

Attachments

October

2018

Attachments

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Attachments

9.1.2



Infrastructure Asset Management Plan

October 2018

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EXECUTIVE SUMMARY

Context

The Shire of Yilgarn (the Shire) owns and maintains a significant portfolio of infrastructure assets. In order to achieve an acceptable and sustainable level of service to the community and ensure best value is achieved, it is critical that a whole of organisational approach is taken to asset management.

The Shire's infrastructure assets exist for the sole purpose of providing a service to the community. The assets will facilitate the delivery of that service and be both fit for purpose and sustainable.

Infrastructure assets are comprised of the following classes:

- Transport – roads, paths and the aerodrome
- Buildings – facilities and structures
- Parks and Ovals – parks and reserves
- Drainage – open and underground stormwater drainage
- Refuse – landfill sites
- Sewerage – treatment infrastructure
- Other – miscellaneous assets inc. communications

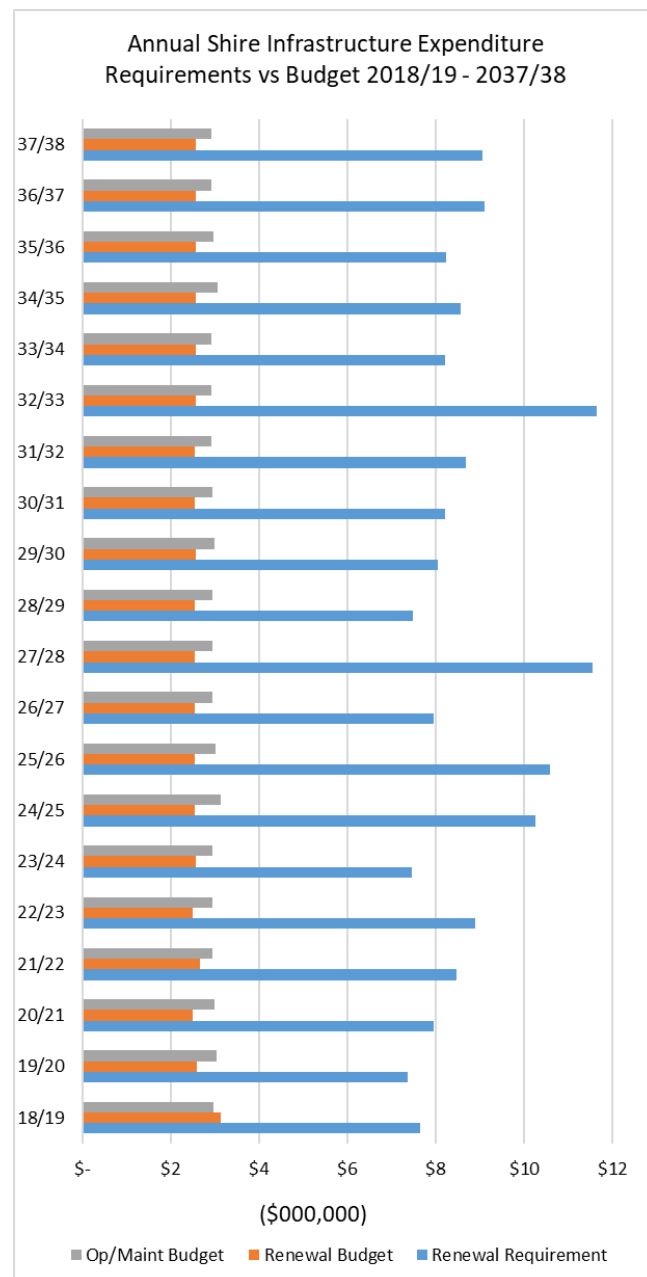
These infrastructure assets have a replacement value of \$445,476,726.

What does it Cost?

The projected outlays necessary to provide the services covered by this Asset Management Plan (AM Plan) includes operations, maintenance, renewal and upgrade of existing assets over the 10 year planning period is \$11,798,188 on average per year.

Estimated available funding for this period is \$5,559,973 on average per year which is 47% of the cost to provide the service. This is a funding shortfall of -\$6,238,214 on average per year.

Projected expenditure required to provide services in the AM Plan compared with planned expenditure currently included in the Long Term Financial Plan is shown in the graph above.



What does this Mean?

The Shire will face a significantly increasing renewal backlog if the intention is to maintain the status quo in terms of service delivery. It is acknowledged that the road network represents by far the highest cost to the Shire and is maintained at a high level in terms of both service and condition.

Reviewing and refining the level of service provided by the unsealed road network represents the most significant opportunity for the Shire to manage the renewal gap over the longer term. The unsealed road network provides a critical service however the Shire's challenge to sustainably fund such a high level of service suggests a reduction in service levels, particularly with respect to the provision of significant

lengths of gravel sheeted roads. An initial hierarchy has been developed to define the minimum service requirements of each road classification and subsequent maintenance and renewal strategies. It is the intention of the Shire to implement this hierarchy and further refine as required.

Other opportunities will be identified through periodic review of the Shire's service delivery requirements and the assets required to facilitate their delivery.

Thoroughly quantifying the whole of life costs associated with any potential asset additions will also inform Council before committing to a potentially unsustainable asset liability.

What we will do

We plan to provide, operate, maintain, renew and upgrade assets to meet service levels set by Council in annual budgets. A balance between providing services aimed at local resident requirements and those that encourage tourism growth will need to be established.

Managing the Risks

There are risks associated with providing the service and not being able to complete all identified activities and projects. Renewal programs must be effective to prevent serious deterioration of assets that could result in reduced functionality. Periodic inspections of assets will improve the speed of defect identification and rectification to minimise safety hazards.

Confidence Levels

This AM Plan is based on Medium level of confidence information due to the reliability of data used to produce the figures.

The Next Steps

The major actions resulting from this asset management plan are as follows:

- Update inventory with revised asset hierarchies and continue to collect condition data
- Measure current levels of service performance
- Develop asset disposal plan and cost accordingly

Questions you may have

What is this plan about?

This asset management plan covers the infrastructure assets that serve the Shire of Yilgarn community's needs. A range of assets are covered by this plan,

including some critical services such as roads, stormwater drainage, sewerage and key facilities.

What is an Asset Management Plan?

Asset management planning is a comprehensive process to ensure delivery of services from infrastructure is provided in a financially sustainable manner.

An asset management plan details information about infrastructure assets including actions required to provide an agreed level of service in the most cost-effective manner. The plan defines the services to be provided, how the services are provided and what funds are required to provide the services.

Why is there a funding shortfall?

Most of the Shire's infrastructure was constructed from government grants, often provided and accepted without consideration of ongoing operations, maintenance and replacement needs.

A number of these assets are approaching the later years of their life and require replacement, services from the assets are decreasing and maintenance costs are increasing.

Our present funding levels are insufficient to continue to provide existing services at current levels in the medium term.

What options do we have?

Resolving the funding shortfall involves several steps:

1. Improving asset knowledge so that data accurately records the asset inventory, how assets are performing and when assets are not able to provide the required service levels
2. Improving our efficiency in operating, maintaining, renewing and replacing existing assets to optimise life cycle costs
3. Identifying and managing risks associated with providing services from infrastructure
4. Making trade-offs between service levels and costs to ensure that the community receives the best return from infrastructure
5. Identifying assets surplus to needs for disposal to make saving in future operations and maintenance costs

6. Consulting with the community to ensure that services and costs meet community needs and are affordable
7. Developing partnerships with other bodies, where available, to provide services
8. Seeking additional funding from governments and other bodies to better reflect a 'whole of government' funding approach to infrastructure services

What can we do?

We can develop options, costs and priorities for future services, consult with the community to plan future services to match the community service needs with the ability to pay for services and maximise community benefits against costs.

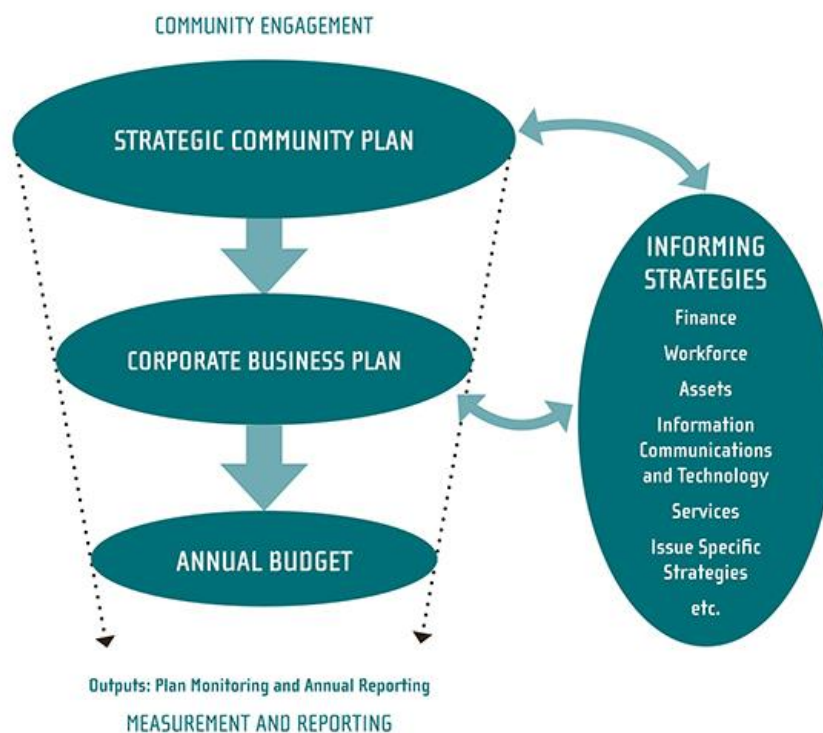
What can you do?

We will be pleased to consider your thoughts on the issues raised in this asset management plan and suggestions on how we may change or reduce the mix of services to ensure that the appropriate level of service can be provided to the community within available funding.

1. INTRODUCTION

1.1. Background

Asset management is ideally a whole of organisational activity which results in the most cost-effective delivery of services through physical assets. Since 2010, WA local Government has been required by the Department of Local Government Sport and Cultural Industries (DLGSC) to have in place a series of integrated strategic, tactical and operational documents to ensure efficient and sustainable delivery of services. This is referred to as the Integrated Planning and Reporting Framework (IPRF). The IPRF is intended to introduce cohesion between the strategic visions of the Council based on consultation with the community with the tactical delivery of services to achieve this vision. Figure 1 shows the components of the IPRF and how they relate to each other.



The intention is for the Council vision for the community being reflected throughout all aspects of the service delivery planning process. An asset management system is not software and data alone, but rather a documented strategic direction driven by policy and delivered at the tactical level by informing processes and plans with support of information based on reliable data. Any individual component delivered in isolation may not deliver on the vision of the Council.

The Infrastructure Asset Management Plan (IAMP) details the management strategy at the tactical level over a 5, 10 and 20 year period in terms of demand, levels of service, maintenance requirements, risk management and subsequent funding requirements. This will then inform the Long Term Financial Plan (LTFP). Whilst the asset management plan will quantify the funding requirements to achieve a desired level of service, the LTFP plans for the achievable funding for the Shire as a whole. Any constraints in planned funding when considering all requirements must in turn be reflected in the asset management plan and subsequent effects on service levels determined. The two plans should be aligned and not considered individually.

The IAMP follows the format for AM Plans recommended in Section 4.2.6 of the International Infrastructure Management Manual¹.

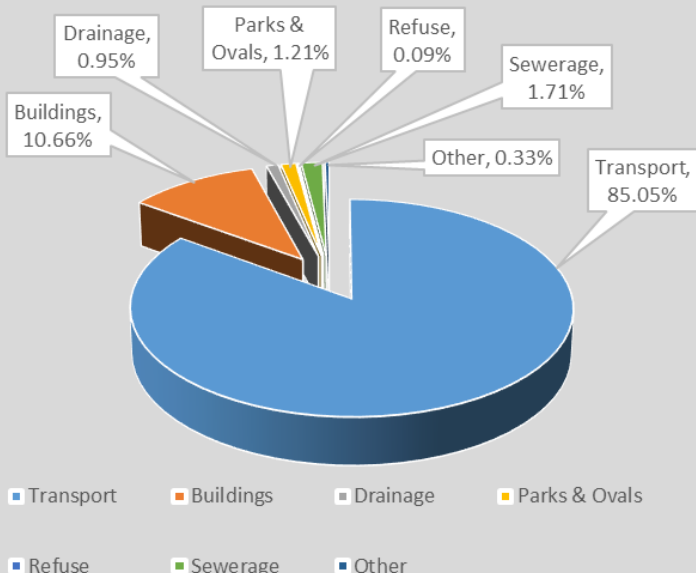
The IAMP is to be read with all integrated planning documents, policies and strategies as below:

- Strategic Community Plan (2016)
- Corporate Business Plan (2016)
- Long Term Financial Plan
- Accounting Policy
- 5 year Capital Works program

The infrastructure assets covered by this plan are shown in Table 1.1. These assets are used to provide services to the community through transport, stormwater drainage, open space and building services assets.

Table 1.1: Infrastructure Assets covered by this Plan

Asset Class	Component	Replacement
Transport	Subgrade	\$171,781,519
	Table Drain	\$12,357,782
	Gravel Sheet	\$77,950,155
	Sealed Pavement	\$86,053,010
	Surface	\$24,751,579
	Kerbing	\$975,466
	Aerodrome	\$2,258,000
	Footpath	\$2,748,916
	Total	\$378,876,427
Buildings	Fitout	\$1,619,225
	Mechanical	\$7,903,052
	Roof Cladding	\$747,530
	Structure	\$37,202,965
	Total	\$47,472,772
Drainage	Culverts	\$2,573,818
	SW Pipes	\$110,209
	SW Pits	\$132,000
	Dams	\$1,419,100
	Total	\$4,235,127
Parks & Ovals	N/A	\$5,401,350
Refuse	N/A	\$402,300
Sewerage	N/A	\$7,598,500
Other	N/A	\$1,490,250
Grand Total All Assets		\$445,476,726



¹ IPWEA, 2011, Sec 4.2.6, Example of an Asset Management Plan Structure, pp 4 | 24 – 27.

Key stakeholders in the preparation and implementation of this asset management plan are shown in Table 1.2.

Table 1.2: Key Stakeholders in the AM Plan

Key Stakeholder	Role in Asset Management Plan
Councillors	<ul style="list-style-type: none"> • Represent needs of community/shareholders • Allocate resources to meet the Shire's objectives in providing services while managing risks • Ensure Shire is financially sustainable
CEO	<ul style="list-style-type: none"> • Administers service delivery • Allocate resources to meet the Shire's objectives in providing services while managing risks • Ensure service delivery is financial sustainable
Executive	<ul style="list-style-type: none"> • Allocate resources to meet the Shire's objectives in providing services while managing risks • Ensure service delivery is financially sustainable • Development of technical levels of service • Development of AMP • Monitoring of performance • Improvement of AMP
Service Users (community)	<ul style="list-style-type: none"> • Setting of community expectation • Setting of demand • Feedback to Council
Business Owners	<ul style="list-style-type: none"> • Setting of expectation • Setting of demand • Feedback to Council
Regulatory Bodies	<ul style="list-style-type: none"> • Setting of legislation • Compliance requirement

1.2. Goals and Objectives of Asset Management

The Council sets the strategic direction and vision for the community it represents with all activities undertaken having the sole objective of delivering on this vision. The vision and strategic direction will be documented within the Strategic Community Plan which will have been developed through public consultation. The Council will provide services, usually through the provision of assets, to achieve the Council vision.

The Shire exists to provide services to its community. Some of these services are provided by infrastructure assets. We have acquired infrastructure assets by 'purchase', by contract, construction by our staff and by donation of assets constructed by others to meet increased levels of service.

The whole of life costs of an asset need to be considered throughout the entire process. The typical stages of an asset lifecycle are:

- Conception
- Planning
- Procurement
- Construction
- Maintenance
- Rehabilitation
- Upgrade
- Disposal

The greatest influence on the cost of an asset over its entire lifecycle is in the conception and planning stages before construction even commences. Before construction is undertaken consideration must be given to:

- Function – what service will it provide?
- Requirement – what is the current and future demand driver?
- Fit for purpose – will it suit the function, will the design/proposed materials be appropriate?
- Maintenance costs – need to be established, are they sustainable?
- Renewal demands – can the Shire fund its renewal throughout the asset's lifecycle?

Making inappropriate or uninformed decisions in the initial stages of the asset lifecycle will potentially commit the Council to the provision of a service through an asset that is not sustainable.

Our goal in managing infrastructure assets is to meet the defined level of service (as amended from time to time) in the most cost effective manner for present and future consumers. The key elements of infrastructure asset management are:

- Alignment to the strategic objectives of the Council
- Providing a defined level of service and monitoring performance
- Managing the impact of growth through demand management and infrastructure investment
- Taking a lifecycle approach to developing cost-effective management strategies for the long-term that meet the defined level of service
- Identifying, assessing and appropriately controlling risks
- Having a long-term financial plan which identifies required, affordable expenditure and how it will be financed²

1.3. Plan Framework

Key elements of the plan are

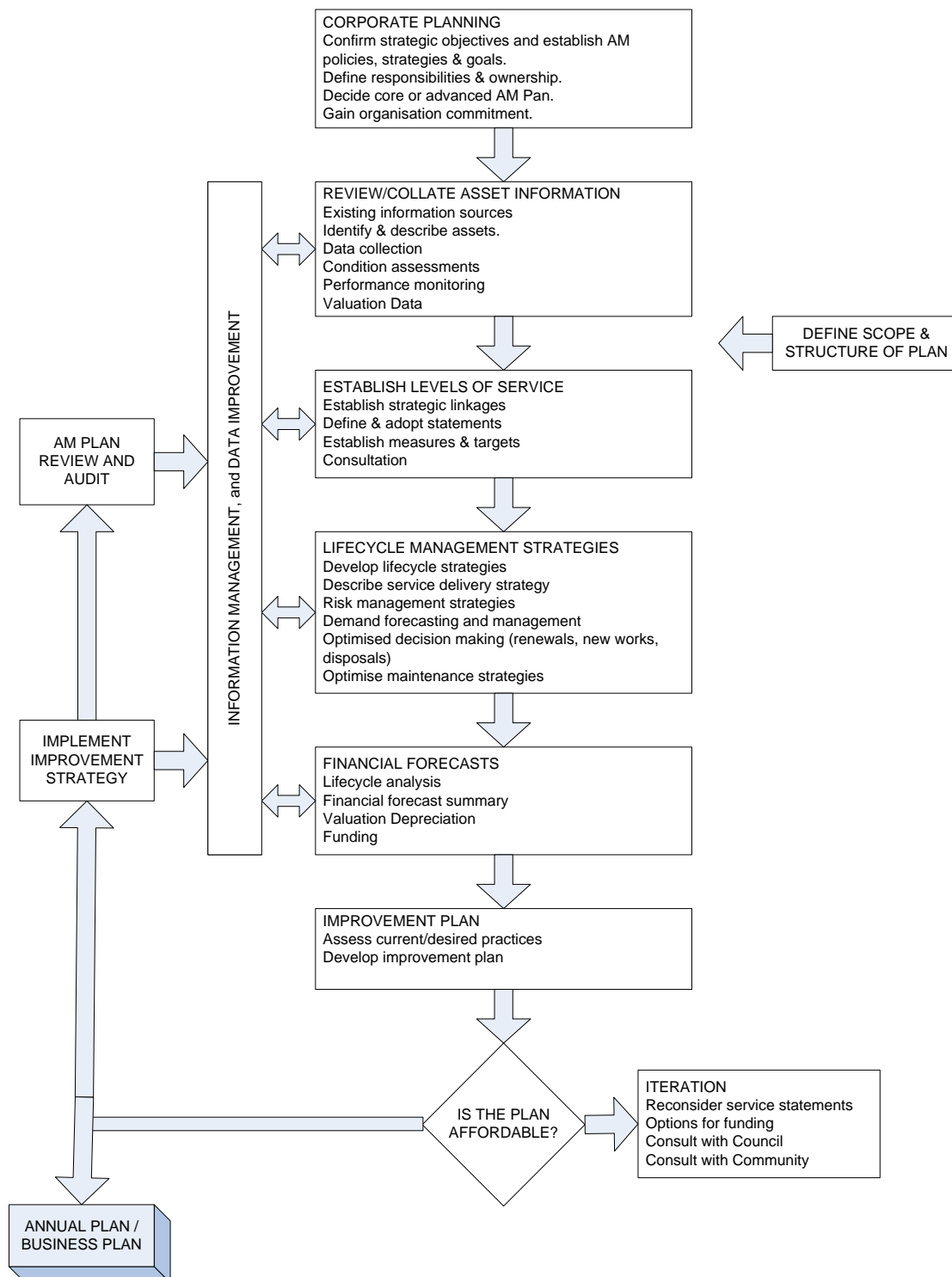
- Levels of service – specifies the services and levels of service to be provided by the Shire
- Future demand – how this will impact on future service delivery and how this is to be met
- Life cycle management – how Council will manage its existing and future assets to provide defined levels of service
- Financial summary – what funds are required to provide the defined services
- Asset management practices
- Monitoring – how the plan will be monitored to ensure it is meeting Shire's objectives
- Asset management improvement plan

A road map for preparing an asset management plan is shown below.

² Based on IPWEA, 2011, IIMM, Sec 1.2 p 1|7.

Road Map for preparing an Asset Management Plan

Source: IPWEA, 2006, IIMM, Fig 1.5.1, p 1.11.



1.4. Asset Management Maturity

The Shire is varied in terms of maturity for each of the asset classes addressed within this plan. A high-level core asset management plan was developed and adopted in 2013. It addressed all major asset classes, however it was the first iteration with the intention of satisfying compliance requirements.

This asset management plan is prepared as a 'core' asset management plan over a 10 year planning period in accordance with the International Infrastructure Management Manual³. It is prepared to meet minimum legislative and organisational requirements for sustainable service delivery and long term financial planning and reporting. Core asset management is a 'top down' approach where analysis is applied at the 'system' or 'network' level.

Future revisions of this asset management plan will move towards 'advanced' asset management using a 'bottom up' approach for gathering asset information for individual assets to support the optimisation of activities and programs to meet agreed service levels in a financially sustainable manner.

1.5. Community Consultation

This 'core' asset management plan will inform the community about the costs of service delivery and input into future service delivery expectations. Future revisions of the asset management plan will incorporate community consultation on service levels and costs of providing the service. This will assist the Council and the community in matching the level of service needed by the community, service risks and consequences with the community's ability and willingness to pay for the service.

The Shire of Yilgarn community were invited to participate in the development of the Strategic Community Plan. Three workshops were open to all community members with a morning, daytime and evening option to ensure maximum attendance and participation. The workshops were promoted by:

- Direct mail invitations sent to all farmers
- Direct mail invitations sent to all sporting clubs
- Direct mail invitations sent to all community groups
- Direct mail invitations sent to all businesses
- An advertisement placed on the cover page of "Crosswords" - a fortnightly community magazine
- A notice placed on the Shire website

The workshops were conducted in April 2016 with a total of 12 participants. Workshop participants were engaged in a series of questions as follows:

- What are three key words to describe your vision for the Shire of Yilgarn?
- What are the key strategic issues facing this community over the next 10 years?
- What three facilities do you value the most?
- What three services do you value the most?
- What can the community do to contribute to the vision?

The input collected from these engagement activities have shaped the content of this AM Plan.

³ IPWEA, 2011, IIMM.

2. LEVELS OF SERVICE

2.1. Strategic and Corporate Goals

This asset management plan is prepared under the direction of the Shire's vision, mission, goals and objectives.

Our vision is:

"The Shire of Yilgarn is a strong farming and mining community. We are a progressive Shire where people of all ages love to call home. Tourism is a key industry and local businesses thrive."

Our Values are:

- Yilgarn is a thriving community with a diverse community
- We are a community that invests in our people of all ages, backgrounds and skill levels, and we look for innovative ways to create opportunities for everyone
- We recognise the importance of a harmonious co-existence between our two major industries of mining and agriculture
- We value our tourism industry and acknowledge its importance to our local economy
- We are proud of our history, our natural landscape and our built environment and will promote these attributes to the rest of the world
- We are a visionary group of elected members who are focussed on achieving results and providing excellent fiscal management while being responsible to our community
- We are open, accountable, approachable and adaptable to change
- We lead by example, are professional and believe our community has a right to be heard

Our asset management strategy is:

"To implement best practice asset management plans to optimise Council's infrastructure whilst minimising lifecycle costs."

Relevant organisational goals and objectives and how these are addressed in this AM Plan are:

Table 2.1: Organisational Goals and how these are addressed in this Plan

Goal	Objective	How Goal and Objectives are addressed in AM Plan
Environment	Protecting, utilising and enhancing our beautiful natural heritage	Management of assets in a sustainable manner
Social	An inclusive, secure and welcoming community that encourages families, youth and the aged to remain and contribute to our Shire in the long term	Identification of levels of service that demand safe management of assets
Economic	A prosperous future for our community	Plan for renewal and upgrade of assets to support growth of economy
Civic leadership	Dynamic and visionary leadership guiding our community into the future	Adequately resource new infrastructure lifecycle costs from design to disposal

The Shire will exercise its duty of care to ensure public safety in accordance with the infrastructure risk management plan prepared in conjunction with this AM Plan. Management of infrastructure risks is covered in Section 4.3

2.2. Legislative Requirements

There are many legislative requirements that the Shire must meet including Australian and State legislation and State regulations. These include:

Table 2.2: Legislative Requirements

Legislation	Requirement
Local Government Act	Sets out role, purpose, responsibilities and powers of local governments including the preparation of a long term financial plan supported by asset management plans for sustainable service delivery
Road Traffic Act 1974	Law relating to Road Traffic
Main Roads Act 1930	Law relating to the construction, maintenance, and supervision of roads
Land Administration Act 1997	Main statute governing the administration of State land
Environmental Protection Act 1986	Law for protection of the natural environment
Occupational Safety & Health Act 1984	Law for providing safe work practices and safe work sites
Heritage Act of Western Australia 1990	The state register provides official recognition of a place's cultural heritage significance to WA and assists the Heritage Council to identify, provide for and encourage the conservation of heritage places
Aboriginal Heritage Act 1992	Law governing Aboriginal Heritage issues
Native Title Act 1999	Law governing Native Title issues
WA Disability Services Act 1993	Law governing principles of access and inclusion for all and requires Local Governments to create, implement and review Access and Inclusion Plans
Town Planning & Development Act 1928	Law governing planning and development of land for urban, suburban, and rural purposes
Conservation & Land Management Acts 1984	Law providing for the better use, protection and management of public lands and waters and the flora and fauna thereof
AASB108, AASB116, AASB136, AASB1031, AASB1048, AASB1051	Standards guiding Council responsibility for accounting practices and financial reporting
AS1428.1	Disability Access and Inclusion requirements
Austroads Guides	Guidelines for road design, traffic management & traffic engineering
AS1742	Guidelines for road signage

Better Urban Water Management	Storm water drainage guidelines
Liveable Neighbourhoods	State Planning guidelines for urban development requirements

2.3. Community Levels of Service

Service levels are defined in two terms, community levels of service and technical levels of service.

