating to Administration	-\$12,500.00	-\$6,246.00	-\$6,714.95	-\$468.95
				14517		Insurance - Administration	\$37,500.00	\$18,750.00	\$43,713.09	\$24,963.09
				14518		Salaries - Administration	\$416,332.00	\$208,164.00	\$154,659.48	-\$53,504.52
				14519		Staff Appointment Expenses	\$15,000.00	\$7,500.00	\$7,048.16	-\$451.84
				14520		Superannuation	\$60,368.00	\$30,180.00	\$24,375.05	-\$5,804.95
				14521		Audit Fees	\$50,000.00	\$24,996.00	\$1,300.00	-\$23,696.00
				14522		Consultancy Fees	\$110,000.00	\$54,996.00	\$60,327.13	\$5,331.13
				14523		Remote Accounting Charges	\$37,500.00	\$18,750.00	\$34,800.00	\$16,050.00
				14524		Subscriptions	\$25,000.00	\$12,498.00	\$22,910.36	\$10,412.36
				14525		Loss on Sale of Assets - Admin Plant Purchaes	\$3,586.00	\$1,788.00	\$0.00	-\$1,788.00
				14550		Administration Allocated	-\$1,030,500.00	-\$515,250.00	-\$474,297.22	\$40,952.78
			Administration Total				\$50,419.00	\$25,104.00	\$10,269.52	-\$14,834.48
	Governance Total						\$416,471.00	\$208,584.00	\$174,176.77	-\$34,407.23

Prog	Programme Description	SP	Sub-Programme Description	COA	Job	Description	Original Budget	YTD Budget	YTD Actual	Variance (\$)
05	Law, Order & Public Safety	051	Fire Prevention	05100		Overhead Expenses - Fire Prevention	\$41,685.00	\$20,832.00	\$28,091.94	\$7,259.94
				05101		Insurance - Fire Prevention	\$3,950.00	\$1,974.00	\$4,192.80	\$2,218.80
				05102		Income Relating to Fire Prevention	-\$12,200.00	-\$6,096.00	-\$4,051.50	\$2,044.50
				05105		Vehicle Expenses - Fire Prevention	\$39,000.00	\$19,500.00	\$266.67	-\$19,233.33
				05106		Equipment & Consumables - Fire Prevention	\$6,000.00	\$3,000.00	\$1,026.09	-\$1,973.91
				05121		Grant Revenue - Fire Prevention	-\$53,950.00	-\$26,970.00	-\$49,794.59	-\$22,824.59
			Fire Prevention Total				\$24,485.00	\$12,240.00	-\$20,268.59	-\$32,508.59
05	Law, Order & Public Safety	052	Animal Control	05200		Expenses Relating to Animal Control	\$18,000.00	\$9,000.00	\$8,334.22	-\$665.78
				05202		Dog Registration Fee Income	-\$500.00	-\$246.00	-\$360.00	-\$114.00
			Animal Control Total				\$17,500.00	\$8,754.00	\$7,974.22	-\$779.78
05	Law, Order & Public Safety	053	Other Law, Order & Public Safety	05307		CESM Program Expenses	\$15,000.00	\$7,500.00	\$6,301.18	-\$1,198.82
				05308		AWARE Program Expenses	\$0.00	\$0.00	\$0.00	\$0.00
				05321		Revenue - Emergency Management	\$0.00	\$0.00	\$0.00	\$0.00
			Other Law, Order & Public Safety Total				\$15,000.00	\$7,500.00	\$6,301.18	-\$1,198.82
	Law, Order & Public Safety Total						\$56,985.00	\$28,494.00	-\$5,993.19	-\$34,487.19
07	Health	074	Preventative Services - Administration & Inspection	07400		Expenses Relating to Preventative Services - Administration & Inspection	\$12,000.00	\$6,000.00	\$4,047.53	-\$1,952.47
				07401		Income Relating to Preventative Services - Administration & Inspection	\$0.00	\$0.00	-\$236.00	-\$236.00
				07404		Analytical Expenses	\$3,000.00	\$1,500.00	\$360.00	-\$1,140.00
			Preventative Services - Administration & Inspection Total				\$15,000.00	\$7,500.00	\$4,171.53	-\$3,328.47
07	Health	075	Preventative Services - Pest Control	07500		Expenses Relating to Preventative Services - Pest Control	\$925.00	\$450.00	\$512.73	\$62.73
			Preventative Services - Pest Control Total				\$925.00	\$450.00	\$512.73	\$62.73
07	Health	077	Other Health	07700		Medical Centre Expenses	\$500.00	\$246.00	\$363.97	\$117.97
				07701		Donation RFDS	\$3,000.00	\$1,500.00	\$3,000.00	\$1,500.00
				07702		Maintain Patient Transfer Vehicle	\$6,255.00	\$3,126.00	\$1,771.04	-\$1,354.96
			Other Health Total				\$9,755.00	\$4,872.00	\$5,135.01	\$263.01
	Health Total						\$25,680.00	\$12,822.00	\$9,819.27	-\$3,002.73
09	Housing	091	Staff Housing	09101		Maintenance 2 Office Road (CEO)	\$33,260.00	\$19,690.00	\$41,524.95	\$21,834.95
				09101	M2OFF	Maintenance 2 Office Road (Ceo)	\$33,260.00	\$19,690.00	\$41,524.95	\$21,834.95
				09102		Maintenance 4A Kurara Way	\$14,712.00	\$7,350.00	\$2,215.29	-\$5,134.71
				09102	M4AKU	Maintenance 4A Kurara Way	\$14,712.00	\$7,350.00	\$2,215.29	-\$5,134.71
				09103		Maintenance 4B Kurara Way	\$14,722.00	\$7,356.00	\$2,215.30	-\$5,140.70
				09103	M4BKU	Maintenance 4B Kurara Way	\$14,722.00	\$7,356.00	\$2,215.30	-\$5,140.70
				09104		Maintenance 6 Kurara Way	\$15,188.37	\$7,584.00	\$3,601.34	-\$3,982.66
				09104	M6KU	Maintenance 6 Kurara Way	\$15,188.37	\$7,584.00	\$3,601.34	-\$3,982.66
				09105		Maintenance 8 Kurara Way	\$23,443.37	\$11,712.00	\$3,412.72	-\$8,299.28
				09105	M8KU	Maintenance 8 Kurara Way	\$23,443.37	\$11,712.00	\$3,412.72	-\$8,299.28
				09106		Maintenance 10A Kurara Way	\$20,473.37	\$10,230.00	\$2,505.40	-\$7,724.60
				09106	M10AKU	Maintenance 10A Kurara Way	\$20,473.37	\$10,230.00	\$2,505.40	-\$7,724.60
				09107		Maintenance 10B Kurara Way	\$20,473.37	\$10,230.00	\$7,905.53	-\$2,324.47
				09107	M10BKU	Maintenance 10B Kurara Way	\$20,473.37	\$10,230.00	\$7,905.53	-\$2,324.47
				09108		Maintenance 12A Kurara Way	\$15,443.37	\$7,710.00	\$2,119.52	-\$5,590.48
				09108	M12AKU	Maintenance 12A Kurara Way	\$15,443.37	\$7,710.00	\$2,119.52	-\$5,590.48
				09109		Maintenance 12B Kurara Way	\$27,573.37	\$13,776.00	\$2,566.05	-\$11,209.95
				09109	M12BKU	Maintenance 12B Kurara Way	\$27,573.37	\$13,776.00	\$2,566.05	-\$11,209.95
				09110		Maintenance 14 Mulga Cres	\$24,784.82	\$12,384.00	\$9,854.18	-\$2,529.82
				09110	M14MUL	Maintenance 14 Mulga Cres	\$24,784.82	\$12,384.00	\$9,854.18	-\$2,529.82
				09111		Maintenance 16 Mulga Cres	\$16,668.80	\$8,322.00	\$2,743.74	-\$5,578.26
				09111	M16MUL	Maintenance 16 Mulga Cres	\$16,668.80	\$8,322.00	\$2,743.74	-\$5,578.26
				09113		Staff House Costs Allocated to Works	-\$280,000.00	-\$139,998.00	-\$112,676.35	\$27,321.65
				09114		Staff Housing Costs - Other Expenses	\$60,000.00	\$30,000.00	\$32,012.33	\$2,012.33
				09115		Staff Housing Costs - Insurance	\$0.00	\$0.00	\$0.00	\$0.00
				09121		Income 2 Office Road (CEO)	-\$390.00	-\$192.00	-\$150.00	\$42.00
				09122		Income 4A Kurara Way	-\$390.00	-\$192.00	-\$195.00	-\$3.00
				09123		Income 4B Kurara Way	-\$390.00	-\$192.00	-\$195.00	-\$3.00
				09124		Income 6 Kurara Way	-\$390.00	-\$192.00	-\$195.00	-\$3.00
				09125		Income 8 Kurara Way	-\$390.00	-\$192.00	-\$195.00	-\$3.00
				09126		Income 10A Kurara Way	-\$390.00	-\$192.00	-\$195.00	-\$3.00
				09127		Income 10B Kurara Way	-\$390.00	-\$192.00	-\$195.00	-\$3.00
				09128		Income 12A Kurara Way	-\$390.00	-\$192.00	-\$195.00	-\$3.00
				09129		Income 12B Kurara Way	-\$390.00	-\$192.00	-\$195.00	-\$3.00

Prog	Programme Description	SP	Sub-Programme Description	COA	Job	Description	Original Budget	YTD Budget	YTD Actual	Variance (\$)
				09130		Income 14 Mulga Cres	-\$390.00	-\$192.00	-\$195.00	-\$3.00
				09131		Income 16 Mulga Cres	-\$390.00	-\$192.00	-\$60.00	\$132.00
			Staff Housing Total				\$229,195.68	\$120,578.00	\$78,699.02	-\$41,878.98
	Housing Total						\$229,195.68	\$120,578.00	\$78,699.02	-\$41,878.98
10	Community Amenities	101	Sanitation - Household Refuse	10100		Expenses Relating to Sanitation - Household Refuse	\$15,460.00	\$7,728.00	\$9,574.96	\$1,846.96
				10100	MSANH	Expenses Relating To Sanitation - Household Refuse	\$15,460.00	\$7,728.00	\$9,574.96	\$1,846.96
				10103		Tip Maintenance Costs	\$6,050.00	\$3,018.00	\$0.00	-\$3,018.00
				10103	MTIP	Tip Maintenance	\$6,050.00	\$3,018.00	\$0.00	-\$3,018.00
			Sanitation - Household Refuse Total				\$43,020.00	\$21,492.00	\$19,149.92	-\$2,342.08
10	Community Amenities	103	Sewerage	10300		Overhead Expenses - Sewerage	\$3,000.00	\$1,500.00	\$0.00	-\$1,500.00
				10300	SEWER	Expenses Relating To Sewerage	\$3,000.00	\$1,500.00	\$0.00	-\$1,500.00
			Sewerage Total				\$6,000.00	\$3,000.00	\$0.00	-\$3,000.00
10	Community Amenities	105	Protection Of Environment	10500		Protection Of Environment - General expenses	\$3,250.00	\$3,726.00	\$13,131.15	\$9,405.15
				10500	MOSQ	Expenses Relating To Protection Of Environment	\$1,750.00	\$2,988.00	\$12,969.99	\$9,981.99
				10500	MSANO	Expenses Relating To Protection Of Environment	\$1,500.00	\$738.00	\$161.16	-\$576.84
				10510		Donation to CRBA	\$30,000.00	\$30,000.00	\$0.00	-\$30,000.00
			Protection Of Environment Total				\$36,500.00	\$37,452.00	\$26,262.30	-\$11,189.70
10	Community Amenities	106	Town Planning & Regional Development	10600		Expenses Relating to Town Planning & Regional Development	\$10,000.00	\$4,998.00	\$0.00	-\$4,998.00
			Town Planning & Regional Development Total				\$10,000.00	\$4,998.00	\$0.00	-\$4,998.00
10	Community Amenities	107	Other Community Amenities	10700		Expenses Relating to Other Community Amenities	\$5,200.00	\$2,592.00	\$2,595.24	\$3.24
				10704		Maintenance - Public Conveniences	\$1,500.00	\$738.00	\$2,099.28	\$1,361.28
				10704	MPTOIL	Maintenance - Public Conveniences (Near Roadhouse)	\$1,500.00	\$738.00	\$2,099.28	\$1,361.28
				10705		Maintenance - Cemetery	\$5,675.00	\$2,826.00	\$971.09	-\$1,854.91
				10705	MCEMET	Maintenance - Cemetery	\$5,675.00	\$2,826.00	\$971.09	-\$1,854.91
			Other Community Amenities Total				\$19,550.00	\$9,720.00	\$8,735.98	-\$984.02
	Community Amenities Total						\$115,070.00	\$76,662.00	\$54,148.20	-\$22,513.80
11	Recreation & Culture	113	Other Recreation & Sport	11300		Overhead Expenses - Other Recreation & Sport	\$76,000.00	\$37,986.00	\$39,984.87	\$1,998.87
				11301		Income Relating to Other Recreation & Sport	-\$750.00	-\$366.00	\$0.00	\$366.00
				11304		Maintenance - Parks and Reserves	\$121,500.00	\$60,744.00	\$50,473.48	-\$10,270.52
				11304	MPARKS	Maintenance - Parks And Reserves	\$121,500.00	\$60,744.00	\$50,473.48	-\$10,270.52
				11305		Maintenance - Murchison Sports Club	\$27,551.00	\$18,756.00	\$40,822.95	\$22,066.95
				11305	MSPORT	Maintenance - Murchison Sports Club	\$27,551.00	\$18,756.00	\$40,822.95	\$22,066.95
				11306		Maintenance - Polocrosse fields	\$25,050.00	\$7,530.00	\$21,627.66	\$14,097.66
				11306	MPOLOC	Maintenance - Polocrosse Fields	\$25,050.00	\$7,530.00	\$21,627.66	\$14,097.66
				11307		Maintenance - Sports Toilet Block - Op Exp	\$6,220.00	\$3,102.00	\$2,341.96	-\$760.04
				11307	MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubrooms And Between Fields)- Op Exp	\$6,220.00	\$3,102.00	\$2,341.96	-\$760.04
				11308		Insurance - Other Recreation & Sport	\$400.00	\$198.00	\$830.85	\$632.85
				11309		Arborist expenses - Parks and Reserves	\$12,500.00	\$6,246.00	\$184.00	-\$6,062.00
			Other Recreation & Sport Total				\$448,792.00	\$224,328.00	\$271,531.82	\$47,203.82
11	Recreation & Culture	114	Television And Rebroadcasting	11400		Expenses Relating to Television and Rebroadcasting	\$16,750.00	\$8,370.00	\$8,465.85	\$95.85
			Television And Rebroadcasting Total				\$16,750.00	\$8,370.00	\$8,465.85	\$95.85
11	Recreation & Culture	115	Libraries	11500		Expenses Relating to Libraries	\$1,700.00	\$840.00	\$1,240.00	\$400.00
			Libraries Total				\$1,700.00	\$840.00	\$1,240.00	\$400.00
11	Recreation & Culture	116	Other Culture	11600		Depreciation - Other Culture	\$23,500.00	\$11,742.00	\$9,107.10	-\$2,634.90
				11600	MOCULT	Expenses Relating To Other Culture	\$23,500.00	\$11,742.00	\$9,107.10	-\$2,634.90
				11601		Income Relating to Other Culture	-\$1,000.00	-\$498.00	\$0.00	\$498.00
				11602		Maintenance - Museum	\$3,152.00	\$4,992.00	\$2,214.16	-\$2,777.84
				11602	MUSEUM	Maintenance - Museum	\$3,152.00	\$4,992.00	\$2,214.16	-\$2,777.84
				11604		Maintenance - Museum Cottage	\$11,810.00	\$5,898.00	\$5,257.45	-\$640.55
				11604	MUCOTT	Maintenance - Museum Cottage	\$11,810.00	\$5,898.00	\$5,257.45	-\$640.55
				11605		Expenses Relating to Other Culture	\$10,000.00	\$4,998.00	\$0.00	-\$4,998.00
				11610		Insurance - Museum	\$0.00	\$0.00	\$0.00	\$0.00
			Other Culture Total				\$85,924.00	\$49,764.00	\$33,157.42	-\$16,606.58
	Recreation & Culture Total						\$553,166.00	\$283,302.00	\$314,395.09	\$31,093.09

Prog	Programme Description	SP	Sub-Programme Description	COA	Job	Description	Original Budget	YTD Budget	YTD Actual	Variance (\$)
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12200		Depreciation Expense - Streets, Roads, Bridges & Depot	\$2,430,371.00	\$1,215,174.00	\$1,260,504.94	\$45,330.94
				12202		Street Lighting Maintenance - Op Exp	\$8,500.00	\$4,248.00	\$0.00	-\$4,248.00
				12203		Maintenance - General	\$572,000.00	\$536,020.00	\$937,434.80	\$401,414.80
				12203	R0001	Beringarra-Pindar Road	\$572,000.00	\$72,636.00	\$165,986.20	\$93,350.20
				12203	R0002	Erong Road	\$0.00	\$14,304.00	\$0.00	-\$14,304.00
				12203	R0003	Beringarra-Byro Road	\$0.00	\$20,430.00	\$10,211.31	-\$10,218.69
				12203	R0004	Twin Peaks - Wooleen Road	\$0.00	\$10,218.00	\$1,722.61	-\$8,495.39
				12203	R0005	Boolarly - Kalli Road	\$0.00	\$13,164.00	\$660.23	-\$12,503.77
				12203	R0006	Byro - Woodleigh Road	\$0.00	\$0.00	\$396.14	\$396.14
				12203	R0009	Mcnabb - Twin Peaks Road	\$0.00	\$0.00	\$2,988.35	\$2,988.35
				12203	R0010	Coolcalalaya Road	\$0.00	\$7,944.00	\$1,671.59	-\$6,272.41
				12203	R0011	Mileura - Nookawarra Road	\$0.00	\$11,352.00	\$2,912.67	-\$8,439.33
				12203	R0013	Muggon Road	\$0.00	\$0.00	\$5,849.27	\$5,849.27
				12203	R0016	Beringarra - Mt Gould Road	\$0.00	\$7,944.00	\$0.00	-\$7,944.00
				12203	R0022	Innouendy Road	\$0.00	\$4,542.00	\$0.00	-\$4,542.00
				12203	R0026	Meeberrie - Wooleen Road	\$0.00	\$6,810.00	\$6,462.68	-\$347.32
				12203	R0027	Wooleen - Mt Wittenoorn Road	\$0.00	\$0.00	\$396.14	\$396.14
				12203	R0031	Beringarra - Cue Road	\$0.00	\$24,966.00	\$0.00	-\$24,966.00
				12203	R0032	Boolarly - Wooleen Road	\$0.00	\$4,542.00	\$0.00	-\$4,542.00
				12203	R0033	Cue - Kalli Road	\$0.00	\$4,998.00	\$0.00	-\$4,998.00
				12203	R0035	Butchers Track	\$0.00	\$18,168.00	\$15,323.11	-\$2,844.89
				12203	R0038	Mulga Crescent	\$0.00	\$450.00	\$387.04	-\$62.96
				12203	R0043	Carnarvon - Mullewa Road	\$0.00	\$63,552.00	\$206,699.04	\$143,147.04
				12203	R0052	Coolcalaya West Road - Special Repairs Damage By Others	\$0.00	\$100,000.00	\$119,165.33	\$19,165.33
				12203	R0053	Carnarvon / Mullewa Road - Special Repairs Of Damage Caused By Others July 2019	\$0.00	\$150,000.00	\$381,482.04	\$231,482.04
				12203	R0054	Carnarvon / Mullewa Road - Special Repairs Due To Csiro Project	\$0.00	\$0.00	\$15,121.05	\$15,121.05
				12204		Maintenance - Depot	\$53,425.00	\$31,704.00	\$42,074.78	\$10,370.78
				12204	DEPOT	Depot Maintenance	\$53,425.00	\$31,704.00	\$42,074.78	\$10,370.78
				12205		Maintenance - Heavy Road	\$155,000.00	\$77,496.00	\$0.00	-\$77,496.00
				12205	RHM1	Beringarra-Pindar Road	\$145,000.00	\$72,498.00	\$0.00	-\$72,498.00
				12205	RHM27	Wooleen - Mt Wittenoorn Road	\$10,000.00	\$4,998.00	\$0.00	-\$4,998.00
				12206		Traffic Signs Maintenance	\$15,000.00	\$7,500.00	\$0.00	-\$7,500.00
				12206	TSIGNS	Traffic Signs Maintenance	\$15,000.00	\$7,500.00	\$0.00	-\$7,500.00
				12207		Bridges Maintenance	\$6,000.00	\$3,000.00	\$5,762.85	\$2,762.85
				12207	MBRIDG	Bridges Maintenance	\$6,000.00	\$3,000.00	\$5,762.85	\$2,762.85
				12208		Rehab Gravel Pits	\$29,150.00	\$19,566.00	\$0.00	-\$19,566.00
				12208	GPITS	Rehab Gravel Pits	\$29,150.00	\$19,566.00	\$0.00	-\$19,566.00
				12209		Maintenance - CSIRO Beringarra-Pindar Road	\$87,500.00	\$43,746.00	\$0.00	-\$43,746.00
				12209	MCSIRO	Maintenance - Csiro Beringarra-Pindar Road	\$87,500.00	\$43,746.00	\$0.00	-\$43,746.00
				12210		Bunding of old Roads	\$80,000.00	\$39,996.00	\$0.00	-\$39,996.00
				12210	ORBUND	Bunding Of Old Roads	\$80,000.00	\$39,996.00	\$0.00	-\$39,996.00
				12212		Grant - MRWA Direct	-\$215,253.00	-\$107,622.00	-\$215,253.00	-\$107,631.00
				12213		Grant - MRWA Specific	-\$120,000.00	-\$60,000.00	-\$72,667.00	-\$12,667.00
				12216		Grant - Roads to Recovery	-\$565,000.00	-\$282,498.00	\$0.00	\$282,498.00
				12219		Grant - Wandrra Flood Damage	-\$9,382,887.00	-\$4,691,442.00	-\$4,537,387.61	\$154,054.39
				12220		Income Relating to Transport	-\$1,000.00	-\$498.00	-\$570.28	-\$72.28
				12223		Maintenance/Improvements - Grids	\$46,370.00	\$23,172.00	\$21,306.09	-\$1,865.91
				12223	MGRIDS	Maintenance/Improvements Grids	\$46,370.00	\$23,172.00	\$21,306.09	-\$1,865.91
				12227		Loan Interest Payable	\$12,500.00	\$6,246.00	\$16,420.76	\$10,174.76
				12228		Flood Damage January 2018	\$2,611,651.00	\$1,305,816.00	\$2,018,009.20	\$712,193.20
				12228	FLOOD5	Flood Damage January 2018	\$2,611,651.00	\$1,305,816.00	\$2,018,009.20	\$712,193.20
				12229		Flood Damage April 2019	\$7,000,000.00	\$3,499,998.00	\$37,716.11	-\$3,462,281.89
				12229	FLOOD6	Flood Damage April 2019	\$7,000,000.00	\$3,499,998.00	\$37,716.11	-\$3,462,281.89
				12239		Contribution Beringarra / Pindar Roads	-\$106,952.00	-\$53,478.00	-\$3,844.11	\$49,633.89
				12241		Administration Expenses - Streets, Roads, Bridges & Depot	\$399,000.00	\$199,500.00	\$183,719.27	-\$15,780.73
						Streets, Roads, Bridges & Depot Maintenance Total	\$13,771,471.00	\$7,405,658.00	\$2,755,530.63	-\$4,650,127.37

Prog	Programme Description	SP	Sub-Programme Description	COA	Job	Description	Original Budget	YTD Budget	YTD Actual	Variance (\$)
12	Transport	123	Road Plant Purchases	12347		Loss on Sale of Assets - Rd Plant Purch - Op Exp	\$109,011.00	\$54,504.00	\$0.00	-\$54,504.00
				12367		Profit on Sale of Assets - Rd Plant Purch - Op Inc	-\$9,439.00	-\$9,439.00	\$0.00	\$9,439.00
			Road Plant Purchases Total				\$99,572.00	\$45,065.00	\$0.00	-\$45,065.00
12	Transport	126	Aerodromes	12600		Expenses Relating to Aerodromes	\$0.00	\$0.00	\$0.00	\$0.00
				12604		Airport Maintenance	\$108,700.00	\$54,342.00	\$58,584.40	\$4,242.40
				12604	MAIRPT	Airport Maintenance	\$108,700.00	\$54,342.00	\$58,584.40	\$4,242.40
			Aerodromes Total				\$217,400.00	\$108,684.00	\$117,168.80	\$8,484.80
	Transport Total						\$14,088,443.00	\$7,559,407.00	\$2,872,699.43	-\$4,686,707.57
13	Economic Services	131	Rural Services	13101		Vermin Control	\$15,000.00	\$7,494.00	\$2,430.00	-\$5,064.00
				13102		Ammunition Expenditure	\$1,000.00	\$498.00	\$459.10	-\$38.90
				13105		Rural Services Income	-\$2,000.00	-\$996.00	-\$671.49	\$324.51
			Rural Services Total				\$14,000.00	\$6,996.00	\$2,217.61	-\$4,778.39
13	Economic Services	132	Tourism & Area Promotion	13200		Expenses Relating to Tourism & Area Promotion	\$42,450.00	\$21,216.00	\$11,525.67	-\$9,690.33
			Tourism & Area Promotion Total				\$42,450.00	\$21,216.00	\$11,525.67	-\$9,690.33
13	Economic Services	136	Other Economic Services	13600		Expenses Relating to Other Economic Services	\$115,800.00	\$57,894.00	\$50,080.32	-\$7,813.68
				13601		Settlement Water Supply	\$21,580.00	\$14,982.00	\$14,410.68	-\$571.32
				13601	WATER	Settlement Water Supply	\$21,580.00	\$14,982.00	\$14,410.68	-\$571.32
				13602		Settlement Power Generation	\$187,950.00	\$104,982.00	\$41,030.85	-\$63,951.15
				13602	POWER	Settlement Power Generation	\$187,950.00	\$104,982.00	\$41,030.85	-\$63,951.15
				13603		Settlement Freight Service	\$95,175.00	\$47,574.00	\$38,707.68	-\$8,866.32
				13603	FREGHT	Settlement Freight Service	\$95,175.00	\$47,574.00	\$38,707.68	-\$8,866.32
				13604		Roadhouse Expenses	\$50,200.00	\$25,092.00	\$49,069.97	\$23,977.97
				13604	MRHEXP	Roadhouse Expenses	\$50,200.00	\$25,092.00	\$44,569.97	\$19,477.97
				13604	MRHRET	Roadhouse Retainer	\$0.00	\$0.00	\$4,500.00	\$4,500.00
				13605		Roadhouse Fuel Purchases	\$255,000.00	\$127,500.00	\$157,045.15	\$29,545.15
				13606		Roadhouse Retainer	\$13,000.00	\$6,498.00	\$500.00	-\$5,998.00
				13607		Income Relating to Other Economic Services	\$0.00	\$0.00	-\$8,574.45	-\$8,574.45
				13608		Roadhouse Fuel Sales	-\$250,000.00	-\$124,998.00	-\$158,797.58	-\$33,799.58
				13640		Roadhouse - Housing Expenses	\$13,400.00	\$6,690.00	\$684.93	-\$6,005.07
				13640	RHM	Roadhouse Housing Maintenance	\$13,400.00	\$6,690.00	\$684.93	-\$6,005.07
				13648		Depreciation - Other Economic Services	\$17,500.00	\$8,742.00	\$7,543.26	-\$1,198.74
			Other Economic Services Total				\$887,910.00	\$474,276.00	\$335,604.92	-\$138,671.08
	Economic Services Total						\$944,360.00	\$502,488.00	\$349,348.20	-\$153,139.80
14	Other Property & Services	142	Public Works Overheads	14200		Plant Expenses Relating to Public Works Overheads	\$18,950.00	\$9,462.00	\$199.92	-\$9,262.08
				14201		Income Relating to Public Works Overheads	-\$3,000.00	-\$1,500.00	\$0.00	\$1,500.00
				14202		Sick Leave Expense	\$34,750.00	\$17,370.00	\$14,127.80	-\$3,242.20
				14203		Annual & Long Service Leave Works Expense	\$69,475.00	\$34,734.00	\$32,784.43	-\$1,949.57
				14204		Protective Clothing - Outside Staff	\$2,500.00	\$1,248.00	\$1,387.00	\$139.00
				14205		Depot Office - Works Salaries & Wages	\$40,000.00	\$40,002.00	\$37,127.32	-\$2,874.68
				14205	OFFWKS	Depot Office - Works Salaries & Wages	\$40,000.00	\$40,002.00	\$37,127.32	-\$2,874.68
				14206		Consultant Expenses - Works Program	\$25,000.00	\$12,498.00	\$0.00	-\$12,498.00
				14207		Overheads Allocated to Works	-\$983,850.00	-\$491,922.00	-\$482,698.98	\$9,223.02
				14211		Camp Expenses	\$22,500.00	\$11,250.00	\$2,492.97	-\$8,757.03
				14212		Staff Training/Meetings/OSH	\$26,000.00	\$12,996.00	\$20,747.89	\$7,751.89
				14212	SMOHS	Staff Training/Meetings/Osh	\$26,000.00	\$12,996.00	\$20,358.80	\$7,362.80
				14213		TOIL - Works	\$500.00	\$246.00	-\$341.17	-\$587.17
				14214		Public Holidays - Works	\$48,362.00	\$24,180.00	\$3,099.00	-\$21,081.00
				14215		Admin Costs Allocated to Works	\$275,850.00	\$137,922.00	\$125,830.99	-\$12,091.01
				14216		Housing Costs Allocated to Works	\$265,000.00	\$132,498.00	\$112,676.35	-\$19,821.65
				14217		Superannuation - Public Works Overheads	\$130,960.00	\$65,478.00	\$56,690.89	-\$8,787.11
				14220		Insurance - Works	\$24,000.00	\$12,000.00	\$22,448.78	\$10,448.78
			Public Works Overheads Total				\$62,997.00	\$71,460.00	\$4,059.31	-\$67,400.69

Prog	Programme Description	SP	Sub-Programme Description	COA	Job	Description	Original Budget	YTD Budget	YTD Actual	Variance (\$)
14	Other Property & Services	143	Plant Operation Costs	14221		Rebates and reimbursements - Plant	\$0.00	\$0.00	-\$272.73	-\$272.73
				14302		Insurance - Plant	\$33,000.00	\$16,500.00	\$28,922.21	\$12,422.21
				14303		Fuel & Oils	\$360,000.00	\$180,000.00	\$204,476.02	\$24,476.02
				14304		Tyres and Tubes	\$18,000.00	\$9,000.00	\$4,938.00	-\$4,062.00
				14305		Parts & Repairs	\$198,800.00	\$99,384.00	\$57,954.80	-\$41,429.20
				14306		Internal Repair Wages	\$73,680.00	\$36,840.00	\$36,549.69	-\$290.31
				14307		Licences - Plant	\$6,500.00	\$3,246.00	\$4,040.85	\$794.85
				14308		Depreciation - Plant	\$335,000.00	\$167,496.00	\$169,533.66	\$2,037.66
				14309		Plant Operation Costs Allocated to Works	-\$948,000.00	-\$474,000.00	-\$393,330.12	\$80,669.88
				14312		Plant Expenses - Tools & Minor Equipment	\$8,000.00	\$3,996.00	\$5,495.54	\$1,499.54
			Plant Operation Costs Total				\$84,980.00	\$42,462.00	\$118,307.92	\$75,845.92
14	Other Property & Services	144	Stock Fuels & Oils	14404		Diesel Fuel Rebate	-\$85,000.00	-\$42,498.00	-\$30,843.00	\$11,655.00
			Stock Fuels & Oils Total				-\$85,000.00	-\$42,498.00	-\$30,843.00	\$11,655.00
14	Other Property & Services	146	Salaries & Wages	14602		Gross Salaries & Wages	\$1,337,258.00	\$668,628.00	\$594,411.54	-\$74,216.46
				14603		Less Sal & Wages Allocated	-\$1,337,258.00	-\$668,628.00	-\$586,087.44	\$82,540.56
			Salaries & Wages Total				\$0.00	\$0.00	\$8,324.10	\$8,324.10
	Other Property & Services Total						\$62,977.00	\$71,424.00	\$99,848.33	\$28,424.33
	Grand Total						\$14,078,803.68	\$7,657,005.00	\$2,984,972.14	-\$4,672,032.86

Options : Year 19/20, To Month 06, By Programmes

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
Division	GEN					
01	1301000	Municipal Cash at Bank 146584	011	631,386.06	2,133,483.56	2,764,869.62
01	1301020	Muni Short Term Investment 346033	011	965.80	220.64	1,186.44
01	1301030	Murchison Oasis Roadhouse (Fuel ATM) Acct Bank (Muni) 345989	011	1,484.04	6,603.97	8,088.01
01	1301060	CSIRO Road Account Bank (Muni) 395513	011	87,256.51	63.57	87,320.08
01	1301070	Muni Cash - Term Deposits	011	1,500,000.00	-1,000,000.00	500,000.00
01	1301100	Reserve Funds	011	7,303,108.64	60,340.67	7,363,449.31
01	1302000	Rates Debtors	011	52,966.98	-960.30	52,006.68
01	1302040	ESL Rates Debtors	011	724.00	0.00	724.00
01	1302050	Excess Rates Received	011	-475.53	-3,083.42	-3,558.95
01	1303000	Sundry Debtors	011	595,910.59	-591,655.83	4,254.76
01	1303020	Contract Asset - Grant not received	011	2,353,388.60	-1,971,851.21	381,537.39
01	1304000	GST Input (Asset)	011	187,900.16	-331,603.95	-143,703.79
01	1306010	Accrued Income	011	10,571.00	-10,571.00	0.00
01	1306020	Accrued Interest	011	25,990.31	-25,990.31	0.00
01	1311000	Stock on hand - Ammunition	011	3,548.85	0.00	3,548.85
01	1311010	Stock on hand - Fuel - Depot Tank	011	48,109.80	6,868.20	54,978.00
01	1311020	Stock on hand - Fuel - Construction tank	011	15,198.44	-12,711.34	2,487.10
01	1311030	Stock on hand - Fuel - Maintenance tank	011	6,578.55	-688.05	5,890.50
01	1311040	Stock on hand - Fuel - ULP Roadhouse	011	9,208.80	-3,740.96	5,467.84
01	1311050	Stock on hand - Fuel - Diesel Roadhouse	011	15,416.40	5,433.63	20,850.03
01	1311080	Stock on hand - History Books	011	481.25	0.00	481.25
01	1401000	Sundry Creditors Control	012	-927,519.78	890,280.28	-37,239.50
01	1401010	FESA ESL Liability	012	-9,357.60	0.00	-9,357.60
01	1401020	ESL Payments to FESA	012	11,485.80	3,024.00	14,509.80
01	1403000	Accrued Wages	012	-8,324.10	0.00	-8,324.10
01	1405000	GST Output (Liability)	012	-2,540.28	5,812.62	3,272.34
01	1405010	Withholding Tax (No ABN Number Quoted) - Liability	012	0.00	-46.50	-46.50
01	1406010	PAYG Tax Witheld	012	-26,569.75	-18,743.00	-45,312.75
01	1406040	FBT Liability	012	-8,328.00	8,328.00	0.00
01	1407000	Accrued Expenses	012	-13,269.80	8,328.00	-4,941.80
01	1411000	Loan Treasury - WANDRRA Liability - Current	012	-1,549,425.20	1,550,208.97	783.77
01	1411010	Loan Liability - Current - Plant	012	-1,100.62	0.00	-1,100.62
01	1421000	Provision for Annual Leave	012	-37,458.90	-14,196.81	-51,655.71
01	1422000	Provision for Long Service Leave Current	012	-27,011.62	0.00	-27,011.62
01	1504000	Non-Current Investments	013	17,805.27	0.00	17,805.27
01	1521000	Buildings & Improvements	013	5,663,166.36	0.00	5,663,166.36
01	1522000	Accumulated Depreciation Buildings & Improvements	013	-423,777.32	-98,967.68	-522,745.00
01	1523000	Furniture & Equipment	013	14,500.00	0.00	14,500.00
01	1524000	Accumulated Depreciation Furniture&Equip	013	-836.22	-1,344.22	-2,180.44
01	1525000	Plant & Equipment - Major	013	2,957,163.91	0.00	2,957,163.91
01	1525100	Plant & Equipment - Minor	013	122,030.00	0.00	122,030.00
01	1526000	Accumulated Depreciation Plant & Equip - Major	013	-341,351.80	-192,638.99	-533,990.79
01	1526010	Accumulated Depreciation Plant & Equip - Minor	013	-11,153.93	-6,549.93	-17,703.86
01	1531000	Works in Progress	013	6,535.48	0.00	6,535.48
01	1541000	Roads	013	88,679,971.41	0.00	88,679,971.41
01	1542000	Accumulated Depreciation Roads	013	-20,451,672.29	-1,219,771.42	-21,671,443.71
01	1543000	Other Buildings & Improvements	013	1,614,125.97	0.00	1,614,125.97
01	1544000	Accumulated Depreciation Other Buildings & Improvements	013	-197,535.61	-54,548.64	-252,084.25
01	1549000	Bridges	013	4,110,515.25	0.00	4,110,515.25
01	1550000	Accumulated Depreciation Bridges	013	-153,612.22	-25,812.54	-179,424.76
01	1145460	Revenue Other Property & Services	013	-17,805.27	0.00	-17,805.27

Options : Year 19/20, To Month 06, By Programmes

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
01	1601000	Loan 1 Treasury - Dolly Liability - (Non Current)	014	-17,315.12	0.00	-17,315.12
01	1611000	Long Service Leave (Non Current)	014	-32,881.76	0.00	-32,881.76
01	1701000	Muni Accumulated Surplus	015	-25,743,878.65	0.00	-25,743,878.65
01	1710000	Asset Revaluation Reserve - Roads	015	-51,778,639.69	0.00	-51,778,639.69
01	1710010	Asset Revaluation Reserve - Land & Buildings	015	-5,397,025.76	0.00	-5,397,025.76
01	1710020	Asset Revaluation Reserve - Plant	015	-1,506,304.86	0.00	-1,506,304.86
01	1710040	Asset Revaluation Reserve - Bridges	015	-59,214.61	0.00	-59,214.61
01	1721000	Reserves Plant Replacement	015	-1,410,355.95	-10,090.86	-1,420,446.81
01	1722000	Reserves Leave	015	-135,708.93	-970.77	-136,679.70
01	1723000	Reserves Building	015	-502,893.11	-3,599.02	-506,492.13
01	1723500	Murchison Settlement Buildings & Facilities Reserve	015	-920,424.95	-6,586.48	-927,011.43
01	1724000	Reserve Term Deposit - Beringarra - Cue Road	015	-3,536,484.22	-36,072.11	-3,572,556.33
01	1728000	Reserve CSIRO Beringarra Pindar Road	015	-171,672.96	-1,227.99	-172,900.95
01	1729000	Reserve Flood Damage Repairs	015	-250,567.82	-1,793.44	-252,361.26
01	1731000	Road Sealing Reserve	015	-375,000.00	0.00	-375,000.00
Total	Balance Sheet			0.00	-966,820.66	-966,820.66
03	1031000	Overhead Expenses - Rate Revenue	031	0.00	12,189.43	12,189.43
03	1031020	Valuation Expenses and Title Searches Expense	031	0.00	119.40	119.40
03	1031050	Penalty Interest Raised on Rates	031	0.00	-341.47	-341.47
03	1032010	Grants Commission Grant Received - General	032	0.00	-723,231.50	-723,231.50
03	1032020	Grants Commission Grant Received- Roads	032	0.00	-205,579.00	-205,579.00
03	1032040	Interest Received - Municipal	032	0.00	-10,965.18	-10,965.18
03	1032050	Other General Purpose funding received	032	0.00	-0.02	-0.02
03	1032060	Interest Received - Reserve - Op Inc	032	0.00	-34,360.64	-34,360.64
Total	General Purpose Funding			0.00	-962,168.98	-962,168.98
04	1041000	Members Travelling Expenses paid	041	0.00	8,140.81	8,140.81
04	1041010	Members Conference Expenses	041	0.00	2,864.93	2,864.93
04	1041020	Council Election Expenses	041	0.00	1,168.00	1,168.00
04	1041030	President's Allowance paid	041	0.00	3,495.00	3,495.00
04	1041040	Members Refreshments & Receptions Expense	041	0.00	1,858.69	1,858.69
04	1041050	Members - Insurance	041	0.00	1,440.31	1,440.31
04	1041060	Members - Subscriptions, Donations	041	0.00	31,350.00	31,350.00
04	1041070	Deputy President's Allowance paid	041	0.00	875.00	875.00
04	1041080	Members Communications	041	0.00	2,912.50	2,912.50
04	1041090	Members Sitting Fees Paid	041	0.00	24,445.00	24,445.00
04	1041100	Civic Receptions Expense	041	0.00	327.84	327.84
04	1041110	Training Expenses of Members	041	0.00	3,250.00	3,250.00
04	1041130	Overhead Expenses - Members	041	0.00	81,779.17	81,779.17
04	1145000	General Office and Administration Expenses	145	0.00	4,601.58	4,601.58
04	1145010	Administration Office Maintenance	145	0.00	16,984.47	16,984.47
04	1145020	Workers Compensation Premiums- Administration	145	0.00	9,690.00	9,690.00
04	1145030	IT Expense	145	0.00	49,936.06	49,936.06
04	1145040	Telecommunications - Admin	145	0.00	12,243.90	12,243.90
04	1145050	Travel & Accommodation - Admin	145	0.00	800.00	800.00
04	1145060	Legal Expenses Administration	145	0.00	8,006.45	8,006.45
04	1145070	Training/Conference Expenses - Admin	145	0.00	4,604.65	4,604.65
04	1145080	Printing & Stationery - Admin	145	0.00	4,403.76	4,403.76

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
04	1145090	Fringe Benefits Tax - Admin	145	0.00	-2.00	-2.00
04	1145100	Depreciation - Admin	145	0.00	12,784.02	12,784.02
04	1145110	Staff Uniform - Admin	145	0.00	1,111.06	1,111.06
04	1145170	Insurance - Administration	145	0.00	43,713.09	43,713.09
04	1145180	Salaries - Administration	145	0.00	154,659.48	154,659.48
04	1145190	Staff Appointment Expenses	145	0.00	7,048.16	7,048.16
04	1145200	Superannuation	145	0.00	24,375.05	24,375.05
04	1145210	Audit Fees	145	0.00	1,300.00	1,300.00
04	1145220	Consultancy Fees	145	0.00	60,327.13	60,327.13
04	1145230	Remote Accounting Charges	145	0.00	34,800.00	34,800.00
04	1145240	Subscriptions	145	0.00	22,910.36	22,910.36
04	1145500	Administration Allocated	145	0.00	-474,297.22	-474,297.22
04	1145120	Income relating to Administration	145	0.00	-6,714.95	-6,714.95
04	1145510	Transfer to Reserves - Staff Leave Entitlements	145	0.00	970.77	970.77
Total	Governance			0.00	158,163.07	158,163.07
05	1051000	Overhead Expenses - Fire Prevention	051	0.00	28,091.94	28,091.94
05	1051010	Insurance - Fire Prevention	051	0.00	4,192.80	4,192.80
05	1051050	Vehicle Expenses - Fire Prevention	051	0.00	266.67	266.67
05	1051060	Equipment & Consumables - Fire Prevention	051	0.00	1,026.09	1,026.09
05	1051020	Income Relating to Fire Prevention	051	0.00	-4,051.50	-4,051.50
05	1051210	Grant Revenue - Fire Prevention	051	0.00	-49,794.59	-49,794.59
05	1051030	Cap-Ex - Purchase Buildings & Improvements - Fire Prevention	051	0.00	50,753.33	50,753.33
05	1052000	Expenses Relating to Animal Control	052	0.00	8,334.22	8,334.22
05	1052020	Dog Registration Fee Income	052	0.00	-360.00	-360.00
05	1053070	CESM Program Expenses	053	0.00	6,301.18	6,301.18
Total	Law, Order & Public Safety			0.00	44,760.14	44,760.14
07	1074000	Expenses Relating to Preventative Services - Administration & Inspection	074	0.00	4,047.53	4,047.53
07	1074040	Analytical Expenses	074	0.00	360.00	360.00
07	1074010	Income Relating to Preventative Services - Administration & Inspection	074	0.00	-236.00	-236.00
07	1075000	Expenses Relating to Preventative Services - Pest Control	075	0.00	512.73	512.73
07	1077000	Medical Centre Expenses	077	0.00	363.97	363.97
07	1077010	Donation RFDS	077	0.00	3,000.00	3,000.00
07	1077020	Maintain Patient Transfer Vehicle	077	0.00	1,771.04	1,771.04
Total	Health			0.00	9,819.27	9,819.27
09	1091010	Maintenance 2 Office Road (CEO)	091	0.00	41,524.95	41,524.95
09	1091020	Maintenance 4A Kurara Way	091	0.00	2,215.29	2,215.29
09	1091030	Maintenance 4B Kurara Way	091	0.00	2,215.30	2,215.30
09	1091040	Maintenance 6 Kurara Way	091	0.00	3,601.34	3,601.34
09	1091050	Maintenance 8 Kurara Way	091	0.00	3,412.72	3,412.72
09	1091060	Maintenance 10A Kurara Way	091	0.00	2,505.40	2,505.40
09	1091070	Maintenance 10B Kurara Way	091	0.00	7,905.53	7,905.53
09	1091080	Maintenance 12A Kurara Way	091	0.00	2,119.52	2,119.52
09	1091090	Maintenance 12B Kurara Way	091	0.00	2,566.05	2,566.05
09	1091100	Maintenance 14 Mulga Cres	091	0.00	9,854.18	9,854.18
09	1091110	Maintenance 16 Mulga Cres	091	0.00	2,743.74	2,743.74
09	1091130	Staff House Costs Allocated to Works	091	0.00	-112,676.35	-112,676.35
09	1091140	Staff Housing Costs - Other Expenses	091	0.00	32,012.33	32,012.33

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
09	1091210	Income 2 Office Road (CEO)	091	0.00	-150.00	-150.00
09	1091220	Income 4A Kurara Way	091	0.00	-195.00	-195.00
09	1091230	Income 4B Kurara Way	091	0.00	-195.00	-195.00
09	1091240	Income 6 Kurara Way	091	0.00	-195.00	-195.00
09	1091250	Income 8 Kurara Way	091	0.00	-195.00	-195.00
09	1091260	Income 10A Kurara Way	091	0.00	-195.00	-195.00
09	1091270	Income 10B Kurara Way	091	0.00	-195.00	-195.00
09	1091280	Income 12A Kurara Way	091	0.00	-195.00	-195.00
09	1091290	Income 12B Kurara Way	091	0.00	-195.00	-195.00
09	1091300	Income 14 Mulga Cres	091	0.00	-195.00	-195.00
09	1091310	Income 16 Mulga Cres	091	0.00	-60.00	-60.00
09	1091340	Cap-Ex - Buildings & Improvements - Staff Housing	091	0.00	12,508.85	12,508.85
09	1091510	Transfer to Reserves - Buildings	091	0.00	3,599.02	3,599.02
Total	Housing			0.00	14,142.87	14,142.87
10	1101000	Expenses Relating to Sanitation - Household Refuse	101	0.00	9,574.96	9,574.96
10	1105000	Protection Of Environment - General expenses	105	0.00	13,131.15	13,131.15
10	1107000	Expenses Relating to Other Community Amenities	107	0.00	2,595.24	2,595.24
10	1107040	Maintenance - Public Conveniences	107	0.00	2,099.28	2,099.28
10	1107050	Maintenance - Cemetery	107	0.00	971.09	971.09
Total	Community Amenities			0.00	28,371.72	28,371.72
11	1113000	Overhead Expenses - Other Recreation & Sport	113	0.00	39,984.87	39,984.87
11	1113040	Maintenance - Parks and Reserves	113	0.00	50,473.48	50,473.48
11	1113050	Maintenance - Murchison Sports Club	113	0.00	40,822.95	40,822.95
11	1113060	Maintenance - Polocrosse fields	113	0.00	21,627.66	21,627.66
11	1113070	Maintenance - Sports Toilet Block - Op Exp	113	0.00	2,341.96	2,341.96
11	1113080	Insurance - Other Recreation & Sport	113	0.00	830.85	830.85
11	1113090	Arborist expenses - Parks and Reserves	113	0.00	184.00	184.00
11	1114000	Expenses Relating to Television and Rebroadcasting	114	0.00	8,465.85	8,465.85
11	1115000	Expenses Relating to Libraries	115	0.00	1,240.00	1,240.00
11	1116000	Depreciation - Other Culture	116	0.00	9,107.10	9,107.10
11	1116020	Maintenance - Museum	116	0.00	2,214.16	2,214.16
11	1116040	Maintenance - Museum Cottage	116	0.00	5,257.45	5,257.45
Total	Recreation & Culture			0.00	182,550.33	182,550.33
12	1121010	Cap-Ex - Roads Construction	121	0.00	173,346.49	173,346.49
12	1121030	Cap-Ex - MRWA Project Construction	121	0.00	25,184.74	25,184.74
12	1121040	Cap-Ex - Roads to Recovery Construction	121	0.00	252,961.70	252,961.70
12	1121080	Cap-Ex - Grids	121	0.00	80.58	80.58
12	1121120	Cap-Ex - Other funding - Road Construction	121	0.00	4,704.00	4,704.00
12	1121510	Transfer to Reserves - Berringarra - Cue Road reinstatement	121	0.00	36,072.11	36,072.11
12	1121800	Cap-Ex - Roads Construction - Road Contributions	121	0.00	337,239.55	337,239.55
12	1122000	Depreciation Expense - Streets, Roads, Bridges & Depot	122	0.00	1,260,504.94	1,260,504.94
12	1122030	Maintenance - General	122	0.00	937,434.80	937,434.80
12	1122040	Maintenance - Depot	122	0.00	42,074.78	42,074.78
12	1122070	Bridges Maintenance	122	0.00	5,762.85	5,762.85

