



## ORDINARY COUNCIL MEETING

27 October 2020

Attachment Booklet – October 2020

**ATTACHMENT: CC01**  
Accounts for Payment – September 2020

# Shire of Irwin

List of Accounts paid September 2020 for presentation to the  
Council Meeting 27 October 2020

## MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE	DESCRIPTION	PAYMENTS
EFT26409	01/09/2020	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS
EFT26410	01/09/2020	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTIONS
EFT26411	01/09/2020	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS
EFT26412	02/09/2020	HARCOURTS DONGARA	REFUND
EFT26413	07/09/2020	JAMES ANDREW CHANDLER	REFUND
EFT26414	11/09/2020	ALISHIA VINCE	BOND REFUND
EFT26415	11/09/2020	ALYKA	FINAL PAYMENT FOR INTRANET UPGRADE
EFT26416	11/09/2020	AUSTRALIAN TAXATION OFFICE - BAS	BAS RECONCILIATION AUGUST
EFT26417	11/09/2020	CONSTRUCTION TRAINING FUND	CONSTRUCTION TRAINING FUND RECONCILIATION AUGUST
EFT26418	11/09/2020	BL'S BOBCAT AND MECHANICAL SERVICES	VEHICLE SERVICING OF FIRE APPLIANCES AT IRWIN FIRE SHED
EFT26419	11/09/2020	DEPARTMENT OF MINES INDUSTRY REGULATION AND SAFETY	BUILDING SERVICES LEVY RECONCILIATION AUGUST
EFT26420	11/09/2020	DC TWO PTY LTD	VOIP CHARGES SEPTEMBER
EFT26421	11/09/2020	DONGARA HANDYMAN SERVICE	SUPPLY AND INSTALL GALVANISED FENCE AT TRANSFER STATION AND INSTALL DOOR SEALS AT MEDICAL CENTRE
EFT26422	11/09/2020	DONGARA BODY BUILDERS	MAINTENANCE OF HEAVY PLANT AND TRAILERS, INSPECTION, MODIFICATIONS AND REPAIRS TO SIDE TIPPER TRAILER AND PRIME MOVERS
EFT26423	11/09/2020	REFUEL AUSTRALIA	FUEL CARD AND BULK DIESEL PURCHASES
EFT26424	11/09/2020	GERALDTON LIMESTONE RETAINING WALLS	INSTALL PIPE AND CULVERT CROSSEOVERS FOR CASUARINAS ROAD RE-SHEET
EFT26425	11/09/2020	GREENFIELD TECHNICAL SERVICES	TRANSFER STATION CONCEPT LAYOUT INCLUDING SITE INSPECTION AND PREPARATION OF STAGE 1 PLANS OF BRAND HWY, BP & TOURIST INFO BAY
EFT26426	11/09/2020	LED SIGNS PTY LTD	DEPOSIT FOR SCOREBOARD UPGRADE AT REC CENTRE
EFT26427	11/09/2020	MCDONALDS WHOLESALERS	REC CENTRE KIOSK SUPPLIES
EFT26428	11/09/2020	MIDWEST FIRE PROTECTION & SAFETY SERVICES	BI-ANNUAL SERVICING OF FIRE EQUIPMENT AT SHIRE FACILITIES
EFT26429	11/09/2020	ONSHORE CABINETS AND FURNITURE	SUPPLY AND INSTALL TWO DOOR CABINET AT MEDICAL CENTRE
EFT26430	11/09/2020	SAMPSON MEDIA	DRONE & INTERNAL PHOTOGRAPHY OF HENRY ROAD UNITS
EFT26431	11/09/2020	SHIRE OF IRWIN	RATES & RUBBISH SERVICE 2020/21 - SHIRE FACILITIES
EFT26432	11/09/2020	VANGUARD PRESS	MONTHLY TRANSPORT, WAREHOUSING AND BROCHURE DISPLAY FEE
EFT26433	14/09/2020	DFES DIRECT BRIGADE ALARM MONITORING	ANNUAL MONITORING OF FIRE ALARM SYSTEM AT REC CENTRE
EFT26434	14/09/2020	AMPAC DEBT RECOVERY (WA) PTY LTD	OUTSTANDING RATES LEGAL COSTS
EFT26435	14/09/2020	ATOM	TRAFFIC CONES FOR ROAD MAINTENANCE WORKS, PPE FOR OPERATIONS STAFF, RETRACTABLE HOSE REEL AND WIRE STRIPPERS FOR OPERATIONS
EFT26436	14/09/2020	AUSTRALIA POST	POSTAGE & FREIGHT CHARGES AUGUST 2020
EFT26437	14/09/2020	BENARA NURSERIES	PLANTS AND SHRUBS FOR PLANTING AT HENRY ROAD
EFT26438	14/09/2020	BRAND MECHANICAL SERVICES	REPAIR WATER LEAK ON DONGARA TOWN LANDCRUISER AND INSPECT LIGHT FAULT ON COMMUNITY BUS
EFT26439	14/09/2020	BOB WADDELL CONSULTANT	ASSISTANCE WITH MONTHLY FINANCIAL STATEMENTS AND 2019/20 ANNUAL FINANCIAL REPORT
EFT26440	14/09/2020	CANINE CONTROL	CONTRACT RANGER SERVICES
EFT26441	14/09/2020	CHAMBER OF COMMERCE AND INDUSTRY OF WESTERN AUSTRALIA LIMITED	FAIR WORK ACT RENEWAL & RECRUITMENT & TERMINATION GUIDE 2020/21 RENEWALS
EFT26442	14/09/2020	CEMETERIES & CREMATORIA ASSOC. OF WA	MEMBERSHIP 2020/21
EFT26443	14/09/2020	CENTRAL REGIONAL TAFE	FINAL TWO UNITS IN CERTIFICATE IV IN ACCOUNTING/BOOKKEEPING
EFT26444	14/09/2020	CLEANAWAY DANIELS PTY LTD	CLINICAL WASTE SERVICE AGREEMENT - MEDICAL CENTRE
EFT26445	14/09/2020	TOLL	FREIGHT CHARGES
EFT26446	14/09/2020	DONGARA FREIGHT	FREIGHT CHARGES AUGUST
EFT26447	14/09/2020	DELTA CLEANING SERVICES	CLEANING CONTRACT AUGUST INCLUDING EXTERNAL CLEANING OF WINDOWS AT MEDICAL CENTRE
EFT26448	14/09/2020	LANDGATE - WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY	RURAL UV'S CHARGEABLE AND SEARCH FEE FOR CERTIFICATE OF TITLE
EFT26449	14/09/2020	DONGARA HANDYMAN SERVICE	BUILDING MAINTENANCE REPAIRS AT THE VILLAGE AND MEDICAL CENTRE
EFT26450	14/09/2020	DONGARA BOBCAT & CONTRACTING SERVICES	COMPLETE CAR PARKING IMPROVEMENTS FOR CONTAINER DEPOSIT SCHEME IMPLEMENTATION AT TRANSFER STATION, TOP SOIL FOR PUMP TRACK LANDSCAPING, BLACK MULCH FOR HENRY ROAD LANDSCAPING AND INSTALL MULCH TO COVER LEACH DRAINS AT HENRY ROAD
EFT26451	14/09/2020	DONGARA BODY BUILDERS	REPAIRS TO SWEEPER STACK
EFT26452	14/09/2020	DONGARA BUILDING & TRADE SUPPLIES	PARKS, GARDEN, BUILDING, ROAD AND BUILDING MAINTENANCE SUPPLIES
EFT26453	14/09/2020	DONGARA CONCRETE SERVICES	QUARTZ FOR LANDSCAPING AT HENRY ROAD
EFT26454	14/09/2020	DONGARA DRILLING & ELECTRICAL	ANNUAL SERVICING OF AIR CONDITIONERS AT THE VILLAGE, REPLACE ELECTRICAL BOX AT DONGARA OVAL, INSTALL TELSTRA PIT AND MOVE BOLLARDS AT HENRY ROAD AND RETICULATION SUPPLIES
EFT26455	14/09/2020	TYREPOWER DONGARA	PUNCTURE REPAIR ON JOHN DEERE MOWER
EFT26456	14/09/2020	DONGARA VETERINARY HOSPITAL	BLEEDING OF SENTINEL CHICKENS
EFT26457	14/09/2020	DONGARA DENISON LOCAL RAG	VISITOR CENTRE STOCK AND ADVERTISING - AUGUST
EFT26458	14/09/2020	RIVERBEND FOODWORKS DONGARA	MONTHLY CONSUMABLES AUGUST
EFT26459	14/09/2020	DONGARA MIDWEST WASTE	QUARTERLY SERVICE OF TRANSFER STATION SEPTIC TANK
EFT26460	14/09/2020	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	EMERGENCY SERVICES LEVY - QUARTER 1 2020/21
EFT26461	14/09/2020	FIVESTAR BUSINESS SOLUTIONS & INNOVATION	PRINTER CHARGES - ADMIN, REC CENTRE & VISITOR CENTRE
EFT26462	14/09/2020	CITY OF GREATER GERALDTON	MERU WASTE DISPOSAL
EFT26463	14/09/2020	GLASS CO WA	SUPPLY AND INSTALL WINDOW TREATMENTS AT HENRY ROAD UNITS AND REPAIRS AT THE VILLAGE
EFT26464	14/09/2020	GNC	DRAINAGE PIPE FOR CASUARINAS ROAD RE-SHEET

# Shire of Irwin

List of Accounts paid September 2020 for presentation to the  
Council Meeting 27 October 2020

## MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE	DESCRIPTION	PAYMENTS
EFT26465	14/09/2020	GREAT NORTHERN RURAL SERVICES	MULCHER BLADES FOR JOHN DEERE MOWER, FENCE DROPPERS AND RETICULATION SUPPLIES
EFT26466	14/09/2020	JR & A HERSEY	PROTECTIVE PERSONAL EQUIPMENT - OPERATIONS
EFT26467	14/09/2020	INCITE SECURITY	CCTV CONSOLIDATION TO ADMIN AT DEPOT AND REC CENTRE AND REPAIRS TO ADMIN SECURITY SYSTEM
EFT26468	14/09/2020	IT VISION AUSTRALIA PTY LTD	UPDATE BACK OF RATES NOTICE - 2020/21 (EMAIL VERSION)
EFT26469	14/09/2020	JASON SIGNMAKERS	RURAL SIGNS, STEEP DROP SIGNS AND SIGN BRACKETS FOR SIGN INSTALLATION
EFT26470	14/09/2020	KLEENHEAT GAS	GAS CYLINDER REFILL AT REC CENTRE
EFT26471	14/09/2020	KIRKLAND ELECTRICAL SERVICES	ELECTRICAL REPAIRS AND UPGRADES AT DEPOT AND INSTALL OUTLETS AT TRANSFER STATION FOR CONTAINER DEPOSIT SCHEME
EFT26472	14/09/2020	BRYAN HENDRICK KLEINSMAN	WORKS AT THE HENRY ROAD UNITS
EFT26473	14/09/2020	CANCELLED	
EFT26474	14/09/2020	STATE LIBRARY OF WESTERN AUSTRALIA	BETTER BEGINNINGS PROGRAM PACKS 2020/21
EFT26475	14/09/2020	NODE 1 PTY LTD	NBN FIBRE CONNECTION FEE - OCTOBER
EFT26476	14/09/2020	MARKET CREATIONS	MANAGED SERVICE AGREEMENT - JULY, MONTHLY WEBEX FEE, VOIP CHARGES AT MEDICAL CENTRE AUGUST AND SET UP OF FAILOVER MODEM, NBN AND INSTALL PRINTER AT MEDICAL CENTRE
EFT26477	14/09/2020	MEDELECT BIOMEDICAL SERVICES	ANNUAL MAINTENANCE OF DEFIBRILLATOR AT REC CENTRE
EFT26478	14/09/2020	MIDWEST MOWERS & SMALL ENGINES	INSPECT, SERVICE AND REPAIR MASPORT MOWER
EFT26479	14/09/2020	MIDWEST FIRE PROTECTION & SAFETY SERVICES	MONTHLY SERVICING OF FIRE ALARM SYSTEM AT REC CENTRE - AUGUST
EFT26480	14/09/2020	MIDWEST SOLAR AND WATER	PLUMBING UPGRADE AND REPAIRS AT DEPOT AND PLUMBING REPAIRS AT THE VILLAGE AND SHIRE FACILITIES
EFT26481	14/09/2020	CANCELLED	
EFT26482	14/09/2020	THE OWNERS OF PT DENISON VILLAS STRATA	DIVIDING FENCE DAMAGE CLAIM BETWEEN BOWLING CLUB AND PORT DENISON HOLIDAY UNITS
EFT26483	14/09/2020	OFFICE NATIONAL	STATIONERY CONSUMABLES
EFT26484	14/09/2020	PIXIES SCREEN PRINTS	PRINTING OF LOGO ON LAPTOP SLEEVES
EFT26485	14/09/2020	PLUNKETT HOMES	BOND REFUND
EFT26486	14/09/2020	POPPIES AT THE PARK	CATERING
EFT26487	14/09/2020	PURCHER INTERNATIONAL	INSPECT AND REPAIR COMMUNITY BUS
EFT26488	14/09/2020	RESIDENTIAL AND RURAL SERVICES	SUPPLY AND LAY FENCING ALONG SURF BEACH
EFT26489	14/09/2020	S & K ELECTRICAL	TEST AND TAG ELECTRICAL ITEMS AT DEPOT
EFT26490	14/09/2020	SEASIDE SIGNS	COASTAL NODES - PAID CAMPING SIGNS, CONTAINER DEPOSIT SCHEME SIGNAGE AND DROP BULBAR SIGNS FOR TRUCKS
EFT26491	14/09/2020	STEWART & HEATON CLOTHING CO	UNIFORM FOR CHIEF BUSH FIRE CONTROL OFFICER
EFT26492	14/09/2020	GERALDTON HYDRAULICS	SERVICE OF CRANE ON MAINTENANCE TRUCK
EFT26493	14/09/2020	SUN CITY PRINT AND DESIGN	VEHICLE PRE-START BOOKS AND PULL UP BANNERS FOR HENRY ROAD OPENING
EFT26494	14/09/2020	TERRA FORM CONTRACTING	VEGETATION MANAGEMENT WORKS ON CASUARINAS ROAD
EFT26495	14/09/2020	THURKLES DOZING	GRAVEL PUSH-UP AND PIT SETUP FOR BURMA AND CASUARINAS ROAD RE- SHEETS
EFT26496	14/09/2020	CLEANAWAY CO PTY LTD	RESIDENTIAL, COMMERCIAL AND STREET BINS COLLECTION, FRONT LIFT COLLECTION, TRANSFER STATION MTCE AND LANDFILL MTCE
EFT26497	14/09/2020	T-QUIP	PARTS FOR SWEEPER
EFT26498	14/09/2020	VINIDEX PTY LTD	STORM WATER PIPE FOR DRAINAGE WORKS ON TABLETOP ROAD INCLUDING
EFT26499	14/09/2020	WELL DONE INTERNATIONAL	CALL CENTRE CHARGES AUGUST
EFT26500	14/09/2020	SYNERGY	VARIOUS ELECTRICITY CHARGES
EFT26501	14/09/2020	WESTRAC EQUIPMENT	SERVICE OF HINO PRIME MOVER
EFT26502	14/09/2020	ON HOLD ON LINE	MONTHLY ON HOLD MESSAGE - SEPTEMBER
EFT26503	14/09/2020	YOUNG MOTORS PTY LTD	SERVICE OF HOLDEN COLORADO
EFT26504	14/09/2020	WINC AUSTRALIA PTY LTD	PRINTER CHARGES - DEPOT
EFT26505	16/09/2020	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS
EFT26506	16/09/2020	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTIONS
EFT26507	16/09/2020	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS
EFT26508	16/09/2020	ASSETIC	ASSETIC ANNUAL FEE (MYDATA SOFTWARE)
EFT26509	16/09/2020	CANINE CONTROL	CONTRACT RANGER SERVICES
EFT26510	16/09/2020	COMMON GROUND TRAILS	FINAL CLAIM - PUMP TRACK
EFT26511	16/09/2020	DALLYWATER CONSULTING	CONSULTANT EHO SERVICES
EFT26512	16/09/2020	KUPSCH FARMING	UNPROCESSED GRAVEL FOR BURMA AND CASUARINAS ROAD RE-SHEETS
EFT26513	16/09/2020	UNI PRINT	TAKE 5 BOOKS
EFT26514	21/09/2020	DARRIN LEE & STEPHANIE ANN-MARIE BLIGH-LEE	REFUND
EFT26515	30/09/2020	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS
EFT26516	30/09/2020	SHIRE OF IRWIN - SUNDRY DEBTORS	PAYROLL DEDUCTIONS
EFT26517	30/09/2020	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS
EFT26518	30/09/2020	ALAN PERCY LARKIN	REFUND
32000	03/09/2020	DEPARTMENT OF TRANSPORT	SHIRE OF IRWIN NUMBER PLATES
32001	16/09/2020	DONGARA ENEABBA MINGENEW HEALTH SERVICE	BOND REFUND
32002	16/09/2020	WATER CORPORATION	VARIOUS WATER CHARGES
32003	30/09/2020	SHIRE OF IRWIN	OPENING BALANCE FOR CONTAINER DEPOSIT SCHEME
DD20611.1	07/09/2020	TELSTRA AUSTRALIA	VARIOUS TELEPHONE & DATA CHARGES
DD20618.1	10/09/2020	TELSTRA AUSTRALIA	TELSTRA INTEGRATED MESSAGING - AUGUST 2020
DD20646.1	24/09/2020	TELSTRA AUSTRALIA	FREE WIFI DATA CHARGES
DD20654.1	30/09/2020	TELSTRA AUSTRALIA	VARIOUS MOBILE & DATA CHARGES

# Shire of Irwin

List of Accounts paid September 2020 for presentation to the  
Council Meeting 27 October 2020

## MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE	DESCRIPTION	PAYMENTS
DD20604.1	04/09/2020	WA TREASURY CORPORATION	LOAN NO 97
DD20609.1	07/09/2020	WA TREASURY CORPORATION	LOAN NO 93
SOL 09/20	16/09/2020	SHINE TECH SOLAR	SOLAR REPAYMENT SEPTEMBER 2020
DD20652.1	30/09/2020	HUNTER PREMIUM FUNDING	INSURANCE PREMIUM FUNDING REPAYMENT - THIRD INSTALMENT
CR 020920	02/09/2020	NAB BUSINESS VISA	NAB BUSINESS VISA TRANSACTIONS INCLUDING COMPUTER EXPENSES, TRANSFER STATION LICENCE FEE, CREDIT FOR ZOOM FEES, STATIONERY, APPLICATION FEE FOR HENRY ROAD UNITS AND REC CENTRE EXPENSES
63390/20	04/09/2020	DEPARTMENT OF MINES INDUSTRY REGULATION	BOND
DD20589.1	08/09/2020	ASGARD SUPERANNUATION	SUPERANNUATION
DD20589.2	08/09/2020	AUSTRALIAN SUPER	SUPERANNUATION
DD20589.3	08/09/2020	HOSTPLUS	SUPERANNUATION
DD20589.4	08/09/2020	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION
DD20589.5	08/09/2020	MLC SUPER FUND	SUPERANNUATION
DD20589.6	08/09/2020	REST SUPERANNUATION	SUPERANNUATION
DD20589.7	08/09/2020	WA SUPER	SUPERANNUATION
DD20633.1	22/09/2020	ASGARD SUPERANNUATION	SUPERANNUATION
DD20633.2	22/09/2020	AUSTRALIAN SUPER	SUPERANNUATION
DD20633.3	22/09/2020	HOSTPLUS	SUPERANNUATION
DD20633.4	22/09/2020	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION
DD20633.5	22/09/2020	MLC SUPER FUND	SUPERANNUATION
DD20633.6	22/09/2020	REST SUPERANNUATION	SUPERANNUATION
DD20633.7	22/09/2020	WA SUPER	SUPERANNUATION
DD20657.1	29/09/2020	AUSTRALIAN SUPER	SUPERANNUATION
DD20657.2	29/09/2020	REST SUPERANNUATION	SUPERANNUATION
DD20657.3	29/09/2020	MLC SUPER FUND	SUPERANNUATION
DD20657.4	29/09/2020	ASGARD SUPERANNUATION	SUPERANNUATION
DD20657.5	29/09/2020	WA SUPER	SUPERANNUATION
DD20657.6	29/09/2020	HOSTPLUS	SUPERANNUATION
DD20657.7	29/09/2020	RUSSELL SUPERSOLUTION MASTER TRUST	SUPERANNUATION
			-4,288.11
			-20,727.35
			-1,947.66
			-28,344.32
			-1,260.12
			-1,080.00
			-159.02
			-939.45
			-466.31
			-223.60
			-468.98
			-342.85
			-12,267.25
			-159.02
			-1,066.09
			-466.31
			-223.60
			-468.98
			-342.85
			-12,123.70
			-1,095.29
			-342.85
			-468.98
			-159.02
			-12,114.32
			-438.47
			-223.60
			-900,142.28

Sundry Creditors as at 30/09/2020 11,658.36

The Payments included in the above list of Accounts Paid, have been authorised by the Chief Executive Officer under delegation from Council.

14/10/20  
DATE

Shane Iyers  
Chief Executive Officer

# Shire of Irwin

## *Corporate Credit Card Expenditure - Payment Reference CR 020920*

### **S.Ivers Credit Card Expenses**

MYOB Australia	Upgrade of MYOB at Visitor Centre Monthly Charge	70.50
Spotify	Rec Centre Gym Music	11.99
Department of Water & Environmental Regulation	Transfer Station Licence Fee	204.00
Zoom Aus	Credit for Cancellation of Service	-317.13
Officeworks	Phone Case & Stationery Items	64.93
Western Power	Application Fee for Individual Meters at Henry Road	1216.83
NAB	Card Fee	9.00
		<u>1,260.12</u>
<b>TOTAL PAYMENT TO CORPORATE CREDIT CARD ACCOUNT</b>		<u>1,260.12</u>

**ATTACHMENT: CC02**  
Monthly Financial Statements for the Period Ended  
30 September 2020

*Attachment 1*  
Financial Statements to 30 September 2020



## **SHIRE OF IRWIN**

### **MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 September 2020**

**LOCAL GOVERNMENT ACT 1995**

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

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#### Items of Significance

The material variance adopted by the Shire of Irwin for the 2020/21 year is \$10,000 and 10%. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of significant/material variance is disclosed in Note 15.

	% Collected / Completed	Amended Annual Budget	Amended YTD Budget	YTD Actual	Variance (Under)/Over
<b>Significant Projects</b>					
AGED APPROPRIATE HOUSING - STAGE 2	7%	2,259,327	564,603	154,138	410,465
R2R - FANE ROAD	0%	64,000	9,597	0	9,597
R2R - PIGGERY LANE	1%	129,540	19,428	818	18,610
R2R - BELAURA PLACE	0%	21,259	3,186	0	3,186
CASUARINAS ROAD - RRG	39%	357,000	53,547	140,323	(86,776)
MORETON TERRACE DESIGN	2%	450,000	67,500	11,163	56,337
TABLETOP ROAD - RRG	2%	422,500	63,372	10,038	53,334
BURMA ROAD - RRG	16%	251,500	37,716	39,050	(1,334)
MILO ROAD DESIGN	0%	38,528	5,778	0	5,778
BLENHEIM ROAD	70%	7,100	1,065	4,950	(3,885)
GENERAL FOOTPATHS	0%	5,000	750	0	750
CEMETERY REVITALISATION	1%	130,000	20,800	1,306	19,494
REHABILITATION FORMER FISHERMANS HALL AREA	0%	55,000	0	0	0
SKATE PARK - PUMP TRACK	84%	220,000	132,000	184,938	(52,938)
RURAL SIGNS	8%	69,000	10,350	5,279	5,071
<b>Grants, Subsidies and Contributions</b>					
Operating Grants, Subsidies and Contributions	30%	491,725	184,372	145,081	(39,292)
Non-operating Grants, Subsidies and Contributions	8%	3,628,255	642,929	291,747	(351,182)
	11%	4,119,980	827,301	436,828	(390,473)
Rates Levied	100%	5,394,500	4,848,826	5,371,151	522,325

% Compares current ytd actuals to annual budget

		Prior Year 30 September 2019	Current Year 30 September 2020
<b>Financial Position</b>			
Adjusted Net Current Assets	68%	\$ 6,474,008	\$ 4,414,965
Cash and Equivalent - Unrestricted	415%	\$ 1,116,281	\$ 4,630,929
Cash and Equivalent - Restricted	98%	\$ 1,315,403	\$ 1,294,556
Receivables - Rates	30%	\$ 6,239,560	\$ 1,885,336
Receivables - Other	98%	\$ 96,413	\$ 94,193
Payables	153%	\$ 156,394	\$ 239,013

% Compares current ytd actuals to prior year actuals at the same time

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

#### **PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 30 September 2020  
Prepared by: Jenny Goodbourn (Supervisor Finance)  
Reviewed by: Shane Ivers (CEO)

#### **BASIS OF PREPARATION**

##### **REPORT PURPOSE**

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34. Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

##### **BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), 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.

##### **THE LOCAL GOVERNMENT REPORTING ENTITY**

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 14.