Community Levels of Service measure how the community receives the service and whether the Shire is providing community value.

Community levels of service measures used in the asset management plan are:

Quality	How good is the service?
Function	Does it meet users' needs?
Capacity/Utilisation	Is the service over or under used?

The Shire's current and expected community service levels are detailed in Tables 2.4. It shows proposed community levels of service based on resource levels in the current long-term financial plan and community consultation/engagement.

Table 2.3: Community Level of Service

ASSET CLASS	LEVEL OF SERVICE	PERFORMANCE MEASURE PROCESS	DESIRED PERFORMANCE	ACTIONS TO MEET DESIRED PERFORMANCE
Transport	Safe and reliable	Level of recorded defects and condition survey results	Minimal defects/poor condition reported	Renew assets at an appropriate interval
	Fit for intended purpose	Community and operations staff feedback and surface smoothness	Zero capacity or serviceability issues and minimal rough surfaces	Consider service deficiencies in upgrade planning
Parks and Ovals	Functional and presentable	Community feedback	Minimal community complaints	Adjust maintenance levels to respond
	Minimal risk posed to public safety	Level of recorded defects/hazards	Minimal defects reported	Appropriate renewal and planned maintenance programs
Drainage	Serviceable	Level of recorded serviceability defects	Minimal serviceability issues	Undertake drainage inspections to generate planned maintenance program
	Appropriate capacity	Level of areas serviced by inadequate drainage	Zero areas with inadequate drainage	Respond to known issues with upgrade program, adequate planning for new developments
Buildings	Clean and serviceable	Cleaning and maintenance requests from public and staff	Minimal requirement for reactive actions	Increase planned maintenance activities and monitor cleaning performance
	Functional and available	Staff requests relating to user requirements	Minimal loss of availability or function	Planned renewal/upgrades to meet user requirements
	Safe and accessible	OSH inspections and defect reports	Zero non-compliance issues or hazards reported	Undertake OSH inspections and periodic condition surveys of all sites
Refuse	Serviceable	Level of recorded serviceability defects	Minimal serviceability issues	Undertake review to generate planned maintenance program
	Appropriate capacity	Level of areas serviced by inadequate capacity	No loss of service due to capacity	Respond to known issues with upgrade program
Sewerage	Serviceable	Level of recorded serviceability defects	Minimal serviceability issues	Undertake sewerage inspections to generate planned maintenance program
	Appropriate capacity	Level of areas serviced by inadequate sewerage provision	No loss of service due to capacity	Respond to known issues with upgrade program

2.4. Technical Levels of Service

Supporting the community service levels are operational or technical measures of performance. These technical measures relate to the allocation of resources to service activities that the Shire undertakes to best achieve the desired community outcomes and demonstrate effective organisational performance.

Technical service measures are linked to annual budgets covering:

- Operations and Maintenance – the activities necessary to provide services and retain an asset as near as practicable to an appropriate service condition (eg cleaning, road patching, unsealed road grading, building and structure repairs)
- Renewal – the activities that return the service capability of an asset up to that which it had originally (eg frequency and cost of road resurfacing and pavement reconstruction, culvert replacement and building component replacement)
- Upgrade – the activities to provide a higher level of service (eg widening a road, sealing an unsealed road, replacing a culvert with a larger size) or a new service that did not exist previously (eg a new library)

Service and asset managers plan, implement and control technical service levels to influence the customer service levels.⁴ The agreed sustainable position in the above table documents the position agreed by the Council following community consultation and trade-off of service levels performance, costs and risk within resources available in the long-term financial plan.

⁴ IPWEA, 2011, IIMM, p 2.22

3. FUTURE DEMAND

3.1. Demand Drivers

Drivers affecting demand include population change, changes in demographics, seasonal factors, vehicle ownership rates, consumer preferences and expectations, technological changes, economic factors, agricultural practices, environmental awareness, etc. These drivers are highly varied, and likely to change over time.

3.2. Demand Impact on Assets

The impact of demand drivers that may affect future service delivery and utilisation of assets are shown in Table 3.1.

Table 3.1: Demand Drivers, Projections and Impact on Services

Demand drivers	Present position	Projection	Impact on services
Proportion of aging population	Increasing	Will increase further	More reliant on aged care facilities
General population	Declining	Will decline further	Less demand for public services

3.3. Demand Management Plan

Demand for new services will be managed through a combination of managing existing assets, upgrading of existing assets and providing new assets to meet demand and demand management. Demand management practices include non-asset solutions, insuring against risks and managing failures.

Non-asset solutions focus on providing the required service without the need for the Shire to own the assets, and management actions including reducing demand for the service, reducing the level of service (allowing some assets to deteriorate beyond current service levels) or educating customers to accept appropriate asset failures⁵. Examples of non-asset solutions include providing services from existing infrastructure such as aquatic centres and libraries that may be in another community area or public toilets provided in commercial premises.

⁵ IPWEA, 2011, IIMM, Table 3.4.1, p 3|58.

4. LIFECYCLE MANAGEMENT PLAN

The lifecycle management plan details how the Shire plans to manage and operate the assets at the agreed levels of service (defined in Section 2) while optimising life cycle costs.

4.1. Background Data

4.1.1. Asset capacity and performance

The Shire's services are generally provided to meet design standards where these are available. The unsealed road network in particular is in excellent condition and is well maintained to provide a good level of service to both the Town and rural community.

4.1.2. Asset condition

Condition is monitored ideally every 3 years; the most recent survey was undertaken in 2018.

Condition is measured using a 1 – 5 grading system⁶ as detailed in Table 4.1.

Table 4.1: Simple Condition Grading Model

Condition Grading	Description of Condition
1	Excellent: only planned maintenance required
2	Good: minor maintenance required plus planned maintenance
3	Fair: significant maintenance required
4	Poor: significant renewal/rehabilitation required
5	Very Poor: physically unsound and/or beyond rehabilitation

The condition profile of our road assets is shown in Figures 4.1 using available data.

⁶ IPWEA, 2011, IIMM, Sec 2.5.4, p 2 | 79.

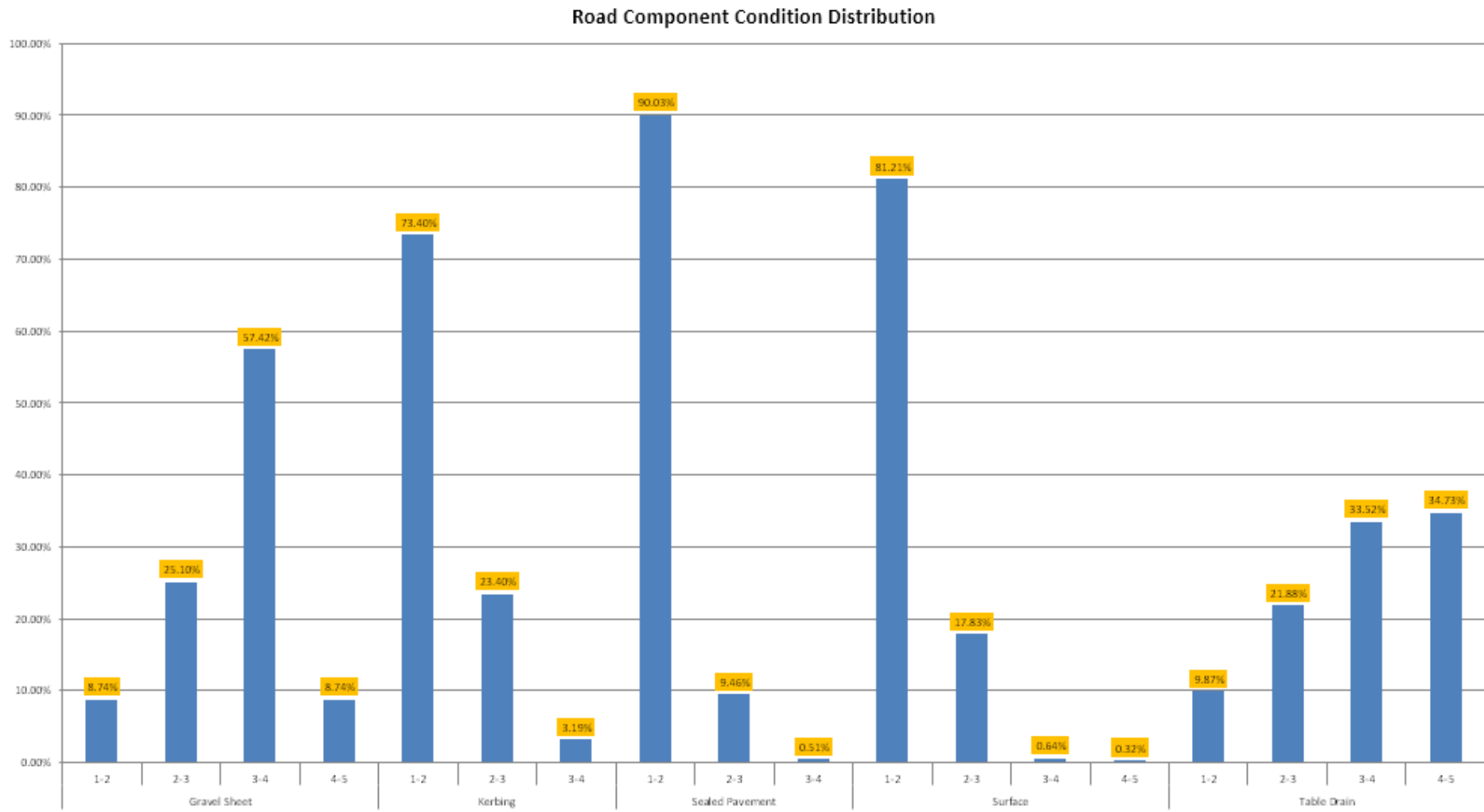


Fig 4.1: Road Condition Profiles

4.2. Asset valuations

The value of assets recorded in the asset register as at June 2018 covered by this asset management plan is shown below.

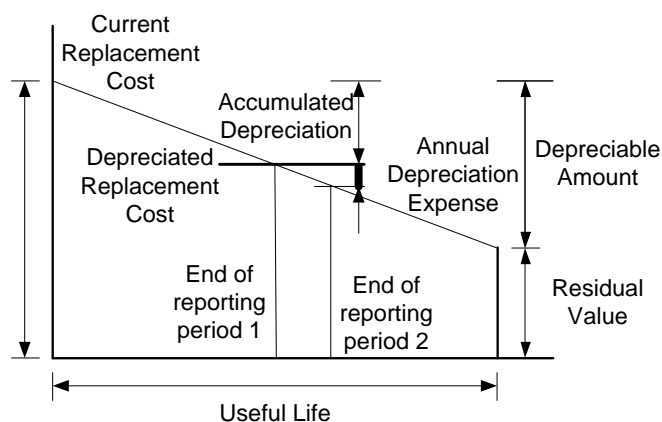


Table 4.2: Valuation Summary

Asset Class	Component	Replacement Cost	Depreciated Replacement Cost	Accumulated Depreciation	Annual Depreciation
Transport	Subgrade	\$171,781,519	\$171,781,519	\$-	\$-
	Table Drain	\$12,357,782	\$5,766,532	\$6,591,250	\$308,945
	Gravel Sheet	\$77,950,155	\$37,099,941	\$40,850,213	\$6,495,846
	Sealed Pavement	\$86,053,010	\$74,650,956	\$11,402,053	\$1,377,270
	Surface	\$24,751,579	\$19,575,318	\$5,176,260	\$1,986,545
	Kerbing	\$975,466	\$883,667	\$91,799	\$16,257
	Aerodrome	\$2,258,000	\$956,044	\$1,301,956	\$59,438
	Footpath	\$2,748,916	\$1,547,316	\$1,201,599	\$85,322
	Total	\$378,876,427	\$312,261,293	\$66,615,130	\$10,020,678
Buildings	Fitout	\$1,619,225	\$906,990	\$712,235	\$50,535
	Mechanical	\$7,903,052	\$4,435,752	\$3,467,300	\$399,478
	Roof Cladding	\$747,530	\$386,254	\$361,276	\$38,139
	Structure	\$37,202,965	\$20,616,750	\$16,586,215	\$836,133
	Total	\$47,472,772	\$26,345,746	\$21,127,026	\$1,324,285
Drainage	Culverts	\$2,573,818	\$1,590,292	\$983,526	\$49,750
	SW Pipes	\$110,209	\$52,805	\$57,404	\$1,836
	SW Pits	\$132,000	\$78,125	\$53,875	\$1,650
	Dams	\$1,419,100	\$304,510	\$1,114,590	\$29,650
	Total	\$4,235,127	\$2,025,732	\$2,209,395	\$82,886
Parks & Ovals	N/A	\$5,401,350	\$2,655,677	\$3,402,840	\$244,345
Refuse	N/A	\$402,300	\$3,217,887	\$242,360	\$15,260
Sewerage	N/A	\$7,598,500	\$3,918,745	\$3,679,755	\$130,713
Other	N/A	\$1,490,250	\$723,521	\$766,730	\$68,918
Grand Total All Assets		\$445,476,726	\$351,148,601	\$98,043,236	\$12,196,030

Key assumptions made in preparing the valuations were:

- Life expectancies are relevant to the Shire
- Unit rates were reviewed in 2018 and reflect what it costs to return the asset to its full service capacity in the current day
- Rates included all related costs such as design, project management and Shire overheads

Major changes from previous valuations are due to the revision of unit rates and life expectancies as well as a more comprehensive asset inventory.

Various ratios of asset consumption and expenditure have been prepared to help guide and gauge asset management performance and trends over time. Councils are now required to annually determine these ratios and include as part of their mandatory financial reporting:

Rate of Annual Asset Consumption - Depreciation/Depreciable Amount

Rate of Annual Asset Renewal - Capital Renewal Expenditure/Depreciable Amount

In 2018 the Shire plans to renew assets at 42% of the rate they are being consumed.

4.3. Infrastructure Risk Management Plan

An assessment of risks associated with service delivery from infrastructure assets has identified critical risks that will result in loss or reduction in service from infrastructure assets or a 'financial shock' to the Shire. The risk assessment process identifies credible risks, the likelihood of the risk event occurring, the consequences should the event occur, develops a risk rating, evaluates the risk and develops a risk treatment plan for non-acceptable risks.

Critical risks, being those assessed as 'Very High' (requiring immediate corrective action), 'High' (requiring prioritised corrective action) and 'Medium' (requiring corrective action) identified in the Infrastructure Risk Management Plan, together with the estimated residual risk after the selected treatment plan is operational, are summarised in Table 4.3. These risks are reported to management and Council.

Table 4.3: Critical Risks and Treatment Plans

Service or Asset at Risk	What can Happen	Risk Rating (VH,H,M,L)	Risk Treatment Plan	Residual Risk *
Sealed Roads/ Car Parks	Accidents due to poor surface condition	H	Planned reseal program based on condition	L
Unsealed Roads		H	Annual resheeting/grading program	L
Road pavements	Water ingress leading to expensive reconstructions	H	Annual reseal program, planned maintenance and repair of surface defects	L
Footpaths	Pedestrian falling due to trip hazard	H	Condition defect surveys, defect log, planned and reactive maintenance	L
Open Drains/ Culverts	Death/injury during high rainfall	H	Annual inspection of drainage to include risk assessment of	L

			each structure	
Stormwater Pipe	Pipe failure causing road collapse	M	Manage through existing planned maintenance	L
Open space play/recreation equipment	Injury to user	H	Adequate design and installation. Regular inspections	L
Building	Major incident such as fire/flood	H	Electrical safety audits, safety equipment checks and periodic emergency drills	L
	Unavailability	M	Appropriate operational and maintenance strategy that minimises disruption	L
Sewerage	Health risk through unavailability of the treatment plant	M	Appropriate operational and maintenance strategy that minimises disruption	L

Note * The residual risk is the risk remaining after the selected risk treatment plan is operational.

4.4. Routine Operations and Maintenance Plan

Operations include regular activities to provide services such as public health, safety and amenity, eg cleaning, street sweeping, grass mowing and street lighting.

Routine maintenance is the regular on-going work that is necessary to keep assets operating, including instances where portions of the asset fail and need immediate repair to make the asset operational again.

4.4.1. Operations and Maintenance Plan

Operations activities affect service levels including quality and function through activities such as street sweeping and grass mowing frequency, intensity and spacing of street lights, and cleaning frequency and opening hours of building and other facilities.

Maintenance includes all actions necessary for retaining an asset as near as practicable to an appropriate service condition including regular ongoing day-to-day work necessary to keep assets operating, eg road patching but excluding rehabilitation or renewal. Maintenance may be classified into reactive, planned and specific maintenance work activities.

Reactive maintenance is unplanned repair work carried out in response to service requests and management/supervisory directions. This currently accounts for approximately 50% of the Shire's maintenance budget.

Specific maintenance is replacement of higher value components/sub-components of assets that is undertaken on a regular cycle including repainting, replacing air conditioning units, etc. This work falls below the capital/maintenance threshold but may require a specific budget allocation. Planned maintenance work is currently 50% of the Shire's total maintenance expenditure.

Maintenance expenditure levels are considered to be adequate to meet projected service levels, which may be less than or equal to current service levels. Where maintenance expenditure levels are such that they will result in a lesser level of service, the service consequences and service risks have been identified and service consequences highlighted in this AM Plan and service risks considered in the Infrastructure Risk Management Plan.

Assessment and prioritisation of reactive maintenance is undertaken by Council staff using experience and judgement.

4.4.2. Operations and Maintenance Strategies

The Shire will operate and maintain assets to provide the defined level of service to approved budgets in the most cost-efficient manner. The operation and maintenance activities include:

- Scheduling operations activities to deliver the defined level of service in the most efficient manner
- Undertaking maintenance activities through a planned maintenance system to reduce maintenance costs and improve maintenance outcomes. Undertake cost-benefit analysis to determine the most cost-effective split between planned and unplanned maintenance activities (50 – 70% planned desirable as measured by cost)
- Maintain a current infrastructure risk register for assets and present service risks associated with providing services from infrastructure assets and reporting Very High and High risks and residual risks after treatment to management and Council
- Review current and required skills base and implement workforce training and development to meet required operations and maintenance needs
- Review asset utilisation to identify underutilised assets and appropriate remedies, and over utilised assets and customer demand management options
- Maintain a current hierarchy of critical assets and required operations and maintenance activities
- Develop and regularly review appropriate emergency response capability
- Review management of operations and maintenance activities to ensure Council is obtaining best value for resources used

4.4.3. Asset Hierarchy

An asset hierarchy provides a framework for structuring data in an information system to assist in collection of data, reporting information and making decisions. The hierarchy includes the asset class and component used for asset planning and financial reporting, and service level hierarchy used for service planning and delivery.

The Shire has developed a hierarchy for its road network and is in the process of developing hierarchies for other asset classes. The road hierarchy is shown in Table 4.5 over page and refers to road cross section. Cross section type refers to the level of construction with definitions and examples as below and in Table 4.4:

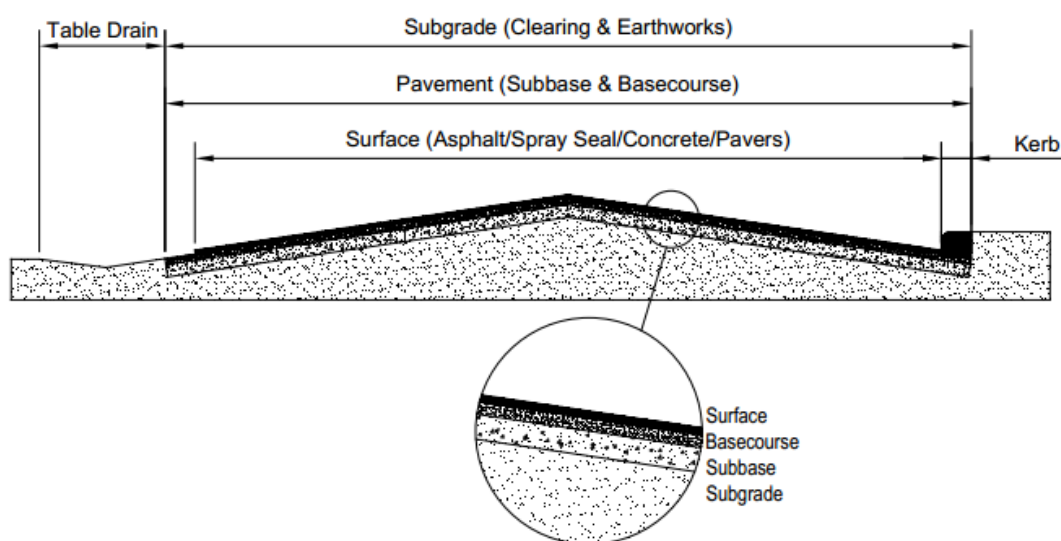






Fig 4.1: Road Construction Cross Section

Table 4.4: Road Cross Section Type

Cross Type	Section	Components	Description	Example
1		<ul style="list-style-type: none"> Subgrade 	Cleared trafficable flat unformed track	
2		<ul style="list-style-type: none"> Subgrade Table Drain 	Formed road with table drains	
3		<ul style="list-style-type: none"> Subgrade Table Drain Pavement 	Formed road with roadside drainage & unsealed pavement of imported material e.g. gravel	
4		<ul style="list-style-type: none"> Subgrade Table Drain Pavement Surface 	Formed road with table drains, constructed pavement and surface	

5	<ul style="list-style-type: none"> • Subgrade • Table Drain • Kerb • Pavement • Surface 	Formed road with constructed pavement, surface, roadside table drain one side and kerbing on the opposite side	
6	<ul style="list-style-type: none"> • Subgrade • Kerbs • Pavement • Surface 	Formed road with constructed pavement, surface and kerbing both sides	

4.5. Routine Operations and Maintenance Plan

Unsealed gravel roads have a constructed pavement structure to bear traffic loading and resist losing shape as well as draining more effectively. The gravel pavement must be of imported material (transported to site from elsewhere) and not in situ-natural material.

Unsealed roads by their very nature will lose shape following rain or traffic loading. The shape can be returned by way of maintenance grading however it should be understood that this is a *maintenance* activity and does not renew or replenish the unsealed gravel pavement asset in terms of depth of material. Maintenance grading will return some pavement material from the roadside drains, however over time the traffic will disperse and break down the imported gravel material with the layer becoming thinner over time.

Eventually the pavement will be consumed altogether with the asset requiring renewal by way of importing more pavement material. The time for this to occur is variable and determined by traffic volumes, material type, road design with respect to horizontal/vertical alignment, as well as drainage and environmental factors. The lives of unsealed pavements are considerably less than sealed pavements, typically 5 to 10 years. This is an important consideration considering the significant size of the Shire's unsealed gravel road network and the costs associated



Fig 4.2: Gravel Sheeted Road

Table 4.5: Road Asset Service Hierarchy

Shire Hierarchy and Levels of Service								
Category	MRWA Hierarchy	Location	Connectivity	Service	Sealed/Unsealed	Accessibility	Level of Construction (Cross Section)	Description
1	Regional Distributor	Urban/Rural	High	Critical Connectivity	Sealed/unsealed	All weather	3,4,5,6	As per MRWA Hierarchy
2	Local Distributor	Urban/Rural	High	Critical Connectivity	Sealed/unsealed	All weather	3,4,5,6	As per MRWA Hierarchy
3	Access	Urban	Medium to Low	Residential Access	Sealed	All weather	4,5,6	Sealed low volume roads within Shire Towns to access properties
4	Access	Urban	Medium to Low	Light Industrial	Sealed	All weather	4,5,6	Sealed low volume roads within Shire Towns to service industrial activities within the Shire Towns
5	Access	Rural	Medium to Low	Residential Access	Sealed/Unsealed	Majority	3	Predominantly unsealed gravel sheeted roads to provide continual access to rural residential property access points (Property Driveways) and connectivity to Towns within the Shire
6	Access	Rural	Medium to Low	Property Access	Sealed/Unsealed	Frequent	2	Predominantly formed unsealed roads to provide access to infrequent rural properties e.g. paddocks
7	Access	Urban/Rural	Low	Access to core Shire service facilities	Sealed/Unsealed	All weather	4,5,6	Predominantly sealed roads to provide all weather access to core Shire facilities
8	Access	Urban/Rural	Low	Low grade infrequent access	Unsealed	Weather Restricted	1	Cleared flat graded track to provide access for infrequent Shire activities e.g. firebreaks

4.5.1. Critical Assets

Critical assets are those assets which have a high consequence of failure but not necessarily a high likelihood of failure. By identifying critical assets and critical failure modes, organisations can target and refine investigative activities, maintenance plans and capital expenditure plans at the appropriate time.

Operations and maintenance activities may be targeted to mitigate critical assets failure and maintain service levels. These activities may include increased inspection frequency, higher maintenance intervention levels, etc. Critical assets failure modes and required operations and maintenance activities are detailed in Table 4.6.