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
12	1122230	Maintenance/Improvements - Grids	122	0.00	21,306.09	21,306.09
12	1122270	Loan Interest Payable	122	0.00	16,420.76	16,420.76
12	1122280	Flood Damage January 2018	122	0.00	2,018,009.20	2,018,009.20
12	1122290	Flood Damage April 2019	122	0.00	37,716.11	37,716.11
12	1122410	Administration Expenses - Streets, Roads, Bridges & Depot	122	0.00	183,719.27	183,719.27
12	1122120	Grant - MRWA Direct	122	0.00	-215,253.00	-215,253.00
12	1122130	Grant - MRWA Specific	122	0.00	-72,667.00	-72,667.00
12	1122190	Grant - Wandrra Flood Damage	122	0.00	-4,537,387.61	-4,537,387.61
12	1122200	Income Relating to Transport	122	0.00	-570.28	-570.28
12	1122390	Contribution Beringarra / Pindar Roads	122	0.00	-3,844.11	-3,844.11
12	1122510	Transfer to Reserves - Flood Damage Repairs	122	0.00	1,793.44	1,793.44
12	1122520	Transfer to Reserves - Beringarra - Pindar Rd - CSIRO	122	0.00	1,227.99	1,227.99
12	1123020	Cap-Ex - Purchase Major Plant & Equipment - Road Plant Purchases	123	0.00	640,089.45	640,089.45
12	1123050	Transfer to Reserves - Plant Replacement	123	0.00	10,090.86	10,090.86
12	1123610	Cap-Ex - Principal repayment - Loan - Plant	123	0.00	545.77	545.77
12	1126040	Airport Maintenance	126	0.00	58,584.40	58,584.40
Total	Transport			0.00	1,235,147.88	1,235,147.88
13	1131010	Vermin Control	131	0.00	2,430.00	2,430.00
13	1131020	Ammunition Expenditure	131	0.00	459.10	459.10
13	1131050	Rural Services Income	131	0.00	-671.49	-671.49
13	1132000	Expenses Relating to Tourism & Area Promotion	132	0.00	11,525.67	11,525.67
13	1136000	Expenses Relating to Other Economic Services	136	0.00	50,080.32	50,080.32
13	1136010	Settlement Water Supply	136	0.00	14,410.68	14,410.68
13	1136020	Settlement Power Generation	136	0.00	41,030.85	41,030.85
13	1136030	Settlement Freight Service	136	0.00	38,707.68	38,707.68
13	1136040	Roadhouse Expenses	136	0.00	49,069.97	49,069.97
13	1136050	Roadhouse Fuel Purchases	136	0.00	157,045.15	157,045.15
13	1136060	Roadhouse Retainer	136	0.00	500.00	500.00
13	1136400	Roadhouse - Housing Expenses	136	0.00	684.93	684.93
13	1136480	Depreciation - Other Economic Services	136	0.00	7,543.26	7,543.26
13	1136070	Income Relating to Other Economic Services	136	0.00	-8,574.45	-8,574.45
13	1136080	Roadhouse Fuel Sales	136	0.00	-158,797.58	-158,797.58
13	1136120	Transfer to Reserves - Settlement Buildings and Facilities	136	0.00	6,586.48	6,586.48
13	1136160	Cap-Ex - Purchase Major Plant - Other Economic Services	136	0.00	1,301.58	1,301.58
Total	Economic Services			0.00	213,332.15	213,332.15
14	1142000	Plant Expenses Relating to Public Works Overheads	142	0.00	199.92	199.92
14	1142020	Sick Leave Expense	142	0.00	14,127.80	14,127.80
14	1142030	Annual & Long Service Leave Works Expense	142	0.00	32,784.43	32,784.43
14	1142040	Protective Clothing - Outside Staff	142	0.00	1,387.00	1,387.00
14	1142050	Depot Office - Works Salaries & Wages	142	0.00	37,127.32	37,127.32
14	1142070	Overheads Allocated to Works	142	0.00	-482,698.98	-482,698.98
14	1142110	Camp Expenses	142	0.00	2,492.97	2,492.97
14	1142120	Staff Training/Meetings/OSH	142	0.00	20,747.89	20,747.89
14	1142130	TOIL - Works	142	0.00	-341.17	-341.17
14	1142140	Public Holidays - Works	142	0.00	3,099.00	3,099.00
14	1142150	Admin Costs Allocated to Works	142	0.00	125,830.99	125,830.99

Options : Year 19/20, To Month 06, By Programmes

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
14	1142160	Housing Costs Allocated to Works	142	0.00	112,676.35	112,676.35
14	1142170	Superannuation - Public Works Overheads	142	0.00	56,690.89	56,690.89
14	1142200	Insurance - Works	142	0.00	22,448.78	22,448.78
14	1143020	Insurance - Plant	143	0.00	28,922.21	28,922.21
14	1143030	Fuel & Oils	143	0.00	204,476.02	204,476.02
14	1143040	Tyres and Tubes	143	0.00	4,938.00	4,938.00
14	1143050	Parts & Repairs	143	0.00	57,954.80	57,954.80
14	1143060	Internal Repair Wages	143	0.00	36,549.69	36,549.69
14	1143070	Licences - Plant	143	0.00	4,040.85	4,040.85
14	1143080	Depreciation - Plant	143	0.00	169,533.66	169,533.66
14	1143090	Plant Operation Costs Allocated to Works	143	0.00	-393,330.12	-393,330.12
14	1143120	Plant Expenses - Tools & Minor Equipment	143	0.00	5,495.54	5,495.54
14	1142210	Rebates and reimbursements - Plant	143	0.00	-272.73	-272.73
14	1144040	Diesel Fuel Rebate	144	0.00	-30,843.00	-30,843.00
14	1146020	Gross Salaries & Wages	146	0.00	594,411.54	594,411.54
14	1146030	Less Sal & Wages Allocated	146	0.00	-586,087.44	-586,087.44
Total	Other Property & Services			0.00	42,362.21	42,362.21
21	1210010	Trust Cash at Bank 146592	210	6,967.77	222.30	7,190.07
21	1210030	Murchison Community Trust Fund Account 384371	210	29,598.56	21.55	29,620.11
21	1210040	Murchison Community Fund Trust Term Deposit 466553	210	377,335.68	2,120.94	379,456.62
21	1210110	Trust Police Licensing - Payments	210	55,458.05	6,487.95	61,946.00
21	1210120	Trust Police Licensing - Receipts	210	-55,475.75	-6,470.25	-61,946.00
21	1210130	Trust BCITF Training Levy - Payments	210	676.10	0.00	676.10
21	1210140	Trust BCITF Training Levy - Receipts	210	-676.10	0.00	-676.10
21	1210150	Trust MSC Social Club - Payments	210	21,535.43	0.00	21,535.43
21	1210160	Trust MSC Social Club - Receipts	210	-21,535.43	0.00	-21,535.43
21	1210170	Trust Nomination Deposits - Payments	210	800.00	240.00	1,040.00
21	1210180	Trust Nomination Deposits - Receipts	210	-800.00	-240.00	-1,040.00
21	1210190	Trust Bonds - Payments	210	136,740.00	500.00	137,240.00
21	1210200	Trust Bonds - Receipts	210	-143,690.07	-400.00	-144,090.07
21	1210210	Trust Murchison Community Fund - Payments	210	55.00	0.00	55.00
21	1210220	Trust Murchison Community Fund - Receipts	210	-406,989.24	-2,142.49	-409,131.73
Total	Trust			0.00	340.00	340.00
Total for division	GEN			0.00	0.00	0.00
Grand Total				0.00	0.00	0.00

Term Deposits held by the Shire of Murchison

The following Term deposits are currently held as at 31 December 2019:

Municipal

Term Deposit	531423	\$500,000	1.65%	Maturity 06/01/2020
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Trust - Crosslands Murchison Community Fund

Term Deposit	466553	\$381,369.50	1.48%	Maturity 25/02/2020
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Reserve

Term Deposit	468161	\$3,537,548.37	1.59%	Maturity 21/01/2020
<i>(Beringarra Cue Road Reserve)</i>				

Term Deposit	529817	\$500,000	1.44%	Maturity 08/05/2020
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Term Deposit	531458	\$750,000	1.43%	Maturity 28/04/2020
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Term Deposit	531466	\$1,000,000	1.57%	Maturity 29/03/2020
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Term Deposit	011720	\$1,000,000	1.95%	Maturity 25/06/2020
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Monthly Management Financial Report

Period Ending

31 January 2020

- 1 Monthly Financial Report
- 2 Statement of Financial Position
- 3 Operating Statement by Program
- 4 Operating Statement by Type
- 5 Account Listing Schedules
- 6 Trial Balance
- 7 Term Deposits

The Local Government (Financial Management) Regulations 1996 Regulation 34 requires that A local government is to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under regulation 22(1)(d) for that month in the following detail:

- (a) *Annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1) (b) or (c);*
- (b) *Budget estimates to the end of month to which the statement relates;*
- (c) *Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;*
- (d) *Material variances between the comparable amounts referred to in paragraphs (b) and*
- (e) *The net current assets at the end of the month to which the statement relates.*

SHIRE OF MURCHISON
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 January 2020

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

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**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 2020**

SUMMARY INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 19 February 2020

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. 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 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 Council controls resources to carry on its functions have been included in this statement. 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 statement, but a separate statement of those monies appears at Note 14.

SIGNIFICANT ACCOUNTING POLICES

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.

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.

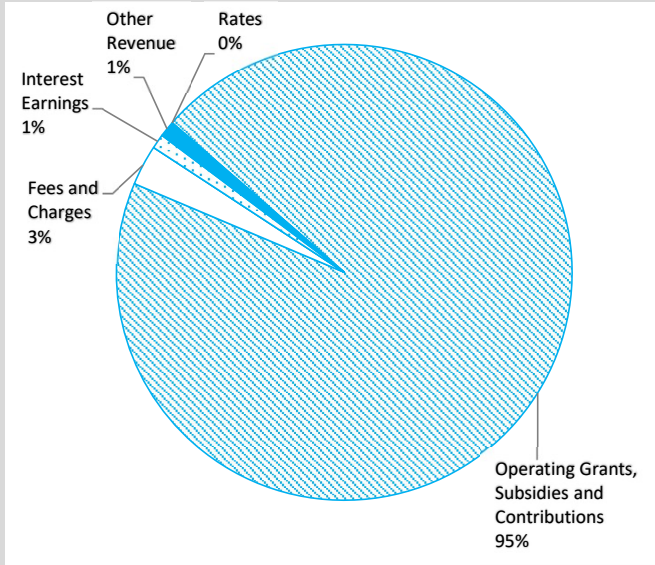
ROUNDING OFF FIGURES

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

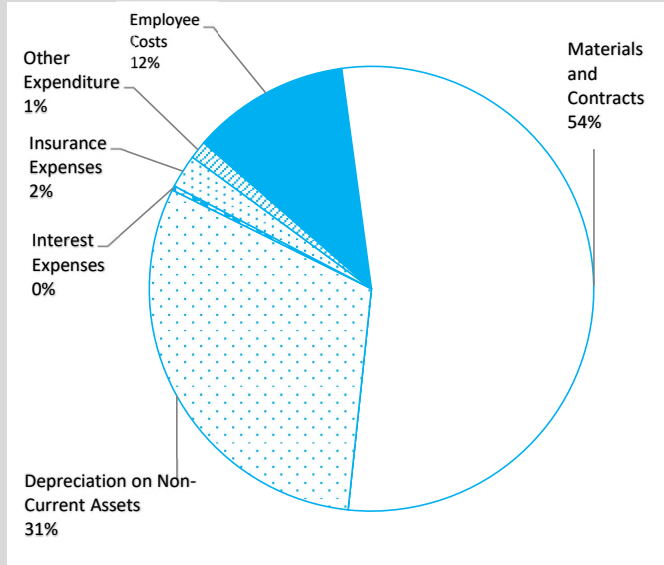
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 2020

SUMMARY INFORMATION - GRAPHS

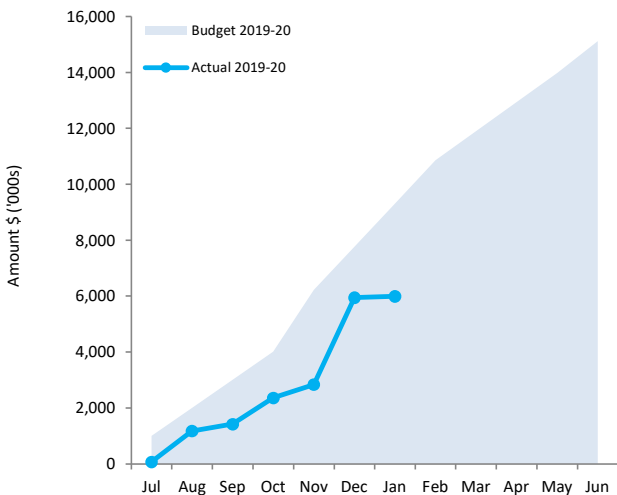
OPERATING REVENUE



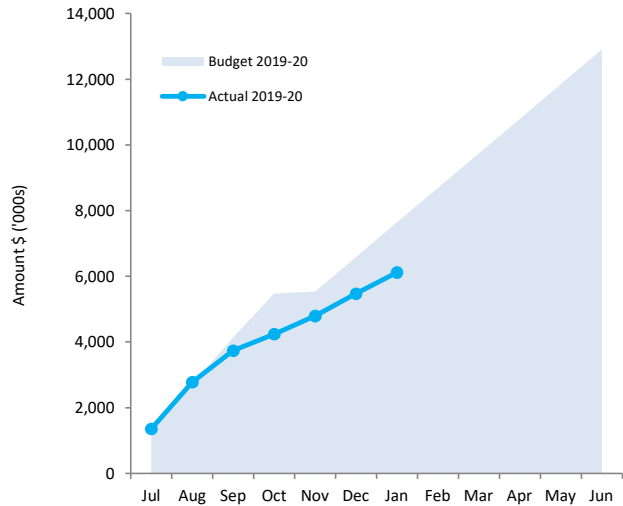
OPERATING EXPENSES



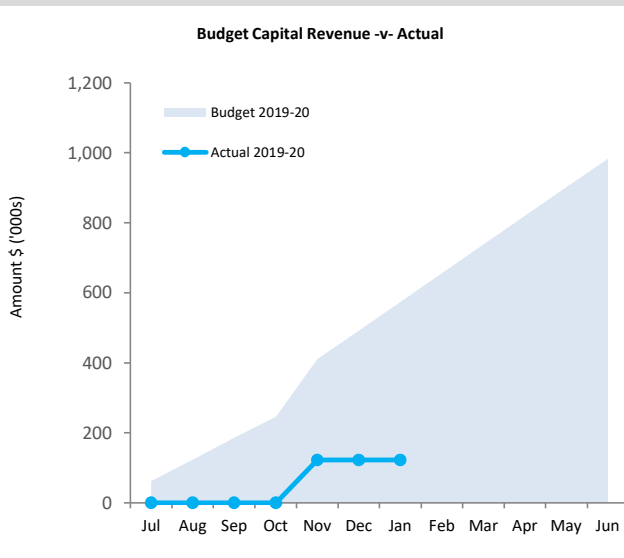
Budget Operating Revenues -v- Actual



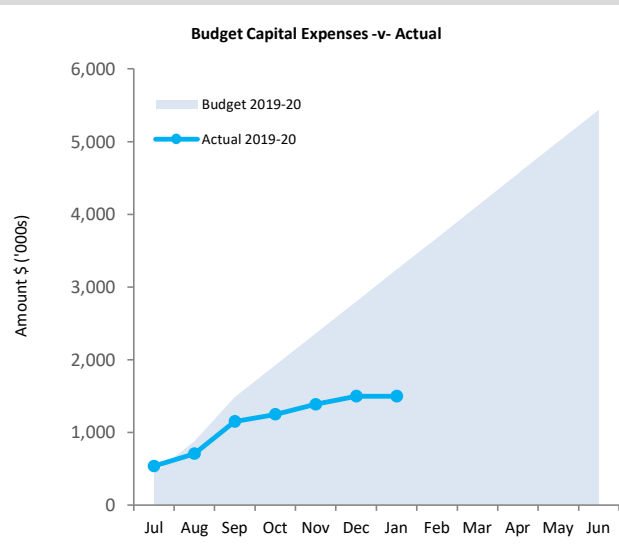
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JANUARY 2020**

STATUTORY REPORTING PROGRAMS

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

	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide the decision-making framework to facilitate allocation of scarce resources.</p>	<p>Administration and operation of facilities and services to members of Council. Other costs that relate to the task of assisting elected members and electors on matters which do not concern specific council services.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision of various by-laws, fire prevention and animal control.</p>
<p>HEALTH</p> <p>To provide an operational framework for environmental and community health.</p>	<p>Monitor health control standards within the community, provide support and assistance with airstrips to enable all residents access to the Royal Flying Doctor for regular and emergency health services.</p>
<p>EDUCATION AND WELFARE</p> <p>To provide services to disadvantaged persons. The elderly, children and youth.</p>	<p>Support of education facilities within the Shire and of any external resources necessary to assist with the education programmes for all residents.</p>
<p>HOUSING</p> <p>To provide and maintain staff housing.</p>	<p>Provision and maintenance of staff housing.</p>
<p>COMMUNITY AMENITIES</p> <p>To provide services required by the community.</p>	<p>Maintain a refuse site for the settlement.</p>
<p>RECREATION AND CULTURE</p> <p>To establish and effectively manage infrastructure and resources which will help the social well being of the community.</p>	<p>Provide a library and museum and operation thereof. Maintain recreation centre, sports field, parks, gardens and other recreational facilities.</p>
<p>TRANSPORT</p> <p>To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, drainage works and traffic signs. Maintenance of the settlement air-strip.</p>
<p>ECONOMIC SERVICES</p> <p>To help promote the shire and its economic well being.</p>	<p>Building control, provision of power and water supplies. Supply and maintenance of television re-broadcasting installation. Provision of radio communication. Maintenance of caravan park. Vermin control and area promotion.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control Shire's overheads operating accounts.</p>	<p>Private works operation, plant repair and operation costs.</p>

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	4,681,340	4,681,340	4,562,188	(119,152)	(2.55%)	
Revenue from operating activities							
Governance		12,500	7,287	7,006	(281)	(3.86%)	
General purpose funding - general rates	6	464,044	0	0	0	0.00%	
General purpose funding - other		1,973,500	1,151,192	991,037	(160,155)	(13.91%)	▼
Law, order and public safety		12,700	7,399	7,074	(325)	(4.39%)	
Health		0	0	236	236	0.00%	
Housing		4,290	2,464	2,250	(214)	(8.69%)	
Recreation and culture		1,750	1,008	0	(1,008)	(100.00%)	
Transport		9,715,531	5,661,880	4,757,133	(904,747)	(15.98%)	▼
Economic services		252,000	146,993	177,667	30,674	20.87%	▲
Other property and services		88,000	51,331	47,726	(3,605)	(7.02%)	
		12,524,315	7,029,554	5,990,129	(1,039,425)		▼
Expenditure from operating activities							
Governance		(380,521)	(219,723)	(219,547)	176	0.08%	
General purpose funding		(24,000)	(14,000)	(12,388)	1,612	11.51%	
Law, order and public safety		(123,635)	(72,107)	(51,566)	20,541	28.49%	▲
Health		(25,680)	(14,959)	(10,277)	4,682	31.30%	
Housing		(12,882)	(7,405)	(14,319)	(6,914)	(93.37%)	
Community amenities		(84,385)	(61,647)	(30,606)	31,041	50.35%	▲
Recreation and culture		(342,983)	(199,969)	(205,066)	(5,097)	(2.55%)	
Transport		(13,994,178)	(8,203,778)	(4,946,992)	3,256,786	39.70%	▲
Economic services		(858,525)	(500,689)	(419,657)	81,032	16.18%	▲
Other property and services		(124,977)	(72,828)	(205,107)	(132,279)	(181.63%)	▼
		(15,971,766)	(9,367,105)	(6,115,525)	3,251,580		▲
Non-cash amounts excluded from operating activities	1(a)	3,174,643	1,791,601	1,888,294	96,693	5.40%	
Amount attributable to operating activities		(272,808)	(545,950)	1,762,898	2,308,848		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	13	738,950	431,046	122,462	(308,584)	(71.59%)	▼
Proceeds from disposal of assets	7	243,900	0	0	0	0.00%	
Purchase of property, plant and equipment	8	(5,436,225)	(3,239,652)	(1,499,098)	1,740,554	53.73%	▲
Amount attributable to investing activities		(4,453,375)	(2,808,606)	(1,376,636)	1,431,970		▲
Financing Activities							
Proceeds from new debentures	9	2,500,000	2,500,000	2,730,746	230,746	9.23%	
Transfer from reserves	10	2,624,002	0	0	0	0.00%	
Repayment of debentures	9	(4,050,525)	(4,050,525)	(4,281,501)	(230,976)	(5.70%)	
Transfer to reserves	10	(1,028,634)	(74,567)	(74,567)	0	0.00%	
Amount attributable to financing activities		44,843	(1,625,092)	(1,625,322)	(230)		
Closing funding surplus / (deficit)	1(c)	0	(298,308)	3,323,128			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$10,000 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 31 JANUARY 2020****NATURE OR TYPE DESCRIPTIONS****REVENUE****RATES**

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer 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 non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

GRANT REVENUE

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

Assets that were acquired for consideration that was less than fair value principally to enable the Shire to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significant less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation have not been recognised in revenue and expenditure as the fair value of the services cannot be reliably estimated and the services would not have been purchased if they had not been donated.

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.

EXPENSES**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

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

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

Loss on the disposal of fixed assets.

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, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	4,681,340	4,681,340	4,562,188	(119,152)	(2.55%)	
Revenue from operating activities							
Rates	6	464,044	0	0	0	0.00%	
Operating grants, subsidies and contributions	12	11,448,840	6,678,469	5,688,671	(989,798)	(14.82%)	▼
Fees and charges		261,750	152,663	171,099	18,436	12.08%	▲
Interest earnings		135,500	79,037	62,226	(16,811)	(21.27%)	▼
Other revenue		204,742	119,385	68,133	(51,252)	(42.93%)	▼
Profit on disposal of assets	7	9,439	0	0	0	0.00%	
		12,524,315	7,029,554	5,990,129	(1,039,425)		▼
Expenditure from operating activities							
Employee costs		(1,232,268)	(750,975)	(700,993)	49,982	6.66%	
Materials and contracts		(11,229,957)	(6,621,664)	(3,291,762)	3,329,902	50.29%	▲
Depreciation on non-current assets		(3,071,485)	(1,791,601)	(1,874,097)	(82,496)	(4.60%)	
Interest expenses		(12,500)	(7,287)	(19,922)	(12,635)	(173.39%)	▼
Insurance expenses		(157,376)	(91,749)	(149,272)	(57,523)	(62.70%)	▼
Other expenditure		(155,583)	(103,829)	(79,479)	24,350	23.45%	▲
Loss on disposal of assets	7	(112,597)	0	0	0	0.00%	
		(15,971,766)	(9,367,105)	(6,115,525)	3,251,580		▲
Non-cash amounts excluded from operating activities	1(a)	3,174,643	1,791,601	1,888,294	96,693	5.40%	
Amount attributable to operating activities		(272,808)	(545,950)	1,762,898	2,308,848		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	13	738,950	431,046	122,462	(308,584)	(71.59%)	▼
Proceeds from disposal of assets	7	243,900	0	0	0	0.00%	
Payments for property, plant and equipment	8	(5,436,225)	(3,239,652)	(1,499,098)	1,740,554	(53.73%)	▲
Amount attributable to investing activities		(4,453,375)	(2,808,606)	(1,376,636)	1,431,970		▲
Financing Activities							
Proceeds from new debentures	9	2,500,000	2,500,000	2,730,746	230,746	9.23%	
Transfer from reserves	10	2,624,002	0	0	0	0.00%	
Repayment of debentures	9	(4,050,525)	(4,050,525)	(4,281,501)	(230,976)	(5.70%)	
Transfer to reserves	10	(1,028,634)	(74,567)	(74,567)	0	0.00%	
Amount attributable to financing activities		44,843	(1,625,092)	(1,625,322)	(230)		
Closing funding surplus / (deficit)	1(c)	0	(298,308)	3,323,128			

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(9,439)	0	0
Movement in employee benefit provisions (non-current)		0	0	14,197
Add: Loss on asset disposals	7	112,597	0	0
Add: Depreciation on assets		3,071,485	1,791,601	1,874,097
Total non-cash items excluded from operating activities		3,174,643	1,791,601	1,888,294

(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 30-06-2019	This Time Last Year 31 January 2019	Year to Date 31 January 2020
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(7,303,108)	(5,652,953)	(7,377,675)
Add: Borrowings	9	1,550,526	537	(229)
Add: Provisions - employee	11	64,471	124,697	78,668
Total adjustments to net current assets		(5,688,111)	(5,527,719)	(7,299,236)

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

Cash and cash equivalents	2	8,024,201	10,070,122	1,589,631
Financial assets at amortised cost	2	1,500,000	0	8,801,726
Rates receivables	3	53,215	131,245	49,172
Receivables	3	820,372	215,868	56,482
Other current assets	4	2,451,931	140,164	516,279
Less: Current liabilities				
Payables	5	(984,423)	(2,661,792)	(312,487)
Borrowings	9	(1,550,526)	(537)	229
Provisions	11	(64,471)	(124,697)	(78,668)
Less: Total adjustments to net current assets	1(b)	(5,688,111)	(5,527,719)	(7,299,236)
Closing funding surplus / (deficit)		4,562,188	2,242,654	3,323,128

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	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Municipal cash at bank	Cash and cash equivalents	416,823	0	416,823	0	Westpac	0.05%	Nil
Muni short term investment	Cash and cash equivalents	1,186	0	1,186	0	Westpac	Variable	Nil
Murchison Oasis Roadhouse (Fuel ATM)	Cash and cash equivalents	8,345	0	8,345	0	Westpac	Nil	Nil
CSIRO Road account bank (Muni)	Cash and cash equivalents	87,327	0	87,327	0	Westpac	0.10%	Nil
Reserve Funds	Cash and cash equivalents	0	575,950	575,950	0	Westpac	0.10%	Nil
Murchison Community trust fund TD	Cash and cash equivalents	0	0	0	379,457	Westpac	1.48%	Feb-20
Trust cash at bank	Cash and cash equivalents	0	0	0	7,219	Westpac	Nil	Nil
Murchison community trust fund account	Cash and cash equivalents	0	0	0	29,623	Westpac	0.10%	Nil
Term Deposit 1423	Cash and cash equivalents	500,000	0	500,000	0	Westpac	0.83%	Feb-20
Term Deposit 8161	Financial assets at amortised cost	0	3,551,726	3,551,726	0	Westpac	1.43%	May-20
Term Deposit 9817	Financial assets at amortised cost	0	500,000	500,000	0	Westpac	1.44%	May-20
Term Deposit 1458	Financial assets at amortised cost	0	750,000	750,000	0	Westpac	1.43%	Apr-20
Term Deposit 1466	Financial assets at amortised cost	0	1,000,000	1,000,000	0	Westpac	1.57%	Mar-20
Term Deposit 1720	Financial assets at amortised cost	0	1,000,000	1,000,000	0	Westpac	N/A	Jun-20
Term Deposit 6810	Financial assets at amortised cost	1,000,000	0	1,000,000	0	Westpac	1.41%	Jul-20
Term Deposit 6829	Financial assets at amortised cost	1,000,000	0	1,000,000	0	Westpac	1.46%	May-20
Total		3,013,681	7,377,676	10,391,357	416,299			
Comprising								
Cash and cash equivalents		1,013,681	575,950	1,589,631	416,299			
Financial assets at amortised cost		2,000,000	6,801,726	8,801,726	0			
		3,013,681	7,377,676	10,391,357	416,299			

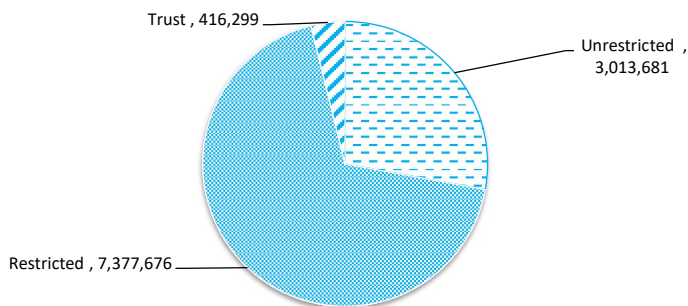
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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.



Total Cash	Unrestricted
\$10.39 M	\$3.01 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020

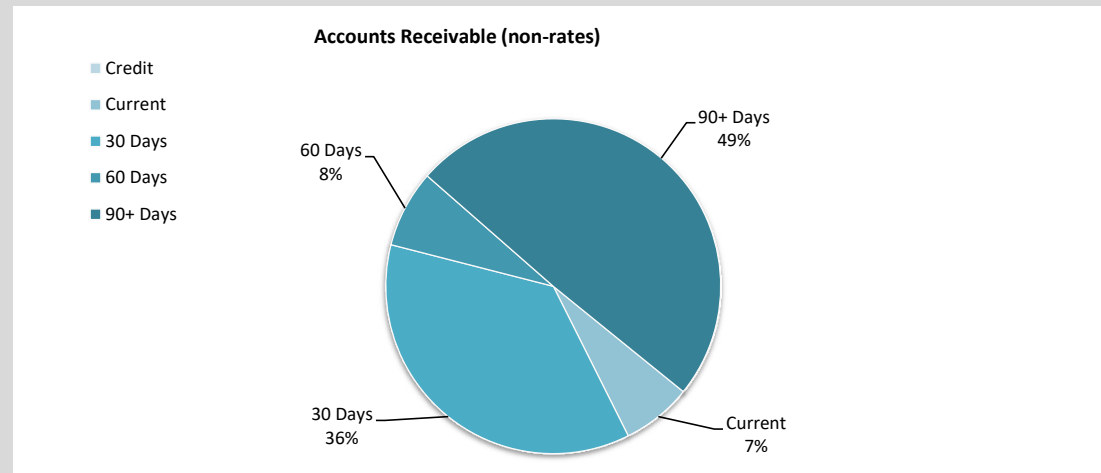
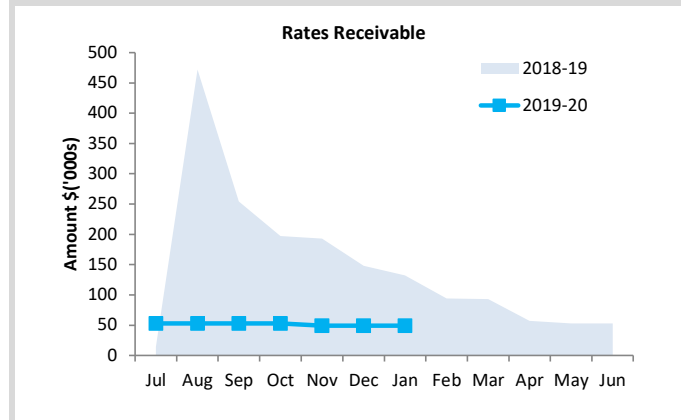
Rates receivable	30 June 2019	31 Jan 20
	\$	\$
Opening arrears previous years	4,666	53,215
Levied this year	458,510	0
Less - collections to date	(409,961)	(4,043)
Equals current outstanding	53,215	49,172
Net rates collectable	53,215	49,172
% Collected	88.5%	7.6%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	309	1,660	341	2,254	4,564
Percentage	0.0%	6.8%	36.4%	7.5%	49.4%	
Balance per trial balance						
Sundry receivable						4,564
GST receivable						51,918
Total receivables general outstanding						56,482

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 doubtful debts is raised when there is objective evidence that they will not be collectible.



Debtors Due
\$56,482
Over 30 Days
93%
Over 90 Days
49.4%

Collected	Rates Due
7.6%	\$49,172

	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 31 January 2020
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel, oil and materials on hand	98,542	38,259	(2,060)	134,741
Contract assets				
Contract assets	2,353,389	0	(1,971,851)	381,538
Total other current assets				516,279
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.

Contract assets

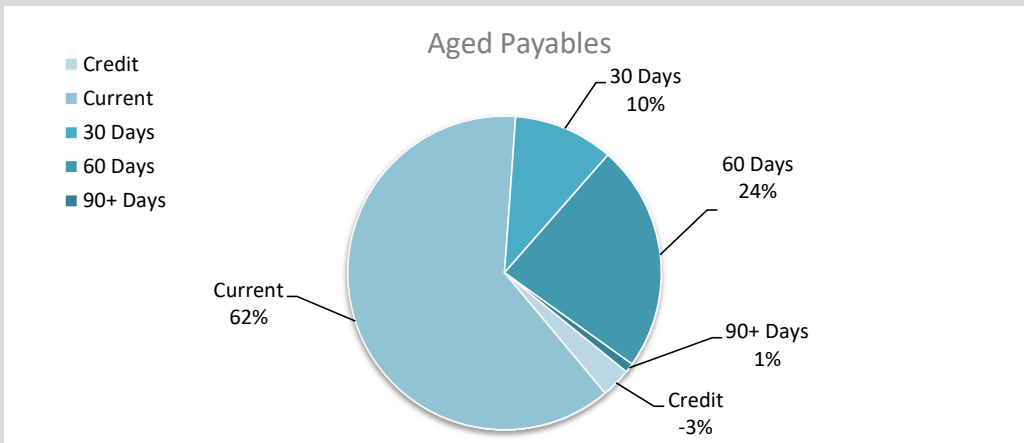
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(2,470)	49,875	8,268	18,772	762	75,208
Percentage	-3.3%	66.3%	11%	25%	1%	
Balance per trial balance						
Sundry creditors						75,208
Accrued salaries and wages						8,324
ATO liabilities						229,955
Trust imbalance						(790)
Emergency services levy						(5,152)
Accrued expenses						4,942
Total payables general outstanding						312,487

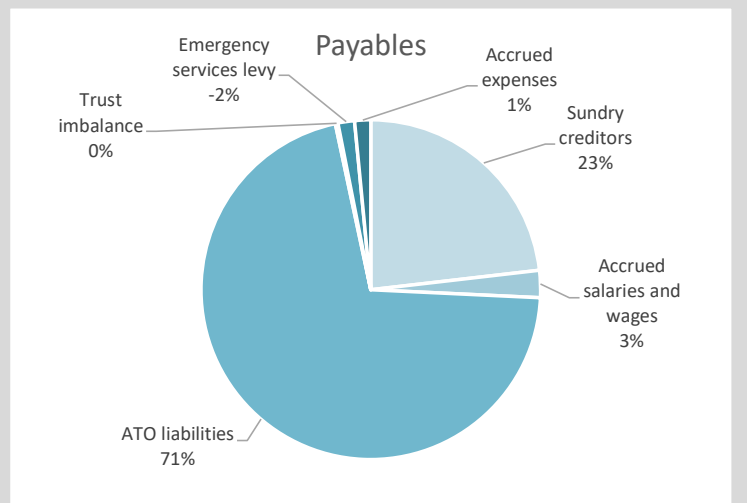
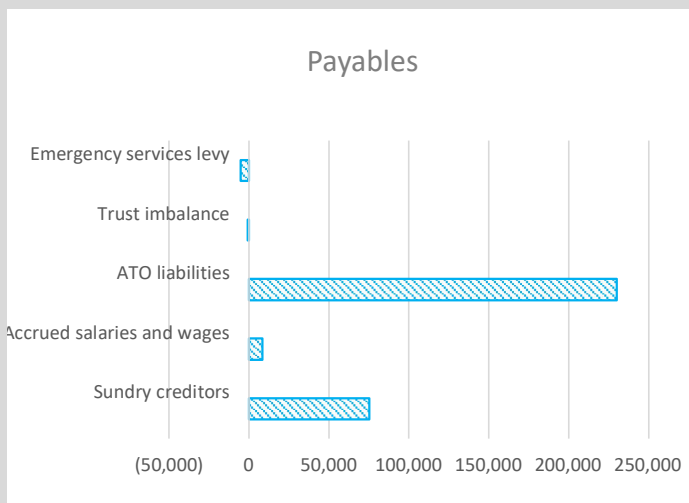
Amounts shown above include GST (where applicable)

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.



Creditors Due
\$312,487
Over 30 Days
37%
Over 90 Days
1%



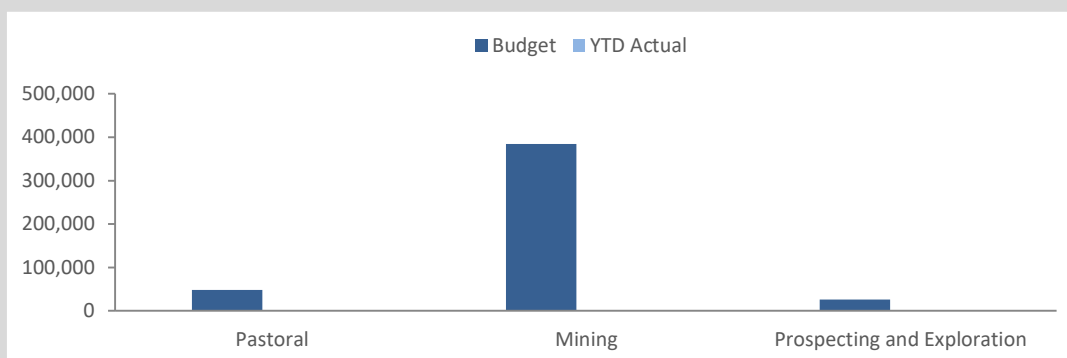
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020

General rate revenue

RATE TYPE	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
				\$	\$	\$	\$	\$	\$	\$	\$
Unimproved value											
Pastoral	0.032950	23	1,459,657	48,096	0	0	48,096	0	0	0	0
Mining	0.279400	11	1,375,054	384,190	0	0	384,190	0	0	0	0
Prospecting and Exploration	0.080150	25	321,413	25,761	27	0	25,788	0	0	0	0
Sub-Total		59	3,156,124	458,047	27	0	458,074	0	0	0	0
Minimum payment	Minimum \$										
Unimproved value											
Pastoral	320	6	13,263	1,920	0	0	1,920	0	0	0	0
Prospecting and Exploration	450	9	37,212	4,050	0	0	4,050	0	0	0	0
Sub-total		15	50,475	5,970	0	0	5,970	0	0	0	0
Total general rates							464,044				0

KEY INFORMATION

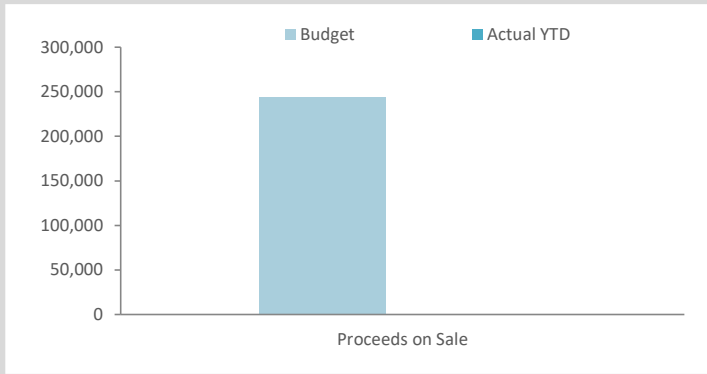
Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability 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.



General Rates		
Budget	YTD Actual	%
\$464,044	\$. M	0.00%

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Governance								
	Prado (Ex DCEO)	21,586	18,000	0	(3,586)	0	0	0	0
	Transport								
	Grader	180,174	120,900	0	(59,274)	0	0	0	0
	Volvo Wheel Loader	65,561	75,000	9,439	0	0	0	0	0
	Iveco Prime Mover	29,737	15,000	0	(14,737)	0	0	0	0
	Water Truck	50,000	15,000	0	(35,000)	0	0	0	0
		347,058	243,900	9,439	(112,597)	0	0	0	0

KEY INFORMATION



Proceeds on sale		
Annual Budget	YTD Actual	%
\$243,900	\$0	0%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020

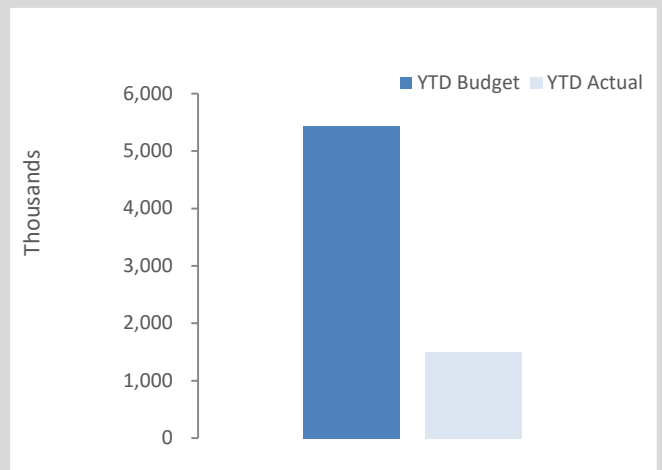
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings & Improvements	726,950	424,025	63,712	(360,313)
Other Buildings & Improvements	160,000	93,324	0	(93,324)
Furniture & Equipment	35,000	26,662	0	(26,662)
Plant & Equipment - Major	1,771,300	1,095,756	641,391	(454,365)
Roads	2,742,975	1,599,885	793,995	(805,890)
Capital Expenditure Totals	5,436,225	3,239,652	1,499,098	(1,740,554)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	738,950	431,046	122,462	(308,584)
Borrowings	2,500,000	2,500,000	2,730,746	230,746
Other (disposals & C/Fwd)	243,900	0	0	0
Cash backed reserves				
Plant Replacement	650,000	0	0	0
Building Reserve	252,479	0	0	0
Beringarra - Cue Road Reserve TD	895,000	0	0	0
Flood damage repairs	126,523	0	0	0
Murchison Settlement Facilities and Buildings Reserve	500,000	0	0	0
Road resealing Reserve	200,000	0	0	0
Contribution - operations	(670,627)	308,606	(1,354,110)	(1,662,716)
Capital funding total	5,436,225	3,239,652	1,499,098	(1,740,554)

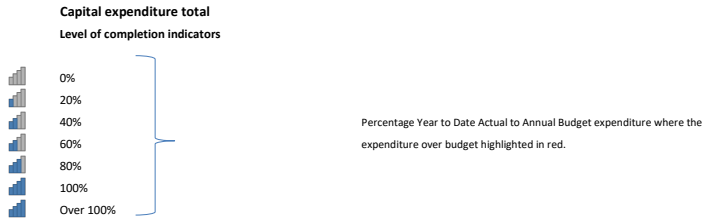
SIGNIFICANT ACCOUNTING POLICIES

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.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$5.44 M	\$1.5 M	28%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$738,950	\$122,462	17%



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

		Adopted			
Account Description		Current Budget	Year to Date Budget	Year to Date Actual	Variance (Under)/Over
Capital Expenditure					
Buildings & Improvements					
05103	Cap-Ex - Purchase Buildings & Improvements - Fire Prevention	53,950	31,465	50,753	19,288
09134	Cap-Ex - Buildings & Improvements - Staff Housing	562,000	327,824	12,959	(314,865)
10702	Cap-Ex - Purchase Buildings & Imp - Other Community Amenities	45,000	26,243	0	(26,243)
11302	Cap-Ex - Purchase Buildings & Imp - Other Recreation & Sport	16,000	9,331	0	(9,331)
14515	Cap Ex - Purchase Buildings & Improvements - Administration	50,000	29,162	0	(29,162)
Buildings & Improvements Total		726,950	424,025	63,712	(360,313)
Other Buildings & Improvements					
10770	Cap-Ex - Other Buildings & Imp - Other Community Amenities	80,000	46,662	0	(46,662)
13617	Cap-Ex - Other Buildings & Improvements - Other Economic Services	80,000	46,662	0	(46,662)
Other Buildings & Improvements Total		160,000	93,324	0	(93,324)
Furniture & Equipment					
14560	Cap-Ex - Aircondition Remainder of CEO House	15,000	15,000	0	(15,000)
14561	Cap-Ex - Purchase Furn & Equipment - Admin	20,000	11,662	0	(11,662)
Furniture & Equipment Total		35,000	26,662	0	(26,662)
Plant & Equipment - Major					
12302	Cap-Ex - Purchase Major Plant & Equipment - Road Plant Purchases	1,180,000	688,331	640,089	(48,242)
13616	Cap-Ex - Purchase Major Plant - Other Economic Services	441,300	257,425	1,302	(256,123)
13652	New kVA Generator	150,000	150,000	0	(150,000)
Plant & Equipment - Major Total		1,771,300	1,095,756	641,391	(454,365)
Roads					
12101	Cap-Ex - Roads Construction	1,090,470	636,006	173,346	(462,660)
12103	Cap-Ex - MRWA Project Construction	190,050	110,845	25,185	(85,660)
12104	Cap-Ex - Roads to Recovery Construction	568,743	331,716	252,962	(78,754)
12108	Cap-Ex - Grids	0	0	81	81
12112	Cap-Ex - Other funding - Road Construction	0	0	4,704	4,704
12180	Cap-Ex - Roads Construction - Road Contributions	893,712	521,318	337,717	(183,601)
Roads Total		2,742,975	1,599,885	793,995	(805,890)
Grand Total		5,436,225	3,239,652	1,499,098	(1,740,554)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020

FINANCING ACTIVITIES

NOTE 9

BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	1 July 2019	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport									
Purchase of road plant	18,416	0	0	546	900	17,870	17,516	307	500
Finance flood damage works	1,549,425	2,730,746	2,500,000	4,280,955	4,049,625	(784)	(200)	19,615	12,000
Total	1,567,841	2,730,746	2,500,000	4,281,501	4,050,525	17,086	17,316	19,922	12,500
Current borrowings	1,550,526					(229)			
Non-current borrowings	17,315					17,315			
	1,567,841					17,086			

All debenture repayments were financed by general purpose revenue.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

New borrowings 2019-20

Particulars	Amount Borrowed Actual	Amount Borrowed Budget	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	\$	\$						Actual	Budget	
Finance flood damage works	2,730,746	2,500,000	WATC	Creditline	1	19,615	0	(2,730,746)	(2,500,000)	0
	2,730,746	2,500,000				19,615		(2,730,746)	(2,500,000)	0

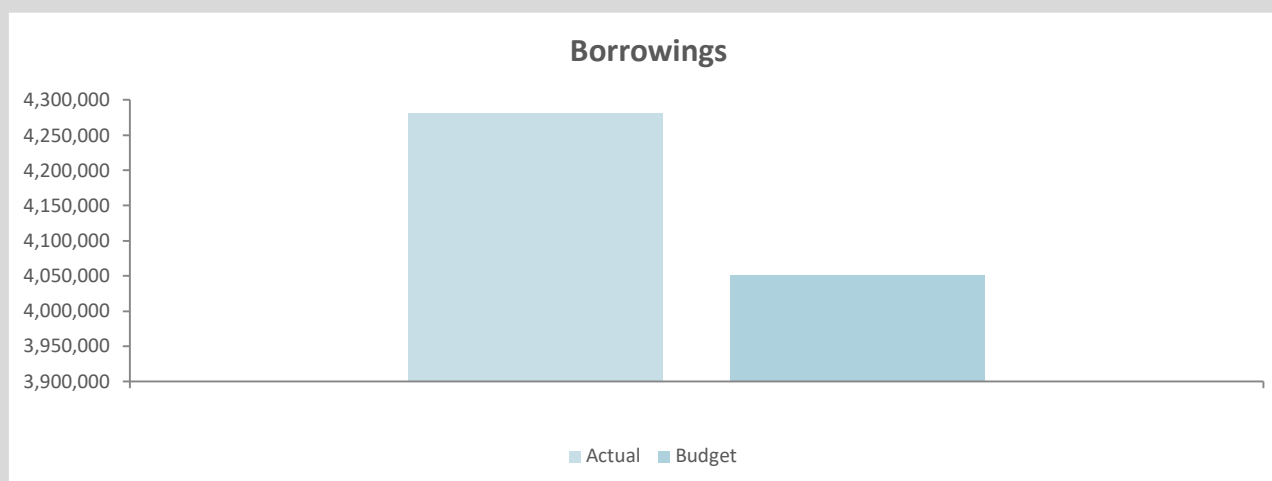
Unspent borrowings

Particulars	Date Borrowed	Unspent Balance 30-06-2019	Borrowed During Year	Expended During Year	Unspent Balance 31 Jan 20
		\$	\$	\$	\$
Loan 1 Dolly	2017-18	5,000	0	0	5,000
		5,000	0	0	5,000

The Shire has no unspent debenture funds as at 30th June 2019, nor is it expected to have unspent funds as at 30th June 2020.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal repayments