#### **SIGNIFICANT ACCOUNTING POLICIES**

##### **GOODS AND SERVICES TAX**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

##### **CRITICAL ACCOUNTING ESTIMATES**

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

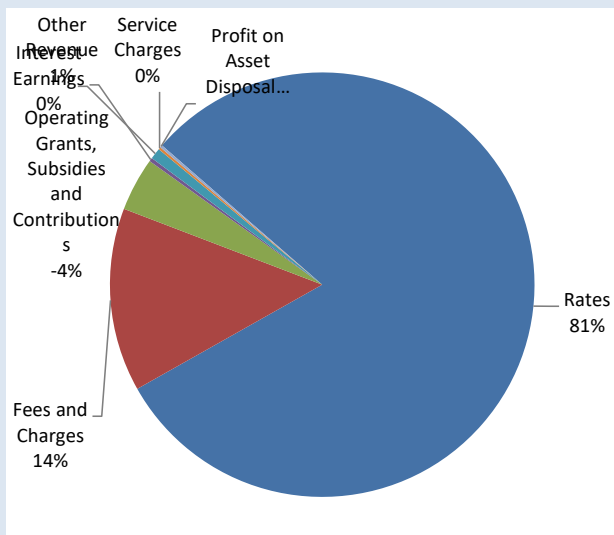
##### **ROUNDING OFF FIGURES**

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

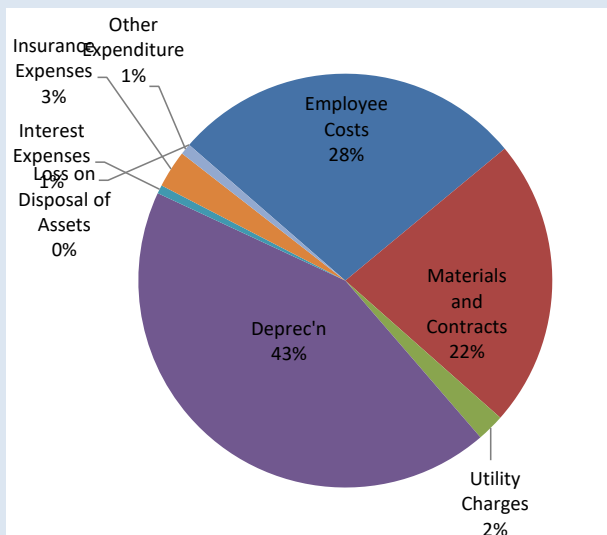
**SHIRE OF IRWIN**  
**MONTHLY FINANCIAL REPORT**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

**SUMMARY GRAPHS**

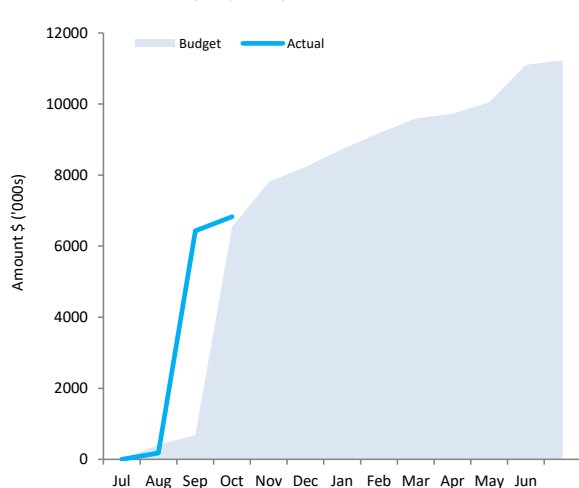
**OPERATING REVENUE**



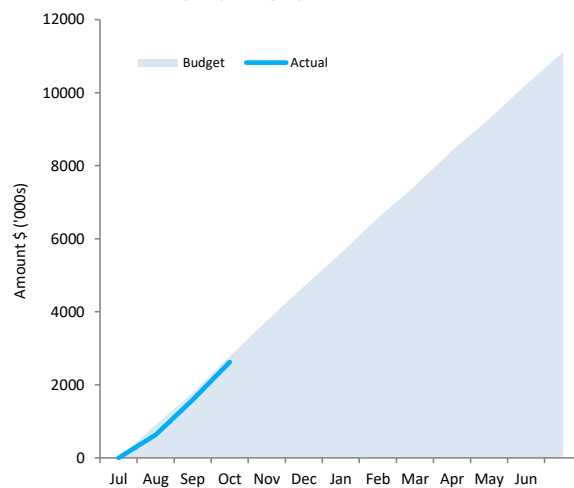
**OPERATING EXPENSES**



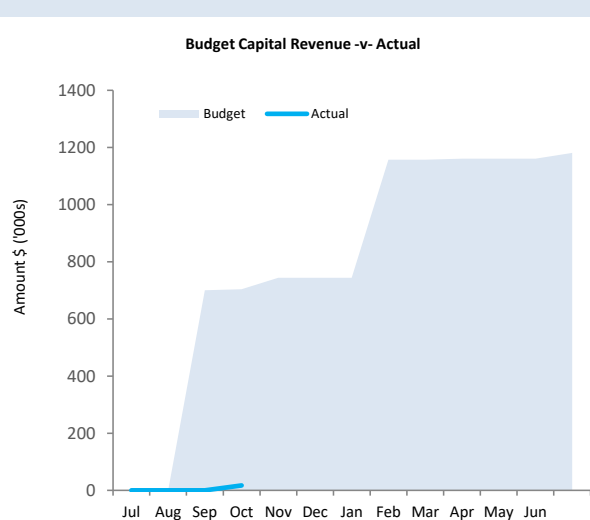
**Budget Operating Revenues -v- Actual**



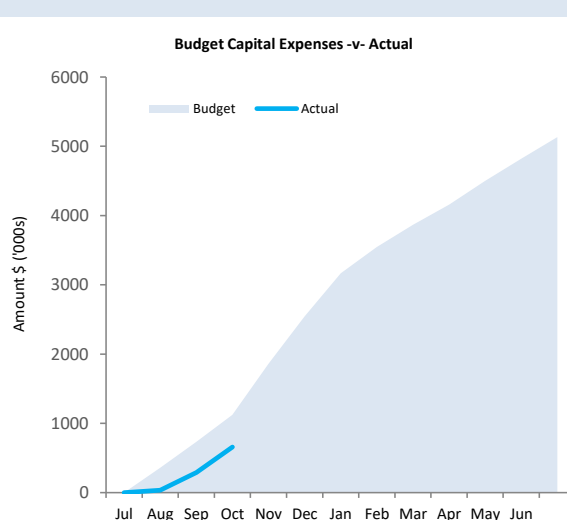
**Budget Operating Expenses -v- YTD Actual**



**CAPITAL REVENUE**



**CAPITAL EXPENSES**



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

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

	ACTIVITIES
<b>GOVERNANCE</b> To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern a specific council services.
<b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b> To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<b>HEALTH</b> To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
<b>EDUCATION AND WELFARE</b> To provide services to the elderly, children and youth.	Maintenance of playgroup centre and senior citizen centre. Provision of youth support services.
<b>HOUSING</b> To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
<b>COMMUNITY AMENITIES</b> To provide services required by the community.	Rubbish collection services, operation of rubbish transfer site, litter control, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
<b>RECREATION AND CULTURE</b> To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community.	Maintenance of public halls, heritage buildings, civic centres, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, television and radio rebroadcasting and other cultural facilities.
<b>TRANSPORT</b> To provide safe, effective and efficient transport services to the community.	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.
<b>ECONOMIC SERVICES</b> To help promote the Shire and its economic wellbeing.	Tourism and area promotion. Provision of rural services including weed control, vermin control and standpipes. Building control.
<b>OTHER PROPERTY AND SERVICES</b> To monitor and control Shire's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF IRWIN  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2020

STATUTORY REPORTING PROGRAMS

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	\$	%		
<b>Opening Funding Surplus(Deficit)</b>	1	(168,015)	(272,396)	(272,396)	(272,396)	0	0%		
<b>Revenue from operating activities</b>									
Governance		0	0	0	0	0			
General Purpose Funding - Rates	6	5,394,500	5,394,500	4,846,026	5,371,151	525,125	11%	▲	S
General Purpose Funding - Other		316,641	316,641	81,948	89,374	7,426	9%	▲	
Law, Order and Public Safety		172,994	172,994	39,743	4,464	(35,279)	(89%)	▼	S
Health		60,700	60,700	999	19,886	18,887	1891%	▲	S
Education and Welfare		8,550	8,550	1,635	0	(1,635)	(100%)	▼	
Housing		353,000	353,000	88,248	79,764	(8,484)	(10%)	▼	
Community Amenities		853,855	853,855	670,309	757,772	87,463	13%	▲	S
Recreation and Culture		153,817	153,817	29,028	62,790	33,762	116%	▲	S
Transport		85,766	85,766	83,088	95,730	12,642	15%	▲	S
Economic Services		131,657	131,657	35,760	26,910	(8,850)	(25%)	▼	
Other Property and Services		69,500	69,500	14,370	29,023	14,653	102%	▲	S
		<b>7,600,980</b>	<b>7,600,980</b>	<b>5,891,154</b>	<b>6,536,863</b>				
<b>Expenditure from operating activities</b>									
Governance		(558,300)	(558,300)	(189,779)	(99,752)	90,027	47%	▲	S
General Purpose Funding		(1,460,715)	(1,460,715)	(362,667)	(159,011)	203,656	56%	▲	S
Law, Order and Public Safety		(471,125)	(471,125)	(117,014)	(109,323)	7,691	7%	▲	
Health		(339,547)	(339,547)	(76,677)	(61,384)	15,293	20%	▲	S
Education and Welfare		(62,370)	(62,370)	(14,397)	(15,184)	(787)	(5%)	▼	
Housing		(590,171)	(590,171)	(146,181)	(156,649)	(10,468)	(7%)	▼	
Community Amenities		(1,199,904)	(1,199,904)	(293,095)	(220,718)	72,377	25%	▲	S
Recreation and Culture		(2,555,055)	(2,555,055)	(610,948)	(603,888)	7,060	1%	▲	
Transport		(3,440,854)	(3,440,854)	(846,215)	(1,051,201)	(204,986)	(24%)	▼	S
Economic Services		(383,644)	(383,644)	(95,034)	(82,677)	12,357	13%	▲	S
Other Property and Services		(48,500)	(48,500)	(25,113)	(62,777)	(37,664)	(150%)	▼	S
		<b>(11,110,185)</b>	<b>(11,110,185)</b>	<b>(2,777,120)</b>	<b>(2,622,564)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		4,358,601	4,358,601	1,089,621	1,134,550	44,929	4%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	9,620	9,620	0	(12,524)	(12,524)		▼	S
Movement in Leave Reserve (Added Back)		1,334	1,334	333	171	(162)	(49%)	▼	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
<b>Amount attributable to operating activities</b>		<b>860,350</b>	<b>860,350</b>	<b>4,203,988</b>	<b>5,036,496</b>				
<b>Investing Activities</b>									
Non-operating Grants, Subsidies and Contributions	13	3,628,255	3,628,255	642,929	291,747	(351,182)	(55%)	▼	S
Proceeds from Disposal of Assets	7	40,000	40,000	0	13,224	13,224		▲	S
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(2,329,327)	(2,329,327)	(589,603)	(191,991)	397,612	67%	▲	S
Plant and Equipment	8	(66,000)	(66,000)	(31,000)	(18,218)	12,782	41%	▲	S
Furniture and Equipment	8	(26,100)	(26,100)	(26,100)	(12,500)	13,600	52%	▲	S
Infrastructure Assets - Roads	8	(1,791,127)	(1,791,127)	(273,114)	(206,342)	66,772	24%	▲	S
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0	0			
Infrastructure Assets - Public Facilities	8	0	0	0	0	0			
Infrastructure Assets - Other	8	(495,000)	(495,000)	(163,150)	(191,522)	(28,372)	(17%)	▼	S
<b>Amount attributable to investing activities</b>		<b>(1,039,299)</b>	<b>(1,039,299)</b>	<b>(440,038)</b>	<b>(315,602)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures	9	1,095,010	1,095,010	700,000	0	(700,000)	(100%)	▼	S
Repayment of Debentures	9	(391,148)	(391,148)	(31,534)	(30,831)	703	2%	▲	
Repayment of Lease Financing	9	(19,929)	(19,929)	(4,977)	(4,932)	45	1%	▲	
Advances to Community Groups		(395,010)	(395,010)	(395,010)	0	395,010	100%	▲	S
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal		25,941	25,941	4,048	4,023	(25)	(1%)	▼	
Transfer to Restricted Cash - Other		0	0	0	0	0			
Transfer from Restricted Cash - Other		0	0	0	0	0			
Transfer from Reserves	10	20,000	20,000	0	0	0			
Transfer to Reserves	10	(14,000)	(14,000)	(3,498)	(1,793)	1,705	49%	▲	
<b>Amount attributable to financing activities</b>		<b>320,864</b>	<b>320,864</b>	<b>269,029</b>	<b>(33,533)</b>				
<b>Closing Funding Surplus(Deficit)</b>	1	<b>(26,099)</b>	<b>(130,481)</b>	<b>3,760,583</b>	<b>4,414,965</b>				

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.  
Refer to Note 15 for an explanation of the reasons for the variance.  
The material variance adopted by Council for the 2020/21 year is \$10,000 and 10%.