Table 4.6: Critical Assets and Service Level Objectives

Critical Assets	Critical Failure Mode	Operations & Maintenance Activities
Roads/Car Parks/Footpaths	Defects that may increase likelihood of accident or asset closure	Appropriate defect inspection, reporting and reactive maintenance procedures.
Playground Equipment	Deficiencies or design issues that have potential to cause injury to users	Regular defect inspections and periodic renewal to ensure safety standards are continually improved
High Priority Buildings	Building unavailability and OHS non-compliance	Appropriate OHS inspections and renewal plan
Drainage Outfalls	Obstruction or degradation of channels	Regular slashing of vegetation and inspection of open drain walls
Sewerage	Burst pipes, failed pumps/plant, leaking pond lining	Regular inspection and planned routine maintenance

5. FINANCIAL SUMMARY

This section contains the financial requirements resulting from all the information presented in the previous sections of this asset management plan. The financial projections will be improved as further information becomes available on desired levels of service and current and projected future asset performance.

5.1. Future Operations, Maintenance and Renewal Expenditures Requirements vs Budget

Future operations, maintenance and renewal expenditure is forecast to trend in line with the value of the asset stock as shown in Figure 5.1 to Figure 5.8. Note that all costs are shown in current dollar values.

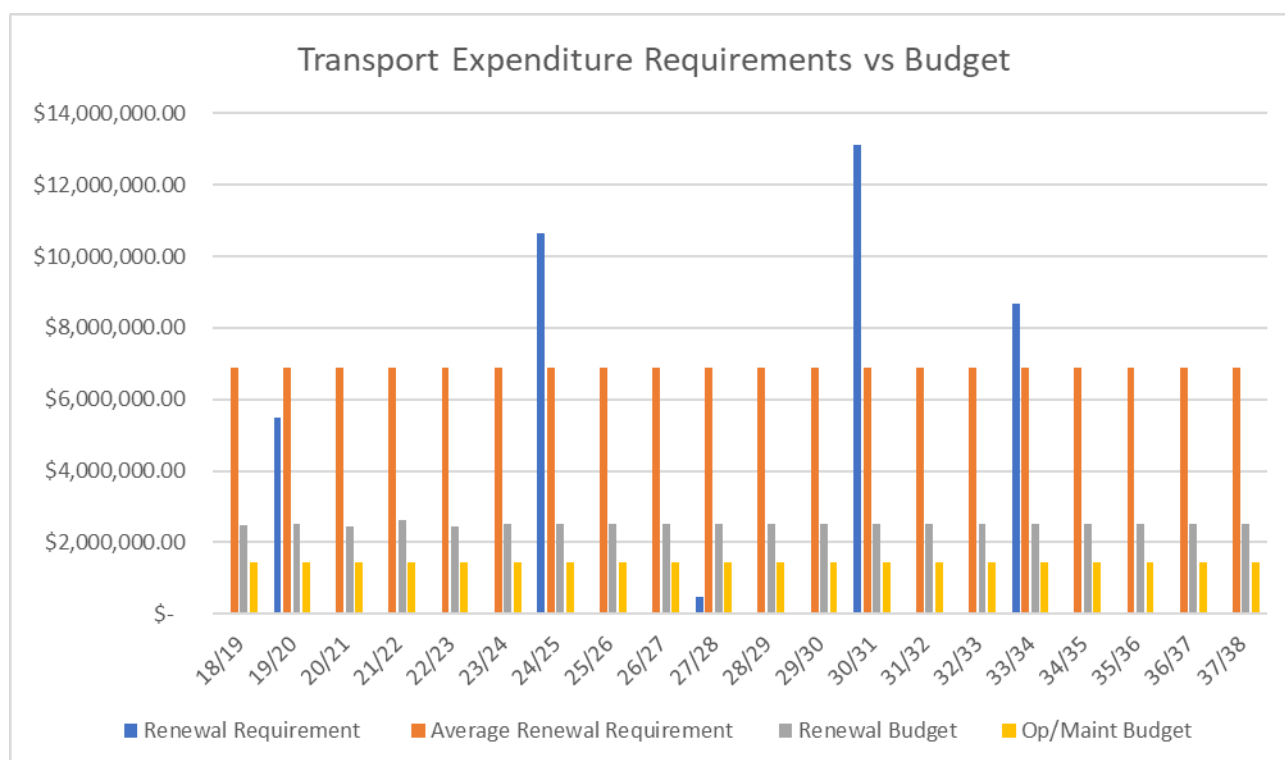


Figure 5.1: Transport Projected Operations, Maintenance Expenditure and renewal requirements vs budget

The average renewal requirement is based on the management strategy as detailed in Table 5.2 on page 35. This is in accordance with the minimum levels of service by hierarchy. The renewal requirements (blue on chart) is based on the requirement when the asset reaches the end of its life. This will typically see peaks given the similar construction dates of portions of the road network. It is not feasible to fund these peaks as they are required so the average renewal funding requirement (orange) reflects a more balanced expenditure that considers the desired levels of service and the subsequent operations, maintenance and depreciation expenditure.

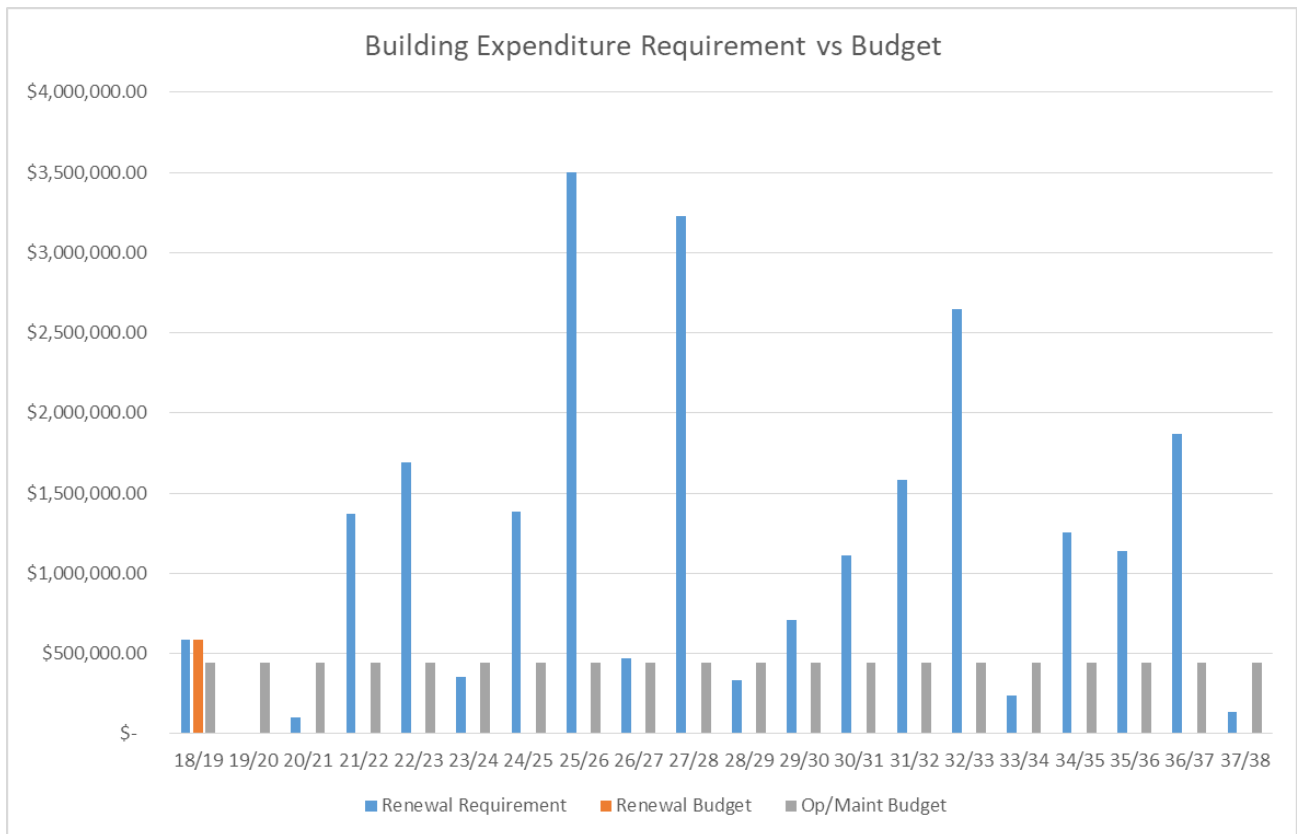


Figure 5.2: Buildings Projected Operations, Maintenance Expenditure and Renewal Requirements vs Budget

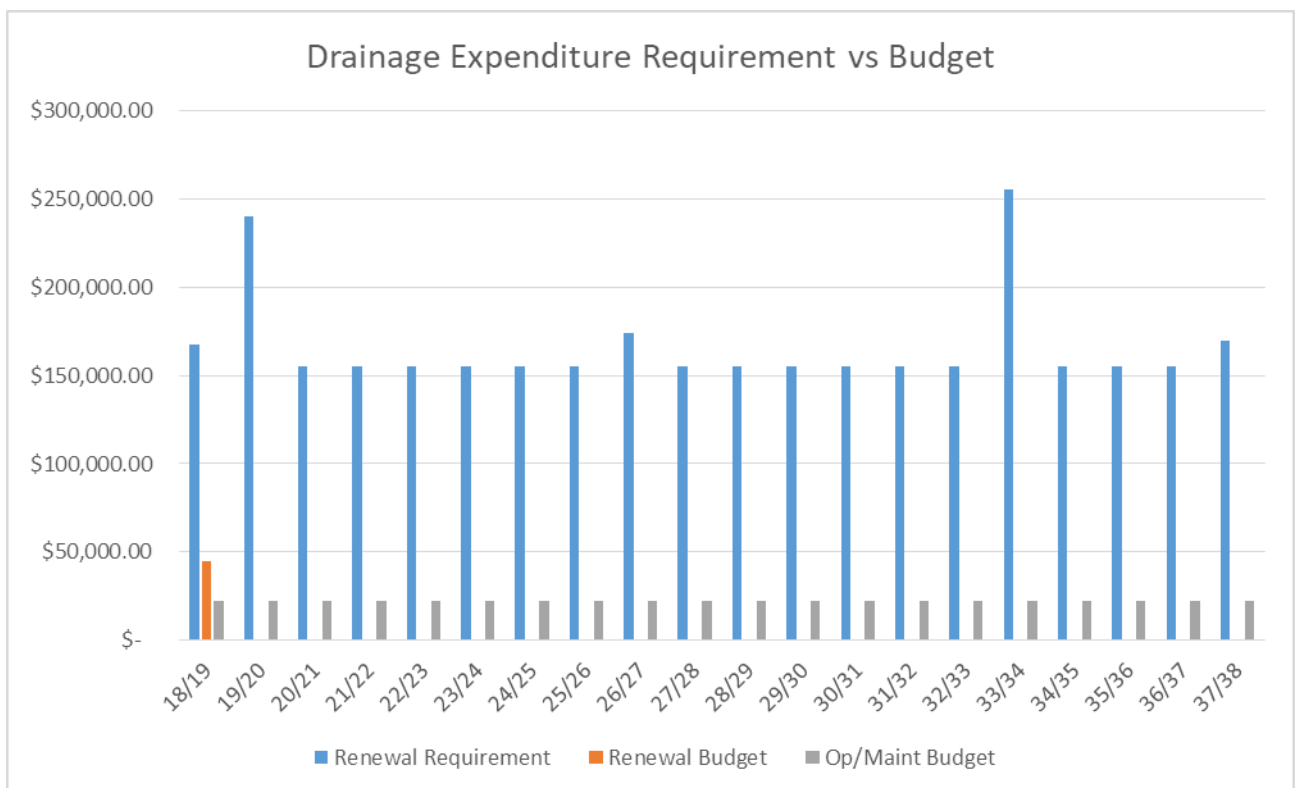


Figure 5.3: Drainage Projected Operations, Maintenance Expenditure and Renewal Requirements vs Budget

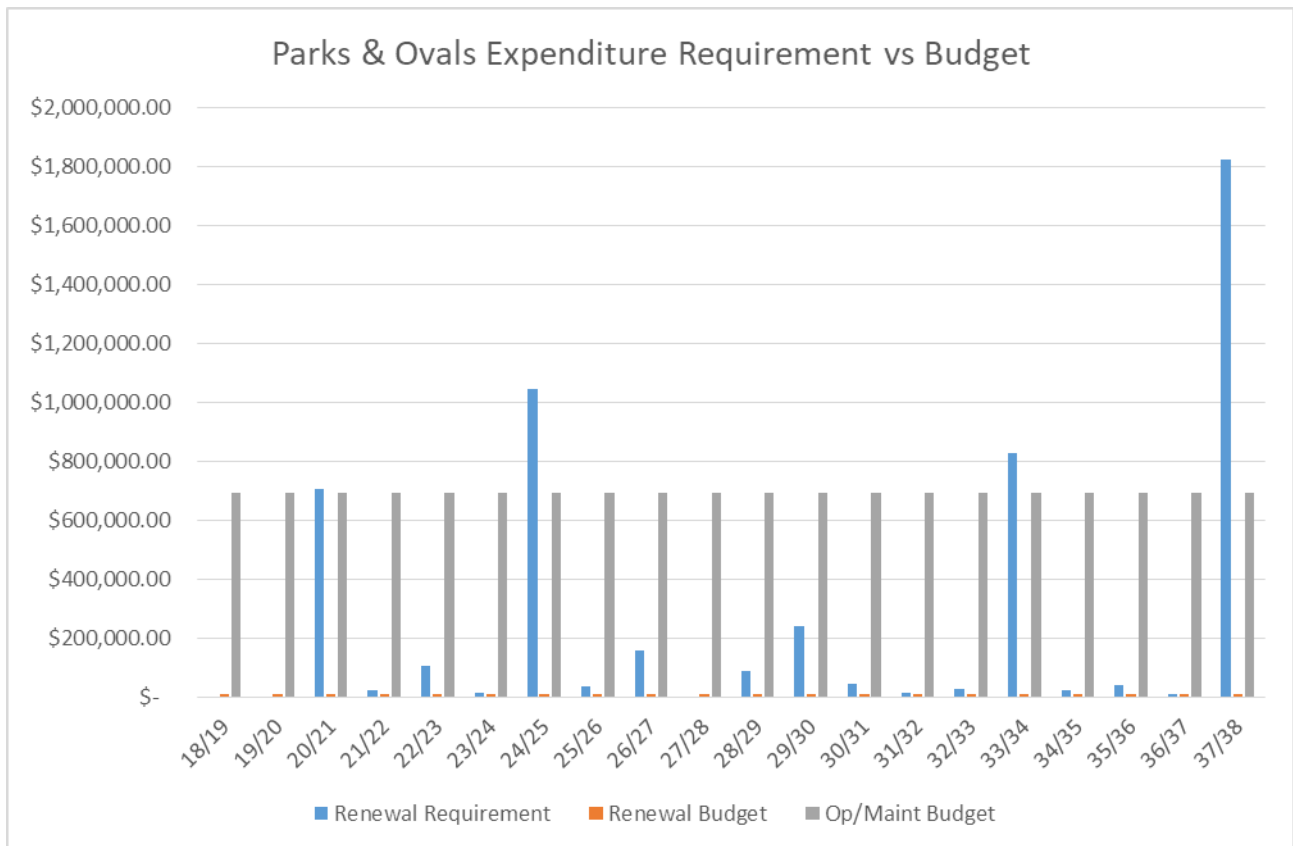


Figure 5.4: Parks and Ovals Projected Operations, Maintenance Expenditure and Renewal Requirements vs Budget

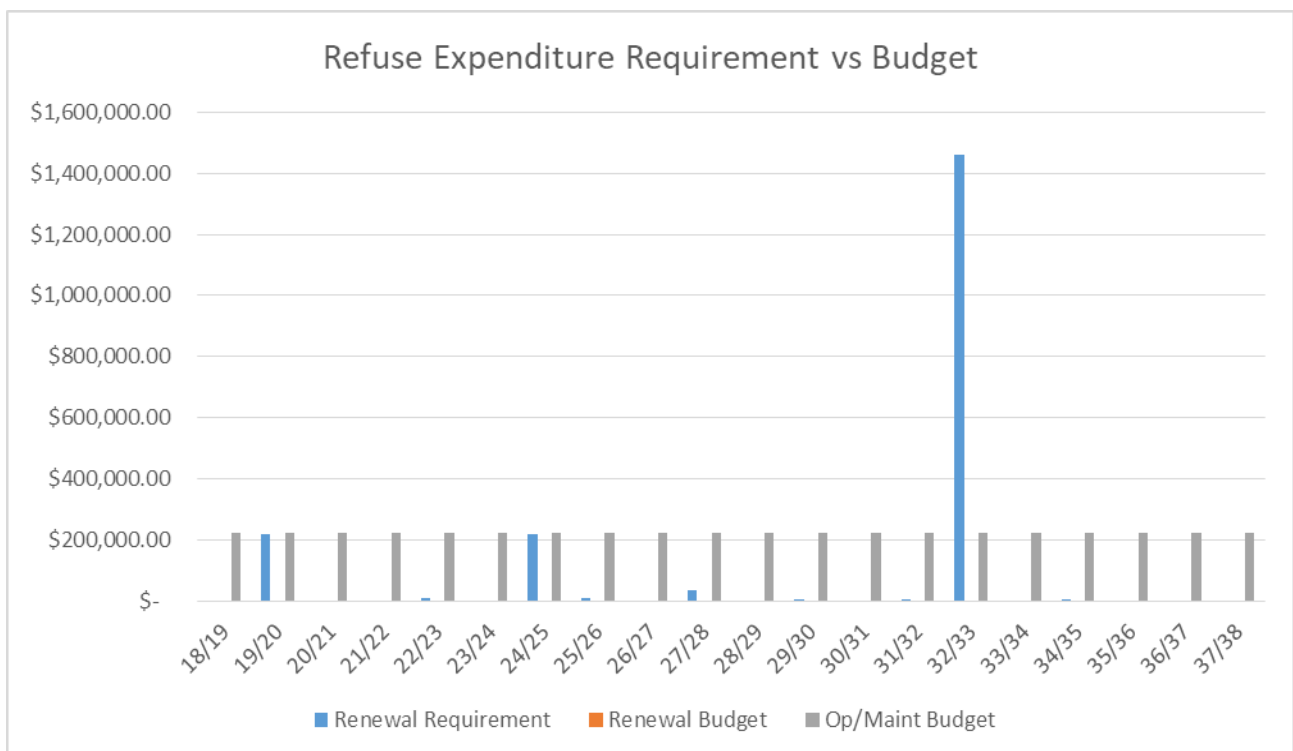


Figure 5.5: Refuse Projected Operations and Maintenance Expenditure

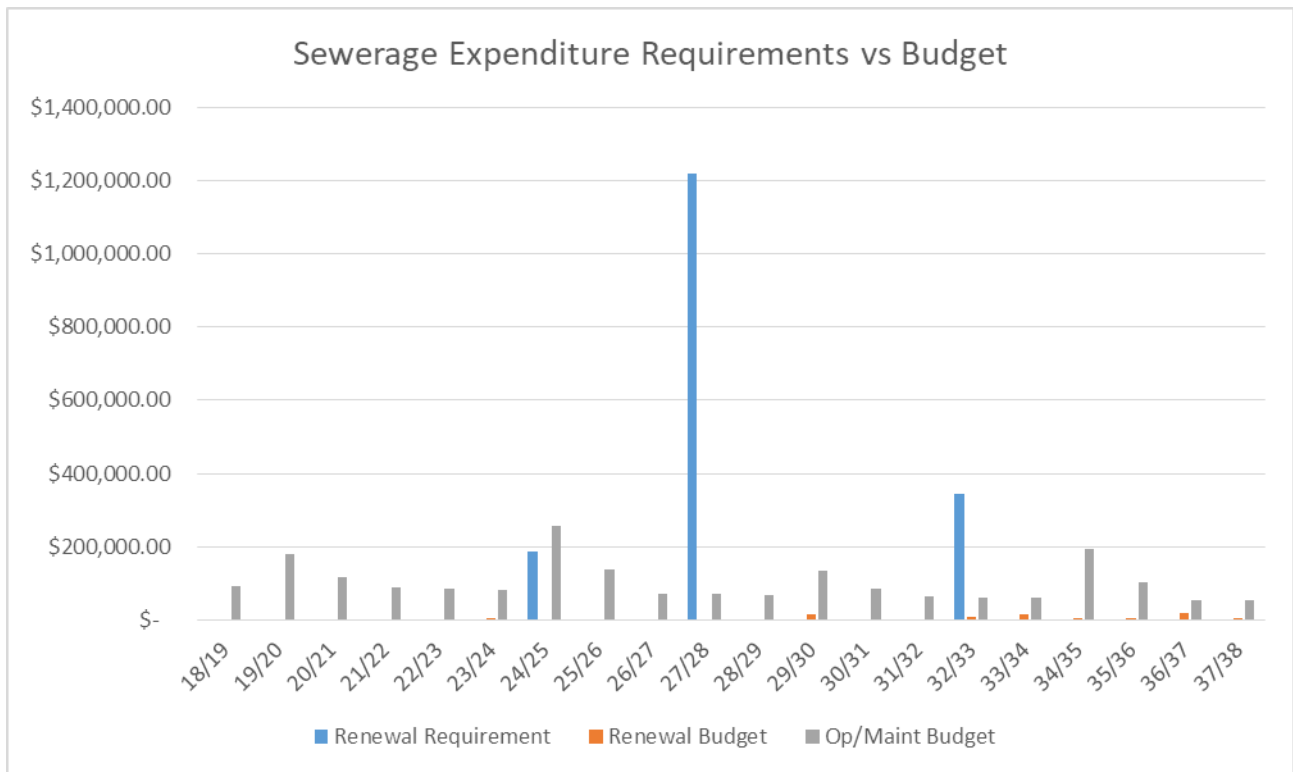


Figure 5.6: Sewerage Projected Operations and Maintenance Expenditure

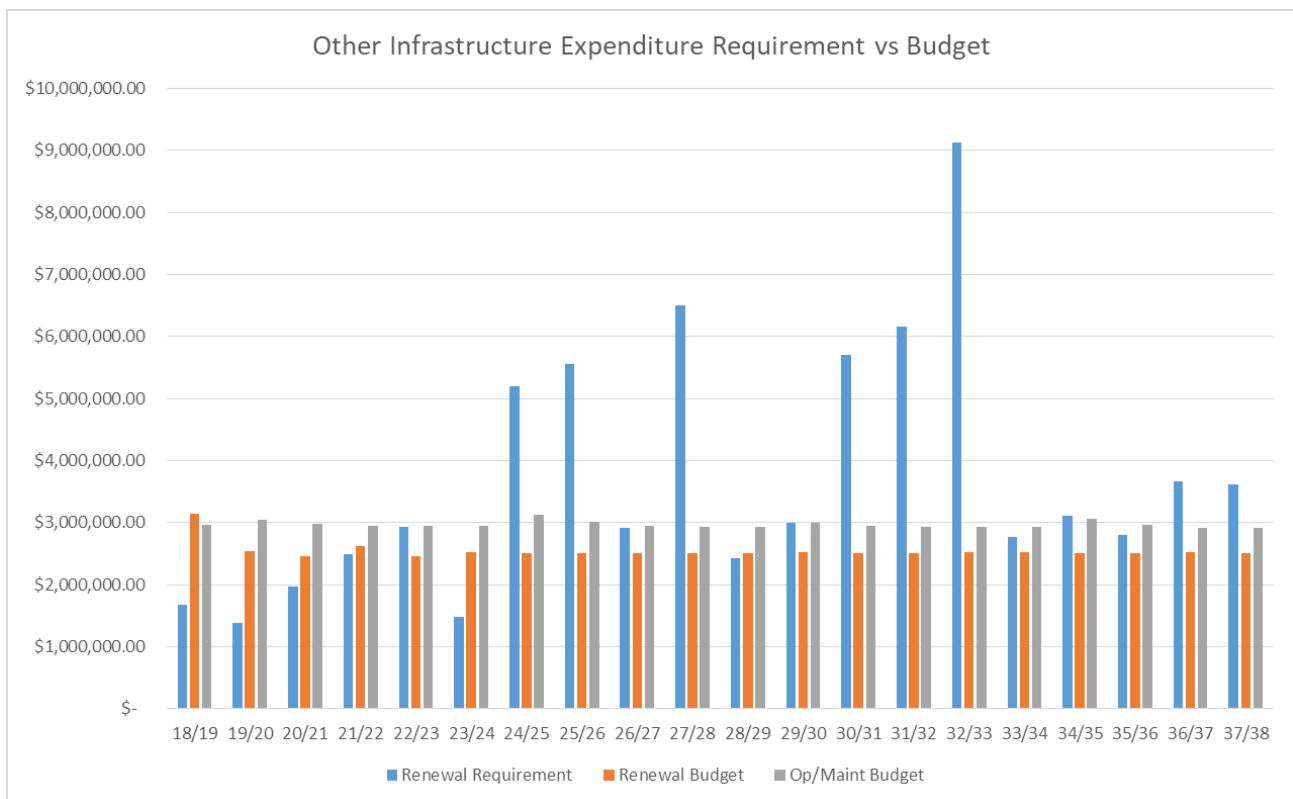


Figure 5.7: Other Infrastructure Projected Operations and Maintenance Expenditure

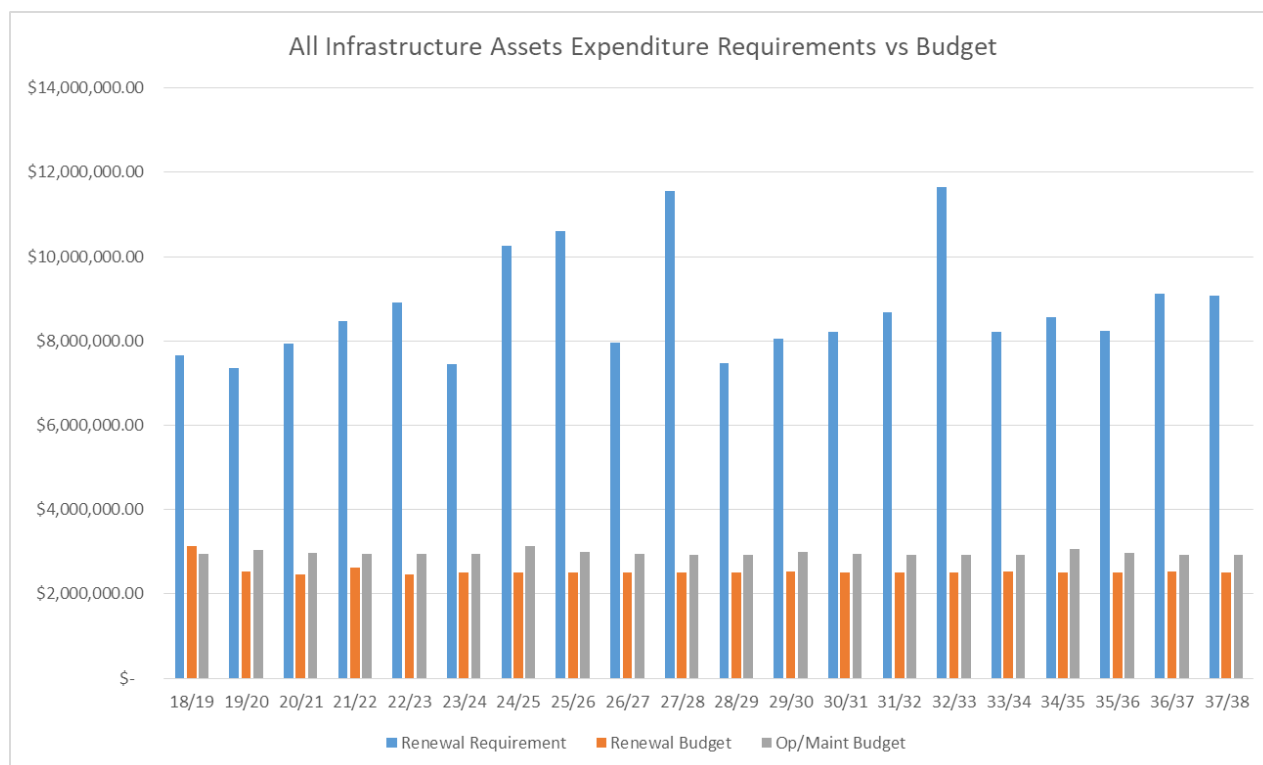


Figure 5.8: All Assets Projected Operations and Maintenance Expenditure

5.2. Sustainability of Service Delivery

There are four key indicators for service delivery sustainability that have been considered in the analysis of the services provided by this asset category, these being the asset renewal funding ratio, long term life cycle costs/expenditures and medium term projected/budgeted expenditures over 5, 10 and 20 years of the planning period.