\$4,281,501

Interest earned

\$62,226

Interest expense

\$19,922

Reserves balance

\$7.38 M

Loans due

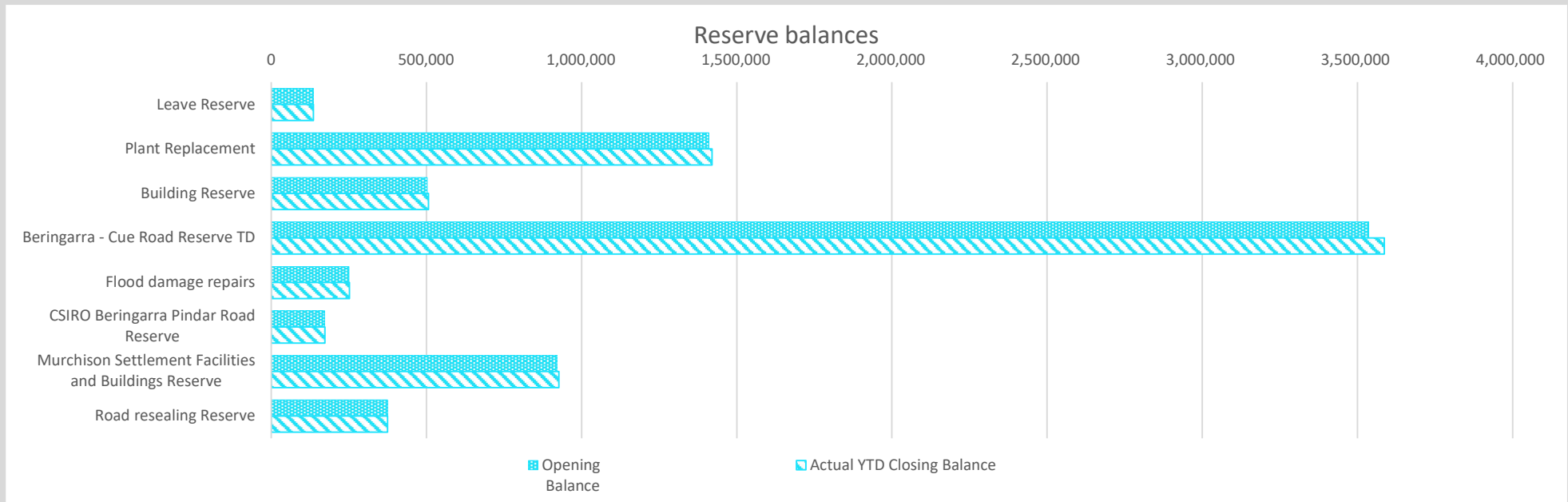
\$17,086

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	135,709	0	973	2,170	0	0	0	137,879	136,682
Plant Replacement	1,410,356	0	10,111	516,820	0	(650,000)	0	1,277,176	1,420,467
Building Reserve	502,893	0	3,606	0	0	(252,479)	0	250,414	506,499
Beringarra - Cue Road Reserve TD	3,536,484	0	50,249	34,750	0	(895,000)	0	2,676,234	3,586,733
Flood damage repairs	250,568	0	1,797	4,000	0	(126,523)	0	128,045	252,365
CSIRO Beringarra Pindar Road Reserve	171,673	0	1,231	2,740	0	0	0	174,413	172,904
Murchison Settlement Facilities and Buildings Reser	920,425	0	6,600	366,279	0	(500,000)	0	786,704	927,025
Road resealing Reserve	375,000	0	0	101,875	0	(200,000)	0	276,875	375,000
	7,303,108	0	74,567	1,028,634	0	(2,624,002)	0	5,707,740	7,377,675

KEY INFORMATION



Other current liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 January 2020
		\$	\$	\$	\$
Provisions					
Annual leave		37,459	14,197	0	51,656
Long service leave		27,012	0	0	27,012
Total Provisions		64,471	14,197	0	78,668
Total other current assets		64,471			78,668
Amounts shown above include GST (where applicable)					

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2020	Current Liability 31 Jan 2020	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grants Commission Grant Received - General	0	0	0	0	0	1,420,000	828,331	723,231
Grants Commission Grant Received- Roads	0	0	0	0	0	417,500	243,537	205,579
Law, order, public safety								
Income Relating to Fire Prevention	0	0	0	0	0	12,200	7,112	6,714
Transport								
Grant - MRWA Direct	0	0	0	0	0	215,253	125,559	215,253
Grant - Wandrra Flood Damage	0	0	0	0	0	9,382,887	5,473,349	4,537,388
	0	0	0	0	0	11,447,840	6,677,888	5,688,165
Operating contributions								
Transport								
Income Relating to Transport	0	0	0	0	0	1,000	581	506
	0	0	0	0	0	1,000	581	506
TOTALS	0	0	0	0	0	11,448,840	6,678,469	5,688,671

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 Jul 2019	Increase in Liability	Liability Reduction (As revenue)	Liability 31 Jan 2020	Current Liability 31 Jan 2020	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Law, order, public safety								
Grant Revenue - Fire Prevention	0	0	0	0	0	53,950	31,465	49,795
Transport								
Grant - MRWA Specific	0	0	0	0	0	120,000	70,000	72,667
Grant - Roads to Recovery	0	0	0	0	0	565,000	329,581	0
	0	0	0	0	0	738,950	431,046	122,462

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

**NOTE 14
TRUST FUND**

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

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2019	Received	Paid	31 Jan 2020
	\$	\$	\$	\$
Police licensing	18	6,500	(6,488)	30
Bonds	6,950	450	(1,000)	6,400
Nomination deposits	0	240	(240)	0
Murchison community fund	406,934	2,145	0	409,079
	413,902	9,335	(7,728)	415,509

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2020**

**NOTE 15
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 2019-20 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
General purpose funding - other	(160,155)	(13.91%)	▼ Timing	Rates issued late due to challenging staffing resources
Transport	(904,747)	(15.98%)	▼ Timing	MRWA Road Grant received February 2020. Roads to Recovery to be reviewed. Flood5 funding to be reconciled and Flood6 works not yet commenced
Economic services	30,674	20.87%	▲ Timing	Roadhouse fuel sales higher than budgeted. To be offset by fuel purchases
Expenditure from operating activities				
Law, order and public safety	20,541	28.49%	▲ Timing	Greater fire vehicle expense budgeted. To be reviewed
Community amenities	31,041	50.35%	▲ Timing	Review of accounts to be undertaken as part of budget review
Transport	3,256,786	39.70%	▲ Timing	Review of allocation of accounts to be undertaken as part of budget review
Economic services	81,032	16.18%	▲ Timing	Roadhouse fuel purchases higher than budgeted and offset by fuel sales
Other property and services	(132,279)	(181.63%)	▼ Timing	Overheads to be reviewed as part of budget review
Investing activities				
Non-operating grants, subsidies and contributions	(308,584)	(71.59%)	▼ Timing	Review to be undertaken as part of Budget Review
Capital acquisitions	1,740,554	53.73%	▲ Timing	Acquisitions made with no corresponding transfers as per Budget - to be reviewed

Statement of Financial Position
as at 31 JAN 2020

	2019/2020	2018/2019
CURRENT ASSETS		
Cash at Bank and On Hand	513,286.13	721,092.41
Rates Outstanding	49,171.73	53,215.45
Sundry Debtors	4,564.26	595,910.59
Gst Receivable	<150,036.42>	187,900.16
Self Supporting Loans - Clubs/Institutio		
Accrued Income/Payments In Advance	0.00	36,561.31
Fuel, Oil & Materials on Hand	117,585.73	98,542.09
Land Held For Resale - Current		
Cash on hand - Restricted - Reserve Fund	7,377,675.55	7,303,108.64
Cash on hand - Restricted - Other	0.00	0.00
TOTAL CURRENT ASSETS	7,912,246.98	8,996,330.65
CURRENT LIABILITIES		
Accrued Salaries & Wages	8,324.10	8,324.10
Income Received In Advance	0.00	0.00
Gst Payable	<15,644.17>	2,540.28
Payroll Creditors	43,608.75	34,897.75
Accrued Expenses	4,941.80	13,269.80
Loan Liability (Current)	<228.92>	1,550,525.82
Provision For Annual Leave	51,655.71	37,458.90
Provision For Long Service Leave (Currre	27,011.62	27,011.62
Sundry Creditors	70,057.11	925,391.58
Accrued Interest On Loans	0.00	0.00
Provision for Doubtful Debts	0.00	0.00
TOTAL CURRENT LIABILITIES	189,726.00	2,599,419.85
NET CURRENT ASSETS	7,722,520.98	6,396,910.80
NON-CURRENT ASSETS		
Rates Outstanding - Pensioners		
Loans Debtors - Clubs/Institutions (Non		
Non Current Debtors other than Rates or		
Land Held For Resale Non Current		
Land & Buildings	5,726,878.51	5,663,166.36
Accumulated Depreciation Land & Building	<539,376.06>	<423,777.32>
Furniture & Equipment	14,500.00	14,500.00
Accumulated Depreciation Furniture&Equip	<2,303.56>	<836.22>
Plant & Equipment - Major	3,598,554.94	2,957,163.91
Accumulated Depreciation Plant & Equip -	<567,850.79>	<341,351.80>
Plant & Equipment - Minor	122,030.00	122,030.00
Accumulated Depreciation Plant & Equip -	<18,746.63>	<11,153.93>
Works in Progress	6,535.48	6,535.48
Roads	89,473,966.03	88,679,971.41
Accumulated Depreciation Roads	<21,880,355.36>	<20,451,672.29>
Other Infrastructure	1,596,320.70	1,610,493.95
Accumulated Depreciation Infrastructure	<261,629.86>	<197,535.61>

Statement of Financial Position
as at 31 JAN 2020

	2019/2020	2018/2019
Drainage		
Accumulated Depreciation Drainage		
Parks & Ovals		
Accumulated Depreciation Parks &Ovals		
Bridges	4,110,515.25	4,096,342.00
Accumulated Depreciation Bridges	<183,773.61>	<153,612.22>
Disposal of Assets	0.00	0.00
TOTAL NON-CURRENT ASSETS	81,195,265.04	81,570,263.72
NON-CURRENT LIABILITIES		
Loan Liability (Non Current)	17,315.12	17,315.12
Provision For Long Service Leave (Non Cu)	32,881.76	32,881.76
TOTAL NON-CURRENT LIABILITIES	50,196.88	50,196.88
NET ASSETS	88,867,589.14	87,916,977.64
EQUITY		
Accumulated Surplus	25,723,428.94	27,487,824.34
Reserves Plant Replacement	1,410,355.95	975,370.16
Reserves Leave	135,708.93	181,982.69
Reserves Building	502,893.11	135,113.91
Reserves Berringarra-Cue Road	3,536,484.22	3,625,134.76
Reserves Beringarra-Pindar Road	0.00	0.00
Reserves Transaction Centre	0.00	6,329.24
Reserves Ballinyoo Bridge	0.00	46,114.71
Asset Revaluation Reserve	58,741,184.92	58,741,184.92
Rerserves CSIRO Beringarra Pindar Road	171,672.96	168,226.59
Reserves Flood Damage Repairs	250,567.82	69,144.65
Settlement Facilities and Buildings Rese	920,424.95	351,745.54
Road Sealing Reserve	375,000.00	0.00
TOTAL EQUITY	91,767,721.80	91,788,171.51

Statement of Financial Position
as at 31 JAN 2020

	2019/2020	2018/2019
OTHER UNDEFINED BALANCES		
Term Deposits	2,500,000.00	1,500,000.00
Non-Current Investments (Trust)	17,805.27	17,805.27
Contract Asset	381,537.39	2,353,388.60
Trust Liability	790.00	0.00
TOTAL OTHER UNDEFINED BALANCES	2,900,132.66	3,871,193.87

Operating Statement by Function / Activity
for the reporting period ended 31 JAN 2020

	Original Budget	2019/2020	2018/2019
OPERATING REVENUES			
General Purpose Funding	2,437,544.00	991,036.84	4,371,188.23
Governance	12,500.00	7,006.32	25,208.14
Law, Order & Public Safety	66,650.00	56,868.59	15,589.50
Health	0.00	236.00	0.00
Housing	4,290.00	2,250.00	3,765.00
Recreation & Culture	1,750.00	0.00	586.34
Transport	10,400,531.00	4,829,800.30	13,574,843.25
Economic Services	252,000.00	177,307.96	265,247.13
Other Property & Services	88,000.00	47,724.73	118,866.30
Total Operating Revenue	13,263,265.00	6,112,230.74	18,375,293.89
OPERATING EXPENSES			
General Purpose Funding	24,000.00	13,591.83	23,994.55
Governance	379,521.00	180,738.63	290,229.11
Law, Order & Public Safety	123,635.00	52,366.27	96,374.94
Health	25,680.00	10,276.66	19,643.43
Housing	6,742.84	0.00	0.00
Community Amenities	80,135.00	30,605.60	51,104.11
Recreation & Culture	336,133.00	206,667.52	285,104.20
Transport	13,724,178.00	4,964,561.69	16,858,167.55
Economic Services	828,055.00	422,864.40	781,023.97
Other Property & Services	84,977.00	251,007.85	125,641.62
Total Operating Expenditure	15,613,056.84	6,132,680.45	18,531,283.48
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<2,349,791.84>	<20,449.71>	<155,989.59>

Operating Statement
for the reporting period ended 31 JAN 2020

	Original Budget	2019/2020	2018/2019
Income Categories			
Rates	464,044.00	0.00	458,509.76
Operating Grants, Subsidies and Contribu	11,448,840.00	5,688,670.72	16,829,133.73
Reimbursements/Donations	204,242.00	70,748.28	124,460.05
Profit On Asset Disposal	9,439.00	0.00	6,171.13
Fees & Charges	261,750.00	170,739.46	275,972.81
Interest Earnings	135,500.00	62,226.32	189,603.51
Other Revenue	500.00	<2,615.63>	13,933.01
Non-Operating Grants, Subsidies and Cont	738,950.00	122,461.59	477,509.89
TOTAL Income Categories	13,263,265.00	6,112,230.74	18,375,293.89
Expenditure Categories			
Employee Costs	1,232,267.78	700,993.46	1,212,333.03
Materials & Contracts	11,931,075.04	3,676,915.57	14,771,484.89
Depreciation On Non-Current Assets	3,071,485.00	1,874,096.48	3,049,712.31
Interest Expenses	12,500.00	19,922.43	34,016.06
Insurance Expenses	157,376.00	149,271.52	141,862.37
Other Expenditure	155,583.00	79,479.40	114,118.75
Loss On Asset Disposal	112,597.00	0.00	59,617.31
Reallocation Codes Expenditure	<1,059,826.98>	<367,998.41>	<851,861.24>
TOTAL Expenditure Categories	15,613,056.84	6,132,680.45	18,531,283.48
Operating Deficit	2,349,791.84	20,449.71	155,989.59
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<2,349,791.84>	<20,449.71>	<155,989.59>

Prog	Programme Description	SP	Sub-Programme Description	COA	Job	Description	Original Budget	YTD Budget	L/Yr Budget	YTD Actual	Variance (\$)
03	General Purpose Funding	031	Rate Revenue	03100		Overhead Expenses - Rate Revenue	\$22,500.00	\$13,125.00	\$15,052.00	\$13,392.83	\$267.83
				03102		Valuation Expenses and Title Searches Expense	\$1,500.00	\$875.00	\$1,624.00	\$199.00	-\$676.00
				03103		General Rates Levied	-\$464,044.00	-\$270,690.00	-\$456,300.00	\$0.00	\$270,690.00
				03105		Penalty Interest Raised on Rates	-\$3,000.00	-\$1,750.00	-\$1,169.00	-\$341.47	\$1,408.53
				03109		Rates Administration Fee Received	-\$500.00	-\$287.00	-\$112.00	\$0.00	\$287.00
			Rate Revenue Total				-\$443,544.00	-\$258,727.00	-\$440,905.00	\$13,250.36	\$271,977.36
03	General Purpose Funding	032	Other General Purpose Funding	03201		Grants Commission Grant Received - General	-\$1,420,000.00	-\$828,331.00	-\$696,250.00	-\$723,231.50	\$105,099.50
				03202		Grants Commission Grant Received- Roads	-\$417,500.00	-\$243,537.00	-\$204,750.00	-\$205,579.00	\$37,958.00
				03204		Interest Received - Municipal	-\$42,000.00	-\$24,500.00	-\$23,331.00	-\$13,297.97	\$11,202.03
				03205		Other General Purpose funding received	\$0.00	\$0.00	\$0.00	-\$0.02	-\$0.02
				03206		Interest Received - Reserve - Op Inc	-\$90,000.00	-\$52,500.00	-\$43,753.00	-\$48,586.88	\$3,913.12
				03207		Interest Received - Other (Not Reserves) - Op Inc	-\$500.00	-\$287.00	-\$581.00	\$0.00	\$287.00
			Other General Purpose Funding Total				-\$1,970,000.00	-\$1,149,155.00	-\$968,665.00	-\$990,695.37	\$158,459.63
	General Purpose Funding Total						-\$2,413,544.00	-\$1,407,882.00	-\$1,409,570.00	-\$977,445.01	\$430,436.99
04	Governance	041	Members Of Council	04100		Members Travelling Expenses paid	\$22,000.00	\$12,831.00	\$16,813.00	\$9,530.91	-\$3,300.09
				04101		Members Conference Expenses	\$20,300.00	\$11,837.00	\$14,906.00	\$2,864.93	-\$8,972.07
				04102		Council Election Expenses	\$4,000.00	\$2,331.00	\$1,197.00	\$1,168.00	-\$1,163.00
				04103		President's Allowance paid	\$10,032.00	\$5,852.00	\$4,074.00	\$3,495.00	-\$2,357.00
				04104		Members Refreshments & Receptions Expense	\$9,000.00	\$5,243.00	\$4,420.00	\$1,932.01	-\$3,310.99
				04105		Members - Insurance	\$3,509.00	\$2,044.00	\$2,044.00	\$1,440.31	-\$603.69
				04106		Members - Subscriptions, Donations	\$15,000.00	\$9,331.00	\$8,749.00	\$31,350.00	\$22,019.00
				04107		Deputy President's Allowance paid	\$2,508.00	\$1,463.00	\$1,015.00	\$875.00	-\$588.00
				04108		Members Communications	\$8,000.00	\$4,662.00	\$4,665.00	\$3,203.75	-\$1,458.25
				04109		Members Sitting Fees Paid	\$60,543.00	\$35,315.00	\$32,666.00	\$26,745.00	-\$8,570.00
				04110		Civic Receptions Expense	\$10,000.00	\$5,831.00	\$2,919.00	\$327.84	-\$5,503.16
				04111		Training Expenses of Members	\$10,000.00	\$5,831.00	\$2,915.00	\$8,010.23	\$2,179.23
				04112		Maintenance - Council Chambers	\$6,760.00	\$3,934.00	\$3,815.00	\$0.00	-\$3,934.00
				04113		Overhead Expenses - Members	\$184,400.00	\$107,555.00	\$102,027.00	\$89,795.65	-\$17,759.35
				04117		Members IT Expenses	\$0.00	\$0.00	\$7,000.00	\$0.00	\$0.00
			Members Of Council Total				\$366,052.00	\$214,060.00	\$209,225.00	\$180,738.63	-\$33,321.37
04	Governance	145	Administration	14500		General Office and Administration Expenses	\$25,000.00	\$14,567.00	\$8,742.00	\$4,856.02	-\$9,710.98
				14501		Administration Office Maintenance	\$49,450.00	\$28,826.00	\$22,338.00	\$20,124.58	-\$8,701.42
				14501	OFFADM	Administration Office Maintenance	\$49,450.00	\$28,826.00	\$22,338.00	\$20,124.58	-\$8,701.42
				14502		Workers Compensation Premiums- Administration	\$12,000.00	\$7,000.00	\$9,200.00	\$9,690.00	\$2,690.00
				14503		IT Expense	\$70,000.00	\$40,824.00	\$46,665.00	\$51,374.70	\$10,550.70
				14504		Telecommunications - Admin	\$22,800.00	\$13,293.00	\$13,316.00	\$13,748.65	\$455.65
				14505		Travel & Accommodation - Admin	\$10,000.00	\$5,824.00	\$4,371.00	\$800.00	-\$5,024.00
				14506		Legal Expenses Administration	\$10,000.00	\$5,831.00	\$5,834.00	\$10,560.66	\$4,729.66
				14507		Training/Conference Expenses - Admin	\$15,000.00	\$8,750.00	\$8,749.00	\$4,604.65	-\$4,145.35
				14508		Printing & Stationery - Admin	\$12,500.00	\$7,287.00	\$8,749.00	\$5,289.30	-\$1,997.70
				14509		Fringe Benefits Tax - Admin	\$32,500.00	\$18,956.00	\$20,419.00	-\$2.00	-\$18,958.00
				14510		Depreciation - Admin	\$27,433.00	\$15,995.00	\$20,655.00	\$14,937.85	-\$1,057.15
				14511		Staff Uniform - Admin	\$2,000.00	\$1,162.00	\$1,162.00	\$1,111.06	-\$50.94
				14512		Income relating to Administration	-\$12,500.00	-\$7,287.00	-\$5,246.00	-\$7,006.32	\$280.68
				14517		Insurance - Administration	\$37,500.00	\$21,875.00	\$21,875.00	\$43,713.09	\$21,838.09
				14518		Salaries - Administration	\$416,332.00	\$242,858.00	\$245,028.00	\$183,293.23	-\$59,564.77
				14519		Staff Appointment Expenses	\$15,000.00	\$8,750.00	\$10,794.00	\$7,511.80	-\$1,238.20
				14520		Superannuation	\$60,368.00	\$35,210.00	\$33,835.00	\$28,749.87	-\$6,460.13
				14521		Audit Fees	\$50,000.00	\$29,162.00	\$29,169.00	\$1,300.00	-\$27,862.00
				14522		Consultancy Fees	\$110,000.00	\$64,162.00	\$70,008.00	\$61,748.59	-\$2,413.41
				14523		Remote Accounting Charges	\$37,500.00	\$21,875.00	\$23,336.00	\$34,800.00	\$12,925.00
				14524		Subscriptions	\$25,000.00	\$14,581.00	\$12,250.00	\$22,910.36	\$8,329.36
				14525		Loss on Sale of Assets - Admin Plant Purchaes	\$3,586.00	\$2,086.00	\$4,546.00	\$0.00	-\$2,086.00
				14550		Administration Allocated	-\$1,030,500.00	-\$601,125.00	-\$586,315.00	-\$521,122.41	\$80,002.59
			Administration Total				\$50,419.00	\$29,288.00	\$51,818.00	\$13,118.26	-\$16,169.74
	Governance Total						\$416,471.00	\$243,348.00	\$261,043.00	\$193,856.89	-\$49,491.11

Prog	Programme Description	SP	Sub-Programme Description	COA	Job	Description	Original Budget	YTD Budget	L/Yr Budget	YTD Actual	Variance (\$)
05	Law, Order & Public Safety	051	Fire Prevention	05100		Overhead Expenses - Fire Prevention	\$41,685.00	\$24,304.00	\$29,359.00	\$32,245.31	\$7,941.31
				05101		Insurance - Fire Prevention	\$3,950.00	\$2,303.00	\$2,019.00	\$4,192.80	\$1,889.80
				05102		Income Relating to Fire Prevention	-\$12,200.00	-\$7,112.00	-\$6,996.00	-\$6,714.00	\$398.00
				05105		Vehicle Expenses - Fire Prevention	\$39,000.00	\$22,750.00	\$26,831.00	\$266.67	-\$22,483.33
				05106		Equipment & Consumables - Fire Prevention	\$6,000.00	\$3,500.00	\$3,496.00	\$1,026.09	-\$2,473.91
				05121		Grant Revenue - Fire Prevention	-\$53,950.00	-\$31,465.00	\$0.00	-\$49,794.59	-\$18,329.59
			Fire Prevention Total				\$24,485.00	\$14,280.00	\$54,709.00	-\$18,777.72	-\$33,057.72
05	Law, Order & Public Safety	052	Animal Control	05200		Expenses Relating to Animal Control	\$18,000.00	\$10,500.00	\$11,080.00	\$8,334.22	-\$2,165.78
				05202		Dog Registration Fee Income	-\$500.00	-\$287.00	-\$581.00	-\$360.00	-\$73.00
			Animal Control Total				\$17,500.00	\$10,213.00	\$10,499.00	\$7,974.22	-\$2,238.78
05	Law, Order & Public Safety	053	Other Law, Order & Public Safety	05307		CESM Program Expenses	\$15,000.00	\$8,750.00	\$6,996.00	\$6,301.18	-\$2,448.82
				05308		AWARE Program Expenses	\$0.00	\$0.00	\$2,037.00	\$0.00	\$0.00
				05321		Revenue - Emergency Management	\$0.00	\$0.00	-\$2,037.00	\$0.00	\$0.00
			Other Law, Order & Public Safety Total				\$15,000.00	\$8,750.00	\$6,996.00	\$6,301.18	-\$2,448.82
	Law, Order & Public Safety Total						\$56,985.00	\$33,243.00	\$72,204.00	-\$4,502.32	-\$37,745.32
07	Health	074	Preventative Services - Administration & Inspection	07400		Expenses Relating to Preventative Services - Administration & Inspection	\$12,000.00	\$7,000.00	\$7,500.00	\$4,047.53	-\$2,952.47
				07401		Income Relating to Preventative Services - Administration & Inspection	\$0.00	\$0.00	\$0.00	-\$236.00	-\$236.00
				07404		Analytical Expenses	\$3,000.00	\$1,750.00	\$2,915.00	\$360.00	-\$1,390.00
			Preventative Services - Administration & Inspection Total				\$15,000.00	\$8,750.00	\$10,415.00	\$4,171.53	-\$4,578.47
07	Health	075	Preventative Services - Pest Control	07500		Expenses Relating to Preventative Services - Pest Control	\$925.00	\$525.00	\$518.00	\$512.73	-\$12.27
			Preventative Services - Pest Control Total				\$925.00	\$525.00	\$518.00	\$512.73	-\$12.27
07	Health	077	Other Health	07700		Medical Centre Expenses	\$500.00	\$287.00	\$854.00	\$363.97	\$76.97
				07701		Donation RFDS	\$3,000.00	\$1,750.00	\$3,496.00	\$3,000.00	\$1,250.00
				07702		Maintain Patient Transfer Vehicle	\$6,255.00	\$3,647.00	\$4,700.00	\$1,992.43	-\$1,654.57
			Other Health Total				\$9,755.00	\$5,684.00	\$9,050.00	\$5,356.40	-\$327.60
	Health Total						\$25,680.00	\$14,959.00	\$19,983.00	\$10,040.66	-\$4,918.34
09	Housing	091	Staff Housing	09101		Maintenance 2 Office Road (CEO)	\$33,260.00	\$22,973.00	\$8,616.00	\$43,420.47	\$20,447.47
				09101	M2OFF	Maintenance 2 Office Road (Ceo)	\$33,260.00	\$22,973.00	\$8,616.00	\$43,420.47	\$20,447.47
				09102		Maintenance 4A Kurara Way	\$14,712.00	\$8,575.00	\$10,160.00	\$2,599.23	-\$5,975.77
				09102	M4AKU	Maintenance 4A Kurara Way	\$14,712.00	\$8,575.00	\$10,160.00	\$2,599.23	-\$5,975.77
				09103		Maintenance 4B Kurara Way	\$14,722.00	\$8,582.00	\$7,822.00	\$2,845.80	-\$5,736.20
				09103	M4BKU	Maintenance 4B Kurara Way	\$14,722.00	\$8,582.00	\$7,822.00	\$2,845.80	-\$5,736.20
				09104		Maintenance 6 Kurara Way	\$15,188.37	\$8,848.00	\$7,822.00	\$4,201.24	-\$4,646.76
				09104	M6KU	Maintenance 6 Kurara Way	\$15,188.37	\$8,848.00	\$7,822.00	\$4,201.24	-\$4,646.76
				09105		Maintenance 8 Kurara Way	\$23,443.37	\$13,664.00	\$12,491.00	\$3,875.37	-\$9,788.63
				09105	M8KU	Maintenance 8 Kurara Way	\$23,443.37	\$13,664.00	\$12,491.00	\$3,875.37	-\$9,788.63
				09106		Maintenance 10A Kurara Way	\$20,473.37	\$11,935.00	\$7,822.00	\$2,889.35	-\$9,045.65
				09106	M10AKU	Maintenance 10A Kurara Way	\$20,473.37	\$11,935.00	\$7,822.00	\$2,889.35	-\$9,045.65
				09107		Maintenance 10B Kurara Way	\$20,473.37	\$11,935.00	\$7,822.00	\$12,851.48	\$916.48
				09107	M10BKU	Maintenance 10B Kurara Way	\$20,473.37	\$11,935.00	\$7,822.00	\$12,851.48	\$916.48
				09108		Maintenance 12A Kurara Way	\$15,443.37	\$8,995.00	\$16,869.00	\$2,589.84	-\$6,405.16
				09108	M12AKU	Maintenance 12A Kurara Way	\$15,443.37	\$8,995.00	\$16,869.00	\$2,589.84	-\$6,405.16
				09109		Maintenance 12B Kurara Way	\$27,573.37	\$16,072.00	\$7,822.00	\$3,316.53	-\$12,755.47
				09109	M12BKU	Maintenance 12B Kurara Way	\$27,573.37	\$16,072.00	\$7,822.00	\$3,316.53	-\$12,755.47
				09110		Maintenance 14 Mulga Cres	\$24,784.82	\$14,448.00	\$12,480.00	\$10,523.19	-\$3,924.81
				09110	M14MUL	Maintenance 14 Mulga Cres	\$24,784.82	\$14,448.00	\$12,480.00	\$10,523.19	-\$3,924.81
				09111		Maintenance 16 Mulga Cres	\$16,668.80	\$9,709.00	\$7,535.00	\$3,911.70	-\$5,797.30
				09111	M16MUL	Maintenance 16 Mulga Cres	\$16,668.80	\$9,709.00	\$7,535.00	\$3,911.70	-\$5,797.30
				09113		Staff House Costs Allocated to Works	-\$280,000.00	-\$163,331.00	-\$180,854.00	-\$128,999.80	\$34,331.20
				09114		Staff Housing Costs - Other Expenses	\$60,000.00	\$35,000.00	\$73,591.00	\$35,975.60	\$975.60
				09115		Staff Housing Costs - Insurance	\$0.00	\$0.00	\$7,000.00	\$0.00	\$0.00
				09121		Income 2 Office Road (CEO)	-\$390.00	-\$224.00	-\$224.00	-\$180.00	\$44.00
				09122		Income 4A Kurara Way	-\$390.00	-\$224.00	-\$224.00	-\$225.00	-\$1.00
				09123		Income 4B Kurara Way	-\$390.00	-\$224.00	-\$224.00	-\$195.00	\$29.00
				09124		Income 6 Kurara Way	-\$390.00	-\$224.00	-\$224.00	-\$225.00	-\$1.00
				09125		Income 8 Kurara Way	-\$390.00	-\$224.00	-\$224.00	-\$210.00	\$14.00
				09126		Income 10A Kurara Way	-\$390.00	-\$224.00	-\$224.00	-\$225.00	-\$1.00
				09127		Income 10B Kurara Way	-\$390.00	-\$224.00	-\$224.00	-\$225.00	-\$1.00
				09128		Income 12A Kurara Way	-\$390.00	-\$224.00	-\$224.00	-\$225.00	-\$1.00
				09129		Income 12B Kurara Way	-\$390.00	-\$224.00	-\$224.00	-\$225.00	-\$1.00

Prog	Programme Description	SP	Sub-Programme Description	COA	Job	Description	Original Budget	YTD Budget	L/Yr Budget	YTD Actual	Variance (\$)
				09130		Income 14 Mulga Cres	-\$390.00	-\$224.00	-\$224.00	-\$225.00	-\$1.00
				09131		Income 16 Mulga Cres	-\$390.00	-\$224.00	-\$224.00	-\$90.00	\$134.00
			Staff Housing Total				\$229,195.68	\$140,677.00	\$111,795.00	\$90,774.20	-\$49,902.80
	Housing Total						\$229,195.68	\$140,677.00	\$111,795.00	\$90,774.20	-\$49,902.80
10	Community Amenities	101	Sanitation - Household Refuse	10100		Expenses Relating to Sanitation - Household Refuse	\$15,460.00	\$9,016.00	\$8,659.00	\$11,049.31	\$2,033.31
				10100	MSANH	Expenses Relating To Sanitation - Household Refuse	\$15,460.00	\$9,016.00	\$8,659.00	\$11,049.31	\$2,033.31
				10103		Tip Maintenance Costs	\$6,050.00	\$3,521.00	\$3,108.00	\$0.00	-\$3,521.00
				10103	MTIP	Tip Maintenance	\$6,050.00	\$3,521.00	\$3,108.00	\$0.00	-\$3,521.00
			Sanitation - Household Refuse Total				\$43,020.00	\$25,074.00	\$23,534.00	\$22,098.62	-\$2,975.38
10	Community Amenities	103	Sewerage	10300		Overhead Expenses - Sewerage	\$3,000.00	\$1,750.00	\$2,915.00	\$0.00	-\$1,750.00
				10300	SEWER	Expenses Relating To Sewerage	\$3,000.00	\$1,750.00	\$2,915.00	\$0.00	-\$1,750.00
			Sewerage Total				\$6,000.00	\$3,500.00	\$5,830.00	\$0.00	-\$3,500.00
10	Community Amenities	105	Protection Of Environment	10500		Protection Of Environment - General expenses	\$3,250.00	\$4,347.00	\$4,207.00	\$13,131.15	\$8,784.15
				10500	MOSQ	Expenses Relating To Protection Of Environment	\$1,750.00	\$3,486.00	\$3,493.00	\$12,969.99	\$9,483.99
				10500	MSANO	Expenses Relating To Protection Of Environment	\$1,500.00	\$861.00	\$714.00	\$161.16	-\$699.84
				10510		Donation to CRBA	\$30,000.00	\$30,000.00	\$0.00	\$0.00	-\$30,000.00
			Protection Of Environment Total				\$36,500.00	\$38,694.00	\$8,414.00	\$26,262.30	-\$12,431.70
10	Community Amenities	106	Town Planning & Regional Development	10600		Expenses Relating to Town Planning & Regional Development	\$10,000.00	\$5,831.00	\$11,844.00	\$0.00	-\$5,831.00
			Town Planning & Regional Development Total				\$10,000.00	\$5,831.00	\$11,844.00	\$0.00	-\$5,831.00
10	Community Amenities	107	Other Community Amenities	10700		Expenses Relating to Other Community Amenities	\$5,200.00	\$3,024.00	\$3,094.00	\$3,025.33	\$1.33
				10704		Maintenance - Public Conveniences	\$1,500.00	\$861.00	\$574.00	\$2,346.53	\$1,485.53
				10704	MPTOIL	Maintenance - Public Conveniences (Near Roadhouse)	\$1,500.00	\$861.00	\$574.00	\$2,346.53	\$1,485.53
				10705		Maintenance - Cemetery	\$5,675.00	\$3,297.00	\$3,409.00	\$1,053.28	-\$2,243.72
				10705	MCEMET	Maintenance - Cemetery	\$5,675.00	\$3,297.00	\$3,409.00	\$1,053.28	-\$2,243.72
			Other Community Amenities Total				\$19,550.00	\$11,340.00	\$11,060.00	\$9,824.95	-\$1,515.05
	Community Amenities Total						\$115,070.00	\$84,439.00	\$60,682.00	\$58,185.87	-\$26,253.13
11	Recreation & Culture	113	Other Recreation & Sport	11300		Overhead Expenses - Other Recreation & Sport	\$76,000.00	\$44,317.00	\$57,581.00	\$45,545.89	\$1,228.89
				11301		Income Relating to Other Recreation & Sport	-\$750.00	-\$427.00	-\$518.00	\$0.00	\$427.00
				11304		Maintenance - Parks and Reserves	\$121,500.00	\$70,868.00	\$69,440.00	\$59,761.81	-\$11,106.19
				11304	MPARKS	Maintenance - Parks And Reserves	\$121,500.00	\$70,868.00	\$69,440.00	\$59,761.81	-\$11,106.19
				11305		Maintenance - Murchison Sports Club	\$27,551.00	\$21,882.00	\$15,073.00	\$42,801.85	\$20,919.85
				11305	MSPORT	Maintenance - Murchison Sports Club	\$27,551.00	\$21,882.00	\$15,073.00	\$42,801.85	\$20,919.85
				11306		Maintenance - Polocrosse fields	\$25,050.00	\$8,785.00	\$16,018.00	\$21,627.66	\$12,842.66
				11306	MPOLOC	Maintenance - Polocrosse Fields	\$25,050.00	\$8,785.00	\$16,018.00	\$21,627.66	\$12,842.66
				11307		Maintenance - Sports Toilet Block - Op Exp	\$6,220.00	\$3,619.00	\$2,582.00	\$2,989.73	-\$629.27
				11307	MSTOIL	Maintenance - Two Sports Toilet Blocks (Near Clubrooms And Between Fields)- Op Exp	\$6,220.00	\$3,619.00	\$2,582.00	\$2,989.73	-\$629.27
				11308		Insurance - Other Recreation & Sport	\$400.00	\$231.00	\$4,378.00	\$830.85	\$599.85
				11309		Arborist expenses - Parks and Reserves	\$12,500.00	\$7,287.00	\$8,749.00	\$184.00	-\$7,103.00
			Other Recreation & Sport Total				\$448,792.00	\$261,716.00	\$276,416.00	\$300,922.84	\$39,206.84
11	Recreation & Culture	114	Television And Rebroadcasting	11400		Expenses Relating to Television and Rebroadcasting	\$16,750.00	\$9,765.00	\$9,726.00	\$9,829.50	\$64.50
			Television And Rebroadcasting Total				\$16,750.00	\$9,765.00	\$9,726.00	\$9,829.50	\$64.50
11	Recreation & Culture	115	Libraries	11500		Expenses Relating to Libraries	\$1,700.00	\$980.00	\$924.00	\$1,240.00	\$260.00
			Libraries Total				\$1,700.00	\$980.00	\$924.00	\$1,240.00	\$260.00
11	Recreation & Culture	116	Other Culture	11600		Depreciation - Other Culture	\$23,500.00	\$13,699.00	\$11,962.00	\$10,641.45	-\$3,057.55
				11600	MOCULT	Expenses Relating To Other Culture	\$23,500.00	\$13,699.00	\$11,962.00	\$10,641.45	-\$3,057.55
				11601		Income Relating to Other Culture	-\$1,000.00	-\$581.00	-\$1,162.00	\$0.00	\$581.00
				11602		Maintenance - Museum	\$3,152.00	\$5,824.00	\$518.00	\$2,214.16	-\$3,609.84
				11602	MUSEUM	Maintenance - Museum	\$3,152.00	\$5,824.00	\$518.00	\$2,214.16	-\$3,609.84
				11604		Maintenance - Museum Cottage	\$11,810.00	\$6,881.00	\$7,822.00	\$9,000.62	\$2,119.62
				11604	MUCOTT	Maintenance - Museum Cottage	\$11,810.00	\$6,881.00	\$7,822.00	\$9,000.62	\$2,119.62
				11605		Expenses Relating to Other Culture	\$10,000.00	\$5,831.00	\$5,834.00	\$0.00	-\$5,831.00
				11610		Insurance - Museum	\$0.00	\$0.00	\$1,260.00	\$0.00	\$0.00
			Other Culture Total				\$85,924.00	\$58,058.00	\$46,536.00	\$43,712.46	-\$14,345.54
	Recreation & Culture Total						\$553,166.00	\$330,519.00	\$333,602.00	\$355,704.80	\$25,185.80

Prog	Programme Description	SP	Sub-Programme Description	COA	Job	Description	Original Budget	YTD Budget	L/Yr Budget	YTD Actual	Variance (\$)			
12	Transport	122	Streets, Roads, Bridges & Depot Maintenance	12200		Depreciation Expense - Streets, Roads, Bridges & Depot	\$2,430,371.00	\$1,417,703.00	\$1,347,556.00	\$1,476,263.19	\$58,560.19			
				12202		Street Lighting Maintenance - Op Exp	\$8,500.00	\$4,956.00	\$6,174.00	\$0.00	-\$4,956.00			
				12203		Maintenance - General	\$572,000.00	\$583,690.00	\$326,837.00	\$942,675.44	\$358,985.44			
				12203	R0001	Beringarra-Pindar Road	\$572,000.00	\$84,742.00	\$326,837.00	\$166,322.18	\$81,580.18			
				12203	R0002	Erong Road	\$0.00	\$16,688.00	\$0.00	\$0.00	-\$16,688.00			
				12203	R0003	Beringarra-Byro Road	\$0.00	\$23,835.00	\$0.00	\$10,614.48	-\$13,220.52			
				12203	R0004	Twin Peaks - Wooleen Road	\$0.00	\$11,921.00	\$0.00	\$2,596.15	-\$9,324.85			
				12203	R0005	Boolarly - Kalli Road	\$0.00	\$15,358.00	\$0.00	\$1,600.97	-\$13,757.03			
				12203	R0006	Byro - Woodleigh Road	\$0.00	\$0.00	\$0.00	\$396.14	\$396.14			
				12203	R0009	McNabb - Twin Peaks Road	\$0.00	\$0.00	\$0.00	\$2,988.35	\$2,988.35			
				12203	R0010	Coolcalalaya Road	\$0.00	\$9,268.00	\$0.00	\$1,671.59	-\$7,596.41			
				12203	R0011	Mileura - Nookawarra Road	\$0.00	\$13,244.00	\$0.00	\$2,912.67	-\$10,331.33			
				12203	R0013	Muggon Road	\$0.00	\$0.00	\$0.00	\$5,849.27	\$5,849.27			
				12203	R0016	Beringarra - Mt Gould Road	\$0.00	\$9,268.00	\$0.00	\$0.00	-\$9,268.00			
				12203	R0022	Innouendy Road	\$0.00	\$5,299.00	\$0.00	\$0.00	-\$5,299.00			
				12203	R0026	Meeberrie - Wooleen Road	\$0.00	\$7,945.00	\$0.00	\$6,462.68	-\$1,482.32			
				12203	R0027	Wooleen - Mt Wittenoom Road	\$0.00	\$0.00	\$0.00	\$396.14	\$396.14			
				12203	R0031	Beringarra - Cue Road	\$0.00	\$29,127.00	\$0.00	\$0.00	-\$29,127.00			
				12203	R0032	Boolarly - Wooleen Road	\$0.00	\$5,299.00	\$0.00	\$0.00	-\$5,299.00			
				12203	R0033	Cue - Kalli Road	\$0.00	\$5,831.00	\$0.00	\$806.35	-\$5,024.65			
				12203	R0035	Butchers Track	\$0.00	\$21,196.00	\$0.00	\$15,323.11	-\$5,872.89			
				12203	R0038	Mulga Crescent	\$0.00	\$525.00	\$0.00	\$387.04	-\$137.96			
				12203	R0042	Pinegrove - Yallalong Road	\$0.00	\$0.00	\$0.00	\$537.56	\$537.56			
				12203	R0043	Carnarvon - Mullewa Road	\$0.00	\$74,144.00	\$0.00	\$208,042.34	\$133,898.34			
				12203	R0052	Coolcalaya West Road - Special Repairs Damage By Others	\$0.00	\$100,000.00	\$0.00	\$119,165.33	\$19,165.33			
				12203	R0053	Carnarvon / Mullewa Road - Special Repairs Of Damage Caused By Others July 2019	\$0.00	\$150,000.00	\$0.00	\$381,482.04	\$231,482.04			
				12203	R0054	Carnarvon / Mullewa Road - Special Repairs Due To Csiro Project	\$0.00	\$0.00	\$0.00	\$15,121.05	\$15,121.05			
				12204		Maintenance - Depot	\$53,425.00	\$36,988.00	\$36,167.00	\$48,362.06	\$11,374.06			
				12204	DEPOT	Depot Maintenance	\$53,425.00	\$36,988.00	\$36,167.00	\$48,362.06	\$11,374.06			
				12205		Maintenance - Heavy Road	\$155,000.00	\$90,412.00	\$0.00	\$0.00	-\$90,412.00			
				12205	RHM1	Beringarra-Pindar Road	\$145,000.00	\$84,581.00	\$0.00	\$0.00	-\$84,581.00			
				12205	RHM27	Wooleen - Mt Wittenoom Road	\$10,000.00	\$5,831.00	\$0.00	\$0.00	-\$5,831.00			
				12206		Traffic Signs Maintenance	\$15,000.00	\$8,750.00	\$8,750.00	\$0.00	-\$8,750.00			
				12206	TSIGNS	Traffic Signs Maintenance	\$15,000.00	\$8,750.00	\$8,750.00	\$0.00	-\$8,750.00			
				12207		Bridges Maintenance	\$6,000.00	\$3,500.00	\$6,125.00	\$5,762.85	\$2,262.85			
				12207	MBRIDG	Bridges Maintenance	\$6,000.00	\$3,500.00	\$6,125.00	\$5,762.85	\$2,262.85			
				12208		Rehab Gravel Pits	\$29,150.00	\$22,827.00	\$30,443.00	\$0.00	-\$22,827.00			
				12208	GPITS	Rehab Gravel Pits	\$29,150.00	\$22,827.00	\$30,443.00	\$0.00	-\$22,827.00			
				12209		Maintenance - CSIRO Beringarra-Pindar Road	\$87,500.00	\$51,037.00	\$58,331.00	\$0.00	-\$51,037.00			
				12209	MCSIRO	Maintenance - Csiro Beringarra-Pindar Road	\$87,500.00	\$51,037.00	\$58,331.00	\$0.00	-\$51,037.00			
				12210		Bunding of Old Roads	\$80,000.00	\$46,662.00	\$43,750.00	\$69,500.00	\$22,838.00			
				12210	ORBUND	Bunding Of Old Roads	\$80,000.00	\$46,662.00	\$43,750.00	\$69,500.00	\$22,838.00			
				12212		Grant - MRWA Direct	-\$215,253.00	-\$125,559.00	-\$201,814.00	-\$215,253.00	-\$89,694.00			
				12213		Grant - MRWA Specific	-\$120,000.00	-\$70,000.00	-\$70,008.00	-\$72,667.00	-\$2,667.00			
				12216		Grant - Roads to Recovery	-\$565,000.00	-\$329,581.00	-\$154,911.00	\$0.00	\$329,581.00			
				12219		Grant - Wandrra Flood Damage	-\$9,382,887.00	-\$5,473,349.00	-\$3,000,000.00	-\$4,537,387.61	\$935,961.39			
				12220		Income Relating to Transport	-\$1,000.00	-\$581.00	-\$287.00	-\$648.58	-\$67.58			
				12223		Maintenance/Improvements - Grids	\$46,370.00	\$27,034.00	\$28,147.00	\$77,274.52	\$50,240.52			
				12223	MGRIDS	Maintenance/Improvements Grids	\$46,370.00	\$27,034.00	\$28,147.00	\$77,274.52	\$50,240.52			
				12227		Loan Interest Payable	\$12,500.00	\$7,287.00	\$26,418.00	\$19,922.43	\$12,635.43			
				12228		Flood Damage January 2018	\$2,611,651.00	\$1,523,452.00	\$3,500,000.00	\$2,018,009.20	\$494,557.20			
				12228	FLOOD5	Flood Damage January 2018	\$2,611,651.00	\$1,523,452.00	\$3,500,000.00	\$2,018,009.20	\$494,557.20			
				12229		Flood Damage April 2019	\$7,000,000.00	\$4,083,331.00	\$0.00	\$37,716.11	-\$4,045,614.89			
				12229	FLOOD6	Flood Damage April 2019	\$7,000,000.00	\$4,083,331.00	\$0.00	\$37,716.11	-\$4,045,614.89			
				12239		Contribution Beringarra / Pindar Roads	-\$106,952.00	-\$62,391.00	\$0.00	-\$3,844.11	\$58,546.89			
				12241		Administration Expenses - Streets, Roads, Bridges & Depot	\$399,000.00	\$232,750.00	\$219,991.00	\$201,288.08	-\$31,461.92			
				Streets, Roads, Bridges & Depot Maintenance Total						\$13,771,471.00	\$8,556,601.00	\$6,250,219.00	\$3,266,273.76	-\$5,290,327.24