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

## SHIRE OF IRWIN

### KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 SEPTEMBER 2020

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

#### 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.

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

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 IRWIN  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2020

BY NATURE OR TYPE

	Note	Adopted Annual Budget \$	Amended Annual Budget \$	Amended YTD Budget (a) \$	YTD Actual (b) \$	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
<b>Opening Funding Surplus (Deficit)</b>	1	(168,015)	(272,396)	(272,396)	(272,396)	0	0%		
<b>Revenue from operating activities</b>									
Rates	6	5,394,500	5,394,500	4,848,826	5,371,151	522,325	11%	▲	\$
Operating Grants, Subsidies and Contributions	12	491,725	491,725	184,372	145,081	(39,292)	(21%)	▼	\$
Fees and Charges		1,391,062	1,391,062	799,396	933,286	133,890	17%	▲	\$
Service Charges		0	0	0	0	0			
Interest Earnings		53,167	53,167	12,243	18,577	6,334	52%	▲	
Other Revenue		269,350	269,350	46,317	56,245	9,928	21%	▲	
Profit on Disposal of Assets	7	1,176	1,176	0	12,524	12,524		▲	\$
Gain FV Valuation of Assets		0	0	0	0	0			
		<b>7,600,980</b>	<b>7,600,980</b>	<b>5,891,154</b>	<b>6,536,863</b>				
<b>Expenditure from operating activities</b>									
Employee Costs		(2,403,645)	(2,403,645)	(567,049)	(723,886)	(156,837)	(28%)	▼	\$
Materials and Contracts		(2,541,343)	(2,541,343)	(688,674)	(591,032)	97,642	14%	▲	\$
Utility Charges		(346,700)	(346,700)	(71,300)	(56,443)	14,857	21%	▲	\$
Depreciation on Non-Current Assets		(4,358,601)	(4,358,601)	(1,089,621)	(1,134,550)	(44,929)	(4%)	▼	
Interest Expenses		(222,963)	(222,963)	(38,825)	(17,429)	21,396	55%	▲	\$
Insurance Expenses		(188,849)	(188,849)	(75,470)	(76,688)	(1,218)	(2%)	▼	
Other Expenditure		(1,037,288)	(1,037,288)	(246,181)	(22,535)	223,646	91%	▲	\$
Loss on Disposal of Assets	7	(10,796)	(10,796)	0	0	0			
Loss FV Valuation of Assets		0	0	0	0	0			
		<b>(11,110,185)</b>	<b>(11,110,185)</b>	<b>(2,777,120)</b>	<b>(2,622,564)</b>				
<b>Operating activities excluded from budget</b>									
Add back Depreciation		4,358,601	4,358,601	1,089,621	1,134,550	44,929	4%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	9,620	9,620	0	(12,524)	(12,524)		▼	\$
Movement in Leave Reserve (Added Back)		1,334	1,334	333	171	(162)	(49%)	▼	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0	0			
Rounding Adjustments		0	0	0	0	0			
Movement Due to Changes in Accounting Standards		0	0	0	0	0			
Loss on Asset Revaluation		0	0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0	0			
<b>Amount attributable to operating activities</b>		<b>860,350</b>	<b>860,350</b>	<b>4,203,988</b>	<b>5,036,496</b>				
<b>Investing activities</b>									
Non-Operating Grants, Subsidies and Contributions	13	3,628,255	3,628,255	642,929	291,747	(351,182)	(55%)	▼	\$
Proceeds from Disposal of Assets	7	40,000	40,000	0	13,224	13,224		▲	\$
Land Held for Resale	8	0	0	0	0	0			
Land and Buildings	8	(2,329,327)	(2,329,327)	(589,603)	(191,991)	397,612	67%	▲	\$
Plant and Equipment	8	(66,000)	(66,000)	(31,000)	(18,218)	12,782	41%	▲	\$
Furniture and Equipment	8	(26,100)	(26,100)	(26,100)	(12,500)	13,600	52%	▲	\$
Infrastructure Assets - Roads	8	(1,791,127)	(1,791,127)	(273,114)	(206,342)	66,772	24%	▲	\$
Infrastructure Assets - Drainage	8	0	0	0	0	0			
Infrastructure Assets - Footpaths	8	0	0	0	0	0			
Infrastructure Assets - Public Facilities	8	0	0	0	0	0			
Infrastructure Assets - Other	8	(495,000)	(495,000)	(163,150)	(191,522)	(28,372)	(17%)	▼	\$
<b>Amount attributable to investing activities</b>		<b>(1,039,299)</b>	<b>(1,039,299)</b>	<b>(440,038)</b>	<b>(315,602)</b>				
<b>Financing Activities</b>									
Proceeds from New Debentures		1,095,010	1,095,010	700,000	0	(700,000)	(100%)	▼	\$
Repayment of Debentures	9	(391,148)	(391,148)	(31,534)	(30,831)	703	2%	▲	
Repayment of Lease Financing	9	(19,929)	(19,929)	(4,977)	(4,932)	45	1%	▲	
Advances to Community Groups		(395,010)	(395,010)	(395,010)	0	395,010	100%	▲	\$
Proceeds from Advances		0	0	0	0	0			
Self-Supporting Loan Principal	9	25,941	25,941	4,048	4,023	(25)	(1%)	▼	
Transfer to Restricted Cash - Other		0	0	0	0	0			
Transfer from Restricted Cash - Other		0	0	0	0	0			
Transfer from Reserves	10	20,000	20,000	0	0	0			
Transfer to Reserves	10	(14,000)	(14,000)	(3,498)	(1,793)	1,705	49%	▲	
<b>Amount attributable to financing activities</b>		<b>320,864</b>	<b>320,864</b>	<b>269,029</b>	<b>(33,533)</b>				
<b>Closing Funding Surplus (Deficit)</b>	1	<b>(26,099)</b>	<b>(130,481)</b>	<b>3,760,583</b>	<b>4,414,965</b>				

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

Refer to Note 15 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020/21 year is \$10,000 and 10%.

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



## ADJUSTED NET CURRENT ASSETS

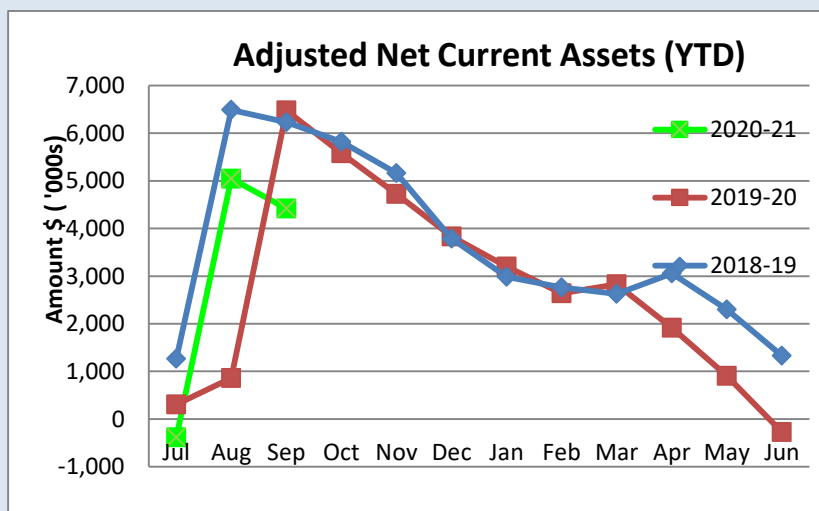
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2020	This Time Last Year 30/09/2019	Year to Date Actual 30/09/2020
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	2	1,651,177	1,116,281	4,630,929
Cash Restricted - Reserves	2	1,292,763	1,315,403	1,294,556
Cash Restricted - General	2	362,875	376,298	362,875
Cash Restricted - Bonds & Deposits	2	198,687	202,500	198,279
Receivables - Rates	3	393,000	6,239,560	1,885,336
Receivables - Other	3	185,996	96,413	94,193
Contract Assets	4	0	0	0
Inventories	4	18,521	20,118	18,521
		4,103,019	9,366,574	8,484,688
<b>Less: Current Liabilities</b>				
Payables	5	(802,165)	(156,394)	(239,013)
Contract Liabilities	11	(1,417,566)	(991,515)	(1,677,835)
Bonds & Deposits	14	(198,687)	(199,224)	(198,279)
Loan and Lease Liability	9	(361,613)	(262,303)	(325,850)
Provisions	11	(416,446)	(348,465)	(416,446)
		(3,196,477)	(1,957,901)	(2,857,422)
Less: Cash Reserves	10	(1,292,763)	(1,315,403)	(1,294,556)
Add Back: Component of Leave Liability not Required to be funded		123,184	122,404	123,355
Add Back: Loan and Lease Liability		361,613	262,303	325,850
Less : Loan Receivable - clubs/institutions		(8,098)	(3,968)	(4,075)
Less : Restricted Cash General	15	(362,875)	0	(362,875)
<b>Net Current Funding Position</b>		<b>(272,396)</b>	<b>6,474,008</b>	<b>4,414,965</b>

## SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

## KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.

**This Year YTD****Surplus(Deficit)****\$4.41 M****Last Year YTD****Surplus(Deficit)****\$6.47 M**

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

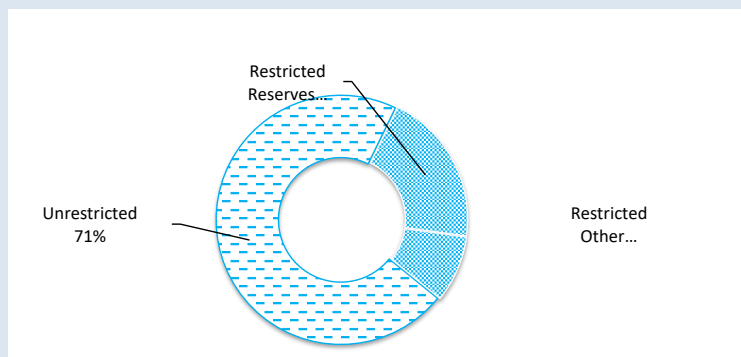
	Unrestricted	Restricted Reserves	Restricted Muni	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>Cash on Hand</b>							
CASH ADVANCES	2,050			2,050	Cash on Hand	Nil	On Hand
<b>At Call Deposits</b>							
CASH AT BANK MUNI A/C	4,628,879			4,628,879	NAB	0.25%	At Call
RESERVE FUND BANK A/C		1,294,556		1,294,556	NAB	0.25%	At Call
RESTRICTED ASSETS BANK			362,875	362,875	NAB	0.25%	At Call
BONDS AND DEPOSITS HELD BANK (OLD TRUST FUND BANK)			198,279	198,279	NAB	0.25%	At Call
<b>Term Deposits</b>							
Nil							
<b>Total</b>	<b>4,630,929</b>	<b>1,294,556</b>	<b>561,154</b>	<b>6,486,639</b>			

## SIGNIFICANT ACCOUNTING POLICIES

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.

## KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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.



Total Cash	Unrestricted
<b>\$6.49 M</b>	<b>\$1.29 M</b>

# SHIRE OF IRWIN

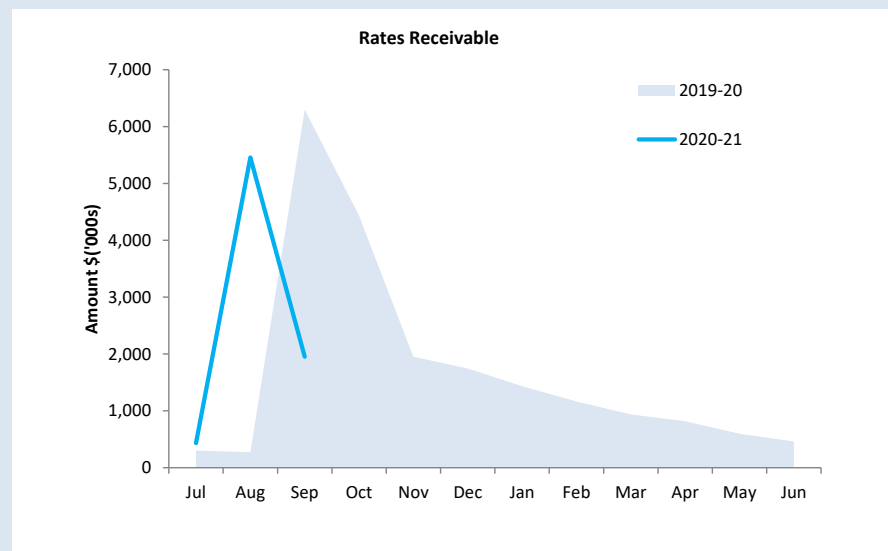
## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 SEPTEMBER 2020

## OPERATING ACTIVITIES NOTE 3 RECEIVABLES

Receivables - Rates & Rubbish	30 June 2020	30 Sep 20
	\$	\$
Opening Arrears Previous Years	343,137	462,322
Levied this year	6,085,751	6,097,671
Less Collections to date	(5,966,566)	(4,605,335)
Equals Current Outstanding	462,322	1,954,658
<b>Net Rates Collectable</b>	<b>462,322</b>	<b>1,954,658</b>
% Collected	92.81%	70.20%

### KEY INFORMATION

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

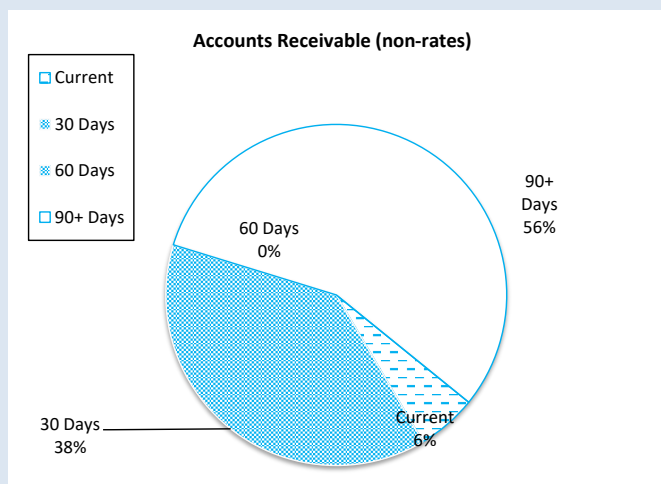


Collected	Rates Due
<b>70%</b>	<b>\$1,954,658</b>

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	2,436	16,423	0	24,082	42,940
Percentage	6%	38%	0%	56%	
<b>Balance per Trial Balance</b>					
Sundry Debtors					42,940
Receivables - Other					51,253
<b>Total Receivables General Outstanding</b>					<b>94,193</b>
<b>Amounts shown above include GST (where applicable)</b>					

### SIGNIFICANT ACCOUNTING POLICIES

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.