Providing services from infrastructure in a sustainable manner requires the matching and managing of service levels, risks, projected expenditures and financing to achieve a financial indicator of approximately 1.0 for the first years of the asset management plan and ideally over the 10 year life of the Long Term Financial Plan. Knowing the extent and timing of any required increase in outlays and the service consequences if funding is not available will assist the Shire in providing services to their communities in a financially sustainable manner.

Life cycle costs (or whole of life costs) are the average costs that are required to sustain the service levels over the asset life cycle. Life cycle costs include operations and maintenance expenditure and asset consumption (depreciation expense). The life cycle costs and life cycle expenditure comparison highlights any difference between present outlays and the average cost of providing the service over the long term. If the life cycle expenditure is less than that life cycle cost, it is most likely that outlays will need to be increased, or cuts in services made in the future.

5.3. Asset Renewal Funding Ratio

Asset Renewal Funding Ratio⁷ 29%

The Asset Renewal Funding Ratio is the most important indicator and reveals that over the next 10 years, Council is forecasting that it will have 29% of the funds required for the optimal renewal and replacement of its assets. This does not consider additional funding sources that may be available at the time of renewal of key assets such as critical buildings. It is envisaged that it is likely that these funding sources would be available however cannot be considered

⁷ AIFMG, 2012, Version 1.3, Financial Sustainability Indicator 4, Sec 2.6, p 2.16

within this plan. Should the Shire not secure funding at the time of asset renewal, alternate strategies would need to be considered such as asset rationalisation or disposal.

This expenditure requirement also considers the renewal of a significant length of gravel sheeted network that may be reduced over time to align expenditure to available funding.

5.4. Short Term – 5 year Financial Planning Period

The projected operations, maintenance and capital renewal expenditure required over the first 5 years of the planning period is \$11,043,257 on average per year.

Estimated (budget) operations, maintenance and capital renewal funding is \$5,619,188 on average per year giving a 5 year funding shortfall of \$5,424,069 per year. This indicates that Council expects to have 51% of projected expenditures required to provide the services shown in this asset management plan.

5.5. Medium term – 10 year Financial Planning Period

The projected operations, maintenance and capital renewal expenditure required over the 10 year planning period is \$11,798,188 on average per year.

Estimated (budget) operations, maintenance and capital renewal funding is \$5,559,973 on average per year giving a 10 year funding shortfall of \$6,238,214 per year. This indicates that Council expects to have 47% of the projected expenditures needed to provide the services documented in the asset management plan.

5.6. Long term – 20 Year Financial Planning Period

The projected operations, maintenance and capital renewal expenditure required over the 20 year planning period is \$23,477,267 on average per year. Estimated (budget) operations, maintenance and capital renewal funding is \$11,030,547 on average per year giving a 20 year funding shortfall of \$12,446,720 per year. This indicates that Council expects to have 47% of the projected expenditures needed to provide the services documented in the asset management plan.

Table 5.1 shows the shortfall between projected renewal and replacement expenditures, and expenditure accommodated in the 20 year period.

Table 5.1: Projected and Budgeted Renewals and Financing Shortfall

Year	Renewal Requirement	Renewal Budget	Op/Maint Budget	Renewal Backlog	Sustainability Ratio
18/19	\$7,651,713	\$3,136,248	\$2,958,443	\$4,515,465	41%
19/20	\$7,356,936	\$2,537,024	\$3,046,997	\$6,227,006	34%
20/21	\$7,948,519	\$2,454,038	\$2,984,066	\$6,901,575	31%
21/22	\$8,462,159	\$2,619,311	\$2,953,743	\$7,249,942	31%
22/23	\$8,903,264	\$2,455,626	\$2,950,448	\$7,854,732	28%
23/24	\$7,454,769	\$2,514,509	\$2,947,273	\$6,347,354	34%
24/25	\$10,247,679	\$2,510,000	\$3,124,148	\$9,144,773	24%
25/26	\$10,595,759	\$2,510,000	\$3,003,682	\$9,492,853	24%
26/27	\$7,960,703	\$2,510,000	\$2,938,451	\$6,857,797	32%
27/28	\$11,557,399	\$2,510,000	\$2,935,727	\$10,454,493	22%
28/29	\$7,476,304	\$2,510,000	\$2,933,344	\$6,373,398	34%
29/30	\$8,050,949	\$2,525,827	\$2,999,319	\$6,932,216	31%
30/31	\$8,216,299	\$2,510,000	\$2,951,764	\$7,113,393	31%
31/32	\$8,674,999	\$2,510,000	\$2,929,701	\$7,572,093	29%
32/33	\$11,642,161	\$2,517,263	\$2,927,902	\$10,531,991	22%
33/34	\$8,213,306	\$2,526,094	\$2,926,153	\$7,094,306	31%
34/35	\$8,554,554	\$2,513,677	\$3,059,662	\$7,447,971	29%
35/36	\$8,245,584	\$2,511,867	\$2,969,693	\$7,140,811	30%
36/37	\$9,110,609	\$2,529,696	\$2,921,195	\$7,988,007	28%
37/38	\$9,067,660	\$2,512,947	\$2,919,635	\$7,961,807	28%
Totals	\$175,391,325	\$50,924,127	\$59,381,346	\$151,201,983	29%

A major influence in the funding shortfall is the amount of gravel sheeting on the Shire's unsealed road network. Although a new hierarchy has been established, there are approximately 600km of gravel sheeted roads that exceed the level of service desired by the Shire. This can be reviewed and the net result will be a significant decrease in renewal requirement. For the purposes of this plan, it has been assumed that only 20% of the 600kms of gravel sheeted road exceed the desired level of service and will be renewed at the end of its expected service life.

Table 5.2 over page details the maintenance and renewal costs to maintain the Shires sealed and unsealed road network to the desired level of service.

Table 5.2: Required Road Network Expenditure

Shire Category	Network Composition				Maintenance Expenditure Requirements					Renewal Expenditure Requirements			
	Kms Sealed	Kms Gravel	Kms Formed	Kms Unformed	Maint Grade Freq	Maint Grading \$/km	Annual Maint Grading Cost	Sealed Road Maint Cost \$/km	Annual Sealed Maint Cost	Replacement Cost (Dep comp only)	Annual Gravel Sheet Dep	Annual Sealed Pavement Dep	Annual Surface Dep
1	230	354	26	39	2	\$560	\$228,066	\$247	\$56,788	\$110,536,571	\$1,188,733	\$1,245,016	\$1,661,177
2	7	359			2	\$560	\$201,253	\$247	\$1,836	\$16,783,718	\$1,081,504	\$33,977	\$84,267
3	19	4			0	\$560	\$2,178	\$247	\$4,773	\$7,401,870	\$11,964	\$67,305	\$159,636
4	3	1			0	\$560	\$291	\$247	\$651	\$869,351	\$1,261	\$7,216	\$19,221
5		362	12		2	\$560	\$216,384	\$247	\$-	\$6,560,694	\$1,079,522	\$14,587	\$34,272
6	1	580	18		1	\$560	\$335,138	\$247	\$214	\$19,807,196	\$165,060	\$2,366	\$6,336
7	3	3	10		0	\$560	\$1,529	\$247	\$715	\$773,986	\$5,311	\$6,801	\$21,637
8		450		69	0	\$560	\$252,000	\$247	\$-				
							\$1,236,838		\$64,976	\$162,733,386	\$3,533,355	\$1,377,270	\$1,986,545
Total	263	2113	67	108	\$1,301,814.70					\$6,897,170.57			

5.7. Key Assumptions Made in Financial Forecasts

This section details the key assumptions made in presenting the information contained in this asset management plan and in preparing forecasts of required operating and capital expenditure and asset values, depreciation expense and carrying amount estimates.

Key assumptions made in this asset management plan and risks that these may change are shown in Table 5.3.

Table 5.3: Key Assumptions made in AM Plan and Risks of Change

Key Assumptions	Risks of Change to Assumptions
Future annual budgets preserved	Decrease or increase to future annual budgets will affect identified gaps and ability to deliver identified service levels
Unit rates used in determining replacement costs are accurate and relevant to current practice	Inaccurate calculated replacement costs and depreciation figures

5.8. Forecast Reliability and Confidence

The expenditure and valuations projections in this AM Plan are based on best available data. Currency and accuracy of data is critical to effective asset and financial management. Data confidence is classified on a 5 level scale⁸ in accordance with Table 5.4.

Table 5.4: Data Confidence Grading System

Confidence Grade	Description
A Highly reliable	Data based on sound records, procedures, investigations and analysis, documented properly and recognised as the best method of assessment. Dataset is complete and estimated to be accurate $\pm 2\%$
B Reliable	Data based on sound records, procedures, investigations and analysis, documented properly but has minor shortcomings, for example some of the data is old, some documentation is missing and/or reliance is placed on unconfirmed reports or some extrapolation. Dataset is complete and estimated to be accurate $\pm 10\%$
C Uncertain	Data based on sound records, procedures, investigations and analysis which is incomplete or unsupported, or extrapolated from a limited sample for which grade A or B data are available. Dataset is substantially complete but up to 50% is extrapolated data and accuracy estimated $\pm 25\%$
D Very Uncertain	Data is based on unconfirmed verbal reports and/or cursory inspections and analysis. Dataset may not be fully complete and most data is estimated or extrapolated. Accuracy $\pm 40\%$
E Unknown	None or very little data held.

The estimated confidence level for and reliability of data used in this AM Plan is shown in Table 5.5.

⁸ IPWEA, 2011, IIMM, Table 2.4.6, p 2|59.

Table 5.5: Data Confidence Assessment for Data used in AM Plan

Data	Confidence Assessment	Comment
Demand drivers	C	Based on information from 2011
Growth projections		
Operations expenditures	B	Determined using budgeted expenditure sheets
Maintenance expenditures		
Asset values	B	Unit rates updated in 2018
Asset useful lives	B	Useful lives updated in 2018
Condition modelling	A	Condition data collected by a dedicated officer
Network renewals	B	Shire review and acceptance of renewal programs required
Upgrade/New expenditures	C	Based on previous trends and 1 to 5 year expenditure plan rather than long term plan

6. PLAN IMPROVEMENT AND MONITORING

6.1. Improvement Plan

The asset management improvement plan generated from this asset management plan is shown in Table 6.1.

Table 6.1: Improvement Plan

Task No	Task	Responsibility	Resources Required	Timeline
1	Update inventory to align with defined hierarchies			
2	Review replacement cost of asset components			
3	Audit condition data to prove reliability			
4	Produce asset disposal plan and cost accordingly			
5	Measure Levels of Service to determine current performance			
6	Incorporate medium to long term proposed upgrades into AM Plan			
7	Develop appropriate componentisation model for buildings in order to generate renewal program			
8	Review demand factors and develop demand management plan			

6.2. Monitoring and Review Procedures

This asset management plan will be reviewed during annual budget planning processes and amended to recognise any material changes in service levels and/or resources available to provide those services as a result of budget decisions.

The AM Plan will be updated annually to ensure it represents the current service level, asset values, projected operations, maintenance, capital renewal and replacement, capital upgrade/new and asset disposal expenditures and projected expenditure values incorporated into the Shire's long term financial plan.

The AM Plan has a life of 4 years (Council/Council election cycle) and is due for complete revision and updating within 1 year of each Council/Council election.

6.3. Performance Measures

The effectiveness of the asset management plan can be measured in the following ways:

- The degree to which the required projected expenditures identified in this asset management plan are incorporated into Council's long term financial plan
- The degree to which 1-5 year detailed works programs, budgets, business plans and organisational structures take into account the 'global' works program trends provided by the asset management plan
- The degree to which the existing and projected service levels and service consequences (what we cannot do), risks and residual risks are incorporated into the Council's Strategic Plan and associated plans
- The Asset Renewal Funding Ratio achieving the target of 1.0

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APPENDICES

Appendix A	Projected 5 year Capital Renewal and Replacement Works Program
Appendix B	Abbreviations
Appendix C	Glossary

Appendix A Projected 5 year Capital Renewal and Replacement Works Program

Project	Project Description	Asset Class	Capital Upgrade/Renewal	Forecast Budget									
				2018-19		2019-20		2020-21		2021-22		2022-23	
				LGA	Other	LGA	Other	LGA	Other	LGA	Other	LGA	Other
Koolyanobbing Rd slk 5.0 - 8.0	3km x 7m construct & prime	Roads and Bridges	Upgrade	\$192,427	\$384,854								
Koolyanobbing Rd 8.0 - 11.0	3km x 7m construct & prime	Roads and Bridges	Upgrade			\$197,237	\$394,475						
Koolyanobbing Rd slk 11.0 - 14.0	3km x 7m construct & prime	Roads and Bridges	Upgrade					\$202,168	\$404,336				
Koolyanobbing Rd slk 14.0 - 17.0	3km x 7m construct & prime	Roads and Bridges	Upgrade							\$207,222	\$414,444		
Koolyanobbing Rd slk 2 - 5	3km x 10mm bitumen reseal	Roads and Bridges	Renewal	\$32,213	\$64,426								
Koolyanobbing Rd slk 5.0 - 8.0	3km x 10mm bitumen reseal	Roads and Bridges	Renewal			\$32,103	\$64,206						
Koolyanobbing Rd slk 8.0 - 11.0	3km x 10mm bitumen reseal	Roads and Bridges	Renewal					\$32,905	\$65,810				
Koolyanobbing Rd slk 11.0 - 14.0	3km x 10mm bitumen reseal	Roads and Bridges	Renewal							\$33,727	\$67,454		
Koolyanobbing Rd slk 14.0 - 17.0	3km x 10mm bitumen reseal	Roads and Bridges	Renewal									\$34,570	\$69,140
Moorine South Rd slk 0.0 - 8.5	8.5km's x 10mm bitumen reseal	Roads and Bridges	Renewal	\$88,740	\$177,480								
Moorine	8km's x	Roads and	Renewal			\$85,608	\$171,216						

Project	Project Description	Asset Class	Capital Upgrade/Renewal	Forecast Budget									
				2018-19		2019-20		2020-21		2021-22		2022-23	
				LGA	Other	LGA	Other	LGA	Other	LGA	Other	LGA	Other
South Rd slk 8.5 - 16.5	10mm bitumen reseal	Bridges											
Moorine South Rd slk 16.5 - 24.5	8km's x 10mm bitumen reseal	Roads and Bridges	Renewal					\$87,746	\$175,493				
Moorine South Rd slk 24.5 - 35.0	10.5km's x 10mm bitumen reseal	Roads and Bridges	Renewal							\$118,044	\$236,089		
Moorine South Rd slk 35.0 - 48.0	13km's x 10mm bitumen reseal	Roads and Bridges	Renewal									\$149,803	\$299,606
Moorine South Rd slk 64.5 - 67.5	3km's Construct & Prime	Roads and Bridges	Upgrade									\$212,402	\$424,805
M40 - slk 15.0 - 21.0	6km's x 10mm bitumen reseal	Roads and Bridges	Renewal	\$60,326	\$120,652								
M40 - slk 9.0 - 15.0	6km's x 10mm bitumen reseal	Roads and Bridges	Renewal			\$64,206	\$128,412						
M40 - slk 3.0 - 9.0	6km's x 10mm bitumen reseal	Roads and Bridges	Renewal					\$65,810	\$131,620				
M40 - slk 0.0 - 3.0	3km's x 10mm bitumen reseal	Roads and Bridges	Renewal							\$33,727	\$67,454		
Cramphorne Rd – slk 7 - 8.5	1.5km x 7m construct & prime	Roads and Bridges	Upgrade		\$248,888								

Project	Project Description	Asset Class	Capital Upgrade/Renewal	Forecast Budget									
				2018-19		2019-20		2020-21		2021-22		2022-23	
				LGA	Other	LGA	Other	LGA	Other	LGA	Other	LGA	Other
Cramphorne Rd – slk 8.5 – 10	1.5 km x 7m construct & prime	Roads and Bridges	Upgrade				\$252,621						
Cramphorne Rd – slk 10 – 11.5	1.5 km x 7m construct & prime	Roads and Bridges	Upgrade						\$256,400				
Cramphorne Rd – slk 11.5 – 113	1.5 km x 7m construct & prime	Roads and Bridges	Upgrade								\$260,250		
Cramphorne Rd – slk 13 – 14.5	1.5 km x 7m construct & prime	Roads and Bridges	Upgrade										\$264,150
Cramphorne Rd – slk 21.8 – 23.8	2 km's x 10mm Reseal	Roads and Bridges	Renewal		\$61,054								
Cramphorne Rd – 7 - 8.5	1.5 km's x 10mm Reseal	Roads and Bridges	Renewal				\$46,490						
Cramphorne Rd – 8.5 – 10slk	1.5 km's x 10mm Reseal	Roads and Bridges	Renewal						\$47,650				
Cramphorne Rd – 10 – 11.5slk	1.5 km's x 10mm Reseal	Roads and Bridges	Renewal								\$48,850		
Cramphorne Rd – 11.5 – 13slk	1.5km's x 10mm Reseal	Roads and Bridges	Renewal										\$50,100
M40 - slk 0.0 - 1.5	1.5 km x 7m reconstruct & prime	Roads and Bridges	Upgrade						\$256,400				
Bodallin South Rd - slk 1.2 -	1.5 km x 7m	Roads and Bridges	Upgrade		\$241,988								

Project	Project Description	Asset Class	Capital Upgrade/Renewal	Forecast Budget									
				2018-19		2019-20		2020-21		2021-22		2022-23	
				LGA	Other	LGA	Other	LGA	Other	LGA	Other	LGA	Other
2.7	construct & prime												
Bodallin South Rd - slk 2.7 - 4.2	1.5 km x 7m construct & prime	Roads and Bridges	Upgrade				\$252,650						
Bodallin South Rd - slk 4.2 - 5.7	1.5 km x 7m construct & prime	Roads and Bridges	Upgrade								\$260,250		
Bodallin South Rd - slk 5.7 - 7.2	1.5 km x 7m construct & prime	Roads and Bridges	Upgrade										\$264,150
Emu Fence Rd slk 133.5 - 135.5	2km form & gravel overlay	Roads and Bridges	Renewal	\$86,000									
Emu Fence Rd slk 135.5 - 137.5	2km form & gravel overlay	Roads and Bridges	Renewal			\$88,100							
Emu Fence Rd slk 137.5 - 139.5	2km form & gravel overlay	Roads and Bridges	Renewal					\$90,300					
Emu Fence Rd slk 139.5 - 141.5	2km form & gravel overlay	Roads and Bridges	Renewal							\$92,500			
Emu Fence Rd slk 141.5 - 143.5	2km form & gravel overlay	Roads and Bridges	Renewal									\$94,800	
Gatley Rd slk 6.5 - 8.5	2km form & gravel Overlay	Roads and Bridges	Renewal	\$86,100									
Gatley Rd slk 4.5 - 6.5	2km form & gravel Overlay	Roads and Bridges	Renewal			\$88,200							
Gatley Rd slk 2.5 - 4.5	2km form & gravel	Roads and Bridges	Renewal					\$90,400					

Project	Project Description	Asset Class	Capital Upgrade/Renewal	Forecast Budget									
				2018-19		2019-20		2020-21		2021-22		2022-23	
				LGA	Other	LGA	Other	LGA	Other	LGA	Other	LGA	Other
	Overlay												
Gatley Rd slk 0.0 - 2.5	2km form & gravel Overlay	Roads and Bridges	Renewal							\$92,600			
Southern Cross Sth Rd slk 18.00 - 20.00	2km's form & gravel overlay	Roads and Bridges	Renewal	\$85,600									
Southern Cross Sth Rd slk 20.00 - 22.00	2km's form & gravel overlay	Roads and Bridges	Renewal			\$87,700							
Southern Cross Sth Rd slk 77.00 - 79.5	2km's form & gravel overlay	Roads and Bridges	Renewal					\$89,900					
Southern Cross Sth Rd slk 81.00 - 84.00	3km's form & gravel overlay	Roads and Bridges	Renewal							\$138,200			
Southern Cross Sth Rd slk 84.00 - 87.00	3km's form & gravel overlay	Roads and Bridges	Renewal									\$141,600	
Nulla Nulla Sth Rd slk 37.5 - 39.5	2km's form & gravel overlay	Roads and Bridges	Renewal	\$85,600									
Nulla Nulla Sth Rd slk 35.00 - 37.5	2km's form & gravel overlay	Roads and Bridges	Renewal			\$87,700							
Nulla Nulla Sth Rd slk 30.5 - 32.5	2km's form & gravel overlay	Roads and Bridges	Renewal					\$89,900					
Nulla Nulla Sth Rd slk 27.5 - 30.5	3km's form & gravel overlay	Roads and Bridges	Renewal							\$138,200			
Nulla Nulla Sth Rd slk 24.5 -	3km's form & gravel	Roads and Bridges	Renewal									\$141,600	

Project	Project Description	Asset Class	Capital Upgrade/Renewal	Forecast Budget									
				2018-19		2019-20		2020-21		2021-22		2022-23	
				LGA	Other	LGA	Other	LGA	Other	LGA	Other	LGA	Other
27.5	overlay												
Kent Rd slk 11.5 - 13.5	2 km's form & gravel overlay	Roads and Bridges	Renewal	\$85,600									
Kent Rd slk 13.5 - 15.5	2 km's form & gravel overlay	Roads and Bridges	Renewal			\$87,700							
Kent Rd slk 15.5 - 17.5	2 km's form & gravel overlay	Roads and Bridges	Renewal					\$89,900					
Kent Rd slk 17.5 - 20.5	3 km's form & gravel overlay	Roads and Bridges	Renewal							\$131,500			
Cockatoo Tank Rd slk 3.00 - 5.00	2 km's form & gravel overlay	Roads and Bridges	Renewal	\$87,900									
Cockatoo Tank Rd slk 5.00 - 7.00	2 km's form & gravel overlay	Roads and Bridges	Renewal			\$90,100							
Cockatoo Tank Rd slk 7.00 - 9.00	2 km's form & gravel overlay	Roads and Bridges	Renewal					\$92,300					
Cockatoo Tank Rd slk 9.00 - 11.5	2.5 km's form & gravel overlay	Roads and Bridges	Renewal							\$115,400			
Moorine Rocks Rd Slk 0.0 - 4.0	4 km's form & gravel overlay	Roads and Bridges	Renewal									\$189,000	
Achernar St Antares to Altairs St	125 metres Asphalt Overlay	Roads and Bridges	Renewal	\$161,300									
Achernar St Antares to Spica St	125 metres Asphalt Overlay	Roads and Bridges	Renewal			\$161,300							
Koolyanobbing Rd slk 25 - 27	2km x 10mm	Roads and Bridges	Renewal	\$50,100									

Project	Project Description	Asset Class	Capital Upgrade/Renewal	Forecast Budget									
				2018-19		2019-20		2020-21		2021-22		2022-23	
				LGA	Other	LGA	Other	LGA	Other	LGA	Other	LGA	Other
	bitumen reseal												
Koolyanobbing Rd slk 27 - 29	2km x 10mm bitumen reseal	Roads and Bridges	Renewal			\$51,300							
Koolyanobbing Rd slk 29 - 33	3km x 10mm bitumen reseal	Roads and Bridges	Renewal					\$76,900					
Koolyanobbing Rd slk 33 - 35	2km x 10mm bitumen reseal	Roads and Bridges	Renewal							\$52,600			
Koolyanobbing Rd slk 35 - 38	3km x 10mm bitumen reseal	Roads and Bridges	Renewal									\$80,900	
Altair St (Centaur St to Scorpio St)		Paths	Upgrade	\$26,250		\$27,000		\$27,600		\$28,300		\$29,000	
Spica St (Canopus St to Sirius St)		Paths	Upgrade	\$26,250		\$27,000		\$27,600		\$28,300			
Town Drainage	Project 3	Drainage	Upgrade	\$40,500									
Town Drainage	Project 4	Drainage	Upgrade			\$41,700							
Town Drainage	Project 5	Drainage	Upgrade					\$42,900					
Town Drainage	Project	Drainage	Upgrade							\$44,200			

Appendix B Abbreviations

AAAC	Average annual asset consumption
AM	Asset management
AM Plan	Asset management plan
ARI	Average recurrence interval
ASC	Annual service cost
BOD	Biochemical (biological) oxygen demand
CRC	Current replacement cost
CWMS	Community wastewater management systems
DA	Depreciable amount
DRC	Depreciated replacement cost
EF	Earthworks/formation
IRMP	Infrastructure risk management plan
LCC	Life Cycle cost
LCE	Life cycle expenditure
LTFP	Long term financial plan
MMS	Maintenance management system
PCI	Pavement condition index
RV	Residual value
SoA	State of the Assets
SS	Suspended solids
vph	Vehicles per hour
WDCRC	Written down current replacement cost

Appendix C Glossary

Annual service cost (ASC)

assets with the objective of providing the required level of service in the most cost effective manner.