Prog	Programme Description	SP	Sub-Programme Description	COA	Job	Description	Original Budget	YTD Budget	L/Yr Budget	YTD Actual	Variance (\$)
12	Transport	123	Road Plant Purchases	12347		Loss on Sale of Assets - Rd Plant Purch - Op Exp	\$109,011.00	\$63,588.00	\$63,061.00	\$0.00	-\$63,588.00
				12367		Profit on Sale of Assets - Rd Plant Purch - Op Inc	-\$9,439.00	-\$9,439.00	-\$8,834.00	\$0.00	\$9,439.00
			Road Plant Purchases Total				\$99,572.00	\$54,149.00	\$57,227.00	\$0.00	-\$54,149.00
12	Transport	126	Aerodromes	12600		Expenses Relating to Aerodromes	\$0.00	\$0.00	\$3,206.00	\$0.00	\$0.00
				12604		Airport Maintenance	\$108,700.00	\$63,399.00	\$57,573.00	\$67,787.81	\$4,388.81
				12604	MAIRPT	Airport Maintenance	\$108,700.00	\$63,399.00	\$57,573.00	\$67,787.81	\$4,388.81
			Aerodromes Total				\$217,400.00	\$126,798.00	\$118,352.00	\$135,575.62	\$8,777.62
	Transport Total						\$14,088,443.00	\$8,737,548.00	\$6,425,798.00	\$3,401,849.38	-\$5,335,698.62
13	Economic Services	131	Rural Services	13101		Vermin Control	\$15,000.00	\$8,743.00	\$5,827.00	\$3,950.00	-\$4,793.00
				13102		Ammunition Expenditure	\$1,000.00	\$581.00	\$1,162.00	\$459.10	-\$121.90
				13105		Rural Services Income	-\$2,000.00	-\$1,162.00	-\$140.00	-\$833.90	\$328.10
			Rural Services Total				\$14,000.00	\$8,162.00	\$6,849.00	\$3,575.20	-\$4,586.80
13	Economic Services	132	Tourism & Area Promotion	13200		Expenses Relating to Tourism & Area Promotion	\$42,450.00	\$24,752.00	\$15,318.00	\$21,115.39	-\$3,636.61
			Tourism & Area Promotion Total				\$42,450.00	\$24,752.00	\$15,318.00	\$21,115.39	-\$3,636.61
13	Economic Services	136	Other Economic Services	13600		Expenses Relating to Other Economic Services	\$115,800.00	\$67,543.00	\$73,490.00	\$56,251.55	-\$11,291.45
				13601		Settlement Water Supply	\$21,580.00	\$17,479.00	\$7,661.00	\$15,130.14	-\$2,348.86
				13601	WATER	Settlement Water Supply	\$21,580.00	\$17,479.00	\$7,661.00	\$15,130.14	-\$2,348.86
				13602		Settlement Power Generation	\$187,950.00	\$122,479.00	\$109,953.00	\$42,690.85	-\$79,788.15
				13602	POWER	Settlement Power Generation	\$187,950.00	\$122,479.00	\$109,953.00	\$42,690.85	-\$79,788.15
				13603		Settlement Freight Service	\$95,175.00	\$55,503.00	\$48,964.00	\$50,306.58	-\$5,196.42
				13603	FREGHT	Settlement Freight Service	\$95,175.00	\$55,503.00	\$48,964.00	\$50,306.58	-\$5,196.42
				13604		Roadhouse Expenses	\$50,200.00	\$29,274.00	\$29,422.00	\$57,209.10	\$27,935.10
				13604	MRHEXP	Roadhouse Expenses	\$50,200.00	\$29,274.00	\$29,422.00	\$51,209.10	\$21,935.10
				13604	MRHRET	Roadhouse Retainer	\$0.00	\$0.00	\$0.00	\$6,000.00	\$6,000.00
				13605		Roadhouse Fuel Purchases	\$255,000.00	\$148,750.00	\$148,765.00	\$165,780.07	\$17,030.07
				13606		Roadhouse Retainer	\$13,000.00	\$7,581.00	\$7,580.00	\$500.00	-\$7,081.00
				13607		Income Relating to Other Economic Services	\$0.00	\$0.00	\$0.00	-\$8,574.45	-\$8,574.45
				13608		Roadhouse Fuel Sales	-\$250,000.00	-\$145,831.00	-\$151,684.00	-\$167,899.61	-\$22,068.61
				13640		Roadhouse - Housing Expenses	\$13,400.00	\$7,805.00	\$6,992.00	\$684.93	-\$7,120.07
				13640	RHM	Roadhouse Housing Maintenance	\$13,400.00	\$7,805.00	\$6,992.00	\$684.93	-\$7,120.07
				13648		Depreciation - Other Economic Services	\$17,500.00	\$10,199.00	\$15,515.00	\$8,786.69	-\$1,412.31
			Other Economic Services Total				\$887,910.00	\$553,322.00	\$499,650.00	\$386,887.45	-\$166,434.55
	Economic Services Total						\$944,360.00	\$586,236.00	\$521,817.00	\$411,578.04	-\$174,657.96
14	Other Property & Services	142	Public Works Overheads	14200		Plant Expenses Relating to Public Works Overheads	\$18,950.00	\$11,039.00	\$16,659.00	\$199.92	-\$10,839.08
				14201		Income Relating to Public Works Overheads	-\$3,000.00	-\$1,750.00	\$0.00	\$0.00	\$1,750.00
				14202		Sick Leave Expense	\$34,750.00	\$20,265.00	\$20,417.00	\$14,127.80	-\$6,137.20
				14203		Annual & Long Service Leave Works Expense	\$69,475.00	\$40,523.00	\$45,503.00	\$59,930.46	\$19,407.46
				14204		Protective Clothing - Outside Staff	\$2,500.00	\$1,456.00	\$1,162.00	\$1,387.00	-\$69.00
				14205		Depot Office - Works Salaries & Wages	\$40,000.00	\$46,669.00	\$21,751.00	\$42,171.38	-\$4,497.62
				14205	OFFWKS	Depot Office - Works Salaries & Wages	\$40,000.00	\$46,669.00	\$21,751.00	\$42,171.38	-\$4,497.62
				14206		Consultant Expenses - Works Program	\$25,000.00	\$14,581.00	\$0.00	\$0.00	-\$14,581.00
				14207		Overheads Allocated to Works	-\$983,850.00	-\$573,909.00	-\$603,383.00	-\$500,450.11	\$73,458.89
				14211		Camp Expenses	\$22,500.00	\$13,125.00	\$15,840.00	\$2,013.27	-\$11,111.73
				14212		Staff Training/Meetings/OSH	\$26,000.00	\$15,162.00	\$21,285.00	\$20,878.70	\$5,716.70
				14212	SMOHS	Staff Training/Meetings/Osh	\$26,000.00	\$15,162.00	\$21,285.00	\$20,489.61	\$5,327.61
				14213		TOIL - Works	\$500.00	\$287.00	\$287.00	\$2,799.23	\$2,512.23
				14214		Public Holidays - Works	\$48,362.00	\$28,210.00	\$32,085.00	\$11,588.10	-\$16,621.90
				14215		Admin Costs Allocated to Works	\$275,850.00	\$160,909.00	\$155,576.00	\$138,253.72	-\$22,655.28
				14216		Housing Costs Allocated to Works	\$265,000.00	\$154,581.00	\$180,854.00	\$128,999.80	-\$25,581.20
				14217		Superannuation - Public Works Overheads	\$130,960.00	\$76,391.00	\$82,838.00	\$64,299.14	-\$12,091.86
				14220		Insurance - Works	\$24,000.00	\$14,000.00	\$15,458.00	\$8,448.78	\$8,448.78
			Public Works Overheads Total				\$62,997.00	\$83,370.00	\$49,368.00	\$71,308.18	-\$12,061.82

Prog	Programme Description	SP	Sub-Programme Description	COA	Job	Description	Original Budget	YTD Budget	L/Yr Budget	YTD Actual	Variance (\$)
14	Other Property & Services	143	Plant Operation Costs	14221		Rebates and reimbursements - Plant	\$0.00	\$0.00	\$0.00	-\$272.73	-\$272.73
				14302		Insurance - Plant	\$33,000.00	\$19,250.00	\$18,373.00	\$28,922.21	\$9,672.21
				14303		Fuel & Oils	\$360,000.00	\$210,000.00	\$208,855.00	\$251,496.47	\$41,496.47
				14304		Tyres and Tubes	\$18,000.00	\$10,500.00	\$14,583.00	\$18,885.28	\$8,385.28
				14305		Parts & Repairs	\$198,800.00	\$115,948.00	\$142,745.00	\$77,974.22	-\$37,973.78
				14306		Internal Repair Wages	\$73,680.00	\$42,980.00	\$85,750.00	\$40,756.00	-\$2,224.00
				14307		Licences - Plant	\$6,500.00	\$3,787.00	\$3,146.00	\$4,040.85	\$253.85
				14308		Depreciation - Plant	\$335,000.00	\$195,412.00	\$244,905.00	\$199,502.39	\$4,090.39
				14309		Plant Operation Costs Allocated to Works	-\$948,000.00	-\$553,000.00	-\$624,238.00	-\$394,284.12	\$158,715.88
				14312		Plant Expenses - Tools & Minor Equipment	\$8,000.00	\$4,662.00	\$13,999.00	\$6,743.26	\$2,081.26
			Plant Operation Costs Total				\$84,980.00	\$49,539.00	\$108,118.00	\$233,763.83	\$184,224.83
14	Other Property & Services	144	Stock Fuels & Oils	14404		Diesel Fuel Rebate	-\$85,000.00	-\$49,581.00	-\$46,672.00	-\$47,452.00	\$2,129.00
			Stock Fuels & Oils Total				-\$85,000.00	-\$49,581.00	-\$46,672.00	-\$47,452.00	\$2,129.00
14	Other Property & Services	146	Salaries & Wages	14602		Gross Salaries & Wages	\$1,337,258.00	\$780,066.00	\$786,456.00	\$681,885.21	-\$98,180.79
				14603		Less Sal & Wages Allocated	-\$1,337,258.00	-\$780,066.00	-\$786,456.00	-\$673,561.11	\$106,504.89
			Salaries & Wages Total				\$0.00	\$0.00	\$0.00	\$8,324.10	\$8,324.10
	Other Property & Services Total						\$62,977.00	\$83,328.00	\$110,814.00	\$265,944.11	\$182,616.11
	Grand Total						\$14,078,803.68	\$8,846,415.00	\$6,508,168.00	\$3,805,986.62	-\$5,040,428.38

Options : Year 19/20, To Month 07, By Programmes

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
Division	GEN					
01	1301000	Municipal Cash at Bank 146584	011	631,386.06	-214,958.51	416,427.55
01	1301020	Muni Short Term Investment 346033	011	965.80	220.64	1,186.44
01	1301030	Murchison Oasis Roadhouse (Fuel ATM) Acct Bank (Muni) 345989	011	1,484.04	6,860.61	8,344.65
01	1301060	CSIRO Road Account Bank (Muni) 395513	011	87,256.51	70.98	87,327.49
01	1301070	Muni Cash - Term Deposits	011	1,500,000.00	1,000,000.00	2,500,000.00
01	1301100	Reserve Funds	011	7,303,108.64	74,566.91	7,377,675.55
01	1302000	Rates Debtors	011	52,966.98	-960.30	52,006.68
01	1302040	ESL Rates Debtors	011	724.00	0.00	724.00
01	1302050	Excess Rates Received	011	-475.53	-3,083.42	-3,558.95
01	1303000	Sundry Debtors	011	595,910.59	-591,346.33	4,564.26
01	1303020	Contract Asset - Grant not received	011	2,353,388.60	-1,971,851.21	381,537.39
01	1304000	GST Input (Asset)	011	187,900.16	-337,936.58	-150,036.42
01	1306010	Accrued Income	011	10,571.00	-10,571.00	0.00
01	1306020	Accrued Interest	011	25,990.31	-25,990.31	0.00
01	1311000	Stock on hand - Ammunition	011	3,548.85	0.00	3,548.85
01	1311010	Stock on hand - Fuel - Depot Tank	011	48,109.80	22,838.95	70,948.75
01	1311020	Stock on hand - Fuel - Construction tank	011	15,198.44	-11,903.19	3,295.25
01	1311030	Stock on hand - Fuel - Maintenance tank	011	6,578.55	-122.55	6,456.00
01	1311040	Stock on hand - Fuel - ULP Roadhouse	011	9,208.80	-2,060.08	7,148.72
01	1311050	Stock on hand - Fuel - Diesel Roadhouse	011	15,416.40	5,248.36	20,664.76
01	1311070	Stock on hand - Oils & Grease	011	0.00	5,042.15	5,042.15
01	1311080	Stock on hand - History Books	011	481.25	0.00	481.25
01	1401000	Sundry Creditors Control	012	-927,519.78	852,310.47	-75,209.31
01	1401010	FESA ESL Liability	012	-9,357.60	0.00	-9,357.60
01	1401020	ESL Payments to FESA	012	11,485.80	3,024.00	14,509.80
01	1403000	Accrued Wages	012	-8,324.10	0.00	-8,324.10
01	1405000	GST Output (Liability)	012	-2,540.28	18,230.95	15,690.67
01	1405010	Withholding Tax (No ABN Number Quoted) - Liability	012	0.00	-46.50	-46.50
01	1406010	PAYG Tax Witheld	012	-26,569.75	-17,039.00	-43,608.75
01	1406040	FBT Liability	012	-8,328.00	8,328.00	0.00
01	1407000	Accrued Expenses	012	-13,269.80	8,328.00	-4,941.80
01	1411000	Loan Treasury - WANDRRA Liability - Current	012	-1,549,425.20	1,550,208.97	783.77
01	1411010	Loan Liability - Current - Plant	012	-1,100.62	0.00	-1,100.62
01	1421000	Provision for Annual Leave	012	-37,458.90	-14,196.81	-51,655.71
01	1422000	Provision for Long Service Leave Current	012	-27,011.62	0.00	-27,011.62
01	1504000	Non-Current Investments	013	17,805.27	0.00	17,805.27
01	1521000	Buildings & Improvements	013	5,663,166.36	0.00	5,663,166.36
01	1522000	Accumulated Depreciation Buildings & Improvements	013	-423,777.32	-115,598.74	-539,376.06
01	1523000	Furniture & Equipment	013	14,500.00	0.00	14,500.00
01	1524000	Accumulated Depreciation Furniture&Equip	013	-836.22	-1,467.34	-2,303.56
01	1525000	Plant & Equipment - Major	013	2,957,163.91	0.00	2,957,163.91
01	1525100	Plant & Equipment - Minor	013	122,030.00	0.00	122,030.00
01	1526000	Accumulated Depreciation Plant & Equip - Major	013	-341,351.80	-226,498.99	-567,850.79
01	1526010	Accumulated Depreciation Plant & Equip - Minor	013	-11,153.93	-7,592.70	-18,746.63
01	1531000	Works in Progress	013	6,535.48	0.00	6,535.48
01	1541000	Roads	013	88,679,971.41	0.00	88,679,971.41
01	1542000	Accumulated Depreciation Roads	013	-20,451,672.29	-1,428,683.07	-21,880,355.36
01	1543000	Other Buildings & Improvements	013	1,614,125.97	0.00	1,614,125.97
01	1544000	Accumulated Depreciation Other Buildings & Improvements	013	-197,535.61	-64,094.25	-261,629.86
01	1549000	Bridges	013	4,110,515.25	0.00	4,110,515.25
01	1550000	Accumulated Depreciation Bridges	013	-153,612.22	-30,161.39	-183,773.61

Options : Year 19/20, To Month 07, By Programmes

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
01	1145460	Revenue Other Property & Services	013	-17,805.27	0.00	-17,805.27
01	1601000	Loan 1 Treasury - Dolly Liability - (Non Current)	014	-17,315.12	0.00	-17,315.12
01	1611000	Long Service Leave (Non Current)	014	-32,881.76	0.00	-32,881.76
01	1701000	Muni Accumulated Surplus	015	-25,743,878.65	0.00	-25,743,878.65
01	1710000	Asset Revaluation Reserve - Roads	015	-51,778,639.69	0.00	-51,778,639.69
01	1710010	Asset Revaluation Reserve - Land & Buildings	015	-5,397,025.76	0.00	-5,397,025.76
01	1710020	Asset Revaluation Reserve - Plant	015	-1,506,304.86	0.00	-1,506,304.86
01	1710040	Asset Revaluation Reserve - Bridges	015	-59,214.61	0.00	-59,214.61
01	1721000	Reserves Plant Replacement	015	-1,410,355.95	-10,111.21	-1,420,467.16
01	1722000	Reserves Leave	015	-135,708.93	-972.73	-136,681.66
01	1723000	Reserves Building	015	-502,893.11	-3,606.27	-506,499.38
01	1723500	Murchison Settlement Buildings & Facilities Reserve	015	-920,424.95	-6,599.75	-927,024.70
01	1724000	Reserve Term Deposit - Beringarra - Cue Road	015	-3,536,484.22	-50,249.44	-3,586,733.66
01	1728000	Reserve CSIRO Beringarra Pindar Road	015	-171,672.96	-1,230.46	-172,903.42
01	1729000	Reserve Flood Damage Repairs	015	-250,567.82	-1,797.05	-252,364.87
01	1731000	Road Sealing Reserve	015	-375,000.00	0.00	-375,000.00
Total	Balance Sheet			0.00	-1,595,450.19	-1,595,450.19
03	1031000	Overhead Expenses - Rate Revenue	031	0.00	13,392.83	13,392.83
03	1031020	Valuation Expenses and Title Searches Expense	031	0.00	199.00	199.00
03	1031050	Penalty Interest Raised on Rates	031	0.00	-341.47	-341.47
03	1032010	Grants Commission Grant Received - General	032	0.00	-723,231.50	-723,231.50
03	1032020	Grants Commission Grant Received- Roads	032	0.00	-205,579.00	-205,579.00
03	1032040	Interest Received - Municipal	032	0.00	-13,297.97	-13,297.97
03	1032050	Other General Purpose funding received	032	0.00	-0.02	-0.02
03	1032060	Interest Received - Reserve - Op Inc	032	0.00	-48,586.88	-48,586.88
Total	General Purpose Funding			0.00	-977,445.01	-977,445.01
04	1041000	Members Travelling Expenses paid	041	0.00	9,530.91	9,530.91
04	1041010	Members Conference Expenses	041	0.00	2,864.93	2,864.93
04	1041020	Council Election Expenses	041	0.00	1,168.00	1,168.00
04	1041030	President's Allowance paid	041	0.00	3,495.00	3,495.00
04	1041040	Members Refreshments & Receptions Expense	041	0.00	1,932.01	1,932.01
04	1041050	Members - Insurance	041	0.00	1,440.31	1,440.31
04	1041060	Members - Subscriptions, Donations	041	0.00	31,350.00	31,350.00
04	1041070	Deputy President's Allowance paid	041	0.00	875.00	875.00
04	1041080	Members Communications	041	0.00	3,203.75	3,203.75
04	1041090	Members Sitting Fees Paid	041	0.00	26,745.00	26,745.00
04	1041100	Civic Receptions Expense	041	0.00	327.84	327.84
04	1041110	Training Expenses of Members	041	0.00	8,010.23	8,010.23
04	1041130	Overhead Expenses - Members	041	0.00	89,795.65	89,795.65
04	1145000	General Office and Administration Expenses	145	0.00	4,856.02	4,856.02
04	1145010	Administration Office Maintenance	145	0.00	20,124.58	20,124.58
04	1145020	Workers Compensation Premiums- Administration	145	0.00	9,690.00	9,690.00
04	1145030	IT Expense	145	0.00	51,374.70	51,374.70
04	1145040	Telecommunications - Admin	145	0.00	13,748.65	13,748.65
04	1145050	Travel & Accommodation - Admin	145	0.00	800.00	800.00
04	1145060	Legal Expenses Administration	145	0.00	10,560.66	10,560.66
04	1145070	Training/Conference Expenses - Admin	145	0.00	4,604.65	4,604.65

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
04	1145080	Printing & Stationery - Admin	145	0.00	5,289.30	5,289.30
04	1145090	Fringe Benefits Tax - Admin	145	0.00	-2.00	-2.00
04	1145100	Depreciation - Admin	145	0.00	14,937.85	14,937.85
04	1145110	Staff Uniform - Admin	145	0.00	1,111.06	1,111.06
04	1145170	Insurance - Administration	145	0.00	43,713.09	43,713.09
04	1145180	Salaries - Administration	145	0.00	183,293.23	183,293.23
04	1145190	Staff Appointment Expenses	145	0.00	7,511.80	7,511.80
04	1145200	Superannuation	145	0.00	28,749.87	28,749.87
04	1145210	Audit Fees	145	0.00	1,300.00	1,300.00
04	1145220	Consultancy Fees	145	0.00	61,748.59	61,748.59
04	1145230	Remote Accounting Charges	145	0.00	34,800.00	34,800.00
04	1145240	Subscriptions	145	0.00	22,910.36	22,910.36
04	1145500	Administration Allocated	145	0.00	-521,122.41	-521,122.41
04	1145120	Income relating to Administration	145	0.00	-7,006.32	-7,006.32
04	1145510	Transfer to Reserves - Staff Leave Entitlements	145	0.00	972.73	972.73
Total	Governance			0.00	174,705.04	174,705.04
05	1051000	Overhead Expenses - Fire Prevention	051	0.00	32,245.31	32,245.31
05	1051010	Insurance - Fire Prevention	051	0.00	4,192.80	4,192.80
05	1051050	Vehicle Expenses - Fire Prevention	051	0.00	266.67	266.67
05	1051060	Equipment & Consumables - Fire Prevention	051	0.00	1,026.09	1,026.09
05	1051020	Income Relating to Fire Prevention	051	0.00	-6,714.00	-6,714.00
05	1051210	Grant Revenue - Fire Prevention	051	0.00	-49,794.59	-49,794.59
05	1051030	Cap-Ex - Purchase Buildings & Improvements - Fire Prevention	051	0.00	50,753.33	50,753.33
05	1052000	Expenses Relating to Animal Control	052	0.00	8,334.22	8,334.22
05	1052020	Dog Registration Fee Income	052	0.00	-360.00	-360.00
05	1053070	CESM Program Expenses	053	0.00	6,301.18	6,301.18
Total	Law, Order & Public Safety			0.00	46,251.01	46,251.01
07	1074000	Expenses Relating to Preventative Services - Administration & Inspection	074	0.00	4,047.53	4,047.53
07	1074040	Analytical Expenses	074	0.00	360.00	360.00
07	1074010	Income Relating to Preventative Services - Administration & Inspection	074	0.00	-236.00	-236.00
07	1075000	Expenses Relating to Preventative Services - Pest Control	075	0.00	512.73	512.73
07	1077000	Medical Centre Expenses	077	0.00	363.97	363.97
07	1077010	Donation RFDS	077	0.00	3,000.00	3,000.00
07	1077020	Maintain Patient Transfer Vehicle	077	0.00	1,992.43	1,992.43
Total	Health			0.00	10,040.66	10,040.66
09	1091010	Maintenance 2 Office Road (CEO)	091	0.00	43,420.47	43,420.47
09	1091020	Maintenance 4A Kurara Way	091	0.00	2,599.23	2,599.23
09	1091030	Maintenance 4B Kurara Way	091	0.00	2,845.80	2,845.80
09	1091040	Maintenance 6 Kurara Way	091	0.00	4,201.24	4,201.24
09	1091050	Maintenance 8 Kurara Way	091	0.00	3,875.37	3,875.37
09	1091060	Maintenance 10A Kurara Way	091	0.00	2,889.35	2,889.35
09	1091070	Maintenance 10B Kurara Way	091	0.00	12,851.48	12,851.48
09	1091080	Maintenance 12A Kurara Way	091	0.00	2,589.84	2,589.84
09	1091090	Maintenance 12B Kurara Way	091	0.00	3,316.53	3,316.53
09	1091100	Maintenance 14 Mulga Cres	091	0.00	10,523.19	10,523.19
09	1091110	Maintenance 16 Mulga Cres	091	0.00	3,911.70	3,911.70
09	1091130	Staff House Costs Allocated to Works	091	0.00	-128,999.80	-128,999.80

Options : Year 19/20, To Month 07, By Programmes

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
09	1091140	Staff Housing Costs - Other Expenses	091	0.00	35,975.60	35,975.60
09	1091210	Income 2 Office Road (CEO)	091	0.00	-180.00	-180.00
09	1091220	Income 4A Kurara Way	091	0.00	-225.00	-225.00
09	1091230	Income 4B Kurara Way	091	0.00	-195.00	-195.00
09	1091240	Income 6 Kurara Way	091	0.00	-225.00	-225.00
09	1091250	Income 8 Kurara Way	091	0.00	-210.00	-210.00
09	1091260	Income 10A Kurara Way	091	0.00	-225.00	-225.00
09	1091270	Income 10B Kurara Way	091	0.00	-225.00	-225.00
09	1091280	Income 12A Kurara Way	091	0.00	-225.00	-225.00
09	1091290	Income 12B Kurara Way	091	0.00	-225.00	-225.00
09	1091300	Income 14 Mulga Cres	091	0.00	-225.00	-225.00
09	1091310	Income 16 Mulga Cres	091	0.00	-90.00	-90.00
09	1091340	Cap-Ex - Buildings & Improvements - Staff Housing	091	0.00	12,958.82	12,958.82
09	1091510	Transfer to Reserves - Buildings	091	0.00	3,606.27	3,606.27
Total	Housing			0.00	14,315.09	14,315.09
10	1101000	Expenses Relating to Sanitation - Household Refuse	101	0.00	11,049.31	11,049.31
10	1105000	Protection Of Environment - General expenses	105	0.00	13,131.15	13,131.15
10	1107000	Expenses Relating to Other Community Amenities	107	0.00	3,025.33	3,025.33
10	1107040	Maintenance - Public Conveniences	107	0.00	2,346.53	2,346.53
10	1107050	Maintenance - Cemetery	107	0.00	1,053.28	1,053.28
Total	Community Amenities			0.00	30,605.60	30,605.60
11	1113000	Overhead Expenses - Other Recreation & Sport	113	0.00	45,545.89	45,545.89
11	1113040	Maintenance - Parks and Reserves	113	0.00	59,761.81	59,761.81
11	1113050	Maintenance - Murchison Sports Club	113	0.00	42,801.85	42,801.85
11	1113060	Maintenance - Polocrosse fields	113	0.00	21,627.66	21,627.66
11	1113070	Maintenance - Sports Toilet Block - Op Exp	113	0.00	2,989.73	2,989.73
11	1113080	Insurance - Other Recreation & Sport	113	0.00	830.85	830.85
11	1113090	Arborist expenses - Parks and Reserves	113	0.00	184.00	184.00
11	1114000	Expenses Relating to Television and Rebroadcasting	114	0.00	9,829.50	9,829.50
11	1115000	Expenses Relating to Libraries	115	0.00	1,240.00	1,240.00
11	1116000	Depreciation - Other Culture	116	0.00	10,641.45	10,641.45
11	1116020	Maintenance - Museum	116	0.00	2,214.16	2,214.16
11	1116040	Maintenance - Museum Cottage	116	0.00	9,000.62	9,000.62
Total	Recreation & Culture			0.00	206,667.52	206,667.52
12	1121010	Cap-Ex - Roads Construction	121	0.00	173,346.49	173,346.49
12	1121030	Cap-Ex - MRWA Project Construction	121	0.00	25,184.74	25,184.74
12	1121040	Cap-Ex - Roads to Recovery Construction	121	0.00	252,961.70	252,961.70
12	1121080	Cap-Ex - Grids	121	0.00	80.58	80.58
12	1121120	Cap-Ex - Other funding - Road Construction	121	0.00	4,704.00	4,704.00
12	1121510	Transfer to Reserves - Berringarra - Cue Road reinstatement	121	0.00	50,249.44	50,249.44
12	1121800	Cap-Ex - Roads Construction - Road Contributions	121	0.00	337,717.11	337,717.11
12	1122000	Depreciation Expense - Streets, Roads, Bridges & Depot	122	0.00	1,476,263.19	1,476,263.19
12	1122030	Maintenance - General	122	0.00	942,675.44	942,675.44
12	1122040	Maintenance - Depot	122	0.00	48,362.06	48,362.06

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
12	1122070	Bridges Maintenance	122	0.00	5,762.85	5,762.85
12	1122100	Bunding of old Roads	122	0.00	69,500.00	69,500.00
12	1122230	Maintenance/Improvements - Grids	122	0.00	77,274.52	77,274.52
12	1122270	Loan Interest Payable	122	0.00	19,922.43	19,922.43
12	1122280	Flood Damage January 2018	122	0.00	2,018,009.20	2,018,009.20
12	1122290	Flood Damage April 2019	122	0.00	37,716.11	37,716.11
12	1122410	Administration Expenses - Streets, Roads, Bridges & Depot	122	0.00	201,288.08	201,288.08
12	1122120	Grant - MRWA Direct	122	0.00	-215,253.00	-215,253.00
12	1122130	Grant - MRWA Specific	122	0.00	-72,667.00	-72,667.00
12	1122190	Grant - Wandrra Flood Damage	122	0.00	-4,537,387.61	-4,537,387.61
12	1122200	Income Relating to Transport	122	0.00	-648.58	-648.58
12	1122390	Contribution Beringarra / Pindar Roads	122	0.00	-3,844.11	-3,844.11
12	1122510	Transfer to Reserves - Flood Damage Repairs	122	0.00	1,797.05	1,797.05
12	1122520	Transfer to Reserves - Beringarra - Pindar Rd - CSIRO	122	0.00	1,230.46	1,230.46
12	1123020	Cap-Ex - Purchase Major Plant & Equipment - Road Plant Purchases	123	0.00	640,089.45	640,089.45
12	1123050	Transfer to Reserves - Plant Replacement	123	0.00	10,111.21	10,111.21
12	1123610	Cap-Ex - Principal repayment - Loan - Plant	123	0.00	545.77	545.77
12	1126040	Airport Maintenance	126	0.00	67,787.81	67,787.81
Total	Transport			0.00	1,632,779.39	1,632,779.39
13	1131010	Vermin Control	131	0.00	3,950.00	3,950.00
13	1131020	Ammunition Expenditure	131	0.00	459.10	459.10
13	1131050	Rural Services Income	131	0.00	-833.90	-833.90
13	1132000	Expenses Relating to Tourism & Area Promotion	132	0.00	21,115.39	21,115.39
13	1136000	Expenses Relating to Other Economic Services	136	0.00	56,251.55	56,251.55
13	1136010	Settlement Water Supply	136	0.00	15,130.14	15,130.14
13	1136020	Settlement Power Generation	136	0.00	42,690.85	42,690.85
13	1136030	Settlement Freight Service	136	0.00	50,306.58	50,306.58
13	1136040	Roadhouse Expenses	136	0.00	57,209.10	57,209.10
13	1136050	Roadhouse Fuel Purchases	136	0.00	165,780.07	165,780.07
13	1136060	Roadhouse Retainer	136	0.00	500.00	500.00
13	1136400	Roadhouse - Housing Expenses	136	0.00	684.93	684.93
13	1136480	Depreciation - Other Economic Services	136	0.00	8,786.69	8,786.69
13	1136070	Income Relating to Other Economic Services	136	0.00	-8,574.45	-8,574.45
13	1136080	Roadhouse Fuel Sales	136	0.00	-167,899.61	-167,899.61
13	1136120	Transfer to Reserves - Settlement Buildings and Facilities	136	0.00	6,599.75	6,599.75
13	1136160	Cap-Ex - Purchase Major Plant - Other Economic Services	136	0.00	1,301.58	1,301.58
Total	Economic Services			0.00	253,457.77	253,457.77
14	1142000	Plant Expenses Relating to Public Works Overheads	142	0.00	199.92	199.92
14	1142020	Sick Leave Expense	142	0.00	14,127.80	14,127.80
14	1142030	Annual & Long Service Leave Works Expense	142	0.00	59,930.46	59,930.46
14	1142040	Protective Clothing - Outside Staff	142	0.00	1,387.00	1,387.00
14	1142050	Depot Office - Works Salaries & Wages	142	0.00	42,171.38	42,171.38
14	1142070	Overheads Allocated to Works	142	0.00	-500,450.11	-500,450.11
14	1142110	Camp Expenses	142	0.00	2,013.27	2,013.27
14	1142120	Staff Training/Meetings/OSH	142	0.00	20,878.70	20,878.70
14	1142130	TOIL - Works	142	0.00	2,799.23	2,799.23

Options : Year 19/20, To Month 07, By Programmes

Prog	Account	Description	SubProg	Opening Bal	Movement	Balance
14	1142140	Public Holidays - Works	142	0.00	11,588.10	11,588.10
14	1142150	Admin Costs Allocated to Works	142	0.00	138,253.72	138,253.72
14	1142160	Housing Costs Allocated to Works	142	0.00	128,999.80	128,999.80
14	1142170	Superannuation - Public Works Overheads	142	0.00	64,299.14	64,299.14
14	1142200	Insurance - Works	142	0.00	22,448.78	22,448.78
14	1143020	Insurance - Plant	143	0.00	28,922.21	28,922.21
14	1143030	Fuel & Oils	143	0.00	251,496.47	251,496.47
14	1143040	Tyres and Tubes	143	0.00	18,885.28	18,885.28
14	1143050	Parts & Repairs	143	0.00	77,974.22	77,974.22
14	1143060	Internal Repair Wages	143	0.00	40,756.00	40,756.00
14	1143070	Licences - Plant	143	0.00	4,040.85	4,040.85
14	1143080	Depreciation - Plant	143	0.00	199,502.39	199,502.39
14	1143090	Plant Operation Costs Allocated to Works	143	0.00	-394,284.12	-394,284.12
14	1143120	Plant Expenses - Tools & Minor Equipment	143	0.00	6,743.26	6,743.26
14	1142210	Rebates and reimbursements - Plant	143	0.00	-272.73	-272.73
14	1144040	Diesel Fuel Rebate	144	0.00	-47,452.00	-47,452.00
14	1146020	Gross Salaries & Wages	146	0.00	681,885.21	681,885.21
14	1146030	Less Sal & Wages Allocated	146	0.00	-673,561.11	-673,561.11
Total	Other Property & Services			0.00	203,283.12	203,283.12
21	1210010	Trust Cash at Bank 146592	210	6,967.77	251.65	7,219.42
21	1210030	Murchison Community Trust Fund Account 384371	210	29,598.56	24.06	29,622.62
21	1210040	Murchison Community Fund Trust Term Deposit 466553	210	377,335.68	2,120.94	379,456.62
21	1210110	Trust Police Licensing - Payments	210	55,458.05	6,487.95	61,946.00
21	1210120	Trust Police Licensing - Receipts	210	-55,475.75	-6,499.60	-61,975.35
21	1210130	Trust BCITF Training Levy - Payments	210	676.10	0.00	676.10
21	1210140	Trust BCITF Training Levy - Receipts	210	-676.10	0.00	-676.10
21	1210150	Trust MSC Social Club - Payments	210	21,535.43	0.00	21,535.43
21	1210160	Trust MSC Social Club - Receipts	210	-21,535.43	0.00	-21,535.43
21	1210170	Trust Nomination Deposits - Payments	210	800.00	240.00	1,040.00
21	1210180	Trust Nomination Deposits - Receipts	210	-800.00	-240.00	-1,040.00
21	1210190	Trust Bonds - Payments	210	136,740.00	1,000.00	137,740.00
21	1210200	Trust Bonds - Receipts	210	-143,690.07	-450.00	-144,140.07
21	1210210	Trust Murchison Community Fund - Payments	210	55.00	0.00	55.00
21	1210220	Trust Murchison Community Fund - Receipts	210	-406,989.24	-2,145.00	-409,134.24
Total	Trust			0.00	790.00	790.00
Total for division	GEN			0.00	0.00	0.00
Grand Total				0.00	0.00	0.00

Term Deposits held by the Shire of Murchison

The following Term deposits are currently held as at 31 January 2020:

Municipal

Term Deposit	531423	\$500,000	0.83%	Maturity 06/02/2020
Term Deposit	246829	\$1,000,000	1.46%	Maturity 14/05/2020
Term Deposit	246810	\$1,000,000	1.41%	Maturity 14/04/2020

Trust - Crosslands Murchison Community Fund

Term Deposit	466553	\$381,369.50	1.48%	Maturity 25/02/2020
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Reserve

Term Deposit	468161 <i>(Beringarra Cue Road Reserve)</i>	\$3,537,548.37	1.43%	Maturity 21/05/2020
Term Deposit	529817	\$500,000	1.44%	Maturity 08/05/2020
Term Deposit	531458	\$750,000	1.43%	Maturity 28/04/2020
Term Deposit	531466	\$1,000,000	1.57%	Maturity 29/03/2020
Term Deposit	011720	\$1,000,000	1.95%	Maturity 25/06/2020

**Refer to Attachment associated with Agenda Item 18.4.
Financial Statements Included in 2018/19 Annual Report**

SHIRE OF MURCHISON

FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2019

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COMMUNITY VISION

Working together to preserve the unique character of the Shire, supporting diverse and sustainable lifestyle and economic opportunities.

Principal place of business:
Murchison Settlement
Carnarvon - Mullewa Road
Western Australia

Shire of Murchison.

Logo and Brand Development.

Proof 6 - 21st January 2020

- Concept 13
- Consolidated Overview

Considerations

Where the logo will be used:

1. Signage.
2. Email Signatures.
3. Staff Uniforms.
4. Business Cards & Letterheads.
5. Website.
6. Heavy Road Machinery.
7. Murchison Monologue.
8. License Plates

Tagline:

*'Ancient Land
Under Brilliant Skies'*

This logo IS:

1. To Represent Shire/Local Government.
2. To Represent Shire residents and rate payers.

This logo is NOT:

1. A Tourism Association.

Feedback following Proof 5

Comments from Frances

1. The new design still resembles the Geotourism branding too much for my liking. Whilst I appreciate the benefits of the likeness, and the possibility that Geotourism still has a long way to go before it's considered a 'product', it makes me uneasy. Concept 11 depicted some of the features we identified in our community brain-storming day - rivers, mountains etc. The new logo doesn't really capture that. So whilst it's similar to geotourism, it was different enough to be unique.
2. I'm not in favour of the new blues, I'd prefer the blue in original concept 9/11. But if I have to preference one of the new concepts, it's the sunshine blue.
3. I'm also unsure why we are changing to 'Murchison Shire' rather than the official name of 'Shire of Murchison'. If there has been a background discussion and consensus on this, fair enough. I'll go with the majority.
4. My preference is for an uppercase graphic M rather than the lower case.
5. David's very first thought on seeing the dark blue and the stars was 'Is that Elephant Republican?' - just thought I'd give that feedback from another ratepayer.
6. I think I'd like to see more emphasis on working with concept 11 - which I don't see in these new designs.

Direction from Bill during meeting

1. Agreed, please add more details of river as in Concept 11.
2. Please provide option with night sky blue as is and daytime sky blue to match previous proofs - from concepts 9-11.
3. Executive decision was made to use 'Murchison Shire' for the logo.
4. Agreed.
5. Reference to an American political logo - please disregard concerns.
6. Agreed, please proceed with changes.

Additional comments

7. Switch out the pink tones for an olive green to reference the live foliage within the region.
8. We prefer the option without the moon, please keep the stars.

Concept 13

Concept 13 - Hero Logo



murchisonshire

Ancient land under brilliant skies

Concept 13 - Embroidery Mockup



Concept 13 - Layout Variations

PORTRAIT STACKED VERSION



LANDSCAPE LONG VERSION



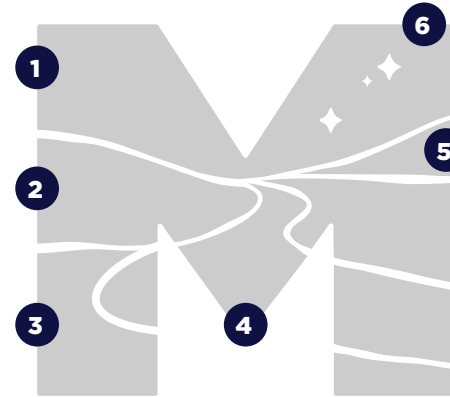
Concept 13 - What we've done



murchisonshire
Ancient land under brilliant skies

ILLUSTRATIONS

1. Nights Sky
2. Green Foliage
3. Red Rocks
4. Murchison River
5. Low Clouds
6. Brilliant Stars



TYPOGRAPHY

The strong, bold and confident typography that has been used for the key 'M' is accented with subtle rounded edges to give it a friendly feel.

Use of lowercase for 'murchison shire' was at the request of the client, to compliment existing tone of voice - friendly and approachable - and is consistent with communications already in circulation.

The tagline 'Ancient land under brilliant skies' in a hand stroked script lettering underlines the words 'murchison shire' adding strength to the name and complementing the hand drawn style of the illustration.

COLOURS

The colour palette is inspired and taken from the vibrant spectrum of colours experienced and seen within Murchison. Used tastefully within the 'M' to create a colourful landscape. We have also drawn inspiration from the mural located in the Murchison Sports Community Centre that was said to encapsulate the essence of the Shire.



Concept 13 - Alternative options for blue (as requested)



MIDNIGHT BLUE



DAYTIME BLUE





Concept 13 - License Plate Mockup



CONSOLIDATED OVERVIEW

Concept 1



Concept 2



Concept 3



Concept 6



Concept 4



Concept 7



Concept 5



Concept 8



Concept 9



18.2.1 - February 2020



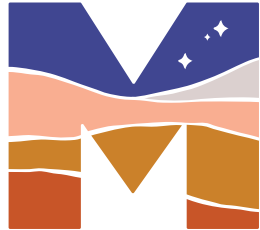
Concept 10



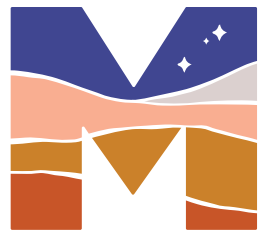
Concept 11



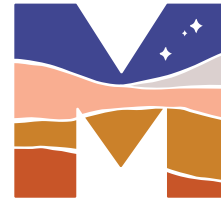
Concept 9 - Revised Options



MURCHISON
SHIRE



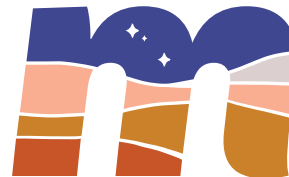
MURCHISON
Ancient land under brilliant skies



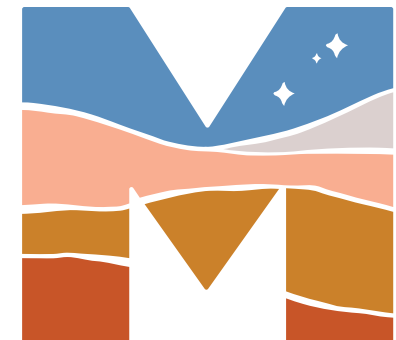
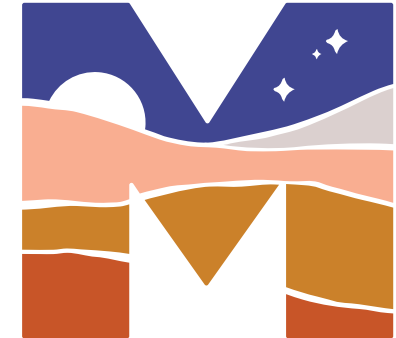
murchison
SHIRE



murchisonshire
Ancient land under brilliant skies



murchison
Ancient land under brilliant skies



Thank you.

We look forward to hearing your feedback at this stage.

State Council Agenda

4 March 2020



Agenda Items

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5. MATTERS FOR DECISION

5.1 National Redress Scheme – Future Participation of WA Local Governments (05-086-03-0004 KD)

By Kirstie Davis, Policy Manager Community

Recommendation

That State Council:

1. Acknowledge the State Government's decision to include the participation of Local Governments in the National Redress Scheme as part of the State's declaration;
2. Endorse the negotiation of a Memorandum of Understanding and Template Service Agreement with the State Government, and
3. Endorse by Flying Minute the Memorandum of Understanding prior to execution, in order to uphold requirements to respond within legislative timeframes.

Executive Summary

- The National Redress Scheme (the Scheme) commenced on 1 July 2018.
- The Department of Local Government, Sport and Cultural Industries has led an information and consultation process with the WA Local Government sector about the Scheme since January 2019.
- In July 2019 State Council endorsed, in principle, to participation by WA Local Government in the State's National Redress Scheme declaration emphasising the need for full financial coverage by the State Government.
- A significant advocacy outcome has been achieved with the State Government considering the sector's position and reaching a final position in December 2019 to endorse State Council's position, including the commitment to cover costs relating to redress payments to survivors.
- State Government agencies will again engage with Local Governments in early 2020, to inform of the:
 1. State Government's decision and the implications for the sector
 2. support to Local Government (financial and administrative) to be provided by the State, and
 3. considerations and actions needed to prepare for participation in the Scheme.
- State Government agencies will work with WALGA and all Local Governments over upcoming months to ensure that the necessary agreements, decisions, delegations, actions and preparations are in place to commence participation in the Scheme from 1 July 2020.

Attachments

[Timeline / Critical Actions \(WA Local Government Participation in the National Redress Scheme\).](#)
[Information Paper: 3 February 2020.](#)

Policy Implications

State Council endorsed in July 2019 that:

1. *WA Local Government participation in the State's National Redress Scheme declaration with full financial coverage by the State, be endorsed in principle, noting that further engagement with the sector will occur in the second half of 2019.*
2. *WALGA continue to promote awareness of the National Redress Scheme and note that Local Governments may wish to join the Scheme in the future to demonstrate a commitment to the victims of institutional child sexual abuse.*

RESOLUTION 66.5./2019 CARRIED

Background

WALGA acknowledges the substantial contribution of the Local Government sector to discuss and hold fast to a unified position on the National Redress Scheme. Furthermore the Association is thankful for the transparent and respectful negotiations with State Government and recognises the significant agreement that has been reached between State and Local Government that will benefit survivors in community.

Further, building on this successful outcome and to ensure a smooth transition Local Governments are requested to be mindful of the timelines and critical actions to prepare for participation in the National Redress Scheme.

The Royal Commission into Institutional Responses to Child Sexual Abuse (Royal Commission) Commission *Redress and Civil Litigation (September 2015) Report* recommended the establishment of a single national redress scheme to recognise the harm suffered by survivors of institutional child sexual abuse.

The State Government commenced participation in the Scheme on 1 January 2019. A decision was made at the time of joining the Scheme to exclude Local Governments from the State Government's declaration. This was to allow consultation to occur with the Local Government sector about the Scheme, and for fuller consideration to be given to the mechanisms by which the sector could best participate in the Scheme.

A Cabinet Sub-Committee of the State met in December 2019 and resolved to:

1. note the consultations undertaken to date with the Local Government sector about the National Redress Scheme
2. note the options for Local Government participation in the Scheme;
3. agree to Local Governments participating in the Scheme as State Government institutions, with the State Government covering payments to the survivor, and
4. agree to the DLGSC leading further negotiations with the Local Government sector regarding Local Government funding costs, other than payments to the survivor including counselling, legal and administrative costs.

Comment

An information paper was distributed to all Local Governments on 3 February 2020 in advance of WALGA Zone meetings to:

1. outline the State Government's decision
2. detail actions that that need to be undertaken by individual Local Governments to prepare for participation in the Scheme, and
3. detail considerations, requirements and obligations for individual Local Governments to comply with when participating in the Scheme.

The State Government will work with WALGA to draft a:

1. Memorandum of Understanding (MOU) - The MOU will capture the overall principles of Western Australian Local Governments participating in the Scheme as State Government institutions and being part of the State's declaration as a necessary document to capture the Local Government sector's best interests.
2. Template Service Agreement – that will be executed on an 'as needed' basis between State Government and an individual Local Government, if a redress application is received.

The Department of Local Government, Sport and Cultural Industries (DLGSC) and the Department of Justice will work with WALGA / Local Government Professionals and all Local Governments to prepare for participation in the Scheme including:

1. identifying appropriate staff to process requests for information
2. ensuring Local Governments have delegated authority to an officer to execute a service agreement with State Government if needed
3. ensuring Local Government have established appropriate processes and can fulfil Scheme obligations (particularly in terms of confidentiality, record keeping etc.), and

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4. gathering the necessary information from all individual Local Governments to commence participation in the Scheme.

This is a significant outcome for the Local Government sector and together with the State Government we will work together to ensure a consistent response for WA survivors accessing the Scheme.

5.2 Submission on Aboriginal Empowerment Strategy (05-032-03-0011 SM)

By Susie Moir, Policy Officer Community

Recommendation

That the submission to the Department of Premier and Cabinet in response to the Aboriginal Empowerment Strategy be endorsed.

Executive Summary

- WALGA has prepared a submission to the Department of Premier and Cabinet in response to the Discussion Paper '*A Path Forward: Developing the Western Australian Government's Aboriginal Empowerment Strategy*'.
- The Submission supports the development of an Aboriginal Empowerment Strategy to deliver a strategic foundation that enables the State Government to work more coherently as a whole, to work better with Aboriginal people, communities and organisations, Commonwealth and Local Governments, the private and philanthropic sectors and broader society, and which ensures transparency and accountability to the Western Australian community.
- The Submission advocates for:
 1. The inclusion of principles that specifically recognise the central importance of:
 - Acknowledging the impact of intergenerational trauma and shame and supporting Aboriginal peoples healing and wellbeing.
 - Fostering young Aboriginal peoples' positive aspirations for their future.
 - Education about Aboriginal culture for Aboriginal and non-Aboriginal people.
 - Truth telling.
 2. Involving Local Government in the design, development and implementation of State, regional and local action and implementation plans under the Strategy, recognising that the capacity, resources, staff levels and strategic priorities of all Local Governments are different.
 3. The clear articulation of the roles and responsibilities of all stakeholders, including Local Government, in the State, regional and local action and implementation plans.
 4. Alignment of the measurement and evaluation of the outcomes of the Strategy to a recognised outcomes measurement framework.
 5. Alignment of the Strategy with the Reconciliation Action Planning framework to support Local Governments to deliver outcomes that empower Aboriginal people.

Attachments

1. Submission in Response to A Path Forward: Developing the Western Australian Government's Aboriginal Empowerment Strategy.
2. Letter – City of Subiaco [here](#)
3. City of Wanneroo Submission Aboriginal Empowerment Strategy discussion paper [here](#)

Policy Implications

The Item and Recommendation are complementary to existing WALGA policy, for example supporting Local Government Reconciliation Action Planning, conservation and protection of Aboriginal heritage, and improving living conditions and governance in remote communities. Local Government supports *Aboriginal people, families and communities being empowered to live good lives and choose their own futures from a secure foundation*'.

Background

In December 2019 the State Government released the Discussion Paper '*A Path Forward: Developing the Western Australian Government's Aboriginal Empowerment Strategy*'. Aboriginal people, Local Government and a range of other stakeholders were invited to provide feedback on the Discussion Paper.

On 21 January 2020 the Department of Premier and Cabinet and WALGA conducted an information and feedback session for Local Government. A total of 40 representatives from 22 metropolitan, regional and remote Local Governments attended, in person or via webinar. This provided an opportunity for a diverse group of Local Government staff, CEO's and Elected Members from across Western Australia to provide feedback on the Discussion Paper and Strategy, and more broadly on the State Government's Aboriginal Affairs policies. This included a number of Aboriginal Local Government staff.