<b>Debtors Due</b>
<b>\$94,193</b>
<b>Over 30 Days</b>
<b>94%</b>
<b>Over 90 Days</b>
<b>56%</b>

	Opening Balance 1 Jul 2020	Asset Increase	Asset Reduction	Closing Balance 30 Sep 2020
<b>Other Current Assets</b>	\$	\$	\$	\$
<b>Other Financial Assets at Amortised Cost</b>				
Financial assets at amortised cost - self supporting loans	20,638	0	(4,023)	16,615
<b>Inventory</b>				
Fuel, Visitor and Rec Centres stock on hand	18,521	0	0	18,521
<b>Accrued income and prepayments</b>				
Accrued income and prepayments	15,302	0	(15,302)	0
<b>Contract assets</b>				
Contract assets	0	0	0	0
<b>Total Other Current assets</b>				<b>35,136</b>
<b>Amounts shown above include GST (where applicable)</b>				

#### KEY INFORMATION

##### Other financial assets at amortised cost

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

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

##### Inventory

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

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

##### Land held for resale

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

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

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

##### CONTRACT ASSETS

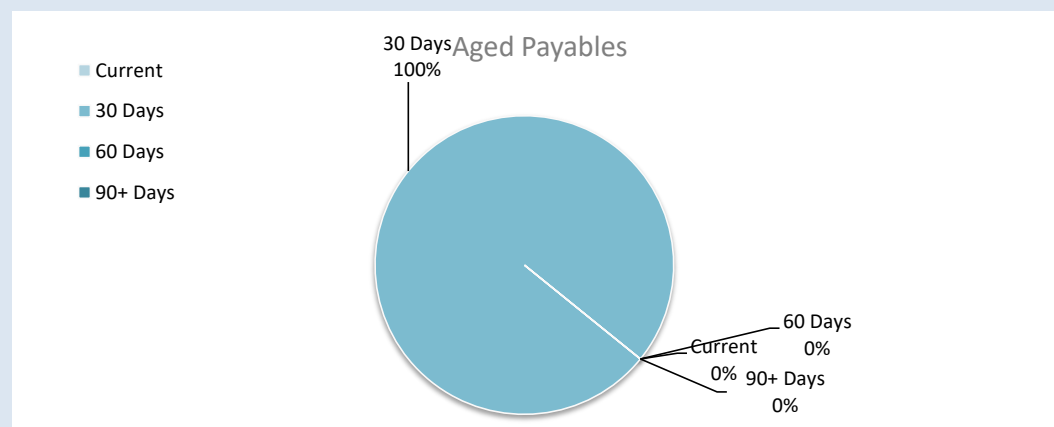
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Payables (Sundry Creditors) - General	0	11,658	0	0	11,658
Percentage	0%	100%	0%	0%	
<b>Balance per Trial Balance</b>					
Sundry creditors - General					(11,658)
Other creditors					182,503
ATO liabilities					68,169
Other accruals/payables					0
<b>Total Payables General Outstanding</b>					<b>239,013</b>

Amounts shown above include GST (where applicable)

## KEY INFORMATION

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



## Creditors Due

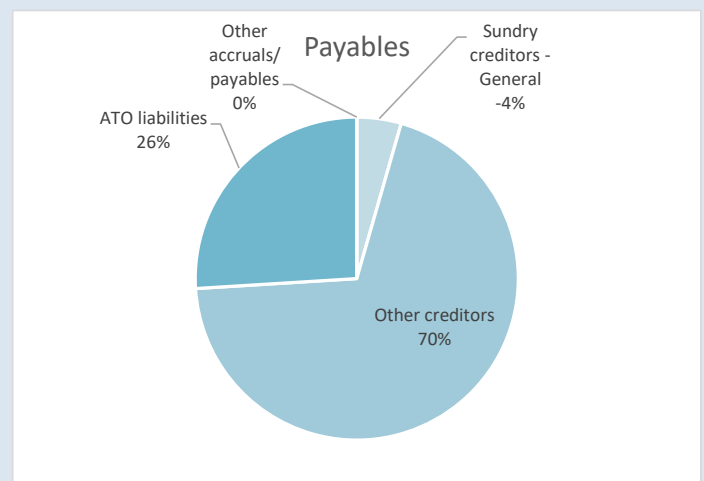
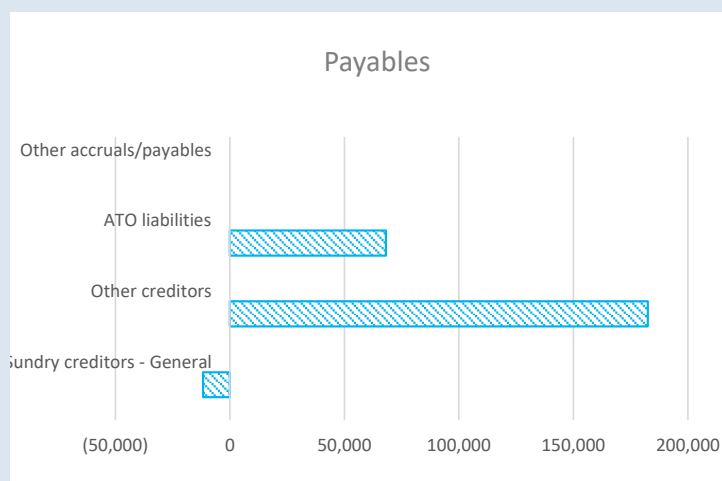
**\$239,013**

## Over 30 Days

**100%**

## Over 90 Days

**0%**



## SHIRE OF IRWIN

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 SEPTEMBER 2020

## OPERATING ACTIVITIES

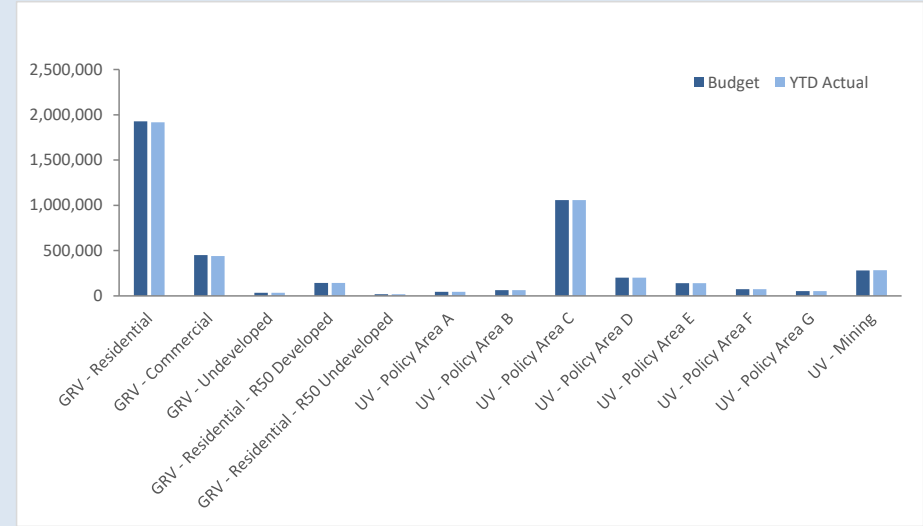
## NOTE 6

## RATE REVENUE

RATE TYPE	Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
	\$			\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
GRV - Residential	0.111808	1,334	17,151,409	1,917,663	5,000	5,000	1,927,663	1,917,662.88	0	0	1,917,663
GRV - Commercial	0.111808	121	4,037,910	451,470	0	0	451,470	443,329.86	0	(2,327)	441,003
GRV - Undeveloped	0.111808	20	311,776	34,859	0	0	34,859	34,859.02	0	0	34,859
GRV - Residential - R50 Develop	0.111808	75	1,286,620	143,854	0	0	143,854	143,854.51	0	0	143,855
GRV - Residential - R50 Undevelop	0.111808	12	166,050	18,566	0	0	18,566	18,565.74	0	0	18,566
UV - Policy Area A	0.014193	5	3,160,000	44,850	0	0	44,850	44,849.88	0	0	44,850
UV - Policy Area B	0.014193	13	4,451,902	63,186	0	0	63,186	63,185.84	0	0	63,186
UV - Policy Area C	0.014193	132	74,477,529	1,057,060	0	0	1,057,060	1,057,002.80	0	0	1,057,003
UV - Policy Area D	0.014193	109	14,172,852	201,155	0	0	201,155	201,155.30	0	0	201,155
UV - Policy Area E	0.014193	40	9,917,800	140,763	0	0	140,763	140,763.34	0	0	140,763
UV - Policy Area F	0.014193	24	5,209,350	73,936	0	0	73,936	73,936.31	0	0	73,936
UV - Policy Area G	0.014193	27	3,704,751	52,582	0	0	52,582	52,581.53	0	0	52,582
UV - Mining	0.189882	28	1,480,782	281,174	0	0	281,174	282,811.59	0	379	283,191
UV - Mining Developed	0.189882	9	887,524	168,525	0	0	168,525	168,524.83	0	0	168,525
<b>Sub-Totals</b>		<b>1,949</b>	<b>140,416,255</b>	<b>4,649,643</b>	<b>5,000</b>	<b>5,000</b>	<b>4,659,643</b>	<b>4,643,083</b>	<b>0</b>	<b>(1,947)</b>	<b>4,641,136</b>
<b>Minimum Payment</b>											
	\$										
GRV - Residential	1,021	98	760,027	100,058	0	0	100,058	100,058	0	0	100,058
GRV - Commercial	1,021	65	295,666	66,365	0	0	66,365	66,365	0	0	66,365
GRV - Undeveloped	1,021	457	1,310,417	466,597	0	0	466,597	466,597	0	0	466,597
GRV - Residential - R50 Develop	1,021	7	58,658	7,147	0	0	7,147	7,147	0	0	7,147
GRV - Residential - R50 Undevelop	1,021	14	73,830	14,294	0	0	14,294	14,294	0	0	14,294
UV - Policy Area A	1,021	4	185,500	4,084	0	0	4,084	4,084	0	0	4,084
UV - Policy Area B	1,021	2	146,998	4,084	0	0	4,084	2,042	0	0	2,042
UV - Policy Area C	1,021	27	1,274,271	27,567	0	0	27,567	27,567	0	0	27,567
UV - Policy Area D	1,021	11	595,198	11,231	0	0	11,231	11,231	0	0	11,231
UV - Policy Area E	1,021	0	0	0	0	0	0	0	0	0	0
UV - Policy Area F	1,021	11	598,500	11,231	0	0	11,231	11,231	0	0	11,231
UV - Policy Area G	1,021	1	66,499	1,021	0	0	1,021	1,021	0	0	1,021
UV - Mining	1,021	18	46,545	18,378	0	0	18,378	18,378	0	0	18,378
UV - Mining Developed	1,021	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>715</b>	<b>5,412,109</b>	<b>732,057</b>	<b>0</b>	<b>0</b>	<b>732,057</b>	<b>730,015</b>	<b>0</b>	<b>0</b>	<b>730,015</b>
		<b>2,664</b>	<b>145,828,364</b>	<b>5,381,700</b>	<b>5,000</b>	<b>5,000</b>	<b>5,391,700</b>	<b>5,373,098</b>	<b>0</b>	<b>(1,947)</b>	<b>5,371,151</b>
Discounts							0				0
Concession							0				0
<b>Amount from General Rates</b>							<b>5,391,700</b>				<b>5,371,151</b>
Ex-Gratia Rates							2,800				0
Movement in Excess Rates							0				0
Specified Area Rates							0				0
<b>Total Rates</b>							<b>5,394,500</b>				<b>5,371,151</b>

KEY INFORMATION

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.