1) Reporting actual cost

The annual (accrual) cost of providing a service including operations, maintenance, depreciation, finance/opportunity and disposal costs less revenue.

2) For investment analysis and budgeting

An estimate of the cost that would be tendered, per annum, if tenders were called for the supply of a service to a performance specification for a fixed term. The Annual Service Cost includes operations, maintenance, depreciation, finance/ opportunity and disposal costs, less revenue.

Asset

A resource controlled by an entity as a result of past events and from which future economic benefits are expected to flow to the entity. Infrastructure assets are a sub-class of property, plant and equipment which are non-current assets with a life greater than 12 months and enable services to be provided.

Asset category

Sub-group of assets within a class hierarchy for financial reporting and management purposes.

Asset class

A group of assets having a similar nature or function in the operations of an entity, and which, for purposes of disclosure, is shown as a single item without supplementary disclosure.

Asset condition assessment

The process of continuous or periodic inspection, assessment, measurement and interpretation of the resultant data to indicate the condition of a specific asset so as to determine the need for some preventative or remedial action.

Asset hierarchy

A framework for segmenting an asset base into appropriate classifications. The asset hierarchy can be based on asset function or asset type or a combination of the two.

Asset management (AM)

The combination of management, financial, economic, engineering and other practices applied to physical

Asset renewal funding ratio

The ratio of the net present value of asset renewal funding accommodated over a 10 year period in a long term financial plan relative to the net present value of projected capital renewal expenditures identified in an asset management plan for the same period [AIFMG Financial Sustainability Indicator No 8].

Average annual asset consumption (AAAC)*

The amount of an Shire's asset base consumed during a reporting period (generally a year). This may be calculated by dividing the depreciable amount by the useful life (or total future economic benefits/service potential) and totalled for each and every asset OR by dividing the carrying amount (depreciated replacement cost) by the remaining useful life (or remaining future economic benefits/service potential) and totalled for each and every asset in an asset category or class.

Borrowings

A borrowing or loan is a contractual obligation of the borrowing entity to deliver cash or another financial asset to the lending entity over a specified period of time or at a specified point in time, to cover both the initial capital provided and the cost of the interest incurred for providing this capital. A borrowing or loan provides the means for the borrowing entity to finance outlays (typically physical assets) when it has insufficient funds of its own to do so, and for the lending entity to make a financial return, normally in the form of interest revenue, on the funding provided.

Capital expenditure

Relatively large (material) expenditure, which has benefits, expected to last for more than 12 months. Capital expenditure includes renewal, expansion and upgrade. Where capital projects involve a combination of renewal, expansion and/or upgrade expenditures, the total project cost needs to be allocated accordingly.

Capital expenditure - expansion

Expenditure that extends the capacity of an existing asset to provide benefits, at the same standard as is currently enjoyed by existing beneficiaries, to a new group of users. It is discretionary expenditure, which increases future operations and maintenance costs, because it increases the Shire's asset base, but may be associated with additional revenue from the new user group, eg. extending a drainage or road network, the provision of an oval or park in a new suburb for new residents.

Capital expenditure - new

Expenditure which creates a new asset providing a new service/output that did not exist beforehand. As it increases service potential it may impact revenue and will increase future operations and maintenance expenditure.

Capital expenditure - renewal

Expenditure on an existing asset or on replacing an existing asset, which returns the service capability of the asset up to that which it had originally. It is periodically required expenditure, relatively large (material) in value compared with the value of the components or sub-components of the asset being renewed. As it reinstates existing service potential, it generally has no impact on revenue, but may reduce future operations and maintenance expenditure if completed at the optimum time, eg. resurfacing or resheeting a material part of a road network, replacing a material section of a drainage network with pipes of the same capacity, resurfacing an oval.

Capital expenditure - upgrade

Expenditure, which enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally. Upgrade expenditure is discretionary and often does not result in additional revenue unless direct user charges apply. It will increase operations and maintenance expenditure in the future because of the increase in the Shire's asset base, eg. widening the sealed area of an existing road, replacing drainage pipes with pipes of a greater capacity, enlarging a grandstand at a sporting facility.

Capital funding

Funding to pay for capital expenditure.

Capital grants

Monies received generally tied to the specific projects for which they are granted, which are often upgrade and/or expansion or new investment proposals.

Capital investment expenditure

See capital expenditure definition

Capitalisation threshold

The value of expenditure on non-current assets above which the expenditure is recognised as capital expenditure and below which the expenditure is charged as an expense in the year of acquisition.

Carrying amount

The amount at which an asset is recognised after deducting any accumulated depreciation / amortisation and accumulated impairment losses thereon.

Class of assets

See asset class definition

Component

Specific parts of an asset having independent physical or functional identity and having specific attributes such as different life expectancy, maintenance regimes, risk or criticality.

Core asset management

Asset management which relies primarily on the use of an asset register, maintenance management systems, job resource management, inventory control, condition assessment, simple risk assessment and defined levels of service, in order to establish alternative treatment options and long-term cashflow predictions. Priorities are usually established on the basis of financial return gained by carrying out the work (rather than detailed risk analysis and optimised decision-making).

Cost of an asset

The amount of cash or cash equivalents paid or the fair value of the consideration given to acquire an asset at the time of its acquisition or construction, including any costs necessary to place the asset into service. This includes one-off design and project management costs.

Critical assets

Assets for which the financial, business or service level consequences of failure are sufficiently severe to justify proactive inspection and rehabilitation. Critical assets have a lower threshold for action than non-critical assets.

Current replacement cost (CRC)

The cost the entity would incur to acquire the asset on the reporting date. The cost is measured by reference to the lowest cost at which the gross future economic benefits could be obtained in the normal course of business or the minimum it would cost, to replace the existing asset with a technologically modern equivalent new asset (not a second hand one) with the same economic benefits (gross service potential)

allowing for any differences in the quantity and quality of output and in operating costs.

Deferred maintenance

The shortfall in rehabilitation work undertaken relative to that required to maintain the service potential of an asset.

Depreciable amount

The cost of an asset, or other amount substituted for its cost, less its residual value.

Depreciated replacement cost (DRC)

The current replacement cost (CRC) of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

Depreciation / amortisation

The systematic allocation of the depreciable amount (service potential) of an asset over its useful life.

Economic life

See useful life definition.

Expenditure

The spending of money on goods and services.
Expenditure includes recurrent and capital outlays.

Expenses

Decreases in economic benefits during the accounting period in the form of outflows or depletions of assets or increases in liabilities that result in decreases in equity, other than those relating to distributions to equity participants.

Fair value

The amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties, in an arms length transaction.

Financing gap

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

Heritage asset

An asset with historic, artistic, scientific, technological, geographical or environmental qualities that is held and maintained principally for its contribution to knowledge and culture and this purpose is central to the objectives of the entity holding it.

Impairment Loss

The amount by which the carrying amount of an asset exceeds its recoverable amount.

Infrastructure assets

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

Investment property

Property held to earn rentals or for capital appreciation or both, rather than for:

- (a) use in the production or supply of goods or services or for administrative purposes; or
- (b) sale in the ordinary course of business.

Key performance indicator

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

Level of service

The defined service quality for a particular service/activity against which service performance may be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environmental impact, acceptability and cost.

Life Cycle Cost *

1. **Total LCC** The total cost of an asset throughout its life including planning, design, construction, acquisition, operation, maintenance, rehabilitation and disposal costs.
2. **Average LCC** The life cycle cost (LCC) is average cost to provide the service over the longest asset life cycle. It comprises average operations, maintenance expenditure plus asset consumption expense, represented by depreciation expense projected over 10 years. The Life Cycle Cost does not indicate the funds required to provide the service in a particular year.

Life Cycle Expenditure

The Life Cycle Expenditure (LCE) is the average operations, maintenance and capital renewal expenditure accommodated in the long term financial plan over 10 years. Life Cycle Expenditure may be compared to average Life Cycle Cost to give an initial indicator of affordability of projected service levels when considered with asset age profiles.

useful life and provides the required level of service. It is expenditure, which was anticipated in determining the asset's useful life.

Loans / borrowings

See borrowings.

Maintenance

All actions necessary for retaining an asset as near as practicable to an appropriate service condition, including regular ongoing day-to-day work necessary to keep assets operating, eg road patching but excluding rehabilitation or renewal. It is operating expenditure required to ensure that the asset reaches its expected useful life.

- Planned maintenance

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

- Reactive maintenance

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

- Specific maintenance

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

- Unplanned maintenance

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

Maintenance expenditure *

Recurrent expenditure, which is periodically or regularly required as part of the anticipated schedule of works required to ensure that the asset achieves its

Materiality

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

Modern equivalent asset

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

Net present value (NPV)

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

Non-revenue generating investments

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

Operations

Regular activities to provide services such as public health, safety and amenity, eg street sweeping, grass mowing and street lighting.

Operating expenditure

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

Operating expense

The gross outflow of economic benefits, being cash and non cash items, during the period arising in the course of ordinary activities of an entity when those outflows result in decreases in equity, other than decreases relating to distributions to equity participants.

Operating expenses

Recurrent expenses continuously required to provide a service, including power, fuel, staff, plant equipment, maintenance, depreciation, on-costs and overheads.

Operations, maintenance and renewal financing ratio

Ratio of estimated budget to projected expenditure for operations, maintenance and renewal of assets over a defined time (eg 5, 10 and 15 years).

Operations, maintenance and renewal gap

Difference between budgeted expenditures in a long term financial plan (or estimated future budgets in absence of a long term financial plan) and projected expenditures for operations, maintenance and renewal of assets to achieve/maintain specified service levels, totalled over a defined time (e.g. 5, 10 and 15 years).

Pavement management system (PMS)

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

PMS Score

A measure of condition of a road segment determined from a Pavement Management System.

Rate of annual asset consumption *

The ratio of annual asset consumption relative to the depreciable amount of the assets. It measures the amount of the consumable parts of assets that are consumed in a period (depreciation) expressed as a percentage of the depreciable amount.

Rate of annual asset renewal *

The ratio of asset renewal and replacement expenditure relative to depreciable amount for a period. It measures whether assets are being replaced at the rate they are wearing out with capital renewal expenditure expressed as a percentage of depreciable amount (capital renewal expenditure/DA).

Rate of annual asset upgrade/new *

A measure of the rate at which assets are being upgraded and expanded per annum with capital upgrade/new expenditure expressed as a percentage of depreciable amount (capital upgrade/expansion expenditure/DA).

Recoverable amount

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

Recurrent expenditure

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

Recurrent funding

Funding to pay for recurrent expenditure.

Rehabilitation

See capital renewal expenditure definition above.

Remaining useful life

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

Renewal

See capital renewal expenditure definition above.

Residual value

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

Revenue generating investments

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

Risk management

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

Section or segment

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

Service potential

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

Service potential remaining

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

Specific Maintenance

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

Strategic Longer-Term Plan

A plan covering the term of office of councillors (4 years minimum) reflecting the needs of the community for the foreseeable future. It brings together the detailed requirements in the Council's longer-term plans such as the asset management plan and the long-term financial plan. The plan is prepared in consultation with the community and details where the Council is at that point in time, where it wants to go, how it is going to get there, mechanisms for monitoring the achievement of the outcomes and how the plan will be resourced.

Sub-component

Smaller individual parts that make up a component part.

Useful life

Either:

(a) the period over which an asset is expected to be available for use by an entity, or

(b) the number of production or similar units expected to be obtained from the asset by the entity.

It is estimated or expected time between placing the asset into service and removing it from service, or the estimated period of time over which the future economic benefits embodied in a depreciable asset, are expected to be consumed by the Council.

Value in Use

The present value of future cash flows expected to be derived from an asset or cash generating unit. It is

deemed to be depreciated replacement cost (DRC) for those assets whose future economic benefits are not primarily dependent on the asset's ability to generate net cash inflows, where the entity would, if deprived of the asset, replace its remaining future economic benefits.

Source: IPWEA, 2009, Glossary

Additional and modified glossary items shown *

Attachments

9.1.4

INITIATIVE SUMMARY

The policy initiatives outlined in this document will provide every council and federal member with the opportunity to deliver tangible outcomes to every community in Australia. In addition, they could add an estimated \$8.97 billion to national GDP and create an estimated 24,000 jobs over the first three years.



1. Repair federal funding to local government

Restore the quantum of **Financial Assistance Grants** to at least 1 per cent of Commonwealth taxation revenue

**BY 3RD YEAR
CUMULATIVE GDP BENEFIT**
\$1.42 billion
4,000 jobs



2. Realise the productive potential of Australia's freight routes

Fund a **Local Government – Higher Productivity Investment Plan** starting at \$200 million per annum over 5 years

**BY 3RD YEAR
CUMULATIVE GDP BENEFIT**
\$1.07 billion
2,300 jobs



3. Boost safety on local roads

Increase **R2R funding** to \$800 million per annum and make the **Bridges Renewal Program** permanent

**BY 3RD YEAR
CUMULATIVE GDP BENEFIT**
\$1.71 billion
4,000 jobs



4. Promote equitable access to community services

Invest in a **Local Government Community Infrastructure Program** of \$300 million per annum over four years

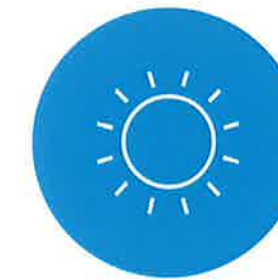
**BY 3RD YEAR
CUMULATIVE GDP BENEFIT**
\$1.41 billion
3,600 jobs



5. Protect communities from the impacts of natural disasters

Fund a **targeted disaster mitigation program** at a level of \$200 million per annum for four years

**BY 3RD YEAR
CUMULATIVE GDP BENEFIT**
\$620 million
1,500 jobs



6. Support communities with their climate change response

Establish a **Local Government Climate Change Partnership Fund** of \$200 million over four years

**BY 3RD YEAR
CUMULATIVE GDP BENEFIT**
\$451 million
1,100 jobs



7. Promote healthier communities

Invest in a **Local Government Place-Based Preventative Health and Activity Program** of \$100 million over four years

**BY 3RD YEAR
CUMULATIVE GDP BENEFIT**
\$292 million
1,600 jobs



8. Foster Indigenous well-being and prosperity

Continue to provide at least **\$5.5 billion over the next decade** to address the needs in Indigenous communities

**BY 3RD YEAR
CUMULATIVE GDP BENEFIT**
\$1.66 billion
5,300 jobs



9. Support communities on their digital transformation journeys

Provide a **Smart Communities Program** of \$100 million per annum and a **Digital Local Government and Rural / Regional Telecommunications Program** of \$100 million over four years

**BY 3RD YEAR
CUMULATIVE GDP BENEFIT**
\$340.4 million
1,000 jobs



10. Strengthen Australia's circular economy

Achieve more cost-effective and equitable funding approaches across all parties involved in a product's lifecycle



11. Support local government's current work in addressing affordable housing and homelessness issues

Reinstate a national governance model to address affordable housing and homelessness, that includes local government



12. Address the South Australian road funding anomaly

Adjust the Identified Roads Component of Financial Assistance Grants to make the additional funding to South Australia permanent

Attachments

9.2.1



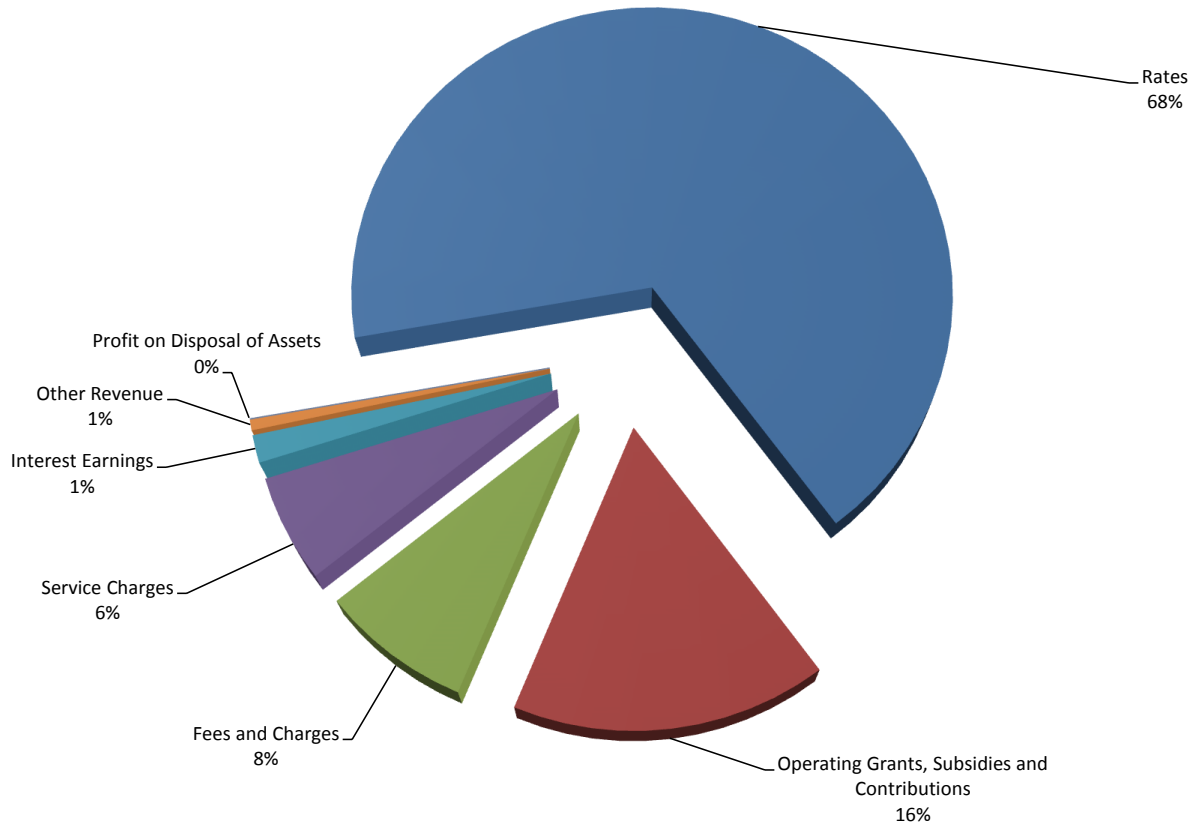
SHIRE OF YILGARN
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 September 2018

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

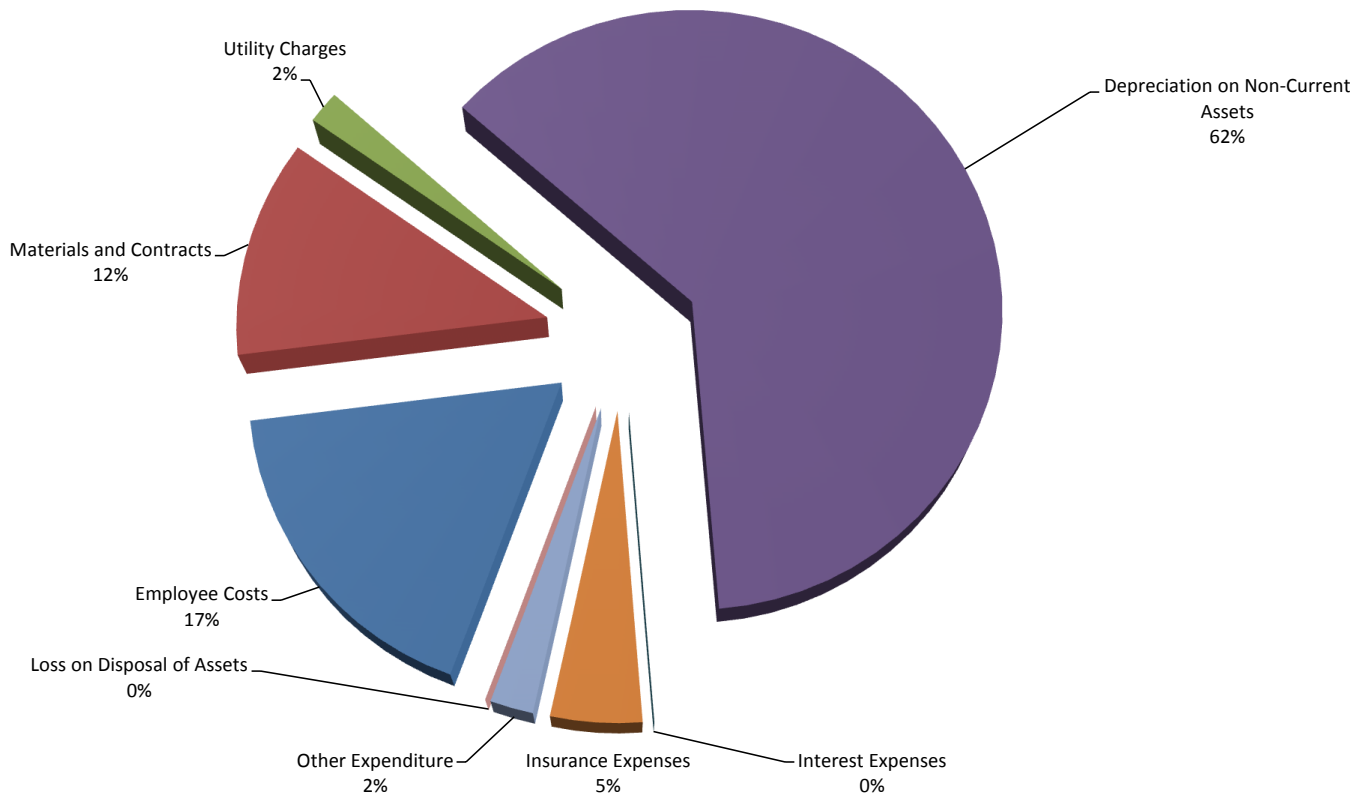
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Operating Revenue



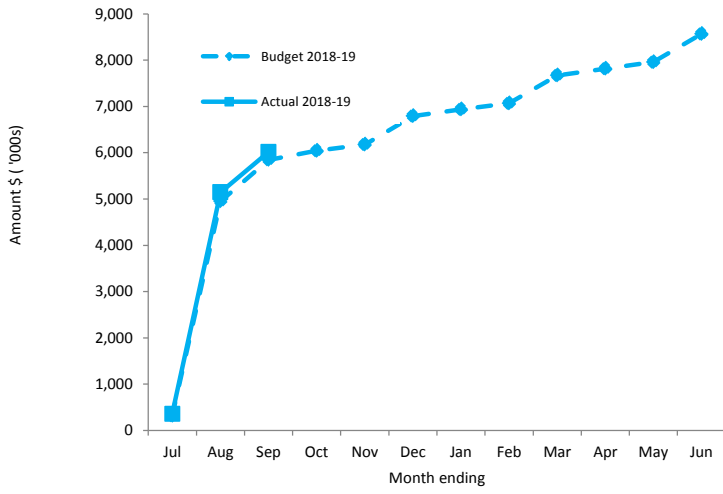
Operating Expenditure



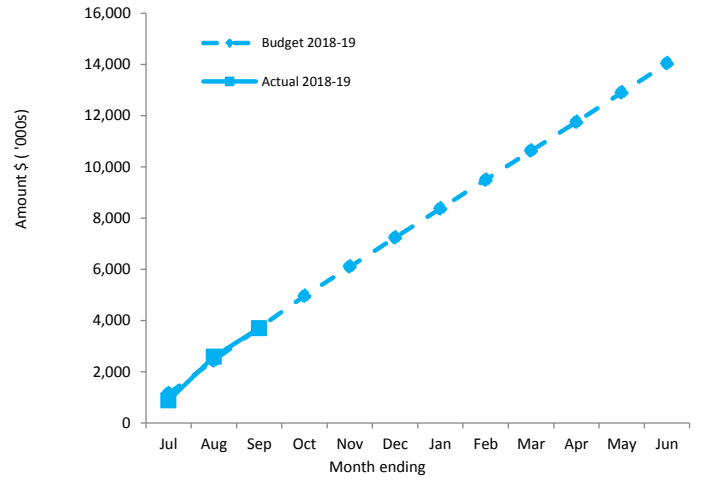
This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF YILGARN
Information Summary
For the Period Ended 30 September 2018

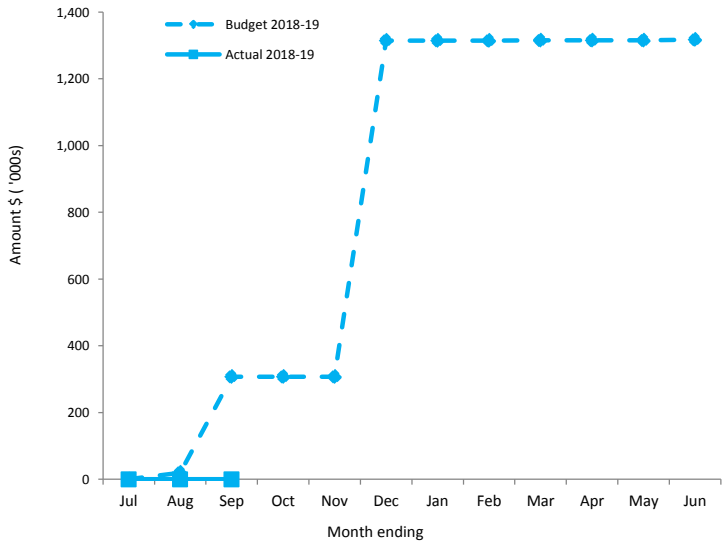
Budget Operating Revenues -v- Actual (Refer Note 2)