Additionally, three Local Governments (Shire of Gingin, City of Subiaco and City of Wanneroo) provided written feedback to WALGA for inclusion in the Submission.

WALGA has developed a Submission (attached) on behalf of the Local Government sector.

Comment

The Submission supports the development of an Aboriginal Empowerment Strategy as a tool to facilitate coordination across State Government as a whole, to assist it to work better with Aboriginal people, communities and organisations, Commonwealth and Local Governments, the private and philanthropic sectors and broader society, and which ensures transparency and accountability to the Western Australian community.

Supporting the State Government's proposal to develop an Aboriginal Empowerment Strategy aligns with the principles of the 2017 State – Local Government Partnership Agreement which recognises the commitment of the sectors to work together to improve communication, consultation and good governance, and improve outcomes for all Western Australians. The overall goal for the Strategy is '*Aboriginal people, families and communities being empowered to live good lives and choose their own futures from a secure foundation*'.

Supporting the development of an Aboriginal Empowerment Strategy by the State Government will benefit Local Government through the improvement of State Government processes; increased coordination between State Government, Local Government, Aboriginal people and community; local and regional place-based design and delivery of services and programs; enhanced local decision making; and, on a broader community level, improved health and wellbeing outcomes for Aboriginal people which benefits all Western Australians.

Submission in
response to
**A Path Forward: Developing
the Western Australian
Government's Aboriginal
Empowerment Strategy**

4 March 2020

Contact:

Susie Moir
Policy Officer, Community
WALGA
ONE70, LV 1, 170 Railway Parade West Leederville
Phone: (08) 9213 2058
Email: smoir@walga.asn.au
Website: www.walga.asn.au

Introduction

The Western Australian Local Government Association (WALGA) is the united voice of Local Government in Western Australia. The Association is an independent, membership-based group representing and supporting the work and interests of 138 Local Governments in Western Australia.

The Association provides an essential voice for 1,222 Elected Members and approximately 15,000 Local Government employees as well as over two million constituents of Local Governments in Western Australia. The Association also provides professional advice and offers services that provide financial benefits to the Local Governments and the communities they serve.

The Association acknowledges the place of Aboriginal people as valued staff members, community members, residents and ratepayers of Local Government in Western Australia.

WALGA is committed to advancing the vision for Local Government in Western Australia where:

- a. Local Governments will be built on good governance, autonomy, local leadership, democracy, community engagement and diversity;
- b. Local Governments will have the capacity to provide economically, socially and environmentally sustainable services and infrastructure that meets the needs of their communities.

The 2017 State – Local Government Partnership Agreement seeks to strengthen the partnership between the State and Local Government sectors for the benefit of local communities, and recognises the commitment of the sectors to work together to improve communication, consultation and good governance.

General Comments

The Association appreciates the opportunity to respond to the Discussion Paper '*A Path Forward: Developing the Western Australian Government's Aboriginal Empowerment Strategy*', and further has valued the opportunity for our members to engage in discussion with, and provide feedback directly to, the Department of Premier and Cabinet at an Info-session held on 21 January 2020 at WALGA.

The Aboriginal Empowerment Strategy aims to deliver a strategic foundation that enables the State Government to work more coherently as a whole, and allow it to work better with Aboriginal people, communities and organisations, Commonwealth and Local Governments, the private and

philanthropic sectors and broader society. The whole-of-government strategy also aims to ensure transparency and accountability to the Western Australian community.

This Submission is informed by the Associations' Policy Positions on relevant matters, feedback garnered from our members at the Info-session on 21 January 2020, and written feedback received from three Local Governments.

The Association and its Local Government members are generally supportive of the content and direction of the Discussion Paper and the proposed Aboriginal Empowerment Strategy.

WALGA's Policy Positions

Many of the goals, elements and principles outlined in the Discussion Paper align with Association Policy Positions. These include:

1. The Association supports the efforts of the Local Government sector to recognise and respect Aboriginal cultural practices and places of meaning, through the development of Reconciliation Action Plans. The Association recognises that many Aboriginal places and objects remain significant in the lives of Aboriginal people today and contribute to an understanding by the whole community of our place and history. Reconciliation is about building better relationships between Aboriginal and Torres Strait Islander peoples and the wider Australian community for the benefit of all Australians (Position Statement 3.1.2 Reconciliation).
2. The Association is supportive of conserving and protecting the State's Aboriginal heritage. The Association supports the conservation and protection of Aboriginal cultural heritage in Western Australia and acknowledges the importance to Aboriginal people of their cultural heritage and the central role that cultural heritage and access to country plays in their health and wellbeing. As land managers and land use planning decision-makers, Local Government plays an important role in many activities that have the potential to protect and impact Aboriginal cultural heritage (Position Statement 3.1.3 Aboriginal Heritage Act 1972 and South West Native Title Settlement).
3. The Association is supportive of efforts to improve the living conditions and governance in remote Aboriginal communities that currently receive municipal and essential services such as power and water, to a level that is similar to other Australians, living in towns and cities. There are approximately 280 discrete Aboriginal Communities in Western Australia accommodating approximately 17,000 Indigenous people across 26 Local Governments (Position Statement 3.1.1 Service Delivery to Aboriginal Communities).
4. The Association acknowledges Noongar people as the traditional owners of the South West Region (Position Statement 3.1.3 Aboriginal Heritage Act 1972 and South West Native Title Settlement).
5. The Association supports improving health outcomes for all Western Australians through the investment in and provision of infrastructure and delivery of services in partnership with health professionals, and through public health planning in accordance with the Public Health Act (2016). Local Governments make a significant contribution to improving, promoting and protecting the health of communities. Through evidence based policy development and planning Local Government can create supportive environments that can help prevent a range of chronic diseases and influence the health and wellbeing of communities (Policy Position 3.2 Health).

6. Local Government supports Aboriginal people, families and communities being empowered to live good lives and choose their own futures from a secure foundation.

Member Feedback at Info-session on 21 January 2020

On 21 January 2020, WALGA held an Info-session and webinar which was attended by 40 representatives from 22 metropolitan, regional and remote Local Governments. This provided an opportunity for a diverse group of Local Government staff, CEO's and Elected Members from across Western Australia to provide feedback on the Discussion Paper and Strategy, and more broadly on the State Government's Aboriginal Affairs policies. This included a number of Aboriginal Local Government staff.

Key themes that emerged during the Info-session were:

- The importance of improving education, employment, health and housing outcomes for Aboriginal people as a matter of urgency. The important role that Local Government plays in supporting and facilitating improved outcomes in these areas, was highlighted.
- Key principles that should underpin the Strategy are: addressing and responding to the intergenerational trauma and shame that Aboriginal people have experienced as a result of historical governmental policies and dispossession of land, supporting young Aboriginal people to have positive aspirations for their future, and acknowledging the need for healing.
- The Strategy should explicitly recognise the central role of truth telling as a means of both educating broader society and assisting with the healing of past hurts and trauma.
- Actions that encourage the sharing of cultural understanding and respect, for example engaging Aboriginal Advisory Groups, cultural awareness training, and opportunities for Aboriginal and non-Aboriginal people to interact, play a key role in building positive relationships between communities. Positive change often happens at a local level but is not adequately recognised or supported by State, and sometimes Local, Government, due to funding and administrative constraints. The implementation plans that are developed pursuant to the Strategy need to be innovative and responsive to the local context. The State Government needs to commit to support the initiatives put in place by local communities.
- The Strategy should recognise the important role that reconciliation champions and allies play in supporting Aboriginal people through partnerships and advocacy, which is something that many Local Governments excel at.
- Increased resourcing and improvements to grant and funding processes that provide stronger support to community organisations would result in better outcomes for Aboriginal and wider communities.
- Through education at primary, secondary and tertiary level much can be done by the State and Commonwealth Governments to ensure that students are educated about Aboriginal culture and history. Teachers need additional support to become culturally sensitive and aware and to improve their skills in teaching Aboriginal children.
- The Strategy needs to include a mechanism to ensure that Aboriginal people and culture are at the centre of decision making, because often Aboriginal people's own ideas and solutions have been overlooked.

- Local Government were interested to understand more about how the Strategy will be implemented, funded and resourced at the regional and local level, what role District Leadership Groups may play, and how they can be involved in the discussions around that implementation framework.
- Many Local Governments have partnerships with many Aboriginal communities, and some Local Governments (for example, the Shire of Halls Creek) are akin to Aboriginal Community Controlled Organisations as they have primarily Aboriginal populations including decision makers (Elected Members) and residents.

Recommendations

1. **The Association supports the inclusion of principles that specifically recognise the central importance of:**
 - **Acknowledging the impact of intergenerational trauma and shame and supporting Aboriginal peoples healing and wellbeing.**
 - **Fostering young Aboriginal peoples' positive aspirations for their future.**
 - **Education about Aboriginal culture for Aboriginal and non-Aboriginal people.**
 - **Truth telling.**
2. **Local Government should be involved in the design, development and implementation of State, regional and local action and implementation plans under the Strategy, recognising that the capacity, resources, staff levels and strategic priorities of all Local Governments are different.**
3. **The roles and responsibilities of all stakeholders, including Local Government, should be clearly articulated in the State, regional and local action and implementation plans.**
4. **The State Government consider aligning the measurement and evaluation of the outcomes of the Strategy to a recognised outcomes measurement framework**
5. **Aligning the Strategy with the developing State Reconciliation Action Planning Framework that will support Local Governments to deliver outcomes that empower Aboriginal people.**

Response to Specific Questions

The Discussion Paper requested feedback to a set of specific questions. The Association provides the following in response.

1. **Are the main ideas right? Do you agree with the description of the overall goal, principles, strategic elements and framework? Would you change or add anything?**

The Association agrees that the main ideas are right and with the description of the overall goal, principles, strategic elements and framework.

The Association supports the inclusion of **principles** that specifically recognise the central importance of the following in empowering Aboriginal people:

- Acknowledging the impact of intergenerational trauma and shame and supporting Aboriginal peoples healing and wellbeing;

- Fostering young Aboriginal peoples' positive aspirations for their future;
- Education about Aboriginal culture for Aboriginal and non-Aboriginal people; and
- Truth telling.

Responses from the Local Government sector further provided:

- Consider including under 'Principles – Culture and Country' that the role of the Government is also to recognise and acknowledge the dynamics, geographical sensitivities and conflicts between Aboriginal peoples and groups and with non-Aboriginal people, to support effective communication and assist stakeholders to work together to create good lives.
- Examining the framework of the strategy through a gender lens would be a meaningful addition given the additional hardship and disadvantage that Aboriginal women and girls face. Questions in relation to gender that the Strategy could address include 'How will the identified disadvantages be addressed at a gender level within the Strategy?', 'How are Aboriginal women and girls going to be empowered in engagement and decision-making to ensure disadvantage is not a barrier to inclusion in the Strategy and its implementation?' and 'How will the separation of women's and men's business within Aboriginal culture be considered and/or acknowledged within the Strategy and its implementation?'

2. Are we using the right words?

The Association is supportive of the Strategy using specific words and language that are supported by the Aboriginal community.

Responses from the Local Government sector further provided:

- 'Key elements' and 'Key Ideas' are ambiguous, 'Recommendations' may be preferable.
- Additional terms that may enhance the 'Empowerment: Foundations and Futures' tree diagram include Justice and Equity, collaboration and partnerships, civic participation and a sense of place and belonging.

3. What else should we be thinking about?

Many Local Governments have Reconciliation Action Plans (RAPs) which provide a framework for promoting and facilitating respect, trust and positive relationships between the community and Aboriginal people. Ensuring that the Strategy aligns with the principles of RAPs will support and facilitate Local Government to seek outcomes that align with both. Involving Reconciliation Australia and Reconciliation WA in the development of the Strategy would assist in this process.

City Deals and Regional Deals provide a powerful mechanism to deliver place based initiatives through partnership between Commonwealth, State and Local Government. The [Barkly Regional Deal](#), entered into in the Northern Territory in 2019, is the first regional deal in Australia and aims to improve the productivity and liveability of the Barkly region by stimulating economic growth and improving social outcomes. Key components include 28 economic, social and cultural initiatives to be implemented in the region, a 10 year time frame and community governance framework.

[OCHRE: NSW Government Plan for Aboriginal affairs: education, employment and accountability](#), is developed around a core belief in fostering aspirations, identifying opportunities and promoting responsibilities, emphasises a number of key factors including partnerships over paternalism, local solutions over 'one size fits all', and recognises the importance of healing. The major initiatives under

OCHRE address linking education and employment, teaching of Aboriginal culture and language, local decision making (including working together through partnerships and networks), and accountability. The 2018 Five Year Review of OCHRE found that to deliver what the Aboriginal community wants, better resourcing and ongoing community engagement and control were necessary in the mid to long term. The OCHRE framework and approach provides a useful case study in a methodology for developing and delivering partnerships between Government and Aboriginal peoples.

Responses from the Local Government sector provided:

- Early and continuous engagement with Local Government about the development of the Strategy will provide tangible benefits to Aboriginal people because Local Governments work directly with community at the grassroots level, driving change and implementing actions that align with State Government priorities.
- Reference in the Strategy to the Uluru Statement from the Heart would articulate the State Government's commitment to empowering Aboriginal people.
- With respect to *Key Element 3 – Enabling Aboriginal led solutions through improved service commissioning and grant-making*, and discussion on page 24 about the Framework, consideration should be given to aligning the approach to the WA Council of Social Services (WACOSS) [Outcomes Measurement Framework](#). This provides a hierarchy of outcomes and indicators which provide the architecture for a whole-of-government and a whole-of-sector approach to service delivery, with a focus on outcomes and people rather than outputs and programs.
- With respect to *Key Element 3 – Enabling Aboriginal led solutions through improved service commissioning and grant-making*, and discussion on page 24 about the Framework, consideration should be given to aligning the approach with the [State Public Health Plan](#) Objective 3 'Improving Aboriginal Health and Wellbeing', which underpins relevant Local Government public health planning.
- Developing supporting tools and resources under the Strategy for Local Government will assist them to pursue opportunities to empower Aboriginal people that align with the Strategy.

Conclusion

The Association has valued being consulted about the development of the Aboriginal Empowerment Strategy and welcomes opportunities for further engagement and collaboration.

The Association supports Aboriginal people, families and communities being empowered to live good lives and aspire to futures of their own choosing from a secure foundation. Local Government is in a unique position, as the level of government closest to the community, to support the empowerment of Aboriginal people.

Appendix

City of Subiaco Consultation Submission, 20 January 2020
City of Wanneroo Submission, 22 January 2020

5.3 WALGA Submission on Independent Review of the Commonwealth *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act)

By Nicole Matthews, Environment Policy Manager

Recommendation

That the submission on the Independent Review of the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC) be endorsed.

Executive Summary

- The EPBC Act is Australia's central piece of national environmental law, focusing on matters of national environmental significance (MNES).
- The EPBC Act must be independently reviewed every 10 years. Professor Graeme Samuel AC, has been appointed to undertake the second review of the Act which will report in October 2020.
- A Discussion Paper seeking comment on the operation of the EPBC Act was released in November 2019, closing on 17 April 2020. It is intended that responses to the discussion paper will help inform the next steps in the review.
- The WALGA submission recognises the significant interaction that WA Local Governments have with environmental legislation at both the State and Commonwealth level and highlights and makes recommendations on matters of concern to the sector.
- The submission notes that many Local Governments find the Commonwealth assessment process both confusing and cumbersome, strongly supports the need for a bilateral agreement between the State and Commonwealth to facilitate a single environmental assessment and approval process and recommends an increased emphasis on strategic assessments and bioregional planning rather than assessments of individual actions, better engagement with Local Government and other improvements to the EPBC Act.

Attachment

Draft WALGA submission on the Discussion Paper for the Independent review of the EPBC Act.

Background

The EPBC Act has a requirement that it be reviewed every 10 years. This is the second review, with the first one, the Hawke review, completed in 2009. Amendments to the EPBC Act needed to give effect to recommendations in the Hawke Review were never considered by the Australian Parliament, and there has been little in the way of EPBC Act reform since then.

The Commonwealth Government appointed Professor Graeme Samuel AC as the independent reviewer, who is supported by a panel of four experts. A [Discussion Paper](#) was released by Professor Samuel in November 2019, with public submissions closing on 17 April 2020. Responses to the discussion paper will inform the draft review report due in June 2020, which will propose specific changes to the EPBC Act and its operation.

To facilitate sector engagement on the Issues Paper, WALGA:

- alerted the sector of its release in November 2019 via an article and InfoPage in WALGA newsletters, by direct email to key contacts and on the WALGA website, and
- provided a draft submission to the sector and directly to CEOs via email correspondence from the WALGA CEO on 16 December 2019, for feedback by 13 January 2020.

Officer comments on the draft WALGA submission were received from 3 Local Governments: The Cities of Joondalup and Rockingham and the Shire of Augusta Margaret River. All comments received were broadly supportive of WALGA's draft submission.

Comment

The draft WALGA submission notes that Local Governments have significant interactions with environmental legislation at both the State and Commonwealth level in relation to their land use planning responsibilities and in their role as land owners and managers, but that many Local Governments find the Commonwealth assessment process both confusing and cumbersome.

The key areas of concern and recommendations made in the submission, are:

- ongoing environmental decline and loss of biodiversity suggest that the Key Objects of the EPBC Act related to ecologically sustainable development and conservation of biodiversity are not being met, partly due to a continued emphasis on assessment of individual actions rather than strategic assessment and bioregional planning
- options to overcome the barriers to the use of strategic assessments should be investigated, including amendments to the EPBC Act to compel strategic assessment of impacts on MNES in particular circumstances
- there should be greater use of bioregional planning, and involvement of Local Governments in the development of these plans
- greater cooperation between Local Government and the Commonwealth on environmental matters, including for strategic assessment and bioregional planning, should be included within the Objects of the EPBC Act
- continued reporting on progress towards ecologically sustainable development and the State of the Environment is supported but it is noted that there is a significant lack of data to facilitate these reports. WALGA recommends greater involvement by Local Government in any expanded data collection efforts and any necessary changes to the EPBC Act and its operation to support this
- support for the implementation of a bilateral agreement between the Commonwealth and Western Australia for both environmental assessment and approvals
- the Department should increase its regional presence, including through the placement of officers in WA or establishing dedicated service units for each State and Territory within the Department in Canberra
- that the EPBC Act be amended to provide for an independent agency/board to carry out assessments, oversee the implementation of the Act and to provide independent advice to the Minister as required, as is the case in WA
 - this would improve the transparency of assessments under the EPBC Act, and environmental protection in general, and would improve trust in the system.
- the operations of the EPBC Act could be streamlined by:
 - moving to a single national list of threatened species, and ecological communities,
 - having a single national offsetting policy and process
 - strengthening the processes by both the Department and proponents for early engagement with stakeholders, and
 - developing key performance indicators for the assessment process and the publication of performance against these indicators.
- that a trigger for large scale emissions of greenhouse gas emissions be considered for inclusion in the EPBC Act, and

notwithstanding the challenges of regulating land clearing at a national level and the difficulties in operationalising a land clearing trigger as an MNES under the EPBC Act, the review should consider options to address this issue.

Independent review of the EPBC Act

Submission

January 2020

Contact:

Nicole Matthews

Environment Policy Manager

WALGA

ONE70, LV 1, 170 Railway Parade West Leederville

Phone: (08) 9213 2039

Email: nmatthews@walga.asn.au

Website: www.walga.asn.au

About us

The Western Australian Local Government Association (WALGA) is the peak industry body for Local Government in Western Australia. WALGA is an independent, membership-based organisation representing and supporting the work and interests of 138 Local Governments in Western Australia.

WALGA provides an essential voice for approximately 1,222 Elected Members and approximately 22,000 Local Government employees as well as over 2.5 million constituents of Local Governments in Western Australia. WALGA also provides professional advice and offers services that provide financial benefits to the Local Governments and the communities they serve.

WALGA's governance structure is comprised of WALGA State Council, the decision making representative body of all Member Councils, responsible for sector-wide policy making and strategic planning on behalf of Local Government, and Zones, (5 metropolitan and 12 country), groups of geographically aligned Member Councils responsible for direct elections of State Councillors, providing input into policy formulation and providing advice on various matters.

WALGA's overall comments

WALGA welcomes the opportunity to comment on the Independent Review of the EPBC Act Discussion Paper. [Local Governments have been consulted in the development of this submission and it has been endorsed by WALGA State Council].

Local Governments have significant environmental management responsibilities, as recognised in the 1997 *Heads of Agreement on Commonwealth and State Roles and Responsibilities for the Environment*, of which the Australian Local Government Association was a signatory along with the Commonwealth and all States and Territories and which provided the basis for the EPBC Act.

The specific responsibility of Western Australian Local Governments in this area is spelt out in the *Local Government Act 1995*, which requires that:

In carrying out its functions a local government is to use its best endeavours to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity. (S 1.3 (3))

Local Governments in Western Australia have significant interaction with environmental legislation at both the State and Commonwealth level in relation to their land use planning responsibilities and in their role as land owners and managers.

WALGA notes that the discussion paper is intended as the first step in the review process where the review panel is seeking to “identify those areas where reform will deliver the greatest benefit for the environment, business, and the community, while maintaining strong environmental standards.” (p3). This submission will, therefore, address high level matters of concern to Local Governments in WA.

WALGA would welcome the opportunity to meet with Professor Samuel AC and the Expert Panel as the review progresses.

Specific comments

a. Addressing environmental decline and the effectiveness of the EPBC Act

The Discussion Paper refers to the overall decline in the natural environment in Australia, notably,

The 2016 State of the Environment Report identifies changing land use, habitat fragmentation and degradation, climate change and invasive species as key pressures on Australia’s environment. Many Australian species and habitats are in decline and the rate of this decline does not appear to be slowing. There have been permanent changes for some species and habitats as a result of past activities and ongoing impacts from invasive and feral animals and plants. While some ecosystems — such as oceans — are considered to be in good condition, further declines in habitat and biodiversity are expected. (p13)

Since the beginning of the Act, there have been some clear improvements in some areas, including substantial expansion to the network of parks and protected areas. However, many parts of Australia’s environment and heritage continue to decline. (p16)

It is acknowledged that there are many factors that have led to this on-going decline in our natural environment, including policies and actions of all levels of government, including Local Government, and the actions of business and individuals. However, decisions made under the EPBC Act, including the different priorities given to different parts of the Act, have had a role to play.

Considerable effort and departmental resources have gone into the environmental assessment and approvals of actions, with relatively little effort going into strategic assessments and bioregional planning, both of which are provided for under the EPBC Act. However, it is generally accepted in the literature on impact assessment that assessment at the level of individual actions can rarely address the broader issues of cumulative impacts, regional losses of biodiversity and overall threatening processes. WALGA recommends that regional planning and strategic assessments be utilised to address these broader issues. This is discussed further later in this submission.

WALGA considers that the EPBC Act is flawed in this regard because actions that could have impacts on Matters of National Environmental Significance (MNES) are required to be referred to the Minister, whereas strategic assessments and bioregional planning can only be carried out with the agreement and cooperation of the relevant authorities. Whilst it is acknowledged that effective strategic assessment and bioregional planning requires the cooperation of the key agencies and stakeholders, WALGA recommends that the EPBC Act should be strengthened to allow the Commonwealth Minister and the Department to give more attention to these parts of the Act.

It is noted that Section 522A of the EPBC Act requires that the statutory review examine “the extent to which the Objects of the Act have been achieved.” Two of the existing Objects of the Act are:

- b) *to promote ecologically sustainable development through the conservation and ecologically sustainable use of natural resources, and*
- c) *to promote the conservation of biodiversity*

Given the ongoing decline in the natural environment and loss of biodiversity, it is difficult to conclude that these Objects are being met, and that a continued emphasis on assessment of actions will not address the ongoing decline. As noted above, WALGA recommends that the EPBC Act be strengthened to better facilitate strategic assessment and bioregional planning.

More detailed discussion of both strategic assessment and bioregional planning is provided below.

It is also important to recognise that the implementation of the EPBC Act has never been properly funded. WALGA recommends that a long term plan for funding important mechanisms under the EPBC Act be established, such as bioregional plans and for gathering data needed to inform decision making.

b. The 2009 Hawke Review and the role of Local Government

The first statutory review of the EPBC Act completed in 2009 and carried out by Alan Hawke (the Hawke Review) made 71 recommendations. The Australian Government's 2011 response to the Review was framed around four key themes:

- a shift from individual project approvals to strategic approaches including new regional environment plans
- streamlined assessment and approval processes
- better identification of national environmental assets, including through provision to list 'ecosystems of national significance' as a matter of national environmental significance under the EPBC Act, and
- cooperative national standards and guidelines to harmonise approaches between jurisdictions and foster cooperation with all stakeholders.

It is regrettable that the amendments to the EPBC Act needed to implement the Government's response were never considered by the Australian Parliament and there has been little in the way of EPBC Act reform (despite a subsequent Australian Government commitment to create a 'one-stop-shop' for environmental approvals).

Most of the recommendations of the Hawke Review and the Government's response are still relevant in 2019. WALGA recommends that a priority for this current review should be to re-examine these recommendations and assess their applicability in 2019.

A number of these are relevant to Local Government.

First, the Hawke Review recommended that the Objects of the Act be re-cast taking into account several factors, including that the Minister should "promote co-operation with State, Territory and Local Government in environmental protection and management" (*Recommendation 3, p17*). WALGA supports greater cooperation between Local Government and the Commonwealth on environmental matters and recommends that the Objects of the EPBC Act be revised to give effect to this recommendation.

Second, the Review examined Section 516 of the Act, which requires Commonwealth agencies to report on progress towards ecologically sustainable development (ESD), and the Department to prepare State of the Environment (SoE) reports every 5 years. Whilst the Hawke Review endorsed the value of both these reporting requirements and called for a set of National Environmental Accounts to be developed, it noted deficiencies in implementation largely related to a significant lack of data. The Review concluded that Local Governments should be involved in any upgraded data collection process which would also have a secondary benefit of "strengthening the capacity of Local Government land-use planning decision-making." (*Recommendation 67, p320*). WALGA supports

greater involvement in any expanded data collection in support of national environmental auditing and SoE reporting, and supports changes to the EPBC Act and its operation to give effect to this recommendation.

c. Bioregional planning

WALGA supports the greater use of bioregional planning and the involvement of Local Governments in the development of these plans. Bioregional planning is the most appropriate mechanism to address cumulative impacts and key threatening processes, and to begin the process of reversing environmental decline in key areas. Whilst such plans have no legislative status, it is noted that Section 176 (5) of the EPBC Act requires the Minister to have regard to a bioregional plan in making any decision under this Act to which the plan is relevant.

The Act does not constrain the scope of a bioregional plan to only MNES, and allows broader issues of biodiversity to be considered. This is a key strength of these plans and would allow the broad issue of biodiversity loss to be addressed at a strategic level and in a cooperative manner.

The Hawke Review recommended an expanded role and use of bioregional plans:

Recommendation 6

1. *The Review recommends that the Australian Government:*
 - a. *expand the role of strategic assessments and bio-regional plans so that they are used more often, and*
 - b. *strengthen the process for creating these plans and undertaking these assessments, so they are more substantial and robust.*
2. *The Review further recommends that the Act be amended to provide:*
 - a. *for bio-regional plans to –*
 1. *change the terminology from ‘bio-regional plans’ to ‘regional plans’*
 2. *allow the Commonwealth to unilaterally develop regional plans, and*
 3. *ensure that the process for delineating a region for the purpose of the Act is flexible.*

Section 176 (2) allows the Minister, with the cooperation of the relevant stakeholders, to prepare a bioregional plan for any region, whether it covers a Commonwealth area or not. Section 176 (3) allows the Minister to provide funds for the preparation of a bioregional plan, but the Act does not currently allow the Minister to provide funds for the implementation of an approved plan. Implementation will likely require cooperation between all levels of government and all relevant stakeholders, and providing adequate funding will be a critical factor in ensuring the success of a plan. WALGA recommends that a clause be added to this part of the Act that allows the Minister to provide funds for the implementation of an approved plan.

The WA Government recently released an Issues Paper on native vegetation, and it proposed to adopt a bioregional approach to the management of and decision making about native vegetation. Bioregional planning by the Commonwealth could readily be complementary with the WA approach. Local Government would be a key contributor in any bioregional planning.

d. Strategic assessments

A key concern for Local Governments' statutory land use planning responsibilities is that many environmental impact assessments by the Commonwealth happen late in the planning process, mostly at subdivision stage (at the time when an 'action' as defined under the EPBC Act is about to occur), when all of the major upstream decisions on land allocation have already been made. Some outcomes of these assessments have required broad land use planning decisions to be revisited to accommodate those changes, which is both costly and time consuming. To this end, WALGA recommends the greater use of strategic assessments to avoid these problems. It is noted that the

Hawke Review also recommended the greater use of strategic assessments, in part, to provide for a more streamlined approvals process as it would avoid assessments at later stages of the planning process and provide greater certainty for developers and planners:

Recommendation 4

The Review recommends that the Commonwealth work with the States and Territories as appropriate to improve the efficiency of the Environmental Impact Assessment (EIA) regime under the Act, including, through:

1. *greater use of strategic assessments.*

Recommendation 6

1. *The Review recommends that the Australian Government:*
 - a. *expand the role of strategic assessments and bio-regional plans so that they are used more often, and*
 - b. *strengthen the process for creating these plans and undertaking these assessments, so they are more substantial and robust.*
2. *The Review further recommends that the Act be amended to provide:*
 - a. *for bio-regional plans to –*
 1. *change the terminology from ‘bio-regional plans’ to ‘regional plans’*
 2. *allow the Commonwealth to unilaterally develop regional plans, and*
 3. *ensure that the process for delineating a region for the purpose of the Act is flexible.*
 - b. *for strategic assessments to –*
 - i. *specify mandatory required information for strategic assessments*
 - ii. *insert an ‘improve or maintain’ test for the approval of a class of actions in accordance with an endorsed plan, policy or program*
 - iii. *enhance provision for public engagement, and*
 - iv. *create a ‘call in’ power for plans, policies and programs likely to have a significant impact on matters of National Environmental Significance, and amending the term ‘action’ to incorporate these plans, policies or programs.*

Local Governments would welcome the greater use of strategic planning and would support changes to legislation that would facilitate this. However, given the current cost recovery model used by the Commonwealth for assessments, WALGA supports the finding of the Hawke Review that applying cost recovery for strategic assessments would act as a disincentive to the greater use of strategic assessments.

It is also worth highlighting that the 2018 Review of the interactions between the EPBC Act and the agriculture sector also noted the need for strategic approaches rather than case by case assessments. The 2018 Review noted that:

The need for a more proactive approach to protecting MNES in regions where agricultural development does or will impact upon MNES health was a recurring theme in consultations undertaken for this Review. Reactive assessment and approval of multiple individual actions in a single area is unlikely to be an appropriate strategy to ensure the long-term viability of agriculture in that region, nor will it necessarily result in the conservation outcomes sought through the EPBC Act (p 63-64)

Of particular concern is that the Act itself, and hence the approach to its implementation, cannot adequately account for the cumulative impacts of multiple individual projects, and so is driving isolated decision making rather than landscape-scale decision making (p64)

Notwithstanding these recommendations, the uptake of strategic assessments has remained relatively low. WALGA recommends that the review should, therefore, investigate barriers to the use of strategic assessments and make recommendations as to how these can be addressed. This could include consideration of amendments to Section 146 of the EPBC Act relating to strategic assessments to allow the Minister to compel assessment of impacts on MNES via a strategic assessment in particular circumstances, projects or areas.

e. Assessment of actions, involving MNES

Local Governments can be proponents for assessments under the EPBC Act mostly for actions involving clearing of native vegetation for its infrastructure needs, notably roads, and for certain proposals within World Heritage areas or areas subject to International Treaties (for example Ramsar wetlands). As well, Local Governments have a significant role to play in land use planning, which can be impacted by decisions related to assessments of MNES on subdivisions or developments.

With respect to Local Governments as proponents of action impacting on MNES, many Local Governments, especially the smaller regional ones, find the Commonwealth assessment process both confusing and cumbersome. In most of these assessments, the action would also be subject to an assessment under the *WA Environmental Protection Act (1986)* (WA EP Act). Joint assessments under a bilateral agreement with the State Government can reduce this complexity for Local Governments. WALGA supports recent calls by the WA State Government for the implementation of bilateral agreements for both assessment and approvals, which would be facilitated by proposed changes to the WA EP Act.

Irrespective of whether an approval bilateral is agreed to or not, policies related to MNES will have a strong influence on the outcomes of any assessment of MNES, and WALGA recommends that the provisions of these policies and their implications are communicated to all stakeholders in WA, including Local Governments. In addition, WALGA recommends these policies be developed with a clear understanding of the local context in WA.

In this regard WALGA recommends that options be considered to improve communication with and access to Commonwealth Environment Departmental officers. This could include increasing the regional presence of the Department, including through the placement of officers in WA or establishing dedicated service units for each State and Territory within the Department in Canberra. Such arrangements would help to ensure that assessments are both effective and efficient in protecting MNES, more likely take into account local knowledge, and help in addressing any local concerns in a timely and comprehensive manner. A local presence could also assist with compliance and enforcement.

f. Improving transparency to ensure better use of information, accountability and trust in the system (Review guiding principle d)

A key way to improve the transparency of assessments under the EPBC Act, and environmental protection in general, and to improve trust in the system, is to introduce a greater level of independence in the administration of the Act. One of the strengths of the WA EP Act is having an independent agency carrying out the key purposes of the Act, WALGA recommends that the EPBC Act be amended to provide for an independent agency/board to carry out assessments, oversee the implementation of the Act and to provide independent advice to the Minister as required. The Hawke Review made a similar recommendation (71):

The Review recommends that an independent National Environmental Commissioner and National Environment Commission be established under the Act and supported by DEWHA.

Transparency would also be improved with the publication of a greater range of information, in particular:

- advice and reports provided to the Minister in support of decisions made
- clear statement of reasons for all decision making made under the EPBC Act, and
- compliance audit reports.

The Hawke Review also made several other recommendations specifically about transparency of process and public participation which are still relevant in 2019 (44-46).

g. Streamlining and integrating planning to support ecologically sustainable development (Review guiding principle e)

In addition to the matters raised above about developing bilateral agreements, the Commonwealth Environment Department increasing its regional presence and local knowledge and the greater use of strategic assessments and bioregional planning, there are several other changes that could be made to streamline the assessment process, notably, WALGA recommends that:

- the Australian, State and Territory Governments move to a single national list of threatened species, and ecological communities
- the development of a single national offsetting policy and process, or that any bilateral agreement between a State Government and the Commonwealth facilitates a single offsets approach
- strengthening the processes by both the Department and proponents for early engagement with stakeholders, including with indigenous groups and Local Governments, and
- the development of key performance indicators for the assessment process and the publication of performance against these indicators.

h. Additional matters

Climate Change

Climate change is a key issue for Local Governments that has implications across almost all aspects of their operations and responsibilities. In Western Australia, Local Governments have been the most proactive level of government on climate change, actively pursuing a range of emissions reduction and adaptation actions, including ambitious corporate and community-wide energy efficiency, renewable energy and emissions reductions strategies, along with programs and policies to encourage residents to reduce their carbon footprint.

The importance with which the Local Government sector regards the threat posed by climate change and need for strong action is recognised in the *WALGA Climate Change Policy Statement* (the Climate Change Statement), endorsed by State Council in July 2018. The Climate Change Statement was the result of extensive consultation across the Local Government Sector, and represents the consolidated position of Western Australian Local Governments:

Local Government acknowledges:

- I. The science is clear: climate change is occurring and greenhouse gas emissions from human activities are the dominant cause.
- II. Climate change threatens human societies and the Earth's ecosystems.
- III. Urgent action is required to reduce emissions, and to adapt to the impacts from climate change that are now unavoidable.
- IV. A failure to adequately address this climate change emergency places an unacceptable burden on future generations.

Local Government is committed to addressing climate change.

Local Government is calling for:

- I. Strong climate change action, leadership and coordination at all levels of government.
- II. Effective and adequately funded Commonwealth and State Government climate change policies and programs.

WALGA Climate Change Policy Statement (2018), p3.

WALGA generally supports the recommendations of the Hawke Review in relation to the introduction of a 'greenhouse trigger' and the Government's response, which was premised on having a price on carbon. WALGA recommends that a broad based market mechanism to reduce Australia's greenhouse gas emissions be introduced as this is the most efficient and effective means of reducing Australia's greenhouse gas emissions and meeting our international obligations at least cost. However in the absence of such a mechanism, WALGA recommends that a trigger for large scale emissions of greenhouse gas emissions be considered for inclusion in the EPBC Act.

Land Clearing

Land clearing is only regulated under the EPBC Act where it impacts a directly protected entity such as a World Heritage area, Ramsar wetland, threatened species, threatened ecological community, or migratory species. However it is clear that excessive land clearing is a key threat to biodiversity and increases greenhouse gas emissions.

WALGA recognises the challenges of regulating land clearing at a national level and the difficulties in operationalising a land clearing trigger as an MNES under the EPBC Act. Nonetheless, WALGA recommends that options to address this issue be considered as part of the review.

Conclusion

WALGA considers the review of the EPBC Act an important opportunity to examine both the effectiveness of the Act in protecting Australia's environment and its efficiency in doing so.

A key concern for Local Governments with the current operation of, and interaction between, the EPBC Act and the WA EP Act, is confusion over different requirements, policies, standards and processes of assessments. WALGA supports changes to legislation and associated processes, for example through the greater use of bilateral agreements that would facilitate a single assessment and approvals process, and the development of a single set of standards, triggers and policies for the assessment process.

It has been argued here that the existing administration of the EPBC Act, with an emphasis on assessment of actions, has not adequately addressed the ongoing decline in the natural environment and loss of biodiversity. WALGA recommends that Amendments be made to the Act which would facilitate the greater use of bioregional planning and strategic assessments, which would better

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address this decline and loss. Such changes would lead to a more efficient and streamlined assessment process for proponents and better environmental outcomes.

WALGA appreciates the opportunity to comment on the Discussion Paper and looks forward to later opportunities to provide input into the review.

Shire of Murchison

Annual Report

For the year ending 30 June 2019

Adopted by Council on 27 February 2020

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Overview

Section 5.53 of the *Local Government Act 1995* requires Council to prepare, adopt and publish an Annual report for each financial year. Whilst the Act requires a raft of matters to be reported on, there is also an opportunity to highlight in summary form a range of features that make up the Murchison Shire Community, as well as actions undertaken throughout the year.

This year's 2018/19 Annual Report was finalised and adopted by Council at its Ordinary Meeting on 14 December 2019.



Shire Information

Shire Office and Chambers	3007 Carnarvon Mullewa Road, Murchison WA 6630		
Postal Address	PO Box 61, MULLEWA WA 6630		
Telephone	(08) 9963 7999		
Facsimile	(08) 9963 7966		
E-mail	admin@murchison.wa.gov.au		
Web Page	www.murchison.wa.gov.au		
Office Hours	8.00am to 5.00pm Monday to Friday		
Road Condition Reports	www.murchison.wa.gov.au/road conditions		
Population	153	Land Area	49,500 sq km
Electors	17	Length of sealed roads	184km
Employees	14	Length of unsealed roads	1,778 km
Local Government Classifications	WA - Band 4	Australian - Rural Remote Extra Small (RTX)	

Description

The Shire of Murchison lies within the Mid-West region of Western Australia. The Murchison Shire Settlement is situated on 708 hectares excised from the Wooleen pastoral lease and vested in the Council. It is located some 669km from Perth, 300 kilometres north east of Geraldton; 200 km north of Mullewa on the Carnarvon Mullewa Road.

The settlement has twelve dwellings, the Shire Office, the district museum, roadhouse, community centre, cricket pitch and practice nets, one tennis court and two lawn bowls rinks under lights, stables and horse yards, five polocrosse fields and three ablution/toilet blocks. It is home to approximately 21 people, 14 of whom are Shire employees plus others who manage the Roadhouse or also reside in the settlement. Electricity and water supplies are owned and run by the Council. It is the engine room for the entire operation of Council.

Murchison is the second least populated Local Government in Australia and is thought to be the only Shire in Australia without a gazetted town site.



top to bottom left to right – Aerial View Murchison Settlement, Gnamma Hole, Mustering at Byro Station, , Jurong Rock, CSIRO Radio Telescope, Old Ballinyoo Bridge Span, Rock Art

The surrounding country is mainly used for pastoral purposes, predominantly cattle and sheep. The Murchison River catchment has a significant influence, with sporadic and widespread flooding a feature to be managed. Tourism is developing with some stations involved in station stays. The Murchison Oasis Caravan Park and motel units located at the settlement provide facilities for tourists. There are also a few mining companies in exploration stage within the shire.

The Murchison Radio Astronomy site (MRO) has been developed by CSIRO on a portion of the Boolardy pastoral lease and will be the location for the Australian component of the Square Kilometre Array, which will be developed in future years as part of an international ground breaking science project with state of the art radio telescopes gathering data from the universe.

History

The Shire of Murchison is one of the older Local Governments in Western Australia, having its origins in the Murchison District Roads Board, established 31 August 1875 and the Upper Murchison Roads Board established 12 July 1907. These two were amalgamated in 1911 as the Murchison Roads Board. In July 1961, under the provisions of the Local Government Act, the Roads Board became the Shire of Murchison. In 2004 a portion of the then Mullewa Shire was added to the Murchison Shire.

Until 1963 the Shire was administered from one or other of the stations, and in that year 400 hectares were excised from the Wooleen pastoral lease and vested in the Shire. A house, which contained the office, was built, as was a workshop and airstrip. These were followed by sporting facilities and in 1986 a new office. Later, a museum and staff houses were constructed. The Murchison Settlement was proclaimed on 15 July 1988.

The name 'Murchison' was given to the region back in 1839 by early explorer Lt George Grey in honour of Sir Roderick Impey Murchison, the President of the Royal Geographical Society of London. The Murchison and Roderick Rivers were also named in his honour. The Shire's logo is based on the Murchison family coat of arms.

Branding

The crest we currently use in the shire is based on the Murchison family coat of arms. The Murchison family originated in the remote western coast of Scotland and the Hebrides Islands. The crest is comprised of a lion rampant on an Or (gold) backing, between two pineapples on chief vert (green) and an escallop in base azure (blue).



Or Gold	In heraldry indicates generosity, valour and perseverance - all characteristics of Murchison people.
Vert Green	Represents hope vitality and plenty.
Azure Blue	Indicates loyalty and splendour.
Pineapples	Have long been the traditional symbol of hospitality and good fortune; a pleasant connotation—Mt Welcome.
Escallop	Indicates travel and can mean having been on Holy Crusade

Following input from the community, at its March 2018 ordinary meeting Council adopted a new tag line for the Shire of Murchison namely, '**Ancient Land Under Brilliant Skies**'. This reflects the beautiful part of the country in which we are fortunate to be based. During the year with the assistance of Cr Emma Foulkes-Taylor and Frances Jones; graphic designers Identify Perth were engaged to assist in the Logo and Brand development. Various concepts have been developed with finalisation expected in 2019/20.



top to bottom left to right – Murchison Settlement Entrance Sign, Capture the Cultural Book Presentation, Outgoing CEO Peter Dittrich, Murchison Innovation Days, 2018 Christmas Party, 2018 Anzac Day Volunteer of the Year Award Presentation to Paul Lukitsch by Shire President Rossco Foulkes-Taylor.

President's Report

Hello All,

I feel the Shire of Murchison has had a productive 2018/2019 financial year performing the usual services of road maintenance and Settlement upkeep alongside various office support for community and council needs.



The office crew have continued working through day to day administrative tasks while at the same time providing a good service for the local community. The Department for Local Government can't be accused of winding back their compliance demands which seem to take a lot of financial and human resources to keep up with. The construction and maintenance crews continued their programmes under the guidance of William Herold, with good road access throughout the shire being reward for their persistent efforts.

The Settlement grounds and the roadhouse continue to provide a welcoming atmosphere for those visiting and I thank all those involved.

Our CEO Peter Dittrich left us towards the end of this year and I wish him well in his future endeavours. Council appointed a new CEO in Bill Boehm, and we warmly welcome Bill and his partner Kaye to the Murchison.

To all that play a part in the operation of the Murchison Shire – I have enjoyed being part of a team that has worked hard for our community during the year.

In my Shire related roles I hear around the traps now and then (often in areas outside the Murchison) comments such as, "The Shire made this decision which will badly affect us" or, "We will have to deal with this new way of doing things but it won't bother them." When I hear such talk, it I can't really relate it to the Community I live in that much because I don't consider there is actually much separation between the Shire and the community in the Murchison. Yes, six locals have put their hands up and been elected Councillors to guide the Shire operations for the next few years, but I don't consider we are any different from the rest of the Murchison residents. With most full-time locals knowing all of us councillors, and with us all living here and being around the place most of the time, I feel there is always plenty of opportunity to have a chat and express one's opinion or wishes about what direction the Shire is heading in and I would encourage you to do so.

I have been fortunate to visit and work around a large part of Australia when I was younger, and I've had a quick look at a few places around the world at different times in later years, and I still reckon I live in one of the best spots on offer.

Rossco Foulkes-Taylor
President

Elected Members

Council has a small active team of elected members who work within and outside of Council for the betterment of the community.

Councillor

*Cr Roscco Foulkes-Taylor
Yuin Station
President*



**Term
Expiry**
Oct 2019

Committees Working Groups & Delegates

Audit Committee, Murchison Community Fund Management Committee, Local Emergency Management Committee, Plant Working Group, Settlement Drinking Water Working Group, Settlement Power Supply Working Group, Murchison Regional Road Group and WALGA Zone Delegate

*Cr Andrew Whitmarsh
Byro Station
Deputy President*



Oct 2019

Audit Committee, Settlement Building Working Group, Wild Dog Control Working Group, SKA Stakeholder Meeting Representative and WALGA Zone Delegate

*Cr Quentin Fowler
Mileura Station
Member*



Oct 2019

Audit Committee and Community Advisory Group

*Cr Paul Squires
Twin Peaks Station
Member*



Oct 2021

Audit Committee, Plant Working Group, Settlement Power Supply Working Group and Murchison Regional Road Group

*Cr Emma Foulkes-Taylor
Yuin Station
Member*



Oct 2021

Audit Committee, Settlement Building Working Group, Accident Prevention Working Group, Community Advisory Group, SKA Stakeholder Meeting Representative and Murchison GEO Region

*Cr Greydon Mead
Bullardoo Station
Member*



Oct 2021

Audit Committee, Plant Working Group and Settlement Power Supply Working Group

Councillor Meeting Attendance

There were 11 Ordinary Meetings, 1 Special Meeting and 1 Electors Meeting of Council held between 1 July 2018 and 30 June 2019. The Special Meeting was for the purposes of considering the appointment of a Chief Executive Officer to replace Peter Dittrich.

A breakdown of Councillors' presence at meetings is detailed in the following table:

Councillor		Ordinary Meeting	Special Meeting	Electors Meeting	Total
Cr Roscco Foulkes-Taylor	President	11	1	1	13
Cr Andrew Whitmarsh	Deputy President	9	1	1	11
Cr Quinten Fowler	Member	11	1	-	12
Cr Paul Squires	Member	9	1	-	10
Cr Emma Foulkes Taylor	Member	11	1	-	12
Cr Greydon Mead	Member	11	1	1	12

Other meetings attended also included Audit Committee, Local Emergency Management Committee, Various Working Groups and Tender Assessment Panels.

External meetings attended as Council representatives included Regional Road Group and Murchison sub Regional Road Group, SKA Stakeholders and WALGA Zone Meeting (Cue Parliament).

Snapshot

Council formally deliberated on a large array of governance matters during the year some of which are highlighted below:

- ~ Endorsement of the Shire of Murchison branding itself as part of the 'Western Australia's Murchison Geo Region - Home of an Aspiring Geopark', with an annual allocation for a shared project for ongoing Murchison Geo Region marketing and product
- ~ Awarded Midwest Freight Services a contract to provide Freight Services for several pickup points. Council recognises the difficulty and costs to live in a remote area and this support is critical to assist residents within the Murchison Settlement and adjacent local stations.
- ~ Reviewed but not alter Standing Orders Local Law 2001 relating to the meeting and business of Council.
- ~ Amended a Deed of Covenant for the Construction, Operation, Use and Maintenance of the Square Kilometre Array Access Road.
- ~ Subject to a future agreement, provisionally endorsed a possible change to the RAV access on the Beringarra Pindar Road to assist Adaman Resources to develop a local mine.
- ~ Accepted the quotation from Oiltech for the supply of fuel to the Shire for two years. Contract includes fuel for Shire use, for retail at the Murchison Roadhouse and for local stations.
- ~ Adopted a Workforce Plan.
- ~ Agreed to invite public tenders for the supply of two staff houses
- ~ Adopted three prequalified supplier panels; Roads (provision of plant and equipment for road making), Concrete Services and Provision of Trades.



top to bottom left to right – Council Office and Staff, Sports Club, Library, Museum Cottage & New Path, Murchison Settlement, Errabiddy Bluff

Chief Executive Officer's Report

The Shire is fortunate to have a dedicated and committed set of councillors who are well connected to the community, understand the area's history and heritage and contribute in many ways outside their formal roles.

Council's very small staff team punch well above their weight, actively assisting in a complementary fashion and, whilst very small in number, work and function across a large array of areas and, where necessary due to our small size, utilise a range of external contract resources.

During 2018/19 Council's well-respected Chief Executive Officer Peter Dittrich resigned, with Acting CEO Eddie Piper, who is well-versed with local government operations through his long-standing experience, filling the role prior to a new permanent appointment being made. Both are to be congratulated for their dedication and hard work and integration with councillors and community.