General Rates		
Budget	YTD Actual	%
\$5.39 M	\$5.37 M	100%

## SHIRE OF IRWIN

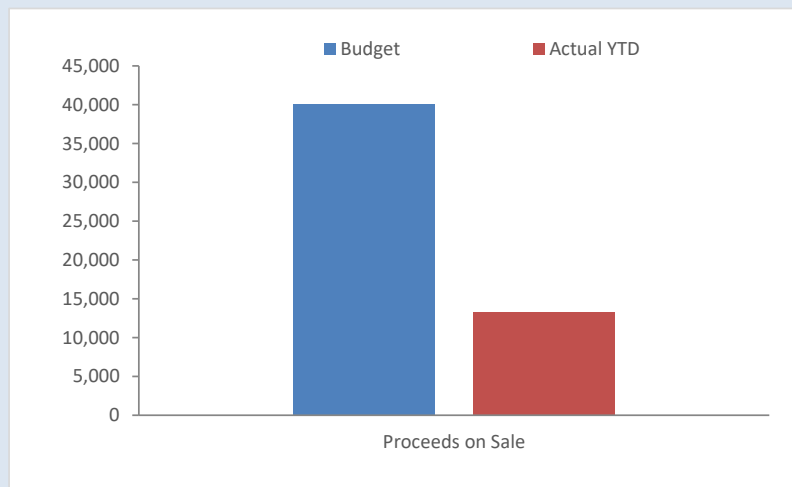
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2020

## OPERATING ACTIVITIES

NOTE 7  
DISPOSAL OF ASSETS

Asset Number	Asset Description	Amended Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and Equipment</b>								
634	John Deere Tractor Mower Ir420	15,796	5,000		(10,796)	0	0		
2815	2017 Holden Rgj Colorado Ls 4 X 4 - 525lr	0	0			0	0		
2714	Ford Ranger Utility Xl 4X4 2015 (Cesm)	0	0						
2758	Skid Steer Loader 226D	33,824	35,000	1,176.08		0	0		
810	10 Cubic Metre Tipping Body	0	0			700	13,224	12,524	
		0	0						
		0	0						
		<b>49,620</b>	<b>40,000</b>	<b>1,176</b>	<b>(10,796)</b>	<b>700</b>	<b>13,224</b>	<b>12,524</b>	<b>0</b>

## KEY INFORMATION



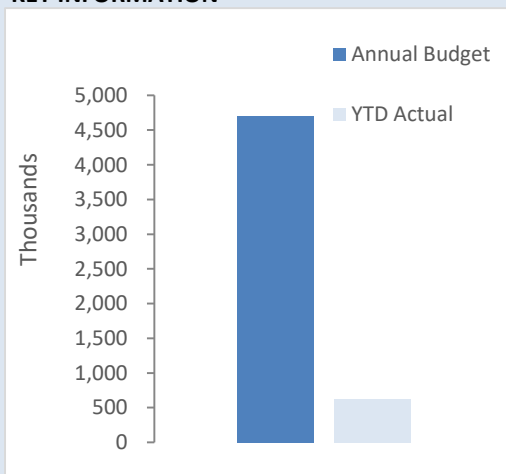
Proceeds on Sale		
Budget	YTD Actual	%
<b>\$40,000</b>	<b>\$13,224</b>	<b>33%</b>



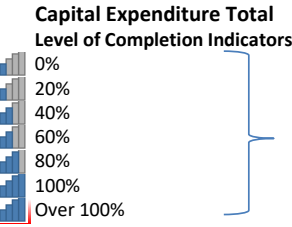
Capital Acquisitions	Adopted	Amended		YTD Actual Total	YTD Budget Variance
	Annual Budget	YTD Budget	Annual Budget		
	\$	\$	\$	\$	\$
Land Held for Resale	0	0	0	0	0
Land and Buildings	2,329,327	589,603	2,329,327	191,991	-397,612
Plant and Equipment	66,000	31,000	66,000	18,218	-12,782
Furniture and Equipment	26,100	26,100	26,100	12,500	-13,600
Infrastructure Assets - Roads	1,791,127	273,114	1,791,127	206,342	-66,772
Infrastructure Assets - Drainage	0	0	0	0	0
Infrastructure Assets - Footpaths	0	0	0	0	0
Infrastructure Assets - Public Facilities	0	0	0	0	0
Infrastructure Assets - Other	495,000	163,150	495,000	191,522	28,372
<b>Capital Expenditure Totals</b>	<b>4,707,554</b>	<b>1,082,967</b>	<b>4,707,554</b>	<b>620,573</b>	<b>-462,394</b>
<b>Capital acquisitions funded by:</b>					
	\$	\$	\$	\$	\$
Capital Grants and Contributions	3,628,255	642,929	3,628,255	291,747	-351,182
Borrowings	1,095,010	700,000	1,095,010	0	-700,000
Other (Disposals & C/Fwd)	40,000	0	40,000	13,224	13,224
Council contribution - Cash Backed Reserves					
Various Reserves		0	20,000	0	0
Council contribution - operations		-259,962	-75,711	315,602	575,564
<b>Capital Funding Total</b>		<b>1,082,967</b>	<b>4,707,554</b>	<b>620,573</b>	<b>-462,394</b>

**SIGNIFICANT ACCOUNTING POLICIES**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

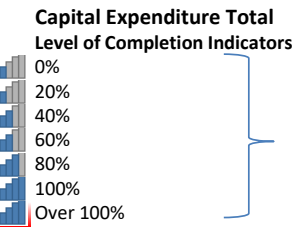
**KEY INFORMATION**

Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$4.71 M</b>	<b>\$0.62 M</b>	<b>13%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$3.63 M</b>	<b>\$0.29 M</b>	<b>8%</b>



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

% of Completion	<div><div></div><div>Level of completion indicator, please see table at the top of this note for further detail.</div></div>				Adopted		Amended			
		Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over	
	Assets				\$	\$	\$	\$	\$	
	Buildings									
	Other Health									
	Total - Other Health				0	0	0	0	0	
	Housing									
1.00	AGED APPROPRIATE HOUSING - STAGE 1	2574	1311	1626	0	0	0	(20,889)	(20,889)	
0.07	AGED APPROPRIATE HOUSING - STAGE 2	2574	1311	CJ18	(2,259,327)	(2,259,327)	(564,603)	(154,138)	410,465	
	Total - Housing				(2,259,327)	(2,259,327)	(564,603)	(175,027)	389,576	
	Community Amenities									
0.85	CONTAINER DEPOSIT SCHEME	1944	1311	CJ70	(20,000)	(20,000)	0	(16,964)	(16,964)	
	Total - Community Amenities				(20,000)	(20,000)	0	(16,964)	(16,964)	
	Recreation And Culture									
0.00	IRWIN REC CENTRE BUILDING - RENEWAL	2834	1311	CJ05	(25,000)	(25,000)	(25,000)	0	25,000	
0.00	REC JETTY	2834	1311	CJ908	(25,000)	(25,000)	0	0	0	
	Total - Recreation And Culture				(50,000)	(50,000)	(25,000)	0	25,000	
0.08	Total - Buildings				(2,329,327)	(2,329,327)	(589,603)	(191,991)	397,612	
	Plant & Equipment									
	Recreation & Culture									
0.00	PARKS & GARDENS - TRACTOR MOWER - REG IR420	2844	1312	V420	(35,000)	(35,000)	0	0	0	
	Total - Recreation & Culture				(35,000)	(35,000)	0	0	0	
	Transport									
0.99	SIDE TIPPER	3534	1312	CJ52	(5,000)	(5,000)	(5,000)	(4,930)	70	
0.95	NISSAN UD PRME MOVER 540IR	3534	1312	V526	(14,000)	(14,000)	(14,000)	(13,288)	712	
	Total - Transport				(19,000)	(19,000)	(19,000)	(18,218)	782	
	Other Property & Services									
0.00	BULK FUEL STORAGE TANK & SYSTEM	5300	1312	CJ44	(12,000)	(12,000)	(12,000)	0	12,000	
	Total - Other Property & Services				(12,000)	(12,000)	(12,000)	0	12,000	
0.28	Total - Plant & Equipment				(66,000)	(66,000)	(31,000)	(18,218)	12,782	
	Furniture & Equipment									
	Recreation & Culture									
0.00	BASKETBALL SCOREBOARD	2824	1314	CJ81	(15,000)	(15,000)	(15,000)	0	15,000	
	Total - Recreation & Culture				(15,000)	(15,000)	(15,000)	0	15,000	
	Other Property & Services									
0.00	IT - HARDWARE	0264	1314	CJ33	(11,100)	(11,100)	(11,100)	0	11,100	
1.00	IT - WEBSITE & INTRANET	0264	1314	CJ34	0	0	0	(12,500)	(12,500)	
	Total - Other Property & Services				(11,100)	(11,100)	(11,100)	(12,500)	(1,400)	
0.48	Total - Furniture & Equipment				(26,100)	(26,100)	(26,100)	(12,500)	13,600	
	Roads									
	Housing									
0.00	THE VILLAGE - FOOTPATHS, HANDRAILS, KERBS	2586	1317	CJ45	(44,700)	(44,700)	(11,175)	0	11,175	
	Total - Housing				(44,700)	(44,700)	(11,175)	0	11,175	
	Transport									
0.00	R2R - FANE ROAD	6644	1317	CJ75	(64,000)	(64,000)	(9,597)	0	9,597	
0.01	R2R - PIGGERY LANE	6644	1317	CJ76	(129,540)	(129,540)	(19,428)	(818)	18,610	
0.00	R2R - BELAURA PLACE	6644	1317	CJ77	(21,259)	(21,259)	(3,186)	0	3,186	
0.02	MORETON TERRACE DESIGN	6664	1317	CJ22	(450,000)	(450,000)	(67,500)	(11,163)	56,337	
0.39	CASUARINAS ROAD - RRG	6674	1317	CJ72	(357,000)	(357,000)	(53,547)	(140,323)	(86,776)	
0.02	TABLETOP ROAD - RRG	6674	1317	CJ73	(422,500)	(422,500)	(63,372)	(10,038)	53,334	
0.16	BURMA ROAD - RRG	6674	1317	CJ74	(251,500)	(251,500)	(37,716)	(39,050)	(1,334)	
0.00	MILO ROAD DESIGN	6674	1317	CJ23	(38,528)	(38,528)	(5,778)	0	5,778	
0.70	BLENHEIM ROAD	6694	1317	CJ24	(7,100)	(7,100)	(1,065)	(4,950)	(3,885)	
0.00	GENERAL FOOTPATHS	6784	1317	CJ26	(5,000)	(5,000)	(750)	0	750	
	Total - Transport				(1,746,427)	(1,746,427)	(261,939)	(206,342)	55,597	
0.12	Total - Roads				(1,791,127)	(1,791,127)	(273,114)	(206,342)	66,772	
	Infrastructure - Other									
	Community Amenities									
0.01	CEMETERY REVITALISATION	2644	1318	CJ03	(130,000)	(130,000)	(20,800)	(1,306)	19,494	
	Total - Community Amenities				(130,000)	(130,000)	(20,800)	(1,306)	19,494	
	Recreation And Culture									
0.00	REHABILITAION FORMER FISHERMANS HALL AREA	8054	1318	CJ80	(55,000)	(55,000)	0	0	0	
0.84	SKATE PARK - PUMP TRACK	2864	1318	CJ37	(220,000)	(220,000)	(132,000)	(184,938)	(52,938)	



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

% of Completion		Level of completion indicator, please see table at the top of this note for further detail.				Adopted		Amended		Variance (Under)/Over
		Assets	Account Number	Balance Sheet Category	Job Number	Annual Budget	Annual Budget	YTD Budget	Total YTD	
						\$	\$	\$	\$	\$
0.00		TREE PLANTING	2864	1318	CJ49	(21,000)	(21,000)	0	0	0
Total - Recreation And Culture						(296,000)	(296,000)	(132,000)	(184,938)	(52,938)
		Transport								
0.08		RURAL SIGNS	6794	1318	CJ10	(69,000)	(69,000)	(10,350)	(5,279)	5,071
Total - Transport						(69,000)	(69,000)	(10,350)	(5,279)	5,071
0.39		Total - Infrastructure - Other				(495,000)	(495,000)	(163,150)	(191,522)	(28,372)
0.13		Grand Total				(4,707,554)	(4,707,554)	(1,082,967)	(620,573)	462,394

(a) Information on Loan Debenture Borrowings

Particulars/Purpose	01 Jul 2020	New Loans			Principal Repayments			Principal Outstanding			Interest & Guarantee Fee Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Other Health</b>													
Loan 99 - Medical Centre	1,450,000	0	0	0	0	58,961	58,961	1,450,000	1,391,039	1,391,039	-4,822	32,786	32,786
<b>Other Housing</b>													
Loan 100- Sihi CompletionMedical Centre	0	0	700,000	700,000	0	31,621	31,621	0	668,379	668,379	0	7,385	7,385
<b>Recreation and Culture</b>													
Loan 93 - Recreation Centre	2,105,156	0	0	0	26,808	109,992	109,992	2,078,348	1,995,164	1,995,164	25,901	152,737	152,737
Loan 96 - Tennis Courts Resurfacing	79,897	0	0	0	0	39,478	39,478	79,897	40,419	40,419	-52	2,311	2,311
<b>Transport</b>													
Loan 98 - Plant	791,096	0	0	0	0	125,155	125,155	791,096	665,940	665,940	-4,072	21,631	21,631
	4,426,148	0	700,000	700,000	26,808	365,207	365,207	4,399,341	4,760,942	4,760,942	16,956	216,849	216,849
<b>Self supporting loans</b>													
<b>Recreation and Culture</b>													
Loan 97 - Golf Club	20,638	0	0	0	4,023	8,098	8,098	16,615	12,541	12,541	94	629	629
Loan 101 - Golf Club	0	0	40,000	40,000	0	1,807	1,807	0	38,193	38,193	0	422	422
Loan 102 - Denison Bowling Club	0	0	355,010	355,010	0	16,037	16,037	0	338,973	338,973	0	3,745	3,745
	20,638	0	395,010	395,010	4,023	25,941	25,941	16,615	389,707	389,707	94	4,796	4,796
<b>Total</b>	4,446,787	0	1,095,010	1,095,010	30,831	391,148	391,148	4,415,956	5,150,649	5,150,649	17,049	221,646	221,646
Current loan borrowings	341,683							310,853					
Non-current loan borrowings	4,105,103							4,105,103					
	4,446,787							4,415,956					

All debenture repayments were financed by general purpose revenue except the Self Supporting Loan.