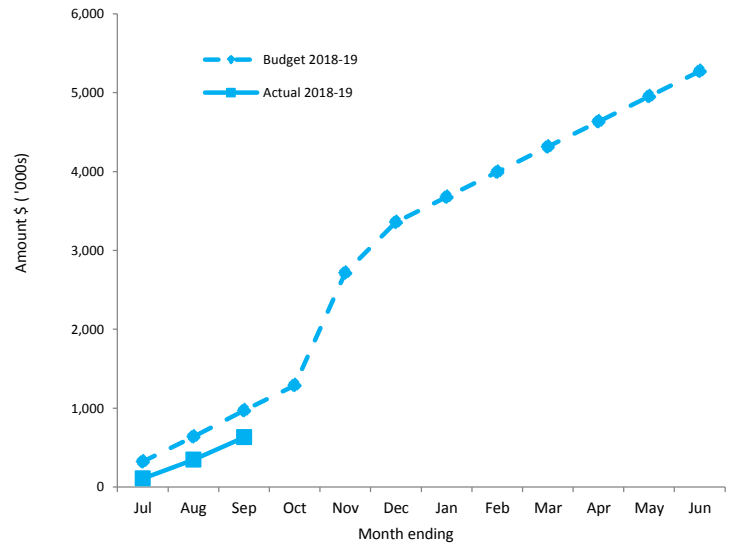
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Revenue -v- Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



SHIRE OF YILGARN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 September 2018

	Note	Amended Annual Budget \$	Amended YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a) \$	Var. % (b)- (a)/(a) %	Var.
Opening Funding Surplus(Deficit)	3	1,985,138	1,985,138	6,036,386	4,051,248	204%	
Revenue from operating activities							
Governance		0	0	0	0		
General Purpose Funding - Rates	9	3,901,988	3,901,988	3,746,936	(155,052)	(4%)	
General Purpose Funding - Other		1,383,749	394,678	480,999	86,321	22%	▲
Law, Order and Public Safety		124,110	20,522	87	(20,435)	(100%)	
Health		6,000	1,497	534	(963)	(64%)	
Education and Welfare		165,680	41,403	43,293	1,890	5%	
Housing		91,000	22,743	18,893	(3,850)	(17%)	
Community Amenities		588,094	568,425	584,401	15,976	3%	
Recreation and Culture		31,850	7,953	16,062	8,109	102%	
Transport		310,390	245,859	325,183	79,324	32%	▲
Economic Services		531,170	264,034	305,943	41,909	16%	▲
Other Property and Services		161,316	59,713	50,911	(8,802)	(15%)	
		7,295,347	5,528,815	5,573,242			
Expenditure from operating activities							
Governance		(439,463)	(175,982)	(174,268)	(1,714)	(1%)	
General Purpose Funding		(327,824)	(82,696)	(67,964)	31,393	(18%)	
Law, Order and Public Safety		(418,840)	(114,392)	(126,337)	11,945	10%	
Health		(269,767)	(67,410)	(57,316)	(10,094)	(15%)	
Education and Welfare		(564,458)	(142,774)	(113,542)	(29,232)	(20%)	
Community Amenities		(4,031,920)	(1,016,044)	(1,279,091)	263,047	26%	▲
Recreation and Culture		(1,829,873)	(466,476)	(375,200)	(91,276)	(20%)	▼
Transport		(4,716,727)	(1,243,795)	(1,201,330)	(42,465)	(3%)	▼
Economic Services		(1,027,767)	(258,400)	(238,654)	(19,746)	(8%)	
Other Property and Services		(74,827)		(6,606)	6,606		
		(13,701,466)	(3,567,969)	(3,640,306)			
Operating activities excluded from budget							
Add back Depreciation		8,017,000	2,004,222	2,381,269	377,047	19%	▲
Adjust (Profit)/Loss on Asset Disposal	8	45,139	0	0	0		
Adjust Provisions and Accruals		0	0	0	0		
Amount attributable to operating activities		1,656,020	3,965,068	4,314,205			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	1,271,648	317,910	443,399	125,489	39%	▲
Proceeds from Disposal of Assets	8	305,500	305,500	0	(305,500)	(100%)	▼
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(909,681)	(165,843)	(113,556)	(52,287)	(32%)	▼
Infrastructure Assets - Roads	13	(2,446,404)	(611,502)	(432,521)	(178,981)	(29%)	▼
Infrastructure Assets - Other	13	(236,467)	(32,538)	(39,395)	6,857	21%	
Plant and Equipment	13	(1,215,000)	(11,000)	(4,266)	(6,734)	(61%)	
Furniture and Equipment	13	(27,000)	(27,000)	0	(27,000)	(100%)	
Amount attributable to investing activities		(3,257,404)	(224,473)	(146,339)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	1,005,148	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	0	0	0	0		
Transfer to Reserves	7	(634,335)	(158,568)	(37,368)	(121,200)	(76%)	▼
Amount attributable to financing activities		370,813	(158,568)	(37,368)			
Closing Funding Surplus(Deficit)	3	754,567	5,567,165	10,166,884			

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF YILGARN
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 September 2018

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	1,985,138	1,985,138	6,036,386	4,051,248	204%	▲
Revenue from operating activities							
Rates	9	3,901,989	3,901,988	3,746,936	(155,052)	(4%)	
Operating Grants, Subsidies and Contributions	11	1,642,653	712,353	910,380	198,027	28%	▲
Fees and Charges		852,248	395,187	441,926	46,739	12%	▲
Service Charges		321,810	321,810	325,417	3,607	1%	
Interest Earnings		209,837	101,204	84,783	(16,421)	(16%)	
Reimbursements		69,500	14,742	28,068	13,326	90%	
Other Revenue		88,500	25,120	32,833	7,713	31%	
Profit on Disposal of Assets	8	56,411	56,411	0			
		7,142,948	5,528,815	5,570,344	0		
Expenditure from operating activities							
Employee Costs		(3,128,916)	(782,216)	(667,596)	(114,620)	(15%)	▼
Materials and Contracts		(2,334,860)	(603,690)	(448,637)	(155,053)	(26%)	▼
Utility Charges		(426,892)	(106,674)	(67,532)	(39,142)	(37%)	▼
Depreciation on Non-Current Assets		(8,017,000)	(2,004,222)	(2,381,269)	377,047	19%	▲
Interest Expenses		0	0	0	68,231		
Insurance Expenses		(261,938)	(109,287)	(176,689)	67,402	62%	▲
Other Expenditure		(240,382)	(109,287)	(83,936)	(25,351)	(23%)	
Loss on Disposal of Assets	8	(101,550)	(101,550)	0	(101,550)	(100%)	▼
		(14,511,538)	(3,816,926)	(3,825,658)			
Operating activities excluded from budget							
Add back Depreciation		8,017,000	2,004,222	2,381,269	(377,047)	19%	
Adjust (Profit)/Loss on Asset Disposal	8	45,139		0	0		
Adjust Provisions and Accruals		0	0	0	0		
Amount attributable to operating activities		693,549	3,716,111	4,125,955			
Investing activities							
Grants, Subsidies and Contributions	11	1,271,648	317,910	443,399	125,489	39%	▲
Proceeds from Disposal of Assets	8	305,500	305,500	0	(305,500)	(100%)	▼
Land Held for Resale		0	0	0	0		▲
Land and Buildings	13	(909,681)	(165,843)	(113,556)	(52,287)	(32%)	▼
Infrastructure Assets - Roads	13	(2,446,404)	(611,502)	(432,521)	(178,981)	(29%)	▼
Infrastructure Assets - Other	13	(236,467)	(32,538)	(39,395)	6,857	21%	▲
Plant and Equipment	13	(1,215,000)	(11,000)	(4,266)	(6,734)	(61%)	
Furniture and Equipment	13	(27,000)	(27,000)	0	(27,000)	(100%)	
Amount attributable to investing activities		(3,257,404)	(224,473)	(146,339)			
Financing Activities							
Proceeds from New Debentures		0	0	0	0		
Proceeds from Advances		0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0		
Transfer from Reserves	7	1,005,148	0	0	0		
Advances to Community Groups		0	0	0	0		
Repayment of Debentures	10	0	0	0	0		
Transfer to Reserves	7	(634,335)	(158,568)	(37,368)	121,200	76%	▼
Amount attributable to financing activities		370,813	(158,568)	(37,368)			
Closing Funding Surplus (Deficit)	3	(207,904)	5,318,208	9,978,634			

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

6,036,386

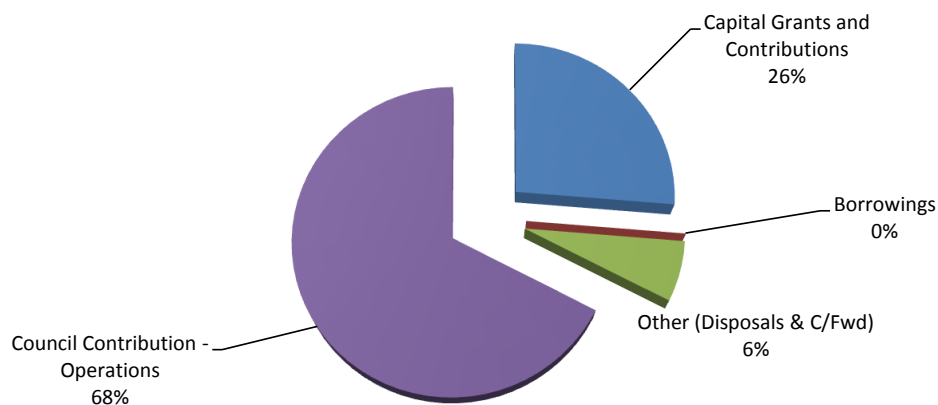
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF YILGARN
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 September 2018

Capital Acquisitions

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Amended YTD Budget (d)	Amended Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	0	0
Land and Buildings	13	25,823	87,733	165,843	909,681	113,556	52,287
Infrastructure Assets - Roads	13	432,521	0	611,502	2,446,404	432,521	178,981
Infrastructure Assets - Footpaths	13	0	0	6,744	26,987	0	6,744
Infrastructure Assets - Refuse	13	8,780	0	(18,750)	31,200	8,780	(27,530)
Infrastructure Assets - Sewerage	13	7,529	0	14,979	59,922	7,529	7,450
Infrastructure Assets - Drainage	13	0	0	3,534	14,172	0	3,534
Infrastructure Assets - Parks & Ovals	13	359	0	11,613	46,499	359	11,254
Infrastructure Assets - Other	13	22,727	0	14,418	57,687	22,727	(8,309)
Plant and Equipment	13	4,266	0	11,000	1,215,000	4,266	6,734
Furniture and Equipment	13	0	0	0	27,000	0	0
Capital Expenditure Totals		502,005	87,733	820,883	4,834,552	589,738	231,145
Capital acquisitions funded by:							
Capital Grants and Contributions				317,910	1,271,648	443,399	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				305,500	305,500	0	
Council Contribution - Cash Backed Reserves				0	0	0	
Council Contribution - Operations				197,473	3,257,404	146,339	
Capital Funding Total				820,883	4,834,552	589,738	

Budgeted Capital Acquisitions Funding



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 1: Significant Accounting Policies

(a) 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), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) 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 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) 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.

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

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.

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 1: Significant Accounting Policies

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 10 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
bituminous seals	30 years
asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
pavement	50 years
gravel sheet	15 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	12 years
Sewerage piping	50 years
Water supply piping & drainage systems	50 years
Airfields and runways	30 years
Refuse disposal sites	not depreciated

(k) Trade and Other Payables

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

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

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.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

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.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 1: Significant Accounting Policies

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

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

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.

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

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.

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 1: Significant Accounting Policies

(r) Program Classifications (Function/Activity)

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

GOVERNANCE

Objective:

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

Activities:

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer and environmentally conscious community.

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

Objective:

To provide services to disadvantaged persons, the elderly, children and youth.

Activities:

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Provision and maintenance of elderly residents housing.

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Activities:

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

Objective:

To provide safe, effective and efficient transport services to the community.

Activities:

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control Shire overheads operating accounts.

Activities:

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 2: 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 budget materially.

The material variance adopted by Council for the 2018/19 year is \$30,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
General Purpose Funding - Other	86,321	22%	▲	Timing	Increase in notified FAG grants - Received first quarter payment
Transport	79,324	32%	▲	Permanent	\$124,000 additional MRWA Direct Grant received.
Economic Services	41,909	16%	▲	Timing	Greater than expected Stand Pipe Water Recoups
Operating Expense					
Education and Welfare	(29,232)	(20%)		Timing	Schedule wide expenditure unders
Recreation and Culture	(91,276)	(20%)	▼	Timing	Schedule wide expenditure unders
Transport	(42,465)	(3%)	▼	Timing	Schedule wide expenditure unders
Economic Services	(19,746)	(8%)		Timing	Schedule wide expenditure unders
Capital Revenues					
Grants, Subsidies and Contributions	125,489	39%	▲	Timing	Greater than expected MRWA Direct Grant received
Proceeds from Disposal of Assets	(305,500)	(100%)	▼	Timing	Asset change-overs yet to occur
Capital Expenses					
Land and Buildings	(52,287)	(32%)	▼	Timing	Schedule wide expenditure unders
Infrastructure - Roads	(178,981)	(29%)	▼	Timing	Sealing program yet to commence.

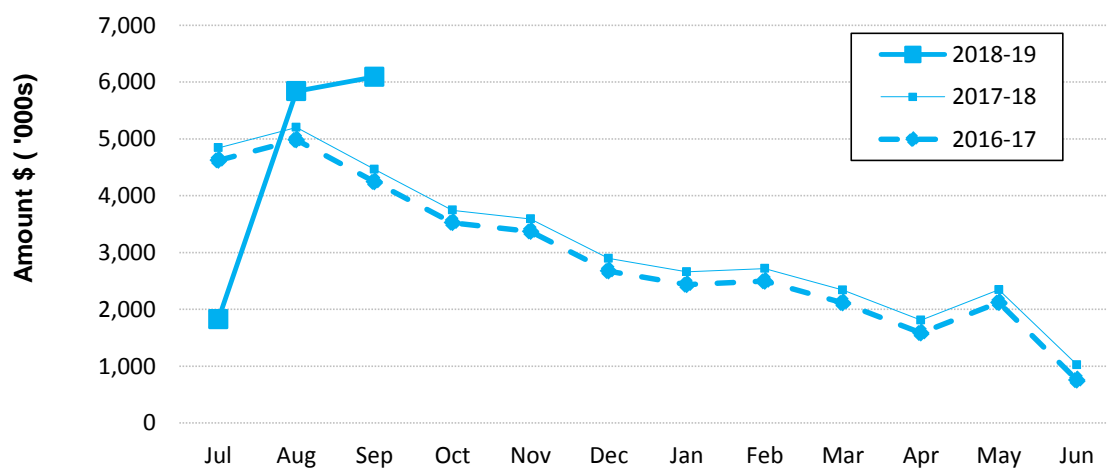
SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 Jun 2018	30 Sep 2017	30 Sep 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	1,721,507	4,057,093	4,052,348
Cash Restricted	4	6,106,216	4,550,289	6,143,585
Receivables - Rates	6	665,941	1,600,780	2,303,532
Receivables - Other	6	42,580	560,536	71,681
Interest / ATO Receivable/Trust		9,151	(20,548)	6,023
Inventories		39,137	82,329	40,484
		8,584,531	10,830,479	12,617,652
Less: Current Liabilities				
Payables		(236,983)	(107,395)	(182,736)
Provisions		(256,194)	(191,740)	(254,945)
		(493,177)	(299,135)	(437,681)
Less: Cash Reserves	7	(6,106,216)	(4,550,289)	(6,143,585)
Net Current Funding Position		1,985,138	5,981,055	6,036,386

Note 3 - Liquidity Over the Year



Comments - Net Current Funding Position

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Muni Funds - Bank Working Acc	271,581			271,581	Westpac	0.10%	At Call
Muni Funds - Bank Investment Acc	1,523,846			1,523,846	Westpac	0.50%	At Call
Trust Fund Bank			283,577	283,577	Westpac	0.10%	At Call
Cash On Hand	1,350			1,350			
(b) Term Deposits							
Muni Funds - Notice Saver (31 Days)	2,255,571			2,255,571	Westpac	2.35%	31 Days from Call
Muni Funds - Notice Saver (60 Days)	0			0	Westpac	2.40%	60 Days from Call
Muni Funds - Notice Saver (90 Days)	0			0	Westpac	2.45%	90 Days from Call
Reserve Funds - Notice Saver (90 Days)		6,143,585		6,143,585	Westpac	2.45%	90 Days from Call
Total	4,052,348	6,143,585	283,577	10,479,510			

Comments/Notes - Investments

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 5: Budget Amendments

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption			\$	\$	\$	\$
	Nil						0
	Changes Due to Timing						
	Nil						0
				0	0	0	

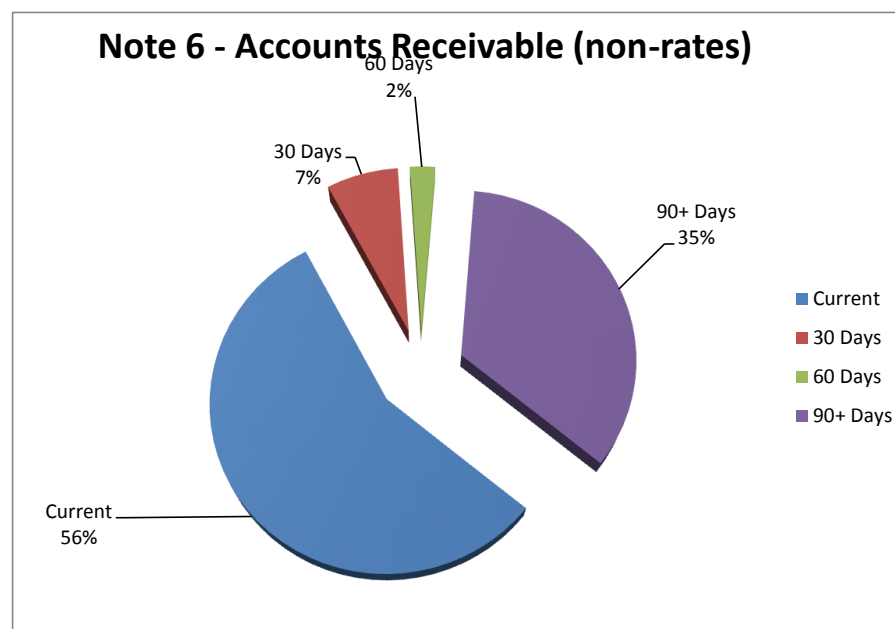
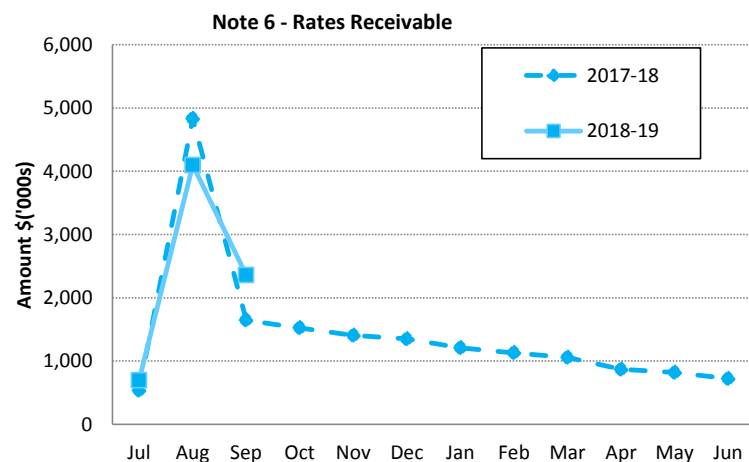
SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 6: Receivables

Receivables - Rates Receivable	30 Sep 2018	30 June 2018
	\$	\$
Opening Arrears Previous Years	748,445	665,941
Levied this year	3,746,936	3,686,019
<u>Less</u> Collections to date	(2,489,872)	(3,603,515)
Equals Current Outstanding	2,005,509	748,445
Net Rates Collectable	2,005,509	748,445
% Collected	55.39%	82.80%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	40,374	4,870	1,695	24,742	71,681
Balance per Trial Balance					
Sundry Debtors					71,681
Receivables - Other					0
Total Receivables General Outstanding					71,681

Amounts shown above include GST (where applicable)



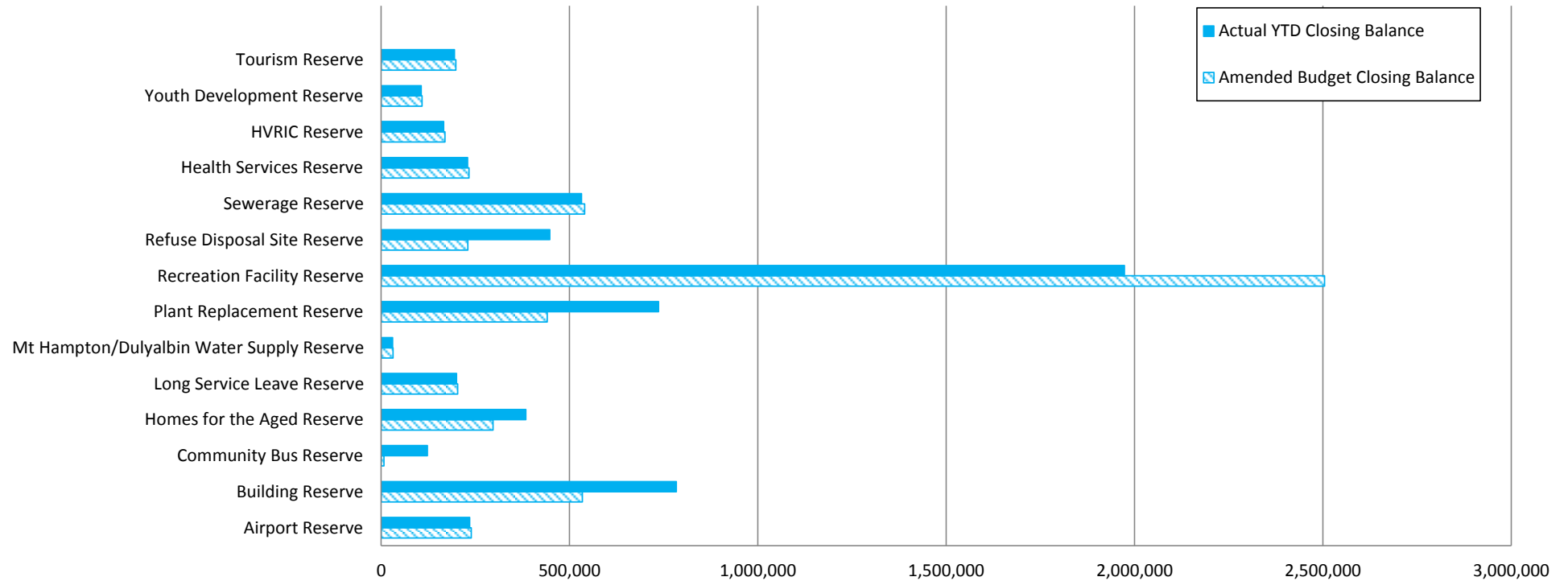
SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Airport Reserve	233,865	5,145	1,471	0		0		239,010	235,335
Building Reserve	778,967	17,137	4,901	0		(262,165)		533,939	783,867
Community Bus Reserve	122,260	2,690	769	0		(117,500)		7,450	123,030
Homes for the Aged Reserve	381,977	8,403	2,403	0		(93,483)		296,897	384,380
Long Service Leave Reserve	198,561	4,368	1,249	0		0		202,929	199,810
Mt Hampton/Dulyalbin Water Supply Reserve	30,509	671	191	0		0		31,180	30,700
Plant Replacement Reserve	731,906	16,102	4,605	0		(307,000)		441,008	736,511
Recreation Facility Reserve	1,961,271	43,148	12,337	500,000		0		2,504,419	1,973,608
Refuse Disposal Site Reserve	445,326	9,797	2,801	0		(225,000)		230,123	448,127
Sewerage Reserve	528,409	11,625	3,324	0		0		540,034	531,733
Health Services Reserve	228,061	5,017	1,434	0		0		233,078	229,496
HVRIC Reserve	165,607	3,643	0	0		0		169,250	165,607
Youth Development Reserve	105,856	2,329	666	0		0		108,185	106,522
Tourism Reserve	193,641	4,260	1,218	0		0		197,901	194,859
	6,106,216	134,335	37,368	500,000	0	(1,005,148)	0	5,735,403	6,143,585

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book				Net Book			
		Value	Proceeds	Profit	(Loss)	Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and Equipment								
1864	GRADER - JOHN DEERE 770G - YL 672					145,752	70,000		(75,752)
1891	UTE - 2013 MAZDA BT-50 2WD TRAYTOP - YL363					9,412	18,000	8,588	
1995	UTE - 2015 TOYOTA LANDCRUISER 70 SC - YL38					29,304	35,000	5,696	
2002	UTE - 2015 TOYOTA LANDCRUISER WORKMATE - YL5067					18,725	35,000	16,275	
2005	UTE - 2015 TOYOTA HILUX - YL13					24,312	20,000		(4,312)
P5142	TRUCK - 2013 FUSO FIGHTER 1024 CAB CHASSIS - YL329					45,993	35,500		(10,493)
P5138	BUS - FUSO ROSA STANDARD 4.9L MANUAL - YL 414					45,993	35,000		(10,993)
2007	2016 TOYOTA KLUGER GRANDE AWD - YL1					10,248	32,000	21,752	
2010	UTE - 2016 FORD XSL RANGER DUAL 4X4 - YL252					20,900	25,000	4,100	
		0	0	0	0	350,639	305,500	56,411	(101,550)

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV - Residential/Industrial	11.1773	392	3,315,342	441,681	0	0	441,681	370,565	0	0	370,565
GRV - Commercial	7.8681	24	812,765	64,398	0	0	64,398	63,949	0	0	63,949
GRV - Minesite	15.7362	4	529,564	83,333	0	0	83,333	83,333	0	0	83,333
GRV - Single Persons Quarters	15.7362	9	1,963,619	121,896	0	0	121,896	308,999	0	0	308,999
UV - Rural	1.7487	373	96,415,231	1,696,829	0	0	1,696,829	1,686,055	0	0	1,686,055
UV - Mining Tenement	17.3058	289	7,600,381	1,315,881	0	0	1,315,881	1,315,303	0	0	1,315,303
Sub-Totals		1,091	110,636,902	3,724,018	0	0	3,724,018	3,828,204	0	0	3,828,204
Minimum Payment	\$										
GRV - Residential/Industrial	500.00	123	171,997	0	0	0	0	61,500	0	0	61,500
GRV - Commercial	400.00	15	20,061	6,000	0	0	6,000	6,000	0	0	6,000
GRV - Minesite	400.00	3	400.00	1,200	0	0	1,200	1,200	0	0	1,200
GRV - Single Persons Quarters	400.00	1	400	400	0	0	400	400	0	0	400
UV - Rural	400.00	39	331,445	15,600	0	0	15,600	15,600	0	0	15,600
UV - Mining Tenement	400.00	240	266,009	96,000	0	0	96,000	96,000	0	0	96,000
Sub-Totals		421	790,312	119,200	0	0	119,200	180,700	0	0	180,700
		1,512	111,427,214	3,843,218	0	0	3,843,218	4,008,904	0	0	4,008,904
Concession							(96,282)				(140,000)
Amount from General Rates							3,746,936				3,868,904
Ex-Gratia Rates							0				33,085
							3,746,936				3,901,989

Comments - Rating Information

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 10: Information on Borrowings

(a) Debenture Repayments

The Shire of Yilgarn has no loan borrowings in 2018/19.