Council's Deputy CEO Rose Jones resigned in early July 2019, Technical Services Administration Officer Ms Vanessa Crisp resigned in March 2019 and Finance Officer/Administration Officer Bernie Peirl resigned in May 2019. These positions will need to be replaced in 2019/20.

We once again take this opportunity to thank all members of staff for their service to the Shire, alongside a number of contractors who support our staff and deliver portions of our construction and maintenance.

Governance

Chief Executive Officer	Mr Peter Dittrich until 30/05/19 Mr Eddie Piper from 30/05/19
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Corporate Services

Deputy Chief Executive Officer	Ms Rose Jones until 5/07/19
Finance Officer/Administration Officer	Ms Tatjana Erak
Finance Officer/Administration Officer	Ms Bernie Peirl until 9/05/19
Cleaner/Customer Service Officer (Part Time)	Ms Vicki Dumbris

Works Staff

Works Supervisor	Mr William Herold
Technical Services Administration Officer	Ms Vanessa Crisp until 8/03/19
Mechanic	Mr Stuart Broad
Leading Hand - Construction	Mr Mark Jones
Leading Hand - Maintenance	Mr Neil Combe
Plant Operator	Mr Glen Pinnegar
Plant Operator	Mr Ivor Dumbris
Plant Operator	Mr Reid Brennick
Plant Operator	Mr Greg Barr
Gardener	Mr Ryan Prow

Other Contract Staff

Environmental Health Officer / Building Surveyor	Mr Phillip Swain – Phil Swain Consulting
Ranger	Mr Peter Smith – Canine Control



top to bottom left to right – Murchison Settlement, Grid Reconstruction, Wreath Flowers, Concrete Cut-off Wall, Flood Marker over Murchison River on Byro-Beringarra Road, New Fire Shed Slab, Flood Event

Roads

The backbone of the Shire’s operation involves the management, maintenance, repair, construction and reconstruction of the vast array of Council’s road network. Council’s small construction and maintenance crews of 6 are supplemented by various contractors for our core program, as well as one-off projects such as flood damage restoration and CSIRO road related works.

Major capital roadworks undertaken during year included the following.

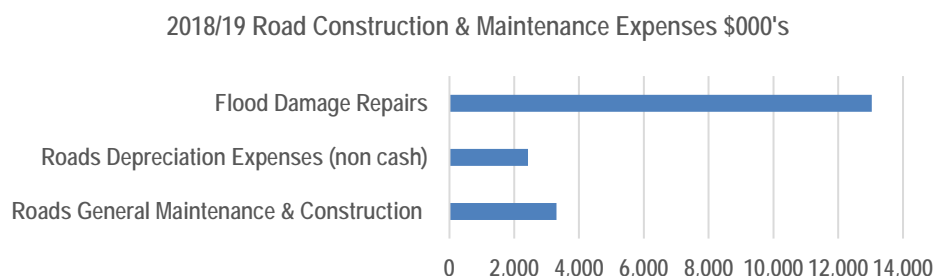
Road	SLK Location	Works
Various	Various	Replace and extend width of 5 Grids to 8m wide
Beringarra-Pindar	299.34-300.54	Culverts & gravel resheeting
Beringarra-Pindar	Various	Prepare Grid Approaches for 8 Grids
Beringarra-Pindar	284.57-289.56	Reform & resheet including 2 crossings
Beringarra-Pindar	223.69-227.20	Form up and gravel sheet
Carnarvon-Mullewa	250.00-270.35	Emergency Repair Work. Rebuild & reshape
Carnarvon-Mullewa	118.80-122.80	Form up & gravel resheet
Beringarra-Pindar	310.56-317.46	Form up & gravel resheet
Beringarra-Pindar	Various	Seal 200m at 10 grid approaches
Beringarra-Cue	Various	Transfer to Reserves for reinstatement
Various	Various	Transfer to Reserves for road sealing

The January/February 2018 rain event, which caused extensive damage across the state, resulted in \$15.3mil damage within our Shire. The repair work was funded by WANDRRA with contractors commencing working on the damaged areas in early 2018-19. Most of the work was successfully completed in 2018/19. The Shire established a line of credit with the State Government to manage cash flows during the project. At the end of the financial year \$1.55m in short-term loan payments was still outstanding. This amount was later paid in 2019/20 from flood damage grants, meaning that for practical purposes Council is almost debt free. In April 2019 Council experienced a similar rain event which will be addressed in 2019/20.

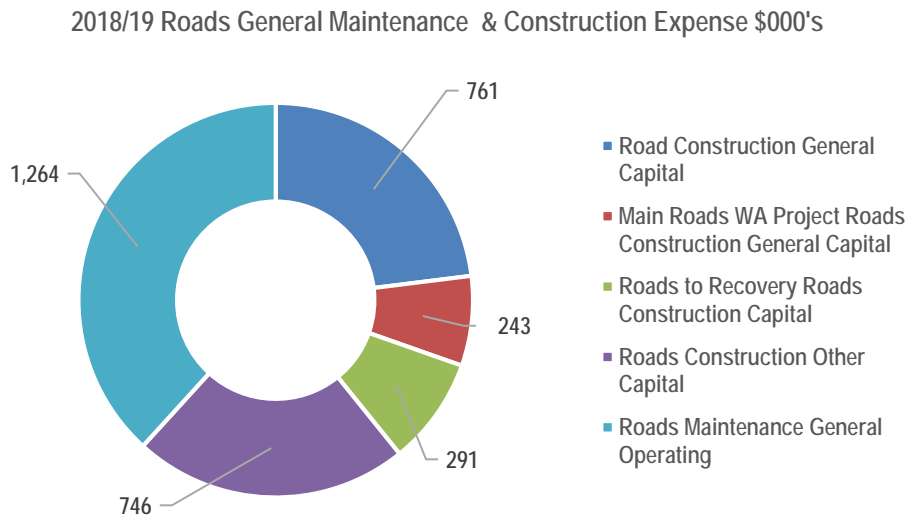
2018/19 Roadworks snapshot is as follows

Project	Expense Type	Actual \$000's
Road Construction General	Capital	761
Main Roads WA Project Roads Construction	Capital	243
Roads to Recovery Roads Construction	Capital	291
Roads Construction Other	Capital	746
Roads Maintenance General	Operating	1,264
Flood Damage Repairs	Operating	13,040
Totals		16,347
Roads Depreciation Expenses (non-cash excluded in the above)	Operating	2,422

As can be seen, expenses on Flood Damage Repairs can significantly increase the impact on Council’s normal level of operation of around \$3.3m.



Excluding Flood Damage Repairs and Depreciation the following snapshot highlights the extent of General Roads maintenance and construction activity undertaken during the year



During the year Council's small maintenance crew of 2 successfully graded, rolled and generally rebuilt approximately 25km of gravel roads, with work being prioritised on a combination of the condition of the road as well as the nature and extend of traffic.

Other Actions

- ~ Fulton Hogan completed the airstrip reseal and line marking at the Murchison Airport.
- ~ Upgraded internet access between Shire Office and Works Depot
- ~ Plant and W=Equipment. Commenced work to replace a Truck, Loader and Grader, all of which will be finalised in 2019/20.
- ~ Continued to work towards upgrading our Settlement power. During the summer period the existing generating capacity was placed under significant stress so that, whilst Council continues to work towards greening our power operation, a new generator is programmed for 2019/20.
- ~ Work towards providing potable water for Settlement residents and visitors continues.
- ~ General Community Participation;
All residents and ratepayers are encouraged to respond to surveys and provide feedback to Council on an ongoing basis to help build a stronger and economically resilient community. Council regularly updates and utilises its community email list to assist, as well as facilitating publication of the Murchison Monologue about life in the Shire of Murchison. During the year 3 newsletters were produced and distributed.
- ~ Anzac Day in April, Murchison Polocrosse Tournament in May and Shire Christmas celebrations in December continue to be the Shire's main community events.

Bill Boehm
Chief Executive Officer

Strategic Community Plan

The Local Government Act and associated Regulations require a Local Government to: ensure that a strategic community plan is made for its district

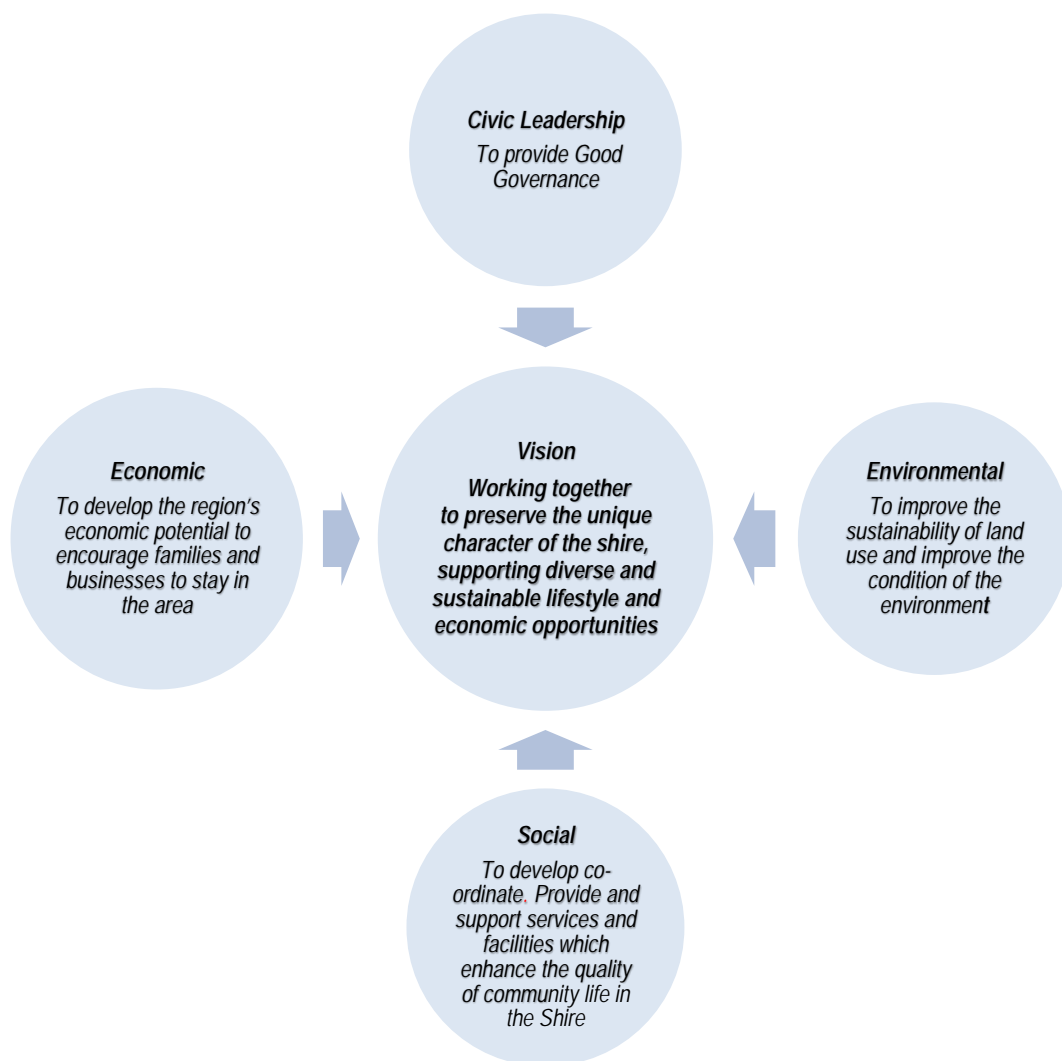
- ~ Ensure that a corporate business plan is made for its district and
- ~ include in its Annual Report an overview of the Plan for the Future, including major initiatives planned to commence or continue in the next year.

In accordance with Integrated Planning and Reporting Requirements, the Shire of Murchison has developed a ten-year Strategic Community Plan, a 15-year Long Term Financial Plan and a four-year Corporate Business Plan.

The Strategic Community Plan was originally developed in 2013 after extensive community consultation. The Plan reflects the Community's vision for the future and is the principal strategic guide for our future planning and activities.

A full review of the plan was undertaken and the revised 2016/17 to 2026/27 Strategic Community Plan was adopted on the 29 March 2017 as per the following overview:

t



Various major initiatives were planned to commence or continue in the next few years. The proposed desktop review of the plan may alter priorities but, in the meantime, the original planned capital program with updated comments is shown in the following table:

Action	Project	2019 \$000's	2020 \$000's	2021 \$000's	Comments
4.3.1.2	Plant replacement	959	461	494	Program managed within general roadworks program
4.3.1.2	Plant and equipment renewals - minor plant	15	16	16	Program managed within general roadworks program
3.1.1.1	Chlorinator	0	0	0	
2.3.1.2	Fertigation	0	0	0	
2.2.1.1.	Green energy solution	1,100	0	0	Reprogrammed to 2021
3.2.1.3	DFES - fast attack	0	120	0	
1.1.1.3	Road construction and renewal	1,403	1,425	1,827	Generally exceeded targets
3.1.1.1	Other Infrastructure	0	0	0	
1.1.1.3	Historic Ballinyoo bridge span	0	0	0	Completed in 2017/18
3.1.1.3	Cemetery beautification	0	0	0	
1.1.1.3	Storage bunkers for road building materials	25	0	0	
4.3.1.2	Furniture and equipment renewals	15	16	16	
1.2.1.1	Interpretive centre	1,500	0	0	To be reviewed
1.2.1.2	Backpackers accommodation and camper's kitchen	500	0	0	Yet to commence
3.1.1.1	Extend administration offices	0	0	500	
3.1.1.1	Sheds for residential houses	0	0	0	
3.1.1.1	Staff housing	0	0	0	Included in 2019/20
3.1.1.1	Administration office carports	0	0	45	
3.2.1.3	First aid transfer room	0	0	0	
3.1.1.1	Sports club BBQ rotunda	30	0	0	
3.1.1.1	Tyre storage	0	0	0	
3.1.3.2	Community centre - renewal	50	0	0	
Grand Total		5,597	2,037	2,898	

Statutory Reporting Requirements

The following are statutory reporting requirements for inclusion into Council's Annual Report

National Competition Policy

In 1995 the Council of Australian Governments entered into a number of agreements, collectively known as the National Competition Policy. Local government is affected mainly where it operates significant business activities which compete, or could compete, with private sector businesses. Local government will also be affected where local laws unnecessarily affect competition.

Local Government is required to comply with certain policies contained within the National Competition Policy Statement and report on progress in connection with Competitive Neutrality Principles and review of Local Laws.

It is Council's responsibility to determine whether it is engaged in "significant business activities" within the context of its operations and therefore whether it is required to apply the competitive neutrality principles. Local government is only required to implement the above principles to the extent that the benefits to be realised from implementation outweigh the costs in respect of individual business activities exceeding an annual income of \$500,000.

Regarding Council's responsibilities in relation to National Competition Policy and Competitive Neutrality, the Shire reports that:

- ~ Council does not undertake any business enterprises that are classified as either a Public Trading Enterprise or Public Financial Enterprise.
- ~ Competitive neutrality has not been applied to any activities undertaken by the Shire in 2018-19 and no allegations of non-compliance with competitive neutrality principals have been made by any private entity.
- ~ The Shire continues to monitor Council Polices and Local Laws for anti-competitive practices.

Register of Certain Complaints of Minor Breaches

The Local Government Act requires the annual report to contain details about entries made during the financial year in the register of complaints, including:

- ~ the number of complaints; and
- ~ how the recorded complaints were dealt with; and
- ~ any other details that the regulations may require.

Generally, a minor breach is a breach of a local law or code of conduct and the action taken may be public censure, making the person say sorry or sending them to training. A register must be kept of all such breaches.

The Shire of Murchison does not have a designated Complaints Officer and so the Chief Executive Officer fulfils this role.

The Shire reports no complaints as defined under s5.110 (6) (b) or (c) of the Act for the period ending 30 June 2019.

Public Interest Disclosures

The *Public Interest Disclosure Act 2003* facilitates the disclosure of public interest information and provides protection for those making such disclosure and those who are the subject of disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken. The Chief Executive Officer is the designated responsible officer under the Act and has complied with all obligations. There were no disclosures or complaints lodged during 2018-19.

Disability Access and Inclusion Plan

The Disability Services Act 1993 requires a local government or regional local government that has a disability access and inclusion plan must include in its annual report a report about the implementation of the plan.

The Murchison Shire Council Disability Access & Inclusion Plan was originally adopted in July 2008, then reviewed in the later part of 2015 and the review adopted by Council in February 2016, after community consultation. The Disability Access and inclusion Plan 2016–2020 includes seven outcomes and underpinning strategies to ensure that people with disability have the same opportunities as other people to access the services of public authority.

The seven outcomes and achievements against strategies for 2018-19 are:

Outcomes

- 1 People with disability have the same opportunities as other people to access the services of and any events organised by a public authority.
- 2 People with disability have the same opportunities as other people to access the buildings and other facilities of public authority
- 3 People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.
- 4 People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority.
- 5 People with disability have the same opportunities as other people to make complaints to public authority.
- 6 People with disability have the same opportunities as other people to participate in any public consultation by a public authority.
- 7 People with disability have the same opportunity as other people to obtain and maintain employment with public authority.

Achievements against Strategies

- ~ Shire services are monitored to ensure equitable access and inclusion, especially in regard to events being organised or funded
- ~ The DAIP is considered a living document and is inclusive to all shire plans and strategies.
- ~ Consideration is given to providing wheelchair access for all new development works;
- ~ All recreational areas are accessible.
- ~ All Shire information is available in alternative format upon request;
- ~ Staff are aware;
- ~ Website meets contemporary good practice.
- ~ Staff and Council are aware of disability issues and provide a high standard of customer service to all who attend the Shire.
- ~ Grievance mechanisms are in place but have not yet been utilised by any people with disability.
- ~ Through our website, people with disability are encouraged to participate in any public consultation.
- ~ People with disability are encouraged to apply for any employment with the Shire.

Information About Certain Employees

In accordance with s5.53(2)(g) of the *Local Government Act 1995* and s19B of the *Local Government (Administration) Regulations 1996*, there are three employees entitled to an annual salary of \$100,000 per annum or more. The following information relates to employee remuneration bands and the number of employees within each band:

Salary Band	Number of Employees	
	2019	2018
\$100,000 to \$109,999	1	1
\$110,000 to \$119,999	0	0
\$120,000 to \$129,999	1	1
\$130,000 to \$139,999	0	0
\$140,000 to \$149,999	1	1

Freedom of Information

The Shire of Murchison complies with the Freedom of Information Act 1992 which, amongst other things, has as its objectives, to;

- ~ Enable the public to participate more effectively in governing the state; and
- ~ Make the persons and bodies that are responsible for the State and Local Government more accountable to the public.
- ~ Make available details about the kind of information they hold and enable persons to ensure that personal information held by government agencies about them is "accurate, complete, up to date and not misleading

The Chief Executive Officer is the Shire's Freedom of Information Coordinator. Any formal application for the information that is not already freely available at the Shire may be made formally through the Chief Executive Officer.

It is the aim of the Shire of Murchison to make information available promptly, at the least possible cost and wherever possible, documents will be provided outside the freedom of information (FOI) process. During 2018/19 the Shire received no Freedom of Information applications.

Record Keeping

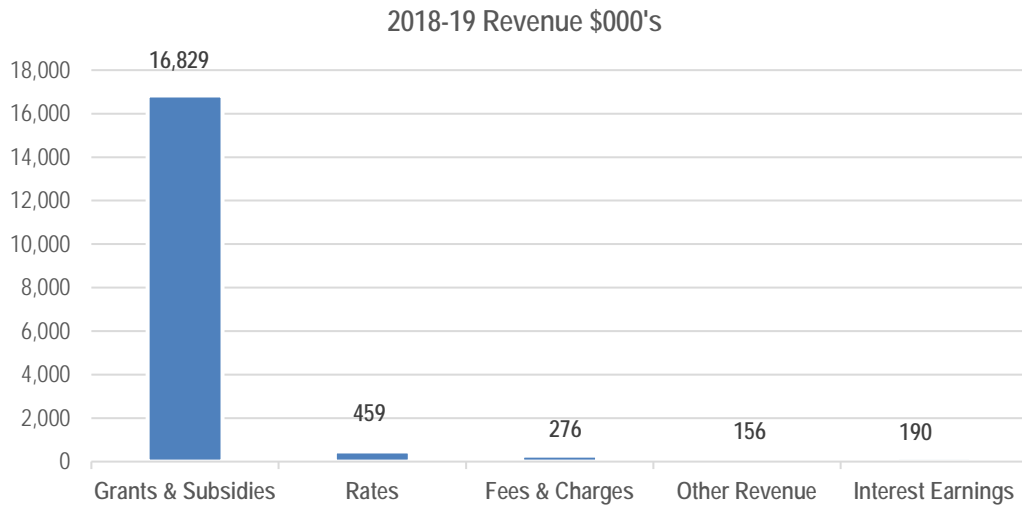
The State Records Act 2000 requires that the Shire maintains and disposes of all records in the prescribed matter. Council has prepared a Record Keeping Plan that is considered to comply with the Act. The record keeping plan is to provide evidence to address that;

- ~ The efficiency and effectiveness of the Shire's record keeping system is evaluated not less than once every 5 years.
- ~ The Shire conducts a record keeping training program.
- ~ Information sessions are conducted for staff as required.
- ~ The Shire's Induction Program for new employees includes an introduction to the local government's record keeping system and program, and information on their record keeping responsibilities.

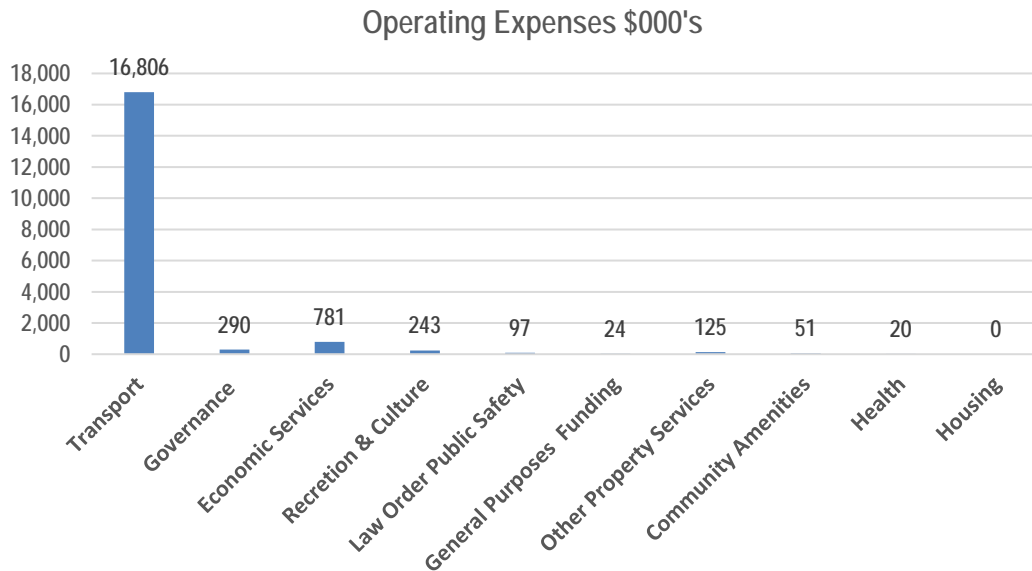
The Record Keeping Plan must be reviewed at least every five years. Between reviews, the implementation/continuation of requirements is to be further developed.

The Shire of Murchison completed a full review of its record keeping plan in November 2018 which will be submitted to the State Records Office. It is expected that a significant amount of catch-up work will be required to implement the plan.

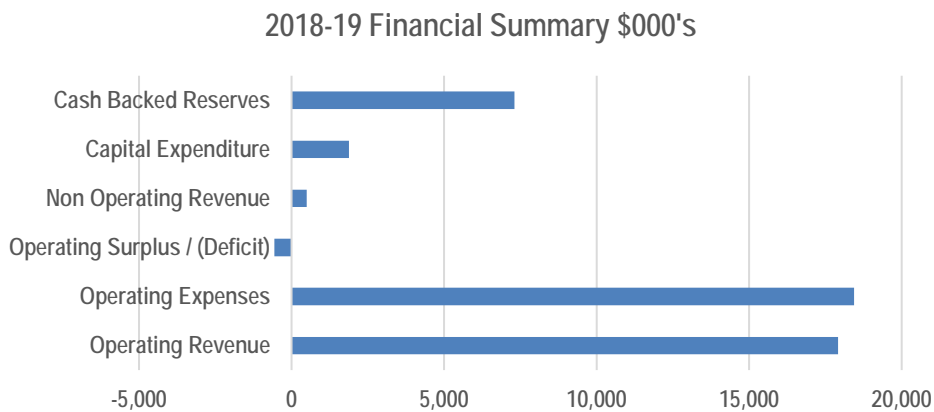
Operating Revenue



Operating Expenses



Financial Summary



Financial Performance

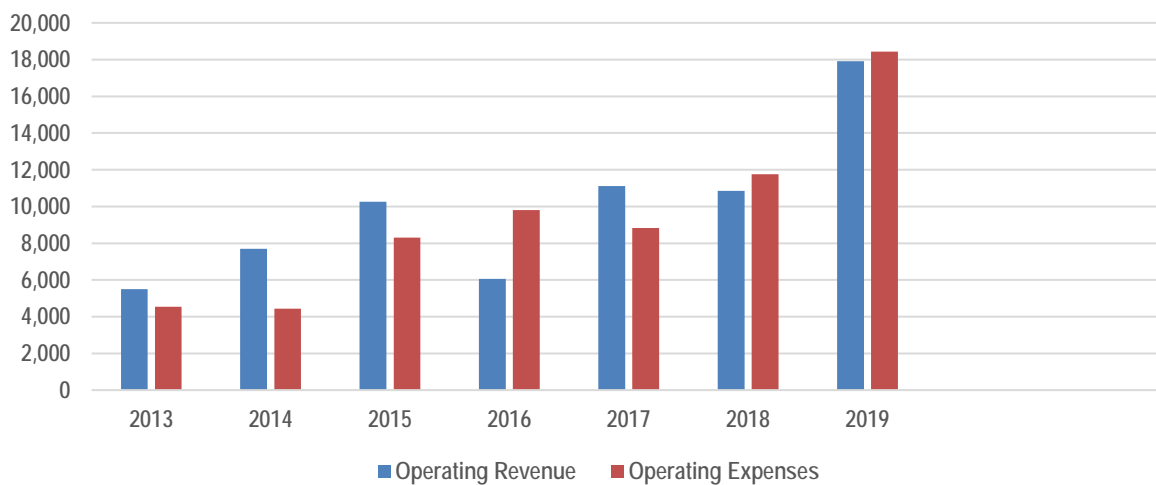
Financial Summary

A summary of Council's financial performance is shown as follows:

\$000's	2019	2018
Operating Revenue	17,909	10,849
Operating Expenses	18,438	11,751
Operating Surplus / (Deficit)	(562)	(902)
Non-Operating Revenue	497	1,174
Capital Expenditure	1,877	4,539
Cash Backed Reserves	7,303	5,559
Total Liabilities	3,064	477

Depending on the circumstances during year the Financial Performance may vary widely. For 2018/19 the main influencing factor that dramatically increased both operating income and operating expenses involved repairs to Council's road network following the January/February 2018 rain event. Effectively Council's normal level of road expenditure increased by around a factor of 4, replicating a situation that has occurred over recent years.

Operating Revenue & Expenses \$000's

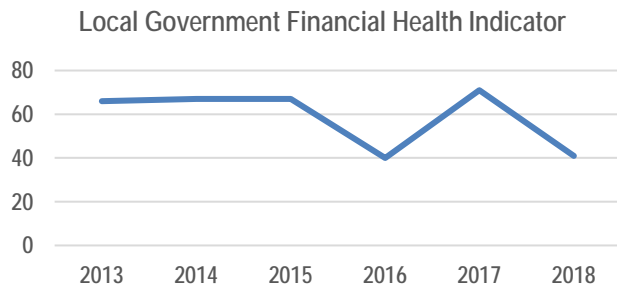


Financial Position

Many small councils in WA are heavily reliant on external funding, delivered through the State Grants Commission (Financial Assistance and Road Grants), Roads to Recovery, Main Roads WA, Flood Damage (where applicable) and other sources. Rate Revenue represents a very small proportion of our operating revenue.

The Department of Local Government Sport & Cultural Industries (DLGCSI) has, over recent years, developed a Financial Health Indicator (FHI) as a measurement of a local government's overall financial health. It is calculated from the seven financial ratios that local governments are required to calculate annually.

An FHI result of 70 and above is supposed to indicate sound financial health. The maximum result achievable is 100. Results for Murchison over the past of over the past 6 years are as shown adjacent.



Whilst the FHI is one factor to consider in assessing overall performance, other factors include: the range of services offered, efficiency of services delivered, community satisfaction, sparseness, and major events such as flood repairs, etc.

For instance, in 2018/19 whilst the Debt Service Cover Ratio as outlined under Note 30 of the Notes to Financial Report is recognised as being “supposedly” below the (DLGCSI) standard in reality this was influenced by \$1.55m in short-term loan payments which were outstanding at the end of the financial year, but later paid in 2019/20 from flood damage grants. For practical purposes Council is almost debt free.

The trend over time is more important than the actual figure but, as indicated, depending on major factors such as flood damage there can be a marked change above the normal operating situation. Whilst a council’s FHI can be compared with other councils, without a real understanding of comparing like with like, a sound judgement is virtually impossible as a stand-alone measure.

The figure is also subject to question depending on the timing of an entities an asset valuation and the degree of sophistication of the asset management plan. Some of the definitions of ratios required to be calculated do not appear to be in accordance with contemporary practice.

Regardless of the figure, questions maybe be asked by the community about a local government’s revenue, expenses and service delivery. This same question is asked at a Council level where it is recognised that having sound data and analysis is critical to good medium to long term decision making. Council is committed to improvements in this area, recognising the need to allocate appropriate resources in line with the adjacent continuous improvement approach.



Financial Report

Council's Financial Report for the year ending 30 June 2019 report comprises the following:

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SHIRE OF MURCHISON
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

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COMMUNITY VISION

Working together to preserve the unique character of the Shire, supporting diverse and sustainable lifestyle and economic opportunities.

Principal place of business:
Murchison Settlement
Carnarvon - Mullewa Road
Western Australia

**SHIRE OF MURCHISON
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

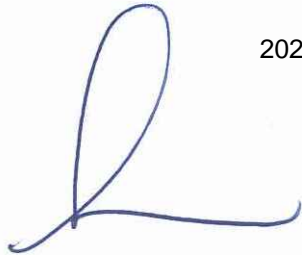
STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Murchison for the financial year ended 30 June 2019 is based on proper accounts and records to present fairly the financial position of the Shire of Murchison at 30 June 2019 and the results of the operations for the financial year then ended in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 27th

day of February

2020



Chief Executive Officer

William James Boehm

Name of Chief Executive Officer

SHIRE OF MURCHISON
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2019

18.4.1 - February 2020

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
Revenue				
Rates	21(a)	458,510	420,292	410,844
Operating grants, subsidies and contributions	2(a)	16,829,134	1,829,172	9,960,811
Fees and charges	2(a)	275,973	269,150	253,121
Interest earnings	2(a)	189,604	100,750	106,000
Other revenue	2(a)	156,197	15,421,990	117,786
		17,909,418	18,041,354	10,848,562
Expenses				
Employee costs		(1,212,333)	(1,246,867)	(1,244,639)
Materials and contracts		(13,883,349)	(16,322,717)	(7,206,125)
Utility charges		(36,276)	0	(3,106)
Depreciation on non-current assets	10(b)	(3,049,712)	(3,121,385)	(3,016,206)
Interest expenses	2(b)	(34,016)	(45,290)	(27,549)
Insurance expenses		(141,862)	(164,473)	(155,294)
Other expenditure		(114,119)	(120,564)	(97,711)
		(18,471,667)	(21,021,296)	(11,750,630)
		(562,249)	(2,979,942)	(902,068)
Non-operating grants, subsidies and contributions	2(a)	477,510	521,235	1,080,545
Profit on asset disposals	10(a)	6,171	10,000	505
(Loss) on asset disposals	10(a)	(59,617)	(115,900)	(85,763)
(Loss) on revaluation of plant and equipment	8(a)	0	0	(77,245)
		424,064	415,335	918,042
Net result for the period		(138,185)	(2,564,607)	15,974
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	0	0	(861,227)
Total other comprehensive income for the period		0	0	(861,227)
Total comprehensive income for the period		(138,185)	(2,564,607)	(845,253)

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

SHIRE OF MURCHISON
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
Revenue				
Governance		25,208	9,000	8,353
General purpose funding		4,371,188	2,210,742	4,005,771
Law, order, public safety		15,590	16,500	15,262
Housing		3,765	4,290	4,110
Recreation and culture		586	2,900	2,717
Transport		13,091,162	15,457,672	6,458,494
Economic services		265,247	260,250	244,700
Other property and services		136,672	80,000	109,155
		17,909,418	18,041,354	10,848,562
Expenses				
Governance		(290,229)	(349,914)	(368,396)
General purpose funding		(23,995)	(28,594)	(28,327)
Law, order, public safety		(96,817)	(140,321)	(126,079)
Health		(19,643)	(34,327)	(17,054)
Housing		0	(3,281)	(630)
Community amenities		(51,104)	(54,626)	(21,749)
Recreation and culture		(243,395)	(386,363)	(328,428)
Transport		(16,806,243)	(19,115,235)	(10,076,097)
Economic services		(781,024)	(791,979)	(698,373)
Other property and services		(125,201)	(71,366)	(57,948)
		(18,437,651)	(20,976,006)	(11,723,081)
Finance Costs				
Transport		(34,016)	(45,290)	(27,549)
	2(b)	(34,016)	(45,290)	(27,549)
		(562,249)	(2,979,942)	(902,068)
Non-operating grants, subsidies and contributions	2(a)	477,510	521,235	1,080,545
Profit on disposal of assets	10(a)	6,171	10,000	505
(Loss) on disposal of assets	10(a)	(59,617)	(115,900)	(85,763)
(Loss) on revaluation of plant and equipment	8(a)	0	0	(77,245)
		424,064	415,335	918,042
Net result for the period		(138,185)	(2,564,607)	15,974
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	11	0	0	(861,227)
Total other comprehensive income for the period		0	0	(861,227)
Total comprehensive income for the period		(138,185)	(2,564,607)	(845,253)

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

	NOTE	2019 \$	2018 \$
CURRENT ASSETS			
Cash and cash equivalents	3	7,688,103	6,208,904
Trade receivables	5	3,226,976	448,580
Other financial assets at amortised cost	7(a)	2,250,000	2,750,000
Inventories	6	98,542	179,191
TOTAL CURRENT ASSETS		13,263,621	9,586,675
NON-CURRENT ASSETS			
Financial assets at fair value through profit and loss	7(b)	17,805	0
Property, plant and equipment	8	9,417,040	9,849,188
Infrastructure	9	72,171,029	72,984,977
TOTAL NON-CURRENT ASSETS		81,605,874	82,834,165
TOTAL ASSETS		94,869,495	92,420,840
CURRENT LIABILITIES			
Trade and other payables	12	1,398,325	270,604
Borrowings	13(a)	1,550,526	1,065
Employee related provisions	14	64,471	124,697
TOTAL CURRENT LIABILITIES		3,013,322	396,366
NON-CURRENT LIABILITIES			
Borrowings	13(a)	17,315	18,416
Employee related provisions	14	32,882	61,897
TOTAL NON-CURRENT LIABILITIES		50,197	80,313
TOTAL LIABILITIES		3,063,519	476,679
NET ASSETS		91,805,976	91,944,161
EQUITY			
Retained surplus		25,761,683	27,643,814
Reserves - cash backed	4	7,303,108	5,559,162
Revaluation surplus	11	58,741,185	58,741,185
TOTAL EQUITY		91,805,976	91,944,161

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

SHIRE OF MURCHISON
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2019

18.4.1 - February 2020

		RESERVES			
	NOTE	RETAINED SURPLUS	CASH BACKED	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2017		27,637,306	5,549,696	59,602,412	92,789,414
Comprehensive income					
Net result for the period		15,974	0	0	15,974
Other comprehensive income	11	0	0	(861,227)	(861,227)
Total comprehensive income		15,974	0	(861,227)	(845,253)
Transfers from/(to) reserves		(9,466)	9,466	0	0
Balance as at 30 June 2018		27,643,814	5,559,162	58,741,185	91,944,161
Comprehensive income					
Net result for the period		(138,185)	0	0	(138,185)
Other comprehensive income	11	0	0	0	0
Total comprehensive income		(138,185)	0	0	(138,185)
Transfers from/(to) reserves		(1,743,946)	1,743,946	0	0
Balance as at 30 June 2019		25,761,683	7,303,108	58,741,185	91,805,976

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

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		419,169	420,292	403,431
Operating grants, subsidies and contributions		14,047,509	1,802,496	9,789,858
Fees and charges		275,973	269,150	253,121
Interest received		189,604	100,750	106,000
Goods and services tax received		1,369,490	230,470	18,056
Other revenue		138,392	15,421,990	117,786
		16,440,137	18,245,148	10,688,252
Payments				
Employee costs		(1,296,119)	(1,246,867)	(1,220,574)
Materials and contracts		(12,680,434)	(16,265,187)	(7,320,353)
Utility charges		(36,276)	0	(3,106)
Interest expenses		(34,016)	(45,290)	(27,549)
Insurance paid		(141,862)	(164,473)	(155,294)
Goods and services tax paid		(1,326,920)	0	(208,503)
Other expenditure		(114,119)	(120,564)	(97,711)
		(15,629,746)	(17,842,381)	(9,033,090)
Net cash provided by (used in) operating activities	15	810,391	402,767	1,655,162
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(299,012)	(1,642,500)	(678,709)
Payments for construction of infrastructure		(1,577,983)	(5,577,291)	(3,859,886)
Movement on term deposit investment recognised as other financial asset at amortised cost		500,000	0	(2,750,000)
Non-operating grants, subsidies and contributions		477,510	521,235	1,080,545
Proceeds from sale of property, plant & equipment		19,933	257,100	93,864
Net cash provided by (used in) investment activities		(879,552)	(6,441,456)	(6,114,186)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings		(10,281,350)	(8,000,000)	(3,000,519)
Proceeds from new borrowings		11,829,710	8,000,000	3,020,000
Net cash provided by (used in) financing activities		1,548,360	0	19,481
Net increase (decrease) in cash held		1,479,199	(6,038,689)	(4,439,543)
Cash at beginning of year		6,208,904	8,958,904	10,648,447
Cash and cash equivalents at the end of the year	15	7,688,103	2,920,215	6,208,904

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

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		3,756,909	3,794,404	4,913,067
Revenue from operating activities (excluding rates)				
Governance		25,208	9,000	8,353
General purpose funding		3,912,678	1,790,450	3,594,927
Law, order, public safety		15,590	16,500	15,262
Housing		3,765	4,290	4,110
Recreation and culture		586	2,900	2,717
Transport		13,097,333	15,467,672	6,458,999
Economic services		265,247	260,250	244,700
Other property and services		136,672	80,000	109,155
		17,457,079	17,631,062	10,438,223
Expenditure from operating activities				
Governance		(290,229)	(357,714)	(368,396)
General purpose funding		(23,995)	(28,594)	(28,327)
Law, order, public safety		(96,817)	(140,321)	(126,079)
Health		(19,643)	(34,327)	(17,054)
Housing		0	(3,281)	(630)
Community amenities		(51,104)	(54,626)	(21,749)
Recreation and culture		(285,104)	(386,363)	(328,428)
Transport		(16,858,167)	(19,268,625)	(10,189,409)
Economic services		(781,024)	(791,979)	(698,373)
Other property and services		(125,201)	(71,366)	(135,193)
		(18,531,284)	(21,137,196)	(11,913,638)
Non-cash amounts excluded from operating activities	22(a)	2,996,112	3,093,947	3,262,584
Amount attributable to operating activities		5,678,816	3,382,217	6,700,236
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	2(a)	477,510	521,235	1,080,545
Proceeds from disposal of assets	10(a)	19,933	257,100	93,864
Purchase of property, plant and equipment	8(a)	(299,012)	(1,642,500)	(678,709)
Purchase and construction of infrastructure	9(a)	(1,577,983)	(5,577,291)	(3,859,886)
Amount attributable to investing activities		(1,379,552)	(6,441,456)	(3,364,186)
FINANCING ACTIVITIES				
Repayment of borrowings	13(b)	(10,281,350)	(8,000,000)	(3,000,519)
Proceeds from borrowings	13(b)	11,829,710	8,000,000	3,020,000
Transfers to reserves (restricted assets)	4	(2,024,179)	(1,429,692)	(1,009,075)
Transfers from reserves (restricted assets)	4	280,233	4,068,639	999,609
Amount attributable to financing activities		(195,586)	2,638,947	10,015
Surplus/(deficit) before imposition of general rates		4,103,678	(420,292)	3,346,065
Total amount raised from general rates	21(a)	458,510	420,292	410,844
Surplus/(deficit) after imposition of general rates	22(b)	4,562,188	0	3,756,909

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

1. BASIS OF PREPARATION

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

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of AASB 1051 *Land Under Roads paragraph 15* and AASB 116 *Property, Plant and Equipment paragraph 7*.

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 report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

CRITICAL ACCOUNTING ESTIMATES

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 24 to these financial statements.

2. REVENUE AND EXPENSES

(a) Revenue

Grant Revenue

Grants, subsidies and contributions are included as both operating and non-operating revenues in the Statement of Comprehensive Income:

Operating grants, subsidies and contributions

General purpose funding
 Law, order, public safety
 Transport

Non-operating grants, subsidies and contributions

Transport

Total grants, subsidies and contributions

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
General purpose funding	3,722,382	1,689,500	3,488,792
Law, order, public safety	15,589	15,500	13,922
Transport	13,091,163	124,172	6,458,097
	16,829,134	1,829,172	9,960,811
Transport	477,510	521,235	1,080,545
	477,510	521,235	1,080,545
	17,306,644	2,350,407	11,041,356

SIGNIFICANT ACCOUNTING POLICIES

Grants, donations and other contributions

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

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

Grants, donations and other contributions (Continued)

a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 20. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Significant revenue

WA Local Governments Grant Commission made an early payment of the 2019/20 grant. This was recognised as revenue in 2018/19.

WANDRRA Flood revenue

Other revenue

Reimbursements and recoveries

Other

Fees and Charges

Governance

Law, order, public safety

Recreation and culture

Economic services

Other property and services

Interest earnings

Reserve accounts interest

Rates instalment and penalty interest (refer Note 21(b))

Other interest earnings

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
WA Local Governments Grant Commission made an early payment of the 2019/20 grant. This was recognised as revenue in 2018/19.	1,920,747	0	1,847,046
WANDRRA Flood revenue	12,888,169	0	6,338,726
Other revenue			
Reimbursements and recoveries	124,460	15,333,700	97,462
Other	31,737	88,290	20,324
	156,197	15,421,990	117,786
Fees and Charges			
Governance	8,090	5,000	4,656
Law, order, public safety	0	1,000	1,340
Recreation and culture	586	2,900	2,717
Economic services	265,247	260,250	244,408
Other property and services	2,050	0	0
	275,973	269,150	253,121
Interest earnings			
Reserve accounts interest	134,007	75,000	82,732
Rates instalment and penalty interest (refer Note 21(b))	3,503	750	980
Other interest earnings	52,094	25,000	22,288
	189,604	100,750	106,000

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest earnings (Continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

Significant expense

WANDRRA Flood Damage.
 Expenditure incurred relates to the repair of flood damage sustained in January 2017 (AGRN743), sustained in January 2018 (AGRN781) is yet to commence as at 30 June 2018. The estimated cost of these repairs is \$15,336,954.

Auditors remuneration

- Audit of the Annual Financial Report
- Other services

Interest expenses (finance costs)

Borrowings (refer Note 13(b))

	2019 Actual \$	2019 Budget \$	2018 Actual \$
	13,061,715	0	6,559,619
	31,605	25,000	22,402
	3,318	10,000	1,605
	34,923	35,000	24,007
	34,016	45,290	27,549
	34,016	45,290	27,549

3. CASH AND CASH EQUIVALENTS

	NOTE	2019 \$	2018 \$
Cash and cash equivalents			
Cash at bank and on hand		1,309,291	1,208,941
Term deposits		6,378,812	4,999,963
Total cash and cash equivalents		7,688,103	6,208,904
Other financial assets at amortised cost			
Term deposits	7	2,250,000	2,750,000
Total other financial assets at amortised cost		2,250,000	2,750,000
Total cash and cash equivalents and other financial assets at amortised cost			
		9,938,103	8,958,904
Comprises:			
- Unrestricted		1,941,863	3,063,864
- Restricted		7,996,240	5,895,040
Total cash and cash equivalents and other financial assets at amortised cost		9,938,103	8,958,904
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Reserve accounts			
Leave Reserve	4	135,709	181,983
Plant Replacement	4	1,410,356	975,370
Buildings	4	502,893	135,114
Beringarra-Cue Road	4	3,411,313	3,499,963
Cue Road Reserves	4	125,171	125,171
Transaction Centre	4	0	6,329
Ballinyoo Bridge	4	0	46,115
CSIRO Beringarra-Pindar Road	4	171,673	168,227
Flood Damage Repairs	4	250,568	69,145
Settlement Buildings and Facilities	4	920,425	351,745
Road Sealing Reserve	4	375,000	0
		7,303,108	5,559,162
Other restricted cash and cash equivalents			
Unspent grants/contributions	20	274,230	330,878
Unspent loans	13(c)	5,000	5,000
Bonds and deposits - from Trust	23	413,902	0
Total restricted cash and cash equivalents		7,996,240	5,895,040

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Cash and cash equivalents (Continued)

and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

SHIRE OF MURCHISON
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019

4. RESERVES - CASH BACKED

	2019 Actual Opening Balance	2019 Actual Transfer to	2019 Actual Transfer (from)	2019 Actual Closing Balance	2019 Budget Opening Balance	2019 Budget Transfer to	2019 Budget Transfer (from)	2019 Budget Closing Balance	2018 Actual Opening Balance	2018 Actual Transfer to	2018 Actual Transfer (from)	2018 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave Reserve	181,983	3,726	(50,000)	135,709	181,983	3,640	(50,000)	135,623	121,337	60,646	0	181,983
(e) Plant Replacement	975,370	434,986	0	1,410,356	975,370	432,060	(403,000)	1,004,430	791,372	542,998	(359,000)	975,370
(f) Buildings	135,114	367,779	0	502,893	135,114	152,365	(50,000)	237,479	134,399	715	0	135,114
(g) Beringarra-Cue Road	3,499,963	88,102	(176,752)	3,411,313	3,625,134	20,410	(3,517,700)	127,844	3,743,186	50,526	(293,749)	3,499,963
(h) Cue Road Reserves	125,171	0	0	125,171	0	0	0	0	41,550	300,481	(216,860)	125,171
(i) Transaction Centre	6,329	94	(6,423)	0	6,329	110	(6,439)	0	6,296	33	0	6,329
(j) Ballinyoo Bridge	46,115	943	(47,058)	0	46,115	807	0	46,922	45,870	245	0	46,115
(k) CSIRO Beringarra-Pindar Road	168,227	3,446	0	171,673	168,227	2,940	0	171,167	167,336	891	0	168,227
(l) Flood Damage Repairs	69,145	181,423	0	250,568	69,144	181,210	0	250,354	198,202	943	(130,000)	69,145
(m) Settlement Buildings and Facilities	351,745	568,680	0	920,425	351,746	561,150	(41,500)	871,396	300,148	51,597	0	351,745
(n) Road Sealing Reserve	0	375,000	0	375,000	0	75,000	0	75,000	0	0	0	0
	5,559,162	2,024,179	(280,233)	7,303,108	5,559,162	1,429,692	(4,068,639)	2,920,215	5,549,696	1,009,075	(999,609)	5,559,162

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of Reserve	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements.
(e) Plant Replacement	Ongoing	To be used for the purchase of plant.
(f) Buildings	Ongoing	To be used for the construction / renovation of administration centre.
(g) Beringarra-Cue Road	Ongoing	To be used to convert the road from bitumen to gravel as required.
(i) Transaction Centre	N/A	Set up for development of CBD - transferred to settlements buildings and facilities reserve
(j) Ballinyoo Bridge	Ongoing	To be used for the maintenance or replacement of bridge 837.
(k) CSIRO Beringarra-Pindar Road	Ongoing	To be used to fund additional maintenance work required due to CSIRO traffic.
(l) Flood Damage Repairs	Ongoing	To be used towards the 'trigger point' for WANDRRA funded flood damage works.
(m) Settlement Buildings and Facilities	Ongoing	To be used to fund improvements to and maintenance of settlement buildings and facilities.
(n) Road Sealing Reserve	Ongoing	To be used to fund road sealing program.

5. TRADE RECEIVABLES

Current

	2019	2018
	\$	\$
Rates receivable	53,215	13,874
Sundry receivables	595,911	2,979
GST receivable	187,900	230,470
Accrued income/Payments in Advance	36,561	201,257
Contract Asset	2,353,389	0
	3,226,976	448,580

Information with respect to the impairment or otherwise of the totals of rates outstanding and sundry debtors is as follows:

Rates outstanding

Includes:

Past due and not impaired	53,215	13,874
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Table illustrates the rates outstanding aging analysis

Up to one year	53,215	13,874
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Sundry debtors

Includes:

Past due and not impaired	2,600	2,374
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Table illustrates the rates outstanding aging analysis

Up to one month	593,311	605
One to three month	345	2,374
More than three months	2,255	0
	595,911	2,979

5. TRADE RECEIVABLES (Continued)

SIGNIFICANT ACCOUNTING POLICIES

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.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 23.