(b) Information on Financing

Particulars/Purpose	01 Jul 2020	New Financing			Lease Financing Principal Repayments			Lease Financing Principal Outstanding			Lease Financing Interest Repayments		
		Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>													
Solar Panels (67.941%)	39,333	0	0	0	3,351	13,540	13,540	35,982	25,793	25,793	258	895	895
<b>Other Property and Services</b>													
Solar Panels (32.059%)	18,560	0	0	0	1,581	6,389	6,389	16,979	12,171	12,171	122	422	422
	57,893	0	0	0	4,932	19,929	19,929	52,961	37,964	37,964	380	1,317	1,317
<b>Total</b>	57,893	0	0	0	4,932	19,929	19,929	52,961	37,964	37,964	380	1,317	1,317
Current financing borrowings	19,930							14,997					
Non-current financing borrowings	37,963							37,963					
	57,893							52,961					

SHIRE OF IRWIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2020

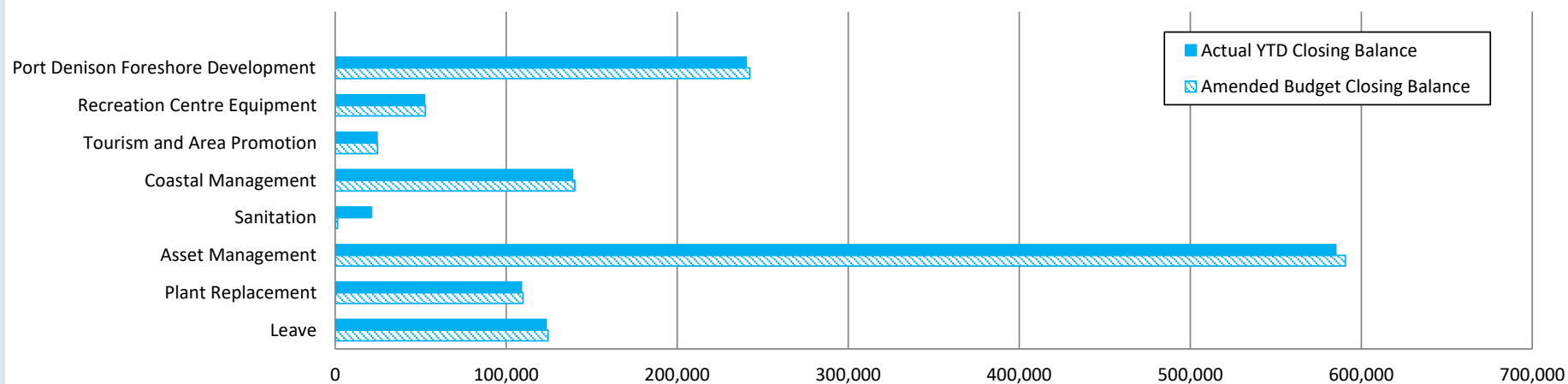
OPERATING ACTIVITIES  
NOTE 10  
CASH BACKED RESEVES

Cash Backed Reserve

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave	123,184	1,334	171	0	0	0	0	124,518	123,355
Plant Replacement	108,736	1,178	151	0	0	0	0	109,914	108,887
Asset Management	584,401	6,329	811	0	0	0	0	590,730	585,212
Sanitation	21,161	229	29	0	0	(20,000)	0	1,390	21,190
Coastal Management	138,669	1,502	192	0	0	0	0	140,171	138,861
Tourism and Area Promotion	24,469	265	34	0	0	0	0	24,734	24,502
Recreation Centre Equipment	52,183	565	72	0	0	0	0	52,748	52,255
Port Denison Foreshore Development	239,960	2,598	333	0	0	0	0	242,558	240,293
	<b>1,292,763</b>	<b>14,000</b>	<b>1,793</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>	<b>0</b>	<b>1,286,763</b>	<b>1,294,556</b>

KEY INFORMATION

Note 9 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF IRWIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2020

OPERATING ACTIVITIES  
NOTE 11  
OTHER CURRENT LIABILITIES

Other Current Liabilities	Note	Opening Balance 1 Jul 2020	Liability Increase	Liability Reduction	Closing Balance 30 Sep 2020
		\$	\$	\$	\$
<b>Contract Liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	12	85,372	12,000	0	97,372
- non-operating	13	1,191,686	540,016	(291,747)	1,439,955
<b>Total unspent grants, contributions and reimbursements</b>		<b>1,277,058</b>	<b>552,016</b>	<b>(291,747)</b>	<b>1,537,327</b>
Developer contributions	15	140,508	0	0	140,508
<b>Provisions</b>					
Annual leave		211,873	0	0	211,873
Long service leave		204,573	0	0	204,573
<b>Total Provisions</b>		<b>416,446</b>	<b>0</b>	<b>0</b>	<b>416,446</b>
<b>Total Other Current Liabilities</b>					<b>2,094,280</b>
Amounts shown above include GST (where applicable)					

#### KEY INFORMATION

##### PROVISIONS

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

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

##### EMPLOYEE BENEFITS

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

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

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

SHIRE OF IRWIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2020

NOTE 12  
OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Sep 2020	Current Liability 30 Sep 2020	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Grants and Subsidies</b>									
<b>General purpose funding</b>									
Grants Commission - Roads (WALGGC)	0	0	0	0	0	155,310	155,310	38,827	38,083
Grants Commission - General (WALGGC)	0	0	0	0	0	103,831	103,831	25,957	24,408
<b>Law, order, public safety</b>								0	
DFES Grant - Operating Bush Fire Brigade	15,583	0	0	15,583	15,583	47,994	47,994	11,998	0
DFES Bushfire Risk Management Project	23,923	0	0	23,923	23,923	0	0	0	0
Seniors Week Grant (Council on the Ageing)	0	0	0	0	0	2,000	2,000	0	0
<b>Community amenities</b>						0	0	0	0
Local Planning Scheme Review	22,283	0	0	22,283	22,283	0	0	0	0
Springfield Structure Plan Grant	9,392	0	0	9,392	9,392	0	0	0	0
<b>Recreation and culture</b>						0	0	0	0
Dept Land & Development Coastal Nodes	1,500	0	0	1,500	1,500	0	0	0	0
Coastal Management	6,600	12,000	0	18,600	18,600	0	0	0	0
State Library - General Excellence Award Grant	5,000	0	0	5,000	5,000	0	0	0	0
<b>Transport</b>						0	0	0	0
Direct Grant (MRWA)	0	0	0	0	0	82,590	82,590	82,590	82,590
	<b>84,281</b>	<b>12,000</b>	<b>0</b>	<b>96,281</b>	<b>96,281</b>	<b>391,725</b>	<b>391,725</b>	<b>159,372</b>	<b>145,081</b>
<b>Operating Contributions</b>									
<b>Law, order, public safety</b>									
DFES - Community Emergency Services Manager	0	0	0	0	0	100,000	100,000	25,000	0
Dongara Pop-up Shop - Sustainable Environment Commit	1,091	0	0	1,091	1,091	0	0	0	0
	<b>1,091</b>	<b>0</b>	<b>0</b>	<b>1,091</b>	<b>1,091</b>	<b>100,000</b>	<b>100,000</b>	<b>25,000</b>	<b>0</b>
<b>TOTALS</b>	<b>85,372</b>	<b>12,000</b>	<b>0</b>	<b>97,372</b>	<b>97,372</b>	<b>491,725</b>	<b>491,725</b>	<b>184,372</b>	<b>145,081</b>

## SHIRE OF IRWIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2020

## NOTE 13

## NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Sep 2020	Current Liability 30 Sep 2020	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>									
<b>Housing</b>									
SIHI Ageing in Place (WA Country Health Service)	1,078,741	0	(154,138)	924,603	924,603	1,559,327	1,559,327	0	154,138
<b>Recreation and culture</b>									
Skate Park - Pump Track (Lotterywest)	0	0	0	0	0	250,000	250,000	0	0
Coastal Reserve Works	15,463	0	0	15,463	15,463	0	0	0	0
<b>Transport</b>									
RTR Grant - Casuarinas Rd (CJ72)	0	29,750	0	29,750	29,750	119,000	119,000	29,750	0
RTR Grant - Tabletop Rd (CJ73)	0	16,155	0	16,155	16,155	140,833	140,833	35,208	0
RTR Grant - Burma Rd (CJ74)	0	40,011	0	40,011	40,011	83,833	83,833	20,958	0
RTR Grant - Fane Rd (CJ75)	0	16,000	0	16,000	16,000	64,000	64,000	16,000	0
RTR Grant - Piggery Lane (CJ76)	0	32,385	(612)	31,773	31,773	129,540	129,540	32,385	612
RTR Grant - Bileaura Rd (CJ77)	0	5,314	0	5,314	5,314	21,259	21,259	5,314	0
RRG Grant - Moreton Terrace (CJ22)	73,204	0	(7,442)	65,762	65,762	300,000	300,000	75,000	7,442
RRG Grant - Milo Road Design (CJ23)	2,595	0	0	2,595	2,595	22,195	22,195	5,548	0
RRG Grant - Casuarinas RD (CJ72)	0	95,200	(90,245)	4,955	4,955	238,000	238,000	59,500	90,245
RRG Grant - Tabletop Rd (CJ73)	0	112,667	(6,692)	105,975	105,975	281,667	281,667	70,416	6,692
RRG Grant - Burma RD (CJ74)	0	67,067	(26,033)	41,034	41,034	167,667	167,667	41,916	26,033
Roadwise Funds	6,776	0	0	6,776	6,776	0	0	0	0
Bridge Grant	14,907	0	0	14,907	14,907	0	0	0	0
LRCIP Grant - Cemetery Revitalisation CJ03	0	65,000	(1,306)	63,694	63,694	130,000	130,000	130,000	1,306
LRCIP Grant - Rehabilitate Former Fisherman's Hall	0	25,967	0	25,967	25,967	51,934	51,934	51,934	0
LRCIP Grant - Rural Signage CJ10	0	34,500	(5,279)	29,221	29,221	69,000	69,000	69,000	5,279
	<b>1,191,686</b>	<b>540,016</b>	<b>(291,747)</b>	<b>1,439,955</b>	<b>1,439,955</b>	<b>3,628,255</b>	<b>3,628,255</b>	<b>642,929</b>	<b>291,747</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>1,191,686</b>	<b>540,016</b>	<b>(291,747)</b>	<b>1,439,955</b>	<b>1,439,955</b>	<b>3,628,255</b>	<b>3,628,255</b>	<b>642,929</b>	<b>291,747</b>



## SHIRE OF IRWIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2020

## NOTE 14

## BONDS &amp; DEPOSITS AND TRUST FUNDS

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.































Trust 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 2020	Amount Received	Amount Paid	Closing Balance 30 Sep 2020
	\$	\$	\$	\$
<b>Restricted Cash - Bonds and Deposits</b>				
Nomination Deposits	0.00	0.00	0.00	0.00
DDHS Rock Esteidford Funds	0.00	0.00	0.00	0.00
Aged Persons Units - Bonds	18,689.76	541.50	0.00	19,231.26
Youth Advisory Council	17,014.33	0.00	0.00	17,014.33
Kerbing Deposits	23,900.00	0.00	(1,000.00)	22,900.00
Dongara Childrens Centre	0.00	0.00	0.00	0.00
Old Mill Restoration	0.00	0.00	0.00	0.00
Water Main Contributions	0.00	0.00	0.00	0.00
Performance Bonds	75,832.52	0.00	0.00	75,832.52
Key Bonds & Various	2,070.00	0.00	0.00	2,070.00
Safer WA Committee	340.52	0.00	0.00	340.52
Other Grant Funds	6,643.50	0.00	0.00	6,643.50
Various Bonds	2,654.05	600.00	(550.00)	2,704.05
Basketball Club Funds	0.00	0.00	0.00	0.00
Shire Of Irwin - LEMC	4,887.30	0.00	0.00	4,887.30
BROC Funds	0.00	0.00	0.00	0.00
Dongara Community Festival	0.00	0.00	0.00	0.00
Toddler Time - Rec Centre	702.97	0.00	0.00	702.97
Contributions To Roads_P.O.S.	45,912.11	0.00	0.00	45,912.11
Transport	0.00	0.00	0.00	0.00
Dongara Public Cemetery	0.00	0.00	0.00	0.00
Non Shire - Internal Activity	40.00	0.00	0.00	40.00
Interest Earned On Trust Items	0.00	0.00	0.00	0.00
<b>Sub-Total</b>	<b>198,687.06</b>	<b>1,141.50</b>	<b>(1,550.00)</b>	<b>198,278.56</b>
<b>Trust Funds</b>				
Nil				
<b>Sub-Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>198,687.06</b>	<b>1,141.50</b>	<b>(1,550.00)</b>	<b>198,278.56</b>

## KEY INFORMATION

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 2020/21 year is \$10,000 and 10%.