(b) New Debentures

The Shire of Yilgarn has not budgeted to raise any new budgeted funds during 2018/19.

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 11: Grants and Contributions

	Grant Provider	Type	Opening Balance (a)	Amended Budget Operating	Budget Capital	YTD Budget	Annual Budget (d)	Expected (d)+(e)	YTD Actual Revenue	(Expended) (c)	Unspent Grant (a)+(b)+(c)
				\$	\$	\$			\$	\$	\$
General Purpose Funding											
Grants Commission - General	WALGGC	Operating	0	436,557	0	109,139	436,557	436,557	217,857	(217,857)	0
Grants Commission - Roads	WALGGC	Operating	0	726,855	0	181,713	726,855	726,855	166,022	(166,022)	0
Law, Order and Public Safety											
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Operating - Tied	0	54,510	0	13,627	54,510	54,510	0	0	0
Education & Welfare											
DRD Grant - Community Resource Centre Operations	Regional Development	Operating - Tied	0	0	0	22,998	0	0	25,193	(25,193)	0
Centrelink Commissions	Centrelink	Operating	0	5,000	0	1,248	5,000	5,000	6,241	(6,241)	0
Sport & Recreation Grant - Kidsport	Dept. Sport & recreation	Operating - Tied	0	1,000	0	249	1,000	1,000	0	(280)	0
Grant - Seniors Week	Council on the Aged	Operating - Tied	0	800	0	198	800	800	0	0	0
Community Amenities											
Grants - Various Community Development Programs	Various	Operating	Various	1,000	0	0	1,000	1,000	0	0	0
Recreation and Culture											
Mt Hampton Tennis Club - Facility Upgrade Contrib.	Mt Hampton Tennis Club	Non-operating	0	0	0	0	0	0	0	(40,410)	0
Transport											
Main Roads - Direct Grant	Main Roads WA	Operating - Tied	0	196,931	0	196,931	196,931	196,931	320,067	(320,067)	0
HVRIC - WA Salt	WA Salt	Operating	0	45,000	0	11,250	45,000	45,000	0	0	0
Roads To Recovery Grant - Cap	Roads to Recovery	Non-operating	0	0	541,618	135,402	541,618	541,618	1,059	(1,059)	0
RRG Grants - Capital Projects	Regional Road Group	Non-operating	0	0	730,030	182,508	730,030	730,030	442,340	(442,340)	0
								0	0	0	
Economic Services											
Biodiversity Fund Project - Saly Bush Trees	Dept. of the Environment	Operating - Tied	0	0	0	0	0	0	0	(1,993)	0
Skeleton Weed LAG Program	State Skeleton Weed Committee	Operating - Tied	0	175,000	0	175,000	175,000	175,000	175,000	(59,692)	115,308
TOTALS			0	1,642,653	1,271,648	1,030,263	2,914,301	2,914,301	1,353,779	(1,281,154)	115,308
SUMMARY											
Operating	Operating Grants, Subsidies and Contributions			1,214,412	0	303,350	1,214,412	1,214,412	390,120	(390,120)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		0	428,241	0	409,003	428,241	428,241	520,260	(407,225)	115,308
Non-operating	Non-operating Grants, Subsidies and Contributions		0	0	1,271,648	317,910	1,271,648	1,271,648	443,399	(483,809)	0
TOTALS			0	1,642,653	1,271,648	1,030,263	2,914,301	2,914,301	1,353,779	(1,281,154)	115,308

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018


















Note 12: 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 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 30 Sep 2018
	\$	\$	\$	\$
Police Licensing	5,757	150,797	(150,797)	5,757
Builders Levy	5,340	774	(174)	5,940
Transwa Bookings	3,789	3,354	(3,140)	4,003
Staff Personal Dedns	42,937	10,610	(37,918)	15,629
Housing Tenancy Bonds	10,660	480	0	11,140
Hall Hire Bonds And Deposits	3,108	0	0	3,108
Security Key System - Key Bonds	1,530	350	0	1,880
Skeleton Weed	53,887	0	0	53,887
Clubs & Groups	2,754	7,717	0	10,471
Third Party Contributions	6,548	0	0	6,548
Rates Overpaid	15,756	1,100	(3,303)	13,553
Medical Services Provision	107,093	0	0	107,093
YBTC Sinking Fund	26,664	0	0	26,664
 SXFC Sinking Fund	 2,000	 0	 0	 2,000
Museum Trust	15,813	0	0	15,813

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018









Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.								
Land & Buildings								
Law & Order								
 Moorine Rock Fire Shed Construction	E05254	0	0	0	(51,000)	0	0	
Law & Order Total		0	0	0	(51,000)	0	0	
Education & Welfare								
 Child Care Centre Capital - Install Patio Roof & Concrete Ramp	E08250	0	0	0	(10,000)	(2,499)	2,499	
 Senior Citizens Centre - Replace Skittings & Flooring	E08350	(75)	(75)	(150)	(21,273)	(5,313)	5,163	
 Homes for the Aged - Capital Renewals	J08401	0	(15,188)	(15,188)	(78,207)	(19,545)	4,357	
Education & Welfare Total		(75)	(15,263)	(15,338)	(109,480)	(27,357)	12,019	
Housing								
 37 Taurus Street - Bathrooms Renovations painting & other works	E09153	0	(17,773)	(17,773)	(42,929)	(10,725)	(7,048)	
 2 Libra Place - Electrical Rewire - Full House	E09251	0	0	0	(8,000)	(1,998)	1,998	
 120 Antares Street - R/C Aircon, B/Room Wardrobes & external Paint	E09413	0	(40)	(40)	(32,865)	(8,211)	0	
 103 Altair Street - Replace Rear Asbestos Fence	E09550	0	(415)	(415)	(8,234)	(2,052)	1,637	
						0	0	
Housing Total		0	(18,228)	(18,228)	(92,028)	(22,986)	(3,413)	
Community Amenities								
 Reserve 9895(Old Shire Depot) Men's Shed - Power Board upgrade	J10712	0	0	0	(7,800)	(1,950)	1,950	
Community Amenities Total		0	0	0	(7,800)	(1,950)	1,950	
Recreation And Culture								
 SX Community Centre - Upgrade Security Camera, Replace doors	J11150	0	0	0	(32,147)	(8,031)	8,031	
 Bullfinch Hall - Replace Airconditioner	E11153	0	0	0	(6,000)	(1,500)	1,500	
 Mount Hampton Tennis Court Resurface	E11342	0	(40,410)	(40,410)	(45,000)	(11,250)	(29,160)	
 Unisex Ambulatory Toilets - Constellation Park	SPORT3	0	0	0	(25,000)	(6,249)	6,249	
 SX Community Centre - Upgrade Security Camera, Replace doors	SPORT9	0	(151)	(151)	(9,221)	(2,301)	2,150	
 SX Sports Complex Building -Capital Renewals C/FW	SPRT10	0	(5,825)	(5,825)	(202,372)	(1,836)	(3,989)	
 Yilgarn History Museum - Replace internal doors, paint rooms	J11502	0	(43)	(43)	(22,720)	(5,676)	5,633	

Note 13: Capital Acquisitions






















SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Other Property & Services								
 Administration Centre - Capital Renewals	E14650	0	(55)	(55)	(34,512)	(8,622)	8,567	
 11 Antares Street - Replace Roof, Full Renovations	E14654	0	0	0	(26,000)	(6,498)	6,498	
Other Property & Services Total	Total	0	(55)	(55)	(60,512)	(15,120)	15,065	
Land & Buildings Total								
		(25,823)	(87,733)	(113,556)	(909,681)	(165,843)	44,116	
Furniture & Office Equip.								
Other Property & Services								
 Computer Hardware Upgrade/C/Fwd	E14653	0	0	0	(27,000)	(6,750)	6,750	
Other Property & Services Total		0	0	0	(27,000)	(6,750)	6,750	
Furniture & Office Equip Total		0	0	0	(27,000)	(6,750)	6,750	
Plant , Equip. & Vehicles								
Community Amenities								
 New Plant Item - Loader at Refuse Disposal Site	J10107	0	0	0	(225,000)	0	0	
 YL 414 - Fuso Rosa Standard - Replace Asset P5138 (Community Bus)	E10842	0	0	0	(152,500)	0	0	
Community Amenities Total		0	0	0	(377,500)	0	0	
Recreation And Culture								
 YL 13 - Toyota Hilux - Replace Asset 2005(Parks & Gardens)	E11357	0	0	0	(52,000)	0	0	
Recreation And Culture Total		0	0	0	(52,000)	0	0	
Transport								
 YL 672 - John Deere Grader 770G	E12350	0	0	0	(377,000)	0	0	
 YL 363 - Mazda BT - 50 2WD Traytop	E12350	0	0	0	(49,500)	0	0	








SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 YL 38 - Toyota LandCruiser 70 SC	E12350	0	0	0	(59,500)	0	0	
 YL5067 - Toyota LandCruiser (Workmate)	E12350	0	0	0	(59,500)	0	0	
 New Asset - Water Tank	E12350	0	0	0	(27,500)	0	0	
 YL 329 - Fuso Fighter 1024 CAB Chassis	E12350	0	0	0	(85,000)	0	0	
 Depot Tools & Minor Plant	E12351	(4,266)	0	(4,266)	(11,000)	(11,000)	6,734	
Transport Total		(4,266)	0	(4,266)	(669,000)	(11,000)	6,734	
Other Property & Services								
 YL 252 - Ford Ranger(MRS)	E14750			0	(53,000)	0	0	
 YL 50 - Toyota Kluger(CEO)	E14750			0	(63,500)	0	0	
Other Property & Services Total		0	0	0	(116,500)	0	0	
Plant , Equip. & Vehicles Total		(4,266)	0	(4,266)	(1,215,000)	(11,000)	6,734	
Infrastructure - Roads (Non Town)								
Transport								
 R2030 - M40 - 10 Mm Bitumen Reseal - Slk 15.0 - 21.0(18/19)	RRG06	(6,549)	0	(6,549)	(180,190)	(45,042)	38,493	
 R2030 - Koolyanobbing Road - Construct to 7 mSeal - slk 5.0 - 8.0	RRG07	(270,208)	0	(270,208)	(564,965)	(141,234)	(128,974)	
 R2030 - Koolyanobbing Road -10 Mm Reseal - slk 2.0 - 5.0(18/19)	RRG08	(275)	0	(275)	(96,661)	(24,159)	23,884	
 R2030 - Moorine South Rd 10Mm Bitumen Reseal - Slk 00 - 8.5(18/Reseal)	RRG09	(275)	0	(275)	(261,993)	(65,490)	65,215	
 R2R - Crampthorn Road - Bitumen Seal- slk 21.8 - 23.8(18/19)	R2R13	(16,797)	0	(16,797)	(58,054)	(14,508)	(2,289)	
 R2R - Crampthorn Road - Construct to 7M seal - slk 5.0 - 8.0(18/19)	R2R14	(2,140)	0	(2,140)	(243,887)	(60,966)	58,826	
 R2R - Bodallin South Road - Construct to 7M seal - slk 1.2 - 2.7(18/19)	R2R15	(275)	0	(275)	(239,986)	(59,988)	59,713	
 RRU - Kent Road - Gravel Overlay - slk 9.5 -11.5(18/19)	RRU01	(67,358)	0	(67,358)	(83,438)	(20,853)	(46,505)	
 RRU - Nulla Nulla Sth Road - Formation & Gravel -slk 37.5	RRU06	(275)	0	(275)	(87,070)	(21,762)	21,487	
 RRU - Southern Cross South Sth Road - Formation & Gravel Overlay slk 1	RRU07	(275)	0	(275)	(94,397)	(23,592)	23,317	
 RRU - Cockatt Tank Road - Formation & Gravel Overlay - slk 3.00 -5	RRU08	(275)	0	(275)	(97,140)	(24,282)	24,007	
 RRU - Emu Fence Road - Formation & Gravel Overlay - slk 133.5 - 1	RRU09	(67,269)	0	(67,269)	(97,496)	(24,366)	(42,903)	
 RRU - Gatley Road - Formation & Gravel Overlay - slk 6.5 -8.5(18/19)	RRU10	(275)	0	(275)	(91,425)	(22,851)	22,576	
 RRU - Koolyanobbing Road 10Mm Bitumen Reseal - Slk 25.0 - 27.0(18/19)	RRU11	(275)	0	(275)	(50,096)	(12,519)	12,244	
Transport Total		(432,521)	0	(432,521)	(2,246,798)	(561,612)	129,091	
Infrastructure - Roads (Non Town) Total		(432,521)	0	(432,521)	(2,246,798)	(561,612)	129,091	





SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 13: Capital Acquisitions

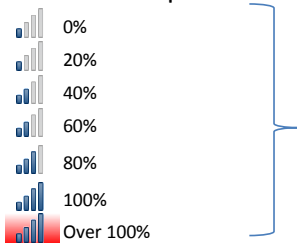
Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Infrastructure - Roads (Town)								
Transport								
	TRU - Parking Area Corner Antares St &Geh - Sealing & Kerbing	TRU03	0	0	0	(38,314)	(9,576)	9,576
	TRU - Achener Street - Asphalt Overlay (18/19)	TRU04	0	0	0	(161,292)	(40,314)	40,314
Transport Total			0	0	0	(199,606)	(49,890)	49,890
Infrastructure - Roads (Town) Total			0	0	0	(199,606)	(49,890)	49,890
Infrastructure - Footpaths								
Transport								
	Concrete Footpath - Lennenberg St - Marvel Loch	E12103	0	0	0	(26,987)	(6,744)	6,744
Transport Total			0	0	0	(26,987)	(6,744)	6,744
Infrastructure - Footpaths Total			0	0	0	(26,987)	(6,744)	6,744
Infrastructure - Refuse								
Community Amenities								
	SX Refuse Disposal Site - Capital	J10107	(8,780)	0	(8,780)	(31,200)	18,750	(27,530)
Community Amenities Total			(8,780)	0	(8,780)	(31,200)	18,750	(27,530)
Infrastructure - Refuse Total			(8,780)	0	(8,780)	(31,200)	18,750	(27,530)
Infrastructure - Sewerage								
Community Amenities								
	SX Sewerage Scheme - Capital	E10350	(7,529)	0	(7,529)	(39,350)	(9,837)	2,308
	ML SewerageScheme - Capital	E10450	0	0	0	(20,572)	(5,142)	5,142
Community Amenities Total			(7,529)	0	(7,529)	(59,922)	(14,979)	7,450
Infrastructure - Sewerage Total			(7,529)	0	(7,529)	(59,922)	(14,979)	7,450
Infrastructure - Drainage								
Community Amenities								
	Southern Cross Drainage - Upgrades	J10901	0	0	0	(14,172)	(3,534)	3,534
Community Amenities Total			0	0	0	(14,172)	(3,534)	3,534

SHIRE OF YILGARN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 September 2018

Note 13: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
Infrastructure - Drainage Total		0	0	0	(14,172)	(3,534)	3,534	
Infrastructure - Parks & Ovals								
Community Amenities								
 Rotary Park- Replace Rotunda/Seating & Install Water Fountain	J10711	0	0	0	(22,749)	(5,682)	5,682	
Recreation & Culture								
 Toddler Playground Equipment	E11352	(359)	0	(359)	(23,750)	(5,931)	5,572	
Community Amenities Total		(359)	0	(359)	(46,499)	(11,613)	11,254	
Infrastructure - Parks & Ovals Total		(359)	0	(359)	(46,499)	(11,613)	11,254	
Infrastructure - Other								
Community Amenities								
 Upgrade Cemetary Map & Signage	E10751	0	0	0	(3,500)	(873)	873	
Economic Services								
 Standpipe Upgrade - Automated Controller	E13401	(22,727)	0	(22,727)	(54,187)	(13,545)	(9,182)	
Community Amenities Total		(22,727)	0	(22,727)	(57,687)	(14,418)	(8,309)	
Infrastructure - Other Total		(22,727)	0	(22,727)	(57,687)	(14,418)	(8,309)	
Capital Expenditure Total		(502,005)	(87,733)	(589,738)	(4,834,552)	(827,633)	229,724	

Level of Completion Indicators



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

20,786

Attachments

9.2.2

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SHIRE OF YILGARN

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
40675	14/09/2018	SHIRE OF YILGARN	RATES 2018/2019 - A4400 - 35 SPICA STREET (SPORTS COMPLEX)	A		35,941.54
40676	14/09/2018	SHIRE OF YILGARN	BUILDING SERVICES LEVY - CEACA UNITS (0.137% OF \$457,000 (COST OF BUILDING))	A		1,200.75
40677	14/09/2018	LGRCEU	Payroll deductions	A		20.50
40678	14/09/2018	SHIRE OF YILGARN	Payroll deductions	A		1,445.00
40679	14/09/2018	SHIRE OF YILGARN	RATES DEDUCTION INVOICE #70 - MARK CULLEN	A		1,775.00
40680	14/09/2018	YILGARN SHIRE SOCIAL CLUB	Payroll deductions	A		132.00
40681	14/09/2018	TELSTRA	PHONE - AUGUST 2018 - MAIN OFFICE	A		2,482.23
40682	14/09/2018	YILGARN HISTORY MUSEUM	PETTY CASH REIMBURSEMENT - SEPTEMBER 2018 - HOUSEKEEPING SUPPLIES	A		74.30
40683	28/09/2018	BULLFINCH PROGRESS ASSOCIATION	REIMBURSEMENT - MANAGEMENT OF BULLFINCH CARAVAN PARK (RECEIPT #91188)	A		625.00
40684	28/09/2018	LGRCEU	Payroll deductions	A		20.50
40685	28/09/2018	SHIRE OF YILGARN	Payroll deductions	A		1,445.00
40686	28/09/2018	SHIRE OF YILGARN	RATES DEDUCTION - INVOICE 74 - MARK CULLEN	A		1,000.00
40687	28/09/2018	YILGARN SHIRE SOCIAL CLUB	Payroll deductions	A		132.00

REPORT TOTALS

Bank Code	Bank Name	TOTAL
A	MUNICIPAL FUND	46,293.82
TOTAL		46,293.82

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7968	14/09/2018	ACQUA POLE AUSTRLASIA	AQUA AEROBIC STEPS	A		737.50
EFT7969	14/09/2018	A DELLA BOSCA AND SONS	HAULAGE 600 TONNE 10MM AGGREGATE FROM BGC LAKES QUARRY TO DUMPSITE LOCATED ON KOOLYANOBING ROAD (APPROX 230 KILOMETRES)	A		8,060.51
EFT7970	14/09/2018	ALL-WAYS FOODS	HANDTOWELS EC2188	A		387.93
EFT7971	14/09/2018	AUSTRALIA POST	POSTAGE - AUGUST 2018	A		1,048.90
EFT7972	14/09/2018	AVON WASTE	AUGUST RUBBISH SERVICES - RECYCLING	A		14,370.70
EFT7973	14/09/2018	BOC GASES	CONTAINER SERVICE CHARGES/CYLINDERS: O2 INDUST D2, G, DISSOLVED ACETYLENE D, ARGOSHIELD LIGHT E2; O2 INDUST G, DISSOLVED ACETYLENE D	A		118.68
EFT7974	14/09/2018	CAMERON WATSON	REIMBURSEMENT - PHONE BUNDLE - AUGUST 18	A		99.00
EFT7975	14/09/2018	AUST. GOVERNMENT CHILD SUPPORT AGENCY	Payroll deductions	A		468.30
EFT7976	14/09/2018	AUSTRALIAN TAXATION OFFICE	AUGUST 2018, BAS, PAYG, GST LIABILITY GST CREDITS AND FBT	A		1,412.00
EFT7977	14/09/2018	COURIER AUSTRALIA	FREIGHT CHARGES 30/08/18 - 06/09/18	A		419.80
EFT7978	14/09/2018	DRAEGER AUSTRALIA PTY LTD	ALCOTEST 6810 CALIBRATION & SERVICE	A		221.10
EFT7979	14/09/2018	DEPARTMENT OF FIRE & EMERGENCY SERVICES	2018/19 ESLB 1ST QTR CONTRIBUTION	A		31,869.90
EFT7980	14/09/2018	GILBA DOWNS	4/9/2018 - 10 HOURS ROADTRAIN HIRE - EMU FENCE ROAD - RRU09	A		12,512.50
EFT7981	14/09/2018	GRANICH CONTRACTORS	12/6/2018 - 10 HOURS ROADTRAIN HIRE - NULLA NULLA STH ROAD RRU05 (DOC # 09972)	A		18,961.25
EFT7982	14/09/2018	GREAT SOUTHERN FUEL SUPPLIES	DIESEL	A		27,469.20
EFT7983	14/09/2018	MR A.N. HASSETT	TRANSPORT OF CHLORINE CONTAINERS	A		165.00

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7984	14/09/2018	JB HIFI SOLUTIONS	IPAD PRO 12.9-INCH, SILVER, 64GB - WIFI + CELLULAR (SKU: 547416)	A		4,017.00
EFT7985	14/09/2018	WESFARMERS KLEENHEAT GAS PTY LTD	BULK LPG - AUGUST 18	A		1,328.22
EFT7986	14/09/2018	J.G.& P.A. KUHNE	REPLACE FAULTY TECO A/C WITH NEW 5KW MITSUBISHI IN BUILDER MECHANIC OFFICE . RECLAIM GAS FROM FAULTY A/C.	A		2,322.10
EFT7987	14/09/2018	LANDGATE	MINING TENEMENTS CHARGEABLE SCHEDULE NO. M2018/8 DATED 05/07/18 - 06/08/18	A		85.80
EFT7988	14/09/2018	LIBERTY OIL RURAL PTY LTD	DIESEL FUEL	A		27,846.00
EFT7989	14/09/2018	WA LOCAL GOVERNMENT ASSOCIATION	WALGA SUBSCRIPTIONS 01/07/18 - 30/06/19 - PROCUREMENT SERVICES	A		2,750.00
EFT7990	14/09/2018	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	2018/2019 MEMBERSHIP - PETER CLARKE	A		531.00
EFT7991	14/09/2018	LOCK, STOCK & FARRELL LOCKSMITH PTY LTD	WPC APPROVED PADLOCK - 33080	A		102.20
EFT7992	14/09/2018	MARKETFORCE	CLASSIFIED NOTICE LYALL HUNT 21/08/2018	A		25.30
EFT7993	14/09/2018	MERREDIN GLAZING SERVICE	SUPPLY SLIDING WARDROBE DOORS (2 LARGE + 3 SMALL) PLUS ENSUITE SHOWER SCREEN	A		4,951.54
EFT7994	14/09/2018	MISMATCH WORKSHOP	SOUTHERN CROSS LANDFILL ATTENDANT	A		1,775.00
EFT7995	14/09/2018	MOORE STEPHENS	INTERIM BILLING IN RESPECT OF THE AUDIT FOR THE YEAR ENDED 30 JUNE 2018 IN ACCORDANCE WITH OUR AGREEMENT (50% OF 2017/2018 FEE OF \$21,000)	A		14,136.14
EFT7996	14/09/2018	IXOM OPERATIONS PTY LTD	70 KG CHLORINE GAS CYLINDER	A		1,569.13
EFT7997	14/09/2018	PERFECT COMPUTER SOLUTIONS PTY LTD	21/08/18 - CHANGE DHCP OPTIONS TO MAKE PHONES WORK 22/08/18 - MAKE NETWORK CHANGES FOR VOIP. MAKE CHANGES TO SWITCH CONFIGURATION AT DEPOT AND CARAVAN PARK TO ALLOW PHONES TO WORK	A		212.50