Previous accounting policy: Impairment of trade receivables

In the prior year, the impairment of trade receivables was assessed based on the incurred loss model. Individual receivables which were known to be uncollectible were written off by reducing the carrying amount directly. The other receivables were assessed collectively to determine whether there was objective evidence that an impairment had been incurred but not yet identified. For these receivables the estimated impairment losses were recognised in a separate provision for impairment.

Classification and subsequent measurement

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.

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.

6. INVENTORIES

Current

Fuel and materials
 History books

	2019	2018
	\$	\$
Fuel and materials	98,061	172,993
History books	481	6,198
	98,542	179,191
	179,191	153,780
Inventories expensed during the year	(524,222)	(515,306)
Additions to inventory	443,573	540,717
	98,542	179,191

The following movements in inventories occurred during the year:

Carrying amount at 1 July

Inventories expensed during the year

Additions to inventory

Carrying amount at 30 June

SIGNIFICANT ACCOUNTING POLICIES

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 held for development and resale 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.

Land held for resale (Continued)

Borrowing 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 onto the buyer at this point.

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

7. OTHER FINANCIAL ASSETS

	2019	2018
	\$	\$
(a) Current assets		
Other financial assets at amortised cost	2,250,000	2,750,000
	<u>2,250,000</u>	<u>2,750,000</u>
Other financial assets at amortised cost		
- Financial assets at amortised cost - term deposits	2,250,000	2,750,000
	<u>2,250,000</u>	<u>2,750,000</u>
(b) Non-current assets		
Financial assets at fair value through profit and loss	17,805	0
	<u>17,805</u>	<u>0</u>
Non current financial assets at fair value through profit and loss		
Unlisted equity investments		
Units in Local Government House Trust	17,805	0
	<u>17,805</u>	<u>0</u>

Changes in the fair value of Units in Local Government House recognised as non-current financial assets at fair value through profit and loss have not been recognised nor considered as they are unlikely to be material and unable to be reliably determined at the time of preparation of these Statements

Local government house trust

The Shire holds 1 of 620 units in the local government house trust which purchased the Local Government House. The total contribution by all Councils towards the purchase of the building was \$582,000.

Based on net assets of \$11,039,266 and 620 units, the value of 1 unit in the local government house at 30 June 2019 is \$17,805. This asset has been brought to account in 2019 as shown above.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire 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 fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 23.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Previous accounting policy: available for sale financial assets

Available-for-sale financial assets were non-derivative financial assets that were either not suitable to be classified as other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Previous accounting policy: Loans and receivables

Non-derivative financial assets with fixed or determinable payments that were not quoted in an active market and are solely payments of principal and interest were classified as loans and receivables and are subsequently measured at amortised cost, using the effective interest rate method.

Refer to Note 26 for explanations regarding the change in accounting policy and reclassification of available for sale financial assets to financial assets at fair value through profit and loss.

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Buildings non specialised	Total buildings	Total land and buildings	Furniture & Equipment	Plant & Equipment	Works in Progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2017	7,107,032	7,107,032	7,107,032	105,602	2,896,737	6,535	10,115,906
Additions	5,932	5,932	5,932	0	672,777	0	678,709
(Disposals)	0	0	0	0	(179,122)	0	(179,122)
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	150,857	0	150,857
Revaluation (loss) / reversals transferred to profit or loss	0	0	0	(77,245)	0	0	(77,245)
Depreciation (expense)	(353,741)	(353,741)	(353,741)	(11,857)	(474,319)	0	(839,917)
Carrying amount at 30 June 2018	6,759,223	6,759,223	6,759,223	16,500	3,066,930	6,535	9,849,188
Comprises:							
Gross carrying amount at 30 June 2018	7,112,964	7,112,964	7,112,964	16,500	3,066,930	6,535	10,202,929
Accumulated depreciation at 30 June 2018	(353,741)	(353,741)	(353,741)	0	0	0	(353,741)
Carrying amount at 30 June 2018	6,759,223	6,759,223	6,759,223	16,500	3,066,930	6,535	9,849,188
Additions	222,077	222,077	222,077	10,338	66,597	0	299,012
(Disposals)	(14,566)	(14,566)	(14,566)	(10,123)	(48,690)	0	(73,379)
Depreciation (expense)	(296,581)	(296,581)	(296,581)	(3,051)	(358,149)	0	(657,781)
Carrying amount at 30 June 2019	6,670,153	6,670,153	6,670,153	13,664	2,726,688	6,535	9,417,040
Comprises:							
Gross carrying amount at 30 June 2019	7,291,466	7,291,466	7,291,466	14,500	3,079,194	6,535	10,391,695
Accumulated depreciation at 30 June 2019	(621,313)	(621,313)	(621,313)	(836)	(352,506)	0	(974,655)
Carrying amount at 30 June 2019	6,670,153	6,670,153	6,670,153	13,664	2,726,688	6,535	9,417,040

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Buildings - non specialised	3	Cost approach using depreciated replacement cost	Independent valuer	June 2017	Improvements to land using residual values and remaining useful life assessments inputs.
Furniture & Equipment	2	Market approach using recent observable market data for similar assets	Independent valuer	June 2018	Market price per item
Plant & Equipment	2	Market approach using recent observable market data for similar assets	Independent valuer	June 2018	Market price per item

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

9. INFRASTRUCTURE

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Roads	Bridges	Total Infrastructure
	\$	\$	\$
Balance at 1 July 2017	68,339,000	3,974,464	72,313,464
Additions	3,859,886	0	3,859,886
Revaluation increments / (decrements) transferred to revaluation surplus	(1,071,299)	59,215	(1,012,084)
Depreciation (expense)	(2,136,544)	(39,745)	(2,176,289)
Carrying amount at 30 June 2018	68,991,043	3,993,934	72,984,977
Comprises:			
Gross carrying amount at 30 June 2018	68,991,043	3,993,934	72,984,977
Accumulated depreciation at 30 June 2018	0	0	0
Carrying amount at 30 June 2018	68,991,043	3,993,934	72,984,977
Additions	1,577,983	0	1,577,983
Depreciation (expense)	(2,340,727)	(51,204)	(2,391,931)
Carrying amount at 30 June 2019	68,228,299	3,942,730	72,171,029
Comprises:			
Gross carrying amount at 30 June 2019	70,569,026	3,993,934	74,562,960
Accumulated depreciation at 30 June 2019	(2,340,727)	(51,204)	(2,391,931)
Carrying amount at 30 June 2019	68,228,299	3,942,730	72,171,029

9. INFRASTRUCTURE (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition residual values and remaining useful life assessments.
Bridges	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition residual values and remaining useful life assessments.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are subsequently revalued in accordance with the mandatory measurement framework.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires property, plant and equipment to be shown at fair value.

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 class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control

In accordance with *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Land under roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 *Land Under Roads* and the fact *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, *Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

SHIRE OF MURCHISON
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10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(a) Disposals of Assets

	2019	2019	2019	2019	2019	2019	2019	2018	2018	2018	2018	
	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss
Buildings non-specialised Regulation 17A assets*	14,566	0	0	(14,566)	0	0	0	0	0	0	0	0
Furniture & Equipment Regulation 17A assets*	10,123	0	0	(10,123)	0	0	0	0	0	0	0	0
Plant & Equipment Regulation 17A assets*	17,020	0	0	(17,020)								
Plant & Equipment	31,670	19,933	6,171	(17,908)	363,000	257,100	10,000	(115,900)	179,122	93,864	505	(85,763)
	73,379	19,933	6,171	(59,617)	363,000	257,100	10,000	(115,900)	179,122	93,864	505	(85,763)

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
Plant and Equipment	\$	\$	\$	\$
Transport	33,760	19,933	6,171	(17,909)
	33,760	19,933	6,171	(17,909)

*The above table includes assets that were acquired for less than \$5,000. These assets have been disposed in accordance with the requirements of Regulation 17A(5) of the *Local Government (Financial Management) Regulations 1996*. The net book value of these assets was \$41,709.

The following assets were disposed of during the year.

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
Plant and Equipment				
Transport				
Caravan construction crew	8,401	3,218	0	(5,183)
Caravan - Elross 2 person MU664	14,001	6,171	0	(7,830)
Powerstar 6300 Tip Truck	9,268	4,373	0	(4,895)
Single axle box trailer	0	4,672	4,672	0
MU2006 Box Top Trailer and cage	0	1,499	1,499	0
Transport Total	31,670	19,933	6,171	(17,908)
Buildings non-specialised Regulation 17A assets				
Housing				
Various Fences and airconditioners	(12,033)	0	0	12,033
Community amenities				
Community water tank	3,597	0	0	(3,597)
Recreation and culture				
Gazebo Carnarvan	1,957	0	0	(1,957)
Freight Depot Building	1,644	0	0	(1,644)
Polo Goal post Murchison	1,645	0	0	(1,645)
Fencing	3,778	0	0	(3,778)
Truck Canopy at Museum	2,646	0	0	(2,646)
Tennis Hit up wall and shed	1,850	0	0	(1,850)
	13,520	0	0	(13,520)
Transport				
Storage shed	4,770	0	0	(4,770)
Economic services				
Fence - power station	666	0	0	(666)
Water supply shed	4,046	0	0	(4,046)
Total economic services	4,712			(4,712)
Total	14,566	0	0	(14,566)
Furniture and Equipment Regulation 17A assets				
Governance				
Surface Pro tablets	8,357	0	0	(8,357)
Recreation and culture				
Large flat screen TV	1,766		0	(1,766)
Total	10,123	0	0	(10,123)
Plant and Equipment Regulation 17A assets	Value	Proceeds	Profit	Loss
Community amenities				
IGEBBA Fogger	2,207	0	0	(2,207)
Recreation and culture				
Shade shelter playground	1,532	0	0	(1,532)
Transport				
Chemical Toilet	2,091	0	0	(2,091)
Economic services				
Tank - Fuel Station	2,207	0	0	(2,207)
Coin operated washing machine	2,208	0	0	(2,208)
Total Economic services	4,415	0	0	(4,415)
Other property and services				
Vast TV Service to Construction Crew	2,062	0	0	(2,062)
Maintenance Centre tool box	1,649	0	0	(1,649)
Air conditioning tools for mechanic	1,649	0	0	(1,649)
Miscellaneous small plant	1,415	0	0	(1,415)
Total other property and services	6,775	0	0	(6,775)
Total	17,020	0	0	(17,020)

10. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(b) Depreciation

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Buildings non specialised	296,581	368,111	353,741
Furniture & Equipment	3,051	10,459	11,857
Plant & Equipment	358,149	463,021	474,319
Roads	2,340,727	2,238,255	2,136,544
Bridges	51,204	41,539	39,745
	3,049,712	3,121,385	3,016,206

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement seal	50 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

Depreciation (Continued)

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

11. REVALUATION SURPLUS

	2019 Opening Balance	2019 Revaluation Increment	2019 Revaluation (Decrement)	Total Movement on Revaluation	2019 Closing Balance	2018 Opening Balance	2018 Revaluation Increment	2018 Revaluation (Decrement)	Total Movement on Revaluation	2018 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - non specialised	5,397,026	0	0	0	5,397,026	5,397,026	0	0	0	5,397,026
Plant & equipment	1,506,304	0	0	0	1,506,304	1,355,447	150,857	0	150,857	1,506,304
Roads	51,778,640	0	0	0	51,778,640	52,849,939	0	(1,071,299)	(1,071,299)	51,778,640
Bridges	59,215	0	0	0	59,215	0	59,215	0	59,215	59,215
	58,741,185	0	0	0	58,741,185	59,602,412	210,072	(1,071,299)	(861,227)	58,741,185

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Accrued salaries and wages
ATO liabilities
Accrued Expenses
Bonds and deposits - from Trust

2019	2018
\$	\$
925,391	212,603
8,324	11,127
37,438	29,180
13,270	17,694
413,902	0
1,398,325	270,604

SIGNIFICANT ACCOUNTING POLICIES

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

Trade and other payables (Continued)

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.

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13. INFORMATION ON BORROWINGS

(a) Borrowings	2019	2018
	\$	\$
Current	1,550,526	1,065
Non-current	17,315	18,416
	<u>1,567,841</u>	<u>19,481</u>

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	30 June 2019					30 June 2019					30 June 2018				
				Actual Principal	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding	Budget Principal	Budget New Loans	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding	Actual Principal	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport																		
Flood damage line of credit		WATC		0	0	0	0	0	0	0	0	0	3,000,000	3,000,000	27,216	0		
Plant	1	WATC	3.33%	19,481	0	1,065	640	18,416	19,581	0	0	790	19,581	0	20,000	519	333	19,481
Finance Flood Damage works	2	WATC	Variable	0	11,829,710	10,280,285	33,376	1,549,425	0	8,000,000	8,000,000	44,500	0	0	0	0	0	0
				<u>19,481</u>	<u>11,829,710</u>	<u>10,281,350</u>	<u>34,016</u>	<u>1,567,841</u>	<u>19,581</u>	<u>8,000,000</u>	<u>8,000,000</u>	<u>45,290</u>	<u>19,581</u>	<u>0</u>	<u>3,020,000</u>	<u>3,000,519</u>	<u>27,549</u>	<u>19,481</u>
				19,481	11,829,710	10,281,350	34,016	1,567,841	19,581	8,000,000	8,000,000	45,290	19,581	0	3,020,000	3,000,519	27,549	19,481

* WA Treasury Corporation

All other loan repayments were financed by general purpose revenue.

13. INFORMATION ON BORROWINGS (Continued)

(c) Unspent Borrowings

Particulars	Date	Unspent Balance	Borrowed	Expended	Unspent
	Borrowed	1 July 2018	During Year	During Year	Balance 30 June 2019
		\$	\$	\$	\$
Plant	01 Dec 17	5,000	0	0	5,000
* WA Treasury Corporation		5,000	0	0	5,000

(d) Undrawn Borrowing Facilities
 Credit Standby Arrangements

	2019	2018
	\$	\$
Bank overdraft limit	100,000	100,000
Credit card limit	5,000	5,000
Total amount of credit unused	105,000	105,000

Loan facilities

Loan facilities - current	1,550,526	1,065
Loan facilities - non-current	17,315	18,416
Total facilities in use at balance date	1,567,841	19,481

Unused loan facilities at balance date

	5,000	5,000
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SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

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.

Risk

Information regarding exposure to risk can be found at Note 23.

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2018			
Current provisions	100,860	23,837	124,697
Non-current provisions	0	61,897	61,897
	100,860	85,734	186,594
Additional provision	(63,401)	(25,840)	(89,241)
Balance at 30 June 2019	37,459	59,894	97,353
Comprises			
Current	37,459	27,012	64,471
Non-current	0	32,882	32,882
	37,459	59,894	97,353

Amounts are expected to be settled on the following basis:

Less than 12 months after the reporting date
 More than 12 months from reporting date

	2019	2018
	\$	\$
Less than 12 months after the reporting date	56,566	0
More than 12 months from reporting date	40,787	186,594
	97,353	186,594

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

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

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

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

Other long-term employee benefits (Continued)

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.

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.

15. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Cash and cash equivalents	7,688,103	2,920,215	6,208,904
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	(138,185)	(2,564,607)	15,974
Non-cash flows in Net result:			
Depreciation	3,049,712	3,121,385	3,016,206
(Profit)/loss on sale of asset	53,446	105,900	85,258
Loss on revaluation of fixed assets	0	0	77,245
Recognition of Unit in Local Government House Trust	(17,805)	0	0
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(2,778,396)	203,794	(368,813)
(Increase)/decrease in inventories	80,649	0	(25,410)
Increase/(decrease) in payables	1,127,721	57,530	(89,555)
Increase/(decrease) in provisions	(89,241)	0	24,802
Grants contributions for the development of assets	(477,510)	(521,235)	(1,080,545)
Net cash from operating activities	810,391	402,767	1,655,162

16. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2019	2018
	\$	\$
Governance	2,326,675	1,164,080
General purpose funding	2,274,308	3,413,616
Law, order, public safety	136,622	177,194
Health	26,566	30,013
Housing	823,339	838,561
Community amenities	42,151	50,565
Recreation and culture	1,125,776	1,216,845
Transport	85,429,740	82,874,657
Economic services	1,944,139	2,016,735
Other property and services	740,179	376,783
Unallocated	0	261,791
	94,869,495	92,420,840

17. CONTINGENT LIABILITIES

The Shire of Murchison has in compliance with the *Contaminated Sites Act 2003* section 11 listed sites to be possible sources of contamination - details of those sites:

- Murchison settlement tip
- Murchison works depot

Until the Shire conducts an investigation to determine the presence and scope of contamination together with the remediation required the amount of the contingent liability is unknown. When the closure of the current tip is required and the subsequent setup of a new tip site happens, this process will be done in conjunction with the Shire's contract Environment Health Officer.

18. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

The following fees, expenses and allowances were paid to council members and/or the President.

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Meeting Fees	58,090	56,000	55,790
President's Allowance	6,990	6,990	6,990
Deputy President's Allowance	1,750	1,750	1,750
Travelling expenses	20,653	28,824	14,909
Telecommunications allowance	6,937	8,000	6,699
	94,420	101,564	86,138

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the Shire during the year are as follows:

	2019 Actual	2018 Actual
	\$	\$
Short-term employee benefits	344,340	345,632
Post-employment benefits	50,573	47,576
Other long-term benefits	3,452	7,270
Termination benefits	56,404	2,104
	454,769	402,582

Short-term employee benefits

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

18. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:	2019 Actual	2018 Actual
	\$	\$
Purchase of goods and services		
- Key management personnel	4,289,595	723,492
Amounts payable to related parties:		
Trade and other receivables		
- Key management personnel	203,984	6,353
Fees and allowances		
- Elected members	24,520	21,057

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Other Related Parties

The associate person of KMP was employed by the Shire under normal employment terms and conditions.

iii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

19. JOINT ARRANGEMENTS

Share of joint operations

The Shire of Murchison has participated in a joint arrangement with the Department of Housing for the construction of eight units in the Murchison Settlement. The provision of housing aims to provide accommodation for Shire employees. The Shire of Murchison has a 15.69% interest in one unit and 0% in the remaining seven units. All revenue and expenses as well as liabilities of the joint arrangement are recognised in the relevant financial statements of council.

Land and Buildings
 Less: Accumulated depreciation

	2019	2018
	\$	\$
	59,787	59,787
	(9,113)	(6,721)
	50,674	53,066

SIGNIFICANT ACCOUNTING POLICIES

Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

Interests in joint arrangements (Continued)

Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.

20. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening Balance ⁽¹⁾	Received ⁽²⁾	Expended ⁽³⁾	Closing Balance ⁽¹⁾	Received ⁽²⁾	Expended ⁽³⁾	Closing Balance
	1/07/17	2017/18	2017/18	30/06/18	2018/19	2018/19	30/06/19
	\$	\$	\$	\$	\$	\$	\$
Community amenities							
Department of Planning	15,300	0	0	15,300	0	0	15,300
Transport							
MWIP - Ballinyoo Bridge	1,486,406	0	(1,486,406)	0	0	0	0
CSIRP - Road Construction	295,776	2,161	(43,400)	254,537	4,393	0	258,930
Regional Development - Bridge	100,000	12,065	0	112,065	377	(112,442)	0
Roads to Recovery	0	1,150,637	(1,201,661)	(51,024)	265,535	(214,511)	0
	1,897,482	1,164,863	(2,731,467)	330,878	270,305	(326,953)	274,230

Notes:

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

21. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2018/19 Actual Rateable Value \$	2018/19 Actual Rate Revenue \$	2018/19 Actual Interim Rates \$	2018/19 Actual Back Rates \$	2018/19 Actual Total Revenue \$	2018/19 Budget Rate Revenue \$	2018/19 Budget Total Revenue \$	2017/18 Actual Total Revenue \$
Differential general rate / general rate										
Unimproved valuations										
Rural	0.031200	23	1,459,657	45,541	0	0	45,541	45,541	45,541	42,422
Mining	0.294000	11	1,295,782	380,960	1,290	(69)	382,181	344,584	344,584	341,748
Prospecting and Exploration	0.076750	20	298,128	22,882	0	0	22,882	22,701	22,701	22,214
Sub-Total		54	3,053,567	449,383	1,290	(69)	450,604	412,826	412,826	406,384
Minimum payment										
Unimproved valuations										
Rural	291	6	13,263	1,746	0	0	1,746	1,746	1,746	1,108
Prospecting and Exploration	440	14	55,152	6,160	0	0	6,160	5,720	5,720	3,352
Sub-Total		20	68,415	7,906	0	0	7,906	7,466	7,466	4,460
Total amount raised from general rate		74	3,121,982	457,289	1,290	(69)	458,510	420,292	420,292	410,844

SIGNIFICANT ACCOUNTING POLICIES

Rates

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

21. RATING INFORMATION (Continued)

(b) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Payment in full	5/10/2018	0.00	0.00%	8.00%
Option Three				
1st Instalment	5/10/2018	0.00	0.00%	0.00%
2nd Instalment	6/12/2018	11.00	0.00%	0.00%
3rd Instalment	7/02/2019	11.00	0.00%	0.00%
4th Instalment	9/04/2019	11.00	0.00%	0.00%

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Interest on unpaid rates	3,503	750	980
Charges on instalment plan	693	200	135
	4,196	950	1,115

22. RATE SETTING STATEMENT INFORMATION

		2018/19 Budget	2018/19
	2018/19 (30 June 2019 Carried Forward)	(30 June 2019 Carried Forward)	(1 July 2018 Brought Forward)
Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
<p>The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i>.</p>			
Adjustments to operating activities			
Less: Profit on asset disposals	10(a) (6,171)	(10,000)	(505)
Less: Recognition of unit in LG house trust	(17,805)	0	0
Movement in pensioner deferred rates (non-current)	0		1,795
Movement in employee benefit provisions (non-current)	(89,241)	(133,338)	82,080
Add: Loss on disposal of assets	10(a) 59,617	115,900	85,763
Add: Loss on revaluation of fixed assets	8(a) 0	0	77,245
Add: Depreciation on assets	10(b) 3,049,712	3,121,385	3,016,206
Non cash amounts excluded from operating activities	2,996,112	3,093,947	3,262,584
(b) Surplus/(deficit) after imposition of general rates			
<p>The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.</p>			
Adjustments to net current assets			
Less: Reserves - restricted cash	3 (7,303,108)	(2,920,215)	(5,559,162)
Add: Borrowings	13(a) 1,550,526	545	1,065
Add: Employee leave provision - current	64,471	48,594	124,697
Total adjustments to net current assets	(5,688,111)	(2,871,076)	(5,433,400)
Net current assets used in the Rate Setting Statement			
Total current assets	13,263,621	3,324,452	9,586,675
Less: Total current liabilities	(3,013,322)	(453,376)	(396,366)
Less: Total adjustments to net current assets	(5,688,111)	(2,871,076)	(5,433,400)
Net current assets used in the Rate Setting Statement	4,562,188	0	3,756,909

23. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The Shire does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2019					
Cash and cash equivalents	1.79%	7,688,103	6,378,812	1,309,291	0
Financial assets at amortised cost - term deposits	2.06%	2,250,000	2,250,000	0	0
2018					
Cash and cash equivalents	2.25%	6,208,904	4,999,963	1,208,941	0
Financial assets at amortised cost	2.84%	2,750,000	2,750,000	0	0

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2019	2018
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	95,243	89,589

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Shire manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. Or alternatively borrowing short term at a variable rate. The Shire does not consider there to be any credit rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found be found at Note 13(b).

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Shire manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Shire to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The Shire is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

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

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2018 or 1 July 2019 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

No expected credit loss was forecast on 1 July 2018 or 30 June 2019 for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed of to recover unpaid rates.

	Current	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2019					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	0.00%
Gross carrying amount	657	49,318	3,240	0	53,215
30 June 2018					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	0
Gross carrying amount	80	13,794	0	0	13,874

No expected credit loss was forecast for sundry receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2019					
Sundry Receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	0.00%
Gross carrying amount	593,272	385	0	2,254	595,911
30 June 2018					
Sundry Receivables					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	0.00%
Gross carrying amount	605	1,983	391	0	2,979

23. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Shire manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 13(d).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
2019					
Payables	1,398,325	0	0	1,398,325	1,398,325
Borrowings	1,552,848	8,524	12,786	1,574,158	1,567,841
	2,951,173	8,524	12,786	2,972,483	2,966,166
2018					
Payables	270,604	0	0	270,604	270,604
Borrowings	1,705	8,524	14,491	24,720	19,481
	272,309	8,524	14,491	295,324	290,085

24. TRUST FUNDS

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

	1 July 2018	Amounts Received	Amounts Paid	Reclassified to Restricted Cash*	30 June 2019
	\$	\$	\$	\$	\$
Housing Bonds	7,350	600	(1,000)	(6,950)	0
Crosslands Murchison Community Fund	397,582	9,352	0	(406,934)	0
Social Club	8,280	824	(9,104)	0	0
Police licensing	0	8,984	(8,966)	(18)	0
	413,212	19,760	(19,070)	(413,902)	0

*Refer to Note 3.

25. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

No subsequent events were noted that require disclosure.

26. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new standard with material application is AASB 9 *Financial Instruments*.

AASB 9 Financial instruments

AASB 9 *Financial Instruments* replaces AASB 139 *Financial Instruments: Recognition and Measurement* for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The Shire applied AASB 9 prospectively, with an initial application date of 1 July 2018. The adoption of AASB 9 has resulted in changes in accounting policies and no adjustments to the amounts recognised in the financial statements. In accordance with AASB 9.7.2.15, the Shire has not restated the comparative information which continues to be reported under AASB 139.

(a) Classification and measurement

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the Shire's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the Shire's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

26. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (Continued)

The classification and measurement requirements of AASB 9 did not have a significant impact on the Shire. The following are the changes in the classification of the Shire's financial assets:

- Trade receivables and Loans and advances (i.e. Other debtors) classified as Loans and receivables as at 30 June 2018 are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are classified and measured as Financial assets at amortised cost beginning 1 July 2018.
- The Shire has designated the investment in the local government house trust as a financial asset at fair value through profit and loss. For details see Note 7.

(b) Impairment

The adoption of AASB 9 has fundamentally changed the Shire's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the Shire to recognise an allowance for ECLs for all financial assets not held at fair value through P/L.

27. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

This note explains management's assessment of the new and amended pronouncements that are relevant to the Shire, the impact of the adoption of AASB 15 *Revenue from Contracts with Customers*, AASB 16 *Leases* and AASB 1058 *Income for Not-for-Profit Entities*. These standards are applicable to future reporting periods and have not yet been adopted.

(a) Revenue from Contracts with Customers

The Shire will adopt AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire will adopt the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. The Shire is in the process of assessing the impact of the standard.

(b) Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB 16 recognised on 1 July 2019. In applying the AASB 16 under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods.

On adoption of AASB 16, the Shire will recognise lease liabilities in relation to leases which had previously been classified as an 'operating lease' applying AASB 117. These lease liabilities will be measured at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate on 1 July 2019.

On adoption of AASB 16, the Shire will recognise a right-of-use asset in relation to a lease which had previously been classified as an 'operating lease' applying AASB 117. This right-of-use asset is to be measured as if AASB 16 had been applied since its commencement date by the carrying amount but discounted using the lessee's incremental borrowing rate as on 1 July 2019.

On adoption of AASB 16 Leases (issued February 2016), for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*.

In applying AASB 16 for the first time, the Shire will use the following practical expedient permitted by the standard.

- The exclusion of initial direct costs from the measurement of the right-of-use asset at the date of initial application.

The Shire is in the process of assessing the impact of the standard.

27. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS (Continued)

(c) Income For Not-For-Profit Entities

The Shire will adopt AASB 1058 Income for Not-for-Profit Entities (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire will adopt the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates will be recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the Shire. When the taxable event occurs the financial liability will be extinguished and the Shire will recognise income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the Shire to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

The Shire is in the process of assessing the impact of the standard.

28. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

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 Shire's intentions to release for sale.

c) Rounding off figures

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

d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

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

f) Superannuation

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

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

i) Impairment of assets

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

29. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To provide the decision-making framework to facilitate allocation of limited resources.	Administration and operation of facilities and services to members of Council. Other costs that relate to the task of assisting elected members and electors 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 a safer and environmentally conscious community.	Supervision of various by-laws, fire prevention and animal control.
HEALTH To provide an operational framework for environmental and community health.	Monitor health control standards within the community, provide support and assistance with airstrips to enable all residents access to the Royal Flying Doctor for regular and emergency health services.
EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.	Support of education facilities within the Shire and of any external resources necessary to assist with education programmes for all residents.
HOUSING To provide and maintain staff housing.	Provision and maintenance of staff housing.
COMMUNITY AMENITIES To provide services required by the community.	Maintain a refuse site for the settlement.
RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Provide a library and museum and operation there of. Maintain recreation centre, sports field, parks, gardens and other recreational facilities.
TRANSPORT To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, drainage works and traffic signs. Maintenance of the settlement airstrip.
ECONOMIC SERVICES To help promote the Shire and its economic wellbeing.	Building control, provision of power and water supplies. Supply and maintenance of television re-broadcasting installation. Provision of radio communication. Maintenance of caravan park. Vermin control and area promotion.
OTHER PROPERTY AND SERVICES To monitor and control Shires overheads operating account.	Private works operations, plant repairs and operation costs.

30. FINANCIAL RATIOS

	2019 Actual	2018 Actual	2017 Actual
Current ratio	1.79	13.42	9.53
Asset consumption ratio	0.96	1.00	0.99
Asset renewal funding ratio	0.32	0.35	0.37
Asset sustainability ratio	0.54	1.47	0.83
Debt service cover ratio	0.24	0.65	N/A
Operating surplus ratio	(0.58)	(1.23)	2.32
Own source revenue coverage ratio	0.06	0.07	0.11

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Murchison

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the Shire of Murchison which comprises the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the Shire of Murchison:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Note 1 to the annual financial report, which describes the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's annual financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. My opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of the annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the annual financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the annual financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the annual financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the annual financial report, including the disclosures, and whether the annual financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

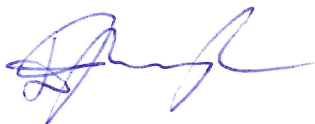
- (i) In my opinion, the following material matters indicate significant adverse trends in the financial position of the Shire:
 - a. The Asset Renewal Funding and Own Source Revenue Ratios have been below the Department of Local Government, Sport and Cultural Industries standard for the last three years.
 - b. The Debt Service Cover Ratio has been below the Department of Local Government, Sport and Cultural Industries standard for the last two years. The financial ratios are reported at Note 30 of the financial report.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Other Matter

The annual financial report of the Shire for the year ended 30 June 2018 was audited by another auditor who expressed an unmodified opinion on that annual financial report. The financial ratios for 2017 and 2018 in Note 30 of the audited annual financial report were included in the supplementary information and/or audited annual financial report for those years.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Murchison for the year ended 30 June 2019 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



DON CUNNINGHAME
ASSISTANT AUDITOR GENERAL FINANCIAL AUDIT
Delegate of the Auditor General for Western Australia
Perth, Western Australia
27 February 2020



Purchasing Policy - Revision 5

Adopted by Council on 27 February 2020

1 Purchasing

The Shire of Murchison is committed to delivering the objectives, principles and practices outlined in this Policy, when purchasing goods, services or works to achieve the Shire's strategic and operational objectives.

This policy complies with the *Local Government (Functions and General) Regulations 1996 (The Regulations)*.

1.1 Objectives

The Shire's purchasing activities will achieve:

- ~ The attainment of best value for money;
- ~ Sustainable benefits, such as environmental, social, local economic and locational factors including the remote nature of the Shire in relation to potential suppliers being considered in the overall value for money assessment;
- ~ Consistent, efficient and accountable processes and decision-making;
- ~ Fair and equitable competitive processes that engage potential suppliers impartially, honestly and consistently;
- ~ Probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest;
- ~ Compliance with *the Local Government Act 1995, Local Government (Functions and General) Regulations 1996*, as well as any relevant legislation, Codes of Practice, Standards and the Shire/Town/City's Policies and procedures;
- ~ Risks identified and managed within the Shire's Risk Management framework;
- ~ Records created and maintained to evidence purchasing activities in accordance with the State Records Act and the Shire's Record Keeping Plan;
- ~ Confidentiality protocols that protect commercial-in-confidence information and only release information where appropriately approved.

1.2 Ethics & Integrity

The Shire's Code of Conduct applies when undertaking purchasing activities and decision making. Elected Members and employees must observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.

1.3 Value for Money

Value for money is achieved through the critical assessment of price, risk, timeliness, environmental, social, economic and qualitative and locational factors including the remote nature of the Shire in relation to potential suppliers to determine the most advantageous supply outcome that contributes to the Shire achieving its strategic and operational objectives.

The Shire will apply value for money principles when assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous.

1.3.1 Assessing Value for Money

Assessment of value for money will consider:

- ~ All relevant Total Costs of Ownership (TCO) and benefits including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, training, maintenance and disposal;
- ~ The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality. This includes but is not limited to an assessment of compliances, tenderers resources available, capacity and capability, value-adds offered, warranties, guarantees, repair and replacement policies, ease of inspection, ease of after sales service, ease of communications etc.
- ~ Financial viability and capacity to supply without the risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance and where applicable performance history);
- ~ The element of competition by obtaining a sufficient number of competitive quotations wherever practicable and in context of the remote nature of the Shire in relation to potential suppliers consistent with this Policy;
- ~ The safety requirements and standards associated with both the product design and the specification offered by suppliers and the evaluation of risk arising from the supply, operation and maintenance;
- ~ The environmental, economic and social benefits arising from the goods, services or works required, including consideration of these benefits in regard to the supplier's operations, in accordance with this Policy and any other relevant Shire Policy; and
- ~ Providing opportunities for businesses within the Shire's boundaries to quote wherever possible.

1.4 Purchasing Thresholds and Practices

The Shire must comply with all requirements, including purchasing thresholds and processes, as prescribed within the Regulations, this Policy and associated purchasing procedures in effect at the Shire.

1.4.1 Policy Purchasing Value Definition

Purchasing value for a specified category of goods, services or works is to be determined upon the following considerations:

- ~ Exclusive of Goods and Services Tax (GST); and
- ~ Where a contract is in place or proposed, the actual or expected value of expenditure over the full contract period, including all options to extend specific to a particular category of goods, services or works. OR
- ~ Where there is no existing contract arrangement, the Purchasing Value will be the estimated total expenditure for a category of goods, services or works over a one (1) year period. Where the supply category has a high risk of change i.e. to technology, specification, availability or the Shire's requirements (Regulation 12) the period may be extended to a maximum of 5 years.

The calculated estimated Purchasing Value will be used to determine the applicable threshold and purchasing practice to be undertaken.

1.4.2 Purchasing from Existing Contracts

The Shire will ensure that any goods, services or works required that are within the scope of an existing contract will be purchased under that contract.

1.4.3 Table of Purchasing Thresholds and Practices

This table prescribes Purchasing Value Thresholds and the applicable purchasing practices which apply to the Shire’s purchasing activities:

Purchase Value Threshold (excl GST)	Purchasing Practice Required
Up to \$5,000	<ol style="list-style-type: none"> 1 Purchase directly from a supplier using a Purchasing or Corporate Credit Card issued by the Shire, OR 2 Purchase from a WALGA Preferred Supplier Arrangement; OR 3 Seek at least one (1) verbal or written quotation from a suitable supplier; OR 4 Purchase from a Panel of Pre-Qualified Suppliers relevant to the required purchasing category. <p>The rationale for the procurement decision should be documented and recorded in accordance with the Shire Records Management Policy.</p> <p>An official purchase order should be raised for all such purchases, unless a credit card has been used to pay for the goods and services.</p>
From \$5,001 and up to \$20,000	<ol style="list-style-type: none"> 1 Seek at least (2) verbal or written quotations from a WALGA Preferred Supplier Arrangement; OR 2 Seek at least two (2) verbal or written quotations from a suitable supplier; OR 3 Purchase from a Panel of Pre-Qualified Suppliers relevant to the required purchasing category. <p>The rationale for the procurement decision and price benchmarking activities undertaken for each procurement transaction should be documented and recorded in accordance with the Shire Records Management Policy.</p> <p>An official purchase order should be raised for all such purchases, unless a credit card has been used to pay for the goods and services.</p>
From \$20,001 and up to \$50,000	<ol style="list-style-type: none"> 1 Seek at least (2) verbal or written quotations from a WALGA Preferred Supplier Arrangement; OR 2 Seek at least two (2) written quotation from a suitable supplier; OR 3 Purchase from a Panel of Pre-Qualified Suppliers relevant to the required purchasing category. <p>The rationale for the procurement decision and price benchmarking activities undertaken for each procurement transaction should be documented and recorded in accordance with the Shire Records Management Policy.</p> <p>An official purchase order should be raised for all such purchases, unless a credit card has been used to pay for the goods and services.</p>
\$50,001 and up to \$150,000	<ol style="list-style-type: none"> 1 Seek at least two (2) written quotations from a WALGA Preferred Supplier Arrangement; OR 2 Seek at least three (3) written quotations from a suitable supplier OR 3 Seek at least two (2) written quotations from a Panel of Pre-Qualified Suppliers relevant to the required purchasing category. <p>The purchasing decision is to be based upon assessment of the supplier’s response to:</p> <ul style="list-style-type: none"> ~ a brief outline of the specified requirement for the goods; services or works required; and ~ value for money criteria, not necessarily the lowest quote. <p>The procurement decision is to be represented using a Brief Evaluation Report.</p> <p>An official purchase order or contract should be raised for all such purchases.</p>

Purchase Value Threshold (excl GST)	Purchasing Practice Required
Over \$150,000	<ol style="list-style-type: none"> 1 Seek at least three (3) written quotations from a WALGA Preferred Supplier Arrangement and / or and / or another tender exempt arrangement; OR 2 Seek at least three (3) written quotations from a Panel of Pre-Qualified Suppliers relevant to the required purchasing category; OR 3 Conduct a Public Request for Tender process in accordance with the Local Government Act 1995 and relevant Shire Policy requirements. <p>The purchasing decision is to be based upon the supplier's response to:</p> <ul style="list-style-type: none"> ~ a specification of the goods, services or works (for a tender exempt process including the WALGA Preferred Supplier Arrangement); or a detailed specification for the open tender process; and ~ pre-determined evaluation criteria that assesses all best and sustainable value considerations. <p>An official purchase order or contract should be raised for all such purchases.</p>
Emergency Purchases (Within Budget)	Must be approved by the President or by the Chief Executive Officer under delegation and reported to the next available Council Meeting.
Emergency Purchases (Not Included in Budget)	<p>Only applicable where, authorised in advance by the President in accordance with s.6.8 of the <i>Local Government Act 1995</i> and reported to the next available Council Meeting.</p> <p>Where the Shire has an established Panel of Pre-Qualified Suppliers relevant to the required purchasing category, the emergency supply must be obtained from the Panel suppliers.</p> <p>If however, no member of the Panel of Pre-qualified Suppliers or a suitable supplier from WALGA Preferred Supplier Arrangement is available, then the supply may be obtained from any supplier capable of providing the emergency purchasing requirement, and to the extent that it is reasonable in context of the emergency requirements, with due consideration of best and sustainable consideration.</p>
WALGA Services (excluding Preferred Supplier Program)	For the purchasing of WALGA Services, a minimum of one (1) written quotation is to be sought and appropriately recorded. Recording is to be in accordance with the threshold levels outlined above. Confirmed via Purchase Order or Contract/Agreement.
Insurance Services	<p>LGIS Services are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining insurance services from LGIS is not a procurement activity and is not subject to this Policy.</p> <p>The Council may however resolve to seek quotations from other insurance suppliers and this activity will be subject to the above listed Purchase Value Thresholds.</p>

1.4.4 Exemptions

An exemption from the requirement to publicly invite tenders may apply when the purchase is:

- ~ obtained from a pre-qualified supplier under the WALGA Preferred Supplier Arrangement or other suppliers that are accessible under another tender exempt arrangement.
- ~ from a pre-qualified supplier under a Panel established by the Shire;
- ~ from a Regional Local Government or another Local Government;
- ~ acquired from a person/organisation registered on the WA Aboriginal Business Directory, as published by the Small Business Development Corporation, where the consideration under contract is worth \$250,000 or less (exc GST) and represents value for money;
- ~ acquired from an Australian Disability Enterprise and represents value for money;
- ~ the purchase is authorised under action by Council under delegated authority;

- ~ within 6 months of no tender being accepted;
- ~ where the contract is for petrol, oil, or other liquid or gas used for internal combustion engines; or
- ~ the purchase is covered by any of the other exclusions under Regulation 11 of the *Regulations*.

1.4.5 Inviting Tenders Under the Tender Threshold

The Shire may determine to invite Public Tenders, despite the estimated Purchase Value being less than the \$150,000 threshold.

This decision will be made after considering:

- ~ Whether the purchasing requirement can be met through the WALGA Preferred Supplier Program or any other tender exemption arrangement; and
- ~ Any value for money benefits, timeliness, risks; and
- ~ Compliance requirements.

A decision to invite Tenders, though not required to do so, may occur where an assessment has been undertaken and it is considered that there is benefit from conducting a publicly accountable and more rigorous process. In such cases, the Shire's tendering procedures must be followed in full.

1.4.6 Other Procurement Processes

1.4.6.1 Expressions of Interest

Expressions of Interest (EOI) are typically considered in situations where the project is of a significant value or contains significant complexity of project delivery that may solicit responses from a considerable range of industry providers.

In these cases, the Shire may consider conducting an EOI process, preliminary to any Request for Tender process, where the purchasing requirement is:

- ~ Unable to be sufficiently scoped or specified;
- ~ Open to multiple options for how the purchasing requirement may be obtained, specified, created or delivered;
- ~ Subject to a creative element; or
- ~ To establish a procurement methodology that allows for an assessment of a significant number of tenderers leading to a shortlisting process based on non-price assessment.

All EOI processes are conducted as a public process and similar rules to a Request for Tender apply. However, the EOI should not seek price information from respondents, seeking qualitative and other non-price information only. All EOI processes should be subsequently followed by a Request for Tender through an invited process of those shortlisted under the EOI.

1.4.6.2 Request for Proposal

As an alternative to a Request for Tender, the Shire may consider conducting a Request for Proposal where the requirements are less known, or less prescriptive and detailed. In this situation, the Request For Proposal would still be conducted under the same rules as for a Request For Tender but would seek responses from the market that are outcomes based or that outline solutions to meet the requirements of the Shire.

1.4.7 Emergency Purchases

An emergency purchase is defined as an unanticipated purchase which is required in response to an emergency situation as provided for in the Act. In such instances, quotes and tenders are not required to be obtained prior to the purchase being undertaken.

Time constraints are not a justification for an emergency purchase. Every effort must be made to anticipate purchases in advance and to allow sufficient time to obtain quotes and tenders, whichever may apply.

1.4.8 Sole Source of Supply

A sole source of supply arrangement may only be approved where the:

- ~ Purchasing value is estimated to be over \$5,000; and
- ~ purchasing requirement has been documented in a detailed specification; and
- ~ specification has been extensively market tested and only one potential supplier has been identified as being capable of meeting the specified purchase requirement; and
- ~ market testing process and outcomes of supplier assessments have been documented, inclusive of a rationale for why the supply is determined as unique and cannot be sourced through more than one supplier.
- ~ A sole source of supply arrangement will only be approved for a period not exceeding three (3) years. For any continuing purchasing requirement, the approval must be re-assessed before expiry to evidence that a Sole Source of Supply still genuinely exists.

1.4.9 Anti-Avoidance

The Shire will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, avoiding a particular purchasing threshold or the need to call a Public Tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

Utilising rolling contract extensions at the end of a contract term without properly testing the market or using a Tender exempt arrangement, will not be adopted as this would place this Local Government in breach of the Regulations (Regulation 12).

The Shire will conduct regular periodic analysis of purchasing activities within supply categories and aggregating expenditure values in order to identify purchasing activities which can be more appropriately undertaken within the Purchasing Threshold practices detailed in clause 1.4.3 above.

2 Sustainable Procurement

The Shire is committed to implementing sustainable procurement by providing a preference to suppliers that *demonstrate* sustainable business practices (social advancement, environmental protection and local economic benefits).

The Shire will embrace Sustainable Procurement by applying the value for money assessment to ensure that wherever possible our suppliers demonstrate outcomes which contribute to improved environmental, social and local economic outcomes. Sustainable Procurement can be demonstrated as being internally focussed (i.e. operational environmental efficiencies or employment opportunities and benefits relating to special needs), or externally focussed (i.e. initiatives such as corporate philanthropy).

Requests for Quotation and Tenders will include a request for information from Suppliers regarding their sustainable practices and/or demonstrate that their product or service offers enhanced sustainable benefits.

2.1. Local Economic Benefit

The Shire encourages the development of competitive local businesses within its boundary first, and second within its broader region. As much as practicable, the Shire will:

- ~ where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;
- ~ consider the local economic factors including the remote nature of the Shire in relation to potential purchasers;
- ~ consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- ~ ensure that procurement plans address local business capability and local content;

- ~ explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- ~ avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and
- ~ provide adequate and consistent information to local suppliers.

To this extent, a qualitative weighting will be included in the evaluation criteria for quotes and Tenders where suppliers are located within the boundaries of the Shire, or substantially demonstrate a benefit or contribution to the local economy or meeting the ongoing needs of the Shire. These criteria will relate to local economic benefits that result from Tender processes.

The Shire has adopted a Regional Price Preference Policy, which will be applied when undertaking all purchasing activities.

3 Panels of Pre-qualified Suppliers

3.1. Objectives

The Shire will consider creating a Panel of Pre-qualified Suppliers (“Panel”) when a range of similar goods and services are required to be purchased on a continuing and regular basis.

Part of the consideration of establishing a panel includes:

- ~ there are numerous potential suppliers in the local and regional procurement related market sector(s) that satisfy the test of ‘value for money’;
- ~ the purchasing activity under the intended Panel is assessed as being of a low to medium risk;
- ~ the Panel will streamline and will improve procurement processes; and
- ~ the Shire has the capability to establish a Panel and manage the risks and achieve the benefits expected of the proposed Panel through a Contract Management Plan.

3.2. Establishing and Managing a Panel

If the Shire decides that a Panel is to be created, it will establish the panel in accordance with the Regulations.

Panels will be established for one supply requirement, or a number of similar supply requirements under defined categories. This will be undertaken through an invitation procurement process advertised via a state-wide notice.

Panels may be established for a maximum of three (3) years. The length of time of a Local Panel is decided with the approval of the CEO.

Evaluation criteria will be determined and communicated in the application process by which applications will be assessed and accepted.

In each invitation to apply to become a pre-qualified supplier, the Shire will state the expected number of suppliers it intends to put on the panel.

If a Panel member leaves the Panel, the Shire will consider replacing that organisation with the next ranked supplier that meets/exceeds the requirements in the value for money assessment – subject to that supplier agreeing. The Shire will disclose this approach in the detailed information when establishing the Panel.

A Panel contract arrangement needs to be managed to ensure that the performance of the Panel Contract and the Panel members under the contract are monitored and managed. This will ensure that risks are managed and expected benefits are achieved. A Contract Management Plan should be established that outlines the requirements for the Panel Contract and how it will be managed.

3.3. Distributing Work Amongst Panel Members

To satisfy Regulation 24AD(5) of the Regulations, when establishing a Panel of pre-qualified suppliers, the detailed information associated with each invitation to apply to join the Panel will prescribe one of the following as to whether the Shire intends to:

- ~ obtain quotations from each pre-qualified supplier on the Panel with respect to all discreet purchases; or
- ~ purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or
- ~ develop a ranking system for selection to the Panel, with work awarded in accordance with the Regulations.

In considering the distribution of work among Panel members, the detailed information will also prescribe whether:

- ~ each Panel member will have the opportunity to bid for each item of work under the Panel, with pre-determined evaluation criteria forming part of the invitation to quote to assess the suitability of the supplier for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or
- ~ work will be awarded on a ranked basis, which is to be stipulated in the detailed information set out under Regulation 24AD(5)(f) when establishing the Panel. The Shire will invite the highest ranked Panel member, who is to give written notice as to whether to accept the offer for the work to be undertaken. Should the offer be declined, an invitation to the next ranked Panel member is to be made and so forth until a Panel member accepts a Contract. Should the list of Panel members invited be exhausted with no Panel member accepting the offer to provide goods/services under the Panel, the Shire may then invite suppliers that are not pre-qualified under the Panel, in accordance with the Purchasing Thresholds stated in section 5.5 of this Policy. When a ranking system is established, the Panel will not operate for a period exceeding 12 months.

In every instance, a contract must not be formed with a pre-qualified supplier for an item of work beyond 12 months, which includes options to extend the contract.

3.4. Purchasing from the Panel

The invitation to apply to be considered to join a panel of pre-qualified suppliers must state whether quotations are either to be invited to every Panel member (within each category, if applicable) of the Panel for each purchasing requirement, whether a ranking system is to be established, or otherwise.

Each quotation process, including the invitation to quote, communications with Panel members, quotations received, evaluation of quotes and notification of award communications must all be made through eQuotes (or other nominated electronic quotation facility).

Each quotation process, including the invitation to quote, communications with Panel members, quotations received, evaluation of quotes and notification of award communications must all be captured on the Shire's electronic records system. A separate file is to be maintained for each quotation process made under each Panel that captures all communications between the Shire and Panel members.

4 Purchasing Policy Non-Compliance

Purchasing Activities are subject to financial and performance audits, which review compliance with legislative requirements and also compliance with the Shire's policies and procedures.