Reporting Program	Var. \$	Var. %	Var. 	Significant Var. 	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>	\$	%				
General Purpose Funding - Rates	525,125	11%			Timing	Rate budget needs adjusting to show as one income amount in August.
Law, Order and Public Safety	(35,279)	(89%)			Timing	Recoup of 1st quarter CESM to be completed
Health	18,887	1891%			Permanent	Income relating to prior year
Community Amenities	87,463	13%			Timing	Rate budget needs adjusting to show as one income amount in August.
Recreation and Culture	33,762	116%			Timing	Coastal shacks lease raised in August - budget was November. Rec centre income higher than budgeted
Transport	12,642	15%			Permanent	Disposal of tip body - not budgeted for
Other Property and Services	14,653	102%			Timing	Workers Compensation received sooner than budgeted.
<b>Expenditure from operating activities</b>						
Governance	90,027	47%			Timing	Members 1/4ly pyts and Audit fees budgeted for Sept
General Purpose Funding	203,656	56%			Timing	Unpaid rate provision - COVID precaution
Health	15,293	20%			Timing	Timing of EHO invoices
Community Amenities	72,377	25%			Timing	Timing of Cleanaway invoices
Transport	(204,986)	(24%)			Timing	Timing of road mainetenace and construction projects.
Economic Services	12,357	13%			Timing	BSL/CTF less than budgeted. CGG invoice timing
Other Property and Services	(37,664)	(150%)			Timing	PWO and plant recovery rates to be checked
<b>Investing Activities</b>						
Non-operating Grants, Subsidies and Contributions	(351,182)	(55%)			Timing	Road grants received but cannot be recognised until road construction jobs completed
Proceeds from Disposal of Assets	13,224				Permanent	Tip body disposed off via Pickles - not budgeted
Land and Buildings	397,612	67%			Timing	Timing of SIHI construction works - budget spread monthly - works staggered.
Plant and Equipment	12,782	41%			Timing	Tip body disposed off via Pickles - not budgeted
Furniture and Equipment	13,600	52%			Timing	Completion of records management system & intranet not yet finalised
Infrastructure Assets - Roads	66,772	24%			Timing	Timing of construction works
Infrastructure Assets - Other	(28,372)	(17%)			Timing	Timing of constructions works - pump track
<b>Financing Activities</b>						
Proceeds from New Debentures	(700,000)	(100%)			Timing	SIHI grant not yet required
Advances to Community Groups	395,010	100%			Timing	Loan funds not yet required.
Reporting Nature or Type	Var. \$	Var. %	Var. 	Significant Var. 	Timing/ Permanent	Explanation of Variance
<b>Revenue from operating activities</b>						
Rates	522,325	11%			Timing	Rate budget needs adjusting to show as one income amount in August.
Operating Grants, Subsidies and Contributions	(39,292)	(21%)			Timing	Timing of CESM recoup and DFES Op-Grant
Fees and Charges	133,890	17%			Timing	Rate budget needs adjusting to show as one income amount in August.
Profit on Disposal of Assets	12,524				Permanent	Sale of tipper body
<b>Expenditure from operating activities</b>						
Employee Costs	(156,837)	(28%)			Timing	Will monitor to see
Materials and Contracts	97,642	14%			Timing	Running below budget - timing of projects
Utility Charges	14,857	21%			Timing	Timing of budget ahead of actual invoices.
Interest Expenses	21,396	55%			Timing	Accrued interest as at 30 June 2020
Other Expenditure	223,646	91%			Timing	Unpaid rate provision - COVID precaution

**NOTE 16**  
**BUDGET AMENDMENTS**

## KEY INFORMATION

**ATTACHMENT: CC03**  
Budget Review 2020/21

*Attachment 1*  
Budget Review - Final

**SHIRE OF IRWIN**  
**2020/21 Budget Review #1 (Oct 2020)**

			Source of Funds						Break-up of costs				
	Particulars	Rolling Changes	Borrowings	Grants/ Contributions	Restricted	Reserves	Proceeds on Sale of Assets	Municipal Funds	Labour & Overheads	Plant	Materials & Contracts	Total	
CAPITAL	Law, Order & Public Safety												
	Coastal Mgt Plan - continuation			\$ 20,000		\$ 38,135					\$ 58,135	\$ 58,135	
	Recreation & Culture												
	Swimming Areas And Beaches												
	Cliff Head - Pay Stations (fabrication) & Signage (supply & install)	\$ 15,000						\$ 15,000			\$ 15,000	\$ 15,000	
	Other Recreation & Sport												
	IRWIN REC CENTRE BUILDING - RENEWAL	\$ (8,000)						\$ (8,000)			\$ (8,000)	\$ (8,000)	
	GYMNASTICS EQUIPMENT - MATS, BOARDS, BEAM ETC	\$ 7,000						\$ 7,000			\$ 7,000	\$ 7,000	
	SHADE SAILS - PARKS	\$ 9,000						\$ 9,000			\$ 9,000	\$ 9,000	
	EMERGENCY EXIT DOOR RENEWEL - STAGE 1	\$ 6,000						\$ 6,000			\$ 6,000	\$ 6,000	
	Grannys beach wall	\$ 55,000						\$ 55,000			\$ 55,000	\$ 55,000	
	Pump track foot path	\$ 18,000						\$ 18,000			\$ 18,000	\$ 18,000	
	Replace existing Foreshore BBQ (existing failed)	\$ 8,000						\$ 8,000			\$ 8,000	\$ 8,000	
	Cricket Club Pitch Upgrade	\$ 8,000						\$ 8,000			\$ 8,000	\$ 8,000	
	Transport												
	Streets, Roads, Bridges & Depot Construction												
	Roads Construction												
	Municipal Funded Works												
	ALLANOOKA RD SHOULDERS SAFETY CRITICAL WORKS	\$ 30,000							\$ 30,000			\$ 30,000	\$ 30,000
	RRG (MRWA) Project Funded Works												
	TABLETOP ROAD - SEAL - RRG	\$ 87,333			\$ 174,667				\$ 87,333			\$ 262,000	\$ 262,000
	ALLANOOKA SPRINGS ROAD - SEAL - RRG	\$ 150,000			\$ 300,000				\$ 150,000			\$ 450,000	\$ 450,000
	Road Plant Purchases												
	SIDE TIPPING SEMI TRAILER x 2 (incl. Prime Mover)	\$ 39,000		\$ 530,000					\$ 39,000			\$ 39,000	\$ 39,000
	Parks & Gardens - Replacement Truck	\$ -					\$ 60,000	\$ 25,000				\$ 85,000	\$ 85,000
Other Property & Services													
General Administration Overheads													
IT - HARDWARE	\$ 18,600							\$ 18,600			\$ 18,600	\$ 18,600	
OPERATING	Training & Development - PWO	\$ 16,500						\$ 16,500			\$ 16,500	\$ 16,500	
	DRFAWA Funding (old WANDRA)	\$ -		\$ 550,000				\$ -			\$ 550,000	\$ 550,000	
	RSL Fence	\$ 4,600						\$ 4,600			\$ 4,600	\$ 4,600	
	Safety Fence extension ocean drive heading north	\$ 2,000						\$ 2,000			\$ 2,000	\$ 2,000	
	Patching Potholes	\$ 20,000						\$ 20,000			\$ 20,000	\$ 20,000	
	Vegetation Clearances Rural	\$ 12,000						\$ 12,000			\$ 12,000	\$ 12,000	
	Vegetation Clearances Special Rural	\$ 10,000						\$ 10,000			\$ 10,000	\$ 10,000	
	Depot Shelving and fittings	\$ 7,500						\$ 7,500			\$ 7,500	\$ 7,500	
	Tools Works	\$ 3,000						\$ 3,000			\$ 3,000	\$ 3,000	
	Consultant Fees - Extended Entry, River Trails, Foreshore Concept	\$ 60,000						\$ 60,000			\$ 60,000	\$ 60,000	
	FMR & Reg 17 Audit	\$ 25,000						\$ 25,000			\$ 25,000	\$ 25,000	
	Administration modifications (for tourism) & signage	\$ 4,500						\$ 4,500			\$ 4,500	\$ 4,500	
	Altus ECM integration with Kentico CMS	\$ 16,000						\$ 16,000			\$ 16,000	\$ 16,000	
	Corporate Business Plan consultancy	\$ 19,250						\$ 19,250			\$ 19,250	\$ 19,250	
	Strategic Community Plan consultancy	\$ 69,000						\$ 69,000			\$ 69,000	\$ 69,000	
	CGG Pool Inspections	\$ 9,000						\$ 9,000			\$ 9,000	\$ 9,000	
	Foreshotre Shade huts repairs	\$ 5,000						\$ 5,000			\$ 5,000	\$ 5,000	
	Vegetation Clearances 70 zone	\$ 10,000						\$ 10,000			\$ 10,000	\$ 10,000	
	OPERATING PROJECTS TOTAL		\$ (736,283)	\$ 530,000	\$ 1,044,667	\$ -	\$ 255,135	\$ 25,000	\$ 853,283	\$ -	\$ -	\$ 2,178,085	\$ 2,178,085
	Change to opening cash - from \$168,015 to \$272,396		\$ (104,381)										
	Salaries & Wages		\$ (123,838)										
	Increase in Rec Centre revenue		\$ 20,000										
Increase in rates		\$ 962,888											
Projected new closing position		\$ 18,386	Surplus										

**ATTACHMENT: CEO01**

**New Council Policy – CP35 Declared State of Emergency for a  
Pandemic**

*Attachment 1*  
CP35 Declared State of Emergency for a Pandemic

Policy Number	Policy Title
<b>CP35</b>	<b>Declared State of Emergency for a Pandemic</b>

## OBJECTIVE

To provide guidance in response to the declared State of Emergency for a pandemic. Ensuring the Shire is able to reduce risks to its Elected Members, employees, volunteers and the community in the event of a community outbreak.

## POLICY

The Shire of Irwin is to, within its power, plan for and make preparations for the possibility that the community and the Shire's operations may be affected by a pandemic. This will be facilitated through Shire updates, management policies, guidelines and procedures.

The Shire will comply with directions from State Government, authorised public health officers and recognised medical authorities in relation to a declared State of Emergency for a pandemic.

<b>Date of Adoption:</b>		<b>Adoption Ref:</b>	
<b>Date of Review:</b>		<b>Review Frequency:</b>	Biennial
<b>Responsible Directorate:</b>	Chief Executive Officer		
<b>Legislation:</b>			
<b>Related Policies and/or Procedure:</b>	MP05 Flexible Working Locations Guideline 02 Working from Home Guideline 07 Personal Illness and COVID-19 Guideline 09 Social Distancing and Hygiene practices		

**ATTACHMENT: RS01**

**Delegated and Authorised Actions for September 2020  
Regulatory Services**

*Attachment 1*  
Table of Delegated Actions for September 2020



Records of exercise of delegated powers or duties - Development (Planning)

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address
P1054	Development Approval	CEO to Employees	Manager Regulatory Services	14/09/2020	Granted	Outbuilding (Shed) – Amended Plans	Starstate Investments Pty Ltd	Lot 407 (#14) Osborne Way, Port Denison
P1059	Development Approval	CEO to Employees	Manager Regulatory Services	14/09/2020	Granted	Swimming Pool	J Samulkiewicz	Lot 731 (#4) Bertran Vista, Port Denison

Records of exercise of authorised powers or duties - Building

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address
5461	Building Permit	CEO to Employees	Manager Regulatory Services	01/09/2020	Issued	Addition (Carport)	Shoreline Outdoor World	10/213 Point Leander Drive, Port Denison
5467	Building Permit	CEO to Employees	Manager Regulatory Services	11/09/2020	Issued	Swimming Pool	Geraldton Creative Landscapes	Lot 14 (#243) Ocean Drive, Port Denison
5471	Building Permit	CEO to Employees	Manager Regulatory Services	15/09/2020	Issued	Outbuilding (Shed)	Starstate Investments Pty Ltd	Lot 407 (#14) Osborne Way, Port Denison
5472	Building Permit	CEO to Employees	Manager Regulatory Services	07/09/2020	Issued	Single Dwelling	WA Country Builders Pty Ltd	Lot 45 Powder Bark Loop, Springfield
5473	Building Permit	CEO to Employees	Manager Regulatory Services	14/09/2020	Issued	Outbuilding (Shed) with lean-to	Jonathan Moss	Lot 37 Morgan Lane, Irwin
5474	Building Permit	CEO to Employees	Manager Regulatory Services	14/09/2020	Issued	Addition (Garage)	Mcaullay Builders	Lot 102 (#69) Wimpole Road, Bonniefield
5475	Building Permit	CEO to Employees	Manager Regulatory Services	23/09/2020	Issued	Addition (Pergola)	Murry Small	Lot 6 (#12) Waldeck Street, Dongara
5479	Building Permit	CEO to Employees	Manager Regulatory Services	24/09/2020	Issued	Addition (Patio)	Shoreline Outdoor World	Lot 65 (#1) Brennand Road, Dongara
5480	Building Permit	CEO to Employees	Manager Regulatory Services	22/09/2020	Issued	Retaining Wall	R Saulsman	Lot 918 (#8) George Street, Port Denison
5483	Building Permit	CEO to Employees	Manager Regulatory Services	30/09/2020	Issued	Outbuilding (Shed)	S Galbraith	Lot 212 (#116) Point Leander Drive, Port Denison

Records of exercise of authorised powers or duties - Health

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address
40/2020	Stallholder Permit	CEO to Employees	Manager Regulatory Services	02/09/2020	Issued	Non-food Stallholder	D Gillam	Town Markets, Town Park
41/2020	Stallholder Permit	CEO to Employees	Manager Regulatory Services	11/09/2020	Issued	Food Stallholder	M Trowbridge	Skate Park – Pump Truck opening 12/09
42/2020	Stallholder Permit	CEO to Employees	Manager Regulatory Services	25/09/2020	Issued	Food Stallholder	S Walker	Town Markets, Town Park
37	Septic Approval	CEO to Employees	Environmental Health Consultant	04/09/2020	Issued	Permit to Use – on site septic system	WA Country Builders Pty Ltd	Lot 45 Powderbark Loop, Springfield
38	Septic Approval	CEO to Employees	Environmental Health Consultant	11/09/2020	Issued	Permit to Use – on site septic system	M Thompson	Lot 26 (#26860) Midlands Road, Irwin
39	Septic Approval	CEO to Employees	Environmental Health Consultant	11/09/2020	Issued	Permit to Use – on site septic system	R Tyler	Lot 103 Padbury Road, Bookara