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT7998	14/09/2018	PUZZLE CONSULTING	PREPARE AND LODGE CSRFF APPLICATION WITH ALL REQUIRED DOCUMENTATION (30%)	A		4,950.00
EFT7999	14/09/2018	PHIL RAFFERTY BUILDER	91A ANTARES; REPLACE RUSTED EVAP A/C FLASHING & REPAIR SURFACE RUST TO DROPPER	A		368.50
EFT8000	14/09/2018	ROBERT JAMES BOSENBERG	REIMBUSEMENT - PHONE BUNDLE - JULY 18	A		228.10
EFT8001	14/09/2018	ROBYN DOWNES	REIMBURSEMENT - 3 X BLACK A3 DISPLAY STANDS FROM SLIMLINE WAREHOUSE (INVOICE # 245610)	A		475.95
EFT8002	14/09/2018	SHAC ELECTRICAL SERVICES	RECTIFY TRIPPING RCD - FAILED TRANSFER PUMP . SUPPLY & FIT NEW SEWERAGE PUMP.	A		694.05
EFT8003	14/09/2018	SOUTH METRO TAFE	COURSE FEES - SEMESTER 2 - CERT III IN CARPENTRY AND JOINERY	A		340.24
EFT8004	14/09/2018	SOLOMONS FLOORING - GOLDFIELDS	37 TAURUS BEDROOM # 3 REPLACE CARPET WITH VICTORIA PARK WILDWOOD TRAVEL INCLUDED	A		1,669.00
EFT8005	14/09/2018	P & D STEPHEN TRANSPORT PTY LTD	HAULAGE 250 TONNE 10MM WASHED AGGREGATE FROM BGC LAKES QUARRY TO SYMES PIT LOCATED ALONG CRAMPHORNE ROAD (APPROX 360KMS)	A		11,165.00
EFT8006	14/09/2018	SOUTH WEST FIRE	1"FEMALE COUPLING	A		102.28
EFT8007	14/09/2018	SOUTHERN CROSS MOTOR MART	R3849 NYLON LINE 2.4MM + BLADE CLEANER 300ML J11301	A		59.95
EFT8008	14/09/2018	SYNERGY	POWER - AUGUST 2018	A		18,456.24
EFT8009	14/09/2018	VIBRA INDUSTRIAL FILTRATION AUSTRALIA	FREIGHT	A		159.50
EFT8010	14/09/2018	YILGARN AGENCIES	211875 SILVAN SELECTA 800L HONDA DAVEY FIRE UNIT J10107	A		7,752.30
EFT8011	14/09/2018	SOUTHERN CROSS COFFEE LOUNGE	CATERING FOR LEMC MEETING 21/08/2018	A		279.50
EFT8012	14/09/2018	YILGARN PLUMBING AND GAS	SEWER BLOCKAGE - 55 TAURUS STREET, SOUTHERN CROSS	A		4,063.16

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT8013	28/09/2018	ABCO PRODUCTS	26L TERRACYCLIC SANITARY REFILL CARTRIDGE E13912	A		388.85
EFT8014	28/09/2018	A DELLA BOSCA AND SONS	HAULAGE 600 TONNE 10MM AGGREGATE FROM BGC LAKES QUARRY TO DUMPSITE LOCATED ON KOOLYANOBING ROAD (APPROX 230 KILOMETRES)	A		19,857.35
EFT8015	28/09/2018	ALL-WAYS FOODS	TOILET ROLLS - TENDERLY H400	A		493.06
EFT8016	28/09/2018	AMPAC DEBT RECOVERY (WA) PTY LTD	DEBT RECOVERY COMMISSIONS AND COSTS FOR THE MONTH OF AUGUST 2018	A		12,434.02
EFT8017	28/09/2018	ANALYTICAL REFERENCE LABORATORY	500ML EFFLUENT SAMPLE	A		148.50
EFT8018	28/09/2018	BGC QUARRIES	250 TONNE 10MM WASHED AGGREGATE	A		14,582.70
EFT8019	28/09/2018	BRUCE ROCK PAINTING & DECORATING SERVICE	REPAINT MARVEL LOCH ABLUTION BLOCK INTERNAL & EXTERNAL	A		4,290.00
EFT8020	28/09/2018	R DELLA BOSCA FAMILY TRUST	13/9/2018 - 8 HOURS GRADER HIRE EMU FENCE ROAD	A		13,860.00
EFT8021	28/09/2018	AUST. GOVERNMENT CHILD SUPPORT AGENCY	Payroll deductions	A		481.12
EFT8022	28/09/2018	BRYAN CLOSE	FULL COUNCIL MEETING - 20TH SEPTEMBER 2018 - SITTING FEES	A		250.00
EFT8023	28/09/2018	CLUB HOTEL	CARLTON DRY	A		88.98
EFT8024	28/09/2018	COPIER SUPPORT	COPIER READINGS - 23/8/18 - 19/9/18	A		697.93
EFT8025	28/09/2018	COURIER AUSTRALIA	FREIGHT CHARGES - 17/09/18	A		256.37
EFT8026	28/09/2018	DAVID JOHN PASINI	FULL COUNCIL MEETING - 20TH SEPTEMBER 2018 - SITTING FEES	A		250.00
EFT8027	28/09/2018	CHERI GARDINER & ASSOCIATES PTY LTD	MEN'S HEALTH NIGHT - GUEST SPEAKER GLENN MITCHELL FINAL PAYMENT	A		1,250.00
EFT8028	28/09/2018	GARY MICHAEL GUERINI	FULL COUNCIL MEETING - 20TH SEPTEMBER 2018 - SITTING FEES	A		296.53

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT8029	28/09/2018	GILBA DOWNS	11/9/2018 - 10 HOURS ROADTRAIN HIRE EMU FENCE ROAD - RRU09	A		14,630.00
EFT8030	28/09/2018	GRANICH CONTRACTORS	11/9/2018 - 10 HOURS ROADTRAIN HIRE EMU FENCE ROAD - RRU09 (DOC # 09988)	A		4,812.50
EFT8031	28/09/2018	GREAT EASTERN COUNTRY ZONE WALGA	ANNUAL SUBSCRIPTION 2018/2019 - GREAT EASTERN COUNTRY ZONE OF WALGA (AS PER 18/19 BUDGET)	A		3,850.00
EFT8032	28/09/2018	JALLY ENTERTAINMENT	5% ROYALTIES FOR "A BOY NAMED CASH" PERFORMANCE	A		45.88
EFT8033	28/09/2018	LANDGATE	LAND ENQUIRY CHARGES - AUGUST 2018	A		51.40
EFT8034	28/09/2018	LANDMARK PRODUCTS PTY LTD	SUPPLY OF ELECTRIC DOUBLE HOT PLATE "ACCESS" BBQ	A		11,770.00
EFT8035	28/09/2018	LEISURE INSTITUTE OF WA AQUATICS (INC)	LIWA AQUATICS COUNTRY SEMINAR CUNDERDIN 2018	A		90.00
EFT8036	28/09/2018	MISMATCH WORKSHOP	SOUTHERN CROSS LANDFILL ATTENDANT WEEKLY	A		1,000.00
EFT8037	28/09/2018	MOORINE ROCK PRIMARY SCHOOL	DONATION TOWARDS BOOK PRIZES - AWARDS NIGHT 2018	A		110.00
EFT8038	28/09/2018	THE OMEO OFFICE	CONTRACT RATES AND SYSTEM SERVICES WEEK ENDING 14/07/18	A		1,863.50
EFT8039	28/09/2018	ONIDA TANIA TRURAN	FULL COUNCIL MEETING - 20TH SEPTEMBER 2018 - SITTING FEES	A		800.00
EFT8040	28/09/2018	PAYWISE PTY LTD	PAYROLL DEDUCTIONS - NOVATED LEASE	A		1,010.76
EFT8041	28/09/2018	PHILIP SPENCER NOLAN	AGCARE MEETING - 28TH AUGUST 2018 - TRAVEL	A		547.03
EFT8042	28/09/2018	QUALITY PRESS	PERMIT TO BURN BOOK - ESTIMATE NO: 380,183	A		688.60
EFT8043	28/09/2018	WA RANGERS ASSOCIATION INC.	WA RANGERS ASSOCIATION DEVELOPMENT CONFERENCE FULL REGISTRATION	A		550.00
EFT8044	28/09/2018	WA CONTRACT RANGER SERVICES	CONTRACT RANGER SERVICES 04/09/2018 & 18/09/2018	A		2,102.65

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT8045	28/09/2018	RENDEZVOUS OBSERVATION CITY HOTEL	GUEST ROOM KING / NIGHT - CONFIRMATION NUMBER 6406264	A		588.30
EFT8046	28/09/2018	SUSAN ELIZABETH SHAW	FULL COUNCIL MEETING - 20TH SEPTEMBER 2018 - SITTING FEES	A		250.00
EFT8047	28/09/2018	SHAC ELECTRICAL SERVICES	SANITISE AND SERVICE SHIRE OFFICE AIRCONDITIONERS	A		6,038.00
EFT8048	28/09/2018	SHIRE OF CUNDERDIN	VELPIC ANNUAL SUBSCRIPTION - ONLINE TRAINING PLATFORM	A		455.91
EFT8049	28/09/2018	FOODWORKS - SRI DEVESH PTY LTD	AUGUST PURCHASES - CARAVAN PARK - GST FREE	A		710.50
EFT8050	28/09/2018	SOUTH WEST FIRE	STICKERS FOR FIRE TRUCK	A		373.44
EFT8051	28/09/2018	SOUTHERN CROSS HARDWARE AND NEWS	66145 PATIO TUBE, TRIMCLAD, GUTTERING SCREWS, FLASHINGS LANDFILL LEAN-TO J10107	A		7,186.81
EFT8052	28/09/2018	SOUTHERN CROSS TYRE SERVICES	C1745 FIT 5 NEW TYRES E05315	A		14,190.15
EFT8053	28/09/2018	TALIS CONSULTANTS	REVIEW, DEVELOP AND PRESENT THE SHIRE OF YILGARN ASSET MANAGEMENT PLAN AS PER PROPOSAL	A		6,600.00
EFT8054	28/09/2018	VITAL MEDICAL SUPPLIES	PULSE OXIMETER (ESTIMATE)	A		71.50
EFT8055	28/09/2018	WESTRAC EQUIPMENT PTY LTD	5D-9558 Cutting Edge	A		1,763.41
EFT8056	28/09/2018	TELSTRA	PHONE - AUGUST 2018 - WHISPIR	A		159.50
EFT8057	28/09/2018	WURTH AUSTRALIA PTY LTD	08933311 SILICON	A		161.58
EFT8058	28/09/2018	THE WORKWEAR GROUP PTY LTD	2018-19 UNIFORM ORDER	A		192.13
EFT8059	28/09/2018	YILGARN PLUMBING AND GAS	MARVEL LOCH STANDPIPE RPZ REPAIR - 28/08/2018	A		773.52

REPORT TOTALS

Bank Code	Bank Name	TOTAL
A	MUNICIPAL FUND	383,800.45
TOTAL		383,800.45

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
1443	06/09/2018	MOTORCHARGE LIMITED	FUEL CARD - AUGUST 2018	A		1,610.20
1444	12/09/2018	TELCO CHOICE - COMMANDER CENTRE NORTH PERTH	PHONE - SEPTEMBER 2018 - COMMANDER FEES	A		250.00
1445	14/09/2018	TELCO CHOICE - COMMANDER CENTRE NORTH PERTH	PHONE - AUGUST 2018 - COMMANDER	A		758.64
1446	19/09/2018	WESTPAC BANKING CORPORATION	NET PAYROLL PPE 18.09.18	A		80,770.90
1447	14/09/2018	WESTPAC BANKING CORPORATION	EMCS CREDIT CARD - AUGUST 2018	A		1,172.87
1448	14/09/2018	WESTPAC BANKING CORPORATION	CEO CREDIT CARD - AUGUST 2018	A		1,138.75
1449	01/10/2018	SOUTHERN CROSS GENERAL PRACTICE	MONTHLY PAYMENT TO THE DOCTOR - OCTOBER 2018	A		6,600.00
1450	03/10/2018	WESTPAC BANKING CORPORATION	NET PAYROLL PPE 02.10.18	A		80,832.30

REPORT TOTALS

Bank Code	Bank Name	TOTAL
A	MUNICIPAL FUND	173,133.66
TOTAL		173,133.66

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD13045.1	18/09/2018	WALGS PLAN	Payroll deductions	A		12,983.84
DD13045.2	18/09/2018	VISION SUPER SAVER	Payroll deductions	A		757.26
DD13045.3	18/09/2018	ANZ SMART CHOICE SUPER	Payroll deductions	A		420.93
DD13045.4	18/09/2018	AUSTRALIAN SUPER	Payroll deductions	A		343.18
DD13045.5	18/09/2018	HOSTPLUS EXECUTIVE SUPERANNUATION FUND	Payroll deductions	A		664.77
DD13045.6	18/09/2018	PRIME SUPER	Payroll deductions	A		1,350.36
DD13045.7	18/09/2018	BT SUPER FOR LIFE ACCOUNT	Superannuation contributions	A		464.93
DD13045.8	18/09/2018	THE GARY AND JOSIE KENT SUPERANNUATION FUND	Superannuation contributions	A		401.85
DD13045.9	18/09/2018	REST (RETAIL EMPLOYEES SUPERANNUATION TRUST)	Superannuation contributions	A		374.24
DD13045.10	18/09/2018	BEATON FARMING CO SUPERANNUATION FUND	Superannuation contributions	A		594.87
DD13045.11	18/09/2018	BT SUPERWRAP	Superannuation contributions	A		1,624.49
DD13045.12	18/09/2018	HESTA SUPER FUND	Superannuation contributions	A		645.41

REPORT TOTALS

Bank Code	Bank Name	TOTAL
A	MUNICIPAL FUND	20,626.13
TOTAL		20,626.13

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD13063.1	02/10/2018	WALGS PLAN	Payroll deductions	A		13,255.08
DD13063.2	02/10/2018	VISION SUPER SAVER	Payroll deductions	A		792.51
DD13063.3	02/10/2018	ANZ SMART CHOICE SUPER	Payroll deductions	A		420.93
DD13063.4	02/10/2018	AUSTRALIAN SUPER	Payroll deductions	A		411.81
DD13063.5	02/10/2018	HOSTPLUS EXECUTIVE SUPERANNUATION FUND	Payroll deductions	A		662.86
DD13063.6	02/10/2018	PRIME SUPER	Payroll deductions	A		1,371.21
DD13063.7	02/10/2018	BT SUPER FOR LIFE ACCOUNT	Superannuation contributions	A		467.65
DD13063.8	02/10/2018	THE GARY AND JOSIE KENT SUPERANNUATION FUND	Superannuation contributions	A		400.41
DD13063.9	02/10/2018	REST (RETAIL EMPLOYEES SUPERANNUATION TRUST)	Superannuation contributions	A		371.71
DD13063.10	02/10/2018	BEATON FARMING CO SUPERANNUATION FUND	Superannuation contributions	A		591.08
DD13063.11	02/10/2018	BT SUPERWRAP	Superannuation contributions	A		1,619.13
DD13063.12	02/10/2018	HESTA SUPER FUND	Superannuation contributions	A		724.31

REPORT TOTALS

Bank Code	Bank Name	TOTAL
A	MUNICIPAL FUND	21,088.69
TOTAL		21,088.69
GRAND TOTAL		41,714.89

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
402388	17/09/2018	BUILDING COMMISSION	BSL REMITTANCE - AUGUST 2018	E		56.65
402389	17/09/2018	TRANSWA PUBLIC TRANSPORT AUTHORITY OF WA	TRANSWA TICKET SALES AUGUST 2018	E		874.74
402390	17/09/2018	SHIRE OF YILGARN	TRANSWA COMMISSION AUGUST 2018	E		166.26

REPORT TOTALS

Bank Code	Bank Name	TOTAL
E	TRUST FUND	1,097.65
TOTAL		1,097.65

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
6138	07/09/2018	DEPARTMENT OF TRANSPORT	LICENSING 03/09/18 - 07/09/18	E		10,667.95
6139	14/09/2018	DEPARTMENT OF TRANSPORT	LICENSING 10/09/18 - 14/09/18	E		11,239.35
6140	21/09/2018	DEPARTMENT OF TRANSPORT	LICENSING 17/09/18 - 21/09/18	E		13,769.05
6141	28/09/2018	DEPARTMENT OF TRANSPORT	LICENSING 25/09/18 - 28/09/18	E		38,000.45
6142	05/10/2018	DEPARTMENT OF TRANSPORT	LICENSING 01/10/18 - 05/10/18	E		8,948.50

REPORT TOTALS

Bank Code	Bank Name	TOTAL
E	TRUST FUND	82,625.30
TOTAL		82,625.30

SHIRE OF YILGARN
Accounts for Payment – October 2018

Chq Number	Payee	Description	Amount	Date
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Municipal Cheques

1443	MOTORCHARGE LIMITED	FUEL CARD - AUGUST 2018	\$ 1,610.20	06/09/2018
1444	TELCO CHOICE - COMMANDER CENTRE NORTH PERTH	PHONE - SEPTEMBER 2018 - COMMANDER FEES	\$ 250.00	12/09/2018
1445	TELCO CHOICE - COMMANDER CENTRE NORTH PERTH	PHONE - AUGUST 2018 - COMMANDER	\$ 758.64	14/09/2018
1446	WESTPAC BANKING CORPORATION	NET PAYROLL PPE 18.09.18	\$ 80,770.90	19/09/2018
1447	WESTPAC BANKING CORPORATION	EMCS CREDIT CARD - AUGUST 2018	\$ 1,172.87	14/09/2018
1448	WESTPAC BANKING CORPORATION	CEO CREDIT CARD - AUGUST 2018	\$ 1,138.75	14/09/2018
1449	SOUTHERN CROSS GENERAL PRACTICE	MONTHLY PAYMENT TO THE DOCTOR - OCTOBER 2018	\$ 6,600.00	01/10/2018
1450	WESTPAC BANKING CORPORATION	NET PAYROLL PPE 02.10.18	\$ 80,832.30	03/10/2018
Total			\$173,133.66	

Trust Cheques

402388	BUILDING COMMISSION	BSL REMITTANCE - AUGUST 2018	\$ 56.65	17/09/2018
402389	TRANSWA PUBLIC TRANSPORT AUTHORITY OF WA	TRANSWA TICKET SALES AUGUST 2018	\$ 874.74	17/09/2018
402390	SHIRE OF YILGARN	TRANSWA COMMISSION AUGUST 2018	\$ 166.26	17/09/2018
Total			\$ 1,097.65	

DPI Cheques

6138	DEPARTMENT OF TRANSPORT	LICENSING 03/09/18 - 07/09/18	\$ 10,667.95	07/09/2018
6139	DEPARTMENT OF TRANSPORT	LICENSING 10/09/18 - 14/09/18	\$ 11,239.35	14/09/2018
6140	DEPARTMENT OF TRANSPORT	LICENSING 17/09/18 - 21/09/18	\$ 13,769.05	21/09/2018
6141	DEPARTMENT OF TRANSPORT	LICENSING 25/09/18 - 28/09/18	\$ 38,000.45	28/09/2018
6142	DEPARTMENT OF TRANSPORT	LICENSING 01/10/18 - 05/10/18	\$ 8,948.50	05/10/2018
Total			\$ 82,625.30	

Attachments

9.3.1

Golden Valley Pastoral Co.
JM & RM Roberts
PO Box 10
Bullfinch WA 6484
Ph: (08) 9049 5068

22nd August 2018

CEO
Shire of Yilgarn
Peter Clark
PO Box 86
Southern Cross WA 6426

Dear Peter,

I am writing to ask if it is possible to close the following roads.

1. Roberts Rd – from Koorda / Bullfinch Rd to Narla Loop Rd.
2. Narla Loop Rd – from Koorda / Bullfinch Rd to Golden Valley Rd
3. Clarkson Rd – from Koorda / Bullfinch Rd to Mount Jackson Rd.
4. Unknown Rd – from Clarkson Rd to King Rd
5. King Rd – from Narla Loop Rd to corner of Loc 1071
6. Noongar Nth Road – from Koorda / Bullfinch Rd to Narla Loop Rd

These roads all run through our property and are maintained by ourselves. We still use these roads to transport machinery and to move stock.
We eventually hope to purchase this land in the future.

It would be much appreciated if you would consider these closures.
Please contact me if you have any concerns or questions.

Kind regards,

John Roberts

APPENDIX - 1

The map displays the locality of Bullfinch, showing various roads and proposed closures. The roads shown include Golden Valley Rd, Mount Jackson Rd, Narla Loop Rd, Koorda Bullfinch Rd, King Rd, Roberts Rd, and Unnamed Rd. Several roads are highlighted in different colors and labeled 'PROPOSED CLOSURE':

- Red:** Golden Valley Rd, Mount Jackson Rd, Clarkson Rd.
- Blue:** Narla Loop Rd (proposed closure).
- Green:** Noongar Nth Rd (proposed closure).
- Orange:** Roberts Rd (proposed closure).
- Purple:** King Rd (proposed closure).
- Pink:** Unnamed Rd (proposed closure).

The map also shows various land parcels with their respective numbers and areas. The parcels are labeled with their numbers and areas, such as P202745 598 404.34 ha, P202745 599 501.09 ha, P202745 600 351.54 ha, P202745 601 402.44 ha, P202745 602 409.10 ha, P202745 603 403.61 ha, P202745 604 515.77 ha, P202745 605 135.86 ha, P202745 606 1861.6 ha, P202745 607 372.34 ha, P202745 608 309.60 ha, P202745 609 420.17 ha, P202745 610 367.99 ha, P202745 611 367.99 ha, P202745 612 367.99 ha, P202745 613 367.99 ha, P202745 614 367.99 ha, P202745 615 367.99 ha, P202745 616 367.99 ha, P202745 617 367.99 ha, P202745 618 367.99 ha, P202745 619 367.99 ha, P202745 620 367.99 ha, P202745 621 367.99 ha, P202745 622 367.99 ha, P202745 623 367.99 ha, P202745 624 367.99 ha, P202745 625 367.99 ha, P202745 626 367.99 ha, P202745 627 367.99 ha, P202745 628 367.99 ha, P202745 629 367.99 ha, P202745 630 367.99 ha, P202745 631 367.99 ha, P202745 632 367.99 ha, P202745 633 367.99 ha, P202745 634 367.99 ha, P202745 635 367.99 ha, P202745 636 367.99 ha, P202745 637 367.99 ha, P202745 638 367.99 ha, P202745 639 367.99 ha, P202745 640 367.99 ha, P202745 641 367.99 ha, P202745 642 367.99 ha, P202745 643 367.99 ha, P202745 644 367.99 ha, P202745 645 367.99 ha, P202745 646 367.99 ha, P202745 647 367.99 ha, P202745 648 367.99 ha, P202745 649 367.99 ha, P202745 650 367.99 ha, P202745 651 367.99 ha, P202745 652 367.99 ha, P202745 653 367.99 ha, P202745 654 367.99 ha, P202745 655 367.99 ha, P202745 656 367.99 ha, P202745 657 367.99 ha, P202745 658 367.99 ha, P202745 659 367.99 ha, P202745 660 367.99 ha, P202745 661 367.99 ha, P202745 662 367.99 ha, P202745 663 367.99 ha, P202745 664 367.99 ha, P202745 665 367.99 ha, P202745 666 367.99 ha, P202745 667 367.99 ha, P202745 668 367.99 ha, P202745 669 367.99 ha, P202745 670 367.99 ha, P202745 671 367.99 ha, P202745 672 367.99 ha, P202745 673 367.99 ha, P202745 674 367.99 ha, P202745 675 367.99 ha, P202745 676 367.99 ha, P202745 677 367.99 ha, P202745 678 367.99 ha, P202745 679 367.99 ha, P202745 680 367.99 ha, P202745 681 367.99 ha, P202745 682 367.99 ha, P202745 683 367.99 ha, P202745 684 367.99 ha, P202745 685 367.99 ha, P202745 686 367.99 ha, P202745 687 367.99 ha, P202745 688 367.99 ha, P202745 689 367.99 ha, P202745 690 367.99 ha, P202745 691 367.99 ha, P202745 692 367.99 ha, P202745 693 367.99 ha, P202745 694 367.99 ha, P202745 695 367.99 ha, P202745 696 367.99 ha, P202745 697 367.99 ha, P202745 698 367.99 ha, P202745 699 367.99 ha, P202745 700 367.99 ha, P202745 701 367.99 ha, P202745 702 367.99 ha, P202745 703 367.99 ha, P202745 704 367.99 ha, P202745 705 367.99 ha, P202745 706 367.99 ha, P202745 707 367.99 ha, P202745 708 367.99 ha, P202745 709 367.99 ha, P202745 710 367.99 ha, P202745 711 367.99 ha, P202745 712 367.99 ha, P202745 713 367.99 ha, P202745 714 367.99 ha, P202745 715 367.99 ha, P202745 716 367.99 ha, P202745 717 367.99 ha, P202745 718 367.99 ha, P202745 719 367.99 ha, P202745 720 367.99 ha, P202745 721 367.99 ha, P202745 722 367.99 ha, P202745 723 367.99 ha, P202745 724 367.99 ha, P202745 725 367.99 ha, P202745 726 367.99 ha, P202745 727 367.99 ha, P202745 728 367.99 ha, P202745 729 367.99 ha, P202745 730 367.99 ha, P202745 731 367.99 ha, P202745 732 367.99 ha, P202745 733 367.99 ha, P202745 734 367.99 ha, P202745 735 367.99 ha, P202745 736 367.99 ha, P202745 737 367.99 ha, P202745 738 367.99 ha, P202745 739 367.99 ha, P202745 740 367.99 ha, P202745 741 367.99 ha, P202745 742 367.99 ha, P202745 743 367.99 ha, P202745 744 367.99 ha, P202745 745 367.99 ha, P202745 746 367.99 ha, P202745 747 367.99 ha, P202745 748 367.99 ha, P202745 749 367.99 ha, P202745 750 367.99 ha, P202745 751 367.99 ha, P202745 752 367.99 ha, P202745 753 367.99 ha, P202745 754 367.99 ha, P202745 755 367.99 ha, P202745 756 367.99 ha, P202745 757 367.99 ha, P202745 758 367.99 ha, P202745 759 367.99 ha, P202745 760 367.99 ha, P202745 761 367.99 ha, P202745 762 367.99 ha, P202745 763 367.99 ha, P202745 764 367.99 ha, P202745 765 367.99 ha, P202745 766 367.99 ha, P202745 767 367.99 ha, P202745 768 367.99 ha, P202745 769 367.99 ha, P202745 770 367.99 ha, P202745 771 367.99 ha, P202745 772 367.99 ha, P202745 773 367.99 ha, P202745 774 367.99 ha, P202745 775 367.99 ha, P202745 776 367.99 ha, P202745 777 367.99 ha, P202745 778 367.99 ha, P202745 779 367.99 ha, P202745 780 367.99 ha, P202745 781 367.99 ha, P202745 782 367.99 ha, P202745 783 367.99 ha, P202745