A failure to comply with the requirements of this policy will be subject to investigation, with findings to be considered in context of the responsible person's training, experience, seniority and reasonable expectations for performance of their role.

Where a breach is substantiated it may be treated as:

- ~ an opportunity for additional training to be provided;

- ~ a disciplinary matter, which may or may not be subject to reporting requirements under the Public Sector Management Act 1994;
- ~ misconduct in accordance with the Corruption, Crime and Misconduct Act 2003.

5 Record Keeping

All purchasing activity, communications and transactions must be evidenced and retained as local government records in accordance with the State Records Act 2000 and the Shire/Town/City's Record Keeping Plan. This includes those with organisations involved in a tender or quotation process, including suppliers.

6 Adoption of this Policy

Adoption of this policy (Revision 5) was endorsed by Council on 27 February 2020

Shire of Murchison Purchasing Policy

Revision 4 – Adopted by Council 22 February 2017

1. POLICY

The Shire of Murchison is committed to delivering best practice in the purchasing of goods, services and works that align with the principles of transparency, probity and good governance.

2. OBJECTIVES

- To ensure best practice policies and procedures are followed in relation to internal purchasing for the Shire of Murchison.
- To ensure compliance with the *Local Government Act 1995* (“the Act”) and the *Local Government (Functions and General) Regulations 1996* (“the Regulations”).
- To ensure compliance with the *State Records Act 2000* and associated records management practices and procedures of the Local Government.
- To undertake purchasing processes that ensure value for money for the Local Government by delivering the most advantageous outcome possible.
- To ensure openness, transparency, fairness and equity through the purchasing process to all potential suppliers.
- To ensure efficient and consistent purchasing processes are implemented and maintained across the organisation.

3. ETHICS & INTEGRITY

3.1 Code of Conduct

All officers and employees of the Shire of Murchison undertaking purchasing activities must have regard for the *Local Government (Rules of Conduct) Regulations 2007* and shall observe the highest standards of ethics and integrity.

3.2 Purchasing Principles

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Local Government policies and Code of Conduct;

- purchasing is to be undertaken on a competitive basis where all potential suppliers are treated impartially, honestly and consistently;
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies, audit requirements and relevant legislation;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- any information provided to the Local Government by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

4. VALUE FOR MONEY

4.1 Policy

Value for money is an overarching principle governing purchasing which allows the best possible outcome to be achieved for the Local Government. It is important to note that compliance with the purchasing specification is more important than obtaining the lowest price, particularly taking into account user requirements, quality standards, sustainability, life cycle costing and service benchmarks.

4.2 Application

An assessment of the best value for money outcome for any purchasing process should consider:

- all relevant whole-of-life costs and benefits (for goods) and whole of contract life costs (for services) including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal;
- the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality;
- financial viability and capacity to supply without risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history); and
- a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable.

Where a higher priced conforming offer is recommended, there should be clear and demonstrable benefits over and above the lowest total priced conforming offer.

5. PURCHASING THRESHOLDS AND PROCESSES

5.1 Legislative / Regulatory Requirements

Local Government Act 1995

Local Government (Functions and General) Regulations 1996

Local Government Rules of Conduct 2007

This Purchasing Policy

5.2 Policy

Purchasing that is **between \$5,000 and \$150,000** in total value (excluding GST) must utilise a Request for Quotation process, either direct to the market or through a panel of pre-qualified suppliers (such as a WALGA Preferred Supply Contract).

Purchasing that **exceeds \$150,000** in total value (excluding GST) must be put to public Tender **unless** a regulatory Tender exemption is utilised by the Local Government. Tender exemptions apply in the following instances:

- an emergency situation as defined by s 6.8 (1) (c) of the *Local Government Act 1995*;
- the purchase is from a WALGA Preferred Supply Contract or Business Service. All WALGA Preferred Supply Contracts have been established utilising a competitive public procurement process to pre-qualify suppliers that meet compliance requirements and offer optimal value for money to the Local Government sector;
- the goods or services are to be supplied by or obtained through the government of the State or the Commonwealth or any of its agencies, or through a Local Government or regional Local Government;
- the purchase contract is entered into by auction after being expressly authorised by a resolution of Council;
- the purchase is from a person registered on the Aboriginal Business Directory WA for contracts worth \$250,000 or less;
- the purchase is from an Australian Disability Enterprise;
- the contract is for petrol, oil, or other liquid or gas used for internal combustion engines;
- the Local Government has good reason to believe that, because of the unique nature of the goods or services required or for any other reason, it is unlikely that there is more than one potential supplier; or
- any of the other exclusions under Regulation 11 of the *Local Government (Functions and General) Regulations 1996* apply.

Determining purchasing value is to be based on the following considerations:

1. The actual or expected value of a contract over the full contract period (including all options to extend); or
2. The extent to which it could be reasonably expected that the Local Government will continue to purchase a particular category of goods, services or works and what total value is or could be reasonably expected to be purchased.

5.3 Purchasing Thresholds - Requirements

Below is the purchasing process that must be followed based on the actual or expected value of each purchase by the Local Government:-

Purchasing Thresholds (ex GST)	Purchasing Requirements
Up to and including \$4,999	Goods and services valued (in total) up to \$4,999 do not require the conduct of a competitive process. At least one verbal price should be obtained and the purchase should represent value for money. An official Purchase Order should be raised for all such purchases, unless a credit card has been used to pay for the goods or services. Details of the price obtained must be kept for record keeping purposes. Goods & Services purchased in this category should be market tested on an annual basis.
\$5,000 - \$19,999	<p>Obtain at least three (3) verbal or written quotations (eg email, fax or original copy). Where this is not practical, e.g. due to limited suppliers, it must be noted through records relating to the process. Written notes detailing each verbal quotation must be recorded.</p> <p>OR</p> <p>Obtain quotations directly from a pre-qualified panel of suppliers which include WALGA Preferred Supply Contracts. It is recommended that wherever possible, the Local Government source multiple competitive quotations (at least three Preferred Suppliers) using a simple quotation process either through eQuotes or directly in writing.</p> <p>An official Purchase Order should be raised for all such purchases, unless a credit card has been used to pay for the goods or services.</p>
\$20,000 - \$149,999	<p>Obtain at least three (3) written quotations (eg email, fax or original copy) from suppliers containing price and specification of goods and services. The procurement decision is to be based on all value for money considerations in accordance with the definition stated within this Policy.</p> <p>OR</p> <p>Obtain quotations directly from a pre-qualified panel of suppliers which include WALGA Preferred Supply Contracts. It is recommended that wherever possible, the Local Government source multiple competitive quotations (at least three Preferred Suppliers) using a formal Request for Quotation process either through eQuotes or directly in writing.</p> <p>An official Purchase Order should be raised for all such purchases.</p>
\$150,000 or above	<p>Conduct a public Tender process in accordance with this policy. The procurement decision is to be based on value for money considerations in accordance with the definition stated within this Policy.</p> <p>OR</p> <p>Obtain quotations directly from a Tender exempt and pre-qualified panel of suppliers which include WALGA Preferred Supply Contracts. It is recommended that wherever possible, the Local Government source multiple competitive quotations (at least three Preferred Suppliers) using a formal Request for Quotation process either through eQuotes or directly in writing.</p>

Where considered necessary, a Local Government may consider calling public Tenders in lieu of undertaking a Request for Quotation for purchases under the \$150,000 threshold (excluding GST). This decision should be made after considering the benefits of this approach in comparison with the costs, risks, timeliness and compliance requirements and also whether the purchasing requirement can be met through a pre-qualified panel of suppliers such as WALGA Preferred Supply Contracts.

If a decision is made to undertake a public Tender for contracts of less than \$150,000, a Request for Tender process entailing all the procedures for tendering outlined in this Policy must be followed in full.

5.4 Purchasing Procedures

5.4.1 Tender or Request for Quotation through Tender Exempt Panels (\$150,000 or over in value)

For the procurement of goods, services or works where the value exceeds \$150,000, the Local Government must either undertake:

1. a public Tender process; or
2. a Request for Quotation process from a Tender exempt panel of pre-qualified suppliers including WALGA Preferred Supply Contracts (which are specifically designed around Local Government requirements) or State Government Common Use Arrangements (where Local Government access is permitted).

5.4.1.1 Public Tender

In the event that the Shire of Murchison elects to call a public Tender:

- Before Tenders are publicly invited, the Local Government must record the decision to invite Tenders (which is to be recorded in the Tender Register) and must determine in writing the criteria for deciding which Tender should be accepted.
- The Evaluation Panel must be established prior to the advertising of the Tender and include a mix of skills and experience relevant to the nature of the purchase. For Tenders with a total estimated value (ex GST) of between \$40,000 and \$149,999, the Evaluation Panel must contain a minimum of two (2) members. For Tenders with a total estimated value (ex GST) of \$150,000 and above, the Evaluation Panel must contain a minimum of three (3) members.
- A Tender Notice must be advertised in a State wide publication e.g. "The West Australian" newspaper (Local Government Tenders section), preferably on a Wednesday or Saturday.
- The Tender must remain open for at least 14 days after the date the Tender is advertised. Care must be taken to ensure that 14 **full** days are provided as a minimum.
- The Tender Notice must include:
 - a brief description of the goods or services required;
 - information as to where and how Tenders may be submitted;
 - the date and time after which Tenders cannot be submitted; and
 - a contact person to supply more detailed information if required. Detailed information must include:

- such information as the Local Government decides should be disclosed to those interested in submitting a Tender response;
 - detailed specifications of the goods or services required;
 - the criteria for deciding which Tender response should be accepted;
 - whether or not the Local Government has decided to submit a Tender response; and
 - whether or not Tender responses can be submitted by facsimile or other electronic means, and if so, how Tenders may so be submitted.
- Tenders must not be made available (counter, mail, internet, referral, or other means) without a robust process to ensure the recording of details of all parties who acquire the documentation. If clarifications, addendums or further communication are required prior to the close of Tenders, all potential Tenderers must have equal access to this information in order for the Local Government not to compromise its duty to be fair.
 - If, after the Tender has been publicly advertised, any changes, variations or adjustments to the Tender document and/or the Conditions of Tender are required, the Local Government may vary the initial information by taking reasonable steps to give each person who has sought copies of the Tender documents notice of the variation.
 - A Tender response that is not received in full in the required format by the advertised Tender Deadline must be rejected.
 - No Tenders are to be removed from the Tender Box or opened (read or evaluated) prior to the Tender Deadline.
 - Tenders are to be opened in the presence of at least two employees of the Local Government, or the Chief Executive Officer's delegated nominee and at least one other Local Government officer. The details of all Tender responses received and opened must be recorded in the Tenders Register. Tender responses are to be opened in accordance with the advertised time and place. There is no obligation to disclose or record Tendered prices at the Tender opening, and price information should be regarded as *commercial-in-confidence* to the Local Government. Members of the public are entitled to be present.
 - The Tenderer's offer form, price schedule and other appropriate pages from each Tender shall be date stamped and initialled by the two (2) Local Government officers/Local Government officer and delegated nominee present at the opening of Tender responses.
 - Where the Local Government has invited Tender responses and no compliant submissions have been received; direct purchases can be arranged on the basis of the following:
 - a sufficient number of quotations are obtained;
 - the process follows the guidelines for seeking quotations (see Request for Quotation process on page 6);
 - the specification for goods and/or services remains unchanged; and
 - purchasing is arranged within six (6) months of the closing date of the lapsed Tender.
 - Tender responses that have not been rejected must be assessed by the Local Government by means of a written evaluation against the pre-determined criteria. The Evaluation Panel must assess each Tender response that has not been rejected to determine which response is most advantageous.
 - If after the Tender has been publicly advertised and a successful Tenderer has been chosen, and before the Local Government and Tenderer have entered into a contract, a minor variation may be made by the Local Government. A minor variation may **not** alter the nature of the goods and/or services procured, nor

may it materially alter the specification or structure provided for by the initial Tender.

- Each Tenderer shall be notified of the outcome of the Tender following Council resolution or appropriate delegated authority. Notification must include:
 - The name of the successful Tenderer.
 - The total value of consideration of the winning offer.
- The details and total value of consideration for the winning offer must be entered into the Tenders Register at the conclusion of the Tender process.

For this procurement range, selection of Tenderer **must** be based on value for money (in accordance with the definition stated within this Policy) and which Tender response would be most advantageous to the Local Government.

To comply with the requirements of Regulation 18(4) of the *Local Government (Functions and General) Regulations 1996*, the Tender evaluation process must provide a written assessment of the extent that each Tender response satisfies the criteria which was set prior to advertising the Tender. This should include an assessment of qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience, environmental and social impacts, corporate social responsibility and any other relevant factors as part of the assessment of the Tender response.

The responsible officer is expected to demonstrate due diligence when conducting a public Tender and must comply with any record keeping and audit requirements.

5.4.1.2 Using a Tender Exempt Panel of Pre-Qualified Suppliers

When accessing a Tender exempt panel of pre-qualified suppliers, such as a WALGA Preferred Supply Contract, the Local Government must utilise a Request for Quotation process through eQuotes or in writing direct with the Preferred Suppliers.

In undertaking a Request for Quotation, the Local Government does not need to request that pre-qualified suppliers provide the type of information that is normally provided in a public Tender. The fact that WALGA has already undertaken a public procurement process and has pre-qualified each Preferred Supplier means that this information has already been obtained and validated.

Additionally, the Local Government does not need to use its own contractual terms and conditions given that WALGA has already developed best practice contractual terms and conditions which have been accepted by every Preferred Supplier. These contractual terms and conditions ensure that the interests of the Local Government are fully protected.

Keeping the scope of the Request for Quotation focused on the specification and the selection criteria that will be utilised by the Local Government to assess different quotations, will ensure that only the required information is sought from Preferred Suppliers and the response process is streamlined.

Responses from Preferred Suppliers should be in writing and contain the price and a sufficient amount of information that addresses the specification and selection criteria provided by the Local Government.

eQuotes

eQuotes is a secure, web-based procurement tool that streamlines and simplifies the Request for Quotation process with WALGA Preferred Suppliers at the same time as facilitating purchasing compliance, probity and control over all aspects of purchasing.

All WALGA Preferred Supply Contracts are available on eQuotes and all necessary contract information is preloaded to enable informed procurement choices, including contract details, insurances, pricing (where applicable) etc.

Request for Quotation Process

In the event that a Local Government elects to call a Request for Quotation, the following process should be followed:

- The Request for Quotation documentation must include:
 - written specification that communicates the requirement(s) in a clear, concise and logical fashion;
 - selection criteria to be applied;
 - price schedule;
 - conditions of responding; and
 - validity period of offer.
- Invitations to quote must be issued simultaneously to ensure that all parties receive an equal opportunity to respond. This can be done through eQuotes or directly to suppliers.
- New information that is likely to change the requirements must be offered to all prospective suppliers at the same time.
- Written responses must be assessed for compliance, then against the selection criteria, and then value for money. All evaluations must be documented.
- Respondents must be advised in writing as soon as possible after the final determination is made and approved.

For this procurement range, selection **must** be based on value for money (in accordance with the definition stated within this Policy) and which quotation would be most advantageous to the Local Government.

The evaluation process should include an assessment of qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience, environmental and social impacts, corporate social responsibility and any other relevant factors as part of the assessment of the supplier's response.

The Local Government can utilise the flexible nature of WALGA Preferred Supply Contracts to leverage optimal value for money through the competitive nature of the quotation process and based on their purchasing intent (eg volume or value of items to be purchased, period of contract etc). Additionally, when using a WALGA

Preferred Supply Contract the Local Government may negotiate with the highest rated Preferred Supplier from the evaluation process. This does not rule out the

other Preferred Suppliers until successful conclusion of negotiations via award of contract.

The responsible officer is expected to demonstrate due diligence when conducting a Request for Quotation process and must comply with any record keeping and audit requirements. Record keeping requirements must be maintained in accordance with record keeping policies.

5.4.2 Request for Quotation (\$20,000 or over to \$149,999 in value)

For the procurement of goods or services where the value exceeds \$20,000 but is less than \$149,999, it is recommended that at least three (3) written quotations be obtained from the market or from a pre-qualified panel of suppliers including WALGA Preferred Supply Contracts.

In the event that a Local Government elects to call a Request for Quotation, the following process should be followed:

- Provide a Request for Quotation that includes as a minimum:
 - written specification that communicates the requirement(s) in a clear, concise and logical fashion;
 - selection criteria to be applied;
 - price schedule;
 - conditions of responding; and
 - validity period of offer.
- Invitations to quote must be issued simultaneously to ensure that all parties receive an equal opportunity to respond. This can be done through eQuotes or directly to suppliers.
- New information that is likely to change the requirements must be offered to all prospective suppliers at the same time.
- Written responses must be assessed for compliance, then against the selection criteria, and then value for money. All evaluations must be documented.
- Respondents must be advised in writing as soon as possible after the final determination is made and approved.

Requests for Quotation to a panel of pre-qualified suppliers, such as a WALGA Preferred Supply Contract, should be undertaken through eQuotes or in writing directly with the Preferred Suppliers. Responses from Preferred Suppliers should be in writing and contain the price and a sufficient amount of information that addresses the specification and selection criteria provided by the Local Government.

For this procurement range, selection of supplier should be based on value for money (in accordance with the definition stated within this Policy) and the response which would be most advantageous to the Local Government.

The evaluation of quotations should consider qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant

experience, environmental and social impacts, corporate social responsibility and any other relevant factors as part of the assessment of the Request for Quotation.

The Local Government can utilise the flexible nature of WALGA Preferred Supply Contracts to leverage optimal value for money through the competitive nature of the quotation process and based on their purchasing intent (eg volume or value of items to be purchased, period of contract etc). Additionally, when using a WALGA Preferred Supply Contract the Local Government may negotiate with the highest rated supplier from the evaluation process. This does not rule out the other suppliers until successful conclusion of negotiations via award of contract.

The responsible officer is expected to demonstrate due diligence seeking Request for Quotations and to comply with any record keeping and audit requirements. Record keeping requirements must be maintained in accordance with record keeping policies.

5.4.3 Request for Quotation (\$5,000- \$19,999,)

For the procurement of goods or services between \$5,000 and \$19,999, verbal quotes may be obtained, or a combination of written and verbal.

Verbal Requests for Quotation

- Ensure that the requirement/specification is clearly understood by the Local Government employee seeking the verbal quotations.
- Ensure that the requirement is clearly, accurately and consistently communicated to the supplier being invited to quote.

Written Requests for Quotations

In the event that a Local Government elects to call a Request for Quotation, the following process should be followed:

- Provide a simple Request for Quotation document that outlines the key elements of the process and requires written quotations.
- Provide an appropriately detailed written specification that communicates the requirement(s) in a clear, concise and logical fashion.
- Invitations to quote must be issued simultaneously to ensure that all parties receive an equal opportunity to respond. This can be done through eQuotes or directly to suppliers.
- New information that is likely to change the requirements must be offered to all prospective suppliers at the same time.
- Written responses must be assessed for compliance, then against the selection criteria, and then value for money. All evaluations must be documented.
- Respondents must be advised in writing as soon as possible after the final determination is made and approved.

Requests for Quotation to a panel of pre-qualified suppliers, such as a WALGA Preferred Supply Contract, should be undertaken through eQuotes or in writing directly with the Preferred Suppliers. Responses from Preferred Suppliers should be in writing and contain the price and a sufficient amount of information that addresses the specification and selection criteria provided by the Local Government.

The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements.

5.4.4 Request for Quotation (up to \$4,999)

For the procurement of goods & services under \$5,000, one (1) verbal quote must be obtained and the market tested at least annually to ensure prices are competitive.

The requirements relating to verbal quotations are:

- Ensure that the requirement/specification is clearly understood by the Local Government employee seeking the verbal quote;
- Ensure that the requirement is clearly, accurately and consistently communicated to the supplier being invited to quote.

The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements.

6. RECORDS MANAGEMENT

6.1 Policy

Records of all Tenders and Requests for Quotation must be retained in compliance with the *State Records Act 2000 (WA)* and the Local Government's internal Records Management Policy.

6.2 Application

All records associated with the Tender or Request for Quotation process must be recorded and retained.

For a Tender process, this includes:

- Tender documentation.
- Internal documentation.
- Evaluation documentation.
- Enquiry and response documentation.
- Approval documentation.
- Notification and award documentation.

For a Request for Quotation process, this includes:

- Quotation documentation
- Internal documentation.
- Approval documentation.
- Order forms and requisitions.

7. SUSTAINABLE PROCUREMENT AND CORPORATE SOCIAL RESPONSIBILITY

Sustainable procurement is defined as the purchasing of goods and services that have less environmental and social impacts than competing products and services.

Corporate Social Responsibility (CSR) in procurement is defined as purchasing which provides preference to organisations that can demonstrate compliance with ethical and regulatory standards and can demonstrate making a positive impact on the communities and markets in which they operate. ISO 26000 provides guidance on how Local Governments can procure goods and services in a socially responsible way.

7.1 Policy

The Shire of Murchison is committed to providing a preference to organisations that demonstrate both sustainable business practices and high levels of corporate social responsibility. Where appropriate, the Local Government shall endeavour to design Requests for Quotation and Tenders to provide an advantage to suppliers demonstrating that they minimise environmental and negative social impacts and embrace CSR. Sustainable and CSR considerations must be balanced against value for money outcomes in accordance with the Local Government's sustainability objectives.

7.2 Application

In practical terms sustainability and corporate social responsibility in procurement means the Local Government shall endeavour at all times to identify and purchase products and services that:

- have been determined as necessary;
- demonstrate environmental best practice in energy efficiency/and or consumption which can be demonstrated through suitable rating systems and eco-labelling;
- demonstrate environmental best practice in water efficiency;
- are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, are free of toxic or polluting materials and consume minimal energy during the production stage;
- can be refurbished, reused, recycled or reclaimed. Those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste will be given priority;
- demonstrate a regard for the local economy and a supply chain that supports local business development;
- are ethically sourced from sustainable and fair trade supply chains;
- (with regards to motor vehicles) feature the highest fuel efficiency available, based on vehicle type and within the designated price range; and
- (with regards to new buildings and refurbishments) use renewable energy and technologies where available.

8. BUY LOCAL AND REGIONAL PRICE PREFERENCE

8.1 Buy Local

8.1.1 Policy

The Shire of Murchison encourages the participation of local and small businesses in the supply of goods and services and works purchased by or contracted to it.

A key goal in this policy is open and fair competition to ensure that local businesses are provided with every opportunity to bid for work. It is recognised that not every category of goods, services or works that is purchased by the Shire of Murchison will lend itself to supply by local businesses.

8.1.2 Application

As much as practicable, purchasing must:

- ensure that buying practices, procedures and specifications do not unfairly disadvantage local businesses;
- ensure that procurement plans address local business capability and local content;
- explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and
- provide adequate and consistent information to potential suppliers.

8.2 Regional Price Preference

8.2.1 Policy

A price preference will apply to all Tenders and quotations invited by the Shire of Murchison for the supply of goods and services by regional Tenderers, unless Council resolves that this Policy does not apply to a particular Tender or quotation.

8.2.2 Definitions

1. For the purpose of the Regional Price Preference Policy, the 'Region' is specified as being that geographical area which comprises the whole of the Shire of Murchison.
2. A supplier of goods & services who submits a Tender is regarded as being a regional Tenderer if:

- (a) That supplier has been operating a business continuously out of premises in the region for at least six (6) months; or
- (b) Some or all of the goods or services are to be supplied from regional sources.

Although goods or services that form a part of a Tender submitted by a Tenderer (who is a regional Tenderer by virtue of definition 2b), may be –

- (a) Wholly supplied from regional sources; or
- (b) Partly supplied from regional sources and partly supplied from non-regional sources,

Only those goods or services identified in the Tender as being from regional sources may be included in the discounted calculations that form a part of the assessments of a Tender when a regional price preference policy is in operation.

8.2.3 Application

A preference will be given to a regional Tenderer by assessing the Tender submission as if the price were as prescribed below:

- (a) 10% — where the contract is for goods or services, up to a maximum price reduction of \$50 000;
- (b) 5% — where the contract is for construction (building) services, up to a maximum price reduction of \$50 000; or
- (c) 10% — where the contract is for goods or services (including construction (building) services), up to a maximum price reduction of \$500,000, if seeking Tenders for the provision of those goods or services for the first time, due to those goods or services having been, until then, undertaken by the Local Government.

9. ADOPTION

Adoption of this Purchasing Policy (Revision 4) was endorsed by the Local Government on:

	Date	Signature
CEO		
President		

From: [Communications](#)
To: [Bill Boehm](#)
Subject: Local Government House Trust- Deed of Variation
Date: Wednesday, 19 February 2020 9:03:36 AM
Attachments: [Attachment 1 Deed of Variation.pdf](#)
[Attachment 2 Clause 12 of Trust Deed 1994.pdf](#)

Sent on behalf of WALGA CEO Nick Sloan

19 February 2020

Our Ref: NS/RM

Mr Bill Boehm
Chief Executive Officer
Shire of Murchison

Dear Mr Boehm,

Re: Local Government House Trust – Deed of Variation

I am writing to seek your Council's consent by formal resolution to a variation to the Trust Deed for the Local Government House Trust (The Trust).

Shire of Murchison is a unit holder and beneficiary to the Local Government House Trust, holding 1 unit/s as advised in WALGA's recent Quarterly Report Q4 2019.

The Trust's Board of Management is seeking to vary the Trust Deed in order to assist the Trust's income tax exempt status. As stipulated by the Deed, the Trust requires consent of at least 75 per cent of all beneficiaries in order to execute this variation.

As a beneficiary, the Shire of Murchison is requested to consent to the enclosed Deed of Variation supported by a resolution of Council; and to communicate this consent to us in writing. Please note, we are requesting consent for the Trustee to formally execute the attached Deed of Variation – your Local Government is not required to sign the enclosed document.

Further details on the particular Deed Variations and objectives to be achieved by this variation are outlined below.

Background on the Local Government House Trust

The Local Government House Trust ("The Trust") exists primarily to provide building accommodation for the Western Australian Local Government Association. Since January 2014, the Trust has provided WALGA with accommodation at 170 Railway Parade West Leederville.

The current trust deed commenced in 1993 and was amended in 2002 to reflect the merger of the metropolitan and country associations into WALGA. The current Trust Deed pronounces WALGA as Trustee and unit holders as Beneficiaries, with the Trustee holding property and associated monies "upon Trust" and in proportion to the units provided.

Commencement date of the current deed is 17 February 1993, with a vesting date 79 years from commencement - which means that the Trust ends in 2072.

The Trust is exempt from income tax on the basis of being a State / Territory Body (STB) pursuant to *Division 1AB of the Income Tax Assessment Act 1936*.

Trust Deed Variation

Trust Deed amendments set out in the Deed of Variation are based on legal advice and are intended to assist the Trust's income tax exempt status by strengthening the position that the Trust is a State / Territory Body (STB).

Legal advice identified that the Trustee's ability to retire and appoint a new Trustee might affect the Trust's classification as a State or Territory Body (STB). This view, while based upon highly technical grounds, is a risk nonetheless.

Subsequently the Deed of Variation aims to strengthen the position that the Trust is a STB through the following amendments:

1. removing the existing Trustee's power to retire and appoint a new Trustee (Clause 2.1 and 2.2 (22.3) of the Deed of Variation)
2. enabling the beneficiaries to appoint and remove a Trustee (Clause 2.2 (22.4) of the Deed of Variation), and
3. ensuring that the Board of Management is the 'governing body' of the Trust (Clause 2.3 of the Deed of Variation)

The three proposed amendments when applied to the relevant clauses inserted by the Deed of Variation dated 5 June 2002 will subsequently read as follows (proposed amendments shown in red text):

1. Variation 2.1 amends clause 22.1 to point to additional clause:

22.1 Any Trustee of the Trust may retire as Trustee of the Trust: **The Subject to clause 22.3, the** right to appoint any new or additional trustee or trustees of the Trust is hereby vested in the retiring or continuing trustee. A corporation or incorporated association may be appointed as Trustee of the Trust.

2. Variation 2.2 inserts two new clauses:

22.3 The retiring or continuing trustee shall only be entitled to appoint any new or additional trustee of the Trust with the consent of not less than 75% of the Beneficiaries.

22.4 The Beneficiaries may at any time by Special Resolution:

- (a) remove a Trustee from the office as Trustee of the Trust;
- and
- (b) appoint such new or additional Trustee.

3. Variation 2.3 insert a new clause 13A

13A Delegation to the Board of Management

Unless the Beneficiaries otherwise direct (such direction to be given by not less than 75% of the Beneficiaries), the Trustees shall delegate all of the powers authorities and discretions contained in subclauses (a) to (x) of clause 12 to the Board of Management. The Trustees shall, at the direction of the Board of Management, do such things as may be necessary to give effect to the exercise of a power, authority

or discretion by the Board of Management.

Comment

The first two amendments outlined above remove powers granted to the Trustee in the 2002 Deed Variation resulting from the merger to a single Association representing WA Local Governments. These amendments which previously facilitated the transfer of trusteeship to the then new Western Australian Local Government Association are removed, but with the clarification that any appointment must be with the consent of the beneficiaries.

The final amendment intends to confirm that power rests with the Board of Management. As the Board of Management comprises Local Governments, this satisfies the requirements of a STB for tax purposes. This amendment reflects the actual operation of the Trustee in implementing the decisions of the Board of Management whilst retaining sufficient operational discretion to place and renew investments and pay suppliers.

These amendments provide greater power to beneficiaries through the Board of Management, and as such it is anticipated they will be considered acceptable.

Thank you for your consideration of the above amendments we look forward to receiving formal consent to execute these changes via resolution of Council.

If you have any questions regarding the variations, please email Financial Controller Rick Murray at rmurray@walga.asn.au.

Yours sincerely,
Nick

Nick Sloan | Chief Executive Officer | WALGA

(p) (08) 9213 2025 | (m) 0408 941 792 | (e) nsloan@walga.asn.au

Our work regularly takes us across the State and as such WALGA would like to acknowledge the many traditional owners of the land on which we work throughout Western Australia. We pay our respects to their Elders, past, present and emerging.

This email is private and confidential. If you are not the intended recipient, please advise us by return email immediately, and delete the email and any attachments without using or disclosing the contents in any way. The views expressed in this email are those of the author, and do not represent those of the Association unless this is clearly indicated. You should scan this email and any attachments for viruses. The WA Local Government Association accepts no liability for any direct or indirect damage or loss resulting from the use of any attachments to this email.

Attachments

1. Deed of Variation – Copy for information only, this document does not require signing.
2. Clause 12 of Trust Deed 1994. (Excerpt)

DEED OF VARIATION

LOCAL GOVERNMENT HOUSE TRUST



LAW

PERTH

11 Mounts Bay Road, Perth WA 6000

Telephone (08) 9429 2222 Facsimile: (08) 9429 2434

eylawperth@au.ey.com www.ey.com

Our Ref: 4WAL / 2004 7043

THIS DEED dated the _____ day of _____ 2019

BY

WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION of Level 1, 170 Railway Parade, West Leederville in the State of Western Australia (the 'Trustee')

RECITALS

- A. By Deed of Trust undated but stamped 12 February 1980 ('Original Trust Deed') made between CHARLES WILSON TUCKEY, LYAL GORDON RICHARDSON, GORDON LAWRENCE KILPATRICK, HARRY STICKLAND and MAXWELL RAY FINLAYSON (the 'Original Trustees') and THE LOCAL GOVERNMENT ASSOCIATION OF WESTERN AUSTRALIA and the COUNTRY SHIRE COUNCILS ASSOCIATION (the 'Retired Trustees') the Original Trustees declared that they would hold the property therein referred to as the Headquarters and the monies therein referred to as the Trust Fund upon trust for the beneficiaries specified in the second schedule to the Original Deed upon the terms and conditions therein contained (the 'Original Trust').
- B. By Deed dated 2 October 1981 made between the Original Trustees and the Retired Trustees the Original Trustees retired and appointed the Retired Trustees as the trustees of the Original Trust in their place.
- C. By Deed dated 4 May 1994 (the 'New Deed') the Retired Trustees (in the New Deed referred to as THE LOCAL GOVERNMENT ASSOCIATION OF WESTERN AUSTRALIA (INC) and THE COUNTRY SHIRE COUNCILS' ASSOCIATION OF WESTERN AUSTRALIA (INC)) agreed that the proceeds from the sale of the Headquarters and the Trust Fund and the income thereof should be from 17 February 1993 held upon the terms and conditions set out in the New Deed (the 'Trust').
- D. By Deed of Variation dated 5 June 2002 the Retired Trustees varied the New Deed (collectively, the 'Trust Deed') to provide for a new Clause 22 which provides that any trustee of the Trust may retire as trustee of the Trust and appoint a new trustee to act as trustee of the Trust and that notwithstanding that the original number of trustees of the Trust was five where a corporation or incorporated association is appointed as trustee of the Trust then it shall not be obligatory to appoint more than one new trustee.
- E. By Deed dated 6 June 2002 made between the Retired Trustees and the Trustee, the Retired Trustees retired and appointed the Trustee as the trustee of the Trust.
- F. Clause 21.1 of the Trust Deed provides that the Trustees may at any time and from time to time (with the consent of not less than 75% of the Beneficiaries) by deed revoke add to or vary the trusts of the Trust Deed or declare (inter alia) any new or other powers, authorities or discretions concerning the management, control or investment of the Trust Fund upon the terms contained therein.
- G. The Trustee wishes to add to and vary the Trust Deed and declare (inter alia) new or other powers, authorities and discretions concerning the management, control or investment of the Trust Fund in accordance with the terms of this Deed.
- H. More than 75% of the Beneficiaries have consented in writing to the variations to the New Deed and the records relating to this consent will be placed with the original of this Deed.

NOW THIS DEED WITNESSES**1. DEFINITIONS AND INTERPRETATION**

In this Deed, unless the context otherwise requires:

- 1.1 a word importing the singular includes the plural and vice versa, and a word of any gender includes other genders;
- 1.2 another grammatical form of a defined word or expression has a corresponding meaning;
- 1.3 a reference to a clause, paragraph, recital, schedule or annexure is to a clause, paragraph or recital of, or schedule or annexure to, this Deed, and a reference to this Deed includes any schedule or annexure;
- 1.4 a reference to a document or instrument includes the document or instrument as varied, novated, altered, supplemented or replaced from time to time;
- 1.5 a reference to a person includes a natural person, the estate of an individual, a partnership, body corporate, the trustee of a trust (in the trustee's capacity as trustee of the trust), association, governmental or local authority or agency or other entity;
- 1.6 a reference to a statute, ordinance, code or other law includes regulations and other instruments under it and consolidations, amendments, re-enactments or replacements of any of them;
- 1.7 the meaning of general words is not limited by specific examples introduced by 'including, for example' or similar expressions;
- 1.8 Recitals A to H inclusive form part of and are included in this Deed;
- 1.9 headings are for ease of reference and do not affect interpretation;
- 1.10 'Deed' means this deed;
- 1.11 unless specified otherwise, terms which are defined in the Trust Deed and used in this Deed bear the same meanings in this Deed which are ascribed to them in the Trust Deed; and
- 1.12 in the event of any inconsistency between the provisions of the Trust Deed and the provisions of this Deed, the provisions of this Deed will prevail.

2. OPERATIVE PART

The Trustee in exercise of the power given to the Trustee by clause 21.1 of the Trust Deed and with the consent of more than 75% of the Beneficiaries hereby adds to and varies the Trust Deed and declares (inter alia) the following new or other powers authorities and discretions concerning the management, control or investment of the Trust Fund as follows:

- 2.1 delete the word "The" appearing after the words "Any trustee of the Trust may retire as trustee of the Trust." in the existing clause 22.1 and replace it with the words "Subject to clause 22.3, the";

2.2 insert after clause 22.2 the following:

“22.3 The retiring or continuing trustee shall only be entitled to appoint any new or additional trustee of the Trust with the consent of not less than 75% of the Beneficiaries.

22.4 The Beneficiaries may at any time by Special Resolution:

- (a) remove a Trustee from the office as trustee of the Trust; and
- (b) appoint such new or additional Trustee.

For the purposes of this clause 22.4, “Special Resolution” means a resolution passed or decision made by not less than 75% of the Beneficiaries.”

2.3 insert a new clause 13A as follows:

“13A **DELEGATION TO THE BOARD OF MANAGEMENT**

Unless the Beneficiaries otherwise direct (such direction to be given by not less than 75% of the Beneficiaries), the Trustees shall delegate all of the powers authorities and discretions contained in subclauses (a) to (x) of clause 12 to the Board of Management. The Trustees shall, at the direction of the Board of Management, do such things as may be necessary to give effect to the exercise of a power, authority or discretion by the Board of Management.”

3. **SEVERABILITY**

3.1 If any provision of this Deed is found by a competent authority (including without limitation a Court) to be void or unenforceable, then such finding shall not affect the other provisions of this Deed.

3.2 If making a subsequent amendment to this Deed avoids any invalidity or unenforceability of any provision of this Deed, the parties may elect to make that amendment, which shall be deemed for all purposes to be effective immediately prior to the occurrence of that invalidity or unenforceability.

4. **FURTHER ASSURANCES**

All parties shall make, execute and do all acts, deeds, documents and things and sign all documents which may reasonably be required to give full effect to this Deed, and the Trustee shall bear the costs of observing, performing and complying with this clause.

5. **COSTS**

The Trustee shall bear and pay the costs of and incidental to the preparation, execution and stamping of this Deed.

6. **RATIFICATION AND CONFIRMATION**

In all other respects the terms of the Trust Deed are hereby ratified and confirmed.

7. **PROPER LAW**

This Deed shall be governed by the laws of the State of Western Australia and the parties submit to the jurisdiction of the Courts of the State of Western Australia.

EXECUTED as a Deed

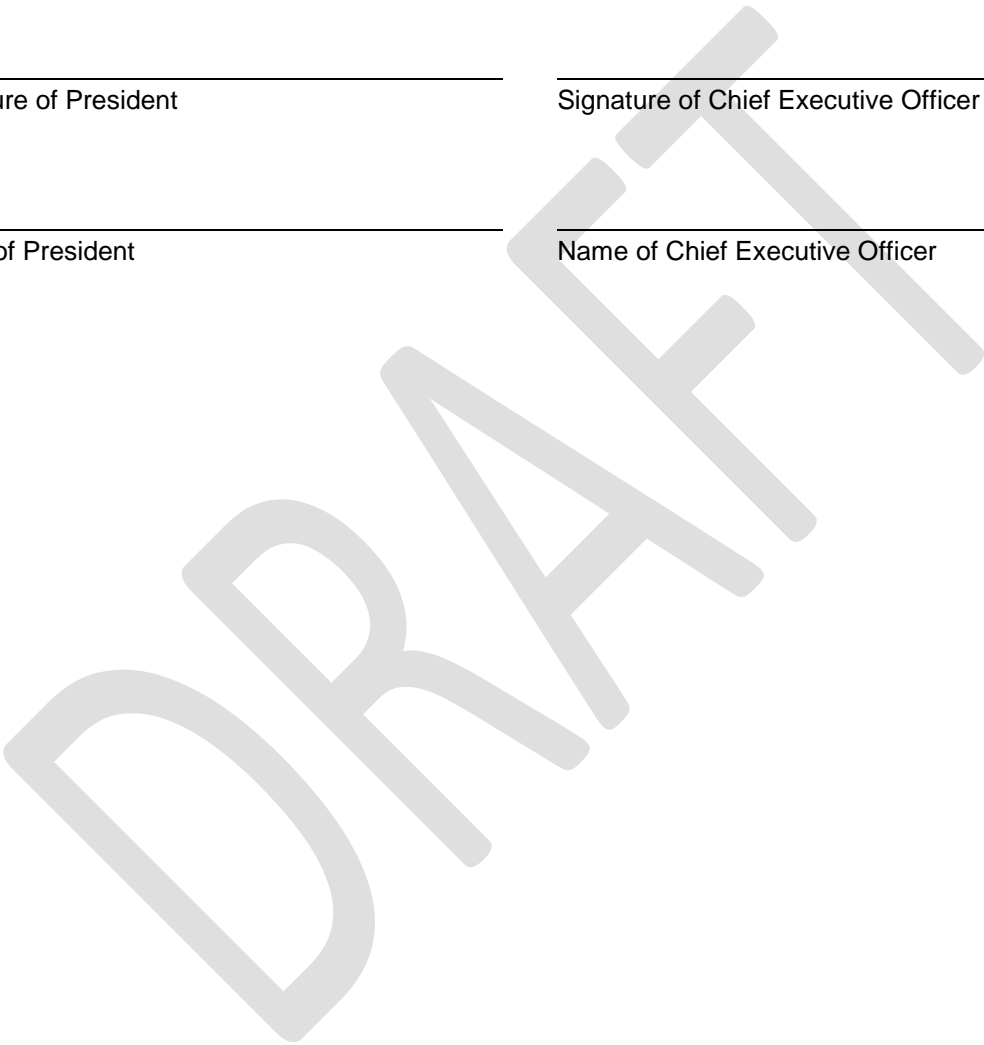
**THE COMMON SEAL of WESTERN)
AUSTRALIAN LOCAL GOVERNMENT)
ASSOCIATION** is hereunto affixed in the)
presence of:)

Signature of President

Signature of Chief Executive Officer

Name of President

Name of Chief Executive Officer



demands outgoings debts and liabilities incurred in respect of the Trust Fund.

10.2 The Trustees may subject to any law in force at the time in relation to this Deed so permitting accumulate all or any part of the income arisen or arising during an accounting period and such accumulation shall be dealt with as an accretion to the Trust Fund but so that the Trustees may at any time or times resort to all such accumulations and pay or apply the whole or any part or parts thereof as if they were income of the Trust Fund for the then current accounting period.

10.3 Subject to Clause 10.2 the Trustees may at any time at their discretion pay the whole or part of the income of the Trust Fund for any accounting period to the beneficiaries in proportion to the number of units of which they are respectively registered as holders at the last day of such accounting period.

11.0 **ADVANCEMENT OF CAPITAL**

The Trustees may at any time and from time to time set aside from the capital of the Trust Fund or raise therefrom any sum or sums of money and pay the same to the beneficiaries in proportion to the number of units in respect of which they are respectively registered at the date of each such payment for their own use and benefit. The payment of any such sum or sums of capital may be made in the same manner and subject to the same provisions as contained in Clause 10.3 in relation to the payment application or setting aside of any income of the Trust Fund.

12.0 **POWERS OF INVESTMENT AND MANAGEMENT**

The Trustees shall apply and invest the Trust Fund in any of the investments from time to time authorised by law for the investment of trust funds by trustees and in addition to and without limiting the powers authorities and discretions vested in the Trustees by law and notwithstanding the trusts hereinbefore declared shall have the following powers authorities and discretions which may be exercised by the Trustees at any time and from time to time in the

Attachment 2 Clause 12 of Trust Deed (Excerpt)

18.6.1 February 2020

absolute and uncontrolled discretion of the Trustees in carrying out the trusts hereof:

- (a) to invest the Trust Fund and deal with manage transpose and realise the Trust Fund or any part thereof whether real or personal property with such powers in all respects as if the Trustees were the absolute owner thereof;
- (b) to purchase or otherwise acquire any investments for cash or otherwise and upon any terms and conditions and to make any such purchase or acquisition for a sum greater than the amount of the Trust Fund for the time being and to agree to pay for any such investments wholly or in part from any future moneys which may come into the Trustees' hands including dividends profits interest or other income payable in respect of any such investments;
- (c) to sell or otherwise dispose of any real or personal property or interest therein for the time being forming the whole or part of the Trust Fund by public auction tender or private treaty at such price or prices and whether for cash or on terms and generally upon any terms and conditions and to grant options for such sale or disposition as aforesaid;
- (d)
 - (i) to borrow and raise moneys from; or
 - (ii) to secure by mortgage or otherwise howsoever the payment of or obligation to pay money to,

any person (including a beneficiary) upon any terms with or without security or interest;
- (e) to vary or transpose any investments and to vary the terms of or property comprised in any security;
- (f) to hold use purchase construct demolish maintain repair renovate reconstruct develop improve sell transfer convey surrender let lease exchange take and grant options or rights in alienate mortgage charge pledge reconvey release or discharge or otherwise deal with any real or personal

property PROVIDED THAT in the improvement or development of any part of the Trust Fund the Trustees shall not be bound by the limitation contained in Section 30(1)(c) of the Trustees Act and the Trustees shall not be bound to apply to any Court to exceed such limitation;

- (g) to pay out of the Trust Fund or the income thereof all costs charges and expenses of and incidental to the management of the Trust Fund or to the exercise of any power authority or discretion hereby or by law conferred on the Trustees or in carrying out or performing the trusts hereof which the Trustees may at any time incur including all taxes of whatever kind payable in respect of the Trust Fund and costs in any way connected with the preparation and execution of these presents;
- (h) to act as manager or to employ any persons (including a Trustee hereof or a unit holder) contractors managers solicitors accountants clerks workmen employees servants or agents to transact all or any business of whatever nature including the receipt and payment of money and to decide the remuneration to be allowed and paid and to pay all charges and expenses so incurred and to create or arrange any scheme or superannuation retirement benefit or pension for the benefit of any person so employed;
- (i) to partition or agree to the partition of or to subdivide or agree to the subdivision or strata title or agree to the strata-titling of any land or other property which or any interest in which may for the time being be subject to the trusts hereof and to pay any moneys by way of equality of partition;
- (j) to determine whether any real or personal property or any increase or decrease in amount number or value of any property or holdings of property or any profit loss receipt or payments from for or in connection with any real or personal property shall be treated as and credited or debited to capital or to income and generally to determine all matters as to which any doubt difficulty or question

may arise under or in relation to the execution of the trusts and powers of this Deed and every determination of the Trustees in relation to any of the matters aforesaid whether made upon a question formally or actually raised or implied in any of the acts or proceedings of the Trustees in relation to the Trust Fund shall bind all parties interested therein and shall not be objected to or questioned on any ground whatsoever;

- (k) to open accounts with any bank or building society and to operate by and in all usual ways any such accounts;
- (l) to give effectual receipts and discharges for any moneys received by or on behalf of the Trustees or otherwise relating to any of the acts matters and things provided for in these presents;
- (m) to provide and set aside out of the Trust Fund or the income thereof such sum of money as the Trustees shall consider is available or necessary for and to pay or apply the same in or towards the discharge or reduction of any encumbrance debt or other liability for the time being affecting the Trust Fund or any part thereof;
- (n) to let sub-let lease or sub-lease for any period (and including to any beneficiary) and at any rental any real or personal property comprised in the Trust Fund upon any terms conditions or covenants;
- (o) to purchase take on lease sub-lease assignment hire or otherwise acquire any estate or interest in any real or personal property for any price premium rental charge payment fee or other consideration and subject to any terms conditions and covenants;
- (p) to take such action as the Trustees shall think fit for the adequate protection of any part of the Trust Fund and to do all such other things as may be incidental to the exercise of any of the powers authorities and discretions hereby or by law conferred on the Trustees;

- (q) to take and act upon the opinion (given in writing) of a solicitor an attorney at law or counsel practising in any country where the Trust Fund or any part thereof may for the time being be or be proposed to be invested in relation to the interpretation or effect of these presents or any other document or statute or as to the administration of the trusts hereof without being liable to any of the beneficiaries in respect of any act done by the Trustees in accordance with such opinion PROVIDED THAT nothing in this provision shall prohibit or impede the Trustees from applying to any Court if it shall think fit or prohibit any unit holder from so doing;
- (r) to allow any beneficiary to occupy have custody of or use any part of the Trust Fund on any terms or conditions as to inventories repair replacement insurance outgoings or otherwise but the Trustees shall not be liable for any loss or damage which may occur to any such part of the Trust Fund during or by reason of any such occupation custody or use except insofar as such loss or damage shall be occasioned by the conscious and wilful default or neglect of the Trustees;
- (s) to permit any part of the Trust Fund to be held or registered in the name of any nominee of the Trustees and to deposit securities deeds and other documents belonging or related to the Trust Fund with any bank or solicitor;
- (t) in the event of any gift stamp or other duties fees or taxes becoming payable in any part of the world in respect of these presents or the Trust Fund or any part thereof in any circumstances to pay all or any part of such duties fees and taxes out of the Trust Fund notwithstanding that such duties fees or taxes or some part thereof are not or may not be recoverable from the Trust Fund by legal process;
- (u) to receive and accept any real or personal property by gift inter vivos or by Will or under the provisions of any other trust or otherwise from any other person as additions to the Trust Fund and to hold the same upon the trusts herein

set forth and to administer such additions under the provisions hereof;

- (v) at any time and from time to time to ascertain and fix the value of the Trust Fund in accordance with the provisions herein contained and for that purpose to engage such competent valuers or experts as the Trustees may select and the Trustees may cause the value so ascertained and fixed to be entered from time to time in a book kept for that purpose;
- (w) to appoint any date earlier than the Vesting Date to be the Vesting Date;
- (x) during an accounting period to nominate any date not more than 18 months after the date of commencement of the then current accounting period as the last day of that accounting period and thereafter the accounting period shall mean each succeeding 12 month period commencing on the day following such nominated date until the anniversary of such nominated date immediately preceding the Vesting Date and the period thereafter until the Vesting Date.

13.0 DELEGATION OF TRUSTEE POWERS

The Trustees if at any time they are more than one shall act jointly and may delegate the exercise of all or any of the powers authorities or discretions hereby or by law conferred on the Trustees:-

- (a) to the Board of Management constituted by clause 14.0 of this Deed, or
- (b) to any other person or persons,

and execute any power of attorney or other instrument necessary to effectuate such purpose.